



**THE KCP LIMITED**

2,Dr P V Cherian Crescent, Egmore, Chennai-600 008, India  
CIN:L65991TN1941PLC001128.

**Statement Of Audited Financial Results For The Year Ended 31st March 2025(STANDALONE)**

(Rs in Crores)

No	Particulars	3 MONTHS ENDED			YEAR ENDED	
		31.03.2025	31.12.2024	31.03.2024	31.03.2025	31.03.2024
		Audited	Unaudited	Audited	Audited	Audited
<b>1</b>	<b>Revenue From Operations</b>	<b>372.19</b>	339.00	434.33	<b>1,393.42</b>	1,702.06
<b>2</b>	<b>Other Income</b>	<b>71.56</b>	2.77	49.54	<b>81.65</b>	60.47
<b>3</b>	<b>Total Income</b>	<b>443.75</b>	<b>341.77</b>	<b>483.87</b>	<b>1,475.07</b>	<b>1,762.53</b>
<b>4</b>	<b>Expenses</b>					
	(A) Cost Of Raw Material Consumed	<b>83.90</b>	68.86	90.15	<b>305.92</b>	349.81
	(B) Purchase Of Stock In Trade	<b>0.10</b>	0.18	-	<b>0.64</b>	-
	(C) Change In Inventories Of Finished Goods ,Work In Progress And Stock In Trade	<b>(7.88)</b>	9.03	0.82	<b>(1.35)</b>	(1.67)
	(D) Employee Benefits Expense	<b>22.92</b>	25.02	27.52	<b>99.40</b>	100.43
	(E) Power & Fuel	<b>129.37</b>	108.96	149.86	<b>466.84</b>	610.00
	(F) Freight And Forwarding Expense	<b>82.71</b>	73.79	89.82	<b>303.54</b>	356.96
	(G) Finance Cost	<b>5.28</b>	5.84	5.77	<b>22.35</b>	27.06
	(H) Depreciation And Amortisation Expense	<b>14.88</b>	15.64	16.41	<b>62.11</b>	66.76
	(I) Other Expenditure	<b>54.97</b>	46.91	47.68	<b>195.42</b>	190.86
	Total Expenses	<b>386.24</b>	<b>354.23</b>	<b>428.02</b>	<b>1,454.87</b>	<b>1,700.21</b>
<b>5</b>	<b>Profit/(Loss) Before Exceptional Items And Tax (3-4)</b>	<b>57.51</b>	(12.46)	55.85	<b>20.20</b>	62.32
<b>6</b>	<b>Exceptional Items</b>	<b>(1.49)</b>	16.41	(0.09)	<b>25.48</b>	0.64
<b>7</b>	<b>Profit/(Loss) Before Tax (5-6)</b>	<b>59.00</b>	<b>(28.88)</b>	<b>55.94</b>	<b>(5.27)</b>	<b>61.68</b>
<b>8</b>	<b>Tax Expense</b>					
	(A) Current Tax	<b>2.42</b>	0.05	11.07	<b>0.50</b>	11.92
	(B) Deferred Tax	<b>22.00</b>	(13.02)	4.39	<b>(3.39)</b>	4.75
<b>9</b>	<b>Profit/(Loss) For The Period From Continuing Operations (7-8)</b>	<b>34.58</b>	<b>(15.90)</b>	<b>40.47</b>	<b>(2.39)</b>	<b>45.01</b>
<b>10</b>	<b>Profit/(Loss) From Discontinued Operations</b>	-	-	-	-	-
<b>11</b>	<b>Tax Expense Of Discontinued Operations</b>	-	-	-	-	-
<b>12</b>	<b>Profit/(Loss) From Discontinued Operations (10-11)</b>	-	-	-	-	-
<b>13</b>	<b>Profit/(Loss) For The Period (9+12)</b>	<b>34.58</b>	<b>(15.90)</b>	<b>40.47</b>	<b>(2.39)</b>	<b>45.01</b>
<b>14</b>	<b>Other Comprehensive Income</b>					
	(i) Items that will not be reclassified to P&L	<b>(1.17)</b>	0.15	(0.39)	<b>(5.58)</b>	(0.40)
	(ii) Income tax relating to items that will not be classified to P&L	<b>0.41</b>	(0.06)	0.17	<b>1.95</b>	0.17
	Total Other Comprehensive Income (Net of Tax)	<b>(0.76)</b>	0.09	(0.23)	<b>(3.63)</b>	(0.23)
<b>15</b>	<b>Total Comprehensive Income (13+14)</b>	<b>33.81</b>	<b>(15.82)</b>	<b>40.25</b>	<b>(6.02)</b>	<b>44.79</b>
<b>16</b>	<b>Earnings Per Share (EPS) (For Continuing Operations) (Basic And Diluted)</b>	<b>2.68</b>	(1.23)	3.14	<b>(0.19)</b>	3.49
<b>17</b>	<b>Earnings Per Share (EPS) (For Discontinued Operations) (Basic And Diluted)</b>	-	-	-	-	-
<b>18</b>	<b>Earnings Per Share (EPS) (For Discontinued &amp; Continuing Operations) (Basic And Diluted)</b>	<b>2.68</b>	<b>(1.23)</b>	<b>3.14</b>	<b>(0.19)</b>	<b>3.49</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).
- Other income in the Quarter/Financial Year ended 31st March 2025 includes Rs.62.47 Crores of Dividend declared by the Overseas Subsidiary. Corresponding figures for Previous Year are Rs.44.25 Crores.
- The Exceptional Item in current year includes an amount of Rs.1.08 Cores incurred during the period by Engineering Unit towards restoration works for the damages caused by Cyclone Michaung, and an amount of Rs.24.40 Crores provided towards Fuel and Power Purchase Cost Adjustment for FY 2022-23 & FY 2023-24 in Cement Business.
- The Figures for the quarter ended 31-03-2025 and 31-03-2024 are the balancing figures between audited results in respect of full financial year and published year to date upto the third quarter of the relevant financial year.
- The Board has recommended a Dividend of 25 % amounting to Re. 0.25 per share on equity share of Re.1/- each subject to the approval of shareholders at the ensuing Annual General Meeting.
- The above results have been reviewed by the Audit Committee and approved by the Board of Directors at their meetings held on 28th May, 2025.
- 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 : 28th May, 2025

