



Statement Of Audited Financial Results For The Year Ended 31st March 2026 (STANDALONE)

(Rs in Crores)

No	Particulars	3 MONTHS ENDED			YEAR ENDED	
		31.03.2026	31.12.2025	31.03.2025	31.03.2026	31.03.2025
		Audited	Unaudited	Audited	Audited	Audited
1	Revenue From Operations	425.58	360.05	372.19	1,554.69	1,393.42
2	Other Income	59.63	3.15	71.56	105.89	81.65
3	Total Income	485.21	363.20	443.75	1,660.58	1,475.07
4	Expenses					
	(A) Cost Of Raw Material Consumed	86.69	75.63	83.90	331.80	305.92
	(B) Purchase Of Stock In Trade	0.03	0.05	0.10	0.23	0.64
	(C) Change In Inventories Of Finished Goods ,Work In Progress And Stock In Trade	13.62	(2.22)	(7.88)	(10.78)	(1.35)
	(D) Employee Benefits Expense	37.29	27.82	22.92	123.07	99.40
	(E) Power & Fuel	119.19	100.92	129.37	459.22	466.84
	(F) Freight And Forwarding Expense	94.16	77.93	82.71	333.25	303.54
	(G) Finance Cost	4.55	5.14	5.28	20.40	22.35
	(H) Depreciation And Amortisation Expense	14.68	15.32	14.88	60.34	62.11
	(I) Other Expenditure	56.38	48.85	54.97	200.72	195.42
	Total Expenses	426.58	349.43	386.24	1,518.24	1,454.87
5	Profit/(Loss) Before Exceptional Items And Tax (3-4)	58.63	13.77	57.51	142.34	20.20
6	Exceptional Items	-	-	(1.49)	(1.87)	25.48
7	Profit/(Loss) Before Tax (5-6)	58.63	13.77	59.00	144.21	(5.27)
8	Tax Expense					
	(A) Current Tax	37.03	(0.85)	2.42	50.79	0.50
	(B) Deferred Tax	(48.21)	3.71	22.00	(38.39)	(3.39)
9	Profit/(Loss) For The Period From Continuing Operations (7-8)	69.82	10.91	34.58	131.80	(2.39)
10	Profit/(Loss) From Discontinued Operations	-	-	-	-	-
11	Tax Expense Of Discontinued Operations	-	-	-	-	-
12	Profit/(Loss) From Discontinued Operations (10-11)	-	-	-	-	-
13	Profit/(Loss) For The Period (9+12)	69.82	10.91	34.58	131.80	(2.39)
14	Other Comprehensive Income					
	(i) Items that will not be reclassified to P&L	(0.13)	0.15	(1.17)	0.18	(5.58)
	(ii) Income tax relaing to items that will not be classified to P&L	(0.02)	(0.02)	0.41	(0.06)	1.95
	Total Other Comprehensive Income (Net of Tax)	(0.16)	0.13	(0.76)	0.12	(3.63)
15	Total Comprehensive Income	69.66	11.04	33.81	131.93	(6.02)
16	Earnings Per Share (EPS) (For Continuing Operations) (Basic And Diluted)	5.42	0.85	2.68	10.22	(0.19)
17	Earnings Per Share (EPS) (For Discontinued Operations) (Basic And Diluted)	-	-	-	-	-
18	Earnings Per Share (EPS) (For Discontinued & Continuing Operations) (Basic And Diluted)	5.42	0.85	2.68	10.22	(0.19)

Explanatory Notes :

