

K.P.R. MILL LIMITED

Corporate Office : 1st Floor Srivari Shrimat, 1045, Avinashi Road, Coimbatore - 641018. India © : 0422-2207777 Fax : 0422-2207778

12.05.2026

The Listing Department
BSE Limited
Phiroze Jeejeebhoy Towers,
Dalal Street,
Mumbai - 400001

The Listing Department,
National Stock Exchange of India Ltd
Exchange Plaza, Plot: C/1, G Block,
Bandra-Kurla Complex, Bandra (E),
Mumbai - 400051

SCRIP CODE: 532889

SYMBOL: KPRMILL

Dear Sir / Madam,

Sub: Outcome of the Board Meeting – 12.05.2026.

1. Standalone and Consolidated Audited Financial Results of the Company for the year ended 31st March, 2026 have been approved.
2. **Recommended 250% Final Dividend** for FY 2025-26 (Rs.2.50/- per equity share of Re.1/- each) subject to the approval of the Shareholders of the Company (**Aggregating to 500% for the Financial Year 2025-26**).

In this connection, we are sending herewith the Certified True Copy of the Audited Financial Results of the Company for the year ended 31st March, 2026, both Standalone & Consolidated along with the Auditors Report.

It is hereby declared that the said Report is **not a modified Report**.

The Board Meeting Commenced at 11.30 A.M. and concluded at 1.35 P.M.

Please take the above on record.

Thanking you,

Yours faithfully

For K.P.R. Mill Limited


P. Kandaswamy
Company Secretary
Encl: As above

Independent Auditor's Report

To the Board of Directors of K.P.R. Mill Limited

Report on the audit of the Standalone Annual Financial Results

Opinion

We have audited the accompanying standalone annual financial results of K.P.R. Mill Limited (hereinafter referred to as the "Company") for the year ended 31 March 2026, attached herewith, being submitted by the Company pursuant to the requirement of Regulation 33 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended ("Listing Regulations").

In our opinion and to the best of our information and according to the explanations given to us, the aforesaid standalone annual financial results:

- a. are presented in accordance with the requirements of Regulation 33 of the Listing Regulations in this regard; and
- b. give a true and fair view in conformity with the recognition and measurement principles laid down in the applicable Indian Accounting Standards, and other accounting principles generally accepted in India, of the net profit and other comprehensive income and other financial information for the year ended 31 March 2026.

Basis for Opinion

We conducted our audit in accordance with the Standards on Auditing ("SAs") specified under section 143(10) of the Companies Act, 2013 ("the Act"). Our responsibilities under those SAs are further described in the *Auditor's Responsibilities for the Audit of the Standalone Annual Financial Results* section of our report. We are independent of the Company, in accordance with the Code of Ethics issued by the Institute of Chartered Accountants of India together with the ethical requirements that are relevant to our audit of the financial statements under the provisions of the Act, and the Rules thereunder, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the Code of Ethics. We believe that the audit evidence obtained by us, is sufficient and appropriate to provide a basis for our opinion on the standalone annual financial results.

Management's and Board of Directors' Responsibilities for the Standalone Annual Financial Results

These standalone annual financial results have been prepared on the basis of the standalone annual financial statements.

The Company's Management and the Board of Directors are responsible for the preparation and presentation of these standalone annual financial results that give a true and fair view of the net profit/loss and other comprehensive income and other financial information in accordance with the recognition and measurement principles laid down in Indian Accounting Standards prescribed under Section 133 of the Act and other accounting principles generally accepted in India and in compliance with Regulation 33 of the Listing Regulations. This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding of the assets of the Company and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and the design, implementation and maintenance of adequate internal financial controls, that were operating effectively for ensuring accuracy and completeness of the accounting records, relevant to the preparation and

Registered Office:

B S R & Co. (a partnership firm with Registration No. BA61223) converted into B S R & Co. LLP (a Limited Liability Partnership with LLP Registration No. AAB-8161) with effect from October 14, 2013

14th Floor, Central B Wing and North C Wing, Nesco IT Park 4, Nesco Center, Western Express Highway, Goregaon (East), Mumbai - 400063

Independent Auditor's Report (Continued)

K.P.R. Mill Limited

presentation of the standalone annual financial results that give a true and fair view and are free from material misstatement, whether due to fraud or error.

In preparing the standalone annual financial results, the Management and the Board of Directors are responsible for assessing the Company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the Board of Directors either intends to liquidate the Company or to cease operations, or has no realistic alternative but to do so.

The Board of Directors is responsible for overseeing the Company's financial reporting process.

Auditor's Responsibilities for the Audit of the Standalone Annual Financial Results

Our objectives are to obtain reasonable assurance about whether the standalone annual financial results as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with SAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these standalone annual financial results.

