



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

No	PARTICULARS	3 MONTHS ENDED			6 MONTHS ENDED		YEAR ENDED
		30.09.2022	30.06.2022	30.09.2021	30.09.2022	30.09.2021	31.03.2022
		Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
1	REVENUE FROM OPERATIONS	39,989.83	43,151.12	40,877.41	83,140.95	77,222.45	158,442.75
2	OTHER INCOME	439.45	446.38	318.72	885.83	2,197.01	6,409.13
3	TOTAL INCOME	40,429.28	43,597.50	41,196.13	84,026.78	79,419.47	164,851.89
4	EXPENSES						
	(a) COST OF RAW MATERIAL CONSUMED	7,391.42	8,291.47	8,621.32	15,682.89	15,379.81	30,930.78
	(b) PURCHASE OF STOCK IN TRADE	-	-	-	-	-	-
	(c) CHANGE IN INVENTORIES OF FINISHED GOODS, WORK IN PROGRESS AND STOCK IN TRADE	1,845.45	(134.87)	(2,561.12)	1,710.58	(3,286.52)	(3,961.79)
	(d) EMPLOYEE BENEFITS EXPENSE	2,198.57	2,244.79	2,506.06	4,443.36	5,091.65	10,021.07
	(e) POWER & FUEL	17,509.79	18,647.13	11,174.11	36,156.92	20,215.04	46,086.79
	(f) FREIGHT AND FORWARDING EXPENSE	7,845.39	9,206.64	10,029.73	17,052.03	18,051.53	36,133.29
	(g) FINANCE COST	923.33	767.48	813.17	1,690.81	1,696.31	3,158.03
	(h) DEPRECIATION AND AMORTISATION EXPENSE	1,664.21	1,618.09	1,640.46	3,282.30	3,279.35	6,517.24
	(i) OTHER EXPENDITURE	4,491.05	4,488.95	4,210.75	8,980.00	7,627.51	17,758.46
	TOTAL EXPENSES	43,869.20	45,129.67	36,434.49	88,998.87	68,054.69	146,643.86
5	PROFIT/(LOSS) BEFORE EXCEPTIONAL ITEMS AND TAX (3-4)	(3,439.93)	(1,532.16)	4,761.64	(4,972.09)	11,364.78	18,208.03
6	EXCEPTIONAL ITEMS	-	-	-	-	-	-
7	PROFIT/(LOSS) BEFORE TAX (5-6)	(3,439.93)	(1,532.16)	4,761.66	(4,972.09)	11,364.78	18,208.03
8	TAX EXPENSE						
	(a) CURRENT TAX	-	-	1,533.70	-	3,063.20	5,261.30
	(b) DEFERRED TAX	(1,186.44)	(536.52)	218.26	(1,722.96)	(185.49)	16.53
9	PROFIT/(LOSS) FOR THE PERIOD FROM CONTINUING OPERATIONS (7-8)	(2,253.49)	(995.64)	3,009.67	(3,249.13)	8,487.05	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)	(2,253.49)	(995.64)	3,009.67	(3,249.13)	8,487.05	12,930.20
14	OTHER COMPREHENSIVE INCOME						
	(i) ITEMS THAT WILL NOT BE RECLASSIFIED TO P&L	(21.57)	0.06	165.13	(21.51)	111.34	69.88
15	TOTAL COMPREHENSIVE INCOME (13+14)	(2,275.06)	(995.58)	3,174.81	(3,270.64)	8,598.39	13,000.07
16	EARNINGS PER SHARE (EPS) (FOR CONTINUING OPERATIONS) (Basic and Diluted)	(1.75)	-0.77	2.33	-2.52	6.58	10.03
17	EARNINGS PER SHARE (EPS) (FOR DISCONTINUED OPERATIONS) (Basic and Diluted)	-	0.00	0.00	0.00	0.00	0.00
18	EARNINGS PER SHARE (EPS) (FOR DISCONTINUED & CONTINUING OPERATIONS) (Basic and Diluted)	(1.75)	-0.77	2.33	-2.52	6.58	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).
- Other income in the Half year ended 30th Sep 2021 included dividend receipts of Rs.1493 Lakhs (Current Year : Nil) from the Subsidiary.
- Power and Fuel charges for the quarter/ half year ended 30.09.2022 includes a Provision made for Rs 402.71 lakhs of True up charges demanded by AP Discoms.
- Employee Benefit Expense in the Half year ended 30th Sep 2021 included an amount of Rs.375 Lakhs being the past service cost arising out of changes made in Salary structure in accordance with The New Wage Code.
- The above results have been reviewed by the Audit Committee and approved by the Board of Directors at their meetings held on 11th November, 2022.
- 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

