



THE KCP LIMITED

Registered office: 'Ramakrishna Buildings', No.2, Dr Cheriai Crescent, Egmore, Chennai-600 008
CIN:L65991TN1941PLC001128

STATEMENT OF UNAUDITED STANDALONE FINANCIAL RESULTS FOR THE QUARTER/HALF-YEAR ENDED 30TH SEPTEMBER 2021

(Rs in lakhs except per share data)

Sl No	PARTICULARS	3 MONTHS ENDED			6 MONTHS ENDED		YEAR ENDED
		30.09.2021	30.06.2021	30.09.2020	30.09.2021	30.09.2020	31.03.2021
		Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
1	REVENUE FROM OPERATIONS	41,102.79	36,557.85	31,456.12	77,660.64	55,208.50	1,30,107.29
2	OTHER INCOME	93.34	1,665.48	81.43	1,758.82	3,162.22	3,591.82
3	TOTAL INCOME	41,196.13	38,223.34	31,537.55	79,419.47	58,370.72	1,33,699.11
4	EXPENSES						
	(a) COST OF RAW MATERIAL CONSUMED	8,621.31	6,758.49	5,711.64	15,379.81	9,475.40	22,894.57
	(b) PURCHASE OF STOCK IN TRADE	-	-	-	-	-	-
	(c) CHANGE IN INVENTORIES OF FINISHED GOODS ,WORK IN PROGRESS AND STOCK IN TRADE	(2,561.12)	(725.40)	(443.94)	(3,286.52)	1,934.89	4,051.01
	(d) EMPLOYEE BENEFITS EXPENSE	2,506.06	2,585.59	2,407.19	5,091.65	4,150.39	9,281.00
	(e) POWER & FUEL	11,174.11	9,040.93	7,022.76	20,215.04	11,777.51	27,075.15
	(f) FREIGHT AND FORWARDING EXPENSE	10,029.73	8,021.80	5,688.50	18,051.53	10,146.70	24,785.51
	(g) FINANCE COST	813.17	883.14	1,206.31	1,696.31	2,452.51	4,241.50
	(h) DEPRECIATION AND AMORTISATION EXPENSE	1,640.46	1,638.89	1,761.73	3,279.35	3,502.81	6,942.15
	(i) OTHER EXPENDITURE	4,210.75	3,416.76	3,554.55	7,627.51	5,271.64	12,200.96
	TOTAL EXPENSES	36,434.47	31,620.21	26,908.75	68,054.69	48,711.86	1,11,471.86
5	PROFIT/(LOSS) BEFORE EXCEPTIONAL ITEMS AND TAX (3-4)	4,761.65	6,603.12	4,628.80	11,364.78	9,658.86	22,227.25
6	EXCEPTIONAL ITEMS	-	-	-	-	-	551.73
7	PROFIT/(LOSS) BEFORE TAX (5-6)	4,761.65	6,603.12	4,628.80	11,364.78	9,658.86	21,675.52
8	TAX EXPENSE						
	(a) CURRENT TAX	1,533.71	1,529.50	146.41	3,063.20	529.05	2,018.87
	(b) DEFERRED TAX	218.27	(403.75)	1,486.19	(185.49)	2,345.68	4,324.50
9	PROFIT/(LOSS) FOR THE PERIOD FROM CONTINUING OPERATIONS (7-8)	3,009.68	5,477.38	2,996.19	8,487.06	6,784.13	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)	3,009.68	5,477.38	2,996.19	8,487.06	6,784.13	15,332.15
14	OTHER COMPREHENSIVE INCOME						
	(i) ITEMS THAT WILL NOT BE RECLASSIFIED TO P&L	165.13	(53.79)	(5.64)	111.34	181.68	100.41
15	TOTAL COMPREHENSIVE INCOME (13+14)	3,174.82	5,423.58	2,990.56	8,598.40	6,965.81	15,432.56
16	EARNINGS PER SHARE (EPS) (FOR CONTINUING OPERATIONS) (Basic and Diluted)	2.33	4.25	2.32	6.58	5.26	11.89
17	EARNINGS PER SHARE (EPS) (FOR DISCONTINUED OPERATIONS) (Basic and Diluted)	0.00	0.00	0.00	0.00	0.00	0.00
18	EARNINGS PER SHARE (EPS) (FOR DISCONTINUED & CONTINUING OPERATIONS) (Basic and Diluted)	2.33	4.25	2.32	6.58	5.26	11.89

