



K.M. Sugar Mills Ltd.

Factory & Works: PO Motinagar-224201, Dist. Ayodhya(U.P)

Phone : 7571000692, Email :- director@kmsugarcom

CIN No.L15421UP1971PLC003492

GSTIN No.09AAACK5545P1ZZ

Date: 10.02.2026

National Stock Exchange Of India Limited. Exchange Plaza,C-1,Block-G, Bandra Kurla Complex ,Bandra (E), Mumbai-400051 Phone No.022-26598100	BSE Limited, 25th Floor, Phiroz Jejeebhoy Towers, Dalal Street, Fort, Mumbai-400001 Phone no. 022-22728527
Scrip Code: KMSUGAR	Scrip Code:532673

Dear Sir/Madam,

Ref: Intimation dated 06.02.2026 regarding the Board Meeting

Sub: Outcomes of Board Meeting held on February 10, 2026 - Regulation 30 and 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 ("Listing Regulations").

Pursuant to Regulation 30 and 33 of the Listing Regulations, this is to inform that the Board of Directors ("Board") of K M Sugar Mills Limited, at its meeting held today, i.e. February 10, 2026, has *inter-alia* considered and:

Approved the Unaudited Standalone and Consolidated Financial Results of the Company for the quarter ended on December 31st, 2025, as per the recommendations of the Audit Committee. The copy of the said financial results, along with the Limited Review Report issued by M/s. Mehrotra & Mehrotra, Chartered Accountants, Statutory Auditors of the Company, is enclosed herewith.

The above financial results and limited review report of the statutory auditor are also uploaded on the website of the Company, <https://www.kmsugar.com>.

The meeting of the Board of the Company commenced at 14:30 P.M. (IST) and concluded at 16:45 P.M. (IST).

You are requested to kindly take the above information on your records.

Thanking you,
Yours sincerely
For K M Sugar Mills Limited

RITIKA TANDON
COMPANY SECRETARY & COMPLIANCE OFFICER

Encl.: A/a



Independent Auditor's Limited Review Report on the unaudited standalone quarterly financial results of K M Sugar Mills Limited pursuant to Regulation 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulation, 2015, as amended, for the quarter and nine months ended December 31, 2025

To The Board of Directors of K M Sugar Mills Limited

1. We have reviewed the accompanying statement of unaudited standalone financial results of K M Sugar Mills Limited. (the 'Company'), for the quarter and nine months ended December 31, 2025 (the 'Statement') attached herewith, being submitted by the Company pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulation, 2015 (the "Listing Regulations"), as amended to date, which has been initialed by us for identification purpose.
2. This statement, which is the responsibility of the Company's Management and has been approved by the Board of Directors of the Company, has been prepared in accordance with the recognition and measurement principles laid down in the Indian Accounting Standard 34 "Interim Financial Reporting" (Ind AS 34) prescribed u/s 133 of the Companies Act, 2013 read with relevant rules issued there under and other accounting principles generally accepted in India. Our responsibility is to issue a report 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. 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 to provide less assurance than an audit. We have not performed an audit and accordingly, we do not express an audit opinion.
4. Based on our review conducted and procedure performed as stated in Paragraph 3 above, nothing has come to our attention that causes us to believe that the accompanying statement of unaudited standalone financial results prepared in accordance with the recognition and measurement principles laid down in the applicable Indian Accounting Standards ('Ind AS') specified u/s 133 of the Companies Act, 2013, read with relevant rules issued there under 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 read with the Circular, as amended, including the manner in which it is to be disclosed, or that it contains any material misstatement.

