

THE KCP LIMITED

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

STANDALONE UNAUDITED FINANCIAL RESULTS FOR THE QUARTER/9 MONTHS PERIOD ENDED 31ST DECEMBER 2018

(Rs in lakhs except per equity share data)

Sl No	PARTICULARS	3 MONTHS ENDED			9 MONTHS ENDED		YEAR ENDED
		31.12.2018	30.09.2018	31.12.2017	31.12.2018	31.12.2017	31.03.2018
		Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
1	REVENUE FROM OPERATIONS	27,297.91	28,252.11	26,289.69	83,458.14	78,603.23	105,338.30
2	OTHER INCOME	180.09	1,435.82	420.66	1,735.63	4,558.47	4,710.55
3	TOTAL INCOME	27,478.01	29,687.93	26,710.35	85,193.77	83,161.70	110,048.85
4	EXPENSES						
	(a) COST OF RAW MATERIAL CONSUMED	6,636.70	5,944.09	4,483.88	17,433.79	12,356.86	16,912.96
	(b) PURCHASES OF STOCK IN TRADE	-	-	-	-	-	-
	(c) CHANGES IN INVENTORIES OF FINISHED GOODS ,WORK IN PROGRESS AND STOCK IN TRADE	(851.24)	(1,122.32)	(826.79)	(1,553.82)	559.80	118.30
	(d) EMPLOYEES BENEFIT EXPENSE	1,977.29	2,074.90	2,142.08	6,442.00	7,202.05	9,344.58
	(e) POWER & FUEL	7,869.47	8,051.47	7,695.29	23,206.07	19,291.27	26,262.06
	(f) FREIGHT AND FORWARDING EXPENSE	6,343.29	6,400.14	5,290.50	19,056.83	13,168.22	19,014.02
	(g) FINANCE COST	875.59	793.54	835.70	2,430.58	2,791.22	3,528.99
	(g) DEPRECIATION AND AMORTISATION EXPENSE	1,253.14	1,229.87	1,093.84	3,708.99	3,464.02	4,902.63
	(h) EXCISE DUTY	-	-	(0.01)	-	3,658.29	3,659.12
	(i) OTHER EXPENDITURE	4,227.62	3,571.02	4,024.52	11,056.48	10,339.72	14,198.06
	TOTAL EXPENSES	28,331.86	26,942.72	24,739.01	81,780.92	72,831.45	97,940.72
5	PROFIT/(LOSS) BEFORE EXCEPTIONAL ITEMS AND TAX (3-4)	(853.86)	2,745.22	1,971.34	3,412.85	10,330.25	12,108.13
6	EXCEPTIONAL ITEMS	-	-	-	-	-	871.21
7	PROFIT/(LOSS) BEFORE TAX (5-6)	(853.86)	2,745.22	1,971.34	3,412.85	10,330.25	11,236.92
8	TAX EXPENSE						
	(a) CURRENT TAX	(137.41)	255.27	338.99	239.54	2,872.28	3,149.14
	(b) DEFERRED TAX	(335.69)	433.27	192.42	411.61	0.74	(38.88)
9	PROFIT/(LOSS) FOR THE PERIOD FROM CONTINUING OPERATIONS (7-8)	(380.76)	2,056.68	1,439.93	2,761.70	7,457.23	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)	(380.76)	2,056.68	1,439.93	2,761.70	7,457.23	8,126.66
14	OTHER COMPREHENSIVE INCOME	(37.57)	(202.45)	77.57	(174.27)	(105.22)	(26.90)
15	TOTAL COMPREHENSIVE INCOME (13+14)	(418.33)	1,854.23	1,517.50	2,587.43	7,352.01	8,099.76
16	EARNINGS PER SHARE (FOR CONTINUING OPERATIONS) (Basic and Diluted)	-0.30	1.60	1.12	2.14	5.78	6.30
17	EARNINGS PER SHARE (FOR DISCONTINUED OPERATIONS) (Basic and Diluted)	-	-	-	-	-	-
18	EARNINGS PER SHARE (FOR DISCONTINUED & CONTINUING OPERATIONS) (Basic and Diluted)	-0.30	1.60	1.12	2.14	5.78	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 31st December 2018, were reviewed by Audit Committee and approved by the Board of Directors in their meeting held on 13th February 2019 and Statutory Auditors have carried out limited review.
- (c) Goods and Services Tax (GST) has been implemented with effect from 1st July 2017. Accordingly, In compliance with INDAS, Revenue from Operations for the quarter and nine months ended 31st December, 2018 is net off GST. Revenue from Operations and expenses for the corresponding nine months ended 31st December, 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.