EGMORE
CHENNAI-8
DR. V.L. INDIRA DUTT
(Chairperson & Managing Director)

Place : Chennai - 600 008
Date : 11th November, 2022

THE KCP LIMITED

SEGMENT WISE REVENUE, RESULTS, ASSETS AND LIABILITIES - STANDALONE

(Rs in Lakhs)

No	PARTICULARS	3 MONTHS ENDED			6 MONTHS ENDED		YEAR ENDED
		30.09.2022	30.06.2022	30.09.2021	30.09.2022	30.09.2021	31.03.2022
		Unaudited	Audited	Unaudited	Unaudited	Unaudited	Audited
1	Segment Revenue (Net Sale / Income from each segment)						
a	Heavy Engineering	3,610.94	1,605.71	1,853.75	5,216.65	2,913.83	8,454.73
b	Cement	35,727.25	40,902.90	38,647.31	76,630.15	73,766.41	148,507.55
d	Hotel	631.44	610.17	358.39	1,241.61	507.15	1,360.55
e	Others	20.20	32.33	17.96	52.54	35.05	119.91
	Net Sales / Income from Operations	39,989.83	43,151.12	40,877.41	83,140.95	77,222.45	158,442.75
2	Segment Results (Profit (+) / Loss (-) before tax and Interest from each segment						
a	Heavy Engineering	31.53	(441.90)	(501.44)	(410.37)	(1,042.23)	(1,888.28)
b	Cement	(2,670.45)	(472.41)	5,977.78	(3,142.86)	12,819.84	19,001.41
d	Hotel	28.26	24.38	(83.85)	52.64	(282.23)	(423.25)
e	Others	(2.47)	6.93	(2.90)	4.46	(7.45)	1.95
f	Other unallocable expenditure(-) net of unallocable Income (+)	(219.00)	(191.87)	(62.57)	(410.87)	1,085.31	4,550.03
	Total	(2,832.13)	(1,074.87)	5,327.02	(3,907.00)	12,573.23	21,241.85
	Less:						
	Interest expenses	923.33	767.48	813.17	1,690.81	1,696.31	3,158.03
	Interest income	(315.54)	(310.18)	(247.81)	(625.72)	(487.85)	(124.20)
	Total Profit Before Tax	(3,439.93)	(1,532.16)	4,761.66	(4,972.09)	11,364.77	18,208.03
3	Segment Assets						
a	Heavy Engineering	14,575.34	14,889.92	13,381.79	14,575.34	13,381.79	14,977.62
b	Cement	97,604.26	99,049.74	100,489.43	97,604.26	100,489.43	98,938.95
d	Hotel	6,975.01	7,137.10	7,554.01	6,975.01	7,554.01	7,240.43
e	Others / Unallocated	30,365.74	29,913.49	24,720.20	30,365.74	24,720.20	29,701.99
	Total	149,520.36	150,990.25	146,145.43	149,520.36	146,145.43	150,858.98
4	Segment Liabilities						
a	Heavy Engineering	9,531.08	9,758.57	6,585.59	9,531.08	6,585.59	8,994.50
b	Cement	43,837.65	47,686.10	50,454.48	43,837.65	50,454.48	46,696.94
d	Hotel	161.76	220.01	205.59	161.76	205.59	200.69
e	Others / Unallocated	28,200.31	21,960.77	20,940.31	28,200.31	20,940.31	22,605.72
	Total	81,730.80	79,625.46	78,185.97	81,730.80	78,185.97	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.
- Since all the Power Generating Units are meant for captive power consumption and there are no power purchase agreements with external bodies, with effect from 1st April, 2022, the performance of power generating units have been merged with corresponding power consuming units, viz. Wind Power with Engineering Segment and Hydel, Solar, Thermal and Waste Heat Recovery Power with Cement Segment.
- Segment Information for previous period regrouped where necessary.