Explanatory Notes :

- (a) 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
- (b) Other income in the current half year includes dividend receipts of Rs.1493 Lakhs (corresponding period in the Previous Year: Rs.3028 Lakhs) from the Subsidiary and Nil from Joint Venture company (corresponding period in the Previous Year :Rs. 20 Lakhs).
- (c) Employee Benefit Expense for the half year ended 30.09.2021 includes an amount of Rs.375 Lakhs being the past service cost arising out of changes made in Salary structure.
- (d) Current Tax for the half year ended 30.09.2021 is after considering an amount of Rs.450 Lakhs of tax adjustment of earlier year.
- (e) 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 half year ended 30th September, 2021 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.
- (f) The above results have been reviewed by the Audit Committee and approved by the Board of Directors at their meetings held on 11th November 2021.
- (g) Figures for the previous period have been regrouped/reclassified wherever necessary to conform to the current period presentation.

Place : Chennai - 600 008
Date : 11th November, 2021



(BY ORDER OF THE BOARD)

V.L. INDIRA DUTT
Chairperson & Managing Director

THE KCP LIMITED

SEGMENT WISE REVENUE, RESULTS, ASSETS AND LIABILITIES - STANDALONE

(Rs in Lakhs)

Sl No	PARTICULARS	3 MONTHS ENDED			6 MONTHS ENDED		YEAR ENDED
		30.09.2021	30.06.2021	30.09.2020	30.09.2021	30.09.2020	31.03.2021
		Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
1	Segment Revenue (Net Sale / Income from each segment)						
a	Engineering	1,821.12	1,059.92	2,233.94	2,881.04	2,874.71	8,902.88
b	Cement	38,431.29	34,932.52	29,032.60	73,363.81	52,068.22	1,20,003.65
c	Power	2,800.06	2,228.92	2,178.51	5,028.98	3,574.12	9,121.27
d	Hotel	358.39	148.76	94.20	507.15	120.68	572.74
e	Others / Unallocated	243.34	230.07	82.74	473.41	125.09	459.21
	Total	43,654.20	38,600.19	33,622.00	82,254.40	58,762.82	1,39,059.74
	Less: Inter segment Revenue	2,551.41	2,042.34	2,165.88	4,593.75	3,554.31	8,952.45
	Net Sales / Income from Operations	41,102.79	36,557.85	31,456.12	77,660.64	55,208.50	1,30,107.29
2	Segment Results (Profit (+) / Loss (-) before tax and Interest from each segment						
a	Engineering	(650.60)	(588.28)	(152.43)	(1,238.88)	(766.10)	(957.27)
b	Cement	5,600.41	6,756.84	6,543.81	12,357.25	10,826.22	23,673.70
c	Power	526.53	132.70	(289.17)	659.24	(456.77)	970.88
d	Hotel	(83.85)	(198.37)	(281.07)	(282.23)	(600.23)	(955.95)
e	Others	(2.90)	(4.55)	(3.96)	(7.45)	(10.31)	(7.79)
f	Other unallocable expenditure(-) net of unallocable Income (+)	(62.57)	1,147.88	(88.01)	1,085.31	2,941.36	2,677.14
	Total	5,327.01	7,246.22	5,729.16	12,573.23	11,934.18	25,400.72
	Less:						
	Interest expenses	813.17	883.14	1,206.31	1,696.31	2,452.51	4,241.50
	Interest Income	(247.81)	(240.04)	(105.95)	(487.85)	(177.20)	(516.30)
	Total Profit Before Tax	4,761.65	6,603.12	4,628.80	11,364.78	9,658.86	21,675.52
3	Segment Assets						
a	Engineering	12,798.46	11,955.06	12,673.46	12,798.46	12,673.46	11,458.38
b	Cement	89,402.77	84,600.01	83,385.63	89,402.77	83,385.63	83,898.87
c	Power	11,669.99	11,386.33	12,644.24	11,669.99	12,644.24	11,802.72
d	Hotel	7,554.01	7,613.21	8,232.90	7,554.01	8,232.90	7,758.33
e	Unallocated	24,720.19	24,264.00	15,099.32	24,720.19	15,099.32	24,421.84
	Total	1,46,145.42	1,39,818.62	1,32,035.55	1,46,145.42	1,32,035.55	1,39,340.14
4	Segment Liabilities						
a	Engineering	6,544.58	5,535.55	9,142.63	6,544.58	9,142.63	5,372.15
b	Cement	48,397.10	42,942.81	44,468.44	48,397.10	44,468.44	47,201.01
c	Power	2,098.39	3,708.89	5,003.34	2,098.39	5,003.34	3,796.88
d	Hotel	205.59	178.04	1,613.99	205.59	1,613.99	1,032.58
e	Unallocated	20,818.90	20,090.28	18,334.41	20,818.90	18,334.41	19,998.03
	Total	78,064.55	72,455.56	78,562.82	78,064.55	78,562.82	77,400.65

