



STATEMENT OF AUDITED STANDALONE FINANCIAL RESULTS FOR THE PERIOD ENDED 31ST MARCH 2021

No	PARTICULARS	(Rs in lakhs except per share data)				
		3 MONTHS ENDED			YEAR ENDED	
		31.03.2021	31.12.2020	31.03.2020	31.03.2021	31.03.2020
		Refer Note (h)	Unaudited	Refer Note (h)	Audited	Audited
1	REVENUE FROM OPERATIONS	40,907.61	33,991.18	25,442.51	1,30,107.29	93,797.18
2	OTHER INCOME	186.79	242.81	50.89	3,591.82	3,254.83
3	<b>TOTAL INCOME</b>	<b>41,094.40</b>	<b>34,233.99</b>	<b>25,493.40</b>	<b>1,33,699.11</b>	<b>97,052.00</b>
4	EXPENSES					
	(a) COST OF RAW MATERIAL CONSUMED	7,294.44	6,124.73	5,074.94	22,894.57	20,757.54
	(b) PURCHASE OF STOCK IN TRADE	-	-	-	-	-
	(c) CHANGE IN INVENTORIES OF FINISHED GOODS, WORK IN PROGRESS AND STOCK IN TRADE	1,180.61	935.51	220.29	4,051.01	(1,879.20)
	(d) EMPLOYEE BENEFITS EXPENSE	2,442.67	2,687.94	1,947.65	9,281.00	8,041.37
	(e) POWER & FUEL	8,457.08	6,840.56	6,341.27	27,075.15	24,190.51
	(f) FREIGHT AND FORWARDING EXPENSE	8,268.94	6,369.87	5,763.59	24,785.51	21,787.50
	(g) FINANCE COST	709.03	1,079.96	1,246.58	4,241.50	5,641.40
	(h) DEPRECIATION AND AMORTISATION EXPENSE	1,692.32	1,747.02	1,784.59	6,942.15	7,140.86
	(i) OTHER EXPENDITURE	4,413.44	3,253.02	3,179.29	12,200.96	13,339.88
	TOTAL EXPENSES	34,458.53	29,038.60	25,558.19	1,11,471.86	99,019.86
5	PROFIT/(LOSS) BEFORE EXCEPTIONAL ITEMS AND TAX (3-4)	6,635.86	5,195.39	(64.79)	22,227.25	(1,967.85)
6	EXCEPTIONAL ITEMS	-	(185.41)	571.74	551.73	571.74
7	PROFIT/(LOSS) BEFORE TAX (5-6)	6,635.86	5,380.80	(636.53)	21,675.52	(2,539.59)
8	TAX EXPENSE					
	(a) CURRENT TAX	565.08	924.74	(466.56)	2,018.87	21.26
	(b) DEFERRED TAX	1,184.78	794.04	(237.64)	4,324.50	(1,884.17)
9	PROFIT/(LOSS) FOR THE PERIOD FROM CONTINUING OPERATIONS (7-8)	4,886.00	3,662.02	67.67	15,332.15	(676.68)
10	PROFIT/(LOSS) FROM DISCONTINUED OPERATIONS	-	-	-	-	-
11	TAX EXPENSE OF DISCONTINUED OPERATIONS	-	-	-	-	-
12	PROFIT/(LOSS) FROM DISCONTINUED OPERATIONS (10-11)	-	-	-	-	-
13	<b>PROFIT/(LOSS) FOR THE PERIOD (9+12)</b>	<b>4,886.00</b>	<b>3,662.02</b>	<b>67.67</b>	<b>15,332.15</b>	<b>(676.68)</b>
14	OTHER COMPREHENSIVE INCOME					
	(i) ITEMS THAT WILL NOT BE RECLASSIFIED TO P&L	(41.18)	(40.09)	(265.14)	100.41	(353.00)
15	TOTAL COMPREHENSIVE INCOME (13+14)	4,844.82	3,621.92	(197.48)	15,432.56	(1,029.68)
16	EARNINGS PER SHARE (EPS) (FOR CONTINUING OPERATIONS) (Basic and Diluted)	3.79	2.84	0.05	11.89	-0.52
17	EARNINGS PER SHARE (EPS) (FOR DISCONTINUED OPERATIONS) (Basic and Diluted)	0.00	0.00	0.00	0.00	0.00
18	<b>EARNINGS PER SHARE (EPS) (FOR DISCONTINUED &amp; CONTINUING OPERATIONS) (Basic and Diluted)</b>	<b>3.79</b>	<b>2.84</b>	<b>0.05</b>	<b>11.89</b>	<b>-0.52</b>

