

STANDALONE UNAUDITED FINANCIAL RESULTS FOR THE QUARTER/HALF-YEAR ENDED 30TH SEPTEMBER 2018

(Rs In lakhs except per equity share data)

Sl No	PARTICULARS	3 MONTHS ENDED			6 MONTHS ENDED		YEAR ENDED
		30.09.2018	30.06.2018	30.09.2017	30.09.2018	30.09.2017	31.03.2018
		Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
1	REVENUE FROM OPERATIONS	28,252.11	27,908.12	25,027.89	56,160.23	52,363.54	1,05,338.30
2	OTHER INCOME	1,435.82	119.71	3,863.73	1,555.53	4,087.81	4,710.55
3	TOTAL INCOME	29,687.93	28,027.83	28,891.62	57,715.76	56,451.35	1,10,048.85
4	EXPENSES						
	(a) COST OF RAW MATERIAL CONSUMED	5,944.09	4,853.00	3,591.45	10,797.09	7,872.98	16,912.96
	(b) PURCHASES OF STOCK IN TRADE	-	-	-	-	-	-
	(c) CHANGES IN INVENTORIES OF FINISHED GOODS, WORK IN PROGRESS AND STOCK IN TRADE	(1,122.32)	419.74	2,037.45	(702.58)	1,386.59	118.30
	(d) EMPLOYEES BENEFIT EXPENSE	2,074.90	2,389.81	2,945.02	4,464.71	5,059.97	9,344.58
	(e) POWER & FUEL	8,051.47	7,285.12	5,455.85	15,336.59	11,595.98	26,262.06
	(f) FREIGHT AND FORWARDING EXPENSE	6,400.14	6,313.40	4,715.77	12,713.54	7,877.72	19,014.02
	(g) FINANCE COST	793.54	761.45	913.14	1,554.99	1,955.52	3,528.99
	(g) DEPRECIATION AND AMORTISATION EXPENSE	1,229.87	1,225.98	1,167.76	2,455.85	2,370.18	4,902.63
	(h) EXCISE DUTY	-	-	0.20	-	3,658.30	3,659.12
	(i) OTHER EXPENDITURE	3,571.02	3,257.84	2,871.84	6,828.86	6,315.20	14,198.06
	TOTAL EXPENSES	26,942.72	26,506.34	23,698.48	53,449.06	48,092.44	97,940.72
5	PROFIT/(LOSS) BEFORE EXCEPTIONAL ITEMS AND TAX (3-4)	2,745.22	1,521.49	5,193.14	4,266.71	8,358.91	12,108.13
6	EXCEPTIONAL ITEMS	-	-	-	-	-	871.21
7	PROFIT/(LOSS) BEFORE TAX (5-6)	2,745.22	1,521.49	5,193.14	4,266.71	8,358.91	11,236.92
8	TAX EXPENSE						
	(a) CURRENT TAX	255.27	121.68	1,684.48	376.95	2,533.29	3,149.14
	(b) DEFERRED TAX	433.27	314.03	(192.09)	747.30	(191.68)	(38.88)
9	PROFIT/(LOSS) FOR THE PERIOD FROM CONTINUING OPERATIONS (7-8)	2,056.68	1,085.78	3,700.75	3,142.46	6,017.30	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)	2,056.68	1,085.78	3,700.75	3,142.46	6,017.30	8,126.66
14	OTHER COMPREHENSIVE INCOME	(202.45)	65.75	(102.35)	(136.71)	(182.79)	(26.90)
15	TOTAL COMPREHENSIVE INCOME (13+14)	1,854.23	1,151.53	3,598.40	3,005.76	5,834.51	8,099.76
16	EARNINGS PER SHARE (FOR CONTINUING OPERATIONS) (Basic and Diluted)	1.60	0.84	2.87	2.44	4.67	6.30
17	EARNINGS PER SHARE (FOR DISCONTINUED OPERATIONS) (Basic and Diluted)	0.00	0.00	0.00	0.00	0.00	0.00
18	EARNINGS PER SHARE (FOR DISCONTINUED & CONTINUING OPERATIONS) (Basic and Diluted)	1.60	0.84	2.87	2.44	4.67	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 September 2018, were reviewed by Audit Committee and approved by the Board of Directors in their meeting held on 12th November 2018 and Statutory Auditors have carried out limited review.
- (c) Goods and Services Tax (GST) has been implemented with effect from 1st July 2017, and therefore, Revenue from Operations for the quarter and six months ended 30th September, 2018 is net off GST. Revenue from Operations and expenses for the corresponding six months ended 30th September, 2017 and year ended 31st March, 2018 being inclusive of Excise Duty of Rs.3659 lakhs are therefore not comparable.
- (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) Figures for the previous period have been regrouped/reclassified wherever necessary to confirm to the current periods presentation.

