



STATEMENT OF AUDITED STANDALONE FINANCIAL RESULTS FOR THE PERIOD ENDED 31ST MARCH 2022

(Rs In lakhs except per share data)

| | | 31 | MONTHS END | ept per share dat ED | YEAR E | NDED |
|----|---|----------------|------------|-------------------------|-------------|-------------|
| No | PARTICULARS | 31.03.2022 | 31.12.2021 | 31.03.2021 | 31.03.2022 | 31.03.2021 |
| | | Refer Note (i) | Unaudited | Refer Note (i) | Audited | Audited |
| 1 | REVENUE FROM OPERATIONS | 41,886.95 | 38,888.61 | 40,287.89 | 1,58,436.20 | 1,29,487.57 |
| 2 | OTHER INCOME | 4,495.45 | 161.41 | 806.51 | 6,415.68 | 4,211.53 |
| 3 | TOTAL INCOME | 46,382.40 | 39,050.02 | 41,094.40 | 1,64,851.89 | 1,33,699.11 |
| 4 | EXPENSES | | | | | |
| | (a COST OF RAW MATERIAL CONSUMED | 8,036.27 | 7,514.70 | 7,294.44 | 30,930.78 | 22,894.57 |
| | (b) PURCHASE OF STOCK IN TRADE | - | - | - | - | |
| | (c) CHANGE IN INVENTORIES OF FINISHED GOODS , WORK IN PROGRESS AND STOCK IN TRADE | (155.63) | (519.64) | 1,180.61 | (3,961.79) | 4,051.01 |
| | (d) EMPLOYEE BENEFITS EXPENSE | 2,786.76 | 2,142.66 | 2,442.67 | 10,021.07 | 9,281.00 |
| | (e) POWER & FUEL | 14,220.66 | 11,651.09 | 8,457.08 | 46,086.79 | 27,075.15 |
| | (f) FREIGHT AND FORWARDING EXPENSE | 9,344.45 | 8,737.30 | 8,268.94 | 36,133.29 | 24,785.51 |
| | (g) FINANCE COST | 645.95 | 815.77 | 709.03 | 3,158.03 | 4,241.50 |
| | (h) DEPRECIATION AND AMORTISATION EXPENSE | 1,634.43 | 1,603.46 | 1,692.32 | 6,517.24 | 6,942.15 |
| | (i) OTHER EXPENDITURE | 5,379.34 | 4,751.60 | 4,413.44 | 17,758.46 | 12,200.96 |
| | TOTAL EXPENSES | 41,892.22 | 36,696.95 | 34,458.53 | 1,46,643.86 | 1,11,471.86 |
| 5 | PROFIT/(LOSS) BEFORE EXCEPTIONAL ITEMS AND TAX (3-4) | 4,490.18 | 2,353.07 | 6,635.86 | 18,208.03 | 22,227.25 |
| 6 | EXCEPTIONAL ITEMS | | | - | 4 | 551.73 |
| 7 | PROFIT/(LOSS) BEFORE TAX (5-6) | 4,490.18 | 2,353.07 | 6,635.86 | 18,208.03 | 21,675.52 |
| 8 | TAX EXPENSE | | | | | |
| | (a) CURRENT TAX | 1,606.15 | 591.95 | 565.08 | 5,261.30 | 2,018.87 |
| | (b) DEFERRED TAX | 167.18 | 34.83 | 1,184.78 | 16.53 | 4,324.50 |
| 9 | PROFIT/(LOSS) FOR THE PERIOD FROM CONTINUING OPERATIONS (7-8) | 2,716.85 | 1,726.29 | 4,886.00 | 12,930.20 | 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) | 2,716.85 | 1,726.29 | 4,886.00 | 12,930.20 | 15,332.15 |
| 14 | OTHER COMPREHENSIVE INCOME | | | | | |
| | (i) ITEMS THAT WILL NOT BE RECLASSIFIED TO P&L | (48.55) | 7.09 | (41.18) | 69.88 | 100.41 |
| 15 | TOTAL COMPREHENSIVE INCOME (13+14) | 2,668.29 | 1,733.38 | 4,844.82 | 13,000.07 | 15,432.56 |
| 16 | EARNINGS PER SHARE (EPS) (FOR CONTINUING OPERATIONS) (Basic and Diluted) | 2.11 | 1.34 | 3.79 | 10.03 | 11.89 |
| 17 | EARNINGS PER SHARE (EPS) (FOR DISCONTINUED OPERATIONS) (Basic and Diluted) | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 18 | EARNINGS PER SHARE (EPS) (FOR DISCONTINUED & CONTINUING OPERATIONS) (Basic and Diluted) | 2.11 | 1.34 | 3.79 | 10.03 | 11.89 |

Explanatory Notes:

(a)

- 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 quarter and year ended 31st March, 2022 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.
- (b) 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 current year includes dividend receipts of Rs.4472.79 lakhs (Quarter ended 30th June, 2021 Rs. 1493.60 lakhs and Quarter ended 31st March, 2022 Rs.2979.19 lakhs) (Previous Year: Rs.3028 lakhs) from the Subsidiary and NIL (the Previous Year: Rs. 20 lakhs) from Joint Venture company.
- (d) Employee Benefit Expense for the year 2021-22 includes an amount of Rs.382.54 Lakhs being the past service cost arising out of restructuring of Salary in accordance with The New Wage Code.
- (e) Current Tax for the year 2021-22 is after considering an amount of Rs.211.30 Lakhs of tax adjustment of earlier year.
- (f) The above results have been reviewed by the Audit Committee and approved by the Board of Directors at their meetings held on 18th May, 2022.
- (g) The Statutory Auditors have audited the above results and issued audit report with unmodified opinion.
- (h) The Board has recommended for the approval of the shareholders at the ensuing Annual General Meeting, a Dividend of Re. 1/- per share on equity share of Re.1/- each.
- (i) The figures for the current quarter and quarter ended March 31,2021 are balancing figures between audited figures of the full financial year ended March 31,2022 and March 31, 2021, respectively, and the published year to date figures upto third quarter ended December 31,2021 and December 31, 2020, respectively.
- (j) Figures for the previous period have been regrouped/reclassified wherever necessary to conform to the current periods presentation.

Place : Chennai - 600 008 Date : 18th May, 2022 (FOR AND ON BEHALF OF THE BOARD OF DIRECTORS)