For Mehrotra & Mehrotra

Chartered Accountants

Firm's Registration No.: 000226C

CA Sanjay Kr. Rai

Partner

Membership No.: 507946

UDIN: 26507946FQNCPP6106

Place: Lucknow

Date: 10th February, 2026



K M SUGAR MILLS LIMITED

Regd. Office: 76, Eldeco Greens, Gomtinagar, Lucknow-226010 (U.P.)
 CIN No.: L15421UP1971PLC003492, Phone No. : 0522-4079561
 Email: cs@kmsugar.in, Website: www.kmsugar.com

Statement of Unaudited Standalone Financial Results for the Quarter and Nine months ended December 31, 2025

Sl. No.	Particulars	(Rs. in lakhs, except EPS data)					
		Quarter ended		Nine 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	Income						
	a) Revenue from operations	16,908	17,508	16,576	55,239	50,575	65,901
	b) Other income	1,154	371	140	1,734	518	737
	Total income	18,062	17,879	16,716	56,973	51,093	66,638
2	Expenses						
	a) Cost of materials consumed	17,740	115	15,917	18,033	17,302	42,937
	b) Purchases of stock-in-trade	12	4	14	23	39	48
	c) Changes in inventories of finished goods, work in progress and stock in trade	(6,363)	12,867	(5,373)	21,966	18,610	1,668
	d) Employees benefit expenses	708	576	603	1,801	1,547	2,193
	e) Finance costs	105	270	266	880	1,353	1,817
	f) Depreciation and amortisation expense	534	530	526	1,584	1,588	2,197
	g) Other expenses	2,547	2,115	2,983	6,717	7,271	10,886
	Total expenses	15,283	16,477	14,936	51,004	47,710	61,746
3	Profit/(Loss) before exceptional items and tax (1-2)	2,779	1,402	1,780	5,969	3,383	4,892
4	Exceptional Items	-	-	-	-	-	-
5	Profit/(Loss) after exceptional item and before tax (3-4)	2,779	1,402	1,780	5,969	3,383	4,892
6	Tax expenses						
	Current tax	687	373	516	1,547	944	1,354
	Deferred tax	33	(17)	-	4	(10)	(17)
	Total Tax Expenses	720	356	516	1,551	934	1,337
7	Profit/(Loss) after tax (5-6)	2,059	1,046	1,264	4,418	2,449	3,555
8	Other comprehensive income (OCI)						
	(i) Items that will not be reclassified to profit or loss	-	9	-	9	11	(19)
	(ii) Income tax relating to items that will not be reclassified to profit or loss	-	(2)	-	(2)	(3)	5
	Total other comprehensive income	-	7	-	7	8	(14)
9	Total comprehensive income (7+8)	2,059	1,053	1,264	4,425	2,457	3,541
10	Paid up equity share capital (Face value of the share is Rs. 2 each)	1,840	1,840	1,840	1,840	1,840	1,840
11	Other Equity						33,859
12	Earnings Per Share (before and after extraordinary items) (of Rs.2/- each) (not annualised)						
	a) Basic (Rs.per share)	2.24	1.14	1.37	4.80	2.66	3.86
	b) Diluted (Rs. per share)	2.24	1.14	1.37	4.80	2.66	3.86



