



THE KCP LIMITED

2,Dr P V Cheria Crescent, Egmore, Chennai-600 008, India
CIN:L65991TN1941PLC001128.

Statement Of Unaudited Financial Results For The Quarter/9Months Ended 31st December 2025 (STANDALONE)

(Rs in Crores)

No	Particulars	3 MONTHS ENDED			9 MONTHS ENDED		YEAR ENDED
		31.12.2025	30.09.2025	31.12.2024	31.12.2025	31.12.2024	31.03.2025
		Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
1	Revenue From Operations	360.05	381.03	339.00	1,129.11	1,021.23	1,393.42
2	Other Income	3.15	39.32	2.77	46.26	10.09	81.65
3	Total Income	363.20	420.36	341.77	1,175.37	1,031.32	1,475.07
4	Expenses						
	(A) Cost Of Raw Material Consumed	75.63	83.50	68.86	245.11	222.03	305.92
	(B) Purchase Of Stock In Trade	0.05	0.07	0.18	0.20	0.54	0.64
	(C) Change In Inventories Of Finished Goods ,Work In Progress And Stock In Trade	(2.22)	(1.26)	9.03	(24.41)	6.53	(1.35)
	(D) Employee Benefits Expense	27.82	30.86	25.02	85.78	76.47	99.40
	(E) Power & Fuel	100.92	111.50	108.96	340.03	337.47	466.84
	(F) Freight And Forwarding Expense	77.93	78.20	73.79	239.09	220.83	303.54
	(G) Finance Cost	5.14	5.24	5.84	15.85	17.07	22.35
	(H) Depreciation And Amortisation Expense	15.32	15.31	15.64	45.67	47.23	62.11
	(I) Other Expenditure	48.85	48.09	46.91	144.34	140.44	195.42
	Total Expenses	349.43	371.52	354.23	1,091.67	1,068.63	1,454.87
5	Profit/(Loss) Before Exceptional Items And Tax (3-4)	13.77	48.84	(12.46)	83.71	(37.31)	20.20
6	Exceptional Items	-	(1.87)	16.41	(1.87)	26.97	25.48
7	Profit/(Loss) Before Tax (5-6)	13.77	50.71	(28.88)	85.58	(64.28)	(5.27)
8	Tax Expense						
	(A) Current Tax	(0.85)	13.65	0.05	13.77	(1.92)	0.50
	(B) Deferred Tax	3.71	0.26	(13.02)	9.82	(25.39)	(3.39)
9	Profit/(Loss) For The Period From Continuing Operations (7-8)	10.91	36.80	(15.90)	61.99	(36.97)	(2.39)
10	Profit/(Loss) From Discontinued Operations	-	-	-	-	-	-
11	Tax Expense Of Discontinued Operations	-	-	-	-	-	-
12	Profit/(Loss) From Discontinued Operations (10-11)	-	-	-	-	-	-
13	Profit/(Loss) For The Period (9+12)	10.91	36.80	(15.90)	61.99	(36.97)	(2.39)
14	Other Comprehensive Income						
	(i) Items that will not be reclassified to P&L	0.15	(1.30)	0.15	0.31	(4.41)	(5.58)
	(ii) Income tax relating to items that will not be classified to P&L	(0.02)	0.41	(0.06)	(0.03)	1.55	1.95
	Total Other Comprehensive Income (Net of Tax)	0.13	(0.89)	0.09	0.28	(2.87)	(3.63)
15	Total Comprehensive Income	11.04	35.91	(15.82)	62.27	(39.84)	(6.02)
16	Earnings Per Share (EPS) (For Continuing Operations) (Basic And Diluted)	0.85	2.85	(1.23)	4.81	(2.87)	(0.19)
17	Earnings Per Share (EPS) (For Discontinued Operations) (Basic And Diluted)	-	-	-	-	-	-
18	Earnings Per Share (EPS) (For Discontinued & Continuing Operations) (Basic And Diluted)	0.85	2.85	(1.23)	4.81	(2.87)	(0.19)

Explanatory Notes :