Explanatory Notes :

- (a) 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 and year ended 31st March, 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.
- (b) 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).
- (c) Other income in the current year includes dividend receipts of Rs.30.28 crores (Previous Year: Rs.27.92 crores) from the Subsidiary and Rs.0.20 crores (the Previous Year :Rs. 0.80 crores) from Joint Venture company.
- (d) Exceptional Items represent the provision made for wheeling & transmission charges consequent to upholding the levy of such charges by the Hon'ble Supreme Court.
- (e) The above results have been reviewed by the Audit Committee and approved by the Board of Directors at their meetings held on 25th June 2021.
- (f) The Statutory Auditors have audited the above results and issued audit report with unmodified opinion.
- (g) The Board has recommended for the approval of the shareholders at the ensuing Annual General Meeting, a Dividend of Rs.2/- per share on equity share of Re.1/- each.
- (h) The figures for the current quarter and quarter ended March 31,2020 are balancing figures between audited figures of the full financial year ended March 31,2021 and March 31, 2020, respectively, and the published year to date figures upto third quarter ended December 31,2020 and December 31, 2019, respectively.
- (i) Figures for the previous period have been regrouped/reclassified wherever necessary to conform to the current periods presentation.



(BY ORDER OF THE BOARD)

DR. V.L. INDIRA DUTT

(Chairperson & Managing Director)

Place : Chennai - 600 008

Date : 25th June, 2021

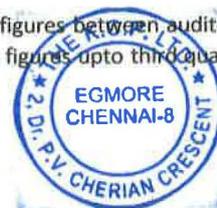
## SEGMENT WISE REVENUE, RESULTS, ASSETS AND LIABILITIES - STANDALONE

(Rs in Lakhs)

No	PARTICULARS	3 MONTHS ENDED			YEAR ENDED	
		31.03.2021	31.12.2020	31.03.2020	31.03.2021	31.03.2020
		Refer Note (3)	Unaudited	Refer Note (3)	Audited	Audited
<b>1</b>	<b>Segment Revenue (Net Sale / Income from each segment )</b>					
a	Heavy Engineering	3,162.50	2,865.67	1,609.93	8,902.88	7,287.58
b	Cement	37,158.68	30,776.75	23,333.60	1,20,003.65	84,411.37
c	Power	3,191.34	2,355.81	1,689.16	9,121.27	7,242.69