Place : Chennai - 600 008
Date : 12th November, 2018

(BY ORDER OF THE BOARD)
for THE KCP LIMITED

V.L. INDIRA DUTT
MANAGING DIRECTOR



THE KCP LIMITED

SEGMENT WISE REVENUE, RESULTS AND CAPITAL EMPLOYED

(Rs in Lakhs)

Sl No	PARTICULARS	3 MONTHS ENDED			6 MONTHS ENDED		YEAR ENDED
		30.09.2018	30.06.2018	30.09.2017	30.09.2018	30.09.2017	31.03.2018
1	Segment Revenue (Net Sale / Income from each segment)						
a	Engineering	1,979.89	2,130.67	2,539.16	4,110.56	4,176.80	8,622.39
b	Cement	25,828.19	25,431.65	21,909.31	51,259.84	47,116.42	95,506.13
c	Power	2,396.77	1790.66	1,882.95	4,187.43	3,817.09	8,593.11
d	Hotel	403.02	338.91	344.43	741.93	675.52	1,536.97
e	Others / Unallocated	1,466.57	113.32	3,926.73	1,579.89	4,130.95	4,280.26
	Total	32,074.45	29,805.21	30,602.58	61,879.66	59,916.78	1,18,538.86
	Less: Inter segmental Revenue	2,386.52	1,777.38	1,710.98	4,163.90	3,465.45	8,490.01
	Net Sales / Income from Operations	29,687.93	28,027.83	28,891.60	57,715.76	56,451.33	1,10,048.85
2	Segment Results						
	(Profit (+) / Loss (-) before tax and Interest from each segment						
a	Engineering	(228.04)	(355.56)	(452.30)	(583.60)	(913.50)	(791.60)
b	Cement	2,041.90	2,781.33	2,685.39	4,823.23	7,559.57	12,415.84
c	Power	365.41	75.07	68.77	440.48	286.90	456.63
d	Hotel	(135.62)	(228.93)	(230.35)	(364.55)	(483.24)	(806.23)
e	Others	1.04	(1.78)	(0.59)	(0.74)	(0.67)	7.21
f	Other unallocable expenditure(-) net of unallocable Income (+)	1,494.05	12.82	4,035.37	1,506.87	3,865.36	3,484.06
	Total	3,538.74	2,282.95	6,106.29	5,821.69	10,314.42	14,765.91
	Less: Interest	793.54	761.45	913.14	1,554.99	1,955.51	3,528.99
	Total Profit Before Tax	2,745.21	1,521.50	5,193.15	4,266.71	8,358.91	11,236.92
3	Segment Assets						
a	Engineering	12,807.32	11,019.40	11,798.66	12,807.32	11,798.66	10,450.06
b	Cement (*)	83,361.80	78,610.68	63,434.04	83,361.80	63,434.04	78,371.13
c	Power	15,056.70	14,426.96	14,968.48	15,056.70	14,968.48	14,641.67
d	Hotel	9,956.74	10,126.89	10,712.93	9,956.74	10,712.93	10,319.67
e	Unallocated	8,306.34	8,444.03	7,744.19	8,306.34	7,744.19	8,517.71
	Total	1,29,488.90	1,22,627.96	1,08,658.30	1,29,488.90	1,08,658.30	1,22,300.24
4	Segment Liabilities						
a	Engineering	7,011.26	5,834.90	4,848.69	7,011.26	4,848.69	5,357.63
b	Cement	47,808.20	41,901.16	30,907.64	47,808.20	30,907.64	42,833.91
c	Power	4,739.15	4,979.13	5,224.85	4,739.15	5,224.85	5,122.86
d	Hotel	3,383.26	3,610.45	4,163.74	3,383.26	4,163.74	3,743.09
e	Unallocated	18,252.38	18,507.89	19,100.32	18,252.38	19,100.32	18,664.65
	Total	81,194.24	74,833.53	64,245.24	81,194.24	64,245.24	75,722.14