As part of an audit in accordance with SAs, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the standalone annual financial results, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances. Under Section 143(3) (i) of the Act, we are also responsible for expressing our opinion through a separate report on the complete set of financial statements on whether the company has adequate internal financial controls with reference to financial statements in place and the operating effectiveness of such controls.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures in the standalone annual financial results made by the Management and Board of Directors.
- Conclude on the appropriateness of the Management's and Board of Directors' use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the appropriateness of this assumption. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the standalone annual financial results or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Company to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the standalone annual financial results, including the disclosures, and whether the standalone annual financial results represent the underlying transactions and events in a manner that achieves fair presentation.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards.

Independent Auditor's Report (Continued)

K.P.R. Mill Limited

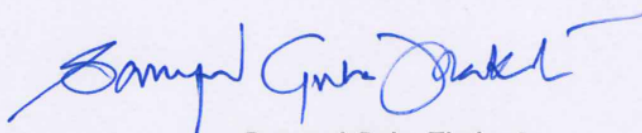
Other Matter

- a. The standalone annual financial results include the results for the quarter ended March 31, 2026 being the balancing figure between the audited figures in respect of the full financial year and the published unaudited year to date figures up to the third quarter of the current financial year which were subject to limited review by us.

For **B S R & Co. LLP**

Chartered Accountants

Firm's Registration No.:101248W/W-100022



Sampad Guha Thakurta

Partner

Membership No.: 060573

UDIN:26060573HODSSY8738

Coimbatore

12 May 2026



K.P.R. MILL LIMITED

CIN : L17111TZ2003PLC010518

Registered Office : No.9 Gokul Building, I Floor, A.K.S.Nagar, Thadagam Road, Coimbatore - 641 001.

Email : corporate@kprmill.com Web : www.kprmilllimited.com Phone : 0422-2207777

STATEMENT OF AUDITED FINANCIAL RESULTS (STANDALONE) FOR THE QUARTER / YEAR ENDED 31ST MARCH 2026

(₹ in Lakhs)

Sl.No	Particulars	Quarter Ended			Year Ended	
		31.03.2026	31.12.2025	31.03.2025	31.03.2026	31.03.2025
		(Audited) *	(Unaudited)	(Audited) *	(Audited)	(Audited)
1	Income					
	(a) Revenue from operations					
	(i) Sale of products and services	1,12,736	1,01,092	1,07,868	4,15,209	4,06,272
	(ii) Other operating revenue	3,904	3,826	3,937	15,428	15,295
	(b) Other income	8,111	2,919	5,739	19,779	18,084
	Total income	1,24,751	1,07,837	1,17,544	4,50,416	4,39,651
2	Expenses					
	(a) Cost of materials consumed	62,439	57,716	61,489	2,49,820	2,48,538
	(b) Purchase of stock-in-trade	-	-	-	-	-
	(c) Changes in inventories of finished goods, stock-in-trade and work-in- Progress	9,997	2,068	6,737	6,400	(1,971)
	(d) Employee benefits expense	14,878	14,509	14,219	58,566	55,158
	(e) Finance costs	1,010	764	482	3,376	1,996
	(f) Depreciation and amortisation expenses	2,490	2,391	2,276	9,611	8,973
	(g) Other expenses	12,619	11,855	11,654	44,357	43,432
	Total expenses	1,03,433	89,303	96,857	3,72,130	3,56,126
3	Profit before exceptional items and tax (1-2)	21,318	18,534	20,687	78,286	83,525
4	Exceptional Items	-	-	-	-	-
5	Profit before tax (3+4)	21,318	18,534	20,687	78,286	83,525
6	Tax expenses					
	a) Current tax	4,178	4,233	5,051	17,277	17,633
	b) Deferred tax	185	74	445	407	588
	Total Tax	4,363	4,307	5,496	17,684	18,221
7	Profit for the period (5-6)	16,955	14,227	15,191	60,602	65,304
8	Other comprehensive income					
	A (i) Items that will not be reclassified to profit or loss	-	-	-	-	-
	(ii) Income tax relating to items that will not be reclassified to profit or loss	-	-	-	-	-
	B (i) Items that will be reclassified to profit or loss	-	-	-	-	-
	(ii) Income tax relating to items that will be reclassified to profit or loss	-	-	-	-	-
9	Total comprehensive income for the period (7+8)	16,955	14,227	15,191	60,602	65,304
10	Paid-up equity share capital (Face value of ₹ 1 each)	3,418	3,418	3,418	3,418	3,418
11	Total Reserves i.e. Other equity				4,25,715	3,82,203
12	Basic and Diluted Earnings per share (in ₹) (Not annualised for quarters)	4.96	4.16	4.44	17.73	19.11