d	Hotel	248.79	203.27	412.14	572.74	1,801.85
e	Others / Unallocated	200.15	133.97	49.04	459.21	193.03
	<b>Total</b>	<b>43,961.46</b>	<b>36,335.47</b>	<b>27,093.87</b>	<b>1,39,059.74</b>	<b>1,00,936.52</b>
	Less: Inter segment Revenue	3,053.85	2,344.28	1,651.37	8,952.45	7,139.35
	<b>Net Sales / Income from Operations</b>	<b>40,907.61</b>	<b>33,991.18</b>	<b>25,442.50</b>	<b>1,30,107.29</b>	<b>93,797.18</b>
<b>2</b>	<b>Segment Results</b> (Profit (+) / Loss (-) before tax and Interest from each segment					
a	Heavy Engineering	(173.40)	(17.77)	(497.39)	(957.27)	(2,352.41)
b	Cement	6,917.84	5,929.64	1,691.00	23,673.70	2,644.88
c	Power	734.86	692.78	(388.07)	970.88	176.72
d	Hotel	(181.75)	(173.97)	(126.69)	(955.95)	(415.65)
e	Others / Unallocated	(0.19)	2.71	2.15	(7.79)	(5.38)
f	Other unallocable expenditure(-) net of unallocable Income (+)	(149.40)	(114.82)	(127.20)	2,677.14	2,805.66
	<b>Total</b>	<b>7,147.96</b>	<b>6,318.58</b>	<b>553.80</b>	<b>25,400.72</b>	<b>2,853.81</b>
	Less:					
	Interest expenses	709.03	1,079.96	1,246.58	4,241.50	5,641.40
	Interest income	(196.93)	(142.18)	(56.23)	(516.30)	(248.00)
	<b>Total Profit Before Tax</b>	<b>6,635.86</b>	<b>5,380.80</b>	<b>(636.55)</b>	<b>21,675.52</b>	<b>(2,539.59)</b>
<b>3</b>	<b>Segment Assets</b>					
a	Heavy Engineering	11,458.38	12,328.82	13,378.69	11,458.38	13,378.69
b	Cement	83,898.87	81,291.59	86,947.93	83,898.87	86,947.93
c	Power	11,802.72	12,338.31	12,478.34	11,802.72	12,478.34
d	Hotel	7,758.33	7,970.89	8,770.01	7,758.33	8,770.01
e	Others / Unallocated	24,421.84	19,864.92	8,311.29	24,421.84	8,311.29
	<b>Total</b>	<b>1,39,340.14</b>	<b>1,33,794.52</b>	<b>1,29,886.26</b>	<b>1,39,340.14</b>	<b>1,29,886.26</b>
<b>4</b>	<b>Segment Liabilities</b>					
a	Heavy Engineering	5,372.15	6,736.48	9,868.77	5,372.15	9,868.77
b	Cement	47,201.01	44,823.92	50,236.20	47,201.01	50,236.20
c	Power	3,796.88	4,712.29	4,171.41	3,796.88	4,171.41
d	Hotel	1,032.58	1,300.49	2,065.85	1,032.58	2,065.85
e	Others / Unallocated	19,998.03	19,126.69	16,843.71	19,998.03	16,843.71
	<b>Total</b>	<b>77,400.65</b>	<b>76,699.87</b>	<b>83,185.94</b>	<b>77,400.65</b>	<b>83,185.94</b>

