



STATEMENT OF UNAUDITED FINANCIAL RESULTS FOR THE PERIOD ENDED 31st DECEMBER 2022 (STANDALONE)

(Rs in Lakhs)

No	Particulars	3 MONTHS ENDED			9 MONTHS ENDED		YEAR ENDED
		31.12.2022	30.09.2022	31.12.2021	31.12.2022	31.12.2021	31.03.2022
		Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
1	Revenue From Operations	39,258.70	39,989.83	38,683.48	1,22,399.65	1,15,905.93	1,58,442.75
2	Other Income	482.91	439.45	366.54	1,368.74	2,563.55	6,409.13
3	Total Income	39,741.62	40,429.28	39,050.01	1,23,768.40	1,18,469.48	1,64,851.89
4	Expenses						
	(A) Cost Of Raw Material Consumed	8,007.66	7,391.42	7,514.70	23,690.55	22,894.51	30,930.78
	(B) Purchase Of Stock In Trade	-	-	-	-	-	-
	(C) Change In Inventories Of Finished Goods ,Work In Progress And Stock In Trade	(1,816.73)	1,845.45	(519.64)	(106.15)	(3,806.16)	(3,961.79)
	(D) Employee Benefits Expense	2,219.25	2,198.57	2,142.66	6,662.61	7,234.31	10,021.07
	(E) Power & Fuel	16,674.99	17,509.79	11,651.09	52,831.91	31,866.13	46,086.79
	(F) Freight And Forwarding Expense	8,337.33	7,845.39	8,737.31	25,389.36	26,788.84	36,133.29
	(G) Finance Cost	810.71	923.33	815.77	2,501.52	2,512.08	3,158.03
	(H) Depreciation And Amortisation Expense	1,679.05	1,664.21	1,603.46	4,961.35	4,882.81	6,517.24
	(I) Other Expenditure	4,322.81	4,491.05	4,751.61	13,302.81	12,379.12	17,758.46
	Total Expenses	40,235.10	43,869.20	36,696.96	1,29,233.97	1,04,751.64	1,46,643.86
5	Profit/(Loss) Before Exceptional Items And Tax (3-4)	(493.48)	(3,439.93)	2,353.05	(5,465.57)	13,717.85	18,208.03
6	Exceptional Items	-	-	-	-	-	-
7	Profit/(Loss) Before Tax (5-6)	(493.48)	(3,439.93)	2,353.07	(5,465.57)	13,717.85	18,208.03
8	Tax Expense						
	(A) Current Tax	438.00	-	591.96	438.00	3,655.16	5,261.30
	(B) Deferred Tax	(151.98)	(1,186.44)	34.84	(1,874.94)	(150.65)	16.53
9	Profit/(Loss) For The Period From Continuing Operations (7-8)	(779.50)	(2,253.49)	1,726.29	(4,028.63)	10,213.35	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)	(779.50)	(2,253.49)	1,726.29	(4,028.63)	10,213.35	12,930.20
14	Other Comprehensive Income						
	(I) Items That Will Not Be Reclassified To P&L	(1.71)	(21.57)	7.09	(23.22)	118.43	69.88
15	Total Comprehensive Income (13+14)	(781.22)	(2,275.06)	1,733.38	(4,051.86)	10,331.78	13,000.07
16	Earnings Per Share (Eps) (For Continuing Operations) (Basic And Diluted)	(0.60)	-1.75	1.34	-3.12	7.92	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)	(0.60)	-1.75	1.34	-3.12	7.92	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 9 months period ended 31st Dec 2021 included dividend receipts of Rs.1493 Lakhs (Current Year : Nil) from the Subsidiary.
- Power and Fuel charges for the 9 months period ended 31st Dec 2022 includes a Provision made for Rs 320.68 lakhs of True up charges demanded by AP Discoms.
- Employee Benefit Expense in the 9 months period ended 31st Dec 2021 included an amount of Rs.381 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 10th February, 2023.
- Figures for the previous period have been regrouped/reclassified wherever necessary to conform to the current periods presentation.