THE KCP LIMITED - STANDALONE

STANDALONE CASH FLOW STATEMENT FOR THE YEAR ENDED 30/09/2022

(Rs.in Lakhs)

PARTICULARS	HY1 2022-23	HY1 2021-22
(A) Cash flow from operating activities		
Profit before tax from continuing operations	-4972.09	11364.78
Profit before tax	-4,972.09	11,364.78
Adjustments for :		
Depreciation on tangible fixed assets	3282.30	3279.35
Amortization on intangible fixed assets	0.00	0.00
Loss/[profit] on sale of fixed assets	-82.40	-4.79
Assets written off	90.94	0.26
Expected Credit loss	0.00	-10.79
Discounting of trade receivables	-4.41	-22.06
Amortisation of government grant	-1.00	-1.00
Unrealised foreign exchange loss/ (gain)	-6.95	-0.88
Actuarial gain on defined benefit plan-gratuity	-9.69	192.57
Actuarial loss on defined benefit plan-leave	-23.88	-84.34
Interest expense	1690.81	1696.31
Interest income	-625.72	-487.85
Decommissioning provision credited back	0.00	0.00
Dividend income	-8.23	-1493.95
Operating profit before working capital changes	-670.32	14,427.60
Movements in working capital:		
Adjustments for Increase / (Decrease) in operating liabilities :		
Increase/[decrease] in trade payables	-1013.96	6175.86
Increase/[decrease] in non current- other financial liabilities	238.36	808.84
Increase/[decrease] in long term provisions	132.49	67.01
Increase/[decrease] in current- other financial liabilities	-3526.05	-4935.12
Increase/[decrease] in other current liabilities	572.51	198.83
Increase/[decrease] in current provisions	-173.88	227.52
Adjustments for Decrease / (Increase) in operating assets :	0.00	0.00
Decrease/[increase] in non current trade receivables	-50.96	164.49
Decrease/[increase] in non current other financial assets	3764.38	5.49
Decrease/[increase] in other non-current assets	-322.39	113.48
Decrease/[increase] in inventories	-344.82	-7644.85
Decrease/[increase] in current trade receivables	-1885.51	213.61
Decrease/[increase] in other bank deposits	-3832.16	-793.31
Decrease/[increase] in current other financial assets	382.83	-281.87
Decrease/[increase] in other current assets	2160.97	-1154.92
Cash generated from/[used in] operations	-4,568.51	7,592.66
Direct taxes paid [net of refunds]	-353.71	-1329.81
Net cash flow from/[used in] operating activities (A)	-4,922.22	6,262.86
(B) Cash flows from investing activities		
Purchase of Fixed assets, including intangible assets, CWIP	-1231.63	-1369.87
Proceeds from sale of fixed assets	99.47	5.09
Purchase of non-current investments	-0.40	-0.35
Interest received	110.14	487.85
Dividends received	15.18	1493.95
Net cash flow from/[used in] investing activities (B)	-1,007.23	616.67
C. Cash flows from financing activities		
Proceeds/ (Repayment) from long term Borrowings (net)	-1723.63	-4605.50
Proceeds/ (Repayment) of short term borrowings	10427.12	1751.22
Principal repayment of lease liabilities	-3.00	-12.46
Interest repayment of lease liabilities	-0.85	-15.19
Interest paid	-1663.01	-1508.67
Dividends paid	-1288.64	-2578.42
Net cash flow from/[used in] in financing activities [C]	5,747.98	-6,969.02
Net increase/[decrease] in cash and cash equivalents (A+B+C)	-181.47	-89.49
Cash and Cash equivalents at the beginning of the year	209.57	130.35
Cash and Cash equivalents at the end of the year	28.11	40.86
Components of cash and cash equivalents		
Cash on hand	8.30	11.64
Cheques/drafts on hand	5.23	0.07
Balance in current account	14.58	29.15
On deposit account	0.00	0.00
Total Cash and cash equivalents	28.11	40.86