- The financial results of the Company have been prepared in accordance with the Indian Accounting standards (IND AS) as prescribed under section 133 of The Companies Act 2013 read with the Companies (Indian Accounting Standard) Rules 2015 (as amended).
- Other income in the Quarter/Financial Year ended 31st March 2026 includes Rs.54.87 Crores/Rs. 89.89 crores respectively, of Dividend income from the Overseas Subsidiary. Corresponding figures for Previous Year are Rs.62.47 Crores.
- The Exceptional Item in FY 2025-26 includes truedown charges for gain of Rs. 1.87 crores towards Fuel and Power Purchase Cost Adjustment (FPPCA) notified by APERC for financial year 2024-25, (Previous Year : Rs.24.39 Crores trueup charges provided towards FPPCA notified by APERC for financial years' 2022-23 & 2023-24, and Rs.1.08 Cores incurred during the period by Engineering Unit towards restoration works for the damages caused by Cyclone Michaung).
- Effective from 21 November 2025, The Government of India has consolidated 29 existing labour legislations into a unified framework comprising four Labour Codes, collectively referred to as the 'New Labour Codes'. Under Ind AS 19, changes to employee benefit resulting on account of past service cost has to be provided in the accounts. The company has restructured the salary benefit for permanent employees in line with the new code, and impact on account of such restructuring has been provided in the accounts in FY 2021-22. The Company is in the process of evaluating other possible impacts for contract workforce, and financial impact on contract workforce shall be made accordingly, in the period in which the rules are notified.
- The Figures for the quarter ended 31-03-2026 and 31-03-2025 are the balancing figures between audited results in respect of full financial year and published year to date upto the third quarter of the relevant financial year.
- The Board has recommended a Dividend of 50 % amounting to Re. 0.50 per share on equity share of Re.1/- each subject to the approval of shareholders at the ensuing Annual General Meeting.
- The above results have been reviewed by the Audit Committee and approved by the Board of Directors at their meetings held on 28th May, 2026. The Statutory Auditors have carried out limited review of the above results and expressed an unmodified audit opinion.
- Figures for the previous period have been regrouped/reclassified wherever necessary to conform to the current periods presentation.

Place : Chennai - 600 008
Date : 28th May, 2026

FOR AND ON BEHALF OF THE BOARD OF DIRECTORS



DR. V.L. INDIRA DUTT
 Chairperson & Managing Director

THE KCP LIMITED

Revenue, EBIT, Assets and Liabilities By Segment (Standalone)

(Rs in Crores)

No	Particulars	3 Months Ended			Year Ended	
		31.03.2026	31.12.2025	31.03.2025	31.03.2026	31.03.2025
		Audited	Unaudited	Audited	Audited	Audited
1	Revenue (Operations)					
a	Heavy Engineering	32.77	29.86	27.57	111.56	118.79
b	Cement	381.20	318.88	333.25	1,400.52	1,233.38
c	Hotel	10.98	11.08	11.00	41.31	39.81
d	Others	0.62	0.23	0.37	1.30	1.44
	Total	425.58	360.05	372.19	1,554.69	1,393.42
2	EBIT					
	(Profit (+) / Loss (-) before tax and interest					
a	Heavy Engineering	1.58	(3.03)	1.36	(4.66)	2.44
b	Cement	3.37	13.59	(4.34)	65.93	(63.03)
c	Hotel	2.49	2.63	2.73	9.17	9.77
d	Others	(0.03)	(0.04)	0.12	(0.11)	0.22
e	Other unallocable expenditure(-) net of unallocable Income (+)	52.92	3.28	61.83	84.65	56.88
	Total	60.32	16.42	61.70	154.98	6.27
	Less:					
	Interest Expenses	4.55	5.14	5.28	20.40	22.35
	Interest Income	(2.84)	(2.48)	(2.58)	(9.62)	(10.81)
	Total Profit Before Tax	58.62	13.77	59.00	144.20	(5.27)
3	Assets					
a	Heavy Engineering	146.89	154.62	132.26	146.89	132.26
b	Cement	1,270.88	1,207.82	1,078.91	1,270.88	1,078.91
c	Hotel	53.77	54.47	57.83	53.77	57.83
d	Others / Unallocated	184.35	185.87	179.96	184.35	179.96
	Total	1,655.90	1,602.78	1,448.95	1,655.90	1,448.95
4	Liabilities					
a	Heavy Engineering	95.82	107.56	82.95	95.82	82.95
b	Cement	519.25	509.00	446.22	519.25	446.22
c	Hotel	2.95	3.26	2.77	2.95	2.77
d	Others / Unallocated	200.95	215.68	208.78	200.95	208.78
	Total	818.97	835.50	740.72	818.97	740.72

Note on segment information:-

- Operating segment is a business activity whose operating results are regularly reviewed by the Chief operating decision maker to make decisions about resource allocation and performance measurement.
- Segment Information for previous period regrouped where necessary.