Place : Muktyala - 521 457
Date : 10th February, 2023



FOR AND ON BEHALF OF THE BOARD OF DIRECTORS

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

THE KCP LIMITED

Revenue, Results, Assets and Liabilities By Segment (Standalone)

(Rs in Lakhs)

No	Particulars	3 MONTHS ENDED			9 MONTHS ENDED		YEAR ENDED
		31.12.2022	30.09.2022	31.12.2021	31.12.2022	31.12.2021	31.03.2022
		Unaudited	Audited	Unaudited	Unaudited	Unaudited	Audited
1	Revenue (Net Sale / Income)						
a	Heavy Engineering	2,329.40	3,610.94	2,503.53	7,546.05	5,417.36	8,454.73
b	Cement	36,162.18	35,727.25	35,676.56	1,12,792.33	1,09,442.97	1,48,507.55
d	Hotel	743.02	631.44	464.25	1,984.63	971.41	1,360.55
e	Others	24.11	20.20	39.14	76.64	74.19	119.91
	Net Sales / Income from Operations	39,258.70	39,989.83	38,683.48	1,22,399.65	1,15,905.93	1,58,442.75
2	Results						
	(Profit (+) / Loss (-) before tax and Interest						
a	Heavy Engineering	(251.00)	31.53	(571.88)	(661.36)	(1,614.12)	(1,888.28)
b	Cement	311.93	(2,670.45)	3,570.49	(2,830.93)	16,390.32	19,001.41
d	Hotel	82.01	28.26	(55.08)	134.65	(337.30)	(423.25)
e	Others	1.85	(2.47)	0.11	6.32	(7.34)	1.95
f	Other unallocable expenditure(-) net of unallocable Income (+)	(110.60)	(219.00)	(25.42)	(521.47)	(433.71)	4,550.03
	Total	34.21	(2,832.13)	2,918.22	(3,872.79)	13,997.86	21,241.85
	Less:						
	Interest expenses	810.71	923.33	815.77	2,501.52	2,512.08	3,158.03
	Interest income	(283.02)	(315.54)	(250.62)	(908.74)	(2,232.07)	(124.20)
	Total Profit Before Tax	(493.48)	(3,439.93)	2,353.07	(5,465.57)	13,717.85	18,208.03
3	Assets						
a	Heavy Engineering	14,382.66	14,575.34	13,812.31	14,382.66	13,812.31	14,977.62
b	Cement	1,00,050.26	97,604.26	95,201.77	1,00,050.26	95,201.77	98,938.95
d	Hotel	6,834.53	6,975.01	7,360.93	6,834.53	7,360.93	7,240.43
e	Others / Unallocated	24,925.67	30,365.74	29,401.43	24,925.67	29,401.43	29,701.99
	Total	1,46,193.12	1,49,520.36	1,45,776.44	1,46,193.12	1,45,776.44	1,50,858.98
4	Liabilities						
a	Heavy Engineering	9,528.22	9,531.08	7,703.52	9,528.22	7,703.52	8,994.50
b	Cement	47,259.00	43,837.65	42,209.84	47,259.00	42,209.84	46,696.94
d	Hotel	236.56	161.76	227.21	236.56	227.21	200.69
e	Others / Unallocated	22,148.34	28,200.31	25,943.02	22,148.34	25,943.02	22,605.72
	Total	79,172.12	81,730.80	76,083.58	79,172.12	76,083.58	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.