**Notes on segment information:-**

- 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.
- Due to Covid-19 lockdown conditions, the performance of the hospitality industry have been significantly impacted. Hence, the financials for quarter and year ended 31st March, 2021 are not comparable to those of previous year. The performance of other business units also have been impacted, though not as significantly as hospitality.
- The figures for the current quarter and quarter ended March 31,2020 are balancing figures between audited figures of the full financial year ended March 31,2021 and March 31, 2020, respectively, and the published year to date figures upto third quarter ended December 31,2020 and December 31, 2019, respectively.



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THE KCP LIMITED - STANDALONE

STANDALONE CASH FLOW STATEMENT

(Rs.in Lakhs)

PARTICULARS	For FY 2020-21	For FY 2019-20
<b>(A) Cash flow from operating activities</b>		
Profit before tax from continuing operations	21675.52	-2539.59
<b>Profit before tax</b>	<b>21,676</b>	<b>-2,540</b>
Adjustments for :		
Depreciation on tangible fixed assets	6895.03	7077.89
Amortization on intangible fixed assets	47.12	62.97
Loss/[profit] on sale of fixed assets	0.13	35.11
Assets written off	147.35	23.01
Expected Credit loss	5.18	1.06
Discounting of trade receivables	-9.57	21.59
Amortisation of government grant	-1.99	-2.00
Unrealised foreign exchange loss/ (gain)	0.00	0.12
Actuarial gain on defined benefit plan-gratuity	87.01	-280.10
Actuarial loss on defined benefit plan-leave	6.63	-65.76
Interest expense	4241.50	5641.40
Interest income	-516.30	-248.00
Decommissioning provision credited back	-193.75	0.00
Dividend income	-3048.40	-2872.69
<b>Operating profit before working capital changes</b>	<b>29,335.47</b>	<b>6,855.01</b>
<b>Movements in working capital:</b>		
Adjustments for Increase / (Decrease) in operating liabilities :		
Increase/[decrease] in trade payables	-2208.30	4246.32
Increase/[decrease] in non current- other financial liabilities	1583.42	-16.60
Increase/[decrease] in long term provisions	-313.20	370.31
Increase/[decrease] in current- other financial liabilities	2085.84	-1099.97
Increase/[decrease] in other current liabilities	2242.15	-992.66
Increase/[decrease] in current provisions	77.21	2.93
Adjustments for Decrease / (Increase) in operating assets :	0.00	0.00
Decrease/[increase] in non current trade receivables	17.48	-254.55
Decrease/[increase] in non current other financial assets	11.04	1.90
Decrease/[increase] in other non-current assets	-14.71	1560.00
Decrease/[increase] in inventories	3266.32	2517.28
Decrease/[increase] in current trade receivables	-2320.54	-1374.96
Decrease/[increase] in other bank deposits	-16276.93	195.42
Decrease/[increase] in current other financial assets	-361.22	2711.97
Decrease/[increase] in other current assets	-849.80	105.66
<b>Cash generated from/[used in] operations</b>	<b>16,274.22</b>	<b>14,828.05</b>
Direct taxes paid [net of refunds]	-3293.30	-687.46
<b>Net cash flow from/[used in] operating activities (A)</b>	<b>12,980.92</b>	<b>14,140.59</b>
<b>(B) Cash flows from investing activities</b>		
Purchase of Fixed assets, including intangible assets, CWIP	-2183.46	-5133.87
Proceeds from sale of fixed assets	191.69	598.21
Purchase of current investments	-0.40	-0.69
Interest received	374.61	248.00
Dividends received	3048.40	2872.69
<b>Net cash flow from/[used in] investing activities (B)</b>	<b>1,430.84</b>	<b>-1,415.66</b>
<b>C. Cash flows from financing activities</b>		
Proceeds/ (Repayment) from long term Borrowings (net)	-4121.03	-5104.98
Proceeds/ (Repayment) of short term borrowings	-7248.34	96.18
Principal repayment of lease liabilities	-62.11	-108.19
Interest repayment of lease liabilities	-33.64	-31.04
Interest paid	-4489.93	-5567.50
Dividends paid	-213.17	-1289.21
<b>Net cash flow from/[used in] in financing activities [C]</b>	<b>-16,168.23</b>	<b>-12,004.74</b>
Net increase/[decrease] in cash and cash equivalents (A+B+C)	-1756.46	720.19
Cash and Cash equivalents at the beginning of the year	1886.81	1166.62
<b>Cash and Cash equivalents at the end of the year</b>	<b>130.35</b>	<b>1,886.81</b>
<b>Components of cash and cash equivalents</b>		
Cash on hand	7.88	9.17
Cheques/drafts on hand	21.93	69.90
Balance in current account	100.54	1807.74
On deposit account	0.00	0.00
<b>Total Cash and cash equivalents</b>	<b>130.35</b>	<b>1,886.81</b>





STATEMENT OF AUDITED CONSOLIDATED FINANCIAL RESULTS FOR THE PERIOD ENDED 31ST MARCH 2021  
(Rs in lakhs except per share data)

