

**THE KCP LIMITED**Registered office: 'Ramakrishna Buildings', No.2, Dr P V
Cherian Crescent, Egmore, Chennai-600 008, CIN:L65991TN1941PLC001128.**STATEMENT OF AUDITED FINANCIAL RESULTS FOR THE Year ENDED 31st March 2024 (STANDALONE)****(Rs in Crores)**

No	Particulars	3 MONTHS ENDED			YEAR ENDED	
		31.03.2024	31.12.2023	31.03.2023	31.03.2024	31.03.2023
		Audited	Unaudited	Audited	Audited	Audited
1	Revenue From Operations	434.67	420.78	448.10	1,702.40	1,672.10
2	Other Income	49.20	3.62	35.90	60.13	49.59
3	Total Income	483.87	424.40	484.01	1,762.53	1,721.69
4	Expenses					
	(A) Cost Of Raw Material Consumed	90.15	83.87	81.06	349.81	317.97
	(B) Purchase Of Stock In Trade	-	-	-	-	-
	(C) Change In Inventories Of Finished Goods ,Work In Progress And Stock In Trade	0.82	(8.09)	23.47	(1.67)	22.40
	(D) Employee Benefits Expense	27.52	24.52	21.45	101.35	88.08
	(E) Power & Fuel	149.86	139.95	164.86	610.00	693.18
	(F) Freight And Forwarding Expense	89.82	84.71	88.54	356.96	342.43
	(G) Finance Cost	5.77	6.91	7.54	27.06	32.55
	(H) Depreciation And Amortisation Expense	16.41	16.89	16.65	66.76	66.27
	(i) Other Expenditure	47.68	47.85	56.99	189.93	190.02
	Total Expenses	428.02	396.61	460.56	1,700.21	1,752.90
5	Profit/(Loss) Before Exceptional Items And Tax (3-4)	55.85	27.80	23.45	62.32	(31.21)
6	Exceptional Items	(0.09)	0.72	-	0.64	-
7	Profit/(Loss) Before Tax (5-6)	55.94	27.07	23.45	61.68	(31.21)
8	Tax Expense					
	(A) Current Tax	11.07	0.84	0.06	11.92	4.44
	(B) Deferred Tax	4.39	7.80	8.64	4.75	(10.11)
9	Profit/(Loss) For The Period From Continuing Operations (7-8)	40.47	18.43	14.75	45.01	(25.54)
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)	40.47	18.43	14.75	45.01	(25.54)
14	Other Comprehensive Income					
	(i) Items that will not be reclassified to P&L	(0.39)	(0.03)	(1.30)	(0.40)	(2.35)
	(ii) Income tax relating to items that will not be classified to P&L	0.17	(0.01)	-	0.17	0.82
	Total Other Comprehensive Income (Net of Tax)	(0.23)	(0.04)	(1.30)	(0.23)	(1.53)
15	Total Comprehensive Income (13+14)	40.25	18.39	13.45	44.79	(27.07)
19	Less : Non Controlling Share Of Total Comprehensive Income (15+17(iii))	-	-	-	-	-
20	Total Comprehensive Income After Non-Controlling Interest (18-19)	-	-	-	-	-
16	Earnings Per Share (Eps) (For Continuing Operations) (Basic And Diluted)	3.14	1.43	1.14	3.49	(1.98)
17	Earnings Per Share (Eps) (For Discontinued Operations) (Basic And Diluted)	-	-	-	-	-
18	Earnings Per Share (Eps) (For Discontinued & Continuing Operations) (Basic And Diluted)	3.14	1.43	1.14	3.49	(1.98)

Explanatory Notes :

- (a) 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).
- (b) Other income in the Quarter/Financial Year ended 31st March 2024 includes Rs.44.25 Crores of Dividend declared by the Overseas Subsidiary. Corresponding figures for Previous Year are Rs.33.12 Crores.
- (c) An amount of Rs.0.64 crores incurred during the year by Engineering Unit towards restoration works for the damages caused by Cyclone Michaung, after adjusting for the ad-hoc settlement done by the Insurance Company, has been accounted as Exceptional Item.
- (d) The Board has recommended a Dividend of 100% amounting to Re. 1/- per share on equity share of Re.1/- each subject to the approval of shareholders at the ensuing Annual General Meeting.
- (e) The Figures for the quarter ended 31-03-2024 and 31-03-2023 are the balancing figures between audited results in respect of full financial year and published year to date upto the third quarter of the relevant financial year.
- (f) The above results have been reviewed by the Audit Committee and approved by the Board of Directors at their meetings held on 20th May, 2024.
- (g) 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 : 20th May, 2024