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.



PARTICULARS	For HY1 2021-22	For HY1 2020-21
(A) Cash flow from operating activities		
Profit before tax from continuing operations	11364.78	9658.86
Profit before tax	11,364.78	9,658.86
Adjustments for :		
Depreciation on tangible fixed assets	3279.35	3502.81
Amortization on intangible fixed assets	0.00	0.00
Loss/[profit] on sale of fixed assets	-4.79	0.25
Assets written off	0.26	0.45
Expected Credit loss	-10.79	3.62
Discounting of trade receivables	-22.06	-80.95
Amortisation of government grant	-1.00	-1.00
Unrealised foreign exchange loss/ (gain)	-0.88	-2.52
Actuarial gain on defined benefit plan-gratuity	192.57	115.94
Actuarial loss on defined benefit plan-leave	-84.34	62.15
Interest expense	1696.31	2452.51
Interest income	-487.85	-177.20
Dividend income	-1493.95	-3048.12
Operating profit before working capital changes	14,427.60	12,486.81
Movements in working capital:		
Adjustments for Increase / (Decrease) in operating liabilities :		
Increase/[decrease] in trade payables	6175.86	-839.13
Increase/[decrease] in non current- other financial liabilities	808.84	2152.31
Increase/[decrease] in long term provisions	67.01	-476.00
Increase/[decrease] in current- other financial liabilities	-4935.12	-2953.92
Increase/[decrease] in other current liabilities	198.83	1207.23
Increase/[decrease] in current provisions	227.52	251.44
Adjustments for Decrease / (Increase) in operating assets :	0.00	0.00
Decrease/[increase] in non current trade receivables	164.49	265.27
Decrease/[increase] in non current other financial assets	5.49	-1.57
Decrease/[increase] in other non-current assets	113.48	99.33
Decrease/[increase] in inventories	-7644.85	416.14
Decrease/[increase] in current trade receivables	213.61	-1185.04
Decrease/[increase] in other bank deposits	-793.31	-7434.71
Decrease/[increase] in current other financial assets	-281.87	9.51
Decrease/[increase] in other current assets	-1154.92	629.21
Cash generated from/[used in] operations	7,592.66	4,626.88
Direct taxes paid [net of refunds]	-1329.81	-1091.84
Net cash flow from/[used in] operating activities (A)	6,262.86	3,535.03
(B) Cash flows from investing activities		
Purchase of Fixed assets, including intangible assets, CWIP	-1369.87	-453.03
Proceeds from sale of fixed assets	5.09	0.13
Purchase of current investments	-0.35	-0.12
Interest received	487.85	135.98
Dividends received	1493.95	3048.12
Net cash flow from/[used in] investing activities (B)	616.67	2,731.08
C. Cash flows from financing activities		
Proceeds/ (Repayment) from long term Borrowings (net)	-4605.50	-135.36
Proceeds/ (Repayment) of short term borrowings	1751.22	-5332.78
Principal repayment of lease liabilities	-12.46	-34.70
Interest repayment of lease liabilities	-15.19	-18.17
Interest paid	-1508.67	-2299.20
Dividends paid	-2578.42	-182.32
Net cash flow from/[used in] in financing activities [C]	-6,969.02	-8,002.52
Net increase/[decrease] in cash and cash equivalents (A+B+C)	-89.49	-1736.41
Cash and Cash equivalents at the beginning of the year	130.35	1886.81
Cash and Cash equivalents at the end of the year	40.86	150.40
Components of cash and cash equivalents		
Cash on hand	11.64	6.73
Cheques/drafts on hand	0.07	0.00
Balance in current account	29.15	143.67
On deposit account	0.00	0.00
Total Cash and cash equivalents	40.86	150.40