CHENNAI-

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



STATEMENT OF AUDITED CONSOLIDATED FINANCIAL RESULTS FOR THE PERIOD ENDED 31ST MARCH 2022

(Rs in lakhs except per share data) YEAR ENDED 3 MONTHS ENDED **PARTICULARS** 31.03.2022 31.12.2021 31.03.2021 31.03.2022 31.03.2021 Unaudited Refer Note (i) Audited Audited Refer Note (i) **REVENUE FROM OPERATIONS** 52,238.15 50,980.69 51.033.11 2,10,820.73 1,69,253.50 OTHER INCOME 2 314 33 3 856 67 3,420,77 161 42 2 681 85 TOTAL INCOME 3 55,658.92 51,142.11 53,347.44 2,14,677.40 1,71,935.35 EXPENSES (a COST OF RAW MATERIAL CONSUMED 19,802.64 24,283.70 7.827.75 63.344.43 45.845.67 (b) PURCHASE OF STOCK IN TRADE (c) CHANGE IN INVENTORIES OF FINISHED GOODS, WORK IN PROGRESS AND (12,453.59)6.919.93 (4,990.76)(7,437.82)4.307.96 STOCK IN TRADE (d) EMPLOYEE BENEFITS EXPENSE 2,943.89 12,507.58 3.403.99 3.021.14 11.663.63 (e) POWER & FUEL 14,323.26 11,681.71 8.233.95 46,791.03 30,962.95 (f) FREIGHT AND FORWARDING EXPENSE 9,640.23 8,927.12 8,505.83 37,151.95 25,945.01 (g) FINANCE COST 663.35 820 61 748 54 3.384.73 4.636.97 (h) DEPRECIATION AND AMORTISATION EXPENSE 2,169.77 2,242.46 8,706.17 2.132.29 9.171.01 6,690.56 (i) OTHER EXPENDITURE 4.817.58 21.037.05 13.610.06 5.976.06 TOTAL EXPENSES 47,969.30 47.981.33 42.381.38 1.85,485.11 1,46,143,26 PROFIT/(LOSS) BEFORE EXCEPTIONAL ITEMS AND TAX (3-4) 7,689.62 3,160.79 10,966.06 29,192.29 25,792.09 **EXCEPTIONAL ITEMS** 20.01 571.74 PROFIT/(LOSS) BEFORE TAX (5-6) 7,689.62 3,160.79 10,946.05 29,192.29 25,220,35 8 TAX EXPENSE (a) CURRENT TAX 1.606.15 591.95 565.08 5,261.30 2,018.87 (b) DEFERRED TAX 167.18 34.83 1.184.78 16.53 4.324.50 PROFIT/(LOSS) FOR THE PERIOD FROM CONTINUING OPERATIONS (7-8) 5,916.29 2,534.01 9,196.19 23,914.46 18,876.98 PROFIT/(LOSS) FROM DISCONTINUED OPERATIONS 11 TAX EXPENSE OF DISCONTINUED OPERATIONS PROFIT/(LOSS) FROM DISCONTINUED OPERATIONS (10-11) PROFIT/(LOSS) FOR THE PERIOD (9+12) 2.534.01 23.914.46 13 5.916.29 9.196.19 18.876.98 14 SHARE OF PROFIT/(LOSS) FROM JOINT VENTURE 105.68 (56.85)(238.45)51.93 (380.58)15 PROFIT/(LOSS) AFTER TAX AND SHARE OF JOINT VENTURE 6,021.97 2,477.16 8,957.74 23,966.38 18,496.40 NON-CONTROLLING INTEREST 5,152.35 2,197.61 2,059.54 269.24 1,436.73 OWNERS OF THE COMPANY 3,962.43 2,207.92 7,521.01 18,814.03 16,298.79 OTHER COMPREHENSIVE INCOME (i) ITEMS THAT WILL NOT BE RECLASSIFIED TO P&L 1,350.60 87.38 (576.73)2.864.89 (972.05) (ii) SHARE OF OCI FROM JOINT VENTURE 2.71 (6.55)13.67 1.15 4.41 (iii) LESS: NON CONTROLLING SHARE OF OCI 25.78 (86.96)955.33 (291.39)489.21 OCI AFTER NON COTROLLING INTEREST 862 54 64.32 (485.37)1 903 00 (667.00) TOTAL COMPREHENSIVE INCOME (15+16) 26,824.72 7.373.72 2.567.25 8.385.41 17.538.01 NON-CONTROLLING INTEREST 295.02 1.349.77 6,107.68 1.906.22 2.548.75 OWNERS OF THE COMPANY 4,824.97 2,272.24 7,035.64 20,717.04 15,631.79 EARNINGS PER SHARE (EPS) (FOR CONTINUING OPERATIONS) (Basic and Diluted) 3.07 1.71 5.83 14.59 12.64 EARNINGS PER SHARE (EPS) (FOR DISCONTINUED OPERATIONS) (Basic and Diluted) 0.00 0.00 0.00 0.00 0.00 EARNINGS PER SHARE (EPS) (FOR DISCONTINUED & CONTINUING OPERATIONS) 20 3.07 1.71 5.83 14.59 12.64 (Basic and Diluted)

Explanatory Notes:

(a)

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 quarter and year ended 31st March, 2022 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.

- (b) 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 Stadard) Rules 2015 (as amended).
- (c) 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.
- (d) Employee Benefit Expense for the year 2021-22 includes an amount of Rs.382.54 Lakhs being the past service cost arising out of restructuring of Salary in accordance with The New Wage Code.
- e) Current Tax for the year 2021-22 is after considering an amount of Rs.211.30 Lakhs of tax adjustment of earlier year.
- (f) The above results have been reviewed by the Audit Committee and approved by the Board of Directors at their meetings held on 18th May, 2022.
- (g) The Statutory Auditors have audited the above results and issued audit report with unmodified opinion.
- (h) The Board has recommended for the approval of the shareholders at the ensuing Annual General Meeting, a Dividend of Re. 1/- per share on equity share of Re.1/- each.
- (i) The figures for the current quarter and quarter ended March 31,2021 are balancing figures between audited figures of the full financial year ended March 31,2022 and March 31, 2021, respectively, and the published year to date figures upto third quarter ended December 31,2021 and December 31, 2020, respectively.
- (i) Figures for the previous period have been regrouped/reclassified wherever necessary to conform to the current periods presentation.

Place : Chennai - 600 008 Date : 18th May, 2022 CHENNAI-8 UD DR. V.L. NOIRA DUTT

CHERIAM

(FOR AND ON BEHALF OF THE BOARD OF DIRECTORS)

(Chairperson & Managing Director)

THE KCP LIMITED

SEGMENT WISE REVENUE, RESULTS, ASSETS AND LIABILITIES - STANDALONE

| | | (Rs in Lakhs) | | | | |
|----|---|----------------|--------------|----------------|-------------|---------------------|
| | | | MONTHS ENDER | YEAR ENDED | | |
| No | PARTICULARS | 31.03.2022 | 31.12.2021 | 31.03.2021 | 31.03.2022 | 31.03.2021 |
| | | Refer Note (2) | Unaudited | Refer Note (2) | Audited | Audited |
| 1 | Segment Revenue (Net Sale / Income | | | | | |
| | from each segment) | | | | | |
| а | Heavy Engineering | 3,074.83 | 2,492.32 | 3,192.50 | 8,448.18 | 8,932.88 |
| b | Cement | 39,468.23 | 35,496.13 | 36,871.56 | 1,48,328.16 | 1,19,716.53 |
| c | Power | 2,127.15 | 2,361.42 | 3,191.34 | 9,517.56 | 9,121.2 |
| d | Hotel | 389.15 | 464.25 | 248.79 | 1,360.55 | 572.7 |
| e | | (600.87) | 247.37 | (162.45) | 119.91 | 96.6 |
| J | Total | 44,458.49 | 41,061.48 | 43,341.74 | 1,67,774.37 | 1,38,440.0 |
| | Less: Inter segment Revenue | 2,571.54 | 2,172.88 | 3,053.85 | 9,338.17 | 8,952.4 |
| | Net Sales / Income from Operations | 41,886.95 | 38,888.61 | 40,287.89 | 1,58,436.20 | 1,29,487.5 |
| 2 | Segment Results | | | | | |
| - | | | 1 | | | |
| | (Profit (+) / Loss (-) before tax and | | 1 | | | |
| | Interest from each segment | | | | | |
| а | Heavy Engineering | (267.24) | (625.63) | | (2,131.75) | (957.2 |
| b | Cement | 2,632.95 | 3,716.52 | 6,917.84 | 18,706.72 | 23,673.7 |
| С | Power | (28.79) | (92.29) | 734.86 | 538.15 | 970.8 |
| d | Hotel | (85.95) | (55.08) | (181.75) | (423.25) | (955.9 |
| е | Others / Unallocated | 9.29 | 0.11 | (0.19) | 1.95 | (7.7 |
| f | Other unallocable expenditure(-) net of | 2,577.06 | (25.42) | (149.40) | 3,636.96 | 2,677.1 |
| | unallocable Income (+) | | | | | |
| | Total | 4,837.31 | 2,918.22 | 7,147.96 | 20,328.77 | 25,400.7 |
| | Less: | | | | | |
| | Interest expenses | 645.95 | 815.77 | 709.03 | 3,158.03 | 4,241.5 |
| | Interest income | (298.81) | (250.62) | (196.93) | (1,037.28) | (516.3 |
| | Total Profit Before Tax | 4,490.18 | 2,353.07 | 6,635.86 | 18,208.03 | 21,675.5 |
| 3 | Segment Assets | | | | | |
| а | Heavy Engineering | 14,445.87 | 13,271.07 | 11,458.38 | 14,445.87 | 11,458.3 |
| b | | 87,503.40 | 84,502.18 | 83,591.65 | 87,503.40 | 83,591.6 |
| С | _ | 11,967.29 | 11,240.83 | 11,802.72 | 11,967.29 | 11,802.7 |
| d | Hotel | 7,240.43 | 7,360.93 | 7,758.33 | 7,240.43 | 7,758.3 |
| e | | 29,702.01 | 29,401.43 | 24,421.84 | 29,702.01 | 24,421.8 |
| | Total | 1,50,859.00 | 1,45,776.44 | 1,39,032.93 | 1,50,859.00 | 1,39,032.9 |
| 4 | Segment Liabilities | | | | | |
| a | Heavy Engineering | 8,954.57 | 7,648.36 | 5,372.15 | 8,954.57 | 5,372.1 |
| b | _ | 45,074.30 | 40,419.57 | 46,893.80 | 45,074.30 | 46,893.8 |
| c | | 1,662.58 | 1,845.43 | 3,796.88 | 1,662.58 | 3,796.8 |
| d | Hotel | 200.69 | 227.21 | 1,032.58 | 200.69 | |
| e | Others / Unallocated | 22,605.72 | 25,943.02 | 19,998.03 | 22,605.72 | 1,032.5 19,998.0 |
| | | | | | | |
| | Total | 78,497.85 | 76,083.58 | 77,093.44 | 78,497.85 | 77,093.4 |

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.

²⁾ The figures for the current quarter and quarter ended March 31,2021 are balancing figures between audited figures of the full financial year ended March 31,2022 and March 31, 2021, respectively, and the published year to date figures upto third quarter ended December 31,2021 and December 31, 2020, respectively.