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THE K.C.P. LIMITED
EGMORE
CHENNAI
P.V. CHERIAN CHIEF



STATEMENT OF UNAUDITED CONSOLIDATED FINANCIAL RESULTS FOR THE PERIOD ENDED 30TH SEPTEMBER 2022

No	PARTICULARS	3 MONTHS ENDED			6 MONTHS ENDED		YEAR ENDED
		30.09.2022	30.06.2022	30.09.2021	30.09.2022	30.09.2021	31.03.2022
		Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
1	REVENUE FROM OPERATIONS	53,848.42	56,641.30	52,130.77	110,489.72	106,303.88	210,827.28
2	OTHER INCOME	532.71	517.41	1,181.52	1,050.12	1,572.48	3,850.12
3	TOTAL INCOME	54,381.13	57,158.71	52,893.48	111,539.84	107,876.36	214,677.40
4	EXPENSES						
	(a) COST OF RAW MATERIAL CONSUMED	7,175.25	28,523.09	9,631.91	35,698.34	31,232.98	63,344.43
	(b) PURCHASE OF STOCK IN TRADE	-	-	-	-	-	-
	(c) CHANGE IN INVENTORIES OF FINISHED GOODS, WORK IN PROGRESS AND STOCK IN TRADE	11,605.58	(14,833.24)	3,202.60	(3,227.66)	(1,904.16)	(7,437.82)
	(d) EMPLOYEE BENEFITS EXPENSE	2,733.40	2,891.82	2,946.98	5,625.22	6,159.70	12,507.58
	(e) POWER & FUEL	17,527.22	18,662.31	11,199.49	36,189.53	20,786.07	46,791.03
	(f) FREIGHT AND FORWARDING EXPENSE	8,187.79	9,697.95	10,196.15	17,885.74	18,584.60	37,151.95
	(g) FINANCE COST	1,080.75	934.96	872.90	2,015.71	1,900.77	3,384.73
	(h) DEPRECIATION AND AMORTISATION EXPENSE	2,142.78	2,327.17	2,205.88	4,469.95	4,404.11	8,706.17
	(i) OTHER EXPENDITURE	4,713.83	5,206.57	4,378.68	9,920.40	8,370.43	21,037.05
	TOTAL EXPENSES	55,166.60	53,410.63	44,634.59	108,577.23	89,534.49	185,485.11
5	PROFIT/(LOSS) BEFORE EXCEPTIONAL ITEMS AND TAX (3-4)	(785.47)	3,748.08	8,258.89	2,962.61	18,341.87	29,192.29
6	EXCEPTIONAL ITEMS	-	-	-	-	-	-
7	PROFIT/(LOSS) BEFORE TAX (5-6)	(785.47)	3,748.08	8,258.89	2,962.61	18,341.87	29,192.29
8	TAX EXPENSE						
	(a) CURRENT TAX	-	-	1,533.70	-	3,063.20	5,261.30
	(b) DEFERRED TAX	(1,186.44)	(536.52)	218.26	(1,722.96)	(185.49)	16.53
9	PROFIT/(LOSS) FOR THE PERIOD FROM CONTINUING OPERATIONS (7-8)	400.97	4,284.60	6,506.93	4,685.57	15,464.16	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)	400.97	4,284.60	6,506.93	4,685.57	15,464.16	23,914.46
14	SHARE OF PROFIT/(LOSS) FROM JOINT VENTURE	(28.68)	(29.00)	17.29	(57.68)	3.09	51.93
15	PROFIT/(LOSS) AFTER TAX AND SHARE OF JOINT VENTURE	372.30	4,255.59	6,524.22	4,627.89	15,467.25	23,966.38
	NON-CONTROLLING INTEREST OWNERS OF THE COMPANY	884.82	1,760.08	1,165.75	2,644.90	2,823.57	5,152.35
	(512.52)	2,495.51	5,358.47	1,982.99	12,643.68	18,814.03	
16	OTHER COMPREHENSIVE INCOME						
	(i) ITEMS THAT WILL NOT BE RECLASSIFIED TO P&L	75.63	1,779.51	639.51	1,855.14	1,426.91	2,864.89
	(ii) SHARE OF OCI FROM JOINT VENTURE	(1.88)	(20.28)	(17.45)	(22.16)	(10.42)	(6.55)
	(iii) LESS : NON CONTROLLING SHARE OF OCI	32.40	593.15	163.14	625.55	440.34	955.33
	OCI AFTER NON COTROLLING INTEREST	41.34	1,166.08	458.92	1,207.42	976.15	1,903.00
17	TOTAL COMPREHENSIVE INCOME (15+16)	446.04	6,014.82	7,146.27	6,460.86	16,883.74	26,824.72
	NON-CONTROLLING INTEREST OWNERS OF THE COMPANY	917.22	2,353.23	1,328.89	3,270.45	3,263.91	6,107.68
	(471.18)	3,661.59	5,817.39	3,190.41	13,619.83	20,717.04	
18	EARNINGS PER SHARE (EPS) (FOR CONTINUING OPERATIONS) (Basic and Diluted)	-0.40	1.94	4.16	1.54	9.81	14.59
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)	(0.40)	1.94	4.16	1.54	9.81	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 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.
- Power and Fuel charges for the quarter/ half year ended 30.09.2022 includes a Provision made for Rs 402.71 lakhs of True up charges demanded by AP Discoms.
- Employee Benefit Expense in the Half year ended 30th Sep 2021 included an amount of Rs.375 Lakhs being the past service cost arising out of changes made in Salary structure in accordance with The New Wage Code.
- The above results have been reviewed by the Audit Committee and approved by the Board of Directors at their meetings held on 11th November, 2022.
- Figures for the previous period have been regrouped/reclassified wherever necessary to conform to the current periods presentation.

