

**STANDALONE UNAUDITED FINANCIAL RESULTS FOR THE QUARTER ENDED 30<sup>TH</sup> JUNE 2018**

(Rs in lakhs except per equity share data)

Sl No	PARTICULARS	3 MONTHS ENDED			
		30.06.2018	31.03.2018	30.06.2017	YEAR ENDED
		Unaudited	Audited	Unaudited	31.03.2018
				Audited	
1	REVENUE FROM OPERATIONS	27,908.12	27,241.53	27,166.10	1,05,338.30
2	OTHER INCOME	119.71	152.08	224.08	4,710.55
3	TOTAL INCOME	28,027.83	27,393.61	27,390.18	1,10,048.85
4	EXPENSES				
	(a) COST OF RAW MATERIAL CONSUMED	4,853.00	4,556.10	4,281.53	16,912.96
	(b) PURCHASES OF STOCK IN TRADE				
	(c) CHANGES IN INVENTORIES OF FINISHED GOODS, WORK IN PROGRESS AND STOCK IN TRADE	419.74	(441.50)	(650.86)	118.30
	(d) EMPLOYEES BENEFIT EXPENSE	2,389.81	2,142.53	2,114.95	9,344.58
	(e) POWER & FUEL	7,285.12	7,477.25	5,970.58	26,262.06
	(f) FREIGHT AND FORWARDING EXPENSE	6,313.40	5,845.80	3,161.95	19,014.02
	(g) FINANCE COST	761.45	737.77	1,042.38	3,528.99
	(g) DEPRECIATION AND AMORTISATION EXPENSE	1,225.98	1,438.61	1,202.42	4,902.63
	(h) EXCISE DUTY	(0.00)	0.83	3,658.10	3,659.12
	(i) OTHER EXPENDITURE	3,257.84	3,858.34	3,443.36	14,198.06
	TOTAL EXPENSES	26,506.33	25,615.73	24,224.41	97,940.72
5	PROFIT/(LOSS) BEFORE EXCEPTIONAL ITEMS AND TAX (3-4)	1,521.50	1,777.88	3,165.77	12,108.13
6	EXCEPTIONAL ITEMS	-	871.21	-	871.21
7	PROFIT/(LOSS) BEFORE TAX (5-6)	1,521.50	906.67	3,165.77	11,236.92
8	TAX EXPENSE				
	(a) CURRENT TAX	317.78	276.86	848.81	3,149.14
	(b) DEFERRED TAX	117.93	(39.62)	0.41	(38.88)
9	PROFIT/(LOSS) FOR THE PERIOD FROM CONTINUING OPERATIONS (7-8)	1,085.79	669.43	2,316.55	8,126.66
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)	1,085.79	669.43	2,316.55	8,126.66
14	OTHER COMPREHENSIVE INCOME	65.75	78.32	(80.44)	(26.90)
15	TOTAL COMPREHENSIVE INCOME (13+14)	1,151.54	747.75	2,236.11	8,099.76
16	EARNINGS PER SHARE (FOR CONTINUING OPERATIONS) (Basic and Diluted) - Rs.	0.84	0.52	1.80	6.30
17	EARNINGS PER SHARE (FOR DISCONTINUED OPERATIONS) (Basic and Diluted) - Rs.	0.00	0.00	0.00	0.00
18	EARNINGS PER SHARE (FOR DISCONTINUED & CONTINUING OPERATIONS) (Basic and Diluted) - Rs.	0.84	0.52	1.80	6.30

**Notes :**

- (a) The unaudited 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).
- (b) The above results for the quarter ended 30th June 2018, were reviewed by Audit Committee and approved by the Board of Directors in their meeting held on 30th July 2018 and Statutory Auditors have carried out limited review.
- (c) Consequent to the introduction of Goods and Service Tax (GST) with effect from 1st July 2017, revenues are required to be shown net of GST. The revenues for the earlier period i.e. before 1st July 2017 are shown including excise duty.
- (d) Effective April 1, 2018, the Company adopted Ind AS 115 "Revenue from Contracts with Customers" and applied prospectively to contracts with customers existing as on 1st April, 2018. The applicability of Ind AS 115 did not have any significant impact on recognition and measurement of revenue and related items in the financial results of the Company.
- (e) Deferred Tax for the Quarter ended 30th June, 2018 is Rs.117.93 lakhs after considering MAT credit entitlement of Rs.196.10 lakhs.
- (f) The figures for the quarter ended 31st March 2018 are the balancing figures between audited figures in respect of full financial year upto 31st March, 2018 and the unaudited published year to date figures upto December 31, 2017 being the date of the end of the third quarter of respective year, which were subject to limited review.
- (g) Figures for the previous period have been regrouped/reclassified wherever necessary to confirm to the current periods presentation.