THE KCP LIMITED - STANDALONE

(Rs in Crores)

STANDALONE CASH FLOW STATEMENT FOR THE YEAR ENDED 31ST MARCH, 2026

PARTICULARS	FY 2025-26	FY 2024-25
(A) Cash flow from operating activities		
Profit before tax from continuing operations	142.33	20.20
Add : Exceptional Items (Net)	1.87	(25.48)
Profit before tax	144.20	-5.27
Adjustments for :		
Depreciation / Amortisation on fixed assets	60.34	62.11
Loss/[profit] on sale of fixed assets	(0.91)	(0.47)
Assets written off	0.71	0.70
Expected Credit loss	0.02	0.27
Discounting of trade receivables	(0.03)	(0.27)
Amortisation of government grant	(0.02)	(0.02)
Unrealised foreign exchange loss/ (gain)	(2.03)	(1.31)
Interest expense	20.39	22.35
Interest income	(9.62)	(10.81)
Dividend income	(87.98)	(63.29)
Operating profit before working capital changes	125.07	4.00
Movements in working capital:		
Adjustments for Increase / (Decrease) in operating liabilities :		
Increase/[decrease] in trade payables	9.80	2.38
Increase/[decrease] in non current- other financial liabilities	(5.26)	5.17
Increase/[decrease] in long term provisions	0.53	1.74
Increase/[decrease] in current- other financial liabilities	0.65	(21.75)
Increase/[decrease] in other current liabilities	(9.25)	(12.11)
Increase/[decrease] in current provisions	2.01	(1.00)
Adjustments for Decrease / (Increase) in operating assets :		
Decrease/[increase] in non current trade receivables	(0.30)	3.65
Decrease/[increase] in non current other financial assets	0.06	28.53
Decrease/[increase] in other non-current assets	0.91	(1.15)
Decrease/[increase] in inventories	1.56	(13.53)
Decrease/[increase] in current trade receivables	(5.24)	2.29
Decrease/[increase] in other bank deposits	(14.66)	7.95
Decrease/[increase] in current other financial assets	2.23	40.45
Decrease/[increase] in other current assets	(35.55)	4.82
Cash generated from/[used in] operations	72.58	51.45
Direct taxes paid [net of refunds]	(17.01)	(3.15)
Net cash flow from/[used in] operating activities (A)	55.56	48.30
(B) Cash flows from investing activities		
Purchase of Fixed assets, including intangible assets, CWIP	(232.91)	(174.42)
Proceeds from sale of fixed assets	0.13	0.52
Purchase of non-current investments	(0.02)	1.92
Interest received	10.26	10.13
Dividends received	90.01	64.60
Net cash flow from/[used in] investing activities (B)	-132.52	-97.25
C. Cash flows from financing activities		
Proceeds from long term & short term Borrowings	158.51	146.14
Repayment of long term & short term borrowings	(58.73)	(63.14)
Principal repayment of lease liabilities	(0.08)	(0.06)
Interest repayment of lease liabilities	(0.26)	(0.27)
Interest paid	(19.77)	(21.21)
Dividends paid	(2.88)	(12.49)
Net cash flow from/[used in] in financing activities [C]	76.79	48.98
Net increase/[decrease] in cash and cash equivalents (A+B+C)	(0.17)	0.03
Cash and Cash equivalents at the beginning of the year	0.32	0.29
Cash and Cash equivalents at the end of the year	0.15	0.32
Components of cash and cash equivalents		
Cash on hand	0.12	0.09
Cheques/drafts on hand	-	-
Balance in current account	0.03	0.23
On deposit account	-	-
Total Cash and cash equivalents	0.15	0.32





Statement Of Audited Financial Results For The Year Ended 31st March 2026 (CONSOLIDATED)

(Rs in Crores)