Notes:

1 STATEMENT OF ASSETS AND LIABILITIES (STANDALONE)

(₹ in Lakhs)

Sl.No	Particulars	As at	
		31.03.2026 (Audited)	31.03.2025 (Audited)
	Assets		
	Non - current assets		
	(a) Property, plant and equipment	1,09,942	1,08,295
	(b) Capital work-in-progress	5,938	3,849
	(c) Investment Property	584	-
	(d) Intangible assets	97	91
	(e) Financial assets		
	(i) Investments	72,873	72,873
	(ii) Loans	-	26,364
	(iii) Other financial assets	4,172	4,211
	(f) Other non - current assets	9,397	693
	Total non - current assets	2,03,003	2,16,376
	Current assets		
	(a) Inventories	94,109	1,10,940
	(b) Financial assets		
	(i) Investments	3,307	22,651
	(ii) Trade receivables	49,773	45,773
	(iii) Cash and cash equivalents	3,659	7,697
	(iv) Other bank balances	1,30,392	20,294
	(v) Loans	2,231	-
	(vi) Other financial assets	261	367
	(c) Other current assets	13,849	16,246
	Total current assets	2,97,581	2,23,968
	Total assets	5,00,584	4,40,344
	Equity and liabilities		
	Equity		
	(a) Equity share capital	3,418	3,418
	(b) Other equity	4,25,715	3,82,203
	Total equity	4,29,133	3,85,621
	Liabilities		
	Non-current liabilities		
	(a) Financial liabilities		
	(i) Other Financial Liabilities	125	103
	(b) Deferred tax liabilities (net)	7,309	6,902
	(c) Other Non-Current Liabilities	201	136
	(d) Provisions	467	-
	Total non-current liabilities	8,102	7,141
	Current liabilities		
	(a) Financial liabilities		
	(i) Borrowings	39,464	24,143
	(ii) Trade payables		
	(A) Total outstanding dues of micro and small enterprises	847	621
	(B) Total outstanding dues of creditors other than micro and small enterprises	6,459	9,737
	(iii) Other financial liabilities	31	78
	(iv) Others		
	(b) Other current liabilities	15,732	12,694
	(c) Current tax liabilities (net)	816	309
	Total current liabilities	63,349	47,582
	Total equity and liabilities	5,00,584	4,40,344



2 STATEMENT OF CASH FLOWS (STANDALONE)

(₹ in Lakhs)

Particulars	Year ended 31.03.2026 (Audited)	Year ended 31.03.2025 (Audited)
CASH FLOWS FROM OPERATING ACTIVITIES		
Profit for the year	60,602	65,304
Adjustments for:		
Income tax expenses recognised in the statement of profit and loss	17,684	18,221
Depreciation and amortisation expenses	9,611	8,973
Net loss/ (gain) on sale of property, plant and equipment	(1,394)	(105)
Finance costs	3,376	1,996
Interest income	(6,714)	(2,201)
Dividend income from non-current investments in subsidiaries	(9,715)	(12,383)
Gain on sale of investments (net)	(1,393)	(2,115)
Rental income from operating leases	(75)	(212)
Impairment loss on financial assets	530	42
Financial guarantee income	(25)	(185)
Impairment of non-current investments (including investment pending allotment)	-	188
Recovery of Bad debts	(16)	(204)
Operating profit before working capital changes	72,471	77,319
Changes in working capital:		
Adjustments for (increase) / decrease in operating assets:		
Inventories	16,831	5,774
Trade Receivables	(4,498)	6,780
Other current assets	2,399	(117)
Other non-current financial assets	39	(40)
Other non-current assets	-	1,776
Other financial assets	97	36
Adjustments for increase / (decrease) in operating liabilities:		
Trade payables	(3,052)	2,537
Other financial liabilities	-	(5)
Other current liabilities	3,038	2,171
Other non-current liabilities	467	(188)
Cash generated from operations	87,792	96,043
Income taxes paid	(16,921)	(17,871)
Net cash flow from/ (used in) operating activities (A)	70,871	78,172
CASH FLOW FROM INVESTING ACTIVITIES		
Capital expenditure on property, plant and equipment, including capital advances	(27,425)	(14,591)
Proceeds / (purchase) from sale of current investments (net)	20,737	(17,332)
Decrease/ (Increase) in deposit accounts (including margin money deposit)	(1,10,098)	(10,079)
Proceeds from sale of property, plant and equipment (Investment in)/ proceeds from maturity of term deposits (having original maturity of more than 3 months)	6,225	685
Loans to related party (net)	24,133	(26,399)
Interest Received:		
- Subsidiaries	344	-
- received from others	6,379	2,179
Dividend received from subsidiaries	9,715	12,383
Rental income received from operating leases	75	212
Net cash flow (used in) / from investing activities (B)	(69,915)	(52,942)