No	PARTICULARS	3 MONTHS ENDED			YEAR ENDED	
		31.03.2021	31.12.2020	31.03.2020	31.03.2021	31.03.2020
		Refer Note (h)	Unaudited	Refer Note (h)	Audited	Audited
1	REVENUE FROM OPERATIONS	53,154.17	44,094.80	35,131.61	1,71,374.56	1,42,358.65
2	OTHER INCOME	193.27	244.31	77.09	560.79	412.37
3	TOTAL INCOME	53,347.44	44,339.11	35,208.70	1,71,935.35	1,42,771.02
4	EXPENSES					
	(a) COST OF RAW MATERIAL CONSUMED	19,802.64	6,035.16	18,411.77	45,845.67	46,852.21
	(b) PURCHASE OF STOCK IN TRADE	-	-	-	-	-
	(c) CHANGE IN INVENTORIES OF FINISHED GOODS, WORK IN PROGRESS AND STOCK IN TRADE	(4,990.76)	9,006.70	(7,135.54)	4,307.96	1,712.51
	(d) EMPLOYEE BENEFITS EXPENSE	3,021.14	3,437.88	2,504.06	11,663.63	10,290.46
	(e) POWER & FUEL	8,233.95	7,361.25	4,689.58	30,962.95	24,245.62
	(f) FREIGHT AND FORWARDING EXPENSE	8,505.83	6,650.44	6,008.07	25,945.01	23,550.11
	(g) FINANCE COST	748.54	1,162.78	1,312.31	4,636.97	5,939.80
	(h) DEPRECIATION AND AMORTISATION EXPENSE	2,242.46	2,304.66	2,387.15	9,171.01	9,609.07
	(i) OTHER EXPENDITURE	4,837.59	3,628.57	3,725.64	13,630.07	16,061.57
	TOTAL EXPENSES	42,401.39	39,587.44	31,903.01	1,46,163.27	1,38,261.35
5	PROFIT/(LOSS) BEFORE EXCEPTIONAL ITEMS AND TAX (3-4)	10,946.05	4,751.67	3,305.69	25,772.08	4,509.68
6	EXCEPTIONAL ITEMS	-	(185.41)	571.74	551.73	571.74
7	PROFIT/(LOSS) BEFORE TAX (5-6)	10,946.05	4,937.08	2,733.95	25,220.35	3,937.94
8	TAX EXPENSE					
	(a) CURRENT TAX	565.08	924.74	(466.56)	2,018.87	21.26
	(b) DEFERRED TAX	1,184.78	794.04	(237.64)	4,324.50	(1,884.17)
9	PROFIT/(LOSS) FOR THE PERIOD FROM CONTINUING OPERATIONS (7-8)	9,196.19	3,218.30	3,438.15	18,876.98	5,800.85
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)	9,196.19	3,218.30	3,438.15	18,876.98	5,800.85
14	SHARE OF PROFIT/(LOSS) FROM JOINT VENTURE	(238.45)	(52.42)	34.40	(380.58)	29.11
15	PROFIT/(LOSS) AFTER TAX AND SHARE OF JOINT VENTURE	8,957.74	3,165.88	3,472.55	18,496.40	5,829.95
	NON-CONTROLLING INTEREST OWNERS OF THE COMPANY	1,436.73	(147.90)	1,123.49	2,197.61	3,116.51
16	OTHER COMPREHENSIVE INCOME					
	(i) ITEMS THAT WILL NOT BE RECLASSIFIED TO P&L	(285.34)	(416.92)	1,164.95	(680.66)	2,321.78
	(ii) SHARE OF OCI FROM JOINT VENTURE	4.41	(21.81)	(4.49)	13.67	(0.02)
	(iii) LESS : NON CONTROLLING SHARE OF OCI	(86.96)	(133.28)	513.55	(291.39)	955.28
	OCI AFTER NON CONTROLLING INTEREST	(193.98)	(305.44)	646.91	(375.61)	1,366.48
17	TOTAL COMPREHENSIVE INCOME (15+16)	8,676.80	2,727.16	4,633.01	17,829.40	8,151.70
	NON-CONTROLLING INTEREST OWNERS OF THE COMPANY	1,349.77	(281.18)	1,637.04	1,906.22	4,071.78
18	EARNINGS PER SHARE (EPS) (FOR CONTINUING OPERATIONS) (Basic and Diluted)	5.83	2.57	1.82	12.64	2.10
19	EARNINGS PER SHARE (EPS) (FOR DISCONTINUED OPERATIONS) (Basic and Diluted)	0.00	0.00	0.00	0.00	0.00
20	EARNINGS PER SHARE (EPS) (FOR DISCONTINUED & CONTINUING OPERATIONS) (Basic and Diluted)	5.83	2.57	1.82	12.64	2.10

Explanatory Notes :

- 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 and year ended 31st March, 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.
- 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.
- Exceptional Items represent the provision made for wheeling & transmission charges consequent to upholding the levy of such charges by the Hon'ble Supreme Court.
- The above results have been reviewed by the Audit Committee and approved by the Board of Directors at their meetings held on 25th June, 2021.
- The Statutory Auditors have audited the above results and issued audit report with unmodified opinion.
- The Board has recommended for the approval of the shareholders at the ensuing Annual General Meeting, a Dividend of Rs.2/- per share on equity share of Re.1/- each.
- The figures for the current quarter and quarter ended March 31,2020 are balancing figures between audited figures of the full financial year ended March 31,2021 and March 31, 2020, respectively, and the published year to date figures upto third quarter ended December 31,2020 and December 31, 2019, respectively.
- Figures for the previous period have been regrouped/reclassified wherever necessary to conform to the current periods presentation.