* NOTE :- Includes Rs. 31506 Lakhs being the Capital Work-in-Progress in respect of Muktyala (Krishna Dist., A.P.) Cement Plant Expansion Project.



THE KCP LIMITED

Registered Office: 'RAMAKRISHNA BUILDINGS'

No 2, Dr. P.V. Cherian Crescent, Chennai - 600 008

CIN : L65991TN1941PLC001128

BALANCE SHEET

(Rs. Lakhs)

	Particulars	AS AT 30.09.2018	AS AT 31.03.2018
		Unaudited	Audited
	ASSETS		
	Non-current assets		
(a)	Property, Plant and Equipment	63,626.46	65,220.50
(b)	Capital Work-in-progress	31,528.27	25,264.54
(c)	Investment Property	1.10	1.15
(d)	Other Intangible Assets	192.95	223.72
(e)	Financial Assets		
	(i) Investments	2,890.09	2,893.39
	(ii) Trade Receivables	316.63	257.53
	(iii) Loans	-	-
	(iv) Others	17.73	20.87
(f)	Deferred Tax Assets (Net)	-	-
(g)	Other Non-current Assets	2,879.63	3,789.06
	Current assets		
(a)	Inventories	13,479.71	12,708.30
(b)	Financial Assets		
	(i) Investments	-	-
	(ii) Trade Receivables	3,647.83	2,574.75
	(iii) Cash and cash equivalents	941.30	1,350.25
	(iv) Bank balances other than (iii) above	2,168.46	1,385.39
	(v) Loans	-	-
	(vi) Others	115.62	97.89
(c)	Current Tax Assets (Net)	676.09	715.16
(d)	Other Current assets	7,007.03	5,797.76
	Total Assets	1,29,488.90	1,22,300.26
	EQUITY AND LIABILITIES		
	Equity		
(a)	Equity Share Capital	1,289.21	1,289.21
(b)	Other Equity	47,005.44	45,288.89
(c)	Deferred Government Grant	33.40	34.40
	LIABILITIES		
	Non-current liabilities		
(a)	Financial Liabilities		
	(i) Borrowings	34,714.52	33,588.42
	(ii) Trade Payables	270.53	271.26
	(iii) Other financial liabilities	4,176.56	3,953.95
(b)	Provisions	1,057.63	1,225.63
(c)	Deferred Tax Liabilities (Net)	5,915.23	5,762.18
(d)	Other non-current liabilities	-	-
	Current liabilities		
(a)	Financial Liabilities		
	(i) Borrowings	9,844.12	5,928.78
	(ii) Trade payables		
	Due to Micro and Small Enterprises	28.24	42.64
	Due to Others	9,987.82	5,159.70
	(iii) Other financial liabilities	12,658.61	18,683.79
(b)	Other current liabilities	1,859.56	698.28
(c)	Provisions	648.01	373.13
(d)	Current tax Liabilities (Net)	-	-
	Total Equity and Liabilities	1,29,488.90	1,22,300.26