STATEMENT OF CASH FLOWS (STANDALONE) (CONTINUED)

(₹ in Lakhs)

Particulars	Year ended 31.03.2026 (Audited)	Year ended 31.03.2025 (Audited)
CASH FLOW FROM FINANCING ACTIVITIES		
Proceeds from/(Repayment of) current borrowings (net)	15,305	(4,507)
Finance costs paid	(3,209)	(1,993)
Dividends paid	(17,090)	(17,090)
Net cash flow (used in)/ from financing activities (C)	(4,994)	(23,590)
Net (decrease)/ increase in cash and cash equivalents (A+B+C)	(4,038)	1,640
Add: Opening cash and cash equivalents	7,697	6,057
Closing cash and cash equivalents	3,659	7,697
Closing cash and cash equivalents comprises		
(a) Cash on hand	32	27
(b) Balance with banks:		
i) In Current accounts	2,376	4,727
ii) In EEFC accounts	1,251	2,943
	3,659	7,697

- 3 The above standalone financial results have been reviewed by the Audit Committee on 12.05.2026 and taken on record and approved by the Board of Directors at their meeting held on 12.05.2026. The above results have been subjected to audit by the statutory auditors of the Company. The report of statutory auditors is unqualified.
- 4 These financial results have been prepared in accordance with Indian Accounting Standards ('Ind AS') prescribed under section 133 of the Companies Act, 2013 read with relevant rules thereunder and in terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 and SEBI Master Circular dated July 11, 2023.
- 5 The Company operates in one segment (i.e) Textile business, which in the context of Indian Accounting Standard (IND AS) 108 - Operating Segment, is considered as the only reportable operating segment of the Company. Therefore, figures disclosed in these financial results represent segment revenues, segment results, segment assets and segment liabilities of such segment.
- 6 The Government of India, with Effect from November 21, 2025, notified the code on social security, 2020, the Occupational Safety, Health and working Conditions Code, 2020, the Industrial relations Code, 2020 and the Code on Wages, 2019 (collectively, the "Labour Codes"), which replace existing central labour legislations. Based on the Company's assessment, the provisions currently in force do not have a material impact on the financial results of the Company.
- 7 * The figures for the quarters ended March 31, 2026 and March 31, 2025 are the balancing figures between the audited figures in respect of the full financial years and the published unaudited year-to-date figures upto the third quarter of the respective financial years, which were subjected to limited review.
- 8 Events after reporting period :
The Board has recommended a Final Dividend of 250 % (₹ 2.50 per share of the face value of ₹ 1/- each) for the year 2025-26 subject to the approval of the Shareholders in Annual General Meeting.

For K.P.R.MILL LIMITED



P. Nataraj
Managing Director
DIN : 00229137

Coimbatore
12.05.2026



Independent Auditor's Report

To the Board of Directors of K.P.R Mill Limited

Report on the audit of the Consolidated Annual Financial Results

Opinion

We have audited the accompanying consolidated annual financial results of K.P.R Mill Limited (hereinafter referred to as the "Holding Company") and its subsidiaries (Holding Company and its subsidiaries together referred to as "the Group"), for the year ended 31 March 2026, attached herewith, being submitted by the Holding Company pursuant to the requirement of Regulation 33 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended ("Listing Regulations").

In our opinion and to the best of our information and according to the explanations given to us and based on the consideration of reports of other auditors on separate audited financial statements / financial results of the subsidiaries, the aforesaid consolidated annual financial results:

- a. include the annual financial results of the following entities
 - KPR Sugar and Apparels Limited
 - K.P.R. Sugar Mill Limited;
 - Quantum Knits Private Limited;
 - Galaxy Knits Limited;
 - Jahnvi Motor Private Limited; and
 - KPR Exports PLC
- b. are presented in accordance with the requirements of Regulation 33 of the Listing Regulations in this regard; and
- c. give a true and fair view in conformity with the recognition and measurement principles laid down in the applicable Indian Accounting Standards, and other accounting principles generally accepted in India, of consolidated net profit and other comprehensive income and other financial information of the Group for the year ended 31 March 2026.

