



STATEMENT OF UNAUDITED STANDALONE FINANCIAL RESULTS FOR THE PERIOD ENDED 31ST DECEMBER 2021

(Rs In lakhs except per share data)

No	PARTICULARS	3 MONTHS ENDED			9 MONTHS ENDED		YEAR ENDED
		31.12.2021	30.09.2021	31.12.2020	31.12.2021	31.12.2020	31.03.2021
		Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
1	REVENUE FROM OPERATIONS	38,888.61	41,102.79	33,991.18	1,16,549.25	89,199.69	1,30,107.29
2	OTHER INCOME	161.41	93.34	242.81	1,920.23	3,405.02	3,591.82
3	TOTAL INCOME	39,050.02	41,196.13	34,233.99	1,18,469.49	92,604.71	1,33,699.11
4	EXPENSES						
	(a) COST OF RAW MATERIAL CONSUMED	7,514.70	8,621.31	6,124.73	22,894.51	15,600.13	22,894.57
	(b) PURCHASE OF STOCK IN TRADE	-	-	-	-	-	-
	(c) CHANGE IN INVENTORIES OF FINISHED GOODS ,WORK IN PROGRESS AND STOCK IN TRADE	(519.64)	(2,561.12)	935.51	(3,806.16)	2,870.40	4,051.01
	(d) EMPLOYEE BENEFITS EXPENSE	2,142.66	2,506.06	2,687.94	7,234.31	6,838.33	9,281.00
	(e) POWER & FUEL	11,651.09	11,174.11	6,840.56	31,866.13	18,618.08	27,075.15
	(f) FREIGHT AND FORWARDING EXPENSE	8,737.30	10,029.73	6,369.87	26,788.84	16,516.56	24,785.51
	(g) FINANCE COST	815.77	813.17	1,079.96	2,512.08	3,532.47	4,241.50
	(h) DEPRECIATION AND AMORTISATION EXPENSE	1,603.46	1,640.46	1,747.02	4,882.81	5,249.83	6,942.15
	(i) OTHER EXPENDITURE	4,751.60	4,210.75	3,253.02	12,379.12	7,787.52	12,200.96
	TOTAL EXPENSES	36,696.95	36,434.47	29,038.60	1,04,751.64	77,013.32	1,11,471.86
5	PROFIT/(LOSS) BEFORE EXCEPTIONAL ITEMS AND TAX (3-4)	2,353.07	4,761.65	5,195.39	13,717.85	15,591.39	22,227.25
6	EXCEPTIONAL ITEMS	-	-	(185.41)	-	551.73	551.73
7	PROFIT/(LOSS) BEFORE TAX (5-6)	2,353.07	4,761.65	5,380.80	13,717.85	15,039.66	21,675.52
8	TAX EXPENSE						
	(a) CURRENT TAX	591.95	1,533.71	924.74	3,655.16	1,453.79	2,018.87
	(b) DEFERRED TAX	34.83	218.27	794.04	(150.65)	3,139.72	4,324.50
9	PROFIT/(LOSS) FOR THE PERIOD FROM CONTINUING OPERATIONS (7-8)	1,726.29	3,009.68	3,662.02	10,213.35	10,446.15	15,332.15
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)	1,726.29	3,009.68	3,662.02	10,213.35	10,446.15	15,332.15
14	OTHER COMPREHENSIVE INCOME						
	(i) ITEMS THAT WILL NOT BE RECLASSIFIED TO P&L	7.09	165.13	(40.09)	118.43	141.59	100.41
15	TOTAL COMPREHENSIVE INCOME (13+14)	1,733.38	3,174.82	3,621.92	10,331.78	10,587.74	15,432.56
16	EARNINGS PER SHARE (EPS) (FOR CONTINUING OPERATIONS) (Basic and Diluted)	1.34	2.33	2.84	7.92	8.10	11.89
17	EARNINGS PER SHARE (EPS) (FOR DISCONTINUED OPERATIONS) (Basic and Diluted)	0.00	0.00	0.00	0.00	0.00	0.00
18	EARNINGS PER SHARE (EPS) (FOR DISCONTINUED & CONTINUING OPERATIONS) (Basic and Diluted)	1.34	2.33	2.84	7.92	8.10	11.89

