



THE KCP LIMITED

2, Dr P V Cheriai Crescent, Egmore, Chennai-600 008, India
CIN:L65991TN1941PLC001128.

Statement Of Unaudited Financial Results For The 9Months Ended 31st December 2024 (STANDALONE)

(Rs in Crores)

No	Particulars	3 MONTHS ENDED			9 MONTHS ENDED		YEAR ENDED
		31.12.2024	30.09.2024	31.12.2023	31.12.2024	31.12.2023	31.03.2024
		Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
1	Revenue From Operations	339.00	318.87	420.78	1,021.23	1,267.72	1,702.40
2	Other Income	2.77	2.75	3.62	10.09	10.93	60.13
3	Total Income	341.77	321.62	424.40	1,031.32	1,278.66	1,762.53
4	Expenses						
	(A) Cost Of Raw Material Consumed	68.86	73.29	83.87	222.03	259.66	349.81
	(B) Purchase Of Stock In Trade	0.18	0.36	-	0.54	-	-
	(C) Change In Inventories Of Finished Goods ,Work In Progress And Stock In Trade	9.03	(2.56)	(8.09)	6.53	(2.49)	(1.67)
	(D) Employee Benefits Expense	25.02	25.47	24.52	76.47	73.83	101.35
	(E) Power & Fuel	108.96	105.38	139.95	337.47	460.14	610.00
	(F) Freight And Forwarding Expense	73.79	69.01	84.71	220.83	267.14	356.96
	(G) Finance Cost	5.84	5.85	6.91	17.07	21.29	27.06
	(H) Depreciation And Amortisation Expense	15.64	15.93	16.89	47.23	50.36	66.76
	(I) Other Expenditure	46.91	47.94	47.85	140.44	142.25	189.93
	Total Expenses	354.23	340.66	396.61	1,068.63	1,272.19	1,700.21
5	Profit/(Loss) Before Exceptional Items And Tax (3-4)	(12.46)	(19.04)	27.80	(37.31)	6.47	62.32
6	Exceptional Items	16.41	9.17	0.72	26.97	0.72	0.64
7	Profit/(Loss) Before Tax (5-6)	(28.88)	(28.21)	27.07	(64.28)	5.74	61.68
8	Tax Expense						
	(A) Current Tax	0.05	(1.97)	0.84	(1.92)	0.84	11.92
	(B) Deferred Tax	(13.02)	(9.86)	7.80	(25.39)	0.36	4.75
9	Profit/(Loss) For The Period From Continuing Operations (7-8)	(15.90)	(16.39)	18.43	(36.97)	4.54	45.01
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)	(15.90)	(16.39)	18.43	(36.97)	4.54	45.01
14	Other Comprehensive Income						
	(I) Items that will not be reclassified to P&L	0.15	(1.17)	(0.03)	(4.41)	(0.01)	(0.40)
	(II) Income tax relating to items that will not be classified to P&L	(0.06)	0.41	(0.01)	1.55	0.00	0.17
	Total Other Comprehensive Income (Net of Tax)	0.09	(0.75)	(0.04)	(2.87)	(0.00)	(0.23)
15	Total Comprehensive Income (13+14)	(15.82)	(17.14)	18.39	(39.84)	4.54	44.79
16	Earnings Per Share (EPS) (For Continuing Operations) (Basic And Diluted)	(1.23)	(1.27)	1.43	(2.87)	0.35	3.49
17	Earnings Per Share (EPS) (For Discontinued Operations) (Basic And Diluted)	-	-	-	-	-	-
18	Earnings Per Share (EPS) (For Discontinued & Continuing Operations) (Basic And Diluted)	(1.23)	(1.27)	1.43	(2.87)	0.35	3.49

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 Exceptional Item in 9months of current year includes an amount of Rs.2.57 Cores incurred during the period by Engineering Unit towards restoration works for the damages caused by Cyclone Michaung, and an amount of Rs.24.39 Crores provided towards Fuel and Power Purchase Cost Adjustment for FY 2022-23 & FY 2023-24.
- The above results have been reviewed by the Audit Committee and approved by the Board of Directors at their meetings held on 12th February, 2025.
- 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

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

Place : Chennai - 600 008
Date : 12th February, 2025

THE KCP LIMITED

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

(Rs.Crores)