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)

| | | (Ks in Lakhs) | | | | |
|-------|--|-------------------|------------------------|---------------------------------|------------------------|------------|
| | | | MONTHS ENDER | | YEAR E | NDED |
| | | 31.03.2022 | 31.12.2021 | 31.03.2021 | 31.03.2022 | 31.03.2021 |
| SI No | PARTICULARS | Refer Note (2) | Unaudited | Refer Note (2) | Audited | Audited |
| 1 | Segment Revenue (Net Sale / Income | | | | | |
| | from each segment) | | | | | |
| a | Heavy Engineering | 3,074.83 | 2,492.32 | 3,192.50 | 8,448.18 | 8,932.8 |
| b | Cement | 39,468.23 | 35,496.13 | 36,871.56 | 1,48,328.16 | 1,19,716.5 |
| c | Power | 6,647.91 | 697.18 | 3,191.34 | 16,150.52 | 13,313.8 |
| d | Hotel | 389.15 | 464.25 | 248.79 | 1,360.55 | 572.7 |
| e | Sugar | 6,575.51 | 14,579.62 | 11,782.10 | 47,813.47 | 37,112.9 |
| f | Others / Unallocated | (600.87) | 247.37 | (162.45) | 119.91 | 96.6 |
| | Total | 55,554.76 | 53,976.86 | 55,123.84 | 2,22,220.80 | 1,79,745.5 |
| | Less: Inter segment Revenue | 3,316.61 | 2,996.17 | 4,090.73 | 11,400.07 | 10,492.0 |
| - | Net Sales / Income from Operations | 52,238.15 | 50,980.69 | 51,033.11 | 2,10,820.73 | 1,69,253.5 |
| 2 | Segment Results | | | | | |
| | 12 (1) (1) | | | | 1 | |
| | (Profit (+) / Loss (-) before tax and | | | | 1 | |
| | Interest from each segment | | | | | |
| а | Heavy Engineering | (267.24) | (625.63) | (173.40) | (2,131.75) | (957.2 |
| b | Cement | 2,632.95 | 3,716.52 | 6,917.84 | 18,706.72 | 23,673. |
| C | Power | (81.52) | (90.16) | 734.86 | (245.88) | (374.3 |
| d | Hotel | (85.95) | (55.08) | (181.75) | (423.25) | (955.9 |
| е | Sugar | 5,680.06 | 265.05 | 3,996.46 | 14,568.36 | 6,832.0 |
| e | Others / Unallocated | 9.29 | 0.11 | (0.19) | 1.95 | (7.7 |
| f | Other unallocable expenditure(-) net of unallocable income (+) | (402.13) | (25.42) | (149.40) | (835.83) | (370.8 |
| - 1 | Total | 7,485.45 | 3,185.40 | 11,144.42 | 29,640.31 | 27,839.0 |
| | Less: | ŕ | | | | |
| | Interest expenses | 663.35 | 820.61 | 748.54 | 3,384.73 | 4,636.9 |
| | Interest income | (867.52) | (796.00) | (550.18) | (2,936.71) | (2,017.6 |
| | Total Profit Before Tax | 7,689.62 | 3,160.79 | 10,946.05 | 29,192.29 | 25,220. |
| 3 | Segment Assets | i i | | | | |
| | Heavy Engineering | 14,445.87 | 13,271.07 | 11,458.38 | 14,445.87 | 11 450 |
| a | | ALCOHOL 100.000 N | | V control or control or control | | 11,458. |
| b | Cement | 87,503.40 | 84,502.18 | 83,591.65 | 87,503.40 | 83,591. |
| C | Power | 21,654.01 | 19,717.28 | 22,027.39 | 21,654.01 | 22,027. |
| d | Hotel | 7,240.43 | 7,360.93 | 7,758.33 | 7,240.43 | 7,758. |
| e | Sugar Others / Unallocated | 79,387.65 | 66,730.56 27,546.25 | 63,436.60 22,628.12 | 79,387.65 27,953.66 | 63,436. |
| - | 20 Strate-Street Street | 27,953.66 | | | | 22,628. |
| | Total | 2,38,185.02 | 2,19,128.27 | 2,10,900.48 | 2,38,185.02 | 2,10,900. |
| 4 | Segment Liabilities | | | | | |
| a | Heavy Engineering | 8,954.57 | 7,648.36 | 5,372.15 | 8,954.57 | 5,372. |
| b | Cement | 45,074.30 | 40,419.57 | 46,893.80 | 45,074.30 | 46,893. |
| С | Power | 1,777.70 | 1,882.52 | 3,827.98 | 1,777.70 | 3,827. |
| ď | Hotel | 200.69 | 227.21 | 1,032.58 | 200.69 | 1,032. |
| е | Sugar | 41,871.75 | 29,721.79 | 34,214.26 | 41,871.75 | 34,214. |
| f | Others / Unallocated | 22,605.72 | 25,943.02 | 19,998.03 | 22,605.72 | 19,998. |
| | Total | 1,20,484.72 | 1,05,842.46 | 1,11,338.80 | 1,20,484.72 | 1,11,338. |

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.

²⁾ The figures for the current quarter and quarter ended March 31,2021 are balancing figures between audited figures of the full financial year ended March 31,2022 and March 31, 2021, respectively, and the published year to date figures upto third quarter ended December 31,2021 and December 31, 2020, respectively.

THE KCP LIMITED

Registered Office: 'RAMAKRISHNA BUILDINGS' No 2, Dr. P.V. Cherian Crescent, Chennai - 600 008 CIN: L65991TN1941PLC001128

