THE KCP LIMITED
2,Dr P V Cherian Crescent, Egmore, Chennai-600 008, India
CIN:L65991TN1941PLC001128

Statement Of Unaudited Financial Results For the Halfyear/Quarter Ended 30th September 2026 (STANDALONE)

(Rs in Crores)

No	Particulars	3 MONTHS ENDED			6 MONTHS ENDED		YEAR ENDED
		30.09.2026	30.06.2026	30.09.2025	30.09.2026	30.09.2025	31.03.2026
		Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
1	**Revenue From Operations**	**438.08**	388.67	381.03	**826.75**	769.06	1,554.69
2	Other Income	**3.28**	6.24	39.32	**9.52**	43.11	105.89
3	**Total Income**	**441.36**	**394.91**	**420.36**	**836.27**	**812.17**	**1,660.58**
4	Expenses						
	(A Cost Of Raw Material Consumed	**95.70**	79.20	83.50	**174.90**	169.48	331.80
	(B) Purchase Of Stock In Trade	-	-	0.07	-	0.15	0.23
	(C) Change In Inventories Of Finished Goods ,Work In Progress And Stock In Trade	**6.89**	0.79	(1.26)	**7.68**	(22.19)	(10.78)
	(D) Employee Benefits Expense	**28.60**	27.08	30.86	**55.68**	57.96	123.07
	(E) Power & Fuel	**136.17**	119.13	111.50	**255.30**	239.11	459.22
	(F) Freight And Forwarding Expense	**103.39**	91.62	78.20	**195.01**	161.16	333.25
	(G) Finance Cost	**7.17**	6.68	5.24	**13.85**	10.72	20.40
	(H) Depreciation And Amortisation Expense	**18.30**	17.43	15.31	**35.73**	30.35	60.34
	(I) Other Expenditure	**58.72**	52.36	48.09	**111.08**	95.48	200.72
	Total Expenses	**454.95**	**394.27**	**371.52**	**849.22**	**742.23**	**1,518.24**
5	Profit/(Loss) Before Exceptional Items And Tax (3-4)	**(13.59)**	0.64	48.84	**(12.95)**	69.94	142.34
6	Exceptional Items	-	-	(1.87)	-	(1.87)	(1.87)
7	**Profit/(Loss) Before Tax (5-6)**	**(13.59)**	**0.64**	**50.71**	**(12.95)**	**71.81**	**144.21**
8	Tax Expense						
	(A) Current Tax	**(0.16)**	0.16	13.65	-	14.61	50.79
	(B) Deferred Tax	**(3.27)**	-	0.26	**(3.27)**	6.12	(38.39)
9	Profit/(Loss) For The Period From Continuing Operations (7-8)	**(10.16)**	**0.48**	**36.80**	**(9.68)**	**51.08**	**131.80**
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)**	**(10.16)**	**0.48**	**36.80**	**(9.68)**	**51.08**	**131.80**
14	Other Comprehensive Income						
	(I) Items that will not be reclassified to P&L	**0.56**	(0.45)	(1.30)	**0.11**	0.17	0.18
	(Ii) Income tax relaing to items that will not be classified to P&L	**(0.04)**	0.03	0.41	**(0.01)**	(0.01)	(0.06)
	Total Other Comprehensive Income (Net of Tax)	**0.52**	(0.41)	(0.89)	**0.10**	0.15	0.12
15	Total Comprehensive Income	**(9.64)**	**0.06**	**35.91**	**(9.58)**	**51.23**	**131.93**
16	Earnings Per Share (EPS) (For Continuing Operations) (Basic And Diluted)	(0.79)	0.04	2.85	(0.75)	3.96	10.22
17	Earnings Per Share (EPS) (For Discontinued Operations) (Basic And Diluted)	-	-	-		-	-
18	**Earnings Per Share (EPS) (For Discontinued & Continuing Operations) (Basic And Diluted)**	**(0.79)**	**0.04**	**2.85**	**(0.75)**	**3.96**	**10.22**

Explanatory Notes :

(a) 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).