STATEMENT OF UNAUDITED FINANCIAL RESULTS FOR THE PERIOD ENDED 31st DECEMBER 2022 (CONSOLIDATED)

(Rs in Lakhs)

No	Particulars	3 MONTHS ENDED			9 MONTHS ENDED		YEAR ENDED
		31.12.2022	30.09.2022	31.12.2021	31.12.2022	31.12.2021	31.03.2022
		Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
1	Revenue From Operations	55,086.95	53,848.42	50,304.66	1,65,576.67	1,56,608.54	2,10,827.28
2	Other Income	2,060.18	532.71	837.47	3,110.30	2,409.95	3,850.12
3	Total Income	57,147.13	54,381.13	51,142.12	1,68,686.97	1,59,018.49	2,14,677.40
4	Expenses						
	(A) Cost Of Raw Material Consumed	10,155.84	7,175.25	7,827.75	45,854.18	39,060.73	63,344.43
	(B) Purchase Of Stock In Trade	-	-	-	-	-	-
	(C) Change In Inventories Of Finished Goods ,Work In Progress And Stock In Trade	9,839.31	11,605.58	6,919.93	6,611.65	5,015.77	(7,437.82)
	(D) Employee Benefits Expense	3,220.67	2,733.40	2,943.88	8,845.89	9,103.58	12,507.58
	(E) Power & Fuel	16,700.69	17,527.22	11,681.71	52,890.22	32,467.78	46,791.03
	(F) Freight And Forwarding Expense	8,729.94	8,187.79	8,927.12	26,615.68	27,511.72	37,151.95
	(G) Finance Cost	896.12	1,080.75	820.61	2,911.83	2,721.38	3,384.73
	(H) Depreciation And Amortisation Expense	2,299.96	2,142.78	2,169.77	6,769.91	6,573.88	8,706.17
	(I) Other Expenditure	6,216.75	4,713.83	6,690.56	16,137.15	15,060.99	21,037.05
	Total Expenses	58,059.28	55,166.60	47,981.33	1,66,636.51	1,37,515.83	1,85,485.11
5	Profit/(Loss) Before Exceptional Items And Tax (3-4)	(912.15)	(785.47)	3,160.79	2,050.46	21,502.66	29,192.29
6	Exceptional Items	-	-	-	-	-	-
7	Profit/(Loss) Before Tax (5-6)	(912.15)	(785.47)	3,160.78	2,050.46	21,502.66	29,192.29
8	Tax Expense						
	(A) Current Tax	438.00	-	591.96	438.00	3,655.16	5,261.30
	(B) Deferred Tax	(151.98)	(1,186.44)	34.84	(1,874.94)	(150.65)	16.53
9	Profit/(Loss) For The Period From Continuing Operations (7-8)	(1,198.17)	400.97	2,533.99	3,487.40	17,998.15	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)	(1,198.17)	400.97	2,533.99	3,487.40	17,998.15	23,914.46
14	Share Of Profit/(Loss) From Joint Venture	51.14	(28.68)	(56.85)	(6.54)	(53.76)	51.93
15	Profit/(Loss) After Tax And Share Of Joint Venture	(1,147.03)	372.30	2,477.14	3,480.86	17,944.39	23,966.38
	Non-Controlling Interest	(139.55)	884.82	269.24	2,505.34	3,092.81	5,152.35
	Owners Of The Company	(1,007.47)	(512.52)	2,207.92	975.51	14,851.60	18,814.03
16	Other Comprehensive Income						
	(i) Items That Will Not Be Reclassified To P&L	2,015.04	75.63	87.38	3,870.17	1,514.29	2,864.89
	(ii) Share Of Oci From Joint Venture	(4.41)	(1.88)	2.72	(26.57)	(7.70)	(6.55)
	(iii) Less : Non Controlling Share Of Oci	672.25	32.40	25.78	1,297.80	466.12	955.33
	Oci After Non Cotrolling Interest	1,338.38	41.34	64.32	2,545.80	1,040.47	1,903.00
17	Total Comprehensive Income (15+16)	863.60	446.04	2,567.24	7,324.46	19,450.98	26,824.72
	Non-Controlling Interest	532.69	917.22	295.02	3,803.14	3,558.93	6,107.68
	Owners Of The Company	330.90	(471.18)	2,272.22	3,521.31	15,892.05	20,717.04
18	Earnings Per Share (Eps) (For Continuing Operations) (Basic And Diluted)	-0.78	-0.40	1.71	0.76	11.52	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)	(0.78)	-0.40	1.71	0.76	11.52	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 9 months period ended 31st Dec 2022 includes a Provision made for Rs 320.68 lakhs of True up charges demanded by AP Discoms.
- Employee Benefit Expense in the 9 months period ended 31st Dec 2021 included an amount of Rs.381 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 10th February, 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

