Ref: KCP / SHARE / RB / 26-27 / 611261

November 6, 2026

National Stock Exchange of India Limited (NSE)
Scrip : KCP
Bandra Kurla Complex,
Bandra (E)
Mumbai-400 051

Bombay Stock Exchange Ltd (BSE)
Scrip - 590066
Floor No.25, P J Towers
Dalal Street,
Mumbai 400 001

Dear Sir / Madam,

Sub: Outcome of the Meeting of the Board of Directors of the Company held on Friday, 6th November, 2026

With reference to the captioned subject and pursuant to Regulation 30 read with Part A of Schedule III of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 ("SEBI LODR Regulations"), we wish to inform you that the Board of Directors of the Company, at its meeting held today, i.e., Friday, 6th November, 2026, inter alia, considered and approved the Un-audited Standalone and Consolidated Financial Results of the Company for the quarter and half year ended 30th September, 2026.

Pursuant to Regulation 33 of the SEBI LODR Regulations, we enclose herewith the following documents:

1. Un-audited Standalone and Consolidated Financial Results of the Company for the quarter and half year ended 30th September, 2026; and
2. Limited Review Reports issued by the Statutory Auditors of the Company, M/s. Brahmayya & Co., Chartered Accountants, Vijayawada, on the aforesaid Un-audited Standalone and Consolidated Financial Results.

Further, the Board took note of the resignation of Mr. Anis Tyebali Hyderi from the position of Chief Financial Officer (CFO) and Key Managerial Personnel (KMP) of the Company, with effect from the closing of business hours on 10th January, 2027, on account of personal reasons.

The requisite disclosures in respect of the above resignation, as prescribed under Regulation 30 of the SEBI LODR Regulations, read with the SEBI Master Circular No. HO/49/14/14(7)2025-CFD-POD2/1/3762/2026 dated 30th January, 2026 (as updated), are enclosed herewith as **Annexure**.

Further, the resignation letter submitted by Mr. Anis Tyebali Hyderi Chief Financial Officer and Key Managerial Personnel of the company will be submitted within the timeline as specified in sub-para 7C of Part A of Schedule III to the SEBI LODR Regulations.

The meeting of the Board of Directors commenced at 11:30 a.m. (IST) and concluded at 13:30 hrs (IST).

For THE K.C.P. LIMITED

COMPANY SECRETARY

The aforesaid Standalone and Consolidated Financial Results, together with the Segment Report, will be made available on the Company's website at www.kcp.co.in.

You are requested to kindly take the above information on record.

Thanking You,

Yours faithfully,
For THE KCP LIMITED

Vijayakumar Yazali

Digitally signed by Vijayakumar Yazali
DN: c=IN, o=Personal, title=7506, pseudonym=0b6033f567414dd298574648a61c67ff, 2.5.4.20=6d12bf1fbd412b67acd1f38981d7abd022048ff08d46b23e2095c713c9945f12, postalCode=600056, st=Tamil Nadu, serialNumber=e8f84dbe801ee0447c2ccc281bf6ba570c58adc539fd5b4426c2de3361882a7e, cn=Vijayakumar Yazali
Date: 2026.11.06 14:00:53 +05'30'

Y. VIJAYAKUMAR
COMPANY SECRETARY & COMPLIANCE OFFICER.

THE k c p LIMITED

Annexure

Disclosure pursuant to Regulation 30 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended, read with SEBI Master Ciruclar No. HO/49/14/14(7)2025-CFD-POD2/1/3762/2026 dated January 30, 2026 (updated) relating to Appointment / cessation of Key Managerial Personnel.

Name	Sri. Anis Tyebali Hyderi, Chief Financial Officer & Key Managerial Personnel
Reason for change viz. resignation	On account of personal reasons.
Date of Cessation	With effect from the close of business hours on 10th January 2027.
Term of Appointment	Not applicable
Brief Profile	Not applicable
Disclosure of relationships between Directors (in case of appointment as a Director)	Not applicable

For THE K.C.P. LIMITED

COMPANY SECRETARY

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. P.V. 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 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 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 21 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. EGMORE CHENNAI-8 Dr. P.V. CHERIAN CRESCENT

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**



Limited Review Report on the Quarterly Unaudited ***Standalone*** Financial Results of the Company Pursuant to the Regulation 33 of the SEBI

(Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended

To
The Board of Directors
The KCP Limited

1. We have reviewed the accompanying statement of Standalone Unaudited Financial Results of **The KCP Limited** ("the Company") for the quarter and half year ended September 30, 2026 ("the Statement") being submitted by the company pursuant to requirements of Regulation 33 of the SEBI (listing Obligations and Disclosure Requirements) Regulations, 2015 read with SEBI Circular No.CIR/CFD/FAC/62/2016 dated July 5, 2016.

2. This statement which is the responsibility of the Company's Management and has been approved by the Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34 "Interim Financial Reporting", prescribed under Section 133 of the Companies Act, 2013 read with relevant rules issued thereunder and other accounting principles generally accepted in India and in compliance with Regulation 33 of Securities and Exchange Board of India (Listing Obligations and disclosure Requirements) Regulations, 2015, as amended, ("Listing Regulations"). Our responsibility is to issue a report on these Unaudited financial statements based on our review.

3. We conducted our review of the Statement in accordance with the Standard on Review Engagements (SRE) 2410 "Review of Interim Financial Information Performed by the Independent Auditor of the Entity", issued by the Institute of Chartered Accountants of India. This standard requires that we plan and perform the review to obtain moderate assurance as to whether the financial statements are free of material misstatement. A review is limited primarily to inquiries of company personnel and analytical procedures applied to financial data and thus provides less assurance than an audit. We have not performed an audit and accordingly, we do not express an audit opinion.