(b) The above results have been reviewed by the Audit Committee and approved by the Board of Directors at their meetings held on 6th November, 2026. The Auditors have carried out limited review of the above results.

(c) Other Income in Previous Year Quarter/Half-Year ended 30.09.2025 included Rs.35.02 crores Dividend declared by the Overseas Subsidiary. Corresponding figures for the Current Year are NIL.

(d) Figures for the previous period have been regrouped/reclassified wherever necessary to conform to the current periods presentation.

FOR AND ON BEHALF OF THE BOARD OF DIRECTORS

THE K.C.P. LTD. EGMORE CHENNAI-8 2, DR. CHERIAN CRESCENT

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

Place : Chennai - 600 008
Date : 6th November, 2026

THE KCP LIMITED

Revenue, EBIT, Assets and Liabilities By Segment (Standalone) (Rs in Crores)

No	Particulars	3 Months Ended			6 Months Ended		YEAR ENDED
		30.09.2026	30.06.2026	30.09.2025	30.09.2026	30.09.2025	31.03.2026
		Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
1	**Revenue (Operations)**						
a	Heavy Engineering	34.27	20.45	29.44	54.72	48.93	111.56
b	Cement	393.27	357.98	341.46	751.25	700.44	1,400.52
c	Hotel	10.35	9.94	9.92	20.30	19.24	41.31
d	Others	0.19	0.30	0.22	0.49	0.45	1.30
	Total	**438.08**	**388.67**	**381.03**	**826.75**	**769.06**	**1,554.69**
2	**EBIT** (Profit (+) / Loss (-) before tax and Interest						
a	Heavy Engineering	(7.94)	0.12	(3.92)	(7.82)	(3.21)	(4.66)
b	Cement	(1.69)	2.24	25.46	0.55	48.96	65.93
c	Hotel	2.11	2.15	2.30	4.26	4.06	9.17
d	Others	(0.00)	0.05	(0.04)	0.05	(0.03)	(0.11)
e	Other unallocable expenditure(-) net of unallocable Income (+)	(1.04)	1.12	30.04	0.07	28.45	84.65
	Total	**(8.57)**	**5.67**	**53.83**	**(2.89)**	**78.23**	**154.98**
	Less:						
	Interest Expenses	7.17	6.68	5.24	13.85	10.72	20.40
	Interest Income	(2.15)	(1.64)	(2.13)	(3.79)	(4.29)	(9.62)
	Total Profit Before Tax	**(13.59)**	**0.64**	**50.71**	**(12.95)**	**71.81**	**144.20**
3	**Assets**						
a	Heavy Engineering	146.29	151.04	144.94	146.29	144.94	146.89
b	Cement	1,243.37	1,283.95	1,158.54	1,243.37	1,158.54	1,270.88
c	Hotel	54.31	54.03	55.46	54.31	55.46	53.77
d	Others / Unallocated	157.50	138.96	187.09	157.50	187.09	184.35
	Total	**1,601.47**	**1,627.98**	**1,546.03**	**1,601.47**	**1,546.03**	**1,655.90**
4	**Liabilities**						
a	Heavy Engineering	96.37	91.20	103.12	96.37	103.12	95.82
b	Cement	500.01	493.93	469.98	500.01	469.98	519.25
c	Hotel	3.69	3.23	2.85	3.69	2.85	2.95
d	Others / Unallocated	186.94	202.64	213.83	186.94	213.83	200.95
	Total	**787.02**	**790.99**	**789.78**	**787.02**	**789.78**	**818.97**

Note on segment information:-

1 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.