THE KCP LIMITED

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

(Rs in Crores)

No	Particulars	3 MONTHS ENDED			YEAR ENDED	
		31.03.2024	31.12.2023	31.03.2023	31.03.2024	31.03.2023
		Audited	Unaudited	Audited	Audited	Audited
1	Revenue (Net Sale / Income)					
a	Heavy Engineering	30.06	16.02	41.95	81.49	117.41
b	Cement	393.76	395.12	396.54	1,582.94	1,524.46
d	Hotel	10.69	9.28	8.67	36.87	28.52
e	Others	0.17	0.36	0.94	1.10	1.71
	Net Sales / Income from Operations	434.67	420.78	448.10	1,702.40	1,672.10
2	Results					
	(Profit (+) / Loss (-) before tax and Interest					
a	Heavy Engineering	1.52	(5.73)	0.77	(19.82)	(5.84)
b	Cement	13.70	37.13	(5.44)	55.27	(33.75)
d	Hotel	3.00	1.77	1.95	7.50	3.30
e	Others	(0.07)	(0.07)	(0.13)	(0.38)	(0.07)
f	Other unallocable expenditure(-) net of unallocable Income (+)	40.16	(2.43)	30.66	33.69	25.45
	Total	58.32	30.67	27.81	76.26	(10.91)
	Less:					
	Interest expenses	5.77	6.91	7.54	27.06	32.55
	Interest income	(3.39)	(3.31)	(3.17)	(12.48)	(12.26)
	Total Profit Before Tax	55.94	27.07	23.45	61.68	(31.21)
3	Assets					
a	Heavy Engineering	122.13	120.78	140.97	122.13	140.97
b	Cement	933.92	970.43	979.12	933.92	979.12
d	Hotel	60.57	61.89	66.46	60.57	66.46
e	Others / Unallocated	262.54	223.51	240.99	262.54	240.99
	Total	1,379.16	1,376.60	1,427.54	1,379.16	1,427.54
4	Liabilities					
a	Heavy Engineering	75.31	82.67	90.54	75.31	90.54
b	Cement	357.56	393.81	439.13	357.56	439.13
d	Hotel	2.70	3.68	2.02	2.70	2.02
e	Others / Unallocated	216.45	209.54	212.20	216.45	212.20
	Total	652.02	689.71	743.89	652.02	743.89

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.
- Engineering Segment profit figures of the Year ended 31.03.2024 are inclusive of exceptional item of Rs.0.64 crores.
- Segment Information for previous period regrouped where necessary.




THE KCP LIMITED - STANDALONE

STANDALONE CASH FLOW STATEMENT FOR THE YEAR ENDED 31ST MARCH, 2024

(Rs in Crores)