**THE KCP LIMITED**

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

(Rs.Crores)

No	Particulars	3 MONTHS ENDED			YEAR ENDED	
		31.03.2025	31.12.2024	31.03.2024	31.03.2025	31.03.2024
		Audited	Unaudited	Audited	Audited	Audited
<b>1</b>	<b>Revenue (Operations)</b>					
a	Heavy Engineering	27.57	30.40	29.72	118.79	81.15
b	Cement	333.25	297.84	393.76	1,233.38	1,582.94
d	Hotel	11.00	10.25	10.69	39.81	36.87
e	Others	0.37	0.50	0.17	1.44	1.10
	<b>Total</b>	<b>372.19</b>	<b>339.00</b>	<b>434.33</b>	<b>1,393.42</b>	<b>1,702.06</b>
<b>2</b>	<b>EBIT</b>					
	(Profit (+) / Loss (-) before tax and Interest					
a	Heavy Engineering	1.36	1.06	1.52	2.44	(19.82)
b	Cement	(4.34)	(28.15)	13.70	(63.03)	55.27
d	Hotel	2.73	2.98	3.00	9.77	7.50
e	Others	0.12	0.07	(0.07)	0.22	(0.38)
f	Other unallocable expenditure(-) net of unallocable Income (+)	61.83	(1.55)	40.16	56.88	33.69
	<b>Total</b>	<b>61.70</b>	<b>(25.58)</b>	<b>58.32</b>	<b>6.27</b>	<b>76.26</b>
	Less:					
	Interest Expenses	5.28	5.84	5.77	22.35	27.06
	Interest Income	(2.58)	(2.54)	(3.39)	(10.81)	(12.48)
	<b>Total Profit Before Tax</b>	<b>59.00</b>	<b>(28.88)</b>	<b>55.94</b>	<b>(5.27)</b>	<b>61.68</b>
<b>3</b>	<b>Assets</b>					
a	Heavy Engineering	132.26	133.13	122.13	132.26	122.13
b	Cement	1,078.91	1,009.74	933.92	1,078.91	933.92
d	Hotel	57.83	58.48	60.57	57.83	60.57
e	Others / Unallocated	179.96	167.79	262.54	179.96	262.54
	<b>Total</b>	<b>1,448.95</b>	<b>1,369.15</b>	<b>1,379.16</b>	<b>1,448.95</b>	<b>1,379.16</b>
<b>4</b>	<b>Liabilities</b>					
a	Heavy Engineering	82.95	87.06	75.31	82.95	75.31
b	Cement	446.22	422.37	357.56	446.22	357.56
d	Hotel	2.77	3.32	2.70	2.77	2.70
e	Others / Unallocated	208.78	181.99	216.45	208.78	216.45
	<b>Total</b>	<b>740.72</b>	<b>694.74</b>	<b>652.02</b>	<b>740.72</b>	<b>652.02</b>