2 Segment Information for previous period regrouped where necessary.

THE K.C.P. LTD. EGMORE CHENNAI-8 2, Dr. P.V. CHERIAN CRESCENT

THE KCP LIMITED (Rs in Crores)

STANDALONE CASH FLOW STATEMENT FOR THE HALF YEAR ENDED 30TH SEPTEMBER , 2026

PARTICULARS	HY1/2026-27	HY1/2025-26
(A) Cash flow from operating activities		
Profit before tax from continuing operations	(12.95)	69.94
Add : Exceptional Items (Net)	-	1.87
Profit before tax	**-12.95**	**71.81**
Adjustments for :		
Depreciation / Amortisation on fixed assets	35.73	30.35
Loss/[profit] on sale of fixed assets	(1.77)	(0.05)
Assets written off	0.01	0.07
Expected Credit loss	(0.01)	0.01
Discounting of trade receivables	(0.10)	(0.01)
Amortisation of government grant	(0.01)	(0.01)
Unrealised foreign exchange loss/ (gain)	(0.80)	(0.46)
Interest expense	13.85	10.69
Interest income	(3.79)	(4.29)
Dividend income	(0.00)	(35.13)
Operating profit before working capital changes	**30.15**	**72.97**
Movements in working capital:		
Adjustments for Increase / (Decrease) in operating liabilities :		
Increase/[decrease] in trade payables	9.33	0.26
Increase/[decrease] in non current- other financial liabilities	(0.25)	(4.53)
Increase/[decrease] in long term provisions	2.73	0.03
Increase/[decrease] in current- other financial liabilities	(37.12)	(7.63)
Increase/[decrease] in other current liabilities	6.27	5.30
Increase/[decrease] in current provisions	0.90	1.19
Adjustments for Decrease / (Increase) in operating assets :		
Decrease/[increase] in non current trade receivables	(0.64)	(0.81)
Decrease/[increase] in non current other financial assets	(0.06)	0.03
Decrease/[increase] in other non-current assets	0.35	(0.54)
Decrease/[increase] in inventories	(2.35)	2.22
Decrease/[increase] in current trade receivables	(14.85)	(14.25)
Decrease/[increase] in other bank deposits	26.46	17.64
Decrease/[increase] in current other financial assets	1.32	4.01
Decrease/[increase] in other current assets	36.28	23.16
Cash generated from/[used in] operations	**58.53**	**99.03**
Direct taxes paid [net of refunds]	2.65	(1.48)
Net cash flow from/[used in] operating activities (A)	**61.18**	**97.56**
(B) Cash flows from investing activites		
Purchase of Fixed assets, including intangible assets, CWIP	(40.54)	(144.86)
Proceeds from sale of fixed assets	1.84	0.08
Sale/(Purchase) of non-current investments	1.56	(0.01)
Interest received	2.74	3.08
Dividends received	0.00	0.11
Net cash flow from/[used in] investing activities (B)	**-34.39**	**-141.61**
C. Cash flows from financing activities		
Proceeds from long term & short term Borrowings	10.75	89.54
Repayment of long term & short term borrowings	(11.39)	(32.49)
Principal repayment of lease liabilities	(0.10)	(0.04)
Interest repayment of lease liabilities	(0.21)	(0.13)
Interest paid	(12.83)	(9.78)
Dividends paid	(13.08)	(3.23)
Net cash flow from/[used in] in financing activities [C]	**-26.85**	**43.88**
Net increase/[decrease] in cash and cash equivalents (A+B+C)	(0.06)	(0.17)
Cash and Cash equivalents at the beginning of the year	0.15	0.32
Cash and Cash equivalents at the end of the year	**0.10**	**0.15**
Components of cash and cash equivalents		
Cash on hand	0.06	0.10
Balance in current account	0.04	0.05
Total Cash and cash equivalents	**0.10**	**0.15**

THE K.C.P. LTD. EGMORE CHENNAI-8 DR. P.V. CHERIAN CRESCENT

THE KCP LIMITED
2,Dr P V Cherian Crescent, Egmore, Chennai-600 008, India
CIN:L65991TN1941PLC001128.