PARTICULARS	FY 2023-24	FY 2022-23
(A) Cash flow from operating activities		
Profit before tax from continuing operations	62.32	(31.21)
Add : Exceptional Items (Net)	(0.64)	
Profit before tax from discontinued operations		
Profit before tax	61.68	-31.21
Adjustments for :		
Depreciation on tangible fixed assets	66.42	65.80
Amortization on intangible fixed assets	0.35	0.47
Loss/[profit] on sale of fixed assets	(0.54)	(0.80)
Assets written off	1.17	0.95
Expected Credit loss	0.01	0.07
Discounting of trade receivables	(0.16)	(0.06)
Amortisation of government grant	(0.02)	(0.02)
Unrealised foreign exchange loss/ (gain)	(0.27)	(1.14)
Actuarial gain on defined benefit plan-gratuity	(0.36)	(1.02)
Actuarial loss on defined benefit plan-leave	(0.14)	(1.32)
Interest expense	27.06	32.55
Interest income	(12.48)	(12.26)
Dividend income	(44.41)	(33.28)
Operating profit before working capital changes	98.32	18.73
Movements in working capital:		
Adjustments for Increase / (Decrease) in operating liabilities :		
Increase/[decrease] in trade payables	(27.81)	11.96
Increase/[decrease] in non current- other financial liabilities	(1.60)	5.73
Increase/[decrease] in long term provisions	1.39	0.69
Increase/[decrease] in current- other financial liabilities	4.48	(16.09)
Increase/[decrease] in other current liabilities	(3.94)	2.64
Increase/[decrease] in current provisions	(0.24)	(0.20)
Adjustments for Decrease / (Increase) in operating assets :		
Decrease/[increase] in non current trade receivables	1.55	(2.13)
Decrease/[increase] in non current other financial assets	1.32	7.66
Decrease/[increase] in other non-current assets	(14.09)	(7.93)
Decrease/[increase] in inventories	47.73	(25.02)
Decrease/[increase] in current trade receivables	6.54	(8.32)
Decrease/[increase] in other bank deposits	(11.86)	83.60
Decrease/[increase] in current other financial assets	(11.65)	0.10
Decrease/[increase] in other current assets	(12.39)	25.70
Cash generated from/[used in] operations	77.76	97.12
Direct taxes paid [net of refunds]	(7.94)	(5.37)
Net cash flow from/[used in] operating activities (A)	69.82	91.75
(B) Cash flows from investing activities		
Purchase of Fixed assets, including intangible assets, CWIP	(28.86)	(24.97)
Proceeds from sale of fixed assets	0.64	0.94
Purchase of non-current investments	0.00	1.92
Interest received	11.96	11.81
Dividends received	44.67	1.53
Net cash flow from/[used in] investing activities (B)	28.42	-8.77
C. Cash flows from financing activities		
Proceeds/ (Repayment) from long term Borrowings (net)	(46.99)	(47.92)
Proceeds/ (Repayment) of short term borrowings	(22.61)	10.28
Principal repayment of lease liabilities	(0.27)	(0.06)
Interest repayment of lease liabilities	(0.05)	(0.28)
Interest paid	(27.29)	(34.02)
Dividends paid	(0.83)	(12.73)
Net cash flow from/[used in] in financing activities [C]	-98.03	-84.72
Net increase/[decrease] in cash and cash equivalents (A+B+C)	0.20	(1.75)
Cash and Cash equivalents at the beginning of the year	0.35	2.10
Cash and Cash equivalents at the end of the year	0.55	0.35
Components of cash and cash equivalents		
Cash on hand	0.09	0.07
Cheques/drafts on hand	-	-
Balance in current account	0.46	0.28
On deposit account	-	-
Total Cash and cash equivalents	0.55	0.35



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**THE KCP LIMITED**

Registered office: 'Ramakrishna Buildings', No.2, Dr P V

Cherian Crescent, Egmore, Chennai-600 008, CIN:L65991TN1941PLC001128.

STATEMENT OF AUDITED FINANCIAL RESULTS FOR THE Year ENDED 31st March 2024 (CONSOLIDATED)**(Rs in Crores)**

No	Particulars	3 MONTHS ENDED			YEAR ENDED	
		31.03.2024	31.12.2023	31.03.2023	31.03.2024	31.03.2023
		Audited	Unaudited	Audited	Audited	Audited
1	Revenue From Operations	625.03	777.12	597.88	2,846.74	2,253.65
2	Other Income	12.81	37.00	7.33	69.43	38.43
3	Total Income	637.84	814.12	605.21	2,916.16	2,292.08
4	Expenses					
	(A) Cost Of Raw Material Consumed	440.62	83.19	348.55	1,083.05	807.09
	(B) Purchase Of Stock In Trade	-	-	-	-	-
	(C) Change In Inventories Of Finished Goods ,Work In Progress And Stock In Trade	(266.63)	234.89	(189.58)	16.96	(123.47)
	(D) Employee Benefits Expense	36.26	36.86	28.83	136.25	117.29
	(E) Power & Fuel	149.98	140.29	165.02	610.61	693.92
	(F) Freight And Forwarding Expense	95.59	91.61	94.39	387.59	360.55
	(G) Finance Cost	6.91	8.19	8.91	40.85	38.03
	(H) Depreciation And Amortisation Expense	21.94	22.64	22.21	89.35	89.91
	(I) Other Expenditure	55.03	91.43	63.30	257.97	224.67
	Total Expenses	539.69	709.10	541.63	2,622.63	2,208.00
5	Profit/(Loss) Before Exceptional Items And Tax (3-4)	98.15	105.02	63.58	293.53	84.09
6	Exceptional Items	(0.09)	0.72	-	0.64	-
7	Profit/(Loss) Before Tax (5-6)	98.23	104.30	63.58	292.90	84.09
8	Tax Expense					
	(A) Current Tax	11.07	0.84	0.06	11.92	4.44
	(B) Deferred Tax	4.39	7.80	8.64	4.75	(10.11)
9	Profit/(Loss) For The Period From Continuing Operations (7-8)	82.77	95.65	54.88	276.23	89.76
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)	82.77	95.65	54.88	276.23	89.76
14	Share Of Profit/(Loss) From Joint Venture	1.74	0.16	1.44	4.22	1.38
15	Profit/(Loss) After Tax And Share Of Joint Venture	84.51	95.81	56.32	280.45	91.13
	Non-Controlling Interest	28.92	25.74	24.34	91.89	49.39
	Owners Of The Company	55.59	70.07	31.98	188.55	41.74
16	Other Comprehensive Income					
	(i) Items That Will Not Be Reclassified To P&L	(2.12)	6.48	(9.42)	(2.37)	29.28
	(ii) Share Of Oci From Joint Venture	0.03	(0.04)	(0.04)	(0.09)	(0.31)
	(iii) Less : Non Controlling Share Of Oci	(0.63)	2.17	(2.71)	(0.72)	10.27
	Oci After Non Cotrolling Interest	(1.46)	4.27	(6.76)	(1.75)	18.70
17	Total Comprehensive Income (15+16)	82.41	102.25	46.86	277.98	120.10
	Non-Controlling Interest	28.29	27.92	21.63	91.18	59.66
	Owners Of The Company	54.12	74.34	25.22	186.80	60.44
18	Earnings Per Share (Eps) (For Continuing Operations) (Basic And Diluted)	4.31	5.44	2.48	14.63	3.24
19	Earnings Per Share (Eps) (For Discontinued Operations) (Basic And Diluted)	-	-	-	-	-
20	Earnings Per Share (Eps) (For Discontinued & Continuing Operations) (Basic And Diluted)	4.31	5.44	2.48	14.63	3.24