**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 period regrouped where necessary.



STANDALONE CASH FLOW STATEMENT FOR THE YEAR ENDED 31ST MARCH, 2025		(Rs in Crores)
PARTICULARS	FY 2024-25	FY 2023-24
<b>(A) Cash flow from operating activities</b>		
Profit before tax from continuing operations	20.20	62.32
Add : Exceptional Items (Net)	-25.48	-0.64
Profit before tax from discontinued operations		
<b>Profit before tax</b>	<b>-5.27</b>	<b>61.68</b>
Adjustments for :		
Depreciation / Amortisation on fixed assets	62.11	66.76
Loss/[profit] on sale of fixed assets	(0.47)	(0.54)
Assets written off	0.70	1.17
Expected Credit loss	0.27	0.01
Discounting of trade receivables	(0.27)	(0.16)
Amortisation of government grant	(0.02)	(0.02)
Unrealised foreign exchange loss/ (gain)	(1.31)	(0.27)
Interest expense	22.35	27.06
Interest income	(10.81)	(12.48)
Dividend income	(63.29)	(44.41)
<b>Operating profit before working capital changes</b>	<b>4.00</b>	<b>98.81</b>
<b>Movements in working capital:</b>		
Adjustments for Increase / (Decrease) in operating liabilities :		
Increase/[decrease] in trade payables	2.38	(29.06)
Increase/[decrease] in non current- other financial liabilities	5.17	(1.60)
Increase/[decrease] in long term provisions	1.74	1.39
Increase/[decrease] in current- other financial liabilities	(21.75)	4.49
Increase/[decrease] in other current liabilities	(12.11)	(3.94)
Increase/[decrease] in current provisions	(1.00)	(0.73)
Adjustments for Decrease / (Increase) in operating assets :		
Decrease/[increase] in non current trade receivables	3.65	(0.49)
Decrease/[increase] in non current other financial assets	28.53	1.32
Decrease/[increase] in other non-current assets	(1.15)	(11.80)
Decrease/[increase] in inventories	(13.53)	47.74
Decrease/[increase] in current trade receivables	2.29	8.58
Decrease/[increase] in other bank deposits	7.95	(11.86)
Decrease/[increase] in current other financial assets	40.45	(11.65)
Decrease/[increase] in other current assets	4.82	(12.39)
<b>Cash generated from/[used in] operations</b>	<b>51.45</b>	<b>78.80</b>
Direct taxes paid [net of refunds]	(3.15)	(7.94)
<b>Net cash flow from/[used in] operating activities (A)</b>	<b>48.30</b>	<b>70.86</b>
<b>(B) Cash flows from investing activities</b>		
Purchase of Fixed assets, including intangible assets, CWIP	(174.42)	(29.90)
Proceeds from sale of fixed assets	0.52	0.64
Proceeds from redemption of preference shares	1.92	0.00
Interest received	10.13	11.71
Dividends received	64.60	44.67
<b>Net cash flow from/[used in] investing activities (B)</b>	<b>-97.25</b>	<b>27.12</b>
<b>C. Cash flows from financing activities</b>		
Proceeds from Borrowings	146.14	13.54
Repayment of long term & short term borrowings	(63.14)	(83.14)
Principal repayment of lease liabilities	(0.06)	(0.05)
Interest repayment of lease liabilities	(0.27)	(0.27)
Interest paid	(21.21)	(27.29)
Dividends paid	(12.49)	(0.83)
<b>Net cash flow from/[used in] in financing activities [C]</b>	<b>48.98</b>	<b>-98.03</b>
Net increase/[decrease] in cash and cash equivalents (A+B+C)	0.03	(0.06)
Cash and Cash equivalents at the beginning of the year	0.29	0.35
<b>Cash and Cash equivalents at the end of the year</b>	<b>0.32</b>	<b>0.29</b>
<b>Components of cash and cash equivalents</b>		
Cash on hand	0.09	0.09
Balance in current account	0.23	0.20
<b>Total Cash and cash equivalents</b>	<b>0.32</b>	<b>0.29</b>





THE KCP LIMITED

2, Dr P V Cherian Crescent, Egmore, Chennai-600 008, India  
CIN:L65991TN1941PLC001128.