Place : Muktyala - 521 457
Date : 10th February, 2023



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

The KCP Limited
Revenue, Results, Assets and Liabilities By Segment (Consolidation)

(RS IN LAKHS)

No	Particulars	3 MONTHS ENDED			9 MONTHS ENDED		YEAR ENDED
		31.12.2022	30.09.2022	31.12.2021	31.12.2022	31.12.2021	31.03.2022
		Unaudited	Audited	Unaudited	Unaudited	Unaudited	Audited
1	Revenue (Net Sale / Income)						
a	Heavy Engineering	2,329.40	3,610.94	2,503.53	7,546.05	5,417.36	8,454.73
b	Cement	36,162.18	35,727.25	35,676.56	1,12,792.33	1,09,442.97	1,48,507.55
d	Hotel	743.02	631.44	464.25	1,984.63	971.41	1,360.55
e	Sugar	15,828.25	13,858.59	11,621.18	43,177.02	40,702.61	52,384.53
f	Others / Unallocated	24.11	20.20	39.14	76.64	74.19	119.91
	Net Sales / Income from Operations	55,086.95	53,848.42	50,304.65	1,65,576.67	1,56,608.54	2,10,827.28
2	Results						
	(Profit (+) / Loss (-) before tax and Interest						
a	Heavy Engineering	(251.00)	31.53	(571.88)	(661.36)	(1,614.12)	(1,888.28)
b	Cement	311.93	(2,670.45)	3,570.49	(2,830.93)	16,390.32	19,001.41
d	Hotel	82.01	28.26	(55.08)	134.65	(337.30)	(423.25)
e	Sugar	(1,914.41)	2,725.66	341.65	6,193.80	8,157.00	15,852.60
e	Others	1.85	(2.47)	0.11	6.32	(7.34)	1.95
f	Other unallocable expenditure(-) net of unallocable Income (+)	(110.60)	(219.00)	(25.42)	(521.47)	(1,927.31)	77.25
	Total	(1,880.21)	(106.47)	3,259.87	2,321.01	20,661.25	32,621.67
	Less:						
	Interest expenses	896.12	1,080.75	820.61	2,911.83	2,721.38	3,553.49
	Interest income	(1,864.17)	(401.76)	(721.53)	(2,641.28)	(3,562.79)	(124.12)
	Total Profit Before Tax	(912.15)	(785.47)	3,160.79	2,050.46	21,502.67	29,192.30
3	Assets						
a	Heavy Engineering	14,382.66	14,575.34	13,812.31	14,382.66	13,812.31	14,977.62
b	Cement	1,00,050.26	97,604.26	95,201.77	1,00,050.26	95,201.77	98,938.95
d	Hotel	6,834.53	6,975.01	7,360.93	6,834.53	7,360.93	7,240.43
e	Sugar	95,559.13	96,956.05	75,207.01	95,559.13	75,207.01	89,074.37
f	Others / Unallocated	23,144.21	28,537.55	27,546.25	23,144.21	27,546.25	27,953.65
	Total	2,39,970.79	2,44,648.22	2,19,128.27	2,39,970.79	2,19,128.27	2,38,185.01
4	Liabilities						
a	Heavy Engineering	9,528.22	9,531.08	7,703.52	9,528.22	7,703.52	8,994.50
b	Cement	47,259.00	43,837.65	42,209.84	47,259.00	42,209.84	46,696.94
d	Hotel	236.56	161.76	227.21	236.56	227.21	200.69
e	Sugar	40,865.35	43,327.66	29,758.88	40,865.35	29,758.88	18,443.12
f	Others / Unallocated	22,148.34	28,200.31	25,943.02	22,148.34	25,943.02	22,605.72
	Total	1,20,037.47	1,25,058.46	1,05,842.46	1,20,037.47	1,05,842.46	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.