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.
- An amount of Rs.0.64 crores incurred during the year by Engineering Unit towards restoration works for the damages caused by Cyclone Michaung, after adjusting for the ad-hoc settlement done by the Insurance Company, has been accounted as Exceptional Item.
- The Board has recommended a Dividend of 100% amounting to Re. 1/- per share on equity share of Re.1/- each subject to the approval of shareholders at the ensuing Annual General Meeting.
- The Figures for the quarter ended 31-03-2024 and 31-03-2023 are the balancing figures between audited results in respect of full financial year and published year to date
- The above results have been reviewed by the Audit Committee and approved by the Board of Directors at their meetings held on 20th May, 2024.
- 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 : 20th May, 2024

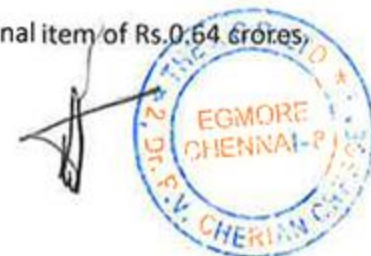
THE KCP LIMITED
Revenue, Results, Assets and Liabilities By Segment (Consolidated)

(Rs in Crores)

No	Particulars	3 MONTHS ENDED			YEAR ENDED	
		31.03.2024	31.12.2023	31.03.2023	31.03.2024	31.03.2023
		Audited	Unaudited	Audited	Audited	Audited
1	Revenue (Net Sale / Income)					
a	Heavy Engineering	30.06	16.02	41.95	81.49	117.41
b	Cement	393.76	395.12	396.54	1,582.94	1,524.46
d	Hotel	10.69	9.28	8.67	36.87	28.52
e	Sugar	190.35	356.34	149.78	1,144.34	581.55
f	Others / Unallocated	0.17	0.36	0.94	1.10	1.71
	Net Sales / Income from Operations	625.03	777.12	597.88	2,846.73	2,253.65
2	Results (Profit (+) / Loss (-) before tax and Interest					
a	Heavy Engineering	1.52	(5.73)	0.77	(19.82)	(5.84)
b	Cement	13.70	37.13	(5.44)	55.27	(33.75)
d	Hotel	3.00	1.77	1.95	7.50	3.30
e	Sugar	79.84	45.16	70.10	238.70	132.04
e	Others	(0.07)	(0.07)	(0.13)	(0.38)	(0.07)
f	Other unallocable expenditure(-) net of unallocable Income (+)	(4.30)	(2.43)	(2.22)	(10.78)	(7.44)
	Total	93.69	75.83	65.03	270.49	88.24
	Less:					
	Interest expenses	6.91	8.19	8.91	40.85	38.03
	Interest income	(11.45)	(36.65)	(7.46)	(63.26)	(33.87)
	Total Profit Before Tax	98.23	104.30	63.58	292.90	84.09
3	Assets					
a	Heavy Engineering	122.13	120.78	140.97	122.13	140.97
b	Cement	933.92	970.43	979.12	933.92	979.12
d	Hotel	60.57	61.89	66.46	60.57	66.46
e	Sugar	1,506.45	1,207.67	1,239.63	1,506.45	1,239.63
f	Others / Unallocated	205.58	209.25	191.48	205.58	191.48
	Total	2,828.65	2,570.02	2,617.66	2,828.65	2,617.66
4	Liabilities					
a	Heavy Engineering	75.31	82.67	90.54	75.31	90.54
b	Cement	357.56	393.81	439.13	357.56	439.13
d	Hotel	2.70	3.68	2.02	2.70	2.02
e	Sugar	766.57	524.46	649.43	766.57	649.43
f	Others / Unallocated	216.45	209.54	212.20	216.45	212.20
	Total	1,418.58	1,214.16	1,393.32	1,418.58	1,393.32