Statement Of Unaudited Financial Results For the Halfyear/Quarter Ended 30th September 2026 (CONSOLIDATED)

(Rs In Crores)

No	Particulars	3 MONTHS ENDED			6 MONTHS ENDED		YEAR ENDED
		30.09.2026	30.06.2026	30.09.2025	30.09.2026	30.09.2025	31.03.2026
		Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
1	**Revenue From Operations**	**873.04**	**779.34**	**601.53**	**1,652.39**	**1,278.04**	**2,576.16**
2	Other Income	**38.79**	26.82	11.07	**65.61**	27.57	72.76
3	**Total Income**	**911.83**	**806.16**	**612.60**	**1,718.00**	**1,305.61**	**2,648.92**
4	Expenses						
	(A Cost Of Raw Material Consumed	**242.24**	496.00	145.01	**738.23**	679.74	1,118.55
	(B) Purchase Of Stock In Trade	-	-	0.07	-	0.15	0.23
	(C) Change In Inventories Of Finished Goods ,Work In Progress And Stock In Trade	**219.60**	(107.86)	82.73	**111.75**	(205.24)	(125.10)
	(D) Employee Benefits Expense	**37.79**	37.72	41.61	**75.51**	80.17	170.37
	(E) Power & Fuel	**136.64**	119.23	111.54	**255.87**	239.27	460.03
	(F) Freight And Forwarding Expense	**110.76**	102.39	83.67	**213.15**	175.49	354.88
	(G) Finance Cost	**12.14**	9.97	10.14	**22.11**	19.07	33.33
	(H) Depreciation And Amortisation Expense	**26.06**	25.15	22.58	**51.21**	44.67	85.11
	(I) Other Expenditure	**64.33**	67.65	54.75	**131.98**	115.22	254.63
	Total Expenses	**849.56**	**750.25**	**552.11**	**1,599.81**	**1,148.54**	**2,352.03**
5	Profit/(Loss) Before Exceptional Items And Tax (3-4)	**62.28**	55.91	60.49	**118.19**	157.06	296.89
6	Exceptional Items	-	-	(1.87)	-	(1.87)	8.63
7	**Profit/(Loss) Before Tax (5-6)**	**62.28**	**55.91**	**62.36**	**118.19**	**158.93**	**288.26**
8	Tax Expense						
	(A) Current Tax	**(0.16)**	0.16	13.65	-	14.61	50.79
	(B) Deferred Tax	**(3.27)**	-	0.26	**(3.27)**	6.12	(38.39)
9	Profit/(Loss) For The Period From Continuing Operations (7-8)	**65.71**	**55.75**	**48.45**	**121.46**	**138.21**	**275.85**
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)**	**65.71**	**55.75**	**48.45**	**121.46**	**138.21**	**275.85**
14	Share Of Profit/(Loss) From Joint Venture	**(0.78)**	(0.50)	0.30	**(1.28)**	(0.78)	(0.10)
15	Profit/(Loss) After Tax And Share Of Joint Venture	**64.93**	**55.25**	**48.75**	**120.18**	**137.43**	**275.75**
	Non-Controlling Interest	**25.29**	18.42	15.72	**43.71**	40.91	78.64
	Owners Of The Company	**39.64**	36.83	33.03	**76.47**	96.51	197.11
16	Other Comprehensive Income	-					
	(I) Items That Will Not Be Reclassified To P&L	**(2.39)**	(4.97)	27.79	**(7.37)**	21.18	86.90
	(Ii) Share Of Oci From Joint Venture	**0.02**	0.14	(0.03)	**0.16**	0.13	0.14
	(Iii) Less : Non Controlling Share Of Oci	**(0.97)**	(1.52)	9.56	**(2.49)**	7.01	31.45
	Oci After Non Cotrolling Interest	**(1.41)**	(3.31)	**18.20**	**(4.72)**	**14.30**	**55.59**
17	**Total Comprehensive Income**	**62.55**	**50.42**	**76.51**	**112.97**	**158.73**	**362.80**
	Non-Controlling Interest	24.32	16.90	25.28	41.22	47.92	110.09
	Owners Of The Company	38.23	33.52	51.23	71.75	110.81	252.70
18	Earnings Per Share (EPS) (For Continuing Operations) (Basic And Diluted)	3.07	2.86	2.56	5.93	7.49	15.29
19	Earnings Per Share (EPS) (For Discontinued Operations) (Basic And Diluted)	-	-	-	-	-	-
20	**Earnings Per Share (EPS) (For Discontinued & Continuing Operations) (Basic And Diluted)**	**3.07**	**2.86**	**2.56**	**5.93**	**7.49**	**15.29**

Explanatory Notes :

(a) 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 Stadard) Rules 2015 (as amended).