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).
- Other income in the 9 months period of current year includes dividend receipts of Rs.1493 Lakhs (corresponding period in the Previous Year: Rs.3028 Lakhs) from the Subsidiary and Nil from Joint Venture company (corresponding period in the Previous Year :Rs. 20 Lakhs).
- Employee Benefit Expense for the 9 months period ended 31.12.2021 includes an amount of Rs.381 Lakhs being the past service cost arising out of changes made in Salary structure.
- Current Tax for the 9 months period ended 31.12.2021 is after considering an amount of Rs.504 Lakhs of tax adjustment of earlier year.
- The company has considered the possible effects that may result from the COVID -19 pandemic on the carrying amounts of Property, Plant and Equipment and Receivables. In assessing the recoverability of the assets, the company has considered the internal and external sources of information available at the time of approval of the financial statements for the 9 months period ended 31st December, 2021 and is of view that the carrying amount of the assets will be realised. The impact of COVID-19 on the company's financial results may differ from the estimate as at the date of approval of these financial results and would be recognised prospectively.
- The Statutory Auditors have carried out a limited Review of the Standalone financial results for the Quarter and Nine months period ended 31st December 2021.
- The above results have been reviewed by the Audit Committee and approved by the Board of Directors at their meetings held on 10th February 2022.
- Figures for the previous period have been regrouped/reclassified wherever necessary to conform to the current periods presentation.

Place : Chennai - 600 008
Date : 10th February, 2022

FOR AND ON BEHALF OF THE BOARD OF DIRECTORS)

V.L. INDIRA DUTT
Chairperson & Managing Director



THE KCP LIMITED

SEGMENT WISE REVENUE, RESULTS, ASSETS AND LIABILITIES - STANDALONE

(Rs in Lakhs)

No	PARTICULARS	3 MONTHS ENDED			9 MONTHS ENDED		YEAR ENDED
		31.12.2021	30.09.2021	31.12.2020	31.12.2021	31.12.2020	31.03.2021
		Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
1	Segment Revenue (Net Sale / Income from each segment)						
a	Heavy Engineering	2,492.32	1,821.12	2,865.67	5,373.36	5,740.38	8,902.88
b	Cement	35,496.13	38,431.29	30,776.75	1,08,859.94	82,844.97	1,20,003.65
c	Power	2,361.42	2,800.06	2,355.81	7,390.40	5,929.93	9,121.27
d	Hotel	464.25	358.39	203.27	971.41	323.95	572.74
e	Others / Unallocated	247.37	243.34	133.97	720.78	259.06	459.21
	Total	41,061.48	43,654.20	36,335.47	1,23,315.88	95,098.29	1,39,059.74
	Less: Inter segment Revenue	2,172.88	2,551.41	2,344.28	6,766.63	5,898.60	8,952.45
	Net Sales / Income from Operations	38,888.61	41,102.79	33,991.18	1,16,549.25	89,199.69	1,30,107.29
2	Segment Results						
	(Profit (+) / Loss (-) before tax and Interest from each segment						
a	Heavy Engineering	(625.63)	(650.60)	(17.77)	(1,864.51)	(783.87)	(957.27)
b	Cement	3,716.52	5,600.41	5,929.64	16,073.77	16,755.86	23,673.70
c	Power	(92.29)	526.53	692.78	566.94	236.02	970.88
d	Hotel	(55.08)	(83.85)	(173.97)	(337.30)	(774.20)	(955.95)
e	Others / Unallocated	0.11	(2.90)	2.71	(7.34)	(7.59)	(7.79)
f	Other unallocable expenditure(-) net of unallocable Income (+)	(25.42)	(62.57)	(114.82)	1,059.89	2,826.54	2,677.14
	Total	2,918.22	5,327.01	6,318.58	15,491.46	18,252.76	25,400.72
	Less:						
	Interest expenses	815.77	813.17	1,079.96	2,512.08	3,532.47	4,241.50
	Interest income	(250.62)	(247.81)	(142.18)	(738.47)	(319.37)	(516.30)
	Total Profit Before Tax	2,353.07	4,761.65	5,380.80	13,717.85	15,039.66	21,675.52
3	Segment Assets						
a	Heavy Engineering	13,271.07	12,798.46	12,328.82	13,271.07	12,328.82	11,458.38
b	Cement	84,502.18	89,402.77	81,291.59	84,502.18	81,291.59	83,898.87
c	Power	11,240.83	11,669.99	12,338.31	11,240.83	12,338.31	11,802.72
d	Hotel	7,360.93	7,554.01	7,970.89	7,360.93	7,970.89	7,758.33
e	Others / Unallocated	29,401.43	24,720.19	19,864.92	29,401.43	19,864.92	24,421.84
	Total	1,45,776.44	1,46,145.42	1,33,794.52	1,45,776.44	1,33,794.52	1,39,340.14
4	Segment Liabilities						
a	Heavy Engineering	7,648.36	6,544.58	6,736.48	7,648.36	6,736.48	5,372.15
b	Cement	40,419.57	48,397.10	44,823.92	40,419.57	44,823.92	47,201.01
c	Power	1,845.43	2,098.39	4,712.29	1,845.43	4,712.29	3,796.88
d	Hotel	227.21	205.59	1,300.49	227.21	1,300.49	1,032.58
e	Others / Unallocated	25,943.02	20,940.31	19,126.69	25,943.02	19,126.69	19,998.03
	Total	76,083.58	78,185.97	76,699.87	76,083.58	76,699.87	77,400.65

