



THE KCP LIMITED

Registered office: 'Ramakrishna Buildings',
2, Dr P V Cherian Crescent, Egmore, Chennai-600 008, www.kcp.co.in
CIN:L65991TN1941PLC001128.

STATEMENT OF UNAUDITED STANDALONE FINANCIAL RESULTS FOR THE PERIOD ENDED 30TH JUNE 2021

(Rs In lakhs except per share data)

No	PARTICULARS	3 MONTHS ENDED				YEAR ENDED			
		30.06.2021		31.03.2021		30.06.2020		31.03.2021	
		Unaudited	Audited	Unaudited	Audited	Unaudited	Audited	Unaudited	Audited
1	REVENUE FROM OPERATIONS	36,557.85	40,907.61	23,752.39	1,30,107.29				
2	OTHER INCOME	1,665.48	186.79	3,080.79	3,591.82				
3	TOTAL INCOME	38,223.34	41,094.40	26,833.18	1,33,699.11				
4	EXPENSES								
	(a) COST OF RAW MATERIAL CONSUMED	6,758.49	7,294.44	3,763.76	22,894.57				
	(b) PURCHASE OF STOCK IN TRADE	-	-	-	-				
	(c) CHANGE IN INVENTORIES OF FINISHED GOODS ,WORK IN PROGRESS AND STOCK IN TRADE	(725.40)	1,180.61	2,378.83	4,051.01				
	(d) EMPLOYEE BENEFITS EXPENSE	2,585.59	2,442.67	1,743.20	9,281.00				
	(e) POWER & FUEL	9,040.93	8,457.08	4,754.75	27,075.15				
	(f) FREIGHT AND FORWARDING EXPENSE	8,021.80	8,268.94	4,458.19	24,785.51				
	(g) FINANCE COST	883.14	709.03	1,246.20	4,241.50				
	(h) DEPRECIATION AND AMORTISATION EXPENSE	1,638.89	1,692.32	1,741.08	6,942.15				
	(i) OTHER EXPENDITURE	3,416.76	4,413.44	1,717.09	12,200.96				
	TOTAL EXPENSES	31,620.21	34,458.53	21,803.11	1,11,471.86				
5	PROFIT/(LOSS) BEFORE EXCEPTIONAL ITEMS AND TAX (3-4)	6,603.12	6,635.86	5,030.06	22,227.25				
6	EXCEPTIONAL ITEMS	-	-	-	551.73				
7	PROFIT/(LOSS) BEFORE TAX (5-6)	6,603.12	6,635.86	5,030.06	21,675.52				
8	TAX EXPENSE								
	(a) CURRENT TAX	1,529.50	565.08	382.64	2,018.87				
	(b) DEFERRED TAX	(403.75)	1,184.78	859.49	4,324.50				
9	PROFIT/(LOSS) FOR THE PERIOD FROM CONTINUING OPERATIONS (7-8)	5,477.38	4,886.00	3,787.94	15,332.15				
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)	5,477.38	4,886.00	3,787.94	15,332.15				
14	OTHER COMPREHENSIVE INCOME								
	(i) ITEMS THAT WILL NOT BE RECLASSIFIED TO P&L	(53.79)	(41.18)	187.32	100.41				
15	TOTAL COMPREHENSIVE INCOME (13+14)	5,423.58	4,844.82	3,975.26	15,432.56				
16	EARNINGS PER SHARE (EPS) (FOR CONTINUING OPERATIONS) (Basic and Diluted)	4.25	3.79	2.94	11.89				
17	EARNINGS PER SHARE (EPS) (FOR DISCONTINUED OPERATIONS) (Basic and Diluted)	0.00	0.00	0.00	0.00				
18	EARNINGS PER SHARE (EPS) (FOR DISCONTINUED & CONTINUING OPERATIONS) (Basic and Diluted)	4.25	3.79	2.94	11.89				

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 figures for the Quarter ended 31.03.2021 for Standalone Operations are the balancing figures between audited figures in respect of full financial year upto 31st March,2021 and unaudited year-to-date figures upto the third quarter ended 31st December, 2020.
- The above results have been reviewed by the Audit Committee and approved by the Board of Directors at their meetings held on 13th August 2021 and statutory auditors have carried out limited review.
- Employee Benefit Expense for the quarter ended 30.06.2021 includes an amount of Rs.2.98 crores being the past service cost arising out of changes made in Salary structure.
- Other income in the current year includes dividend receipts of Rs.14.93 crores (Previous Year: Rs.30.28 crores) from the Subsidiary.
- Current Tax for the quarter ended 30.06.2021 is after considering an amount of Rs.4.50 crores being the MAT Credit Entitlement of earlier year.
- The company has considered the possible effects that may result from the COVID -19 pandemic on the carrying amounts of Property, Plant and Equipment and Receivables. In assessing the recoverability of the assets, the company has considered the internal and external sources of information available at the time of approval of the financial statements for the quarter ended 30th June, 2021 and is of view that the carrying amount of the assets will be realised. The impact of COVID-19 on the company's financial results may differ from the estimate as at the date of approval of these financial results and would be recognised prospectively.
- 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 DUTTA