No	Particulars	3 MONTHS ENDED			9 MONTHS ENDED		YEAR ENDED
		31.12.2024	30.09.2024	31.12.2023	31.12.2024	31.12.2023	31.03.2024
		Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
1	Revenue (Operations)						
a	Heavy Engineering	30.40	32.39	16.02	91.22	51.43	81.49
b	Cement	297.84	276.43	395.12	900.13	1,189.18	1,582.94
d	Hotel	10.25	9.83	9.28	28.81	26.18	36.87
e	Others	0.50	0.22	0.36	1.08	0.93	1.10
	Total	339.00	318.87	420.78	1,021.23	1,267.72	1,702.40
2	EBITA						
	(Profit (+) / Loss (-) before tax and Interest						
a	Heavy Engineering	1.06	0.13	(5.73)	1.07	(21.34)	(19.82)
b	Cement	(28.15)	(25.52)	37.13	(58.69)	41.57	55.27
d	Hotel	2.98	2.38	1.77	7.04	4.50	7.50
e	Others	0.07	(0.02)	(0.07)	0.09	(0.32)	(0.38)
f	Other unallocable expenditure(-) net of unallocable Income (+)	(1.55)	(1.78)	(2.43)	(4.96)	(6.47)	33.69
	Total	(25.58)	(24.82)	30.67	(55.43)	17.94	76.26
	Less:						
	Interest Expenses	5.84	5.85	6.91	17.07	21.29	27.06
	Interest Income	(2.54)	(2.46)	(3.31)	(8.23)	(9.10)	(12.48)
	Total Profit Before Tax	(28.88)	(28.21)	27.07	(64.28)	5.74	61.68
3	Assets						
a	Heavy Engineering	133.13	135.13	120.78	133.13	120.78	122.13
b	Cement	1,009.74	1,001.51	970.43	1,009.74	970.43	933.92
d	Hotel	58.48	59.06	61.89	58.48	61.89	60.57
e	Others / Unallocated	167.79	178.16	223.51	167.79	223.51	262.54
	Total	1,369.15	1,373.86	1,376.60	1,369.15	1,376.60	1,379.16
4	Liabilities						
a	Heavy Engineering	87.06	84.09	82.67	87.06	82.67	75.31
b	Cement	422.37	399.33	393.81	422.37	393.81	357.56
d	Hotel	3.32	3.45	3.68	3.32	3.68	2.70
e	Others / Unallocated	181.99	196.75	209.54	181.99	209.54	216.45
	Total	694.74	683.62	689.71	694.74	689.71	652.02

Note on segment information:-

1 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.

2 Segment Information for previous period regrouped where necessary.





Statement Of Unaudited Financial Results For The 9Months Ended 31st December 2024 (CONSOLIDATED)

(Rs in Crores)

No	Particulars	3 MONTHS ENDED			9 MONTHS ENDED		YEAR ENDED
		31.12.2024	30.09.2024	31.12.2023	31.12.2024	31.12.2023	31.03.2024
		Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
1	Revenue From Operations	600.67	602.46	777.12	1,894.16	2,221.71	2,846.74
2	Other Income	13.77	14.86	37.00	41.16	56.61	69.43
3	Total Income	614.44	617.32	814.12	1,935.31	2,278.32	2,916.16
4	Expenses						
	(A) Cost Of Raw Material Consumed	87.74	82.26	83.19	621.88	642.43	1,083.05
	(B) Purchase Of Stock In Trade	0.18	0.36	-	0.54	-	-
	(C) Change In Inventories Of Finished Goods ,Work In Progress And Stock In Trade	148.89	141.96	234.89	161.46	283.59	16.96
	(D) Employee Benefits Expense	38.39	31.89	36.86	104.32	99.99	136.25
	(E) Power & Fuel	109.30	105.56	140.29	338.02	460.63	610.61
	(F) Freight And Forwarding Expense	79.34	75.46	91.61	241.97	292.00	387.59
	(G) Finance Cost	6.87	9.11	8.19	25.54	33.95	40.85
	(H) Depreciation And Amortisation Expense	21.51	22.60	22.64	64.37	67.41	89.35
	(I) Other Expenditure	88.05	51.61	91.43	197.11	202.94	257.97
	Total Expenses	580.27	520.81	709.10	1,755.22	2,082.93	2,622.63
5	Profit/(Loss) Before Exceptional Items And Tax (3-4)	34.17	96.51	105.02	180.10	195.39	293.53
6	Exceptional Items	16.41	9.17	0.72	26.97	0.72	0.64
7	Profit/(Loss) Before Tax (5-6)	17.76	87.35	104.30	153.13	194.66	292.90
8	Tax Expense						
	(A) Current Tax	0.05	(1.97)	0.84	(1.92)	0.84	11.92
	(B) Deferred Tax	(13.02)	(9.86)	7.80	(25.39)	0.36	4.75
9	Profit/(Loss) For The Period From Continuing Operations (7-8)	30.73	99.17	95.65	180.44	193.46	276.23
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)	30.73	99.17	95.65	180.44	193.46	276.23
14	Share Of Profit/(Loss) From Joint Venture	0.81	0.65	0.16	1.73	2.48	4.22
15	Profit/(Loss) After Tax And Share Of Joint Venture	31.54	99.82	95.81	182.17	195.94	280.45
	Non-Controlling Interest	15.54	38.46	25.74	72.66	62.97	91.89
	Owners Of The Company	16.00	61.36	70.07	109.50	132.97	188.55
16	Other Comprehensive Income						
	(i) Items That Will Not Be Reclassified To P&L	12.07	6.16	6.48	10.27	(0.25)	(2.37)
	(ii) Share Of Oci From Joint Venture	0.01	0.08	(0.04)	(0.20)	(0.12)	(0.09)
	(iii) Less : Non Controlling Share Of Oci	4.00	2.30	2.17	4.38	(0.08)	(0.72)
	Oci After Non Cotrolling Interest	8.09	3.94	4.27	5.69	(0.29)	(1.75)
17	Total Comprehensive Income (15+16)	43.62	106.06	102.25	192.23	195.57	277.98
	Non-Controlling Interest	19.54	40.76	27.92	77.04	62.89	91.18
	Owners Of The Company	24.08	65.30	74.34	115.19	132.68	186.80
18	Earnings Per Share (EPS) (For Continuing Operations) (Basic And Diluted)	1.24	4.76	5.44	8.49	10.31	14.63
19	Earnings Per Share (EPS) (For Discontinued Operations) (Basic And Diluted)	-	-	-	-	-	-
20	Earnings Per Share (EPS) (For Discontinued & Continuing Operations) (Basic And Diluted)	1.24	4.76	5.44	8.49	10.31	14.63

