



**STATEMENT OF UNAUDITED FINANCIAL RESULTS FOR THE QUARTER ENDED 30th JUNE 2023 (STANDALONE)**

(Rs in Lakhs)

No	Particulars	3 MONTHS ENDED			YEAR ENDED
		30.06.2023	31.03.2023	30.06.2022	31.03.2023
		Unaudited	Audited (Note (b))	Unaudited	Audited
<b>1</b>	<b>Revenue From Operations</b>	<b>43,649.73</b>	<b>44,810.13</b>	<b>43,151.12</b>	<b>1,67,209.78</b>
2	Other Income	323.32	3,590.49	446.38	4,959.24
<b>3</b>	<b>Total Income</b>	<b>43,973.05</b>	<b>48,400.62</b>	<b>43,597.50</b>	<b>1,72,169.02</b>
4	Expenses				
	(a) Cost of Raw Material Consumed	9,175.36	8,105.99	8,291.47	31,796.54
	(b) Change in Inventories of Finished Goods ,Work in Progress and Stock in Trade	(330.78)	2,346.62	(134.87)	2,240.47
	(c) Employee Benefits Expense	2,490.01	2,145.02	2,244.79	8,807.63
	(d) Power & Fuel	17,413.76	16,485.72	18,647.13	69,317.63
	(e) Freight And Forwarding Expense	9,709.11	8,853.77	9,206.64	34,243.13
	(f) Finance Cost	728.83	753.92	767.48	3,255.43
	(g) Depreciation And Amortisation Expense	1,653.00	1,665.43	1,618.09	6,626.79
	(h) Other Expenditure	4,426.31	5,699.35	4,488.95	19,002.16
	Total Expenses	45,265.62	46,055.82	45,129.68	1,75,289.79
5	Profit/(Loss) Before Exceptional Items And Tax (3-4)	(1,292.57)	2,344.80	(1,532.18)	(3,120.77)
6	Exceptional Items	-	-	-	-
7	Profit/(Loss) Before Tax (5-6)	(1,292.57)	2,344.80	(1,532.18)	(3,120.77)
8	Tax Expense				
	(a) Current Tax	-	6.04	-	444.05
	(b) Deferred Tax	(382.61)	863.70	(536.52)	(1,011.24)
9	Profit/(Loss) for the Period from Continuing Operations (7-8)	(909.96)	1,475.05	(995.66)	(2,553.58)
10	Profit/(Loss) from Discontinued Operations	-	-	-	-
11	Tax Expense of Discontinued Operations	-	-	-	-
12	Profit/(Loss) from Discontinued Operations (10-11)	-	-	-	-
<b>13</b>	<b>Profit/(Loss) For The Period (9+12)</b>	<b>(909.96)</b>	<b>1,475.05</b>	<b>(995.66)</b>	<b>(2,553.58)</b>
14	Other Comprehensive Income				
	(i) Items that will not be reclassified to P&L	200.93	(204.96)	1.94	(235.27)
	(ii) Income tax relating to items that will not be classified to P&L	(69.06)	74.97	(1.88)	82.05
	Total Other Comprehensive Income (Net of Tax)	131.86	(129.99)	0.06	(153.21)
15	Total Comprehensive Income (13+14)	(778.09)	1,345.07	(995.60)	(2,706.79)
16	Earnings Per Share (Eps) (For Continuing Operations) (Basic And Diluted)	-0.71	1.14	-0.77	(1.98)
17	Earnings Per Share (Eps) (For Discontinued Operations) (Basic And Diluted)	-	-	-	0.00
<b>18</b>	<b>Earnings Per Share (Eps) (For Discontinued &amp; Continuing Operations) (Basic And Diluted)</b>	<b>(0.71)</b>	<b>1.14</b>	<b>(0.77)</b>	<b>(1.98)</b>

**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 figures for the quarter ended March 31, 2023 are the balancing figures between the audited figures in respect of the full financial year and unaudited figures upto the third quarter. Also the figures upto the third quarter had been reviewed and not subject to audit.
- The above results have been reviewed by the Audit Committee and approved by the Board of Directors at their meetings held on 10th August, 2023.
- 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