Statement Of Audited Financial Results For The Year Ended 31st March 2025 (CONSOLIDATED)

(Rs in Crores)

No	Particulars	3 MONTHS ENDED			YEAR ENDED	
		31.03.2025	31.12.2024	31.03.2024	31.03.2025	31.03.2024
		Audited	Unaudited	Audited	Audited	Audited
1	Revenue From Operations	634.78	600.67	624.69	2,528.94	2,846.39
2	Other Income	20.03	13.77	13.15	61.18	69.77
3	<b>Total Income</b>	<b>654.81</b>	<b>614.44</b>	<b>637.84</b>	<b>2,590.12</b>	<b>2,916.16</b>
4	Expenses					
	(A) Cost Of Raw Material Consumed	408.34	87.74	440.62	1,030.22	1,083.05
	(B) Purchase Of Stock In Trade	0.10	0.18	-	0.64	-
	(C) Change In Inventories Of Finished Goods ,Work In Progress And Stock In Trade	(192.82)	148.89	(266.63)	(31.37)	16.96
	(D) Employee Benefits Expense	32.23	38.39	36.26	136.55	135.33
	(E) Power & Fuel	129.53	109.30	149.98	467.55	610.61
	(F) Freight And Forwarding Expense	90.69	79.34	95.59	332.67	387.59
	(G) Finance Cost	6.45	6.87	6.91	31.99	40.85
	(H) Depreciation And Amortisation Expense	20.58	21.51	21.94	84.95	89.35
	(I) Other Expenditure	64.38	88.05	55.03	261.49	257.97
	Total Expenses	559.47	580.27	539.69	2,314.69	2,621.70
5	Profit/(Loss) Before Exceptional Items And Tax (3-4)	95.34	34.17	98.15	275.43	293.53
6	Exceptional Items	(1.49)	16.41	(0.09)	25.48	0.64
7	<b>Profit/(Loss) Before Tax (5-6)</b>	<b>96.83</b>	<b>17.76</b>	<b>98.23</b>	<b>249.95</b>	<b>292.90</b>
8	Tax Expense					
	(A) Current Tax	2.42	0.05	11.07	0.50	11.92
	(B) Deferred Tax	22.00	(13.02)	4.39	(3.39)	4.75
9	Profit/(Loss) For The Period From Continuing Operations (7-8)	72.40	30.73	82.77	252.84	276.23
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>72.40</b>	<b>30.73</b>	<b>82.77</b>	<b>252.84</b>	<b>276.23</b>
14	Share Of Profit/(Loss) From Joint Venture	(1.32)	0.81	1.74	0.41	4.22
15	Profit/(Loss) After Tax And Share Of Joint Venture	71.08	31.54	84.51	253.25	280.45
	Non-Controlling Interest	33.49	15.54	28.92	106.16	91.89
	Owners Of The Company	37.59	16.00	55.59	147.09	188.55
16	Other Comprehensive Income					
	(i) Items That Will Not Be Reclassified To P&L	(24.49)	12.07	(2.12)	(14.22)	(2.16)
	(ii) Share Of Oci From Joint Venture	(0.00)	0.01	0.03	(0.20)	(0.09)
	(iii) Less : Non Controlling Share Of Oci	(6.95)	4.00	(0.63)	(2.57)	(0.72)
	Oci After Non Cotrolling Interest	(17.54)	8.09	(1.46)	(11.85)	(1.54)
17	Total Comprehensive Income (15+16)	46.59	43.62	82.41	238.82	278.19
	Non-Controlling Interest	26.55	19.54	28.29	103.59	91.18
	Owners Of The Company	20.04	24.08	54.12	135.24	187.01
18	Earnings Per Share (EPS) (For Continuing Operations) (Basic And Diluted)	2.92	1.24	4.31	11.41	14.63
19	Earnings Per Share (EPS) (For Discontinued Operations) (Basic And Diluted)	-	-	-	-	-
20	<b>Earnings Per Share (EPS) (For Discontinued &amp; Continuing Operations) (Basic And Diluted)</b>	<b>2.92</b>	<b>1.24</b>	<b>4.31</b>	<b>11.41</b>	<b>14.63</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 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 Exceptional Item in current year includes an amount of Rs.1.08 Crores incurred during the period by Engineering Unit towards restoration works for the damages caused by Cyclone Michaung, and an amount of Rs.24.40 Crores provided towards Fuel and Power Purchase Cost Adjustment for FY 2022-23 & FY 2023-24 in Cement Business.
- The Figures for the quarter ended 31-03-2025 and 31-03-2024 are the balancing figures between audited results in respect of full financial year and published year to date upto the third quarter of the relevant financial year.
- The Board has recommended a Dividend of 25 % amounting to Re. 0.25 per share on equity share of Re.1/- each subject to the approval of shareholders at the ensuing Annual General Meeting.
- The above results have been reviewed by the Audit Committee and approved by the Board of Directors at their meetings held on 28th May, 2025.
- Figures for the previous period have been regrouped/reclassified wherever necessary to conform to the current periods presentation.