Basis for Opinion

We conducted our audit in accordance with the Standards on Auditing ("SAs") specified under section 143(10) of the Companies Act, 2013 ("the Act"). Our responsibilities under those SAs are further described in the *Auditor's Responsibilities for the Audit of the Consolidated Annual Financial Results* section of our report. We are independent of the Group in accordance with the Code of Ethics issued by the Institute of Chartered Accountants of India together with the ethical requirements that are relevant to our audit of the financial statements under the provisions of the Act, and the Rules thereunder, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the Code of Ethics. We believe that the audit evidence obtained by us along with the consideration of reports of the other auditors referred to in sub paragraph no. a of the "Other Matters" paragraph below, is sufficient and appropriate to provide a basis for our opinion on the consolidated annual financial results.

Registered Office:

Independent Auditor's Report (Continued)**K.P.R Mill Limited****Management's and Board of Directors' Responsibilities for the Consolidated Annual Financial Results**

These consolidated annual financial results have been prepared on the basis of the consolidated annual financial statements.

The Holding Company's Management and the Board of Directors are responsible for the preparation and presentation of these consolidated annual financial results that give a true and fair view of the consolidated net profit/ loss and other comprehensive income and other financial information of the Group in accordance with the recognition and measurement principles laid down in Indian Accounting Standards prescribed under Section 133 of the Act read with relevant rules issued thereunder and other accounting principles generally accepted in India and in compliance with Regulation 33 of the Listing Regulations. The respective Management and Board of Directors of the companies included in the Group are responsible for maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding of the assets of each company and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and the design, implementation and maintenance of adequate internal financial controls, that were operating effectively for ensuring accuracy and completeness of the accounting records, relevant to the preparation and presentation of the consolidated annual financial results that give a true and fair view and are free from material misstatement, whether due to fraud or error, which have been used for the purpose of preparation of the consolidated annual financial results by the Management and the Board of Directors of the Holding Company, as aforesaid.

In preparing the consolidated annual financial results, the respective Management and the Board of Directors of the companies included in the Group are responsible for assessing the ability of each company to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the respective Board of Directors either intends to liquidate the company or to cease operations, or has no realistic alternative but to do so.

The respective Board of Directors of the companies included in the Group is responsible for overseeing the financial reporting process of each company.

Auditor's Responsibilities for the Audit of the Consolidated Annual Financial Results

Our objectives are to obtain reasonable assurance about whether the consolidated annual financial results as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with SAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these consolidated annual financial results.

As part of an audit in accordance with SAs, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the consolidated annual financial results, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances. Under Section 143(3) (i) of the Act, we are also responsible for expressing our opinion through a separate report on the complete set of financial statements on whether the company has adequate internal financial controls with reference to financial statements in place and the operating effectiveness of such controls.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures in the consolidated annual financial results made by the Management and Board of Directors.

Independent Auditor's Report (Continued)

K.P.R Mill Limited

- Conclude on the appropriateness of the Management's and Board of Directors' use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the appropriateness of this assumption. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the consolidated annual financial results or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Group to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the consolidated annual financial results, including the disclosures, and whether the consolidated annual financial results represent the underlying transactions and events in a manner that achieves fair presentation.
- Obtain sufficient appropriate audit evidence regarding the financial results of the entities within the Group to express an opinion on the consolidated annual financial results. We are responsible for the direction, supervision and performance of the audit of financial results of such entities included in the consolidated annual financial results of which we are the independent auditors. For the other entities included in the consolidated annual financial results, which have been audited by other auditors, such other auditors remain responsible for the direction, supervision and performance of the audits carried out by them. We remain solely responsible for our audit opinion. Our responsibilities in this regard are further described in sub paragraph no. a of the "Other Matters" paragraph in this audit report.

We communicate with those charged with governance of the Holding Company, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards.

We also performed procedures in accordance with the circular No CIR/CFD/CMD1/44/2019 issued by the Securities and Exchange Board of India under Regulation 33(8) of the Listing Regulations, to the extent applicable.

Other Matters

- a. The consolidated annual financial results include the audited financial results of five subsidiaries, whose financial statements/financial results reflect total assets (before consolidation adjustments) of INR 264,449 lakhs as at 31 March 2026, total revenue (before consolidation adjustments) of INR 276,401 lakhs and total net profit after tax (before consolidation adjustments) of INR 35,763 lakhs and net cash outflows (before consolidation adjustments) of INR 1,030 lakhs for the year ended on that date, as considered in the consolidated annual financial results, which have been audited by their respective independent auditors. The independent auditor's reports on financial statements/ financial results of these entities have been furnished to us by the management.

Our opinion on the consolidated annual financial results, in so far as it relates to the amounts and disclosures included in respect of these entities, is based solely on the reports of such auditors and the procedures performed by us are as stated in paragraph above.

Our opinion on the consolidated annual financial results is not modified in respect of the above matter with respect to our reliance on the work done and the reports of the other auditors.