Unaudited Standalone Segment Wise Revenue, Results, Assets and Liabilities

Rs. in lakhs

Sl. No.	Particulars	Quarter ended			Nine months ended		Year ended
		31.12.2025	30.09.2025	31.12.2024	31.12.2025	31.12.2024	
		Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	
1	Segment Revenue						
a	Sugar	15,325	16,009	15,075	50,511	45,925	59,490
b	Distillery	2,394	1,940	2,140	6,767	6,534	9,121
	Total segment revenue	17,719	17,949	17,215	57,278	52,459	68,611
	Less: Inter Segment Revenue	811	441	639	2,039	1,884	2,710
	Revenue from operations	16,908	17,508	16,576	55,239	50,575	65,901
2	Segment results						
a	Profit/(Loss) before tax and finance costs						
b	Sugar	2,877	1,749	2,130	6,756	4,610	6,486
	Distillery	7	(77)	(84)	93	126	223
	Total	2,884	1,672	2,046	6,849	4,736	6,709
	Less: (i) Finance costs	105	270	266	880	1,353	1,817
	(ii) Other unallocable expenditure net off	-	-	-	-	-	-
	Profit/(loss) before tax	2,779	1,402	1,780	5,969	3,383	4,892
3	(Segment Assets)						
a	Sugar	43,597	38,563	49,630	43,597	49,630	64,629
b	Distillery	8,326	8,479	7,559	8,326	7,559	8,359
	Total	51,923	47,042	57,189	51,923	57,189	72,988
4	(Segment Liabilities)						
a	Sugar	11,226	7,876	22,011	11,226	22,011	36,389
b	Distillery	1,645	2,207	1,624	1,645	1,624	1,980
c	Unallocable	766	733	774	766	774	760
	Total	13,637	10,816	24,409	13,637	24,409	39,129

Notes to Accounts:

- 1 The above unaudited standalone financial results for the quarter and nine months ended December 31, 2025 were reviewed and recommended for adoption by Audit Committee and thereafter approved by the Board of Directors at the meetings held on February 10, 2026. The Statutory auditors have carried out a limited review of the above financial results.
- 2 The above financial results have been prepared in accordance with Indian Accounting Standard ('Ind AS') referred to in the Companies (Indian Accounting Standard) Rules, 2015 prescribed under Section 133 of the Companies Act, 2013.
- 3 On November 21, 2025 the Government of India notified four labour codes ('New Labour Codes') consolidating 29 existing labour laws. The Company has assessed the impact and is of the view that the same is not expected to have any material financial impact. The Company continues to monitor the developing regulatory scenario, including finalisation of Central/ State Rules and clarifications from the Government on other aspects of labour codes. The accounting effect of such development any, would be appropriately considered.
- 4 The company has received insurance claim of 15MW turbine and the net amount Rs.684 lakhs has been accounted under head other income during the quarter ended on December 31, 2025.
- 5 Sugar being seasonal industry, the performance of the Company varies from quarter to quarter and the results for the quarter as such may not be representative of the annual performance of the Company.
- 6 Previous period figures have been regrouped /rearranged, wherever considered necessary, to make them comparable with the current period.

Place: Lucknow
Date: 10.02.2026



By the order of the Board
For K M Sugar Mills Ltd.





Independent Auditor's Limited Review Report on the unaudited consolidated quarterly financial results of K M Sugar Mills Limited pursuant to Regulation 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulation, 2015, as amended, for the quarter and nine months ended December 31, 2025

To The Board of Directors of K M Sugar Mills Limited

1. We have reviewed the accompanying statement of unaudited consolidated financial results of K M Sugar Mills Limited. (the 'Parent') and its one subsidiary (the Parent and its subsidiary together referred to as the 'Group'), for the quarter and nine months ended December 31, 2025 (the 'Statement'), attached herewith, being submitted by the Company pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulation, 2015, as amended to date (the "Listing Regulations"), which has been initialed by us for identification purposes.
2. This statement, which is the responsibility of the Parent's Management and has been approved by the Parent's Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in the Indian Accounting Standard 34 "Interim Financial Reporting" ('Ind AS 34'), prescribed u/s 133 of the Companies Act, 2013, and other accounting principles generally accepted in India. Our responsibility is to issue a report 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 the 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 (8) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended, to the extent applicable.

4. The Statement includes results of the following entity (Subsidiary):

Serial No.	Name of the Entity	Relationship
1.	K M Sugar Mills Limited	Parent Company
2.	K M Spirits & Allied Industries Limited	Subsidiary

5. Based on our review conducted and procedure performed as stated in Paragraph 3 above and based on the considerations of the review reports of other auditors referred to in Paragraph 6 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 Standards 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.