4. Our review of the Statement of Standalone Unaudited Financial Results has been restricted to the figures shown in the column headed " Quarter ended 30.09.2026-Unaudited ", " Half year ended 30.09.2026 – Unaudited " and in the column headed " as at 30.09.2026 – Unaudited " of the Statement on Asset and Liabilities and the Cash Flow Statements for the Half Year Ended 30.09.2026. The Figures shown in the other columns have been traced from the respective results reviewed/ audited by the other auditors.

BRAHMAYYA & CO. VIJAYAWADA-2 CHARTERED ACCOUNTANTS

Contd on page 2

5. Based on our review conducted as above, nothing has come to our attention that causes us to believe that the accompanying statement of unaudited financial results prepared in accordance with applicable accounting standards and other recognized accounting practices and policies has not disclosed the information required to be disclosed in terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 including the manner in which it is to be disclosed, or that it contains any material misstatement.

for **Brahmayya & Co.,**
Chartered Accountants
Firm Registration No. 000513S

BRAHMAYYA & CO. VIJAYAWADA-2 CHARTERED ACCOUNTANTS

(T. V. Ramana)
Partner
Membership No.200523
UDIN-

26200523DCNQAZ5606

Place: Vijayawada
Date: 06.11.2026

Limited Review Report On ***Consolidated*** Unaudited Quarterly Financial results of the Company Pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 as amended

To
The Board of Directors
The KCP Limited

1. We have reviewed the accompanying Statement of Consolidated Unaudited Financial Results of **The KCP Limited** ("the Parent") and its subsidiary (the Parent and its subsidiary together referred to as "the Group"), and its share of loss and total comprehensive loss of its Joint venture for the Quarter ended September 30, 2026 ("the Statement"), being submitted by the Parent pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended.

2. This Statement, which is the responsibility of the Parent's Management and approved by the Parent's Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34 "Interim Financial Reporting" ("Ind AS 34"), prescribed under Section 133 of the Companies Act, 2013, and other accounting principles generally accepted in India. Our responsibility is to express a conclusion on the Statement based on our review.

3. We conducted our review of the Statement in accordance with the Standard on Review Engagements (SRE) 2410 "Review of Interim Financial Information performed by the Independent Auditor of the Entity", issued by the Institute of Chartered Accountants of India. A review of interim financial information consists of making inquiries, primarily of persons responsible for financial and accounting matters, and applying analytical and other review procedures. A review is substantially less in scope than an audit conducted in accordance with Standards on Auditing and consequently does not enable us to obtain assurance that we would become aware of all significant matters that might be identified in an audit. Accordingly, we do not express an audit opinion.

   We also performed procedures in accordance with the circular issued by the SEBI under Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended, to the extent applicable.

4. The Statement includes the results of the following entities:
   a. KCP Vietnam Industries Limited (Subsidiary)
   b. FIVESCAIL KCP Limited (Joint venture)

BRAHMAYYA & CO. VIJAYAWADA-2 CHARTERED ACCOUNTANTS

5. Our review of the Statement of Consolidated Unaudited Financial Results has been restricted to the figures shown in the column headed " Quarter ended 30.09.2026- Unaudited ", " Half year ended 30.09.2026 – Unaudited " and in the column headed " as at 30.09.2026 – Unaudited " of the Statement on Asset and Liabilities and the Cash Flow Statements for the Half Year Ended 30.09.2026. The Figures shown in the other columns have been traced from the respective results reviewed/ audited by the other auditors.

6. Based on our review conducted and procedures performed as stated in paragraph 3 above and based on the consideration of the review reports of other auditors referred to in paragraph 7 below, nothing has come to our attention that causes us to believe that the accompanying Statement, prepared in accordance with the recognition and measurement principles laid down in the aforesaid Indian Accounting Standard and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended, including the manner in which it is to be disclosed, or that it contains any material misstatement.

7. We did not review the interim financial statements of the subsidiary included in the consolidated unaudited financial results, whose interim financial statements reflect total assets of Rs.2156.30 Crores as at 30th September, 2026 and total revenues of Rs. 881.73 Crores and total net profit of Rs. 87.43 Crores and total comprehensive income of Rs. 82.45 Crores for the period April 1, 2026 to September 30, 2026 as considered in the consolidated unaudited financial results. The consolidated unaudited financial results also include the Group's share of net loss of Rs. 1.28 Crores, other comprehensive income of Rs.0.16 Crores for the period April 1, 2026 to September 30, 2026 as considered in the consolidated unaudited financial results, in respect of a Joint Venture whose interim financial statements have not been reviewed by us. These interim financial statements have been reviewed by other auditors whose reports have been furnished to us by the Management and our conclusion on the Statement, in so far as it relates to the amounts and disclosures included in respect of the subsidiary and joint venture, is based solely on the reports of the other auditors and the procedures performed by us as stated in paragraph 3 above. Our Conclusion on the Statement is not modified in respect of the above matters.

for **Brahmayya & Co.,**
Chartered Accountants
Firm Registration No. 000513S

BRAHMAYYA & CO. VIJAYAWADA-2 CHARTERED ACCOUNTANTS

T.V. Ramana
Partner
Membership No. 200523
UDIN-
26200523NTJFYQ5727

Place : Vijayawada
Date : 06.11.2026