



STATEMENT OF UNAUDITED STANDALONE FINANCIAL RESULTS FOR THE PERIOD ENDED 30TH JUNE 2022

(Rs in lakhs except per share data)

No	PARTICULARS	3 MONTHS ENDED				YEAR ENDED	
		30.06.2022	31.03.2022	30.06.2021	31.03.2022		
		Unaudited	Audited	Unaudited	Audited		
1	REVENUE FROM OPERATIONS	43,151.12	42,558.68	36,345.04	1,58,442.75		
2	OTHER INCOME	446.38	3,823.72	1,878.29	6,409.13		
3	TOTAL INCOME	43,597.50	46,382.40	38,223.34	1,64,851.89		
4	EXPENSES						
	(a) COST OF RAW MATERIAL CONSUMED	8,291.47	8,036.27	6,758.49	30,930.78		
	(b) PURCHASE OF STOCK IN TRADE	-	-	-	-		
	(c) CHANGE IN INVENTORIES OF FINISHED GOODS ,WORK IN PROGRESS AND STOCK IN TRADE	(134.87)	(155.63)	(725.40)	(3,961.79)		
	(d) EMPLOYEE BENEFITS EXPENSE	2,244.79	2,786.76	2,585.59	10,021.07		
	(e) POWER & FUEL	18,647.13	14,220.66	9,040.93	46,086.79		
	(f) FREIGHT AND FORWARDING EXPENSE	9,206.64	9,344.45	8,021.80	36,133.29		
	(g) FINANCE COST	767.48	645.95	883.14	3,158.03		
	(h) DEPRECIATION AND AMORTISATION EXPENSE	1,618.09	1,634.43	1,638.89	6,517.24		
	(i) OTHER EXPENDITURE	4,488.95	5,379.34	3,416.76	17,758.46		
	TOTAL EXPENSES	45,129.67	41,892.22	31,620.21	1,46,643.86		
5	PROFIT/(LOSS) BEFORE EXCEPTIONAL ITEMS AND TAX (3-4)	(1,532.16)	4,490.18	6,603.12	18,208.03		
6	EXCEPTIONAL ITEMS	-	-	-	-		
7	PROFIT/(LOSS) BEFORE TAX (5-6)	(1,532.16)	4,490.18	6,603.12	18,208.03		
8	TAX EXPENSE						
	(a) CURRENT TAX	-	1,606.15	1,529.50	5,261.30		
	(b) DEFERRED TAX	(536.52)	167.18	(403.75)	16.53		
9	PROFIT/(LOSS) FOR THE PERIOD FROM CONTINUING OPERATIONS (7-8)	(995.64)	2,716.85	5,477.38	12,930.20		
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)	(995.64)	2,716.85	5,477.38	12,930.20		
14	OTHER COMPREHENSIVE INCOME						
	(i) ITEMS THAT WILL NOT BE RECLASSIFIED TO P&L	0.06	(48.55)	(53.79)	69.88		
15	TOTAL COMPREHENSIVE INCOME (13+14)	(995.58)	2,668.29	5,423.58	13,000.07		
16	EARNINGS PER SHARE (EPS) (FOR CONTINUING OPERATIONS) (Basic and Diluted)	-0.77	2.11	4.25	10.03		
17	EARNINGS PER SHARE (EPS) (FOR DISCONTINUED OPERATIONS) (Basic and Diluted)	0.00	0.00	0.00	0.00		
18	EARNINGS PER SHARE (EPS) (FOR DISCONTINUED & CONTINUING OPERATIONS) (Basic and Diluted)	-0.77	2.11	4.25	10.03		

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 31.03.2022 for Standalone Operations are the balancing figures between audited figures in respect of full financial year upto 31st March,2022 and unaudited year-to-date figures upto the third quarter 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 August, 2022.
- Employee Benefit Expense in the first quarter of previous year included an amount of Rs.298 Lakhs being the past service cost arising out of changes made in Salary structure in accordance with The New Wage Code.
- Other income in the first quarter of previous year included dividend receipts of Rs.1493 Lakhs (Current Year : Nil) from the Subsidiary.
- Figures for the previous period have been regrouped/reclassified wherever necessary to conform to the current periods presentation.

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

(FOR AND ON BEHALF OF THE BOARD OF DIRECTORS)

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





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

(Rs in lakhs except per share data)