| ASSETS Non-current assets 10 Poperty, Plant and Equipment 85,844.02 88,255.47 1,05,219.07 1,09,000 1,091.00 1,09 | _ | | | | (Rs in Lakhs) | |
|--|-----|--|-------------|--------------|---|------------|
| Particulars | | | - | | | |
| ASSETS Non-current assets | | Paral and a | | 0.0000 0.000 | 100000000000000000000000000000000000000 | AS AT |
| Non-current assets | | | 31.03.2022 | 31.03.2021 | 31.03.2022 | 31.03.2021 |
| Property, Plant and Equipment 85,844.02 88,255.47 1,05,219.07 1,09,001 D | | and the state of t | | 1 | | |
| | | Non-current assets | | | | |
| Investment Property | (a) | 1 1/2 | 85,844.02 | 88,255.47 | 1,05,219.07 | 1,09,009.1 |
| display 10 10 10 10 10 10 10 1 | (b) | Capital Work-in-progress | 423.60 | 1,959.38 | 844.01 | 2,313.0 |
| Financial Assets () Investments 2,893,34 2,890,60 1,144.99 1,099 1,000 | (c) | | - | 0.47 | - | 0.4 |
| Financial Assets (Investments (Investment | (d) | Other Intangible Assets | 538.48 | 551.13 | 538.48 | 551.: |
| (ii) Trade Receivables (iii) Loans (iv) Other financial assets (iv) Other Non-current Assets (iv) Other Non-current Assets (iv) Other Non-current Assets (iv) Other Section (iv) Trade Receivables (iv) Sank Dalances other than (iii) above (iv) Sank Dalances other than (iii) above (iv) Current Tax Assets (Net) (iv) Sank Dalances other than (iii) above (iv) Other financial assets (iv) Sank Dalances other than (iii) above (iv) Current Tax Assets (Net) (iv) Sank Dalances other than (iii) above (iv) Other financial assets (iv) Other financial assets (iv) Other financial assets (iv) Other financial assets (iv) Other financial disbilities (iv) Other financial liabilities (iv) Other financial li | (e) | Financial Assets | | | | |
| (iii) Loans (iv) Other financial assets 3,768.88 12.14 6,737.81 79. Deferred Tax Assets (Net) (iv) Other Non-current Assets 1,107.69 1,000.72 1,107.69 1,000 Current assets (i) Investments (ii) Trade Receivables (iii) Cash and cash equivalents (iv) Other financial assets (iv) Other financial assets (iv) Other financial assets (iv) Experiments (iv) Other financial Experiments (iv) Other financial Experiments (iv) Other Experiments (iv) Other Experiments (iv) Experiments (iv) Experiments (iv) Other Experiments (iv) | | (i) Investments | 2,893.34 | 2,890.60 | 1,144.99 | 1,096. |
| (iv) Other financial assets 3,768.88 12.14 6,737.81 799. | | (ii) Trade Receivables | 215.61 | 544.62 | 215.61 | 544. |
| Other Non-current Assets (Net) 1,107.69 1,000.72 1,107.69 1,000 1,000.72 1,107.69 1,000 1,000.72 1,107.69 1,000 1,000.72 1,107.69 1,000 1,000.72 1,107.69 1,000 1,000.72 1,107.69 1,000 1,000.72 1,107.69 1,000 1,000.72 1,107.69 1,000 1,000.72 1,107.69 1,000 1,000.72 1,107.69 1,000 1,00 | | 1 - 1 - 1 - 1 - 1 - 1 - 1 - 1 - 1 - 1 - | - | | | |
| Other Non-current Assets | | | 3,768.88 | 12.14 | 6,737.81 | 794. |
| Current assets Inventories 18,228.89 11,929.20 35,998.43 27,831 11,000 20,000 | f) | | - | | | |
| Inventories 18,228.89 11,929.20 35,998.43 27,831 27,83 | g) | Other Non-current Assets | 1,107.69 | 1,000.72 | 1,107.69 | 1,000. |
| Inventories 18,228.89 11,929.20 35,998.43 27,831 27,83 | | | | | | |
| Financial Assets (i) Investments (ii) Trade Receivables (iii) Cash and cash equivalents (iv) Cash (iv) | | Current assets | | | | |
| (i) Investments (ii) Trade Receivables (iii) Cash and cash equivalents (iii) Cash and cash equivalents (iv) Bank balances other than (iii) above (v) Loans (vi) Loans (vi) Other financial assets (vii) Other financial assets (vii) Other financial assets (viii) Other financial assets (vii | a) | Constitution of the Consti | 18,228.89 | 11,929.20 | 35,998.43 | 27,838. |
| (ii) Trade Receivables (iii) Cash and cash equivalents (iv) Bank balances other than (iii) above (v) Loans (vi) Other financial assets (vi) Current Tax Assets (Net) (v) Current Tax Assets (Net) (v) Cother Grant Grant Tax | b) | Financial Assets | | | | |
| (iii) Cash and cash equivalents (iv) Bank balances other than (iii) above (v) Loans (vi) Other financial assets (vii) Other financial assets (viii) Other financial assets (viii) Other financial assets (viiii) Other financial assets (viii) Other financial assets | | 3-0-1 | - | - | | |
| (iv) Bank balances other than (iii) above (v) Loans (vi) Coans (vi) Coans (vi) Coans (vi) Other financial assets (vii) Other financial assets (vii) Other financial assets (net) 796.91 1,237.55 796.91 1,237.50 1, | 1 | | 5,549.47 | 6,319.93 | 11,391.35 | 11,555. |
| (v) Loans (vi) Other financial assets (vi) Other financial assets (vi) Other financial assets (vi) Other Current Tax Assets (Net) (vi) Other Current assets (vi) Other Current liabilities (vi) Other Current liabilities (vii) Current liabilities (viii) Current liabilities (viiii) Current liabilities (viiii) Current liabilities (viiii) Current liabilities (viiii) Current liabilities (viiiii) Current liabilities (viiii) Current liabilities (viiiii) Current liabilities | | | 209.57 | 171.63 | 382.78 | 309. |
| (vi) Other financial assets (vii) Other financial assets (viii) Other Current Tax Assets (Net) (viii) Other Current Tax Assets (Net) (viiii) Other Current Tax Assets (Net) (viiiii) Other Current Tax Assets (Net) (viiiiiiiiiiiiiiiiiiiiiiiiiiiiiiiiiiii | | 18 | 20,021.47 | 18,084.78 | 56,819.65 | 43,567 |
| Current Tax Assets (Net) 796.91 1,237.55 796.91 1,237.55 796.91 1,237.55 796.91 1,237.55 796.91 1,237.55 796.91 1,237.55 796.91 1,237.55 796.91 1,237.55 2,387.858.91 3,995.18 5,538.97 15,722.37 10,548 2,385.858.91 1,39,032.93 2,38,185.02 2,10,906 2,10,90 | | * 1 | | | | , |
| Other Current assets | | | 1,265.41 | 536.35 | 1,265.41 | 536 |
| Assets Held for Sale | :) | | 796.91 | 1,237.55 | 796.91 | 1,237 |
| Total Assets 1,50,858.99 1,39,032.93 2,38,185.02 2,10,900 | d) | The state of the s | 9,995.18 | 5,538.97 | 15,722.37 | 10,546 |
| Equity Equity Share Capital 1,289.21 1, | | Assets Held for Sale | 0.47 | - | 0.47 | |
| Equity Equity Share Capital Other Equity Non Controlling Interest Deferred Government Grants LIABILITIES Non-current liabilities (i) Borrowings Due to Micro and Small Enterprises (iv) Other financial Liabilities (iv) Other inancial Liabilities (iv) Other non-current liabilities (ii) Borrowings Deferred Tax Liabilities (iv) Other non-current liabilities (ii) Borrowings Current liabilities (ii) Borrowings (ia) Lease Liabilities (iv) Other financial Liabilities (iv) Other non-current liabilities (iv) Other non-current liabilities (iv) Other financial Liabilities (iv) Other non-current liabilities (iv) Other financial liabilities (iv) Other financial liabilities (iv) Other financial liabilities (iv) Other current liabilities (iv) Oth | | | 1,50,858.99 | 1,39,032.93 | 2,38,185.02 | 2,10,900. |