(b) 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.

(c) The above results have been reviewed by the Audit Committee and approved by the Board of Directors at their meetings held on 6th November, 2026. The Auditors have carried out limited review of the above results.

(d) Figures for the previous period have been regrouped/reclassified wherever necessary to confirm to the current periods presentation.

FOR AND ON BEHALF OF THE BOARD OF DIRECTORS

THE K.C.P. LTD. EGMORE CHENNAI-8 2, DR. P.V. CHERIAN CRESCENT

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

Place : Chennai - 600 008
Date : 6th November, 2026

Revenue, EBIT, Assets and Liabilities By Segment (Consolidated) (Rs in Crores)

No	Particulars	3 Months Ended			6 Months Ended		YEAR ENDED
		30.09.2026	30.06.2026	30.09.2025	30.09.2026	30.09.2025	31.03.2026
		Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
1	**Revenue (Operations)**						
a	Heavy Engineering	34.27	20.45	29.44	54.72	48.93	111.56
b	Cement	393.27	357.98	341.46	751.25	700.44	1,400.52
c	Hotel	10.35	9.94	9.92	20.30	19.24	41.31
d	Sugar	434.96	390.67	220.50	825.63	508.98	1,021.47
e	Others / Unallocated	0.19	0.30	0.22	0.49	0.45	1.30
	Total	**873.04**	**779.34**	**601.53**	**1,652.39**	**1,278.04**	**2,576.16**
2	**EBIT**						
	(Profit (+) / Loss (-) before tax and Interest						
a	Heavy Engineering	(7.94)	0.12	(3.92)	(7.82)	(3.21)	(4.66)
b	Cement	(1.69)	2.24	25.46	0.55	48.96	65.93
c	Hotel	2.11	2.15	2.30	4.26	4.06	9.17
d	Sugar	48.52	38.31	44.90	86.83	111.24	190.56
e	Others	(0.00)	0.05	(0.04)	0.05	(0.03)	(0.11)
f	Other unallocable expenditure(-) net of unallocable Income (+)	(1.04)	1.12	(5.48)	0.07	(7.17)	(7.23)
	Total	**39.95**	**43.98**	**63.22**	**83.94**	**153.85**	**253.66**
	Less:						
	Interest Expenses	12.14	9.97	10.14	22.11	19.07	33.33
	Interest Income	(34.46)	(21.90)	(9.29)	(56.36)	(24.15)	(67.92)
	Total Profit Before Tax	**62.28**	**55.91**	**62.37**	**118.19**	**158.94**	**288.25**
3	**Assets**						
a	Heavy Engineering	146.29	151.04	144.94	146.29	144.94	146.89
b	Cement	1,243.37	1,283.95	1,158.54	1,243.37	1,158.54	1,270.88
c	Hotel	54.31	54.03	55.46	54.31	55.46	53.77
d	Sugar	2,156.30	2,207.94	2,017.51	2,156.30	2,017.51	1,939.16
e	Others / Unallocated	143.23	125.46	137.73	143.23	137.73	171.20
	Total	**3,743.50**	**3,822.41**	**3,514.18**	**3,743.50**	**3,514.18**	**3,581.90**
4	**Liabilities**						
a	Heavy Engineering	96.37	91.20	103.12	96.37	103.12	95.82
b	Cement	500.01	493.93	469.98	500.01	469.98	519.25
c	Hotel	3.69	3.23	2.85	3.69	2.85	2.95
d	Sugar	1,115.75	1,216.02	1,084.39	1,115.75	1,084.39	981.05
e	Others / Unallocated	186.94	202.64	213.83	186.94	213.83	200.95
	Total	**1,902.76**	**2,007.01**	**1,874.17**	**1,902.76**	**1,874.17**	**1,800.02**

Note on segment information:-

1 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.