(Chairperson & Managing Director)



Place : Chennai - 600 008

Date : 13th August, 2021

The KCP Limited (Standalone)

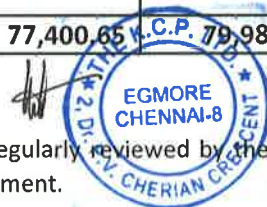
REVENUE, RESULTS, ASSETS AND LIABILITIES - BY SEGMENT

(Rs in Lakhs)

No	Particulars	3 MONTHS ENDED			YEAR ENDED
		30.06.2021	31.03.2021	30.06.2020	31.03.2021
		Unaudited	Audited	Unaudited	Audited
1	Revenue (Net Sale / Income from each segment)				
a	Heavy Engineering	1,059.92	3,162.50	640.77	8,902.88
b	Cement	34,932.52	37,158.68	23,035.62	1,20,003.65
c	Power	2,228.92	3,191.34	1,395.61	9,121.27
d	Hotel	148.76	248.79	26.47	572.74
e	Others / Unallocated	230.07	200.15	42.35	459.21
	Total	38,600.19	43,961.46	25,140.82	1,39,059.74
	Less: Inter segment Revenue	2,042.34	3,053.85	1,388.43	8,952.45
	Net Sales / Income from Operations	36,557.85	40,907.61	23,752.39	1,30,107.29
2	Results (Profit (+) / Loss (-) before tax and Interest from each segment				
a	Heavy Engineering	(588.28)	(173.40)	(613.67)	(957.27)
b	Cement	6,756.84	6,917.84	4,282.41	23,673.70
c	Power	132.70	734.86	(167.59)	970.88
d	Hotel	(198.37)	(181.75)	(319.17)	(955.95)
e	Others / Unallocated	(4.55)	(0.19)	(6.34)	(7.79)
f	Other unallocable expenditure(-) net of unallocable Income (+)	1,147.88	(149.40)	3,029.38	2,677.14
	Total	7,246.22	7,147.96	6,205.02	25,400.72
	Less:				
	Interest expenses	883.14	709.03	1,246.20	4,241.50
	Interest income	(240.04)	(196.93)	(71.25)	(516.30)
	Total Profit Before Tax	6,603.12	6,635.86	5,030.06	21,675.52
3	Assets				
a	Heavy Engineering	11,955.06	11,458.38	12,916.37	11,458.38
b	Cement	84,600.01	83,898.87	85,276.10	83,898.87
c	Power	11,386.33	11,802.72	12,975.57	11,802.72
d	Hotel	7,613.21	7,758.33	8,633.77	7,758.33
e	Others / Unallocated	24,264.00	24,421.84	10,861.27	24,421.84
	Total	1,39,818.62	1,39,340.14	1,30,663.08	1,39,340.14
4	Liabilities				
a	Heavy Engineering	5,535.55	5,372.15	9,750.95	5,372.15
b	Cement	42,942.81	47,201.01	46,716.08	47,201.01
c	Power	3,708.89	3,796.88	4,697.98	3,796.88
d	Hotel	178.04	1,032.58	1,937.34	1,032.58
e	Others / Unallocated	20,090.28	19,998.03	16,885.17	19,998.03
	Total	72,455.56	77,400.65	79,987.52	77,400.65

Notes on segment information:-

1) Operating segment is business activity for which operating results are regularly reviewed by the Chief operating decision maker to make decisions about resource allocation and performance measurement.





THE KCP LIMITED

Registered office: 'Ramakrishna Buildings',
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CIN:L65991TN1941PLC001128.