| Equity Share Capital 1,289.21 | - 1 | EQUITY AND LIABILITIES | | | | |
| Other Equity 71,071.93 60,650.28 1,16,411.09 98,277 | - 1 | Equity | | | | |
| Other Equity 71,071.93 60,650.28 1,16,411.09 98,277 | a) | Equity Share Capital | 1.289.21 | 1.289.21 | 1 289 21 | 1 289 |
| Non Controlling Interest 23,543.75 19,700 | 0) | | | , | | |
| Deferred Government Grants 26.43 28.42 24.775.61 17.889.24 24.775.61 17.889.24 24.775.61 24.78 27.126 | - | | 72, | 55,555.125 | _,, , | 30,272 |
| LIABILITIES Non-current ilabilities (i) Borrowings (ia) Lease Liabilities (ii) Trade Payables Due to Micro and Small Enterprises Total outstanding dues of creditors other than micro enterprises and small enterprises (iv) Other financial liabilities (i) Borrowings (ii) Trade Payables Due to Micro and Small Enterprises (iv) Other financial liabilities 1,521.93 1,343.77 5,982.08 4,45i 277.067.54 8,815.87 7,067.54 8,815.87 7,067.54 1,375.83 1,292.29 1,375.83 | 1 | _ | | = | 23,543.75 | 19,707 |
| Non-current liabilities | -1 | Deferred Government Grants | 26.43 | 28.42 | 26.43 | 28 |
| Non-current liabilities | | LIABILITIES | | 14 | 1 | |
| Financial Liabilities | -1 | | | | | |
| (i) Borrowings (ia) Lease Liabilities (ii) Trade Payables Due to Micro and Small Enterprises Total outstanding dues of creditors other than micro enterprises and small enterprises (iv) Other financial liabilities Provisions Deferred Tax Liabilities Other non-current liabilities Current liabilities (i) Borrowings (ia) Lease Liabilities (i) Borrowings (ia) Lease Liabilities (i) Borrowings (ia) Lease Liabilities Due to Micro and Small Enterprises Due to Micro and Small Enterprises Total outstanding dues of creditors other than micro enterprises and small enterprises Total outstanding dues of creditors other than micro enterprises and small enterprises (iv) Other financial liabilities (iv) Other current liabilities (iv) Ot | 1) | | | | | |
| (ia) Lease Liabilities | | A CONTROL OF THE CONT | 17 889 24 | 24 775 61 | 17 990 24 | 24 775 |
| (ii) Trade Payables Due to Micro and Small Enterprises Total outstanding dues of creditors other than micro enterprises and small enterprises (iv) Other financial liabilities Provisions Deferred Tax Liabilities Current liabilities Financial Liabilities (i) Borrowings (ia) Lease Liabilities Due to Micro and Small Enterprises Due to Micro and Small Enterprises Total outstanding dues of creditors other than micro enterprises and small enterprises (iv) Other financial liabilities | - | | | | | |
| Due to Micro and Small Enterprises Total outstanding dues of creditors other than micro enterprises and small enterprises 1,521.93 1,343.77 5,982.08 4,450 1,521.93 1,343.77 5,982.08 4,450 1,521.93 1,343.77 5,982.08 4,450 1,521.93 1,375.83 1,292.29 1, | 1 | | 245.00 | 240.03 | 249.60 | 248 |
| Total outstanding dues of creditors other than micro enterprises and small enterprises (iv) Other financial liabilities 1,521.93 1,343.77 5,982.08 4,45(1,521.93 1,343.77 5,982.08 4,45(1,521.93 1,343.77 5,982.08 4,45(1,521.93 1,375.83 1,292.29 1,375.8 | 1 | | - | | - | |
| enterprises and small enterprises (iv) Other financial liabilities 1,521.93 1,343.77 5,982.08 4,45(1,521.93 1,343.77 5,982.08 4,45(1,521.93 1,375.83 1,292.29 1,375.83 1,292. | 1 | | | | 130 | |
| (iv) Other financial liabilities | 1 | | - 2 | 271.26 | | 271 |
| Provisions | 1 | (iv) Other financial liabilities | 1.521.93 | 1,343,77 | 5.982.08 | 4,456 |
| Deferred Tax Liabilities (Net) | - | 24 | , | , | ,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,, | ,, |
| Deferred Tax Liabilities (Net) 8,815.87 7,067.54 8,815.87 7,067.54 Other non-current liabilities |) | Provisions | 1,375.83 | 1,292,29 | 1.375.83 | 1,292 |
| Other non-current liabilities Current liabilities | :) | Deferred Tax Liabilities (Net) | | | | 7,067 |
| Financial Liabilities 15,741.74 14,607.66 25,543.17 21,78° (ia) Lease Liabilities 4.73 31.02 4.73 3: (ii) Trade payables Due to Micro and Small Enterprises 245.00 334.03 245.00 336.03 245.00 245 | 1) | 0 | | - | -, | ., |
| Financial Liabilities 15,741.74 14,607.66 25,543.17 21,78° (ia) Lease Liabilities 4.73 31.02 4.73 3: (ii) Trade payables Due to Micro and Small Enterprises 245.00 334.03 245.00 336.03 245.00 245 | | | | | | - |
| (i) Borrowings | - | Current liabilities | 1 | | | |
| (ia) Lease Liabilities 4.73 31.02 4.73 3:02 (ii) Trade payables 245.00 334.03 245.00 33.02 Due to Micro and Small Enterprises 245.00 334.03 245.00 33.02 Total outstanding dues of creditors other than micro enterprises and small enterprises 8,383.34 7,270.82 10,001.72 9,45.00 (iv) Other financial liabilities 20,100.46 16,041.28 22,453.11 17,840 Other current liabilities 3,379.46 3,322.83 3,589.96 3,570 |) | Financial Liabilities | 1 | | | |
| (ia) Lease Liabilities 4.73 31.02 4.73 3.02 (ii) Trade payables 245.00 334.03 245.00 33.02 Total outstanding dues of creditors other than micro enterprises and small enterprises 8,383.34 7,270.82 10,001.72 9,45.00 (iv) Other financial liabilities 20,100.46 16,041.28 22,453.11 17,840 Other current liabilities 3,379.46 3,322.83 3,589.96 3,570 | - | (i) Borrowings | 15.741.74 | 14.607.66 | 25.543.17 | 21,787 |
| (ii) Trade payables 245.00 334.03 245.00 33.00 Total outstanding dues of creditors other than micro enterprises and small enterprises 8,383.34 7,270.82 10,001.72 9,450 (iv) Other financial liabilities 20,100.46 16,041.28 22,453.11 17,840 Other current liabilities 3,379.46 3,322.83 3,589.96 3,570 | | (ia) Lease Liabilities | | | | 31 |
| Due to Micro and Small Enterprises 245.00 334.03 245.00 337.03 245.00 245.00 245.00 245.00 245.00 245.00 245.00 245.00 245.00 245.00 245.00 245.00 245.00 245.00 245.00 245.00 245.00 245.00 245.00 | 1 | | | 02.02 | | 31 |
| Total outstanding dues of creditors other than micro enterprises and small enterprises (iv) Other financial liabilities 20,100.46 16,041.28 22,453.11 17,846 3,379.46 3,322.83 3,589.96 3,576 | 1 | | 245.00 | 334.03 | 245.00 | 334 |
| enterprises and small enterprises 8,383.34 7,270.82 10,001.72 9,450 (iv) Other financial liabilities 20,100.46 16,041.28 22,453.11 17,840 17,00 | | | 2.5.55 | 554.05 | 2-75.00 | 334 |
| (iv) Other financial liabilities 20,100.46 16,041.28 22,453.11 17,840 Other current liabilities 3,379.46 3,322.83 3,589.96 3,570 | | | 8.383.34 | 7.270 82 | 10.001.72 | 9.454 |
|) Other current liabilities 3,379.46 3,322.83 3,589.96 3,576 | | CONTRACTOR (DATE) | | | | |
| 3,37,370 | 1 | | | | | 17 |
| 1 /04.23 458.0/ /64.23 458 | í | | | | | |
| | | | 704.23 | 458.07 | 704.23 | 458 |
| Total Foulty and Liabilities 1 50 959 00 1 20 022 02 1 29 107 02 2 10 00 | | | | | 3 30 10t no | |