THE KCP LIMITED

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CIN:L65991TN1941PLC001128

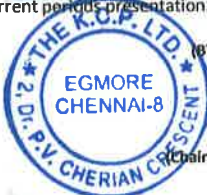

STATEMENT OF UNAUDITED CONSOLIDATED FINANCIAL RESULTS FOR THE QUARTER/HALF-YEAR ENDED 30TH SEPTEMBER 2021
(Rs in lakhs except per share data)

Sl No	PARTICULARS	3 MONTHS ENDED			6 MONTHS ENDED		YEAR ENDED
		30.09.2021	30.06.2021	30.09.2020	30.09.2021	30.09.2020	31.03.2021
		Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
1	REVENUE FROM OPERATIONS	52,797.15	54,804.73	39,509.73	1,07,601.88	74,125.59	1,71,374.56
2	OTHER INCOME	96.33	178.15	67.42	274.49	123.20	560.79
3	TOTAL INCOME	52,893.49	54,982.88	39,577.15	1,07,876.37	74,248.79	1,71,935.35
4	EXPENSES						
	(a) COST OF RAW MATERIAL CONSUMED	9,631.90	21,601.07	6,463.20	31,232.98	20,384.06	45,845.67
	(b) PURCHASE OF STOCK IN TRADE	-	-	-	-	-	-
	(c) CHANGE IN INVENTORIES OF FINISHED GOODS, WORK IN PROGRESS AND STOCK IN TRADE	3,202.60	(5,106.76)	3,310.16	(1,904.16)	292.02	4,307.96
	(d) EMPLOYEE BENEFITS EXPENSE	2,946.98	3,212.71	2,907.20	6,159.70	5,204.61	11,663.63
	(e) POWER & FUEL	11,199.49	9,586.57	8,930.15	20,786.07	14,991.56	30,962.95
	(f) FREIGHT AND FORWARDING EXPENSE	10,196.15	8,388.45	5,877.37	18,584.60	10,788.74	25,945.01
	(g) FINANCE COST	872.90	1,027.87	1,336.77	1,900.77	2,725.65	4,636.97
	(h) DEPRECIATION AND AMORTISATION EXPENSE	2,205.88	2,198.23	2,319.14	4,404.11	4,623.89	9,171.01
	(i) OTHER EXPENDITURE	4,378.67	3,991.75	3,759.68	8,370.43	5,901.05	13,630.07
	TOTAL EXPENSES	44,634.59	44,899.90	34,903.65	89,534.49	64,911.58	1,46,163.27
5	PROFIT/(LOSS) BEFORE EXCEPTIONAL ITEMS AND TAX (3-4)	8,258.90	10,082.98	4,673.50	18,341.88	9,337.21	25,772.08
6	EXCEPTIONAL ITEMS	-	-	-	-	-	551.73
7	PROFIT/(LOSS) BEFORE TAX (5-6)	8,258.90	10,082.98	4,673.50	18,341.88	9,337.21	25,220.35
8	TAX EXPENSE						
	(a) CURRENT TAX	1,533.71	1,529.50	146.41	3,063.20	529.05	2,018.87
	(b) DEFERRED TAX	218.27	(403.75)	1,486.19	(185.49)	2,345.68	4,324.50
9	PROFIT/(LOSS) FOR THE PERIOD FROM CONTINUING OPERATIONS (7-8)	6,506.93	8,957.23	3,040.89	15,464.16	6,462.48	18,876.98
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)	6,506.93	8,957.23	3,040.89	15,464.16	6,462.48	18,876.98
14	SHARE OF PROFIT/(LOSS) FROM JOINT VENTURE	17.29	(14.20)	(34.93)	3.09	(89.70)	(380.58)