Place : Chennai - 600 008  
Date : 28th May, 2025



FOR AND ON BEHALF OF THE BOARD OF DIRECTORS

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

**THE KCP LIMITED**

**Revenue, EBIT, Assets and Liabilities By Segment (Consolidated)**

(Rs.Crores)

No	Particulars	3 MONTHS ENDED			YEAR ENDED	
		31.03.2025	31.12.2024	31.03.2024	31.03.2025	31.03.2024
		Audited	Unaudited	Audited	Audited	Audited
<b>1</b>	<b>Revenue (Operations)</b>					
a	Heavy Engineering	27.57	30.40	29.72	118.79	81.15
b	Cement	333.25	297.84	393.76	1,233.38	1,582.94
d	Hotel	11.00	10.25	10.69	39.81	36.87
e	Sugar	262.59	261.67	190.35	1,135.52	1,144.34
f	Others / Unallocated	0.37	0.50	0.17	1.44	1.10
	<b>Total</b>	<b>634.78</b>	<b>600.67</b>	<b>624.69</b>	<b>2,528.94</b>	<b>2,846.39</b>
<b>2</b>	<b>EBIT</b>					
	(Profit (+) / Loss (-) before tax and Interest					
a	Heavy Engineering	1.36	1.06	1.52	2.44	(19.82)
b	Cement	(4.34)	(28.15)	13.70	(63.03)	55.27
d	Hotel	2.73	2.98	3.00	9.77	7.50
e	Sugar	90.83	36.68	79.84	285.81	238.70
e	Others	0.12	0.07	(0.07)	0.22	(0.38)
f	Other unallocable expenditure(-) net of unallocable Income (+)	(0.82)	(1.55)	(4.30)	(6.37)	(10.78)
	<b>Total</b>	<b>89.88</b>	<b>11.10</b>	<b>93.69</b>	<b>228.84</b>	<b>270.49</b>
	Less:					
	Interest Expenses	6.45	6.87	6.91	31.99	40.85
	Interest Income	(13.40)	(13.53)	(11.45)	(53.10)	(63.26)
	<b>Total Profit Before Tax</b>	<b>96.83</b>	<b>17.76</b>	<b>98.23</b>	<b>249.95</b>	<b>292.90</b>
<b>3</b>	<b>Assets</b>					
a	Heavy Engineering	132.26	133.13	122.13	132.26	122.13
b	Cement	1,078.91	1,009.74	933.92	1,078.91	933.92
d	Hotel	57.83	58.48	60.57	57.83	60.57
e	Sugar	1,649.60	1,504.75	1,506.45	1,649.60	1,506.45
f	Others / Unallocated	179.96	167.79	205.58	179.96	205.58
	<b>Total</b>	<b>3,098.56</b>	<b>2,873.90</b>	<b>2,828.65</b>	<b>3,098.56</b>	<b>2,828.65</b>
<b>4</b>	<b>Liabilities</b>					
a	Heavy Engineering	82.95	87.06	75.31	82.95	75.31
b	Cement	446.22	422.37	357.56	446.22	357.56
d	Hotel	2.77	3.32	2.70	2.77	2.70
e	Sugar	825.42	670.34	766.57	825.42	766.57
f	Others / Unallocated	208.78	181.99	216.45	208.78	216.45
	<b>Total</b>	<b>1,566.14</b>	<b>1,365.08</b>	<b>1,418.58</b>	<b>1,566.14</b>	<b>1,418.58</b>

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 period regrouped where necessary.