Notes on segment information:-

1) Operating segment is business activity for which operating results are regularly reviewed by the Chief operating decision maker to make decisions about resource allocation and performance measurement.





STATEMENT OF UNAUDITED CONSOLIDATED FINANCIAL RESULTS FOR THE PERIOD ENDED 31ST DECEMBER 2021

(Rs in lakhs except per share data)

No	PARTICULARS	3 MONTHS ENDED			9 MONTHS ENDED		YEAR ENDED
		31.12.2021	30.09.2021	31.12.2020	31.12.2021	31.12.2020	31.03.2021
		Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
1	REVENUE FROM OPERATIONS	50,980.69	52,797.15	44,094.80	1,58,582.58	1,18,220.39	1,71,374.56
2	OTHER INCOME	161.42	96.33	244.31	435.91	367.52	560.79
3	TOTAL INCOME	51,142.11	52,893.49	44,339.11	1,59,018.48	1,18,587.90	1,71,935.35
4	EXPENSES						
	(a) COST OF RAW MATERIAL CONSUMED	7,827.75	9,631.90	5,658.97	39,060.73	26,043.02	45,845.67
	(b) PURCHASE OF STOCK IN TRADE	-	-	-	-	-	-
	(c) CHANGE IN INVENTORIES OF FINISHED GOODS ,WORK IN PROGRESS AND STOCK IN TRADE	6,919.93	3,202.60	9,006.70	5,015.77	9,298.72	4,307.96
	(d) EMPLOYEE BENEFITS EXPENSE	2,943.89	2,946.98	3,437.88	9,103.58	8,642.49	11,663.63
	(e) POWER & FUEL	11,681.71	11,199.49	7,737.44	32,467.78	22,729.00	30,962.95
	(f) FREIGHT AND FORWARDING EXPENSE	8,927.12	10,196.15	6,650.44	27,511.72	17,439.18	25,945.01
	(g) FINANCE COST	820.61	872.90	1,162.78	2,721.38	3,888.43	4,636.97
	(h) DEPRECIATION AND AMORTISATION EXPENSE	2,169.77	2,205.88	2,304.66	6,573.88	6,928.55	9,171.01
	(i) OTHER EXPENDITURE	6,690.56	4,378.67	3,628.57	15,060.99	8,792.48	13,630.07
	TOTAL EXPENSES	47,981.33	44,634.59	39,587.44	1,37,515.82	1,03,761.88	1,46,163.27
5	PROFIT/(LOSS) BEFORE EXCEPTIONAL ITEMS AND TAX (3-4)	3,160.79	8,258.90	4,751.67	21,502.67	14,826.03	25,772.08
6	EXCEPTIONAL ITEMS	-	-	(185.41)	-	551.73	551.73
7	PROFIT/(LOSS) BEFORE TAX (5-6)	3,160.79	8,258.90	4,937.08	21,502.67	14,274.30	25,220.35
8	TAX EXPENSE						
	(a) CURRENT TAX	591.95	1,533.71	924.74	3,655.16	1,453.79	2,018.87
	(b) DEFERRED TAX	34.83	218.27	794.04	(150.65)	3,139.72	4,324.50
9	PROFIT/(LOSS) FOR THE PERIOD FROM CONTINUING OPERATIONS (7-8)	2,534.01	6,506.93	3,218.31	17,998.17	9,680.79	18,876.98
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)	2,534.01	6,506.93	3,218.31	17,998.17	9,680.79	18,876.98
14	SHARE OF PROFIT/(LOSS) FROM JOINT VENTURE	(56.85)	17.29	(52.42)	(53.76)	(142.13)	(380.58)
15	PROFIT/(LOSS) AFTER TAX AND SHARE OF JOINT VENTURE	2,477.16	6,524.22	3,165.88	17,944.41	9,538.66	18,496.40
	NON-CONTROLLING INTEREST OWNERS OF THE COMPANY	269.24	1,165.75	(147.90)	3,092.81	760.88	2,197.61
16	OTHER COMPREHENSIVE INCOME	2,207.92	5,358.47	3,313.79	14,851.60	8,777.78	16,298.79
	(i) ITEMS THAT WILL NOT BE RECLASSIFIED TO P&L	87.38	639.50	(416.92)	1,514.29	(395.32)	(680.66)
	(ii) SHARE OF OCI FROM JOINT VENTURE	2.71	(17.45)	(21.81)	(7.70)	9.26	13.67
	(iii) LESS : NON CONTROLLING SHARE OF OCI	25.78	163.14	(133.28)	466.12	(204.43)	(291.39)
	OCI AFTER NON COTROLLING INTEREST	64.32	458.92	(305.44)	1,040.47	(181.63)	(375.61)
17	TOTAL COMPREHENSIVE INCOME (15+16)	2,567.25	7,146.27	2,727.16	19,450.99	9,152.60	17,829.40
	NON-CONTROLLING INTEREST OWNERS OF THE COMPANY	295.02	1,328.89	(281.19)	3,558.93	556.45	1,906.22
	OWNERS OF THE COMPANY	2,272.24	5,817.39	3,008.35	15,892.07	8,596.15	15,923.18
18	EARNINGS PER SHARE (EPS) (FOR CONTINUING OPERATIONS) (Basic and Diluted)	1.71	4.16	2.57	11.52	6.81	12.64
19	EARNINGS PER SHARE (EPS) (FOR DISCONTINUED OPERATIONS) (Basic and Diluted)	0.00	0.00	0.00	0.00	0.00	0.00
20	EARNINGS PER SHARE (EPS) (FOR DISCONTINUED & CONTINUING OPERATIONS) (Basic and Diluted)	1.71	4.16	2.57	11.52	6.81	12.64