- The financial results of the Company have been prepared in accordance with the Indian Accounting standards (IND AS) as prescribed under section 133 of The Companies Act 2013 read with the Companies (Indian Accounting Standard) Rules 2015 (as amended).
- The Exceptional Item in 9 months period ended 31.12.2025 includes truedown charges for gain of Rs. 1.87 crores towards Fuel and Power Purchase Cost Adjustment (FPPCA) notified by APERC for financial year 2024-25, (Previous Year : Rs.24.39 Crores trueup charges provided towards FPPCA notified by APERC for financial years' 2022-23 & 2023-24, and Rs.2.57 Crores incurred during the period by Engineering Unit towards restoration works for the damages caused by Cyclone Michaung).
- Effective from 21 November 2025, The Government of India has consolidated 29 existing labour legislations into a unified framework comprising four Labour Codes, collectively referred to as the 'New Labour Codes'. Under Ind AS 19, changes to employee benefit resulting on account of past service cost has to be provided in the accounts. The company has restructured the salary benefit for permanent employees in line with the new code, and impact on account of such restructuring has been provided in the accounts in FY 2021-22. The Company is in the process of evaluating other possible impacts for contract workforce, and financial impact on contract workforce shall be made accordingly, in the period in which the rules are notified.
- The above results have been reviewed by the Audit Committee and approved by the Board of Directors at their meetings held on 13th February, 2026. The Statutory Auditors have carried out limited review of the above results and expressed an unmodified audit opinion.
- Figures for the previous period have been regrouped/reclassified wherever necessary to conform to the current periods presentation.

Place : Chennai - 600 008
Date : 13th February, 2026



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

THE KCP LIMITED

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

(Rs in Crores)

No	Particulars	3 MONTHS ENDED			9 MONTHS ENDED		YEAR ENDED
		31.12.2025	30.09.2025	31.12.2024	31.12.2025	31.12.2024	31.03.2025
		Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
1	Revenue (Operations)						
a	Heavy Engineering	29.86	29.44	30.40	78.79	91.22	118.79
b	Cement	318.88	341.46	297.84	1,019.32	900.13	1,233.38
c	Hotel	11.08	9.92	10.25	30.32	28.81	39.81
d	Others	0.23	0.22	0.50	0.68	1.08	1.44
	Total	360.05	381.03	339.00	1,129.11	1,021.23	1,393.42
2	EBIT						
	(Profit (+) / Loss (-) before tax and Interest						
a	Heavy Engineering	(3.03)	(3.92)	1.06	(6.24)	1.07	2.44
b	Cement	13.59	25.46	(28.15)	62.56	(58.69)	(63.03)
c	Hotel	2.63	2.30	2.98	6.69	7.04	9.77
d	Others	(0.04)	(0.04)	0.07	(0.07)	0.09	0.22
e	Other unallocable expenditure(-) net of unallocable Income (+)	3.28	30.04	(1.55)	31.73	(4.96)	56.88
	Total	16.42	53.83	(25.58)	94.66	(55.43)	6.27
	Less:						
	Interest Expenses	5.14	5.24	5.84	15.85	17.07	22.35
	Interest Income	(2.48)	(2.13)	(2.54)	(6.77)	(8.23)	(10.81)
	Total Profit Before Tax	13.77	50.71	(28.88)	85.58	(64.28)	(5.27)
3	Assets						
a	Heavy Engineering	154.62	144.94	133.13	154.62	133.13	132.26
b	Cement	1,207.82	1,158.54	1,009.74	1,207.82	1,009.74	1,078.91
c	Hotel	54.47	55.46	58.48	54.47	58.48	57.83
d	Others / Unallocated	185.87	187.09	167.79	185.87	167.79	179.96
	Total	1,602.78	1,546.03	1,369.15	1,602.78	1,369.15	1,448.95
4	Liabilities						
a	Heavy Engineering	107.56	103.12	87.06	107.56	87.06	82.95
b	Cement	509.00	469.98	422.37	509.00	422.37	446.22
c	Hotel	3.26	2.85	3.32	3.26	3.32	2.77
d	Others / Unallocated	215.68	213.83	181.99	215.68	181.99	208.78
	Total	835.50	789.78	694.74	835.50	694.74	740.72

Note on segment information:-

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





Statement Of Unaudited Financial Results For The Quarter/9Months Ended 31st December 2025 (CONSOLIDATED)

(Rs in Crores)