Place : Chennai - 600 008
Date : 11th November, 2022

FOR AND ON BEHALF OF THE BOARD OF DIRECTORS
EGMORE CHENNAI-8
DR. V.L. INDIRA DUTT
(Chairperson & Managing Director)

The KCP Limited

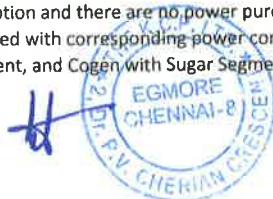
SEGMENT WISE REVENUE, RESULTS, ASSETS AND LIABILITIES - CONSOLIDATED

(RS IN LAKHS)

Sl No	PARTICULARS	3 MONTHS ENDED			6 MONTHS ENDED		YEAR ENDED
		30.09.2022	30.06.2022	30.09.2021	30.09.2022	30.09.2021	31.03.2022
		Unaudited	Audited	Unaudited	Unaudited	Unaudited	Audited
1	Segment Revenue (Net Sale / Income from each segment)						
a	Heavy Engineering	3,610.94	1,605.71	1,853.75	5,216.65	2,913.83	8,454.73
b	Cement	35,727.25	40,902.90	38,647.31	76,630.15	73,766.41	148,507.55
d	Hotel	631.44	610.17	358.39	1,241.61	507.15	1,360.55
e	Sugar	13,858.59	13,490.18	11,253.36	27,348.77	29,081.43	52,384.53
f	Others / Unallocated	20.20	32.33	17.96	52.54	35.05	119.91
	Net Sales / Income from Operations	53,848.42	56,641.30	52,130.77	110,489.72	106,303.88	210,827.28
2	Segment Results						
	(Profit (+) / Loss (-) before tax and Interest from each segment						
a	Heavy Engineering	31.53	(441.90)	(501.44)	(410.37)	(1,042.23)	(1,888.28)
b	Cement	(2,670.45)	(472.41)	5,977.78	(3,142.86)	12,819.84	19,001.41
d	Hotel	28.26	24.38	(83.85)	52.64	(282.23)	(423.25)
e	Sugar	2,811.84	5,447.64	3,115.97	8,259.48	7,815.35	15,852.60
e	Others	(2.47)	6.93	(2.90)	4.46	(7.45)	1.95
f	Other unallocable expenditure(-) net of unallocable Income (+)	(219.00)	(191.87)	(62.57)	(410.87)	(408.29)	77.25
	Total	(20.29)	4,372.78	8,442.99	4,352.48	18,894.98	32,621.67
	Less:						
	Interest expenses	1,080.75	934.96	872.90	2,015.71	1,900.77	3,553.49
	Interest income	(315.58)	(310.26)	(688.81)	(625.84)	(1,347.66)	(124.12)
	Total Profit Before Tax	(785.47)	3,748.08	8,258.90	2,962.61	18,341.88	29,192.30
3	Segment Assets						
a	Heavy Engineering	14,575.34	14,889.92	13,381.79	14,575.34	13,381.79	14,977.62
b	Cement	97,604.26	99,049.74	100,489.43	97,604.26	100,489.43	98,938.95
d	Hotel	6,975.01	7,137.10	7,554.01	6,975.01	7,554.01	7,240.43
e	Sugar	96,956.05	100,154.50	75,224.94	96,956.05	75,224.94	89,074.37
f	Others / Unallocated	28,537.55	28,115.86	22,919.15	28,537.55	22,919.15	27,953.65
	Total	244,648.22	249,347.12	219,569.32	244,648.22	219,569.32	238,185.01
4	Segment Liabilities						
a	Heavy Engineering	9,531.08	9,758.57	6,585.59	9,531.08	6,585.59	8,994.50
b	Cement	43,837.65	47,686.10	50,454.48	43,837.65	50,454.48	46,696.94
d	Hotel	161.76	220.01	205.59	161.76	205.59	200.69
e	Sugar	43,327.66	48,360.54	30,346.42	43,327.66	30,346.42	18,443.12
f	Others / Unallocated	28,200.31	21,960.77	20,940.31	28,200.31	20,940.31	22,605.72
	Total	125,058.46	127,985.99	108,532.39	125,058.46	108,532.39	96,940.97