**The KCP Limited-Group**

**SEGMENT WISE REVENUE, RESULTS, ASSETS AND LIABILITIES - CONSOLIDATED**

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)

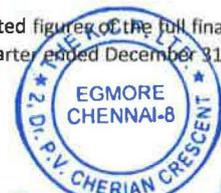
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a	Heavy Engineering	3,162.50	2,865.67	1,609.93	8,902.88	7,287.58
b	Cement	37,158.68	30,776.75	23,333.60	1,20,003.65	84,411.37
c	Power	3,191.34	2,771.94	3,194.21	13,313.84	11,033.21
d	Hotel	248.79	203.27	412.14	572.74	1,801.85
e	Sugar	12,246.56	9,696.68	9,545.67	37,577.43	48,030.28
f	Others / Unallocated	200.15	133.97	49.04	459.21	193.03
	<b>Total</b>	<b>56,208.02</b>	<b>46,448.28</b>	<b>38,144.59</b>	<b>1,80,829.74</b>	<b>1,52,757.32</b>
	Less: Inter segment Revenue	3,053.85	2,353.48	3,012.98	9,455.19	10,398.68
	<b>Net Sales / Income from Operations</b>	<b>53,154.17</b>	<b>44,094.80</b>	<b>35,131.61</b>	<b>1,71,374.56</b>	<b>1,42,358.65</b>
<b>2</b>	<b>Segment Results</b>					
	(Profit (+) / Loss (-) before tax and Interest from each segment					
a	Heavy Engineering	(173.40)	(17.77)	(497.39)	(957.27)	(2,352.41)
b	Cement	6,917.84	5,929.64	1,691.01	23,673.70	2,644.88
c	Power	734.86	81.15	(374.44)	(374.18)	(466.59)
d	Hotel	(181.75)	(173.97)	(126.69)	(955.95)	(415.65)
e	Sugar	3,996.46	(112.02)	3,422.57	6,832.02	9,632.21
e	Others / Unallocated	(0.19)	2.71	2.15	(7.79)	(5.38)
f	Other unallocable expenditure(-) net of unallocable income (+)	(149.40)	(114.82)	(127.20)	(370.86)	(66.34)
	<b>Total</b>	<b>11,144.42</b>	<b>5,594.93</b>	<b>3,990.00</b>	<b>27,839.68</b>	<b>8,970.71</b>
	Less:					
	Interest expenses	748.54	1,162.78	1,312.31	4,636.97	5,939.80
	Interest income	(550.18)	(504.93)	(56.24)	(2,017.64)	(907.02)
	<b>Total Profit Before Tax</b>	<b>10,946.05</b>	<b>4,937.09</b>	<b>2,733.93</b>	<b>25,220.35</b>	<b>3,937.93</b>
<b>3</b>	<b>Segment Assets</b>					
a	Heavy Engineering	11,458.38	12,328.82	13,378.69	11,458.38	13,378.69
b	Cement	83,898.87	81,291.59	86,947.93	83,898.87	86,947.93
c	Power	22,027.39	21,755.52	23,343.99	22,027.39	23,343.99
d	Hotel	7,758.33	7,970.89	8,770.01	7,758.33	8,770.01
e	Sugar	63,436.60	52,635.48	57,976.56	63,436.60	57,976.56
f	Others / Unallocated	22,628.12	18,305.25	6,904.49	22,628.12	6,904.49
	<b>Total</b>	<b>2,11,207.69</b>	<b>1,94,287.54</b>	<b>1,97,321.66</b>	<b>2,11,207.69</b>	<b>1,97,321.66</b>
<b>4</b>	<b>Segment Liabilities</b>					
a	Heavy Engineering	5,372.15	6,736.48	9,868.77	5,372.15	9,868.77
b	Cement	47,201.01	44,823.92	50,236.20	47,201.01	50,236.20
c	Power	3,827.98	4,789.17	4,186.87	3,827.98	4,186.87
d	Hotel	1,032.58	1,300.49	2,065.85	1,032.58	2,065.85
e	Sugar	34,214.26	25,276.17	30,288.39	34,214.26	30,288.39
f	Others / Unallocated	19,998.03	19,126.69	<b>16,843.71</b>	19,998.03	<b>16,843.71</b>
	<b>Total</b>	<b>1,11,646.01</b>	<b>1,02,052.92</b>	<b>1,13,489.79</b>	<b>1,11,646.01</b>	<b>1,13,489.79</b>

**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.

2) Due to Covid-19 lockdown conditions, the performance of the hospitality industry have been significantly impacted. Hence, the financials for quarter and year ended 31st March, 2021 are not comparable to those of previous year. The performance of other business units also have been impacted, though not as significantly as hospitality.

3) The figures for the current quarter and quarter ended March 31,2020 are balancing figures between audited figures of the full financial year ended March 31,2021 and March 31, 2020, respectively, and the published year to date figures upto third quarter ended December 31,2020 and December 31, 2019, respectively.