No	Particulars	3 MONTHS ENDED			9 MONTHS ENDED		YEAR ENDED
		31.12.2025	30.09.2025	31.12.2024	31.12.2025	31.12.2024	31.03.2025
		Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
1	Revenue From Operations	614.37	601.53	600.67	1,892.41	1,894.16	2,528.94
2	Other Income	25.09	11.07	13.77	52.66	41.16	61.18
3	Total Income	639.46	612.60	614.44	1,945.07	1,935.31	2,590.12
4	Expenses						
	(A) Cost Of Raw Material Consumed	73.77	145.01	87.74	753.51	621.88	1,030.22
	(B) Purchase Of Stock In Trade	0.05	0.07	0.18	0.20	0.54	0.64
	(C) Change In Inventories Of Finished Goods ,Work In Progress And Stock In Trade	209.68	82.73	148.89	4.44	161.46	(31.37)
	(D) Employee Benefits Expense	45.25	41.61	38.39	125.42	104.32	136.55
	(E) Power & Fuel	101.34	111.54	109.30	340.61	338.02	467.55
	(F) Freight And Forwarding Expense	82.03	83.67	79.34	257.53	241.97	332.67
	(G) Finance Cost	7.89	10.14	6.87	26.96	25.54	31.99
	(H) Depreciation And Amortisation Expense	19.15	22.58	21.51	63.82	64.37	84.95
	(I) Other Expenditure	70.60	54.75	88.05	185.83	197.11	261.49
	Total Expenses	609.77	552.11	580.27	1,758.31	1,755.22	2,314.69
5	Profit/(Loss) Before Exceptional Items And Tax (3-4)	29.69	60.49	34.17	186.75	180.10	275.43
6	Exceptional Items	10.24	(1.87)	16.41	8.37	26.97	25.48
7	Profit/(Loss) Before Tax (5-6)	19.45	62.36	17.76	178.38	153.13	249.95
8	Tax Expense						
	(A) Current Tax	(0.85)	13.65	0.05	13.77	(1.92)	0.50
	(B) Deferred Tax	3.71	0.26	(13.02)	9.82	(25.39)	(3.39)
9	Profit/(Loss) For The Period From Continuing Operations (7-8)	16.58	48.45	30.73	154.79	180.44	252.84
10	Profit/(Loss) From Discontinued Operations	-	-	-	-	-	-
11	Tax Expense Of Discontinued Operations	-	-	-	-	-	-
12	Profit/(Loss) From Discontinued Operations (10-11)	-	-	-	-	-	-
13	Profit/(Loss) For The Period (9+12)	16.58	48.45	30.73	154.79	180.44	252.84
14	Share Of Profit/(Loss) From Joint Venture	0.64	0.30	0.81	(0.14)	1.73	0.41
15	Profit/(Loss) After Tax And Share Of Joint Venture	17.22	48.75	31.54	154.65	182.17	253.25
	Non-Controlling Interest	1.73	15.72	15.54	42.64	72.66	106.16
	Owners Of The Company	15.49	33.03	16.00	112.01	109.50	147.09
16	Other Comprehensive Income						
	(i) Items That Will Not Be Reclassified To P&L	15.95	27.79	12.07	37.14	10.27	(14.22)
	(ii) Share Of Oci From Joint Venture	0.00	(0.03)	0.01	0.13	(0.20)	(0.20)
	(iii) Less : Non Controlling Share Of Oci	6.17	9.56	4.00	13.18	4.38	(2.57)
	Oci After Non Cotrolling Interest	9.78	18.20	8.09	24.08	5.69	(11.85)
17	Total Comprehensive Income	33.18	76.51	43.62	191.91	192.23	238.82
	Non-Controlling Interest	7.90	25.28	19.54	55.82	77.04	103.59
	Owners Of The Company	25.28	51.23	24.08	136.09	115.19	135.24
18	Earnings Per Share (EPS) (For Continuing Operations) (Basic And Diluted)	1.20	2.56	1.24	8.69	8.49	11.41
19	Earnings Per Share (EPS) (For Discontinued Operations) (Basic And Diluted)	-	-	-	-	-	-
20	Earnings Per Share (EPS) (For Discontinued & Continuing Operations) (Basic And Diluted)	1.20	2.56	1.24	8.69	8.49	11.41

Explanatory Notes :

