



THE KCP LIMITED
2, Dr P V Cheriaan Crescent, Egmore, Chennai-600 008, India
CIN:L65991TN1941PLC001128.

Statement Of Unaudited Financial Results For The Halfyear Ended 30th September 2024 (STANDALONE)

(Rs in Crores)

No	Particulars	3 MONTHS ENDED			6 MONTHS ENDED		YEAR ENDED
		30.09.2024	30.06.2024	30.09.2023	30.09.2024	30.09.2023	31.03.2024
		Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
1	Revenue From Operations	318.87	363.36	410.44	682.23	846.94	1,702.40
2	Other Income	2.75	4.58	4.08	7.32	7.31	60.13
3	Total Income	321.62	367.94	414.52	689.55	854.25	1,762.53
4	Expenses						
	(A) Cost Of Raw Material Consumed	73.29	79.87	84.04	153.16	175.79	349.81
	(B) Purchase Of Stock In Trade	0.36	-	-	0.36	-	-
	(C) Change In Inventories Of Finished Goods ,Work In Progress And Stock In Trade	(2.56)	0.07	8.91	(2.50)	5.60	(1.67)
	(D) Employee Benefits Expense	25.47	25.98	24.41	51.45	49.31	101.35
	(E) Power & Fuel	105.38	123.13	146.05	228.51	320.19	610.00
	(F) Freight And Forwarding Expense	69.01	78.03	85.34	147.04	182.43	356.96
	(G) Finance Cost	5.85	5.39	7.10	11.24	14.38	27.06
	(H) Depreciation And Amortisation Expense	15.93	15.67	16.94	31.59	33.47	66.76
	(I) Other Expenditure	47.94	45.60	50.14	93.54	94.40	189.93
	Total Expenses	340.66	373.74	422.92	714.40	875.58	1,700.21
5	Profit/(Loss) Before Exceptional Items And Tax (3-4)	(19.04)	(5.80)	(8.40)	(24.85)	(21.33)	62.32
6	Exceptional Items	9.17	1.39	-	10.56	-	0.64
7	Profit/(Loss) Before Tax (5-6)	(28.21)	(7.19)	(8.40)	(35.40)	(21.33)	61.68
8	Tax Expense						
	(A) Current Tax	(1.97)	-	-	(1.97)	-	11.92
	(B) Deferred Tax	(9.86)	(2.51)	(3.61)	(12.37)	(7.44)	4.75
9	Profit/(Loss) For The Period From Continuing Operations (7-8)	(16.39)	(4.68)	(4.79)	(21.06)	(13.89)	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)	(16.39)	(4.68)	(4.79)	(21.06)	(13.89)	45.01
14	Other Comprehensive Income						
	(I) Items that will not be reclassified to P&L	(1.17)	(3.40)	(1.99)	(4.56)	0.02	(0.40)
	(II) Income tax relating to items that will not be classified to P&L	0.41	1.19	0.70	1.61	0.01	0.17
	Total Other Comprehensive Income (Net of Tax)	(0.75)	(2.20)	(1.28)	(2.96)	0.04	(0.23)
15	Total Comprehensive Income (13+14)	(17.14)	(6.88)	(6.07)	(24.02)	(13.85)	44.79
16	Earnings Per Share (EPS) (For Continuing Operations) (Basic And Diluted)	(1.27)	(0.36)	(0.37)	(1.63)	(1.08)	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)	(1.27)	(0.36)	(0.37)	(1.63)	(1.08)	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 half-year of current year includes an amount of Rs.1.31 Crores incurred during the period by Engineering Unit towards restoration works for the damages caused by Cyclone Michaung, and an amount of Rs 9.24 Crores provided towards Fuel and Power Purchase Cost Adjustment notified by APERC Tariff order dated 25th October 2024.
- The above results have been reviewed by the Audit Committee and approved by the Board of Directors at their meetings held on 8th November, 2024.
- Figures for the previous period have been regrouped/reclassified wherever necessary to conform to the current periods presentation.