No	Particulars	3 MONTHS ENDED			YEAR ENDED	
		31.03.2026	31.12.2025	31.03.2025	31.03.2026	31.03.2025
		Audited	Unaudited	Audited	Audited	Audited
1	Revenue From Operations	683.75	614.37	634.78	2,576.16	2,528.94
2	Other Income	20.11	25.09	20.03	72.76	61.18
3	Total Income	703.85	639.46	654.81	2,648.92	2,590.12
4	Expenses					
	(A) Cost Of Raw Material Consumed	365.04	73.77	408.34	1,118.55	1,030.22
	(B) Purchase Of Stock In Trade	0.03	0.05	0.10	0.23	0.64
	(C) Change In Inventories Of Finished Goods ,Work In Progress And Stock In Trade	(129.54)	209.68	(192.82)	(125.10)	(31.37)
	(D) Employee Benefits Expense	44.94	45.25	32.23	170.37	136.55
	(E) Power & Fuel	119.42	101.34	129.53	460.03	467.55
	(F) Freight And Forwarding Expense	97.35	82.03	90.69	354.88	332.67
	(G) Finance Cost	6.37	7.89	6.45	33.33	31.99
	(H) Depreciation And Amortisation Expense	21.29	19.15	20.58	85.11	84.95
	(I) Other Expenditure	68.80	70.60	64.38	254.63	261.49
	Total Expenses	593.71	609.77	559.47	2,352.03	2,314.69
5	Profit/(Loss) Before Exceptional Items And Tax (3-4)	110.14	29.69	95.34	296.89	275.43
6	Exceptional Items	0.26	10.24	(1.49)	8.63	25.48
7	Profit/(Loss) Before Tax (5-6)	109.88	19.45	96.83	288.26	249.95
8	Tax Expense					
	(A) Current Tax	37.03	(0.85)	2.42	50.79	0.50
	(B) Deferred Tax	(48.21)	3.71	22.00	(38.39)	(3.39)
9	Profit/(Loss) For The Period From Continuing Operations (7-8)	121.07	16.58	72.40	275.85	252.84
10	Profit/(Loss) From Discontinued Operations	-	-	-	-	-
11	Tax Expense Of Discontinued Operations	-	-	-	-	-
12	Profit/(Loss) From Discontinued Operations (10-11)	-	-	-	-	-
13	Profit/(Loss) For The Period (9+12)	121.07	16.58	72.40	275.85	252.84
14	Share Of Profit/(Loss) From Joint Venture	0.04	0.64	(1.32)	(0.10)	0.41
15	Profit/(Loss) After Tax And Share Of Joint Venture	121.11	17.22	71.08	275.75	253.25
	Non-Controlling Interest	36.00	1.73	33.49	78.64	106.16
	Owners Of The Company	85.10	15.49	37.59	197.11	147.09
16	Other Comprehensive Income	-				
	(i) Items That Will Not Be Reclassified To P&L	49.77	15.95	(24.49)	86.90	(14.22)
	(ii) Share Of Oci From Joint Venture	0.01	0.00	(0.00)	0.14	(0.20)
	(iii) Less : Non Controlling Share Of Oci	18.26	6.17	(6.95)	31.45	(2.57)
	Oci After Non Cotrolling Interest	31.51	9.78	(17.54)	55.59	(11.85)
17	Total Comprehensive Income	170.88	33.18	46.59	362.80	238.82
	Non-Controlling Interest	54.27	7.90	26.55	110.09	103.59
	Owners Of The Company	116.62	25.28	20.04	252.70	135.24
18	Earnings Per Share (EPS) (For Continuing Operations) (Basic And Diluted)	6.60	1.20	2.92	15.29	11.41
19	Earnings Per Share (EPS) (For Discontinued Operations) (Basic And Diluted)	-	-	-	-	-
20	Earnings Per Share (EPS) (For Discontinued & Continuing Operations) (Basic And Diluted)	6.60	1.20	2.92	15.29	11.41

Explanatory Notes :