- The financial results of the Company have been prepared in accordance with the Indian Accounting standards (IND AS) as prescribed under section 133 of The Companies Act 2013 read with the Companies (Indian Accounting Standard) Rules 2015 (as amended).
- The consolidated financial results includes the results of (i) KCP Vietnam Industries Limited (subsidiary company) in Vietnam and (ii) Fives Cail KCP Limited (Joint Venture company). Subsidiary is engaged in manufacturing sugar which is seasonal in nature and season normally takes place in January-May period in Vietnam. Hence financials from quarter to quarter may not be comparable.
- The Exceptional Item in 9 months period ended 31.12.2025 includes truedown charges for gain of Rs. 1.87 crores towards Fuel and Power Purchase Cost Adjustment (FPPCA) notified by APERC for financial year 2024-25, and an amount of Rs.10.24 crores incurred towards loss on floods at KCP VIL Vietnam . (Previous Year : Rs.24.39 Crores trueup charges provided towards FPPCA notified by APERC for financial years' 2022-23 & 2023-24, and Rs.2.57 Cores incurred during the period by Engineering Unit towards restoration works for the damages caused by Cyclone Michaung).
- Effective from 21 November 2025, The Government of India has consolidated 29 existing labour legislations into a unified framework comprising four Labour Codes, collectively referred to as the 'New Labour Codes'. Under Ind AS 19, changes to employee benefit resulting on account of past service cost has to be provided in the accounts. The company has restructured the salary benefit for permanent employees in line with the new code, and impact on account of such restructuring has been provided in the accounts in FY 2021-22. The Company is in the process of evaluating other possible impacts for contract workforce, and financial impact on contract workforce shall be made accordingly, in the period in which the rules are notified.
- The above results have been reviewed by the Audit Committee and approved by the Board of Directors at their meetings held on 13th February, 2026. The Statutory Auditors have carried out limited review of the above results and expressed an unmodified audit opinion.
- Figures for the previous period have been regrouped/reclassified wherever necessary to confirm to the current periods presentation.

FOR AND ON BEHALF OF THE BOARD OF DIRECTORS

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



Place : Chennai - 600 008
Date : 13th February, 2026

THE KCP LIMITED

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

(Rs in Crores)

No	Particulars	3 MONTHS ENDED			9 MONTHS ENDED		YEAR ENDED
		31.12.2025	30.09.2025	31.12.2024	31.12.2025	31.12.2024	31.03.2025
		Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
1	Revenue (Operations)						
a	Heavy Engineering	29.86	29.44	30.40	78.79	91.22	118.79
b	Cement	318.88	341.46	297.84	1,019.32	900.13	1,233.38
c	Hotel	11.08	9.92	10.25	30.32	28.81	39.81
d	Sugar	254.32	220.50	261.67	763.30	872.93	1,135.52
e	Others / Unallocated	0.23	0.22	0.50	0.68	1.08	1.44
	Total	614.37	601.53	600.67	1,892.41	1,894.16	2,528.94
2	EBIT						
	(Profit (+) / Loss (-) before tax and Interest						
a	Heavy Engineering	(3.03)	(3.92)	1.06	(6.24)	1.07	2.44
b	Cement	13.59	25.46	(28.15)	62.56	(58.69)	(63.03)
c	Hotel	2.63	2.30	2.98	6.69	7.04	9.77
d	Sugar	(13.50)	44.90	36.68	97.73	194.98	285.81
e	Others	(0.04)	(0.04)	0.07	(0.07)	0.09	0.22
f	Other unallocable expenditure(-) net of unallocable income (+)	3.77	(5.48)	(1.55)	(3.39)	(5.54)	(6.37)
	Total	3.41	63.22	11.10	157.27	138.97	228.84
	Less:						
	Interest Expenses	7.89	10.14	6.87	26.96	25.54	31.99
	Interest Income	(23.91)	(9.29)	(13.53)	(48.07)	(39.71)	(53.10)
	Total Profit Before Tax	19.44	62.37	17.76	178.38	153.13	249.95
3	Assets						
a	Heavy Engineering	154.62	144.94	133.13	154.62	133.13	132.26
b	Cement	1,207.82	1,158.54	1,009.74	1,207.82	1,009.74	1,078.91
c	Hotel	54.47	55.46	58.48	54.47	58.48	57.83
d	Sugar	1,694.90	2,017.51	1,504.75	1,694.90	1,504.75	1,649.60
e	Others / Unallocated	172.66	137.73	167.79	172.66	167.79	179.96
	Total	3,284.48	3,514.18	2,873.90	3,284.48	2,873.90	3,098.56
4	Liabilities						
a	Heavy Engineering	107.56	103.12	87.06	107.56	87.06	82.95
b	Cement	509.00	469.98	422.37	509.00	422.37	446.22
c	Hotel	3.26	2.85	3.32	3.26	3.32	2.77
d	Sugar	783.70	1,084.39	670.34	783.70	670.34	825.42
e	Others / Unallocated	215.68	213.83	181.99	215.68	181.99	208.78
	Total	1,619.20	1,874.17	1,365.08	1,619.20	1,365.08	1,566.14

Note on segment information:-

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