15	PROFIT/(LOSS) AFTER TAX AND SHARE OF JOINT VENTURE	6,524.22	8,943.03	3,005.96	15,467.25	6,372.77	18,496.40
	NON-CONTROLLING INTEREST OWNERS OF THE COMPANY	1,165.75	1,657.82	21.56	2,823.57	908.78	2,197.61
	OWNERS OF THE COMPANY	5,358.47	7,285.21	2,984.40	12,643.68	5,463.99	16,298.79
16	OTHER COMPREHENSIVE INCOME						
	(i) ITEMS THAT WILL NOT BE RECLASSIFIED TO P&L	639.50	787.40	(914.23)	1,426.91	21.59	(680.66)
	(ii) SHARE OF OCI FROM JOINT VENTURE	(17.45)	7.03	10.81	(10.42)	31.07	13.67
	(iii) LESS : NON CONTROLLING SHARE OF OCI	163.14	277.20	(324.78)	440.34	(71.15)	(291.39)
	OCI AFTER NON CONTROLLING INTEREST	458.92	517.23	(578.63)	976.15	123.81	(375.61)
17	TOTAL COMPREHENSIVE INCOME (15+16)	7,146.27	9,737.47	2,102.55	16,883.74	6,425.44	17,829.40
	NON-CONTROLLING INTEREST OWNERS OF THE COMPANY	1,328.89	1,935.02	(303.22)	3,263.91	837.63	1,906.22
	OWNERS OF THE COMPANY	5,817.39	7,802.44	2,405.77	13,619.83	5,587.80	15,923.18
18	EARNINGS PER SHARE (EPS) (FOR CONTINUING OPERATIONS) (Basic and Diluted)	4.16	5.65	2.31	9.81	4.24	12.64
19	EARNINGS PER SHARE (EPS) (FOR DISCONTINUED OPERATIONS) (Basic and Diluted)	0.00	0.00	0.00	0.00	0.00	0.00
20	EARNINGS PER SHARE (EPS) (FOR DISCONTINUED & CONTINUING OPERATIONS) (Basic and Diluted)	4.16	5.65	2.31	9.81	4.24	12.64

Explanatory Notes :

- (a) 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).
- (b) 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.
- (c) The above results have been reviewed by the Audit Committee and approved by the Board of Directors at their meetings held on 11th November 2021 and statutory auditors have carried out limited review.
- (d) Employee Benefit Expense for the half year ended 30.09.2021 includes an amount of Rs.375 Lakhs being the past service cost arising out of changes made in Salary structure.
- (e) Current Tax for the half year ended 30.09.2021 is after considering an amount of Rs.450 Lakhs of tax adjustment of earlier year.
- (f) 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 half year ended 30th September, 2021 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.
- (g) Figures for the previous period have been regrouped/reclassified wherever necessary to confirm to the current periods presentation.