- b. The consolidated annual financial results include the results for the quarter ended 31 March 2026 being the balancing figure between the audited figures in respect of the full financial year and the published unaudited year to date figures up to the third quarter of the current financial year which



B S R & Co. LLP

Independent Auditor's Report (Continued)

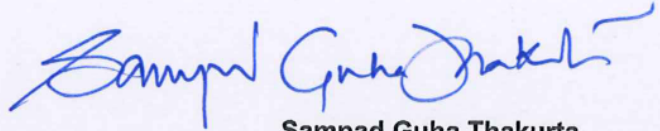
K.P.R Mill Limited

were subject to limited review by us.

For **B S R & Co. LLP**

Chartered Accountants

Firm's Registration No.:101248W/W-100022



Sampad Guha Thakurta

Partner

Coimbatore

12 May 2026

Membership No.: 060573

UDIN:26060573XQMHBI1228



K.P.R. MILL LIMITED

CIN : L17111TZ2003PLC010518

Registered Office : No.9 Gokul Building, I Floor, A.K.S.Nagar, Thadagam Road, Coimbatore - 641 001.

Email : corporate@kprmill.com Web : www.kprmilllimited.com Phone : 0422-2207777

STATEMENT OF AUDITED FINANCIAL RESULTS (CONSOLIDATED) FOR THE QUARTER / YEAR ENDED 2026

(₹ in Lakhs)

Sl.No	Particulars	Quarter Ended			Year Ended	
		31.03.2026	31.12.2025	31.03.2025	31.03.2026	31.03.2025
		(Audited) *	(Unaudited)	(Audited) *	(Audited)	(Audited)
1	Income					
	(a) Revenue from operations					
	(i) Sale of products and services	1,71,593	1,40,645	1,70,095	6,37,764	6,13,573
	(ii) Other operating revenue	6,872	6,097	6,803	27,273	25,215
	(b) Other income	4,051	3,350	1,117	13,392	7,438
	Total income	1,82,516	1,50,092	1,78,015	6,78,429	6,46,226
2	Expenses					
	(a) Cost of materials consumed	1,39,067	1,07,597	1,30,647	4,10,134	3,86,132
	(b) Purchase of stock-in-trade	715	1,273	1,489	4,959	5,494
	(c) Changes in inventories of finished goods, stock-in-trade and work-in- Progress	(30,814)	(27,039)	(23,065)	(11,098)	(2,652)
	(d) Employee benefits expense	19,995	19,825	18,366	78,304	67,190
	(e) Finance costs	1,466	1,080	1,103	5,160	4,977
	(f) Depreciation and amortisation expenses	5,434	5,421	5,208	21,560	20,787
	(g) Other expenses	14,673	15,635	16,194	56,010	58,020
	Total expenses	1,50,536	1,23,792	1,49,942	5,65,029	5,39,948
3	Profit before exceptional items and tax (1-2)	31,980	26,300	28,073	1,13,400	1,06,278
4	Exceptional items	-	-	-	-	-
5	Profit before tax (3+4)	31,980	26,300	28,073	1,13,400	1,06,278
6	Tax expenses					
	a) Current tax	6,834	5,705	7,047	25,115	23,681
	b) Deferred tax	2,429	(265)	571	1,635	1,086
	Total Tax	9,263	5,440	7,618	26,750	24,767
7	Profit for the period (5-6)	22,717	20,860	20,455	86,650	81,511
8	Share of Profit / (Loss) of Associates	-	-	-	-	-
9	Minority Interest	-	-	-	-	-
10	Net Profit after taxes, Minority interest and share of profit of associates (7+8+9)	22,717	20,860	20,455	86,650	81,511
11	Other comprehensive income					
	A (i) Items that will not be reclassified to profit or loss	-	-	-	-	-
	(ii) Income tax relating to items that will not be reclassified to profit or loss	-	-	-	-	-
	B (i) Items that will be reclassified to profit or loss	-	-	-	-	-
	(ii) Income tax relating to items that will be reclassified to profit or loss	-	-	-	-	-
12	Total comprehensive income for the period (10+11)	22,717	20,860	20,455	86,650	81,511
13	Paid-up equity share capital (Face value of ₹ 1 each)	3,418	3,418	3,418	3,418	3,418
14	Total Reserves i.e. Other equity				5,66,342	4,96,782
15	Basic and Diluted Earnings per share (in ₹) (Not annualised for quarters)	6.65	6.10	5.98	25.35	23.85



Notes:

1 STATEMENT OF ASSETS AND LIABILITIES (CONSOLIDATED)

(₹ in Lakhs)