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.
- Engineering Segment profit figures of the Year ended 31.03.2024 are inclusive of exceptional item of Rs.0.64 Crores.
- Segment Information for previous period regrouped where necessary.



CONSOLIDATED CASH FLOW STATEMENT

(Rs. in Crores)

PARTICULARS	FY 2023-24	FY 22-23
(A) Cash flow from operating activities		
Profit before tax	292.90	84.09
Share of profits from joint venture	4.22	1.38
Profit before tax	297.12	85.47
Adjustments for :		
Depreciation on tangible fixed assets	89.00	89.44
Amortization on intangible fixed assets	0.35	0.47
Loss/[profit] on sale of fixed assets	(0.54)	(0.80)
Assets written off	1.17	0.95
Expected Credit loss	0.01	0.07
Discounting of trade receivables	(0.16)	(0.06)
Amortisation of government grant	(0.02)	(0.02)
Unrealised foreign exchange loss/ (gain)	(0.27)	(1.14)
Actuarial gain/(loss) on defined benefit plan-gratuity	(0.36)	(1.02)
Actuarial gain/(loss) on defined benefit plan-leave	(0.14)	(1.32)
Interest expense	40.85	38.03
Interest income	(63.26)	(33.87)
Dividend income	0.06	(0.39)
Translation gain/loss during the year	(2.15)	30.81
Share of OCI of joint venture	(0.09)	(0.31)
Operating profit before working capital changes	361.58	206.31
Movements in working capital:		
Adjustments for Increase / (Decrease) in operating liabilities :		
Increase/[decrease] in trade payables	(2.16)	9.86
Increase/[decrease] in other financial liabilities (non-current)	26.10	16.41
Increase/[decrease] in long term provisions	1.39	0.69
Increase/[decrease] in other financial liabilities (Current)	0.34	(13.71)
Increase/[decrease] in other current liabilities	(2.92)	3.05
Increase/[decrease] in current provisions	(0.24)	(0.20)
Adjustments for [Increase]/decrease in operating assets :		
[Increase]/decrease in trade receivables (non-current)	1.55	(2.13)
[Increase]/decrease in other financial assets (non-current)	(15.95)	4.26
[Increase]/decrease in other non-current assets	(14.09)	(7.93)
[Increase]/decrease in inventories	82.27	(192.65)
[Increase]/decrease in trade receivables (current)	(17.97)	(31.06)
[Increase]/decrease in other bank deposits	(267.30)	(70.12)
[Increase]/decrease in other financial assets (current)	(11.65)	0.10
[Increase]/decrease in other current assets	(27.73)	10.36
Cash generated from/[used in] operations	113.22	-66.77
Direct taxes paid (net of refunds)	(7.94)	(5.37)
Net cash flow from/[used in] operating activities (A)	105.28	-72.14
(B) Cash flows from investing activities		
Purchase of fixed assets, including intangible assets, CWIP	(32.87)	(33.66)
Proceeds from sale of fixed assets	0.64	0.94
Purchase of non-current investments	0.00	1.92
(Increase)/Decrease in value of investments in joint venture	(4.13)	(1.06)
Interest received	62.74	33.42
Dividends received	44.67	1.53
Net cash flow from/[used in] investing activities (B)	71.05	3.08
C. Cash flows from financing activities		
Repayment of long term Borrowings (net)	(46.99)	(47.92)
Proceeds from short term borrowings	(30.52)	168.80
Principal repayment of lease liabilities	(0.27)	(0.06)
Interest repayment of lease liabilities	(0.05)	(0.28)
Interest paid	(41.08)	(39.49)
Dividends paid	(49.84)	(12.73)
Net cash flow from/[used in] in financing activities [C]	-168.76	68.33
Net increase/[decrease] in cash and Bank Balances (A+B+C)	7.57	(0.74)
Cash and Bank Balances at the beginning of the year	3.09	3.83
Cash and Bank Balances at the end of the year	10.66	3.09
Components of cash and Bank Balances		
Cash on hand	0.15	0.11
With banks on current account	10.51	2.97
Cheques/drafts on hand	-	-
Total Cash and Bank Balances	10.66	3.09