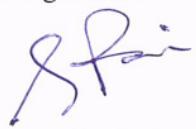
6. The statement includes the interim financial information / financial results of one subsidiary which has not been reviewed, whose results reflect total assets of Rs.5.73 lakhs, total revenue of Rs.0.08 lakhs and Rs.0.23 lakhs and total net profit/(loss) after tax of (Rs.0.03) lakhs and Rs.0.03 lakhs and total comprehensive income of (Rs.0.03) lakhs and Rs.0.03 lakhs for the quarter and nine months ended December 31, 2025 respectively, as considered in the unaudited consolidated financial results. According to the information and explanations given to us by the Parent's management, these interim financial information / financial results are not material to the Group.

Our conclusion on the statement is not modified in respect of the above matters.

For Mehrotra & Mehrotra

Chartered Accountants

Firm's Registration No.: 000226C



CA Sanjay Kr. Rai

Partner

Membership No.: 507946

UDIN: 26507946HZCROL8416

Place: Lucknow

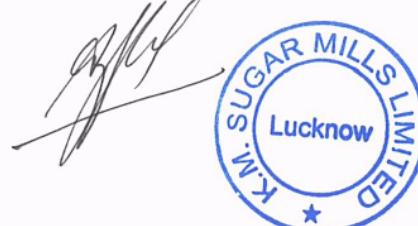
Date: 10th February, 2026

K M SUGAR MILLS LIMITED

Regd. Office: 76, Eldeco Greens, Gomtinagar, Lucknow-226010 (U.P.)
 CIN No.: L15421UP1971PLC003492, Phone No. : 0522-4079561
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Statement of Unaudited Consolidated Financial Results for the Quarter and Nine months ended December 31, 2025

Sl. No.	Particulars	(Rs. in lakhs, except EPS data)					
		Quarter ended			Nine months ended		Year ended
		31.12.2025	30.09.2025	31.12.2024	31.12.2025	31.12.2024	
		Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
1	Income						
	a) Revenue from operations	16,908	17,508	16,576	55,239	50,575	65,901
	b) Other income	1,154	371	140	1,734	518	737
	Total income	18,062	17,879	16,716	56,973	51,093	66,638
2	Expenses						
	a) Cost of materials consumed	17,740	115	15,917	18,033	17,302	42,937
	b) Purchases of stock-in-trade	12	4	14	23	39	48
	c) Changes in inventories of finished goods, work in progress and stock in trade	(6,363)	12,867	(5,373)	21,966	18,610	1,668
	d) Employees benefit expenses	708	576	603	1,801	1,547	2,193
	e) Finance costs	105	270	266	880	1,353	1,817
	f) Depreciation and amortisation expense	534	530	526	1,584	1,588	2,197
	g) Other expenses	2,547	2,115	2,983	6,717	7,271	10,886
	Total expenses	15,283	16,477	14,936	51,004	47,710	61,746
3	Profit/(Loss) before exceptional items and tax (1-2)	2,779	1,402	1,780	5,969	3,383	4,892
4	Exceptional Items	-	-	-	-	-	-
5	Profit/(Loss) after exceptional item and before tax (3-4)	2,779	1,402	1,780	5,969	3,383	4,892
6	Tax expenses						
	Current tax	687	373	516	1,547	944	1,354
	Deferred tax	33	(17)	-	4	(10)	(17)
	Total Tax Expenses	720	356	516	1,551	934	1,337
7	Profit/(Loss) after tax (5-6)	2,059	1,046	1,264	4,418	2,449	3,555
8	Other comprehensive income (OCI)						
	(i) Items that will not be reclassified to profit or loss	-	9	-	9	11	(19)
	(ii) Income tax relating to items that will not be reclassified to profit or loss	-	(2)	-	(2)	(3)	5
	Total other comprehensive income	-	7	-	7	8	(14)
9	Total comprehensive income (7+8)	2,059	1,053	1,264	4,425	2,457	3,541
10	Paid up equity share capital (Face value of the share is Rs. 2 each)	1,840	1,840	1,840	1,840	1,840	1,840
11	Other Equity						33,859
12	Earnings Per Share (before and after extraordinary items) (of Rs.2/- each) (not annualised)						
	a) Basic (Rs.per share)	2.24	1.14	1.37	4.80	2.66	3.86
	b) Diluted (Rs. per share)	2.24	1.14	1.37	4.80	2.66	3.86