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 Statutory Auditors have carried out a limited Review of the Consolidated financial results for the Quarter and Nine months period ended 31st December 2021.
- The above results have been reviewed by the Audit Committee and approved by the Board of Directors at their meetings held on 10th February 2022.
- Employee Benefit Expense for the 9 months period ended 31.12.2021 includes an amount of Rs.381 Lakhs being the past service cost arising out of changes made in Salary structure.
- Current Tax for the 9 months period ended 31.12.2021 is after considering an amount of Rs.504 Lakhs of tax adjustment of earlier year.
- The company has considered the possible effects that may result from the COVID -19 pandemic on the carrying amounts of Property, Plant and Equipment and Receivables. In assessing the recoverability of the assets, the company has considered the internal and external sources of information available at the time of approval of the financial statements for the half year ended 31st December, 2021 and is of view that the carrying amount of the assets will be realised. The impact of COVID-19 on the company's financial results may differ from the estimate as at the date of approval of these financial results and would be recognised prospectively.
- 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)

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

Place : Chennai - 600 008
Date : 10th February, 2022

The KCP Limited
SEGMENT WISE REVENUE, RESULTS, ASSETS AND LIABILITIES - CONSOLIDATED

The Group has reported segment information as per IND AS 108 "Operating segments" Read with regulation 33 of the SEBI (Listing Obligations and Disclosure requirements) regulations 2015 as amended.