Place : Chennai - 600 008
Date : 8th November, 2024

FOR AND ON BEHALF OF THE BOARD OF DIRECTORS


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

THE KCP LIMITED

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

No	Particulars	3 MONTHS ENDED			6 MONTHS ENDED		YEAR ENDED
		30.09.2024	30.06.2024	30.09.2023	30.09.2024	30.09.2023	31.03.2024
		Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
1	Revenue (Operations)						
a	Heavy Engineering	32.39	28.43	22.71	60.82	35.40	81.49
b	Cement	276.43	325.86	378.69	602.28	794.06	1,582.94
d	Hotel	9.83	8.72	8.68	18.55	16.90	36.87
e	Others	0.22	0.36	0.36	0.58	0.57	1.10
	Total	318.87	363.36	410.44	682.23	846.94	1,702.40
2	EBITA						
	(Profit (+) / Loss (-) before tax and Interest						
a	Heavy Engineering	0.13	(0.11)	(7.15)	0.01	(15.62)	(19.82)
b	Cement	(25.52)	(5.02)	4.07	(30.54)	4.44	55.27
d	Hotel	2.38	1.68	1.37	4.06	2.73	7.50
e	Others	(0.02)	0.04	(0.04)	0.02	(0.25)	(0.38)
f	Other unallocable expenditure(-) net of unallocable Income (+)	(1.78)	(1.63)	(2.65)	(3.41)	(4.04)	33.69
	Total	(24.82)	(5.03)	(4.39)	(29.85)	(12.73)	76.26
	Less:						
	Interest Expenses	5.85	5.39	7.10	11.24	14.38	27.06
	Interest Income	(2.46)	(3.23)	(3.08)	(5.69)	(5.79)	(12.48)
	Total Profit Before Tax	(28.21)	(7.19)	(8.40)	(35.40)	(21.33)	61.68
3	Assets						
a	Heavy Engineering	135.13	135.38	122.96	135.13	122.96	122.13
b	Cement	1,001.51	976.79	950.98	1,001.51	950.98	933.92
d	Hotel	59.06	60.60	63.48	59.06	63.48	60.57
e	Others / Unallocated	178.16	218.98	220.29	178.16	220.29	262.54
	Total	1,373.86	1,391.75	1,357.71	1,373.86	1,357.71	1,379.16
4	Liabilities						
a	Heavy Engineering	84.09	90.86	83.48	84.09	83.48	75.31
b	Cement	399.33	370.57	402.55	399.33	402.55	357.56
d	Hotel	3.45	2.77	2.59	3.45	2.59	2.70
e	Others / Unallocated	196.75	207.28	200.58	196.75	200.58	216.45
	Total	683.62	671.48	689.20	683.62	689.20	652.02

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.





THE KCP LIMITED
3, Dr P V Cherian Crescent, Egmore, Chennai-600 008, India
CIN:L65991TN1941PLC001128

Statement Of Unaudited Financial Results For The HalfYear Ended 30th September 2024 (CONSOLIDATED)

(Rs in Crores)


No	Particulars	3 MONTHS ENDED			6 MONTHS ENDED		YEAR ENDED
		30.09.2024	30.06.2024	30.09.2023	30.09.2024	30.09.2023	31.03.2024
		Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
1	Revenue From Operations	602.46	691.03	700.45	1,293.49	1,444.59	2,846.74
2	Other Income	14.86	12.52	6.49	27.39	19.62	69.43
3	Total Income	617.32	703.55	706.94	1,320.88	1,464.20	2,916.16
4	Expenses						
	(A) Cost Of Raw Material Consumed	82.26	451.88	94.42	534.14	559.25	1,083.05
	(B) Purchase Of Stock In Trade	0.36	-	-	0.36	-	-
	(C) Change In Inventories Of Finished Goods ,Work In Progress And Stock In Trade	141.96	(129.40)	208.46	12.56	48.69	16.96
	(D) Employee Benefits Expense	31.89	34.03	30.19	65.92	63.13	136.25
	(E) Power & Fuel	105.56	123.16	146.18	228.72	320.34	610.61
	(F) Freight And Forwarding Expense	75.46	87.18	92.66	162.63	200.39	387.59
	(G) Finance Cost	9.11	9.56	12.97	18.68	25.76	40.85
	(H) Depreciation And Amortisation Expense	22.60	20.26	22.58	42.86	44.77	89.35
	(I) Other Expenditure	51.61	57.46	54.67	109.07	111.51	257.97
	Total Expenses	520.81	654.14	662.14	1,174.95	1,373.84	2,622.63
5	Profit/(Loss) Before Exceptional Items And Tax (3-4)	96.51	49.41	44.79	145.93	90.37	293.53
6	Exceptional Items	9.17	1.39	-	10.56	-	0.64
7	Profit/(Loss) Before Tax (5-6)	87.35	48.02	44.79	135.37	90.37	292.90
8	Tax Expense						
	(A) Current Tax	(1.97)	-	-	(1.97)	-	11.92
	(B) Deferred Tax	(9.86)	(2.51)	(3.61)	(12.37)	(7.44)	4.75
9	Profit/(Loss) For The Period From Continuing Operations (7-8)	99.17	50.54	48.40	149.71	97.81	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)	99.17	50.54	48.40	149.71	97.81	276.23
14	Share Of Profit/(Loss) From Joint Venture	0.65	0.27	1.91	0.92	2.32	4.22
15	Profit/(Loss) After Tax And Share Of Joint Venture	99.82	50.81	50.31	150.62	100.13	280.45
	Non-Controlling Interest	38.46	18.66	17.73	57.12	37.23	91.89
	Owners Of The Company	61.36	32.14	32.58	93.50	62.90	188.55
16	Other Comprehensive Income						
	(I) Items That Will Not Be Reclassified To P&L	6.16	(7.97)	(3.30)	(1.81)	(6.73)	(2.37)
	(II) Share Of Oci From Joint Venture	0.08	(0.29)	0.01	(0.21)	(0.08)	(0.09)
	(Iii) Less : Non Controlling Share Of Oci	2.30	(1.92)	(0.67)	0.38	(2.26)	(0.72)
	Oci After Non Cotrolling Interest	3.94	(6.34)	(2.61)	(2.40)	(4.55)	(1.75)
17	Total Comprehensive Income (15+16)	106.06	42.55	47.03	148.61	93.32	277.98
	Non-Controlling Interest	40.76	16.74	17.06	57.50	34.97	91.18
	Owners Of The Company	65.30	25.81	29.97	91.11	58.34	186.80
18	Earnings Per Share (EPS) (For Continuing Operations) (Basic And Diluted)	4.76	2.49	2.53	7.25	4.88	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)	4.76	2.49	2.53	7.25	4.88	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 half-year of current year includes an amount of Rs.1.31 Crores incurred during the period by Engineering Unit towards restoration works for the damages caused by Cyclone Michaung, and an amount of Rs.9.24 Crores provided towards Fuel and Power Purchase Cost Adjustment notified by APERC Tariff order dated 25th October 2024.
- The above results have been reviewed by the Audit Committee and approved by the Board of Directors at their meetings held on 8th November, 2024.
- Figures for the previous period have been regrouped/reclassified wherever necessary to conform to the current periods presentation.