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.
- The Exceptional Item in 9months of current year includes an amount of Rs.2.57 Cores incurred during the period by Engineering Unit towards restoration works for the damages caused by Cyclone Michaung, and an amount of Rs.24.39 Crores provided towards Fuel and Power Purchase Cost Adjustment for FY 2022-23 & FY 2023-24.
- The above results have been reviewed by the Audit Committee and approved by the Board of Directors at their meetings held on 12th February, 2025.
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Date : 12th February, 2025

FOR AND ON BEHALF OF THE BOARD OF DIRECTORS




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

THE KCP LIMITED

Revenue, EBITA, Assets and Liabilities By Segment (Consolidated)

(Rs.Crores)

No	Particulars	3 MONTHS ENDED			9 MONTHS ENDED		YEAR ENDED
		31.12.2024	30.09.2024	31.12.2023	31.12.2024	31.12.2023	31.03.2024
		Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
1	Revenue (Operations)						
a	Heavy Engineering	30.40	32.39	16.02	91.22	51.43	81.49
b	Cement	297.84	276.43	395.12	900.13	1,189.18	1,582.94
d	Hotel	10.25	9.83	9.28	28.81	26.18	36.87
e	Sugar	261.67	283.59	356.34	872.93	953.99	1,144.34
f	Others / Unallocated	0.50	0.22	0.36	1.08	0.93	1.10
	Total	600.67	602.46	777.12	1,894.16	2,221.71	2,846.74
2	EBITA						
	(Profit (+) / Loss (-) before tax and Interest						
a	Heavy Engineering	1.06	0.13	(5.73)	1.07	(21.34)	(19.82)
b	Cement	(28.15)	(25.52)	37.13	(58.69)	41.57	55.27
d	Hotel	2.98	2.38	1.77	7.04	4.50	7.50
e	Sugar	36.68	106.77	45.16	194.98	158.86	238.70
e	Others	0.07	(0.02)	(0.07)	0.09	(0.32)	(0.38)
f	Other unallocable expenditure(-) net of unallocable Income (+)	(1.55)	(1.60)	(2.43)	(5.54)	(6.47)	(10.78)
	Total	11.10	82.14	75.83	138.97	176.80	270.49
	Less:						
	Interest Expenses	6.87	9.11	8.19	25.54	33.95	40.85
	Interest Income	(13.53)	(14.32)	(36.65)	(39.71)	(51.81)	(63.26)
	Total Profit Before Tax	17.76	87.35	104.30	153.13	194.66	292.90
3	Assets						
a	Heavy Engineering	133.13	135.13	120.78	133.13	120.78	122.13
b	Cement	1,009.74	1,001.51	970.43	1,009.74	970.43	933.92
d	Hotel	58.48	59.06	61.89	58.48	61.89	60.57
e	Sugar	1,504.75	1,477.37	1,207.67	1,504.75	1,207.67	1,506.45
f	Others / Unallocated	167.79	178.16	209.25	167.79	209.25	205.58
	Total	2,873.90	2,851.23	2,570.02	2,873.90	2,570.02	2,828.65
4	Liabilities						
a	Heavy Engineering	87.06	84.09	82.67	87.06	82.67	75.31
b	Cement	422.37	399.33	393.81	422.37	393.81	357.56
d	Hotel	3.32	3.45	3.68	3.32	3.68	2.70
e	Sugar	670.34	682.31	524.46	670.34	524.46	766.57
f	Others / Unallocated	181.99	196.75	209.54	181.99	209.54	216.45
	Total	1,365.08	1,365.94	1,214.16	1,365.08	1,214.16	1,418.58

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.
- Segment Information for previous period regrouped where necessary.