STATEMENT OF UNAUDITED CONSOLIDATED FINANCIAL RESULTS FOR THE PERIOD ENDED 30TH JUNE 2021

(Rs in lakhs except per share data)

No	PARTICULARS	3 MONTHS ENDED				YEAR ENDED	
		30.06.2021	31.03.2021	30.06.2020	31.03.2021		
		Unaudited	Audited	Unaudited	Audited		
1	REVENUE FROM OPERATIONS	54,804.73	53,154.17	34,615.86	1,71,374.56		
2	OTHER INCOME	178.15	193.27	55.78	560.79		
3	TOTAL INCOME	54,982.88	53,347.44	34,671.64	1,71,935.35		
4	EXPENSES						
	(a) COST OF RAW MATERIAL CONSUMED	21,601.07	19,802.64	13,920.86	45,845.67		
	(b) PURCHASE OF STOCK IN TRADE	-	-	-	-		
	(c) CHANGE IN INVENTORIES OF FINISHED GOODS ,WORK IN PROGRESS AND STOCK IN TRADE	(5,106.76)	(4,990.76)	(3,018.14)	4,307.96		
	(d) EMPLOYEE BENEFITS EXPENSE	3,212.71	3,021.14	2,297.41	11,663.63		
	(e) POWER & FUEL	9,586.57	8,233.95	6,061.42	30,962.95		
	(f) FREIGHT AND FORWARDING EXPENSE	8,388.45	8,505.83	4,911.37	25,945.01		
	(g) FINANCE COST	1,027.87	748.54	1,388.89	4,636.97		
	(h) DEPRECIATION AND AMORTISATION EXPENSE	2,198.23	2,242.46	2,304.75	9,171.01		
	(i) OTHER EXPENDITURE	3,991.75	4,837.59	2,141.37	13,630.07		
	TOTAL EXPENSES	44,899.90	42,401.39	30,007.93	1,46,163.27		
5	PROFIT/(LOSS) BEFORE EXCEPTIONAL ITEMS AND TAX (3-4)	10,082.98	10,946.05	4,663.71	25,772.08		
6	EXCEPTIONAL ITEMS	-	-	-	551.73		
7	PROFIT/(LOSS) BEFORE TAX (5-6)	10,082.98	10,946.05	4,663.71	25,220.35		
8	TAX EXPENSE						
	(a) CURRENT TAX	1,529.50	565.08	382.64	2,018.87		
	(b) DEFERRED TAX	(403.75)	1,184.78	859.49	4,324.50		
9	PROFIT/(LOSS) FOR THE PERIOD FROM CONTINUING OPERATIONS (7-8)	8,957.23	9,196.19	3,421.58	18,876.98		
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)	8,957.23	9,196.19	3,421.58	18,876.98		
14	SHARE OF PROFIT/(LOSS) FROM JOINT VENTURE	(14.20)	(238.45)	(54.77)	(380.58)		
15	PROFIT/(LOSS) AFTER TAX AND SHARE OF JOINT VENTURE	8,943.03	8,957.74	3,366.81	18,496.40		
	NON-CONTROLLING INTEREST OWNERS OF THE COMPANY	1,657.82	1,436.73	887.22	2,197.61		
16	OTHER COMPREHENSIVE INCOME	7,285.21	7,521.01	2,479.59	16,298.79		
	(i) ITEMS THAT WILL NOT BE RECLASSIFIED TO P&L	787.40	(285.34)	935.82	(680.66)		
	(ii) SHARE OF OCI FROM JOINT VENTURE	7.03	4.41	20.25	13.67		
	(iii) LESS : NON CONTROLLING SHARE OF OCI	277.20	(86.96)	253.64	(291.39)		
	OCI AFTER NON CONTROLLING INTEREST	517.23	(193.98)	702.44	(375.61)		
17	TOTAL COMPREHENSIVE INCOME (15+16)	9,737.47	8,676.80	4,322.89	17,829.40		
	NON-CONTROLLING INTEREST OWNERS OF THE COMPANY	1,935.02	1,349.77	1,140.86	1,906.22		
		7,802.44	7,327.03	3,182.03	15,923.18		
18	EARNINGS PER SHARE (EPS) (FOR CONTINUING OPERATIONS) (Basic and Diluted)	5.65	5.83	1.92	12.64		
19	EARNINGS PER SHARE (EPS) (FOR DISCONTINUED OPERATIONS) (Basic and Diluted)	0.00	0.00	0.00	0.00		
20	EARNINGS PER SHARE (EPS) (FOR DISCONTINUED & CONTINUING OPERATIONS) (Basic and Diluted)	5.65	5.83	1.92	12.64		