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



Place : Chennai - 600 008

Date : 10th August, 2023

**THE KCP LIMITED**

**Revenue, Results, Assets and Liabilities By Segment (Standalone)**

(Rs in Lakhs)

No	Particulars	3 MONTHS ENDED			YEAR ENDED
		30.06.2023	31.03.2023	30.06.2022	31.03.2023
		Unaudited	Audited (Note (1))	Unaudited	Audited
<b>1</b>	<b>Revenue (Net Sale / Income)</b>				
a	Heavy Engineering	1,269.06	4,194.50	1,605.71	11,740.55
b	Cement	41,536.75	39,654.11	40,902.90	1,52,446.44
d	Hotel	822.41	867.04	610.17	2,851.67
e	Others	21.51	94.47	32.33	171.11
	<b>Net Sales / Income from Operations</b>	<b>43,649.73</b>	<b>44,810.13</b>	<b>43,151.12</b>	<b>1,67,209.78</b>
<b>2</b>	<b>Results</b>				
	(Profit (+) / Loss (-) before tax and Interest				
a	Heavy Engineering	(846.95)	77.03	(441.90)	(584.33)
b	Cement	37.26	(544.49)	(472.41)	(3,375.42)
d	Hotel	135.55	195.34	24.38	329.99
e	Others	(21.00)	(12.86)	6.93	(6.55)
f	Other unallocable expenditure(-) net of unallocable Income (+)	(139.29)	3,066.45	(191.87)	2,544.98
	<b>Total</b>	<b>(834.44)</b>	<b>2,781.46</b>	<b>(1,074.87)</b>	<b>(1,091.34)</b>
	Less:				
	Interest expenses	728.83	753.92	767.48	3,255.43
	Interest income	(270.70)	(317.26)	(310.18)	(1,226.00)
	<b>Total Profit Before Tax</b>	<b>(1,292.57)</b>	<b>2,344.80</b>	<b>(1,532.16)</b>	<b>(3,120.77)</b>
<b>3</b>	<b>Assets</b>				
a	Heavy Engineering	12,777.38	14,096.60	14,889.92	14,096.60
b	Cement	97,324.79	97,912.36	99,049.74	97,912.36
d	Hotel	6,419.45	6,646.43	7,137.10	6,646.43
e	Others / Unallocated	21,570.80	24,098.56	29,913.49	24,098.56
	<b>Total</b>	<b>1,38,092.42</b>	<b>1,42,753.95</b>	<b>1,50,990.25</b>	<b>1,42,753.95</b>
<b>4</b>	<b>Liabilities</b>				
a	Heavy Engineering	8,031.33	9,053.55	9,758.57	9,053.55
b	Cement	42,117.59	43,913.32	47,686.10	43,913.32
d	Hotel	233.41	202.38	220.01	202.38
e	Others / Unallocated	20,123.07	21,219.58	21,960.77	21,219.58
	<b>Total</b>	<b>70,505.40</b>	<b>74,388.83</b>	<b>79,625.46</b>	<b>74,388.83</b>

**Note on segment information:-**

- The figures for the quarter ended March 31, 2023 are the balancing figures between the audited figures in respect of the full financial year and unaudited figures upto the third quarter. Also the figures upto the thrid quarter had been reviewed and not subject to audit.
- 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.
- Since all the Power Generating Units are meant for captive power consumption and there are no power purchase agreements with external bodies, with effect from 1st April,2022, the performance of power genetaing units have been merged with corresponding power consuming units, viz. Wind Power with Engineering Segment and Hydel, Solar, Thermal and Waste Heat Recovery Power with Cement Segment.
- Segment Information forprevious period regrouped where necessary.