Sl.No	Particulars	As at	
		31.03.2026 (Audited)	31.03.2025 (Audited)
	Assets		
	Non-current assets		
	(a) Property, plant and equipment	2,39,519	2,45,947
	(b) Capital work-in-progress	6,314	4,035
	(c) Investment Property	584	-
	(d) Goodwill	70	70
	(e) Intangible assets	97	91
	(f) Financial assets		
	(i) Investments	150	150
	(ii) Other financial assets	4,498	4,571
	(g) Income tax assets (net)	31	67
	(h) Other non - current assets	13,597	8,581
	Total non - current assets	2,64,860	2,63,512
	Current assets		
	(a) Inventories	1,84,399	1,86,852
	(b) Financial assets		
	(i) Investments	6,263	26,261
	(ii) Trade receivables	63,991	58,615
	(iii) Cash and cash equivalents	6,386	11,454
	(iv) Other bank balances	1,30,445	20,364
	(v) Other financial assets	872	1,013
	(c) Other current assets	26,068	28,081
	Total current assets	4,18,424	3,32,640
	Total assets	6,83,284	5,96,152
	Equity and liabilities		
	Equity		
	(a) Equity share capital	3,418	3,418
	(b) Other equity	5,66,342	4,96,782
	Total equity	5,69,760	5,00,200
	Liabilities		
	Non-current liabilities		
	(a) Financial liabilities		
	(i) Borrowings	2,581	5,383
	(b) Deferred tax liabilities (net)	14,534	12,899
	(c) Other non-current liabilities	242	150
	(d) Provisions	467	-
	Total non - current liabilities	17,824	18,432
	Current liabilities		
	(a) Financial liabilities		
	(i) Borrowings	57,033	41,213
	(ii) Trade payables		
	(A) Total outstanding dues of micro and small enterprises	1,610	1,259
	(B) Total outstanding dues of creditors other than micro and small enterprises	21,650	20,548
	(iii) Other financial liabilities	131	9
	(b) Other current liabilities	14,192	13,374
	(c) Current tax liabilities (net)	1,084	1,117
	Total current liabilities	95,700	77,520
	Total equity and liabilities	6,83,284	5,96,152



2 STATEMENT OF CASH FLOWS (CONSOLIDATED)

(₹ in Lakhs)

Particulars	Year ended 31.03.2026 (Audited)	Year ended 31.03.2025 (Audited)
CASH FLOWS FROM OPERATING ACTIVITIES		
Profit for the year	86,650	81,511
Adjustments for:		
Income tax expenses recognised in the statement of profit and loss	26,750	24,767
Depreciation and amortisation expenses	21,560	20,787
Net loss/ (gain) on sale of property, plant and equipment	(1,373)	(111)
Finance costs	5,160	4,977
Interest income	(6,394)	(1,776)
Gain on sale of current investments (net)	(2,031)	(2,182)
Rental income from operating leases	(47)	(184)
Recovery of bad debts	(16)	(204)
Impairment loss on financial assets	530	42
Operating Profit before working capital changes	1,30,789	1,27,627
Changes in working capital:		
Adjustments for (increase) / decrease in operating assets:		
Inventories	2,453	3,673
Trade receivables	(5,890)	8,475
Other current assets	2,016	6,379
Other non-current financial assets	73	(183)
Other non-current assets	3,667	4,005
Other financial assets	140	(64)
Adjustments for increase / (decrease) in operating liabilities:		
Trade payables	1,453	10,309
Other Current liabilities	818	3,860
Other Financial liabilities	122	(5)
Other non-current liabilities	467	(35)
Cash generated from operations	1,36,108	1,64,041
Income taxes paid	(25,324)	(23,909)
Net cash generated from operating activities (A)	1,10,784	1,40,132
CASH FLOW FROM INVESTING ACTIVITIES		
Capital expenditure on property, plant and equipment, including capital advances	(31,482)	(16,869)
Proceeds from / (purchase of) current investments (net)	22,029	(20,875)
Decrease/ (increase) in deposit accounts (including margin money deposit)	(1,10,081)	(9,977)
Proceeds from sale of property, plant and equipment	6,260	775
Interest received	6,395	1,759
Rental income received from operating leases	47	184
Net cash flow (used in) / from investing activities (B)	(1,06,832)	(45,003)
CASH FLOW FROM FINANCING ACTIVITIES		
proceeds from/ (Repayment of) non-current borrowings (net)	(2,816)	(24,184)
Proceeds from/(Repayment of) current borrowings (net)	15,817	(45,093)
Finance costs Paid	(4,931)	(4,821)
Dividends paid	(17,090)	(17,090)
Net cash flow (used in)/ from financing activities (C)	(9,020)	(91,188)
Net (decrease)/ increase in cash and cash equivalents (A+B+C)	(5,068)	3,941
Add: Opening cash and cash equivalents	11,454	7,513
Closing cash and cash equivalents	6,386	11,454
Closing cash and cash equivalents comprises		
(a) Cash on hand	64	44
(b) Balance with Banks:		
i) In Current accounts	4,271	7,613
ii) In EEFC accounts	2,051	3,797
	6,386	11,454