(BY ORDER OF THE BOARD)  
for THE KCP LIMITED

V.L. INDIRA DUTT

MANAGING DIRECTOR

Place : Chennai - 600 008  
Date : 30th July, 2018

THE KCP LIMITED

SEGMENT WISE REVENUE, RESULTS AND CAPITAL EMPLOYED

(Rs in Lakhs)

Sl No	PARTICULARS	3 MONTHS ENDED			YEAR ENDED
		30.06.2018	31.03.2018	30.06.2017	31.03.2018
<b>1</b>	<b>Segment Revenue (Net Sale / Income from each segment )</b>				
a	Engineering	2,130.67	1,959.20	1,637.64	8,622.39
b	Cement	25,431.65	24,916.60	25,207.11	95,506.13
c	Power	1,790.66	2,271.68	1,934.14	8,593.11
d	Hotel	338.91	430.36	331.09	1,536.97
e	Others / Unallocated	113.32	18.61	204.22	4,280.26
	<b>Total</b>	<b>29,805.21</b>	<b>29,596.45</b>	<b>29,314.20</b>	<b>1,18,538.86</b>
	Less: Inter segmental Revenue	1,777.38	2,202.84	1,924.02	8,490.01
	Net Sales / Income from Operations	28,027.83	27,393.61	27,390.18	1,10,048.85
<b>2</b>	<b>Segment Results</b>				
	(Profit (+) / Loss (-) before tax and Interest from each segment				
a	Engineering	(355.56)	398.81	(461.20)	(791.60)
b	Cement	2,781.33	1,772.35	4,874.18	12,415.84
c	Power	75.07	(424.31)	218.13	456.63
d	Hotel	(228.93)	(147.05)	(252.89)	(806.23)
e	Others	(1.78)	1.25	(0.08)	7.21
f	Other unallocable expenditure(-) net of unallocable Income (+)	12.82	43.34	(170.01)	3,484.06
	<b>Total</b>	<b>2,282.95</b>	<b>1,644.39</b>	<b>4,208.13</b>	<b>14,765.91</b>
	Less: Interest	761.45	737.78	1,042.37	3,528.99
	<b>Total Profit Before Tax</b>	<b>1,521.50</b>	<b>906.61</b>	<b>3,165.76</b>	<b>11,236.92</b>
<b>3</b>	<b>Segment Assets</b>				
a	Engineering	11,019.40	10,450.06	11,630.36	10,450.06
b	Cement (*)	78,610.68	78,371.13	59,076.53	78,371.13
c	Power	14,426.96	14,641.67	15,285.98	14,641.67
d	Hotel	10,126.89	10,319.67	10,932.34	10,319.67
e	Unallocated	8,444.03	8,517.71	8,139.60	8,517.71
	<b>Total</b>	<b>1,22,627.96</b>	<b>1,22,300.24</b>	<b>1,05,064.81</b>	<b>1,22,300.24</b>
<b>4</b>	<b>Segment Liabilities</b>				
a	Engineering	5,834.90	5,357.63	5,971.81	5,357.63
b	Cement	41,901.16	42,833.91	27,989.96	42,833.91
c	Power	4,979.13	5,122.86	5,461.98	5,122.86
d	Hotel	3,610.45	3,743.09	4,502.40	3,743.09
e	Unallocated	18,507.89	18,664.65	12,587.86	18,664.65
	<b>Total</b>	<b>74,833.53</b>	<b>75,722.14</b>	<b>56,514.01</b>	<b>75,722.14</b>

\* NOTE :- Includes Rs. 28918 Lakhs being the Capital Work-in-Progress in respect of Muktyala (Krishna Dist., A.P.) Cement Plant Expansion Project.