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 figures for the Quarter ended 31.03.2021 for Standalone Operations are the balancing figures between audited figures in respect of full financial year upto 31st March,2021 and unaudited year-to-date figures upto the third quarter ended 31st December, 2020.
- 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 above results have been reviewed by the Audit Committee and approved by the Board of Directors at their meetings held on 13th August 2021 and statutory auditors have carried out limited review.
- Employee Benefit Expense for the quarter ended 30.06.2021 includes an amount of Rs.2.98 crores being the past service cost arising out of changes made in Salary structure.
- Current Tax for the quarter ended 30.06.2021 is after considering an amount of Rs.4.50 crores being the MAT Credit Entitlement of earlier year.
- The company has considered the possible effects that may result from the COVID -19 pandemic on the carrying amounts of Property, Plant and Equipment and Receivables. In assessing the recoverability of the assets, the company has considered the internal and external sources of information available at the time of approval of the financial statements for the quarter ended 30th June, 2021 and is of view that the carrying amount of the assets will be realised. The impact of COVID-19 on the company's financial results may differ from the estimate as at the date of approval of these financial results and would be recognised prospectively.
- 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)
for The KCP Limited

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

Place : Chennai - 600 008
Date : 13th August, 2021



The KCP Limited (Consolidated)

REVENUE, RESULTS, ASSETS AND LIABILITIES - BY SEGMENT

The Group has reported segment information as per IND AS 108 "Operating segments" Read with regulation 33 of the SEBI (Listing Obligations and Disclosure requirements) regulations 2015 as amended.

(Rs in Lakhs)

Sl No	PARTICULARS	3 MONTHS ENDED			YEAR ENDED
		30.06.2021	31.03.2021	30.06.2020	31.03.2021
		Unaudited	Audited	Unaudited	Audited
1	Revenue (Net Sale / Income from each segment)				
a	Heavy Engineering	1,059.92	3,162.50	640.77	8,902.88
b	Cement	34,932.52	37,158.68	23,035.62	1,20,003.65
c	Power	4,332.69	3,191.34	3,215.95	13,313.84
d	Hotel	148.76	248.79	26.47	572.74
e	Sugar	17,454.67	13,283.44	9,524.03	38,614.31
f	Others / Unallocated	230.07	200.15	42.35	459.21
	Total	58,158.63	56,208.02	36,485.19	1,80,829.74
	Less: Inter segment Revenue	3,353.90	4,090.73	1,869.33	10,492.07
	Net Sales / Income from Operations	54,804.73	53,154.17	34,615.86	1,71,374.56
2	Results				
	(Profit (+) / Loss (-) before tax and Interest from each segment				
a	Heavy Engineering	(588.28)	(173.40)	(613.67)	(957.27)
b	Cement	6,756.84	6,917.84	4,282.41	23,673.70
c	Power	251.64	734.86	(480.48)	(374.18)
d	Hotel	(198.37)	(181.75)	(319.17)	(955.95)
e	Sugar	4,580.43	3,996.46	2,717.15	6,832.02
e	Others / Unallocated	(4.55)	(0.19)	(6.34)	(7.79)
f	Other unallocable expenditure(-) net of unallocable Income (+)	(345.72)	(149.40)	1.38	(370.86)
	Total	10,451.99	11,144.42	5,581.28	27,839.68
	Less:				
	Interest expenses	1,027.87	748.54	1,388.89	4,636.97
	Interest income	(658.85)	(550.18)	(471.32)	(2,017.64)
	Total Profit Before Tax	10,082.98	10,946.05	4,663.71	25,220.35
3	Assets				
a	Heavy Engineering	11,955.06	11,458.38	12,916.37	11,458.38
b	Cement	84,600.01	83,898.87	85,276.10	83,898.87
c	Power	21,368.38	22,027.39	23,690.09	22,027.39
d	Hotel	7,613.21	7,758.33	8,633.77	7,758.33
e	Sugar	72,565.76	63,436.60	64,037.52	63,436.60
f	Others / Unallocated	22,463.11	22,628.12	9,419.94	22,628.12
	Total	2,20,565.54	2,11,207.69	2,03,973.79	2,11,207.69
4	Liabilities				
a	Heavy Engineering	5,535.55	5,372.15	9,750.95	5,372.15
b	Cement	42,942.81	47,201.01	46,716.08	47,201.01
c	Power	3,864.59	3,827.98	4,891.75	3,827.98
d	Hotel	178.04	1,032.58	1,937.34	1,032.58
e	Sugar	40,274.92	34,214.26	36,778.60	34,214.26
f	Others / Unallocated	20,090.28	19,998.03	16,885.17	19,998.03
	Total	1,12,886.18	1,11,646.01	1,16,959.89	1,11,646.01

Notes on segment information:-

1) Operating segment is business activity for which operating results are regularly reviewed by the Chief operating decision maker to make decisions about resource allocation and performance measurement.