## CONSOLIDATED CASH FLOW STATEMENT

(Rs.in Lakhs)

PARTICULARS	CURRENT YEAR 2020-21	PREVIOUS YEAR 2019-20
<b>(A) Cash flow from operating activities</b>		
Profit before tax from continuing operations	28,268.35	6,809.94
Share of profits from joint venture	-380.58	29.11
<b>Profit before tax</b>	<b>27,887.77</b>	<b>6,839.04</b>
Adjustments for :		
Depreciation/ Amortization on continuing operation	9,123.89	9,546.11
Depreciation/amortization on continuing operation	47.12	62.97
Impairment/write off on tangible/intangible assets	-	-
Loss/[profit] on sale of fixed assets	0.13	35.11
Assets written off	147.35	23.01
Expected Credit loss	5.18	1.06
Discounting of trade receivables	-9.57	21.59
Amortisation of government grant	-1.99	-2.00
Unrealised foreign exchange loss/ (gain)	-	0.12
Actuarial loss on defined benefit plan-gratuity	180.12	-471.16
Actuarial loss on defined benefit plan-leave	6.63	-65.76
Translation gain/loss during the year	-874.17	2,865.83
Interest expense	4,241.50	5,641.40
Share of OCI of Associate	13.67	-0.02
Interest income	-2,017.64	-308.65
Decommissioning provision credited back	-193.75	-
Dividend income	-3,048.40	-2,872.69
<b>Operating profit before working capital changes</b>	<b>35,507.84</b>	<b>21,315.96</b>
<b>Movements in working capital:</b>		
Adjustments for Increase / (Decrease) in operating liabilities :		
Increase/[decrease] in trade payables	-1,563.55	3,429.00
Increase/[decrease] in other financial liabilities (non-current)	1,204.70	707.94
Increase/[decrease] in long term provisions	-313.20	370.31
Increase/[decrease] in other financial liabilities (Current)	2,216.41	-1,170.75
Increase/[decrease] in other current liabilities	2,324.47	-1,035.38
Increase/[decrease] in short-term provisions	77.21	2.93
Adjustments for [Increase]/decrease in operating assets :		
[Increase]/decrease in trade receivables (non-current)	17.48	-254.55
[Increase]/decrease in other financial assets (non-current)	11.04	1.90
[Increase]/decrease in other non-current assets	-14.71	1,560.00
[Increase]/decrease in inventories	1,072.83	5,997.08
[Increase]/decrease in trade receivables (current)	-3,004.93	-814.60
[Increase]/decrease in other bank deposits	-17,945.34	-14,425.36
[Increase]/decrease in other financial assets (current)	-361.22	2,714.40
[Increase]/decrease in other current assets	-2,971.25	1,612.10
<b>Cash generated from/[used in] operations</b>	<b>16,257.76</b>	<b>20,010.98</b>
Direct taxes paid (net of refunds)	-3,293.30	-687.46
<b>Net cash flow from/[used in] operating activities (A)</b>	<b>12,964.46</b>	<b>19,323.52</b>
<b>(B) Cash flows from investing activities</b>		
Purchase of fixed assets, including intangible assets, CWIP	-1,721.86	-6,736.44
Proceeds from sale of fixed assets	191.69	598.21
Purchase of non-current investments	-782.25	-
Purchase of current investments	-0.40	-0.69
(Increase)/Decrease in value of investments in joint venture	366.91	-29.08
Interest received	1,875.95	308.65
Dividends received	-92.71	3,063.72
<b>Net cash flow from/[used in] investing activities (B)</b>	<b>-162.65</b>	<b>-2,795.62</b>
<b>C. Cash flows from financing activities</b>		
Repayment of long term Borrowings (net)	-5,642.46	-6,336.65
Proceeds from short term borrowings	-2,703.09	1,673.36
Principal repayment of lease liabilities	-62.11	-108.19
Interest repayment of lease liabilities	-33.64	-31.04
Interest paid	-4,489.93	-5,567.50
Dividends paid	-1,567.52	-5,763.78
<b>Net cash flow from/[used in] financing activities [C]</b>	<b>-14,498.75</b>	<b>-16,133.79</b>
<b>Net increase/[decrease] in cash and Bank Balances (A+B+C)</b>	<b>-1,696.95</b>	<b>394.12</b>
Cash and Bank Balances at the beginning of the year	1,964.80	1,570.68
<b>Cash and Bank Balances at the end of the year</b>	<b>267.85</b>	<b>1,964.80</b>
<b>Components of cash and Bank Balances</b>		
Cash on hand	11.60	14.53
Deposits with original maturity of less than 3 months	-	-
With banks on current account	234.33	1,880.37
Cheques/drafts on hand	21.93	69.90
<b>Total Cash and Bank Balances</b>	<b>267.85</b>	<b>1,964.80</b>