2 Segment Information for previous period regrouped where necessary.

THE K.C.P. LTD. EGMORE CHENNAI-8 2, Dr. P.V. CHERIAN CRESCENT

THE KCP LIMITED

CONSOLIDATED CASH FLOW STATEMENT FOR THE HALF YEAR ENDED 30TH SEPTEMBER, 2026 (Rs.in Crores)

PARTICULARS	HY1/2026-27	HY1/2025-26
(A) Cash flow from operating activities		
Profit before tax from continuing operations	118.19	157.07
Add : Exceptional Items (Net)	-	1.87
Share of profits from joint venture	(1.28)	(0.78)
Profit before tax	**116.91**	**158.16**
Adjustments for :		
Depreciation / Amortisation on fixed assets	51.21	44.67
Loss/[profit] on sale of fixed assets	(1.77)	(0.05)
Assets written off	0.01	0.07
Expected Credit loss	(0.01)	0.01
Discounting of trade receivables	(0.10)	(0.01)
Amortisation of government grant	(0.01)	(0.01)
Unrealised foreign exchange loss/ (gain)	(0.80)	(0.46)
Interest expense	22.11	19.04
Interest income	(56.36)	(24.15)
Dividend income	(0.00)	(0.01)
Translation gain/loss during the year	(7.47)	21.52
Share of OCI of joint venture	0.16	0.13
Operating profit before working capital changes	**123.87**	**218.91**
Movements in working capital:		
Adjustments for Increase / (Decrease) in operating liabilities :		
Increase/[decrease] in trade payables	(13.00)	(25.94)
Increase/[decrease] in other financial liabilities (non-current)	(3.77)	(4.63)
Increase/[decrease] in long term provisions	2.73	0.03
Increase/[decrease] in other financial liabilities (Current)	(83.20)	(13.87)
Increase/[decrease] in other current liabilities	41.67	23.37
Increase/[decrease] in current provisions	0.90	1.19
Adjustments for [Increase]/decrease in operating assets :		
[Increase]/decrease in trade receivables (non-current)	(0.64)	(0.81)
[Increase]/decrease in other financial assets (non-current)	7.56	27.20
[Increase]/decrease in other non-current assets	0.35	(0.54)
[Increase]/decrease in inventories	101.49	(180.37)
[Increase]/decrease in trade receivables (current)	(50.55)	29.23
[Increase]/decrease in other bank deposits	(255.57)	(102.71)
[Increase]/decrease in other financial assets (current)	1.32	4.01
[Increase]/decrease in other current assets	5.74	(68.38)
Cash generated from/[used in] operations	**-121.09**	**-93.31**
Direct taxes paid (net of refunds)	2.65	(1.48)
Net cash flow from/[used in] operating activities (A)	**-118.44**	**-94.79**
(B) Cash flows from investing activites		
Purchase of fixed assets, including intangible assets, CWIP	(46.92)	(154.20)
Proceeds from sale of fixed assets	1.84	0.08
Sale/(Purchase) of non-current investments	1.56	(0.01)
Purchase of current investments	(3.67)	(11.24)
(Increase)/Decrease in value of investments in joint venture	1.12	0.65
Interest received	55.31	22.94
Dividends received	0.00	0.11
Net cash flow from/[used in] investing activities (B)	**9.25**	**-141.68**
C. Cash flows from financing activities		
Proceeds from long term & short term Borrowings	140.75	315.04
Repayment of long term & short term borrowings	(11.39)	(32.49)
Principal repayment of lease liabilities	(0.10)	(0.04)
Interest repayment of lease liabilities	(0.21)	(0.13)
Interest paid	(21.08)	(18.13)
Dividends paid	(13.08)	(3.23)
Net cash flow from/[used in] in financing activities [C]	**94.89**	**261.02**
Net increase/[decrease] in cash and Bank Balances (A+B+C)	(14.30)	24.56
Cash and Bank Balances at the beginning of the year	20.84	3.54
Cash and Bank Balances at the end of the year	**6.54**	**28.10**
Components of cash and Bank Balances		
Cash on hand	0.16	0.17
With banks on current account	6.38	27.93
Total Cash and Bank Balances	**6.54**	**28.10**