Unaudited Consolidated Segment Wise Revenue, Results, Assets and Liabilities

Rs. in lakhs

Sl. No.	Particulars	Quarter ended			Nine months ended		Year ended
		31.12.2025	30.09.2025	31.12.2024	31.12.2025	31.12.2024	
		Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	
1	Segment Revenue						
a	Sugar	15,325	16,009	15,075	50,511	45,925	59,490
b	Distillery	2,394	1,940	2,140	6,767	6,534	9,121
	Total segment revenue	17,719	17,949	17,215	57,278	52,459	68,611
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	Revenue from operations	16,908	17,508	16,576	55,239	50,575	65,901
2	Segment results						
a	Profit/(Loss) before tax and finance costs						
b	Sugar	2,877	1,749	2,130	6,756	4,610	6,486
c	Distillery	7	(77)	(84)	93	126	223
	Others	-	-	-	-	-	-
	Total	2,884	1,672	2,046	6,849	4,736	6,709
	Less: (i) Finance costs	105	270	266	880	1,353	1,817
	(ii) Other unallocable expenditure net off	-	-	-	-	-	-
	Profit/(loss) before tax	2,779	1,402	1,780	5,969	3,383	4,892
3	(Segment Assets)						
a	Sugar	43,597	38,563	49,630	43,597	49,630	64,629
b	Distillery	8,321	8,474	7,554	8,321	7,554	8,354
c	Others	5	5	5	5	5	5
	Total	51,923	47,042	57,189	51,923	57,189	72,988
4	(Segment Liabilities)						
a	Sugar	11,226	7,876	22,011	11,226	22,011	36,389
b	Distillery	1,645	2,207	1,624	1,645	1,624	1,980
c	Unallocable	766	733	774	766	774	760
	Total	13,637	10,816	24,409	13,637	24,409	39,129

Notes to Accounts:

- The above unaudited consolidated financial results for the quarter and nine months ended December 31, 2025 were reviewed and recommended for adoption by Audit Committee and thereafter approved by the Board of Directors at the meetings held on February 10, 2026. The Statutory auditors have carried out a limited review of the above financial results.
- The above financial results have been prepared in accordance with Indian Accounting Standard ('Ind AS') referred to in the Companies (Indian Accounting Standard) Rules, 2015 prescribed under Section 133 of the Companies Act, 2013.
- K M Spirits and Allied Industries Limited, wholly owned subsidiary, is yet to commence the operations and income/expenses remains negligible, accordingly, the figures of the consolidated financial results and standalone financial results are almost same.
- On November 21, 2025 the Government of India notified four labour codes ('New Labour Codes') consolidating 29 existing labour laws. The Group has assessed the impact and is of the view that the same is not expected to have any material financial impact. The Group continues to monitor the developing regulatory scenario, including finalisation of Central/ State Rules and clarifications from the Government on other aspects of labour codes. The accounting effect of such development any, would be appropriately considered.
- The Group has received insurance claim of 15MW turbine and the net amount Rs.684 lakhs has been accounted under head other income during the quarter ended on December 31, 2025.
- Sugar being seasonal industry, the performance of the Company varies from quarter to quarter and the results for the quarter as such may not be representative of the annual performance of the Company.
- Previous period figures have been regrouped /rearranged, wherever considered necessary, to make them comparable with the current period.

Place: Lucknow
Date: 10.02.2026



By the order of the Board
For K M Sugar Mills Ltd.
Aditya Jhunjhunwala
Managing Director
DIN: 01686189