CONSOLIDATED CASH FLOW STATEMENT FOR THE YEAR ENDED 31ST MARCH 2025 (Rs.in Crores)		
PARTICULARS	FY 2024-25	FY 2023-24
<b>(A) Cash flow from operating activities</b>		
Profit before tax from continuing operations	275.43	293.53
Add : Exceptional Items (Net)	(25.48)	(0.64)
Share of profits from joint venture	0.41	4.22
<b>Profit before tax</b>	<b>250.36</b>	<b>297.12</b>
Adjustments for :		
Depreciation / Amortisation on fixed assets	84.95	89.35
Loss/[profit] on sale of fixed assets	(0.47)	(0.54)
Assets written off	0.70	1.17
Expected Credit loss	0.27	0.01
Discounting of trade receivables	(0.27)	(0.16)
Amortisation of government grant	(0.02)	(0.02)
Unrealised foreign exchange loss/ (gain)	(1.31)	(0.27)
Actuarial gain/(loss) on defined benefit plan-gratuity	-	-
Actuarial gain/(loss) on defined benefit plan-leave	-	-
Interest expense	31.99	40.85
Interest income	(53.10)	(63.26)
Dividend income	(62.49)	0.06
Translation gain/loss during the year	(7.74)	(2.15)
Share of OCI of joint venture	(0.20)	(0.09)
<b>Operating profit before working capital changes</b>	<b>242.67</b>	<b>362.07</b>
<b>Movements in working capital:</b>		
Adjustments for Increase / (Decrease) in operating liabilities :		
Increase/[decrease] in trade payables	(3.18)	(3.41)
Increase/[decrease] in other financial liabilities (non-current)	33.12	26.10
Increase/[decrease] in long term provisions	1.74	1.39
Increase/[decrease] in other financial liabilities (Current)	(13.33)	0.34
Increase/[decrease] in other current liabilities	(11.83)	(2.92)
Increase/[decrease] in current provisions	(1.00)	(0.73)
Adjustments for [Increase]/decrease in operating assets :		
[Increase]/decrease in trade receivables (non-current)	3.65	(0.49)
[Increase]/decrease in other financial assets (non-current)	34.10	(15.95)
[Increase]/decrease in other non-current assets	(1.15)	(11.80)
[Increase]/decrease in inventories	(40.66)	82.28
[Increase]/decrease in trade receivables (current)	(17.92)	(15.93)
[Increase]/decrease in other bank deposits	(69.79)	(267.30)
[Increase]/decrease in other financial assets (current)	40.45	(11.65)
[Increase]/decrease in other current assets	(33.71)	(27.73)
<b>Cash generated from/[used in] operations</b>	<b>163.17</b>	<b>114.26</b>
Direct taxes paid (net of refunds)	(3.15)	(7.94)
<b>Net cash flow from/[used in] operating activities (A)</b>	<b>160.02</b>	<b>106.31</b>
<b>(B) Cash flows from investing activities</b>		
Purchase of fixed assets, including intangible assets, CWIP	(202.36)	(33.91)
Proceeds from sale of fixed assets	0.52	0.64
Proceeds from redemption of preference shares	1.92	0.00
(Increase)/Decrease in value of investments in joint venture	(0.20)	(4.13)
Interest received	52.42	62.48
Dividends received	64.60	44.67
<b>Net cash flow from/[used in] investing activities (B)</b>	<b>-83.10</b>	<b>69.75</b>
<b>C. Cash flows from financing activities</b>		
Proceeds from Borrowings	146.14	13.54
Repayment of long term & short term borrowings	(84.06)	(91.05)
Principal repayment of lease liabilities	(0.06)	(0.05)
Interest repayment of lease liabilities	(0.27)	(0.27)
Interest paid	(30.85)	(41.08)
Dividends paid	(114.69)	(49.84)
<b>Net cash flow from/[used in] in financing activities [C]</b>	<b>-83.78</b>	<b>-168.76</b>
Net increase/[decrease] in cash and Bank Balances (A+B+C)	(6.86)	7.31
Cash and Bank Balances at the beginning of the year	10.40	3.09
<b>Cash and Bank Balances at the end of the year</b>	<b>3.54</b>	<b>10.40</b>
<b>Components of cash and Bank Balances</b>		
Cash on hand	0.16	0.15
With banks on current account	3.38	10.25
<b>Total Cash and Bank Balances</b>	<b>3.54</b>	<b>10.40</b>