- The financial results of the Company have been prepared in accordance with the Indian Accounting standards (IND AS) as prescribed under section 133 of The Companies Act 2013 read with the Companies (Indian Accounting Standard) Rules 2015 (as amended).
- The consolidated financial results includes the results of (i) KCP Vietnam Industries Limited (subsidiary company) in Vietnam and (ii) Fives Cail KCP Limited (Joint Venture company). Subsidiary is engaged in manufacturing sugar which is seasonal in nature and season normally takes place in January-May period in Vietnam. Hence financials from quarter to quarter may not be comparable.
- The Exceptional Item in FY 2025-26 includes truedown charges for gain of Rs. 1.87 crores towards Fuel and Power Purchase Cost Adjustment (FPPCA) notified by APERC for financial year 2024-25, and an amount of Rs.10.24 crores incurred towards loss on floods at KCP VIL Vietnam . (Previous Year : Rs.24.39 Crores trueup charges provided towards FPPCA notified by APERC for financial years' 2022-23 & 2023-24, and Rs.1.08 Crores incurred during the period by Engineering Unit towards restoration works for the damages caused by Cyclone Michaung).
- Effective from 21 November 2025, The Government of India has consolidated 29 existing labour legislations into a unified framework comprising four Labour Codes, collectively referred to as the 'New Labour Codes'. Under Ind AS 19, changes to employee benefit resulting on account of past service cost has to be provided in the accounts. The company has restructured the salary benefit for permanent employees in line with the new code, and impact on account of such restructuring has been provided in the accounts in FY 2021-22. The Company is in the process of evaluating other possible impacts for contract workforce, and financial impact on contract workforce shall be made accordingly, in the period in which the rules are notified.
- The Figures for the quarter ended 31-03-2026 and 31-03-2025 are the balancing figures between audited results in respect of full financial year and published year to date upto the third quarter of the relevant financial year.
- The Board has recommended a Dividend of 50 % amounting to Re. 0.50 per share on equity share of Re.1/- each subject to the approval of shareholders at the ensuing Annual General Meeting.
- The above results have been reviewed by the Audit Committee and approved by the Board of Directors at their meetings held on 28th May, 2026. The Statutory Auditors have carried out limited review of the above results and expressed an unmodified audit opinion.
- Figures for the previous period have been regrouped/reclassified wherever necessary to confirm to the current periods presentation.

Place : Chennai - 600 008
Date : 28th May, 2026

FOR AND ON BEHALF OF THE BOARD OF DIRECTORS


DR. V.L. INDIRA DUTT
 (Chairperson & Managing Director)

THE KCP LIMITED

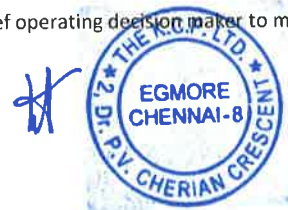
Revenue, EBIT, Assets and Liabilities By Segment (Consolidated)

(Rs in Crores)

No	Particulars	3 MONTHS ENDED			Year Ended	
		31.03.2026	31.12.2025	31.03.2025	31.03.2026	31.03.2025
		Audited	Unaudited	Audited	Audited	Audited
1	Revenue (Operations)					
a	Heavy Engineering	32.77	29.86	27.57	111.56	118.79
b	Cement	381.20	318.88	333.25	1,400.52	1,233.38
c	Hotel	10.98	11.08	11.00	41.31	39.81
d	Sugar	258.17	254.32	262.59	1,021.47	1,135.52
e	Others / Unallocated	0.62	0.23	0.37	1.30	1.44
	Total	683.75	614.37	634.78	2,576.16	2,528.94
2	EBIT					
	(Profit (+) / Loss (-) before tax and Interest					
a	Heavy Engineering	1.58	(3.03)	1.36	(4.66)	2.44
b	Cement	3.37	13.59	(4.34)	65.93	(63.03)
c	Hotel	2.49	2.63	2.73	9.17	9.77
d	Sugar	92.83	(13.50)	90.83	190.56	285.81
e	Others	(0.03)	(0.04)	0.12	(0.11)	0.22
f	Other unallocable expenditure(-) net of unallocable Income (+)	(3.84)	3.77	(0.82)	(7.23)	(6.37)
	Total	96.39	3.41	89.88	253.66	228.84
	Less:					
	Interest Expenses	6.37	7.89	6.45	33.33	31.99
	Interest Income	(19.85)	(23.91)	(13.40)	(67.92)	(53.10)
	Total Profit Before Tax	109.87	19.44	96.83	288.25	249.95
3	Assets					
a	Heavy Engineering	146.89	154.62	132.26	146.89	132.26
b	Cement	1,270.88	1,207.82	1,078.91	1,270.88	1,078.91
c	Hotel	53.77	54.47	57.83	53.77	57.83
d	Sugar	1,939.16	1,694.90	1,649.60	1,939.16	1,649.60
e	Others / Unallocated	171.20	172.66	179.96	171.20	179.96
	Total	3,581.90	3,284.48	3,098.56	3,581.90	3,098.56
4	Liabilities					
a	Heavy Engineering	95.82	107.56	82.95	95.82	82.95
b	Cement	519.25	509.00	446.22	519.25	446.22
c	Hotel	2.95	3.26	2.77	2.95	2.77
d	Sugar	981.05	783.70	825.42	981.05	825.42
e	Others / Unallocated	200.95	215.68	208.78	200.95	208.78
	Total	1,800.02	1,619.20	1,566.14	1,800.02	1,566.14