Handwritten signature and a blue circular stamp of THE KCP LIMITED, CHENNAI, with the name V. CHERIAN visible.

THE KCP LIMITED

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

Balance Sheet

(Rs in Crores)

	Particulars	STANDALONE		CONSOLIDATED	
		AS AT 31.03.2024	AS AT 31.03.2023	AS AT 31.03.2024	AS AT 31.03.2023
	ASSETS				
	Non-current assets				
(a)	Property, Plant and Equipment	775.92	814.45	931.34	993.06
(b)	Capital Work-in-progress	5.43	6.02	14.44	10.42
(c)	Investment Property	-	-	-	-
(d)	Other Intangible Assets	4.95	4.99	4.95	4.99
(e)	Financial Assets				
(i)	Investments	27.11	27.01	14.61	10.39
(ii)	Trade Receivables	2.95	4.34	2.95	4.34
(iii)	Loans	-	-	-	-
(iv)	Other financial assets	28.70	30.02	79.07	63.12
(f)	Deferred Tax Assets (Net)	-	-	-	-
(g)	Other Non-current Assets	33.30	19.21	33.30	19.21
	Current assets				
(a)	Inventories	159.58	207.31	470.36	552.64
(b)	Financial Assets				
(i)	Investments	-	-	-	-
(ii)	Trade Receivables	68.91	75.46	174.58	156.62
(iii)	Cash and cash equivalents	0.55	0.35	10.66	3.09
(iv)	Bank balances other than (iii) above	127.85	116.46	905.00	638.16
(v)	Loans				
(vi)	Other financial assets	46.35	34.18	1.89	1.29
(c)	Current Tax Assets (Net)	10.92	13.47	10.92	13.47
(d)	Other Current assets	86.65	74.25	174.60	146.86
	Total Assets	1,379.16	1,427.54	2,828.65	2,617.66
	EQUITY AND LIABILITIES				
	Equity				
(a)	Equity Share Capital	12.89	12.89	12.89	12.89
(b)	Other Equity	714.26	670.76	1,397.18	1,211.46
	Non Controlling Interest	-	-	369.94	295.10
	Deferred Government Grants	0.22	0.24	0.22	0.24
	LIABILITIES				
	Non-current liabilities				
(a)	Financial Liabilities				
(i)	Borrowings	83.98	130.98	83.98	130.98
(ia)	Lease Liabilities	2.38	2.44	2.38	2.44
(ii)	Trade Payables				
	Due to Micro and Small Enterprises	-	-	-	-
	Total outstanding dues of creditors other than micro enterprises and small enterprises	-	-	-	-
(iv)	Other financial liabilities	19.21	20.82	102.20	76.11
(b)	Provisions	15.84	14.45	15.84	14.45
(c)	Deferred Tax Liabilities (Net)	87.80	81.80	87.80	81.80
(d)	Other non-current liabilities	-	-	-	-
	Current liabilities				
(a)	Financial Liabilities				
(i)	Borrowings	145.09	167.70	393.71	424.23
(ia)	Lease Liabilities	0.06	0.05	0.06	0.05
(ii)	Trade payables				
	Due to Micro and Small Enterprises	4.92	2.53	4.92	2.53
	Total outstanding dues of creditors other than micro enterprises and small enterprises	65.52	95.72	105.24	109.80
(iv)	Other financial liabilities	187.29	183.30	209.05	209.20
(b)	Other current liabilities	32.49	36.43	36.03	38.95
(c)	Provisions	7.20	7.44	7.20	7.44
(d)	Current tax Liabilities (Net)	-	-	-	-
	Total Equity and Liabilities	1,379.16	1,427.54	2,828.65	2,617.66

THE K.C.P. LIMITED
 CHENNAI
 P. V. CHERIAN