Place : Chennai - 600 008
Date : 11th November, 2021


 (BY ORDER OF THE BOARD)
 for The KCP Limited

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

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)

SI No	PARTICULARS	3 MONTHS ENDED			6 MONTHS ENDED		YEAR ENDED
		30.09.2021	30.06.2021	30.09.2020	30.09.2021	30.09.2020	31.03.2021
		Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
1	Segment Revenue (Net Sale / Income from each segment)						
a	Engineering	1,821.12	1,059.92	2,233.94	2,881.04	2,874.71	8,902.88
b	Cement	38,431.29	34,932.52	29,032.60	73,363.81	52,068.22	1,20,003.65
c	Power	4,472.73	4,332.69	4,134.61	8,805.42	7,350.56	13,313.84
d	Hotel	358.39	148.76	94.20	507.15	120.68	572.74
e	Sugar	9,203.67	17,454.67	6,110.15	26,658.34	15,634.19	38,614.31
f	Others / Unallocated	243.34	230.07	82.74	473.41	125.09	459.21
	Total	54,530.55	58,158.63	41,688.25	1,12,689.18	78,173.44	1,81,866.62
	Less: Inter segment Revenue	1,733.39	3,353.90	2,178.52	5,087.29	4,047.85	10,492.07
	Net Sales / Income from Operations	52,797.15	54,804.73	39,509.73	1,07,601.88	74,125.59	1,71,374.56
2	Segment Results						
	(Profit (+) / Loss (-) before tax and Interest from each segment						
a	Engineering	(650.60)	(588.28)	(152.43)	(1,238.88)	(766.10)	(957.27)
b	Cement	5,600.41	6,756.84	6,543.81	12,357.25	10,826.22	23,673.70
c	Power	(325.84)	251.64	(709.71)	(74.19)	(1,190.20)	(374.18)
d	Hotel	(83.85)	(198.37)	(281.07)	(282.23)	(600.23)	(955.95)
e	Sugar	4,042.82	4,580.43	230.43	8,623.25	2,947.58	6,832.02
e	Others	(2.90)	(4.55)	(3.96)	(7.45)	(10.31)	(7.79)
f	Other unallocable expenditure(-) net of unallocable Income (+)	(62.57)	(345.72)	(108.01)	(408.29)	(106.64)	(370.86)
	Total	8,517.46	10,451.99	5,519.05	18,969.45	11,100.33	27,839.68
	Less:						
	Interest expenses	872.90	1,027.87	1,336.77	1,900.77	2,725.65	4,636.97
	Interest income	(614.34)	(658.85)	(491.22)	(1,273.19)	(962.54)	(2,017.64)
	Total Profit Before Tax	8,258.90	10,082.98	4,673.50	18,341.88	9,337.21	25,220.35
3	Segment Assets						
a	Engineering	12,798.46	11,955.06	12,673.46	12,798.46	12,673.46	11,458.38
b	Cement	89,402.77	84,600.01	83,385.63	89,402.77	83,385.63	83,898.87
c	Power	20,462.70	21,368.38	22,856.28	20,462.70	22,856.28	22,027.39
d	Hotel	7,554.01	7,613.21	8,232.90	7,554.01	8,232.90	7,758.33
e	Sugar	66,432.23	72,565.76	60,034.06	66,432.23	60,034.06	63,436.60
f	Unallocated	22,919.14	22,463.11	13,613.87	22,919.14	13,613.87	22,628.12
	Total	2,19,569.31	2,20,565.54	2,00,796.20	2,19,569.31	2,00,796.20	2,11,207.69
4	Segment Liabilities						
a	Engineering	6,544.58	5,535.55	9,142.63	6,544.58	9,142.63	5,372.15
b	Cement	48,397.10	42,942.81	44,468.44	48,397.10	44,468.44	47,201.01
c	Power	2,137.19	3,864.59	5,209.06	2,137.19	5,209.06	3,827.98
d	Hotel	205.59	178.04	1,613.99	205.59	1,613.99	1,032.58
e	Sugar	30,307.62	40,274.92	32,801.38	30,307.62	32,801.38	34,214.26
f	Unallocated	20,818.90	20,090.28	18,334.41	20,818.90	18,334.41	19,998.03
	Total	1,08,410.97	1,12,886.18	1,11,569.92	1,08,410.97	1,11,569.92	1,11,646.01

Notes on segment information:-

1) Operating segment is business activity for which operating results are regularly reviewed by the Chief operations decision maker to make decisions about resource allocation and performance measurement.