**STATEMENT OF UNAUDITED FINANCIAL RESULTS FOR THE QUARTER ENDED 30th JUNE 2023 (CONSOLIDATED)**

(Rs in Lakhs)

No	Particulars	3 MONTHS ENDED			YEAR ENDED
		30.06.2023	31.03.2023	30.06.2022	31.03.2023
		Unaudited	Audited (Note (b))	Unaudited	Audited
1	<b>Revenue From Operations</b>	<b>74,413.89</b>	<b>59,788.29</b>	<b>56,641.30</b>	<b>2,25,364.97</b>
2	Other Income	1,312.75	733.03	517.41	3,843.33
3	<b>Total Income</b>	<b>75,726.65</b>	<b>60,521.32</b>	<b>57,158.71</b>	<b>2,29,208.29</b>
4	Expenses				
	(a) Cost of Raw Material Consumed	46,482.41	34,854.63	28,523.09	80,708.81
	(b) Change in Inventories of Finished Goods ,Work in Progress and Stock in Trade	(15,976.75)	(18,958.35)	(14,833.24)	(12,346.70)
	(c) Employee Benefits Expense	3,293.21	2,883.43	2,891.82	11,729.32
	(d) Power & Fuel	17,416.42	16,502.27	18,662.31	69,392.49
	(e) Freight And Forwarding Expense	10,772.59	9,438.96	9,697.95	36,054.64
	(f) Finance Cost	1,278.88	890.86	934.96	3,802.68
	(g) Depreciation And Amortisation Expense	2,218.91	2,221.23	2,327.17	8,991.13
	(h) Other Expenditure	5,683.42	6,330.22	5,206.57	22,467.37
	Total Expenses	71,169.09	54,163.24	53,410.63	2,20,799.75
5	Profit/(Loss) Before Exceptional Items And Tax (3-4)	4,557.56	6,358.08	3,748.08	8,408.54
6	Exceptional Items	-	-	-	-
7	<b>Profit/(Loss) Before Tax (5-6)</b>	<b>4,557.56</b>	<b>6,358.08</b>	<b>3,748.08</b>	<b>8,408.54</b>
8	Tax Expense				
	(a) Current Tax	-	6.04	-	444.05
	(b) Deferred Tax	(382.61)	863.70	(536.52)	(1,011.24)
9	Profit/(Loss) for the Period from Continuing Operations (7-8)	4,940.17	5,488.34	4,284.60	8,975.73
10	Profit/(Loss) from Discontinued Operations	-	-	-	-
11	Tax Expense of Discontinued Operations	-	-	-	-
12	Profit/(Loss) from Discontinued Operations (10-11)	-	-	-	-
13	<b>Profit/(Loss) For The Period (9+12)</b>	<b>4,940.17</b>	<b>5,488.34</b>	<b>4,284.60</b>	<b>8,975.73</b>
14	Share of Profit/(Loss) from Joint Venture	41.26	144.07	(29.00)	137.52
15	Profit/(Loss) After Tax and Share of Joint Venture	4,981.43	5,632.40	4,255.60	9,113.26
	Non-Controlling Interest	1,950.04	2,433.99	1,760.08	4,939.33
	Owners of the Company	3,031.39	3,198.42	2,495.51	4,173.93
16	Other Comprehensive Income				
	(i) Items that will not be reclassified to P&L	(343.63)	(942.32)	1,779.51	2,927.85
	(ii) Share of oci from Joint Venture	(8.92)	(4.49)	(20.28)	(31.07)
	(iii) Less : Non Controlling Share of oci	(158.50)	(270.78)	593.15	1,027.02
	OCI after Non Cotrolling Interest	(194.05)	(676.04)	1,166.08	1,869.76
17	Total Comprehensive Income (15+16)	4,628.88	4,685.58	6,014.82	12,010.04
	Non-Controlling Interest	1,791.55	2,163.21	2,353.23	5,966.35
	Owners of the Company	2,837.34	2,522.38	3,661.59	6,043.69
18	Earnings Per Share (Eps) (For Continuing Operations) (Basic And Diluted)	2.35	2.48	1.94	3.24
19	Earnings Per Share (Eps) (For Discontinued Operations) (Basic And Diluted)	-	-	-	-
20	<b>Earnings Per Share (Eps) (For Discontinued &amp; Continuing Operations) (Basic And Dilu</b>	<b>2.35</b>	<b>2.48</b>	<b>1.94</b>	<b>3.24</b>

**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 figures for the quarter ended March 31, 2023 are the balancing figures between the audited figures in respect of the full financial year and unaudited figures upto the third quarter. Also the figures upto the thrid quarter had been reviewed and not subject to audit.
- 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 above results have been reviewed by the Audit Committee and approved by the Board of Directors at their meetings held on 10th August, 2023.
- 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**