(BY ORDER OF THE BOARD)
for THE KCP LIMITED
V.L. INDIRA DUTT
MANAGING DIRECTOR

Place : Chennai - 600 008
Date : 13th February, 2019

THE KCP LIMITED

SEGMENT WISE REVENUE, RESULTS AND CAPITAL EMPLOYED

(Rs in Lakhs)

SI No	PARTICULARS	3 MONTHS ENDED			9 MONTHS ENDED		YEAR ENDED
		31.12.2018	30.09.2018	31.12.2017	31.12.2018	31.12.2017	31.03.2018
1	Segment Revenue (Net Sale / Income from each segment)						
a	Engineering	2,403.35	1,979.89	2,486.39	6,513.92	6,663.19	8,622.39
b	Cement	24,564.39	25,828.19	23,473.11	75,824.24	70,589.53	95,506.13
c	Power	2,202.40	2,396.77	2,504.34	6,389.84	6,321.43	8,593.11
d	Hotel	419.92	403.02	431.09	1,161.85	1,106.61	1,536.97
e	Others / Unallocated	81.81	1,466.57	130.70	1,661.70	4,261.65	4,280.26
	Total	29,671.88	32,074.45	29,025.63	91,551.54	88,942.41	118,538.86
	Less: Inter segmental Revenue	2,193.87	2,386.52	2,315.26	6,357.77	5,780.71	8,490.01
	Net Sales / Income from Operations	27,478.01	29,687.93	26,710.37	85,193.77	83,161.70	110,048.85
2	Segment Results						
	(Profit (+) / Loss (-) before tax and Interest from each segment						
a	Engineering	(324.88)	(228.04)	(276.91)	(908.48)	(1,190.41)	(791.60)
b	Cement	(33.31)	2,041.90	3,083.92	4,789.92	10,643.49	12,415.84
c	Power	335.96	365.41	594.04	776.44	880.94	456.63
d	Hotel	(162.74)	(135.62)	(175.94)	(527.29)	(659.18)	(806.23)
e	Others	2.95	1.04	6.63	2.21	5.96	7.21
f	Other unallocable expenditure(-) net of unallocable Income (+)	203.75	1,494.05	(424.64)	1,710.63	3,440.72	3,484.06
	Total	21.74	3,538.74	2,807.10	5,843.43	13,121.52	14,765.91
	Less: Interest	875.59	793.54	835.70	2,430.58	2,791.21	3,528.99
	Total Profit Before Tax	(853.86)	2,745.21	1,971.40	3,412.85	10,330.31	11,236.92
3	Segment Assets						
a	Engineering	14,593.19	12,807.32	10,073.50	14,593.19	10,073.50	10,450.06
b	Cement (*)	85,217.56	83,361.80	71,480.85	85,217.56	71,480.85	78,371.13
c	Power	13,759.70	15,056.70	15,996.18	13,759.70	15,996.18	14,641.67
d	Hotel	9,793.54	9,956.74	10,608.98	9,793.54	10,608.98	10,319.67
e	Unallocated	8,481.04	8,306.34	7,543.48	8,481.04	7,543.48	8,517.71
	Total	131,845.02	129,488.90	115,702.99	131,845.02	115,702.99	122,300.24
4	Segment Liabilities						
a	Engineering	9,314.94	7,011.26	4,893.28	9,314.94	4,893.28	5,357.63
b	Cement	48,999.16	47,808.20	36,972.19	48,999.16	36,972.19	42,833.91
c	Power	4,759.20	4,739.15	5,373.06	4,759.20	5,373.06	5,122.86
d	Hotel	3,273.53	3,383.26	4,040.11	3,273.53	4,040.11	3,743.09
e	Unallocated	17,621.88	18,252.38	18,441.48	17,621.88	18,441.48	18,664.65
	Total	83,968.70	81,194.24	69,720.12	83,968.70	69,720.12	75,722.14

* NOTE :- Includes Rs. 33155 Lakhs being the Capital Work-in-Progress in respect of Muktyala (Krishna Dist., A.P.) Cement Plant Expansion Project.