CONSOLIDATED CASH FLOW STATEMENT

(Rs.in Lakhs)

PARTICULARS	For HY1 2021-22	For HY1 2020-21
(A) Cash flow from operating activities		
Profit before tax from continuing operations	19,835.48	12,385.21
Share of profits from joint venture	3.09	-89.70
Profit before tax	19,838.57	12,295.51
Adjustments for :		
Depreciation/ Amortization on continuing operation	4,404.11	4,623.89
Loss/[profit] on sale of fixed assets	-4.79	0.25
Assets written off	0.26	0.45
Expected Credit loss	-10.79	3.62
Discounting of trade receivables	-22.06	-80.95
Amortisation of government grant	-1.00	-1.00
Unrealised foreign exchange loss/ (gain)	-0.88	-2.52
Actuarial loss on defined benefit plan-gratuity	187.11	169.29
Actuarial loss on defined benefit plan-leave	-84.34	62.15
Translation gain/loss during the year	1,971.80	-213.45
Interest expense	1,696.31	2,452.51
Share of OCI of Associate	-10.42	31.07
Interest income	-1,347.66	-177.20
Dividend income	-1,493.95	-3,048.12
Operating profit before working capital changes	25,122.27	16,115.51
Movements in working capital:		
Adjustments for Increase / (Decrease) in operating liabilities :		
Increase/[decrease] in trade payables	4,434.01	-296.13
Increase/[decrease] in other financial liabilities (non-current)	762.09	1,977.38
Increase/[decrease] in long term provisions	67.01	-476.00
Increase/[decrease] in other financial liabilities (Current)	-5,872.74	-3,305.66
Increase/[decrease] in other current liabilities	1,426.97	1,119.68
Increase/[decrease] in short-term provisions	227.52	251.44
Adjustments for [Increase]/decrease in operating assets :		
[Increase]/decrease in trade receivables (non-current)	164.49	1,553.73
[Increase]/decrease in other financial assets (non-current)	5.49	-1.57
[Increase]/decrease in other non-current assets	113.48	99.33
[Increase]/decrease in inventories	-4,026.55	-2,397.64
[Increase]/decrease in trade receivables (current)	801.78	-1,185.04
[Increase]/decrease in other bank deposits	-5,311.30	-5,852.17
[Increase]/decrease in other financial assets (current)	-281.87	9.51
[Increase]/decrease in other current assets	-2,928.03	-1,943.22
Cash generated from/[used in] operations	14,704.62	5,669.15
Direct taxes paid (net of refunds)	-1,329.81	-1,091.84
Net cash flow from/[used in] operating activities (A)	13,374.82	4,577.30
(B) Cash flows from investing activities		
Purchase of fixed assets, including intangible assets, CWIP	-2,004.10	-369.84
Proceeds from sale of fixed assets	5.09	0.13
Purchase of non-current investments	-29.81	-
Purchase of current investments	-0.35	-0.12
(Increase)/Decrease in value of investments in joint venture	7.33	58.64
Interest received	1,347.66	135.98
Dividends received	5.81	2,994.75
Net cash flow from/[used in] investing activities (B)	-668.37	2,819.53
C. Cash flows from financing activities		
Repayment of long term Borrowings (net)	-5,663.27	-894.92
Proceeds from short term borrowings	-2,323.18	-1,149.05
Principal repayment of lease liabilities	-12.46	-34.70
Interest repayment of lease liabilities	-15.19	-18.17
Interest paid	-1,508.67	-2,299.20
Dividends paid	-3,333.41	-4,644.27
Net cash flow from/[used in] in financing activities (C)	-12,856.17	-9,040.31
Net increase/[decrease] in cash and Bank Balances (A+B+C)	-149.73	-1,643.47
Cash and Bank Balances at the beginning of the year	267.85	1,964.80
Cash and Bank Balances at the end of the year	118.13	321.33
Components of cash and Bank Balances		
Cash on hand	19.05	7.31
Deposits with original maturity of less than 3 months	-	-
With banks on current account	99.01	314.02
Cheques/drafts on hand	0.07	-
Total Cash and Bank Balances	118.13	321.33