No	PARTICULARS	3 MONTHS ENDED			YEAR ENDED
		30.06.2022	31.03.2022	30.06.2021	31.03.2022
		Unaudited	Audited	Unaudited	Audited
1	REVENUE FROM OPERATIONS	56,641.30	54,240.60	54,173.11	2,10,827.28
2	OTHER INCOME *	517.41	1,418.32	809.77	3,850.12
3	TOTAL INCOME	57,158.71	55,658.92	54,982.88	2,14,677.40
4	EXPENSES				
	(a) COST OF RAW MATERIAL CONSUMED	28,523.09	24,283.70	21,601.07	63,344.43
	(b) PURCHASE OF STOCK IN TRADE	-	-	-	-
	(c) CHANGE IN INVENTORIES OF FINISHED GOODS, WORK IN PROGRESS AND STOCK IN TRADE	(14,833.24)	(12,453.59)	(5,106.76)	(7,437.82)
	(d) EMPLOYEE BENEFITS EXPENSE	2,891.82	3,403.99	3,212.71	12,507.58
	(e) POWER & FUEL	18,662.31	14,323.26	9,586.57	46,791.03
	(f) FREIGHT AND FORWARDING EXPENSE	9,697.95	9,640.23	8,388.45	37,151.95
	(g) FINANCE COST	934.96	663.35	1,027.87	3,384.73
	(h) DEPRECIATION AND AMORTISATION EXPENSE	2,327.17	2,132.29	2,198.23	8,706.17
	(i) OTHER EXPENDITURE	5,206.57	5,976.06	3,991.75	21,037.05
	TOTAL EXPENSES	53,410.63	47,969.30	44,899.90	1,85,485.11
5	PROFIT/(LOSS) BEFORE EXCEPTIONAL ITEMS AND TAX (3-4)	3,748.08	7,689.62	10,082.98	29,192.29
6	EXCEPTIONAL ITEMS	-	-	-	-
7	PROFIT/(LOSS) BEFORE TAX (5-6)	3,748.08	7,689.62	10,082.98	29,192.29
8	TAX EXPENSE				
	(a) CURRENT TAX	-	1,606.15	1,529.50	5,261.30
	(b) DEFERRED TAX	(536.52)	167.18	(403.75)	16.53
9	PROFIT/(LOSS) FOR THE PERIOD FROM CONTINUING OPERATIONS (7-8)	4,284.60	5,916.29	8,957.23	23,914.46
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)	4,284.60	5,916.29	8,957.23	23,914.46
14	SHARE OF PROFIT/(LOSS) FROM JOINT VENTURE	(29.00)	105.68	(14.20)	51.93
15	PROFIT/(LOSS) AFTER TAX AND SHARE OF JOINT VENTURE	4,255.59	6,021.97	8,943.03	23,966.38
	NON-CONTROLLING INTEREST	1,760.08	2,059.54	1,657.82	5,152.35
	OWNERS OF THE COMPANY	2,495.51	3,962.43	7,285.21	18,814.03
16	OTHER COMPREHENSIVE INCOME				
	(i) ITEMS THAT WILL NOT BE RECLASSIFIED TO P&L	1,779.51	1,350.60	787.40	2,864.89
	(ii) SHARE OF OCI FROM JOINT VENTURE	(20.28)	1.15	7.03	(6.55)
	(iii) LESS : NON CONTROLLING SHARE OF OCI	593.15	489.21	277.20	955.33
	OCI AFTER NON COTROLLING INTEREST	1,166.08	862.54	517.23	1,903.00
17	TOTAL COMPREHENSIVE INCOME (15+16)	6,014.82	7,373.72	9,737.47	26,824.72
	NON-CONTROLLING INTEREST	2,353.23	2,548.75	1,935.02	6,107.68
	OWNERS OF THE COMPANY	3,661.59	4,824.97	7,802.44	20,717.04
18	EARNINGS PER SHARE (EPS) (FOR CONTINUING OPERATIONS) (Basic and Diluted)	1.94	3.07	5.65	14.59
19	EARNINGS PER SHARE (EPS) (FOR DISCONTINUED OPERATIONS) (Basic and Diluted)	0.00	0.00	0.00	0.00
20	EARNINGS PER SHARE (EPS) (FOR DISCONTINUED & CONTINUING OPERATIONS) (Basic and Diluted)	1.94	3.07	5.65	14.59

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 31.03.2022 for Standalone Operations are the balancing figures between audited figures in respect of full financial year upto 31st March,2022 and unaudited year-to-date figures upto the third quarter ended 31st December, 2021.
- 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, 2022.
- Employee Benefit Expense in the first quarter of previous year included an amount of Rs.298 Lakhs being the past service cost arising out of changes made in Salary structure in accordance with The New Wage Code.
- Figures for the previous period have been regrouped/reclassified wherever necessary to conform to the current periods presentation.