**THE KCP LIMITED**

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

**Balance Sheet**

(Rs in Crores)

	Particulars	STANDALONE		CONSOLIDATED	
		AS AT	AS AT	AS AT	AS AT
		31.03.2025	31.03.2024	31.03.2025	31.03.2024
	<b>ASSETS</b>				
	<b>Non-current assets</b>				
(a)	Property, Plant and Equipment	743.33	775.92	900.69	931.34
(b)	Capital Work-in-progress	157.02	5.44	169.19	14.45
(c)	Investment Property	-	-	-	-
(d)	Other Intangible Assets	4.74	4.95	4.74	4.95
(e)	Financial Assets				
	(i) Investments	25.19	27.11	12.10	14.61
	(ii) Trade Receivables	1.60	4.99	1.60	4.99
	(iii) Loans	-	-	-	-
	(iv) Other financial assets	0.17	28.70	44.96	79.07
(f)	Deferred Tax Assets (Net)	-	-	-	-
(g)	Other Non-current Assets	56.94	33.30	56.94	33.30
	<b>Current assets</b>				
(a)	Inventories	173.10	159.57	511.01	470.35
(b)	Financial Assets				
	(i) Investments	-	-	-	-
	(ii) Trade Receivables	64.31	66.87	190.18	172.54
	(iii) Cash and cash equivalents	0.32	0.29	3.54	10.40
	(iv) Bank balances other than (iii) above	119.50	127.86	974.39	905.00
	(v) Loans	-	-	-	-
	(vi) Other financial assets	6.84	46.61	6.84	2.14
(c)	Current Tax Assets (Net)	14.06	10.92	14.06	10.92
(d)	Other Current assets	81.83	86.65	208.31	174.60
	<b>Total Assets</b>	<b>1,448.95</b>	<b>1,379.16</b>	<b>3,098.56</b>	<b>2,828.65</b>
	<b>EQUITY AND LIABILITIES</b>				
	<b>Equity</b>				
(a)	Equity Share Capital	12.89	12.89	12.89	12.89
(b)	Other Equity	695.34	714.26	1,519.52	1,397.18
	Non Controlling Interest	-	-	418.63	369.94
	Deferred Government Grants	0.20	0.22	0.20	0.22
	<b>LIABILITIES</b>				
	<b>Non-current liabilities</b>				
(a)	Financial Liabilities				
	(i) Borrowings	146.12	83.98	146.12	83.98
	(ia) Lease Liabilities	2.30	2.38	2.30	2.38
	(ii) Trade Payables				
	Due to Micro and Small Enterprises	-	-	-	-
	Total outstanding dues of creditors other than micro enterprises and small enterprises	0.07	-	0.07	-
	(iv) Other financial liabilities	24.62	19.21	135.55	102.20
(b)	Provisions	17.58	15.84	17.58	15.84
(c)	Deferred Tax Liabilities (Net)	82.96	87.80	82.96	87.80
(d)	Other non-current liabilities	-	-	-	-
	<b>Current liabilities</b>				
(a)	Financial Liabilities				
	(i) Borrowings	165.95	145.09	393.65	393.71
	(ia) Lease Liabilities	0.08	0.06	0.08	0.06
	(ii) Trade payables				
	Due to Micro and Small Enterprises	4.59	4.92	4.59	4.92
	Total outstanding dues of creditors other than micro enterprises and small enterprises	66.91	64.27	101.07	103.99
	(iv) Other financial liabilities	197.16	188.54	227.34	210.30
(b)	Other current liabilities	20.38	32.49	24.20	36.03
(c)	Provisions	11.78	7.20	11.78	7.20
(d)	Current tax Liabilities (Net)	-	-	-	-
	<b>Total Equity and Liabilities</b>	<b>1,448.95</b>	<b>1,379.16</b>	<b>3,098.56</b>	<b>2,828.65</b>