THE KCP LIMITED

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

STATEMENT OF ASSETS AND LIABILITIES

(Rs in Lakhs)

	Particulars	STANDALONE		CONSOLIDATED	
		AS AT 30.09.2021	AS AT 31.03.2021	AS AT 30.09.2021	AS AT 31.03.2021
ASSETS					
Non-current assets					
(a)	Property, Plant and Equipment	85,786.74	88,256.43	1,06,036.44	1,09,010.12
(b)	Capital Work-in-progress	2,508.19	1,959.38	2,875.29	2,313.01
(c)	Investment Property	0.74	0.74	0.74	0.74
(d)	Other Intangible Assets	560.74	549.90	560.74	549.90
(e)	Financial Assets				
	(i) Investments	2,894.06	2,890.60	1,905.06	1,879.13
	(ii) Trade Receivables	402.19	544.62	402.19	544.62
	(iv) Other financial assets	6.65	12.14	6.65	12.14
(g)	Other Non-current Assets	887.24	1,000.72	887.24	1,000.72
Current assets					
(a)	Inventories	19,574.06	11,929.20	31,864.75	27,838.21
(b)	Financial Assets				
	(ii) Trade Receivables	6,425.21	6,627.14	11,072.48	11,862.58
	(iii) Cash and cash equivalents	40.86	130.35	118.13	267.85
	(iv) Bank balances other than (iii) above	18,728.35	17,935.04	48,728.68	43,417.37
	(vi) Other financial assets	1,009.23	727.36	1,009.23	727.36
(c)	Current Tax Assets (Net)	627.29	1,237.55	627.29	1,237.55
(d)	Other Current assets	6,693.89	5,538.97	13,474.42	10,546.39
Total Assets		1,46,145.44	1,39,340.14	2,19,569.33	2,11,207.70
EQUITY AND LIABILITIES					
Equity					
(a)	Equity Share Capital	1,289.21	1,289.21	1,289.21	1,289.21
(b)	Other Equity	66,670.26	60,650.28	1,09,747.73	98,272.47
	Non Controlling Interest	-	-	22,439.26	19,707.95
	Deferred Government Grants	27.42	28.42	27.42	28.42
LIABILITIES					
Non-current liabilities					
(a)	Financial Liabilities				
	(i) Borrowings	20,170.11	24,775.61	20,170.11	24,775.61
	(ii) Lease Liabilities	250.52	248.83	250.52	248.83
	(iii) Trade Payables				
	Due to Micro and Small Enterprises	-	-	-	-
	Due to Others	271.26	271.26	271.26	271.26
	(iv) Other financial liabilities (Other than those specified in item (b), to be specified)	7,394.95	6,601.48	10,460.87	9,714.15
(b)	Provisions	1,359.30	1,292.29	1,359.30	1,292.29
(c)	Deferred Tax Liabilities (Net)	8,005.20	7,067.54	8,005.20	7,067.54
(d)	Other non-current liabilities	-	-	-	-
Current liabilities					
(a)	Financial Liabilities				
	(i) Borrowings	16,358.88	14,607.65	18,406.92	21,787.87
	(ii) Lease Liabilities	16.87	31.02	16.87	31.02
	(iii) Trade Payables				
	Due to Micro and Small Enterprises	177.70	334.03	177.70	334.03
	Due to Others	15,189.15	8,856.97	15,630.90	11,040.57
	(iv) Other financial liabilities (other than those specified in item (c))	4,757.35	9,504.64	5,625.36	11,310.27
(b)	Other current liabilities	3,521.66	3,322.83	5,005.12	3,578.14
(c)	Provisions	685.59	458.07	685.59	458.07
(d)	Current tax Liabilities (Net)	-	-	-	-
Total Equity and Liabilities		1,46,145.44	1,39,340.14	2,19,569.33	2,11,207.70