Total Equity and Liabilities 1,50,858.99 1,39,032,93 2,38,185,02 2,10,900.49 EGMORE CHENNAI-8

(Rs.in Lakhs)

| Adjustments for Increase / (Decrease) in operating liabilities: Increase/[decrease] in trade payables Increase/[decrease] in non current- other financial liabilities Increase/[decrease] in long term provisions Increase/[decrease] in current- other financial liabilities Increase/[decrease] in other current liabilities Increase/[decrease] in other current liabilities Increase/[decrease] in current provisions Adjustments for Decrease / (Increase) in operating assets: Decrease/[increase] in non current trade receivables Decrease/[increase] in other non-current assets Decrease/[increase] in other non-current assets Decrease/[increase] in current trade receivables Decrease/[increase] in current trade receivables Decrease/[increase] in other bank deposits Decrease/[increase] in other bank deposits Decrease/[increase] in other current assets Cash generated from/[used In] operations Direct taxes paid [net of refunds] Net cash flow from/[used In] operating activities (A) (B) Cash flows from investing activites Purchase of Fixed assets, including intangible assets, CWIP Proceeds from sale of fixed assets Purchase of current investments Interest received Dividends received Net cash flow from/[used in] investing activities (B) | 18208.03 18,208.03 18,208.03 6468.90 48.34 -23.29 72.00 -1.83 -8.26 -1.99 -85.43 219.95 -115.61 3158.03 -1037.28 0.00 -4388.10 22,513.44 752.23 195.21 6.70 3977.64 56.63 306.16 0.00 337.27 -3756.74 -106.97 -6299.69 772.29 | 21675.52 21,675.52 6895.03 47.12 0.13 147.35 5.18 -9.57 -1.99 0.00 87.01 6.63 4241.50 -516.30 -193.75 -3048.40 29,335.47 -2208.30 1583.42 -313.20 2085.84 2242.15 77.21 0.00 17.48 11.04 -14.71 3266.32 |
|--|--|---|
| Profit before tax Adjustments for: Depreciation on tangible fixed assets Amortization on intangible fixed assets Loss/[profit] on sale of fixed assets Assets written off Expected Credit loss Discounting of trade receivables Amortisation of government grant Unrealised foreign exchange loss/ (gain) Acturial gain on defined benefit plan-gratuity Acturial loss on defined benefit plan-leave Interest expense Interest income Decommissioning provision credited back Dividend income Operating profit before working capital changes Movements In working capital: Adjustments for Increase / (Decrease) in operating liabilities: Increase/[decrease] in trade payables Increase/[decrease] in one current- other financial liabilities Increase/[decrease] in other current liabilities Increase/[decrease] in other current liabilities Increase/[decrease] in current provisions Adjustments for Decrease / (Increase) in operating assets: Decrease/[increase] in non current trade receivables Decrease/[increase] in non current trade receivables Decrease/[increase] in inventories Decrease/[increase] in other non-current assets Decrease/[increase] in current trade receivables Decrease/[increase] in other hank deposits Decrease/[increase] in current other financial assets Decrease/[increase] in other bank deposits Decrease/[increase] in other trade receivables Decrease/[increase] in other bank deposits Decrease/[increase] in other bank deposits Decrease/[increase] in other trade receivables Decrease/[increase] in other bank deposits Decrease/[increase] in other bank depo | 18,208.03 6468.90 48.34 -23.29 72.00 -1.83 -8.26 -1.99 -85.43 219.95 -115.61 3158.03 -1037.28 0.00 -4388.10 22,513.44 752.23 195.21 6.70 3977.64 56.63 306.16 0.00 337.27 -3756.74 -106.97 -6299.69 | 21,675.52 6895.03 47.12 0.13 147.35 5.18 -9.57 -1.99 0.00 87.01 6.63 4241.50 -516.30 -193.75 -3048.40 29,335.47 -2208.30 1583.42 -313.20 2085.84 2242.15 77.23 0.00 17.48 11.04 -14.73 |
| Adjustments for : Depreciation on tangible fixed assets Amortization on intangible fixed assets Loss/[profit] on sale of fixed assets Assets written off Expected Credit loss Discounting of trade receivables Amortization of government grant Unrealised foreign exchange loss/ (gain) Acturial gain on defined benefit plan-gratuity Acturial loss on defined benefit plan-leave Interest expense Interest income Decommissioning provision credited back Dividend income Operating profit before working capital changes Movements in working capital: Adjustments for Increase / (Decrease) in operating liabilities : Increase/[decrease] in trade payables Increase/[decrease] in current-other financial liabilities Increase/[decrease] in current-other financial liabilities Increase/[decrease] in current-other financial liabilities Increase/[decrease] in current trade receivables Increase/[increase] in current trade receivables Decrease/[increase] in non current trade receivables Decrease/[increase] in non current trade receivables Decrease/[increase] in inventories Decrease/[increase] in current trade receivables Decrease/[increase] in other non-current assets Decrease/[increase] in other non-current assets Decrease/[increase] in other bank deposits Decrease/[increase] in other tother financial assets Decrease/[increase] in other tother financial assets Decrease/[increase] in other tother financial assets Decrease/[increase] in other bank deposits Decrease/[increase] in other bank dep | 18,208.03 6468.90 48.34 -23.29 72.00 -1.83 -8.26 -1.99 -85.43 219.95 -115.61 3158.03 -1037.28 0.00 -4388.10 22,513.44 752.23 195.21 6.70 3977.64 56.63 306.16 0.00 337.27 -3756.74 -106.97 -6299.69 | 21,675.52 6895.03 47.12 0.13 147.35 5.18 -9.57 -1.99 0.00 87.01 6.63 4241.50 -516.30 -193.75 -3048.40 29,335.47 -2208.30 1583.42 -313.20 2085.84 2242.15 77.23 0.00 17.48 11.04 -14.73 |
| Adjustments for : Depreciation on tangible fixed assets Amortization on intangible fixed assets Loss/[profit] on sale of fixed assets Assets written off Expected Credit loss Discounting of trade receivables Amortization of government grant Unrealised foreign exchange loss/ (gain) Acturial gain on defined benefit plan-gratuity Acturial loss on defined benefit plan-leave Interest expense Interest income Decommissioning provision credited back Dividend income Operating profit before working capital changes Movements in working capital: Adjustments for Increase / (Decrease) in operating liabilities : Increase/[decrease] in trade payables Increase/[decrease] in current-other financial liabilities Increase/[decrease] in current-other financial liabilities Increase/[decrease] in current-other financial liabilities Increase/[decrease] in current trade receivables Increase/[increase] in current trade receivables Decrease/[increase] in non current trade receivables Decrease/[increase] in non current trade receivables Decrease/[increase] in inventories Decrease/[increase] in current trade receivables Decrease/[increase] in other non-current assets Decrease/[increase] in other non-current assets Decrease/[increase] in other bank deposits Decrease/[increase] in other tother financial assets Decrease/[increase] in other tother financial assets Decrease/[increase] in other tother financial assets Decrease/[increase] in other bank deposits Decrease/[increase] in other bank dep | 18,208.03 6468.90 48.34 -23.29 72.00 -1.83 -8.26 -1.99 -85.43 219.95 -115.61 3158.03 -1037.28 0.00 -4388.10 22,513.44 752.23 195.21 6.70 3977.64 56.63 306.16 0.00 337.27 -3756.74 -106.97 -6299.69 | 21,675.52 6895.03 47.12 0.13 147.35 5.18 -9.57 -1.99 0.00 87.01 6.63 4241.50 -516.30 -193.75 -3048.40 29,335.47 -2208.30 1583.42 -313.20 2085.84 2242.15 77.23 0.00 17.48 11.04 -14.73 |
| Adjustments for : Depreciation on tangible fixed assets Amortization on intangible fixed assets Loss/[profit] on sale of fixed assets Assets written off Expected Credit loss Discounting of trade receivables Amortisation of government grant Unrealised foreign exchange loss/ (gain) Actural gain on defined benefit plan-gratuity Acturial loss on defined benefit plan-leave Interest expense Interest expense Interest income Decommissioning provision credited back Dividend income Operating profit before working capital changes Movements In working capital: Adjustments for Increase / (Decrease) in operating liabilities : Increase/[decrease] in trade payables Increase/[decrease] in in on current- other financial liabilities Increase/[decrease] in current provisions Increase/[decrease] in other current liabilities Increase/[decrease] in current provisions Adjustments for Decrease / (Increase) in operating assets : Decrease/[increase] in non current trade receivables Decrease/[increase] in non current trade receivables Decrease/[increase] in inventories Decrease/[increase] in inventories Decrease/[increase] in current trade receivables Decrease/[increase] in other non-current assets Decrease/[increase] in current trade receivables Decrease/[increase] in current trade receivables Decrease/[increase] in other hank deposits Decrease/[increase] in current other financial assets Decrease/[increase] in current other financial assets Decrease/[increase] in other bank deposits Decr | 6468.90 48.34 -23.29 72.00 -1.83 -8.26 -1.99 -85.43 219.95 -115.61 3158.03 -1037.28 0.00 -4388.10 22,513.44 752.23 195.21 6.70 3977.64 56.63 306.16 0.00 337.27 -3756.74 -106.97 -6299.69 | 6895.03 47.12 0.13 147.35 5.18 -9.57 -1.99 0.00 87.01 6.63 4241.50 -516.30 -193.75 -3048.40 29,335.47 -2208.30 1583.42 -313.20 2085.84 2242.15 77.21 0.00 17.48 11.04 -14.73 |
| Depreciation on tangible fixed assets Amortization on intangible fixed assets Loss/[profit] on sale of fixed assets Assets written off Expected Credit loss Discounting of trade receivables Amortisation of government grant Unrealised foreign exchange loss/ (gain) Acturial gain on defined benefit plan-gratuity Acturial loss on defined benefit plan-leave Interest expense Interest income Decommissioning provision credited back Dividend income Operating profit before working capital changes Movements In working capital: Adjustments for Increase / (Decrease) in operating liabilities: Increase/[decrease] in trade payables Increase/[decrease] in on current- other financial liabilities Increase/[decrease] in other current liabilities Increase/[decrease] in current- other financial liabilities Increase/[decrease] in current provisions Adjustments for Decrease / (Increase) in operating assets: Decrease/[increase] in non current trade receivables Decrease/[increase] in non current trade receivables Decrease/[increase] in inventories Decrease/[increase] in inventories Decrease/[increase] in current trade receivables Decrease/[increase] in current trade receivables Decrease/[increase] in other bank deposits Decrease/[incre | 48.34 -23.29 72.00 -1.83 -8.26 -1.99 -85.43 219.95 -115.61 3158.03 -1037.28 0.00 -4388.10 22,513.44 752.23 195.21 6.70 3977.64 56.63 306.16 0.00 337.27 -3756.74 -106.97 -6299.69 | 47.12 0.13 147.35 5.18 -9.57 -1.99 0.00 87.01 6.63 4241.50 -516.30 -193.75 -3048.40 29,335.47 -2208.30 1583.42 -313.20 2085.84 2242.15 77.23 0.00 17.48 11.04 -14.73 |
| Amortization on intangible fixed assets Loss/[profit] on sale of fixed assets Assets written off Expected Credit loss Discounting of trade receivables Amortisation of government grant Unrealised foreign exchange loss/ (gain) Acturial gain on defined benefit plan-gratuity Acturial loss on defined benefit plan-leave Interest expense Interest income Decommissioning provision credited back Dividend income Operating profit before working capital changes Movements in working capital: Adjustments for Increase / (Decrease) in operating liabilities: Increase/[decrease] in trade payables Increase/[decrease] in one current- other financial liabilities Increase/[decrease] in ourrent- other financial liabilities Increase/[decrease] in current- other financial liabilities Increase/[decrease] in current provisions Adjustments for Decrease / (Increase) in operating assets: Decrease/[increase] in one current trade receivables Decrease/[increase] in one current trade receivables Decrease/[increase] in inventories Decrease/[increase] in inventories Decrease/[increase] in inventories Decrease/[increase] in inventories Decrease/[increase] in current trade receivables Decrease/[increase] in current trade receivables Decrease/[increase] in other bank deposits Decrease/[incr | 48.34 -23.29 72.00 -1.83 -8.26 -1.99 -85.43 219.95 -115.61 3158.03 -1037.28 0.00 -4388.10 22,513.44 752.23 195.21 6.70 3977.64 56.63 306.16 0.00 337.27 -3756.74 -106.97 -6299.69 | 47.12 0.13 147.35 5.18 -9.57 -1.99 0.00 87.01 6.63 4241.50 -516.30 -193.75 -3048.40 29,335.47 -2208.30 1583.42 -313.20 2085.84 2242.15 77.23 0.00 17.48 11.04 -14.73 |
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| Increase/[decrease] in long term provisions Increase/[decrease] in current-other financial liabilities Increase/[decrease] in other current liabilities Increase/[decrease] in current provisions Adjustments for Decrease / (Increase) in operating assets: Decrease/[increase] in non current trade receivables Decrease/[increase] in non current other financial assets Decrease/[increase] in other non-current assets Decrease/[increase] in inventories Decrease/[increase] in current trade receivables Decrease/[increase] in other bank deposits Decrease/[increase] in other bank deposits Decrease/[increase] in other current assets Decrease/[increase] in other bank deposits Decrease/[increase] in other b | 6.70 3977.64 56.63 306.16 0.00 337.27 -3756.74 -106.97 -6299.69 | -313.20 2085.8 2242.1 77.2 0.00 17.4 11.0 |