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.
- Since all the Power Generating Units are meant for captive power consumption and there are no power purchase agreements with external bodies, with effect from 1st April, 2022, the performance of power generating units have been merged with corresponding power consuming units, viz. Wind Power with Engineering Segment, Hydel, Solar, Thermal and Waste Heat Recovery Power with Cement Segment, and Cogen with Sugar Segment.
- Segment Information for previous period regrouped where necessary.



PARTICULARS	HY1/22-23	HY1/21-22
(A) Cash flow from operating activities		
Profit before tax from continuing operations	2,962.61	18,341.88
Profit before tax from discontinuing operations	-	-
Share of profits from joint venture	-57.68	3.09
Profit before tax	2,904.93	18,344.97
Adjustments for :		
Depreciation/ Amortization on continuing operation	4,469.95	4,404.11
Loss/[profit] on sale of fixed assets	-82.40	-4.79
Assets written off	90.94	0.26
Expected Credit loss	-	-10.79
Discounting of trade receivables	-4.41	-22.06
Amortisation of government grant	-1.00	-1.00
Unrealised foreign exchange loss/ (gain)	-6.95	-0.88
Actuarial loss on defined benefit plan-gratuity	-9.69	187.11
Actuarial loss on defined benefit plan-leave	-23.88	-84.34
Translation gain/loss during the year	1,876.65	1,971.80
Interest expense	2,015.71	1,696.31
Share of OCI of Associate	-22.16	-10.42
Interest income	-777.11	-1,347.66
Dividend income	-8.23	-0.35
Operating profit before working capital changes	10,422.34	25,122.27
Movements in working capital:		
Adjustments for Increase / (Decrease) in operating liabilities :		
Increase/[decrease] in trade payables	-2,398.96	4,434.01
Increase/[decrease] in other financial liabilities (non-current)	208.02	762.09
Increase/[decrease] in long term provisions	132.49	67.01
Increase/[decrease] in other financial liabilities (Current)	-5,069.52	-5,872.74
Increase/[decrease] in other current liabilities	1,509.69	1,426.97
Increase/[decrease] in short-term provisions	-173.88	227.52
Adjustments for [Increase]/decrease in operating assets :		
[Increase]/decrease in trade receivables (non-current)	-50.96	164.49
[Increase]/decrease in other financial assets (non-current)	3,665.51	5.49
[Increase]/decrease in other non-current assets	-322.39	113.48
[Increase]/decrease in inventories	-4,975.35	-4,026.55
[Increase]/decrease in trade receivables (current)	-4,233.91	801.78
[Increase]/decrease in other bank deposits	1,255.21	-5,311.30
[Increase]/decrease in other financial assets (current)	382.83	-281.87
[Increase]/decrease in other current assets	-4,501.31	-2,928.03
Cash generated from/[used in] operations	-4,150.19	14,704.62
Direct taxes paid (net of refunds)	-353.71	-1,329.81
Net cash flow from/[used in] operating activities (A)	-4,503.90	13,374.82
(B) Cash flows from investing activities		
Purchase of fixed assets, including intangible assets, CWIP	-1,692.96	-2,004.10
Proceeds from sale of fixed assets	99.47	5.09
Purchase of non-current investments	-0.40	-29.81
Purchase of current investments	-	-0.35
(Increase)/Decrease in value of investments in joint venture	79.84	7.33
Interest received	261.53	1,347.66
Dividends received	15.18	1,499.40
Net cash flow from/[used in] investing activities (B)	-1,237.33	825.21
C. Cash flows from financing activities		
Repayment of long term Borrowings (net)	-1,723.63	-5,663.27
Proceeds from short term borrowings	10,519.08	-2,323.18
Principal repayment of lease liabilities	-3.00	-12.46
Interest repayment of lease liabilities	-0.85	-15.19
Interest paid	-1,987.91	-1,508.67
Dividends paid	-1,288.64	-4,827.00
Net cash flow from/[used in] financing activities (C)	5,515.04	-14,349.76
Net increase/[decrease] in cash and Bank Balances (A+B+C)	-226.19	-149.73
Cash and Bank Balances at the beginning of the year	382.78	267.85
Cash and Bank Balances at the end of the year	156.59	118.13
Components of cash and Bank Balances		
Cash on hand	10.42	19.05
With banks on current account	140.95	99.01
Cheques/drafts on hand	5.23	0.07
Total Cash and Bank Balances	156.59	118.13