(Rs in Lakhs)

Sl No	PARTICULARS	3 MONTHS ENDED			9 MONTHS ENDED		YEAR ENDED
		31.12.2021	30.09.2021	31.12.2020	31.12.2021	31.12.2020	31.03.2021
		Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
1	Segment Revenue (Net Sale / Income from each segment)						
a	Heavy Engineering	2,492.32	1,821.12	2,865.67	5,373.36	5,740.38	8,902.88
b	Cement	35,496.13	38,431.29	30,776.75	1,08,859.94	82,844.97	1,20,003.65
c	Power	697.18	4,472.73	2,771.94	9,502.60	10,122.50	13,313.84
d	Hotel	464.25	358.39	203.27	971.41	323.95	572.74
e	Sugar	14,579.62	9,203.67	9,696.68	41,237.96	25,330.87	38,614.31
f	Others / Unallocated	247.37	243.34	133.97	720.78	259.06	459.21
	Total	53,976.86	54,530.55	46,448.28	1,66,666.04	1,24,621.72	1,81,866.62
	Less: Inter segment Revenue	2,996.17	1,733.39	2,353.48	8,083.46	6,401.34	10,492.07
	Net Sales / Income from Operations	50,980.69	52,797.15	44,094.80	1,58,582.58	1,18,220.39	1,71,374.56
2	Segment Results						
	(Profit (+) / Loss (-) before tax and Interest from each segment						
a	Heavy Engineering	(625.63)	(650.60)	(17.77)	(1,864.51)	(783.87)	(957.27)
b	Cement	3,716.52	5,600.41	5,929.64	16,073.77	16,755.86	23,673.70
c	Power	(90.16)	(325.84)	81.15	(164.36)	(1,109.04)	(374.18)
d	Hotel	(55.08)	(83.85)	(173.97)	(337.30)	(774.20)	(955.95)
e	Sugar	265.05	4,042.82	(112.02)	8,888.30	2,835.56	6,832.02
e	Others / Unallocated	0.11	(2.90)	2.71	(7.34)	(7.59)	(7.79)
f	Other unallocable expenditure(-) net of unallocable Income (+)	(25.42)	(62.57)	(114.82)	(433.71)	(221.46)	(370.86)
	Total	3,185.40	8,517.46	5,594.93	22,154.85	16,695.26	27,839.68
	Less:						
	Interest expenses	820.61	872.90	1,162.78	2,721.38	3,888.43	4,636.97
	Interest income	(796.00)	(614.34)	(504.93)	(2,069.19)	(1,467.47)	(2,017.64)
	Total Profit Before Tax	3,160.79	8,258.90	4,937.09	21,502.67	14,274.30	25,220.35
3	Segment Assets						
a	Heavy Engineering	13,271.07	12,798.46	12,328.82	13,271.07	12,328.82	11,458.38
b	Cement	84,502.18	89,402.77	81,291.59	84,502.18	81,291.59	83,898.87
c	Power	19,717.28	20,462.70	21,755.52	19,717.28	21,755.52	22,027.39
d	Hotel	7,360.93	7,554.01	7,970.89	7,360.93	7,970.89	7,758.33
e	Sugar	66,730.56	66,432.23	52,635.48	66,730.56	52,635.48	63,436.60
f	Others / Unallocated	27,546.25	22,919.14	18,305.25	27,546.25	18,305.25	22,628.12
	Total	2,19,128.27	2,19,569.31	1,94,287.54	2,19,128.27	1,94,287.54	2,11,207.69
4	Segment Liabilities						
a	Heavy Engineering	7,648.36	6,544.58	6,736.48	7,648.36	6,736.48	5,372.15
b	Cement	40,419.57	48,397.10	44,823.92	40,419.57	44,823.92	47,201.01
c	Power	1,882.52	2,137.19	4,789.17	1,882.52	4,789.17	3,827.98
d	Hotel	227.21	205.59	1,300.49	227.21	1,300.49	1,032.58
e	Sugar	29,721.79	30,307.62	25,276.17	29,721.79	25,276.17	34,214.26
f	Others / Unallocated	25,943.02	20,940.31	19,126.69	25,943.02	19,126.69	19,998.03
	Total	1,05,842.46	1,08,532.39	1,02,052.92	1,05,842.46	1,02,052.92	1,11,646.01

Notes on segment information:-

1) Operating segment is business activity for which operating results are regularly reviewed by the Chief operating decision maker to make decisions about resource allocation and performance measurement.