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



DR. 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			YEAR ENDED
		30.06.2022	31.03.2022	30.06.2021	31.03.2022
		Unaudited	Audited	Unaudited	Audited
1	Segment Revenue (Net Sale / Income from each segment)				
a	Heavy Engineering	1,605.71	3,078.11	1,060.09	8,454.73
b	Cement	40,888.14	39,468.23	34,932.52	1,48,328.16
c	Power	1,996.99	2,127.15	2,228.92	9,517.56
d	Hotel	610.17	389.15	148.76	1,360.55
e	Others	32.33	67.58	17.09	119.91
	Total	45,133.35	45,130.22	38,387.38	1,67,780.92
	Less: Inter segment Revenue	1,982.22	2,571.54	2,042.34	9,338.17
	Net Sales / Income from Operations	43,151.12	42,558.68	36,345.04	1,58,442.75
2	Segment Results (Profit (+) / Loss (-) before tax and Interest from each segment				
a	Heavy Engineering	(484.00)	(267.24)	(588.28)	(2,131.75)
b	Cement	490.48	2,632.95	6,756.84	18,706.72
c	Power	(920.80)	(28.79)	132.70	538.15
d	Hotel	24.38	(85.95)	(198.37)	(423.25)
e	Others	6.93	9.29	(4.55)	1.95
f	Other unallocable expenditure(-) net of unallocable Income (+)	(191.87)	2,577.06	1,147.88	3,636.96
	Total	(1,074.87)	4,837.31	7,246.22	20,328.77
	Less:				
	Interest expenses	767.48	645.95	883.14	3,158.03
	Interest income	(310.18)	(298.81)	(240.04)	(1,037.28)
	Total Profit Before Tax	(1,532.16)	4,490.18	6,603.12	18,208.03
3	Segment Assets				
a	Heavy Engineering	14,351.42	14,445.87	11,955.06	14,445.87
b	Cement	87,665.85	87,503.40	84,600.01	87,503.40
c	Power	11,922.39	11,967.29	11,386.33	11,967.29
d	Hotel	7,137.10	7,240.43	7,613.21	7,240.43
e	Others / Unallocated	29,913.51	29,702.01	24,264.00	29,702.01
	Total	1,50,990.27	1,50,859.00	1,39,818.62	1,50,859.00
4	Segment Liabilities				
a	Heavy Engineering	9,718.60	8,954.57	5,535.55	8,954.57
b	Cement	45,775.68	45,074.30	42,942.81	45,074.30
c	Power	1,950.40	1,662.58	3,708.89	1,662.58
d	Hotel	220.01	200.69	178.04	200.69
e	Others / Unallocated	21,960.77	22,605.72	20,090.28	22,605.72
	Total	79,625.46	78,497.85	72,455.56	78,497.85

Note on segment information:-

- 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.
- Segment information for previous periods regrouped where necessary.



The KCP Limited

SEGMENT WISE REVENUE, RESULTS, ASSETS AND LIABILITIES - CONSOLIDATED

(Rs in Lakhs)

Sl No	PARTICULARS	3 MONTHS ENDED			YEAR ENDED
		30.06.2022	31.03.2022	30.06.2021	31.03.2022
		Unaudited	Audited	Unaudited	Audited
1	Segment Revenue (Net Sale / Income from each segment)				
a	Heavy Engineering	1,605.71	3,078.11	1,060.09	8,454.73
b	Cement	40,888.14	39,468.23	34,932.52	1,48,328.16
c	Power	5,161.24	3,739.95	4,332.69	13,242.56
d	Hotel	610.17	389.15	148.76	1,360.55
e	Sugar	13,312.11	10,814.19	17,035.86	50,721.43
f	Others / Unallocated	32.33	67.58	17.09	119.91
	Total	61,609.71	57,557.21	57,527.01	2,22,227.35
	Less: Inter segment Revenue	4,968.40	3,316.61	3,353.90	11,400.07
	Net Sales / Income from Operations	56,641.30	54,240.60	54,173.11	2,10,827.28
2	Segment Results				
	(Profit (+) / Loss (-) before tax and Interest from each segment				
a	Heavy Engineering	(484.00)	(267.24)	(588.28)	(2,131.75)
b	Cement	490.48	2,632.95	6,756.84	18,706.72
c	Power	(79.84)	705.75	251.64	541.39
d	Hotel	24.38	(85.95)	(198.37)	(423.25)
e	Sugar	4,541.59	4,892.79	4,580.43	13,781.09
e	Others	6.93	9.29	(4.55)	1.95
f	Other unallocable expenditure(-) net of unallocable Income (+)	(191.87)	(402.13)	(345.72)	(835.83)
	Total	4,307.68	7,485.45	10,451.99	29,640.31
	Less:				
	Interest expenses	934.96	663.35	1,027.87	3,384.73
	Interest income	(375.35)	(867.52)	(658.85)	(2,936.71)
	Total Profit Before Tax	3,748.08	7,689.62	10,082.98	29,192.29
3	Segment Assets				
a	Heavy Engineering	14,351.42	14,445.87	11,955.06	14,445.87
b	Cement	87,665.85	87,503.40	84,600.01	87,503.40
c	Power	22,504.71	21,654.01	21,368.38	21,654.01
d	Hotel	7,137.10	7,240.43	7,613.21	7,240.43
e	Sugar	89,572.18	79,387.65	72,565.76	79,387.65
f	Others / Unallocated	28,115.88	27,953.66	22,463.11	27,953.66
	Total	2,49,347.14	2,38,185.02	2,20,565.54	2,38,185.02
4	Segment Liabilities				
a	Heavy Engineering	9,718.60	8,954.57	5,535.55	8,954.57
b	Cement	45,775.68	45,074.30	42,942.81	45,074.30
c	Power	2,052.30	1,777.70	3,864.59	1,777.70
d	Hotel	220.01	200.69	178.04	200.69
e	Sugar	22,361.66	41,871.75	40,274.92	41,871.75
f	Others / Unallocated	21,960.77	22,605.72	20,090.28	22,605.72
	Total	1,02,089.01	1,20,484.72	1,12,886.18	1,20,484.72

Note on segment information:-

- 1 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.
- 2 Segment information for previous periods regrouped where necessary.