Sl.No	Particulars	Quarter Ended / As at			Year Ended / As at	
		31.03.2026 (Audited) *	31.12.2025 (Unaudited)	31.03.2025 (Audited) *	31.03.2026 (Audited)	31.03.2025 (Audited)
1	SEGMENT REVENUE					
	a) Textile	1,44,499	1,23,852	1,42,650	5,43,532	5,18,467
	b) Sugar	34,802	22,085	31,755	1,17,288	1,11,467
	c) Others	1,912	2,170	2,499	8,354	8,882
	Total	1,81,213	1,48,107	1,76,904	6,69,174	6,38,816
	Less: Inter segment revenue	2,748	1,365	6	4,137	28
	Revenue from operations	1,78,465	1,46,742	1,76,898	6,65,037	6,38,788
2	SEGMENT RESULTS (Profit before tax and finance costs from each segment)					
	a) Textile	23,917	21,827	24,092	95,197	97,991
	b) Sugar	5,386	2,094	3,941	9,592	5,648
	c) Others	92	109	26	379	178
	Total	29,395	24,030	28,059	1,05,168	1,03,817
	Less: Finance costs	1,466	1,080	1,103	5,160	4,977
		27,929	22,950	26,956	1,00,008	98,840
	Add: Other income	4,051	3,350	1,117	13,392	7,438
	Total profit before tax	31,980	26,300	28,073	1,13,400	1,06,278
3	Segment Assets					
	a) Textile	5,00,514	5,04,757	4,19,834	5,00,514	4,19,834
	b) Sugar	1,79,526	1,58,511	1,72,464	1,79,526	1,72,464
	c) Others	3,161	3,677	3,771	3,161	3,771
	d) Unallocated	83	84	83	83	83
	Total	6,83,284	6,67,029	5,96,152	6,83,284	5,96,152
4	Segment liabilities					
	a) Textile	80,336	74,458	34,252	80,336	34,252
	b) Sugar	24,329	28,407	52,707	24,329	52,707
	c) Others	1,392	1,957	2,188	1,392	2,188
	d) Unallocated	7,467	6,619	6,805	7,467	6,805
	Total	1,13,524	1,11,441	95,952	1,13,524	95,952
5	Capital employed (Segment assets - Segment liabilities)	5,69,760	5,55,588	5,00,200	5,69,760	5,00,200

- 4 The above consolidated financial results have been reviewed by the Audit Committee on 12.05.2026 and taken on record and approved by the Board of Directors at their meeting held on 12.05.2026. The above results have been subjected to audit by the statutory auditors of the Company. The report of statutory auditors is unqualified.
- 5 These financial results have been prepared in accordance with Indian Accounting Standards ('Ind AS') prescribed under section 133 of the Companies Act, 2013 read with relevant rules thereunder and in terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 and SEBI Master Circular dated July 11, 2023.
- 6 The consolidated financial results include the financial results of K.P.R. Mill Limited and the financial results of its subsidiaries - K.P.R. Sugar Mill Limited, Jahnavi Motor Private Limited, Quantum Knits Private Limited, Galaxy Knits Limited, KPR Sugar and Apparels Limited and KPR Exports PLC, Ethiopia.
- 7 The Group has classified the operations primarily into three segments viz., Textile, Sugar and Others based on "Management Approach" as defined in Ind-AS 108 - Operating Segments.
- 8 * The figures for the quarters ended March 31, 2026 and March 31, 2025 are the balancing figures between the audited figures in respect of the full financial years and the published unaudited year-to-date figures upto the third quarter of the respective financial years, which were subjected to limited review.
- 9 The Government of India, with Effect from November 21, 2025, notified the code on social security, 2020, the Occupational Safety, Health and working Conditions Code, 2020, the Industrial relations Code, 2020 and the Code on Wages, 2019 (collectively, the "Labour Codes"), which replace existing central labour legislations. Based on the Company's assessment, the provisions currently in force do not have a material impact on the financial results of the Company.
- 10 Events after reporting period :
The Board has recommended a Final Dividend of 250 % (₹ 2.50 per share of the face value of ₹ 1/- each) for the year 2025-26 subject to the approval of the Shareholders in Annual General Meeting.

Coimbatore
12.05.2026

For K.P.R. MILL LIMITED


P. Nataraj
Managing Director
DIN : 00229137