**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 31.03.2021	AS AT 31.03.2020	AS AT 31.03.2021	AS AT 31.03.2020
	<b>ASSETS</b>				
	<b>Non-current assets</b>				
(a)	Property, Plant and Equipment	88,256.43	93,985.02	1,09,010.12	1,17,429.85
(b)	Capital Work-in-progress	1,959.38	1,186.53	2,313.01	1,539.47
(c)	Investment Property	0.74	0.75	0.74	0.75
(d)	Other Intangible Assets	549.90	597.02	549.90	597.02
(e)	Financial Assets				
(i)	Investments	2,890.60	2,883.44	1,879.13	1,476.63
(ii)	Trade Receivables	544.62	552.52	544.62	552.52
(iv)	Other financial assets	12.14	23.18	12.14	23.18
(g)	Other Non-current Assets	1,000.72	986.01	1,000.72	986.01
	<b>Current assets</b>				
(a)	Inventories	11,929.20	15,195.53	27,838.21	28,911.03
(b)	Financial Assets				
(ii)	Trade Receivables	6,627.14	4,311.78	11,862.58	8,862.84
(iii)	Cash and cash equivalents	130.35	1,886.81	267.85	1,964.80
(iv)	Bank balances other than (iii) above	17,935.04	1,658.11	43,417.37	25,472.03
(vi)	Other financial assets	727.36	224.45	727.36	224.45
(c)	Current Tax Assets (Net)	1,237.55	1,705.94	1,237.55	1,705.94
(d)	Other Current assets	5,538.97	4,689.17	10,546.39	7,575.14
	<b>Total Assets</b>	<b>1,39,340.14</b>	<b>1,29,886.26</b>	<b>2,11,207.70</b>	<b>1,97,321.67</b>
	<b>EQUITY AND LIABILITIES</b>				
	<b>Equity</b>				
(a)	Equity Share Capital	1,289.21	1,289.21	1,289.21	1,289.21
(b)	Other Equity	60,650.28	45,411.11	98,272.47	82,542.67
	Non Controlling Interest	-	-	19,707.95	19,269.18
	Deferred Government Grants	28.42	30.41	28.42	30.41
	<b>LIABILITIES</b>				
	<b>Non-current liabilities</b>				
(a)	Financial Liabilities				
(i)	Borrowings	24,775.61	26,957.64	24,775.61	28,034.83
(ii)	Trade Payables				
	Due to Others	271.26	271.26	271.26	271.26
(iii)	Other financial liabilities (Other than those specified in item (b), to be specified)	6,850.31	5,261.01	9,962.98	8,752.39
(b)	Provisions	1,292.29	1,791.07	1,292.29	1,791.07
(c)	Deferred Tax Liabilities (Net)	7,067.54	4,485.87	7,067.54	4,485.87
	<b>Current liabilities</b>				
(a)	Financial Liabilities				
(i)	Borrowings	4,242.47	11,490.82	10,364.92	13,068.00
(ii)	Trade payables				
	Due to Micro and Small Enterprises	334.03	99.77	334.03	99.77
	Due to Others	8,856.97	11,299.52	11,040.57	12,838.37
(iii)	Current Maturities of Long Term Borrowings	10,365.18	12,304.19	11,422.95	13,806.20
(iv)	Other financial liabilities (other than those specified in item (c))	9,535.66	7,732.85	11,341.29	9,407.91
(b)	Other current liabilities	3,322.83	1,080.68	3,578.14	1,253.68
(c)	Provisions	458.07	380.86	458.07	380.86
	<b>Total Equity and Liabilities</b>	<b>1,39,340.14</b>	<b>1,29,886.26</b>	<b>2,11,207.70</b>	<b>1,97,321.67</b>