Note on segment information:-

- Operating segment is a business activity whose operating results are regularly reviewed by the Chief operating decision maker to make decisions about resource allocation and performance measurement.
- Segment Information for previous period regrouped where necessary.



THE KCP LIMITED, CHENNAI
CONSOLIDATED CASH FLOW STATEMENT FOR THE YEAR ENDED 31ST MARCH, 2026 (Rs. in Crores)

PARTICULARS	FY 2025-26	FY 2024-25
(A) Cash flow from operating activities		
Profit before tax from continuing operations	296.88	275.43
Add : Exceptional Items (Net)	(8.63)	(25.48)
Share of profits from joint venture	(0.10)	0.41
Profit before tax	288.15	250.36
Adjustments for :		
Depreciation / Amortisation on fixed assets	85.11	84.95
Loss/(profit) on sale of fixed assets	(0.91)	(0.47)
Assets written off	0.71	0.70
Expected Credit loss	0.02	0.27
Discounting of trade receivables	(0.03)	(0.27)
Amortisation of government grant	(0.02)	(0.02)
Unrealised foreign exchange loss/ (gain)	-	(1.31)
Interest expense	33.32	31.99
Interest income	(67.92)	(53.10)
Dividend income	(0.02)	0.80
Translation gain/loss during the year	96.23	(71.03)
Share of OCI of joint venture	0.14	(0.20)
Operating profit before working capital changes	434.78	242.67
Movements in working capital:		
Adjustments for Increase / (Decrease) in operating liabilities :		
Increase/(decrease) in trade payables	8.64	(3.18)
Increase/(decrease) in other financial liabilities (non-current)	11.00	33.12
Increase/(decrease) in long term provisions	0.53	1.74
Increase/(decrease) in other financial liabilities (Current)	53.81	(13.33)
Increase/(decrease) in other current liabilities	(4.66)	(11.83)
Increase/(decrease) in current provisions	2.01	(1.00)
Adjustments for (Increase)/decrease in operating assets :		
[(Increase)/decrease in trade receivables (non-current)]	(0.30)	3.65
[(Increase)/decrease in other financial assets (non-current)]	26.00	34.10
[(Increase)/decrease in other non-current assets]	0.91	(1.15)
[(Increase)/decrease in inventories]	(103.98)	(40.66)
[(Increase)/decrease in trade receivables (current)]	34.80	(17.92)
[(Increase)/decrease in other bank deposits]	(172.03)	(69.79)
[(Increase)/decrease in other financial assets (current)]	2.23	40.45
[(Increase)/decrease in other current assets]	(70.44)	(33.71)
Cash generated from/[used in] operations	223.29	163.17
Direct taxes paid (net of refunds)	(17.01)	(3.15)
Net cash flow from/[used in] operating activities (A)	206.28	160.02
(B) Cash flows from investing activities		
Purchase of fixed assets, including intangible assets, CWIP	(272.82)	(202.36)
Proceeds from sale of fixed assets	0.13	0.52
Purchase of non-current investments	(0.02)	1.92
Purchase of current investments	(12.02)	-
(Increase)/Decrease in value of investments in joint venture	(0.04)	(0.20)
Interest received	68.57	52.42
Dividends received	90.01	64.60
Net cash flow from/[used in] investing activities (B)	-126.19	-83.10
C. Cash flows from financing activities		
Proceeds from long term & short term Borrowings	180.88	146.14
Repayment of long term & short term borrowings	(58.73)	(84.06)
Principal repayment of lease liabilities	(0.08)	(0.06)
Interest repayment of lease liabilities	(0.26)	(0.27)
Interest paid	(32.71)	(30.85)
Dividends paid	(151.90)	(114.69)
Net cash flow from/[used in] in financing activities (C)	-62.79	-83.78
Net increase/[decrease] in cash and Bank Balances (A+B+C)	17.30	(6.86)
Cash and Bank Balances at the beginning of the year	3.54	10.40
Cash and Bank Balances at the end of the year	20.84	3.54
Components of cash and Bank Balances		
Cash on hand	0.21	0.16
With banks on current account	20.63	3.38
Cheques/drafts on hand	-	-
Total Cash and Bank Balances	20.84	3.54