| Increase/[decrease] in current-other financial liabilities Increase/[decrease] in other current liabilities Increase/[decrease] in current provisions Adjustments for Decrease / (Increase) in operating assets: Decrease/[increase] in non current trade receivables Decrease/[increase] in non current other financial assets Decrease/[increase] in other non-current assets Decrease/[increase] in inventories Decrease/[increase] in current trade receivables Decrease/[increase] in other bank deposits Decrease/[increase] in other trade receivables Decrease/[increase] in other current assets Decrease/[increase] in other bank deposits Decrease/[increase] in other | 3977.64 56.63 306.16 0.00 337.27 -3756.74 -106.97 -6299.69 | 2085.8 2242.1 77.2 0.0 17.4 11.0 |
| Increase/[decrease] in other current liabilities Increase/[decrease] in current provisions Adjustments for Decrease / (Increase) in operating assets: Decrease/[increase] in non current trade receivables Decrease/[increase] in other non-current assets Decrease/[increase] in inventories Decrease/[increase] in current trade receivables Decrease/[increase] in current trade receivables Decrease/[increase] in other bank deposits Decrease/[increase] in other trade receivables Decrease/[increase] in other current assets Decrease/[increase] in operations Direct taxes paid [net of refunds] Net cash flow from/[used In] operating activities (A) B) Cash flows from investing activites Purchase of Fixed assets, including intangible assets, CWIP Proceeds from sale of fixed assets Purchase of current investments Interest received Dividends received Net cash flow from/[used in] investing activities (B) | 56.63 306.16 0.00 337.27 -3756.74 -106.97 -6299.69 | 2242.1 77.2 0.0 17.4 11.0 -14.7 |
| Increase/[decrease] in current provisions Adjustments for Decrease / (Increase) in operating assets: Decrease/[increase] in non current trade receivables Decrease/[increase] in non current other financial assets Decrease/[increase] in other non-current assets Decrease/[increase] in inventories Decrease/[increase] in current trade receivables Decrease/[increase] in other bank deposits Decrease/[increase] in other bank deposits Decrease/[increase] in other current assets Decrease/[increase] in other current assets Decrease/[increase] in other current assets Cash generated from/[used in] operations Direct taxes paid [net of refunds] Net cash flow from/[used in] operating activities (A) B) Cash flows from investing activites Purchase of Fixed assets, including intangible assets, CWIP Proceeds from sale of fixed assets Purchase of current investments Interest received Dividends received Dividends received Net cash flow from/[used in] investing activities (B) | 306.16 0.00 337.27 -3756.74 -106.97 -6299.69 | 77.2 0.0 17.4 11.0 -14.7 |
| Adjustments for Decrease / (Increase) in operating assets: Decrease/[increase] in non current trade receivables Decrease/[increase] in other non-current assets Decrease/[increase] in inventories Decrease/[increase] in current trade receivables Decrease/[increase] in current trade receivables Decrease/[increase] in other bank deposits Decrease/[increase] in current other financial assets Decrease/[increase] in other current assets Decrease/[increase] in other current assets Cash generated from/[used in] operations Direct taxes paid [net of refunds] Net cash flow from/[used in] operating activities (A) B) Cash flows from investing activites Purchase of Fixed assets, including intangible assets, CWIP Proceeds from sale of fixed assets Purchase of current investments Interest received Dividends received Net cash flow from/[used in] investing activities (B) | 0.00 337.27 -3756.74 -106.97 -6299.69 | 0.0 17.4 11.0 -14.7 |
| Decrease/[increase] in non current trade receivables Decrease/[increase] in one current other financial assets Decrease/[increase] in other non-current assets Decrease/[increase] in inventories Decrease/[increase] in current trade receivables Decrease/[increase] in other bank deposits Decrease/[increase] in current other financial assets Decrease/[increase] in other current assets Decrease/[increase] in other current assets Cash generated from/[used in] operations Direct taxes paid [net of refunds] Met cash flow from/[used in] operating activities (A) B) Cash flows from investing activities Purchase of Fixed assets, including intangible assets, CWIP Proceeds from sale of fixed assets Purchase of current investments Interest received Dividends received Dividends received Met cash flow from/[used in] investing activities (B) | 337.27 -3756.74 -106.97 -6299.69 | 17.4 11.0 -14.7 |
| Decrease/[increase] in non current other financial assets Decrease/[increase] in other non-current assets Decrease/[increase] in inventories Decrease/[increase] in current trade receivables Decrease/[increase] in other bank deposits Decrease/[increase] in current other financial assets Decrease/[increase] in other current assets Cash generated from/[used in] operations Direct taxes paid [net of refunds] Net cash flow from/[used in] operating activities (A) B) Cash flows from investing activites Purchase of Fixed assets, including intangible assets, CWIP Proceeds from sale of fixed assets Purchase of current investments Interest received Dividends received Net cash flow from/[used in] investing activities (B) | -3756.74 -106.97 -6299.69 | 11.0 -14.7 |
| Decrease/[increase] in other non-current assets Decrease/[increase] in inventories Decrease/[increase] in current trade receivables Decrease/[increase] in other bank deposits Decrease/[increase] in current other financial assets Decrease/[increase] in other current assets Cash generated from/[used in] operations Direct taxes paid [net of refunds] Cash flow from/[used in] operating activities (A) B) Cash flows from investing activities Purchase of Fixed assets, including intangible assets, CWIP Proceeds from sale of fixed assets Purchase of current investments Interest received Dividends received Clet cash flow from/[used in] investing activities (B) | -106.97 -6299.69 | -14.7 |
| Decrease/[increase] in inventories Decrease/[increase] in current trade receivables Decrease/[increase] in other bank deposits Decrease/[increase] in current other financial assets Decrease/[increase] in other current assets Cash generated from/[used in] operations Direct taxes paid [net of refunds] Met cash flow from/[used in] operating activities (A) B) Cash flows from investing activites Purchase of Fixed assets, including intangible assets, CWIP Proceeds from sale of fixed assets Purchase of current investments Interest received Dividends received Met cash flow from/[used in] investing activities (B) | -6299.69 | |
| Decrease/[increase] in current trade receivables Decrease/[increase] in other bank deposits Decrease/[increase] in current other financial assets Decrease/[increase] in other current assets Cash generated from/[used in] operations Direct taxes paid [net of refunds] Net cash flow from/[used in] operating activities (A) B) Cash flows from investing activites Purchase of Fixed assets, including intangible assets, CWIP Proceeds from sale of fixed assets Purchase of current investments Interest received Dividends received Net cash flow from/[used in] investing activities (B) | | 3266 3 |
| Decrease/[increase] in other bank deposits Decrease/[increase] in current other financial assets Decrease/[increase] in other current assets Cash generated from/[used in] operations Direct taxes paid [net of refunds] Net cash flow from/[used in] operating activities (A) B) Cash flows from investing activites Purchase of Fixed assets, including intangible assets, CWIP Proceeds from sale of fixed assets Purchase of current investments Interest received Dividends received Net cash flow from/[used in] investing activities (B) | 772.29 | 3200.3 |
| Decrease/[increase] in current other financial assets Decrease/[increase] in other current assets Cash generated from/[used in] operations Direct taxes paid [net of refunds] Net cash flow from/[used in] operating activities (A) B) Cash flows from investing activities Purchase of Fixed assets, including intangible assets, CWIP Proceeds from sale of fixed assets Purchase of current investments Interest received Dividends received Net cash flow from/[used in] investing activities (B) | | -2320.5 |
| Decrease/[increase] in other current assets Cash generated from/[used in] operations Direct taxes paid [net of refunds] Net cash flow from/[used in] operating activities (A) B) Cash flows from investing activities Purchase of Fixed assets, including intangible assets, CWIP Proceeds from sale of fixed assets Purchase of current investments Interest received Dividends received Net cash flow from/[used in] investing activities (B) | -1936.70 | -16235.6 |
| Cash generated from/[used in] operations Direct taxes paid [net of refunds] Net cash flow from/[used in] operating activities (A) B) Cash flows from investing activites Purchase of Fixed assets, including intangible assets, CWIP Proceeds from sale of fixed assets Purchase of current investments Interest received Dividends received Net cash flow from/[used in] investing activities (B) | -744.77 | -361.2 |
| Direct taxes paid [net of refunds] Net cash flow from/[used In] operating activities (A) B) Cash flows from investing activities Purchase of Fixed assets, including intangible assets, CWIP Proceeds from sale of fixed assets Purchase of current investments Interest received Dividends received Net cash flow from/[used in] investing activities (B) | -4456.68 | -849.8 |
| Direct taxes paid [net of refunds] Net cash flow from/[used in] operating activities (A) (B) Cash flows from investing activities Purchase of Fixed assets, including intangible assets, CWIP Proceeds from sale of fixed assets Purchase of current investments Interest received Dividends received Net cash flow from/[used in] investing activities (B) | 11,616.02 | 16,315.50 |
| Net cash flow from/[used in] operating activities (A) (B) Cash flows from investing activities Purchase of Fixed assets, including intangible assets, CWIP Proceeds from sale of fixed assets Purchase of current investments Interest received Dividends received Net cash flow from/[used in] investing activities (B) | -3125.33 | -3293.3 |
| (B) Cash flows from investing activities Purchase of Fixed assets, including intangible assets, CWIP Proceeds from sale of fixed assets Purchase of current investments Interest received Dividends received Net cash flow from/[used in] investing activities (B) | 8,490.70 | 13,022.20 |
| Purchase of Fixed assets, including intangible assets, CWIP Proceeds from sale of fixed assets Purchase of current investments Interest received Dividends received Net cash flow from/[used in] investing activities (B) | 0,100170 | |
| Proceeds from sale of fixed assets Purchase of current investments Interest received Dividends received Net cash flow from/[used in] investing activities (B) | A | |
| Purchase of current investments Interest received Dividends received Net cash flow from/[used in] investing activities (B) | -2663.71 | -2183.4 |
| Interest received Dividends received Net cash flow from/[used in] investing activities (B) | 109.32 | 191.6 |
| Dividends received Net cash flow from/[used in] investing activities (B) | -0.75 | -0.4 |
| Net cash flow from/[used in] investing activities (B) | 1052.99 | 374.6 |
| | 4473.53 | 3048.4 |
| C. Cash flows from financing activities | 2,971.38 | 1,430.84 |
| www ii wiii iiii wiii iii dibi dibi bi C3 | | |
| Proceeds/ (Repayment) from long term Borrowings (net) | -6886.37 | -4121.0 |
| Proceeds/ (Repayment) of short term borrowings | 1134.08 | -7248.3 |
| Principal repayment of lease liabilities | -24.02 | -62.1 |
| Interest repayment of lease liabilities | -29.48 | -33.6 |
| Interest paid | -3007.54 | -4489.9 |
| Dividends paid | -2610.80 | -213.1 |
| let cash flow from/[used in] In financing activities [C] | -11,424.13 | -16,168.2 |
| Net increase/[decrease] in cash and cash equivalents (A+B+C) | 37.95 | -1715.1 |
| Cash and Cash equivalents at the beginning of the year | 37,33 | 1886.8 |
| Cash and Cash equivalents at the end of the year | | 171.6 |
| | 171.63 209.57 | |
| Components of cash and cash equivalents | 171.63 | |
| Cash on hand | 171.63 | |
| Cheques/drafts on hand | 171.63 | 7.8 |
| Balance in current account | 171.63 209.57 | 7.8 21.9 |
| On deposit account | 171.63 209.57 6.90 | 7.8 21.9 141.8 |
| otal Cash and cash equivalents | 171.63 209.57 6.90 20.10 | 21.9 |