THE K.C.P. LTD. 2, DR. P.V. CHERIAN CRESCENT EGMORE CHENNAI-8

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 30.09.2026	AS AT 31.03.2026	AS AT 30.09.2026	AS AT 31.03.2026
	ASSETS				
	Non-current assets				
(a)	Property, Plant and Equipment	928.67	723.55	1,061.47	872.49
(b)	Capital Work-in-progress	155.91	365.71	198.68	401.45
(c)	Investment Property	-	-	-	-
(d)	Other Intangible Assets	4.19	4.43	4.19	4.43
(e)	Financial Assets				
	(i) Investments	24.43	25.16	25.85	24.03
	(ii) Trade Receivables	1.84	1.19	1.84	1.19
	(iii) Loans	-	-	-	-
	(iv) Other financial assets	0.17	0.11	11.41	18.97
(f)	Deferred Tax Assets (Net)	-	-	-	-
(g)	Other Non-current Assets	31.53	32.77	31.53	32.77
	Current assets				
(a)	Inventories	173.88	171.54	513.50	614.99
(b)	Financial Assets				
	(i) Investments	-	-	-	-
	(ii) Trade Receivables	85.22	70.28	206.76	156.11
	(iii) Cash and cash equivalents	0.10	0.15	6.54	20.84
	(iv) Bank balances other than (iii) above	107.54	133.82	1,401.83	1,146.08
	(v) Loans				
	(vi) Other financial assets	3.68	3.96	3.68	3.96
(c)	Current Tax Assets (Net)	3.20	5.85	3.20	5.85
(d)	Other Current assets	81.10	117.38	273.01	278.75
	Total Assets	**1,601.47**	**1,655.90**	**3,743.50**	**3,581.90**
	EQUITY AND LIABILITIES				
	Equity				
(a)	Equity Share Capital	12.89	12.89	12.89	12.89
(b)	Other Equity	801.57	824.04	1,827.85	1,768.99
	Non Controlling Interest	-	-	520.28	479.05
	Deferred Government Grants	0.17	0.18	0.17	0.18
	LIABILITIES				
	Non-current liabilities				
(a)	Financial Liabilities				
	(i) Borrowings	276.59	288.78	276.59	288.78
	(ia) Lease Liabilities	1.82	2.20	1.82	2.20
	(ii) Trade Payables				
	Due to Micro and Small Enterprises	-	-	-	-
	Total outstanding dues of creditors other than micro enterprises and small enterprises	-	-	-	-
	(iv) Other financial liabilities	18.99	19.30	142.66	146.49
(b)	Provisions	20.84	18.11	20.84	18.11
(c)	Deferred Tax Liabilities (Net)	66.93	70.19	66.93	70.19
(d)	Other non-current liabilities	-	-	-	-
	Current liabilities				
(a)	Financial Liabilities				
	(i) Borrowings	134.63	123.08	514.70	373.15
	(ia) Lease Liabilities	-	0.10	-	0.10
	(ii) Trade payables				
	Due to Micro and Small Enterprises	6.18	4.70	6.18	4.70
	Total outstanding dues of creditors other than micro enterprises and small enterprises	84.53	76.67	95.19	109.66
	(iv) Other financial liabilities	144.54	190.94	181.79	274.28
(b)	Other current liabilities	17.40	11.13	61.21	19.54
(c)	Provisions	14.40	13.57	14.40	13.57
(d)	Current tax Liabilities (Net)	-	-	-	-
	Total Equity and Liabilities	**1,601.47**	**1,655.90**	**3,743.50**	**3,581.90**