THE KCP LIMITED

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

STATEMENT OF ASSETS AND LIABILITIES

(Rs in Lakhs)

Particulars	STANDALONE		CONSOLIDATED	
	AS AT 30.09.2022	AS AT 31.03.2022	AS AT 30.09.2022	AS AT 31.03.2022
ASSETS				
Non-current assets				
(a) Property, Plant and Equipment	83,857.52	85,844.02	102,498.53	105,219.07
(b) Capital Work-in-progress	275.21	423.60	703.36	844.01
(c) Investment Property	-	-	-	-
(d) Other Intangible Assets	514.68	538.48	514.68	538.48
(e) Financial Assets				
(i) Investments	2,894.06	2,893.34	1,065.87	1,144.99
(ii) Trade Receivables	266.57	215.61	266.57	215.61
(iii) Loans	-	-	-	-
(iv) Other financial assets	4.50	3,768.88	3,072.30	6,737.81
(f) Deferred Tax Assets (Net)	-	-	-	-
(g) Other Non-current Assets	1,430.08	1,107.69	1,430.08	1,107.69
Current assets				
(a) Inventories	18,573.71	18,228.89	40,973.78	35,998.43
(b) Financial Assets				
(i) Investments	-	-	-	-
(ii) Trade Receivables	7,439.40	5,549.47	15,629.67	11,391.35
(iii) Cash and cash equivalents	28.11	209.57	156.59	382.78
(iv) Bank balances other than (iii) above	23,853.06	20,021.47	55,563.87	56,819.65
(v) Loans	-	-	-	-
(vi) Other financial assets	1,398.16	1,265.41	1,398.16	1,265.41
(c) Current Tax Assets (Net)	1,150.62	796.91	1,150.62	796.91
(d) Other Current assets	7,834.68	9,995.18	20,224.14	15,722.37
Assets Held for Sale	-	0.47	-	0.47
Total Assets	149,520.36	150,858.99	244,648.22	238,185.03
EQUITY AND LIABILITIES				
Equity				
(a) Equity Share Capital	1,289.21	1,289.21	1,289.21	1,289.21
(b) Other Equity	66,500.35	71,071.93	118,300.55	116,411.09
Non Controlling Interest	-	-	26,814.20	23,543.75
Deferred Government Grants	25.43	26.43	25.43	26.43
LIABILITIES				
Non-current liabilities				
(a) Financial Liabilities				
(i) Borrowings	16,165.61	17,889.24	16,165.61	17,889.24
(i) Lease Liabilities	250.06	249.60	250.06	249.60
(ii) Trade Payables				
Due to Micro and Small Enterprises	-	-	-	-
Total outstanding dues of creditors other than micro enterprises and small enterprises	2.43	-	2.43	-
(iv) Other financial liabilities	1,780.18	1,521.93	6,210.00	5,982.08
(b) Provisions	1,508.32	1,375.83	1,508.32	1,375.83
(c) Deferred Tax Liabilities (Net)	7,092.91	8,815.87	7,092.91	8,815.87
(d) Other non-current liabilities	-	-	-	-
Current liabilities				
(a) Financial Liabilities				
(i) Borrowings	26,168.86	15,741.74	36,062.25	25,543.17
(i) Lease Liabilities	0.42	4.73	0.42	4.73
(ii) Trade payables				
Due to Micro and Small Enterprises	161.11	245.00	161.11	245.00
Total outstanding dues of creditors other than micro enterprises and small enterprises	7,450.83	8,383.34	7,684.22	10,001.72
(iv) Other financial liabilities	16,582.31	20,100.46	17,391.49	22,453.11
(b) Other current liabilities	3,951.98	3,379.46	5,099.65	3,589.96
(c) Provisions	590.35	764.23	590.35	764.23
(d) Current tax Liabilities (Net)	-	-	-	-
Total Equity and Liabilities	149,520.36	150,858.99	244,648.22	238,185.02