The accompanying notes form an integral part of the Standalone financial statements

| CONSOLIDATED CASH FLOW STATEMENT FOR THE YEAR ENDED 31S | T MARCH, 2022 | (Rs.in Lakhs) |
|---|----------------|----------------|
| PARTICULARS | For FY 2021-22 | For FY 2020-21 |
| (A) C-b (I) | | |
| (A) Cash flow from operating activities | 22 665 00 | 20.250.25 |
| Profit before tax from continuing operations Profit before tax from discontinuing operations | 33,665.08 | 28,268.35 |
| Share of profits from joint venture | F1 02 | 700.50 |
| Profit before tax | 51.93 | -380.58 |
| Profit before tax | 33,717.00 | 27,887.77 |
| Adjustments for : | | |
| Depreciation/ Amortization on continuing operation | 8,657.83 | 9,123.89 |
| Depreclation/amortization on continuing operation | 48.34 | 47.12 |
| Impairment/write off on tangible/intangible assets | 40.54 | ****** |
| Loss/[profit] on sale of fixed assets | -23.29 | 0.13 |
| Assets written off | 72.00 | 147.35 |
| Expected Credit loss | -1.83 | 5.18 |
| Discounting of trade receivables | -8.26 | -9.57 |
| Amortisation of government grant | -1.99 | -1.99 |
| Unrealised foreign exchange loss/ (gain) | -85.43 | |
| Acturial loss on defined benefit plan-gratuity | 148.98 | 180.12 |
| Acturial loss on defined benefit plan-leave | -115.61 | 6.63 |
| Translation gain/loss during the year | 2,865.99 | -874.17 |
| Interest expense | 3,158.03 | 4,241.50 |
| Share of OCI of Associate | -6.55 | 13.67 |
| Interest income | -2,936.63 | -2,017.64 |
| Decommissioning provision credited back | 21 | -193.75 |
| Dividend income | -4,388.10 | -3,048.40 |
| Operating profit before working capital changes | 41,100.45 | 35,507.84 |
| 1 → Control → 115 | 12,200115 | 55,507.0 |
| Movements in working capital: | | |
| Adjustments for Increase / (Decrease) in operating liabilities : | | |
| Increase/[decrease] in trade payables | 187.01 | -1,563.55 |
| Increase/[decrease] in other financial liabilities (non-current) | 1,542.71 | 1,204.70 |
| Increase/[decrease] in long term provisions | 6.70 | -313.20 |
| Increase/[decrease] in other financial liabilities (Current) | 4,524.66 | 2,216.41 |
| Increase/[decrease] in other current liabilities | 11.82 | 2,324.47 |
| Increase/[decrease] in short-term provisions | 306.16 | 77.21 |
| Adjustments for [Increase]/decrease in operating assets : | | |
| [increase]/decrease in trade receivables (non-current) | 337.27 | 17.48 |
| [Increase]/decrease in other financial assets (non-current) | -3,756.74 | 11.04 |
| [increase]/decrease in other non-current assets | -106.97 | -14.71 |
| [Increase]/decrease in inventories | -8,160.22 | 1,072.83 |
| [Increase]/decrease in trade receivables (current) | 165.86 | -3,004.93 |
| [increase]/decrease in other bank deposits | -13,252.54 | -17,904.07 |
| [Increase]/decrease in other financial assets (current) | -744.77 | -361.22 |
| [Increase]/decrease in other current assets | -5,176.44 | -2,971.25 |
| | | |
| | | |
| ash generated from/[used in] operations | 16,984.96 | 16,299.04 |
| Direct taxes paid (net of refunds) | -3,125.33 | -3,293.30 |
| | | |
| let cash flow from/[used in] operating activities (A) | 13,859.63 | 13,005.74 |
| | | |
| B) Cash flows from Investing activites | | |
| Purchase of fixed assets, including intangible assets, CWIP | -3,540.79 | -1,721.86 |
| Proceeds from sale of fixed assets | 109.32 | 191.69 |
| Purchase of non-current investments | -2,186.67 | -782.25 |
| Purchase of current investments | -0.75 | -0.40 |
| (Increase)/Decrease in value of investments in joint venture | -45.38 | 366.91 |
| Interest received | 2,952.33 | 1,875.95 |
| Dividends received | 71.72 | 2,955.28 |
| let cash flow from/[used in] investing activities (B) | -2,640.21 | 2,885.33 |
| | | |
| . Cash flows from financing activities | | |
| Repayment of long term Borrowings (net) | -7,944.14 | -5,642.4 |
| Proceeds from short term borrowings | 4,813.07 | -2,703.09 |
| Principal repayment of lease liabilities | -24.02 | -62.1 |
| Interest repayment of lease liabilities | -29.48 | -33.64 |
| Interest paid | -3,007.54 | -4,489.93 |
| Dividends paid | -4,953.66 | -4,615.5 |
| | | |
| et cash flow from/[used in] in financing activities [C] | -11,145.78 | -17,546.73 |
| ot increase //degrapped in such and Basis Basis Basis | | |
| et Increase/[decrease] in cash and Bank Balances (A+B+C) | 73.64 | -1,655.6 |
| ash and Bank Balances at the beginning of the year ash and Bank Balances at the end of the year | 309.13 | 1,964.80 |
| | 382.78 | 309.1 |
| omponents of cash and Bank Balances | | |
| ash on hand | 17.59 | 11.60 |
| /ith banks on current account | 345.08 | 275.6 |
| heques/drafts on hand | 20.10 | 21.9 |
| , , , | 20.10 | 21.9 |
| | | - |
| otal Cash and Bank Balances | 382.78 | 309.1 |
| | | |