Place : Chennai - 600 008  
Date : 10th August, 2023

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



**The KCP Limited**
**Revenue, Results, Assets and Liabilities By Segment (Consolidation)**

(Rs in Lakhs)

No	Particulars	3 MONTHS ENDED			YEAR ENDED
		30.06.2023	31.03.2023	30.06.2022	31.03.2023
		Unaudited	Audited (Note (1))	Unaudited	Audited
<b>1</b>	<b>Revenue (Net Sale / Income)</b>				
a	Heavy Engineering	1,269.06	4,194.50	1,605.71	11,740.55
b	Cement	41,536.75	39,654.11	40,902.90	1,52,446.44
d	Hotel	822.41	867.04	610.17	2,851.67
e	Sugar	30,764.16	14,978.17	13,490.18	58,155.19
f	Others / Unallocated	21.51	94.47	32.33	171.11
	<b>Net Sales / Income from Operations</b>	<b>74,413.89</b>	<b>59,788.29</b>	<b>56,641.30</b>	<b>2,25,364.97</b>
<b>2</b>	<b>Results</b>				
	(Profit (+) / Loss (-) before tax and Interest				
a	Heavy Engineering	(846.95)	77.03	(441.90)	(584.33)
b	Cement	37.26	(544.49)	(472.41)	(3,375.42)
d	Hotel	135.55	195.34	24.38	329.99
e	Sugar	5,691.03	7,010.31	5,447.64	13,204.11
e	Others	(21.00)	(12.86)	6.93	(6.55)
f	Other unallocable expenditure(-) net of unallocable Income (+)	(139.29)	(222.23)	(191.87)	(743.70)
	<b>Total</b>	<b>4,856.60</b>	<b>6,503.09</b>	<b>4,372.78</b>	<b>8,824.10</b>
	Less:				
	Interest expenses	1,278.88	890.86	934.96	3,802.68
	Interest income	(979.84)	(745.84)	(310.26)	(3,387.12)
	<b>Total Profit Before Tax</b>	<b>4,557.56</b>	<b>6,358.08</b>	<b>3,748.08</b>	<b>8,408.54</b>
<b>3</b>	<b>Assets</b>				
a	Heavy Engineering	12,777.38	14,096.60	14,889.92	14,096.60
b	Cement	97,324.79	97,912.36	99,049.74	97,912.36
d	Hotel	6,419.45	6,646.43	7,137.10	6,646.43
e	Sugar	1,51,889.87	1,23,962.89	1,00,154.50	1,23,962.89
f	Others / Unallocated	19,147.99	19,147.99	28,115.86	19,147.99
	<b>Total</b>	<b>2,87,559.49</b>	<b>2,61,766.28</b>	<b>2,49,347.12</b>	<b>2,61,766.28</b>
<b>4</b>	<b>Liabilities</b>				
a	Heavy Engineering	8,031.33	9,053.55	9,758.57	9,053.55
b	Cement	42,117.59	43,913.32	47,686.10	43,913.32
d	Hotel	233.41	202.38	220.01	202.38
e	Sugar	92,563.93	64,942.69	22,463.56	64,942.69
f	Others / Unallocated	20,123.07	21,219.58	21,960.77	21,219.58
	<b>Total</b>	<b>1,63,069.33</b>	<b>1,39,331.52</b>	<b>1,02,089.02</b>	<b>1,39,331.52</b>

**Note on segment information:-**

- The figures for the quarter ended March 31, 2023 are the balancing figures between the audited figures in respect of the full financial year and unaudited figures upto the third quarter. Also the figures upto the third quarter had been reviewed and not subject to audit.
- 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.
- Since all the Power Generating Units are meant for captive power consumption and there are no power purchase agreements with external bodies, with effect from 1st April, 2022, the performance of power generating units have been merged with corresponding power consuming units, viz. Wind Power with Engineering Segment, Hydel, Solar, Thermal and Waste Heat Recovery Power with Cement Segment, and Cogen with Sugar Segment.
- Segment Information for previous period regrouped where necessary.