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THE KCP LIMITED

Registered Office: 'RAMAKRISHNA BUILDINGS'
No 2, Dr. P.V. Cherian Crescent, Chennai - 600 008
CIN : L65991TN1941PLC001128

Balance Sheet

(Rs in Crores)

	Particulars	STANDALONE		CONSOLIDATED	
		AS AT 31.03.2026	AS AT 31.03.2025	AS AT 31.03.2026	AS AT 31.03.2025
	ASSETS				
	Non-current assets				
(a)	Property, Plant and Equipment	723.55	743.33	872.49	900.69
(b)	Capital Work-in-progress	365.71	157.02	401.45	169.19
(c)	Investment Property	-	-	-	-
(d)	Other Intangible Assets	4.43	4.74	4.43	4.74
(e)	Financial Assets				
(i)	Investments	25.16	25.19	24.03	12.10
(ii)	Trade Receivables	1.19	0.90	1.19	1.60
(iii)	Loans	-	-	-	-
(iv)	Other financial assets	0.11	0.17	18.97	44.96
(f)	Deferred Tax Assets (Net)	-	-	-	-
(g)	Other Non-current Assets	32.77	56.94	32.77	56.94
	Current assets				
(a)	Inventories	171.54	173.10	614.99	511.01
(b)	Financial Assets				
(i)	Investments	-	-	-	-
(ii)	Trade Receivables	70.28	65.01	156.11	190.18
(iii)	Cash and cash equivalents	0.15	0.32	20.84	3.54
(iv)	Bank balances other than (iii) above	133.82	119.50	1,146.08	974.39
(v)	Loans				
(vi)	Other financial assets	3.96	6.84	3.96	6.84
(c)	Current Tax Assets (Net)	5.85	14.06	5.85	14.06
(d)	Other Current assets	117.38	81.83	278.75	208.31
	Total Assets	1,655.90	1,448.95	3,581.90	3,098.56
	EQUITY AND LIABILITIES				
	Equity				
(a)	Equity Share Capital	12.89	12.89	12.89	12.89
(b)	Other Equity	824.04	695.34	1,768.99	1,519.52
	Non Controlling Interest	-	-	479.05	418.63
	Deferred Government Grants	0.18	0.20	0.18	0.20
	LIABILITIES				
	Non-current liabilities				
(a)	Financial Liabilities				
(i)	Borrowings	288.78	146.12	288.78	146.12
(ia)	Lease Liabilities	2.20	2.30	2.20	2.30
(ii)	Trade Payables				
	Due to Micro and Small Enterprises	-	-	-	-
	Total outstanding dues of creditors other than micro enterprises and small enterprises	-	0.07	-	0.07
(iv)	Other financial liabilities	19.30	24.62	146.49	135.55
(b)	Provisions	18.11	17.58	18.11	17.58
(c)	Deferred Tax Liabilities (Net)	70.19	82.96	70.19	82.96
(d)	Other non-current liabilities	-	-	-	-
	Current liabilities				
(a)	Financial Liabilities				
(i)	Borrowings	123.08	165.95	373.15	393.65
(ia)	Lease Liabilities	0.10	0.08	0.10	0.08
(ii)	Trade payables				
	Due to Micro and Small Enterprises	4.70	4.59	4.70	4.59
	Total outstanding dues of creditors other than micro enterprises and small enterprises	76.67	66.91	109.66	101.07
(iv)	Other financial liabilities	190.94	197.16	274.28	227.34
(b)	Other current liabilities	11.13	20.38	19.54	24.20
(c)	Provisions	13.57	11.78	13.57	11.78
(d)	Current tax Liabilities (Net)	-	-	-	-
	Total Equity and Liabilities	1,655.90	1,448.95	3,581.90	3,098.56



[Handwritten Signature]