Place : Chennai - 600 008
Date : 8th November, 2024

FOR AND ON BEHALF OF THE BOARD OF DIRECTORS




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

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

No	Particulars	3 MONTHS ENDED			6 MONTHS ENDED		YEAR ENDED
		30.09.2024	30.06.2024	30.09.2023	30.09.2024	30.09.2023	31.03.2024
		Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
1	Revenue (Operations)						
a	Heavy Engineering	32.39	28.43	22.71	60.82	35.40	81.49
b	Cement	276.43	325.86	378.69	602.28	794.06	1,582.94
d	Hotel	9.83	8.72	8.68	18.55	16.90	36.87
e	Sugar	283.59	327.67	290.01	611.26	597.65	1,144.34
f	Others / Unallocated	0.22	0.36	0.36	0.58	0.57	1.10
	Total	602.46	691.03	700.45	1,293.49	1,444.59	2,846.74
2	EBITA						
	(Profit (+) / Loss (-) before tax and Interest						
a	Heavy Engineering	0.13	(0.11)	(7.15)	0.01	(15.62)	(19.82)
b	Cement	(25.52)	(5.02)	4.07	(30.54)	4.44	55.27
d	Hotel	2.38	1.68	1.37	4.06	2.73	7.50
e	Sugar	106.77	51.53	56.79	158.30	113.70	238.70
e	Others	(0.02)	0.04	(0.04)	0.02	(0.25)	(0.38)
f	Other unallocable expenditure(-) net of unallocable Income (+)	(1.60)	(2.40)	(2.65)	(3.99)	(4.04)	(10.78)
	Total	82.14	45.73	52.40	127.87	100.96	270.49
	Less:						
	Interest Expenses	9.11	9.56	12.97	18.68	25.76	40.85
	Interest Income	(14.32)	(11.85)	(5.36)	(26.17)	(15.16)	(63.26)
	Total Profit Before Tax	87.35	48.02	44.79	135.37	90.37	292.90
3	Assets						
a	Heavy Engineering	135.13	135.38	122.96	135.13	122.96	122.13
b	Cement	1,001.51	976.79	950.98	1,001.51	950.98	933.92
d	Hotel	59.06	60.60	63.48	59.06	63.48	60.57
e	Sugar	1,477.37	1,700.91	1,286.71	1,477.37	1,286.71	1,506.45
f	Others / Unallocated	178.16	218.98	205.92	178.16	205.92	205.58
	Total	2,851.23	3,092.65	2,630.05	2,851.23	2,630.05	2,828.65
4	Liabilities						
a	Heavy Engineering	84.09	90.86	83.48	84.09	83.48	75.31
b	Cement	399.33	370.57	402.55	399.33	402.55	357.56
d	Hotel	3.45	2.77	2.59	3.45	2.59	2.70
e	Sugar	682.31	986.54	659.00	682.31	659.00	766.57
f	Others / Unallocated	196.75	207.28	200.58	196.75	200.58	216.45
	Total	1,365.94	1,658.02	1,348.20	1,365.94	1,348.20	1,418.58

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.



THE KCP LIMITED - STANDALONE

STANDALONE CASH FLOW STATEMENT FOR THE HALF-YEAR ENDED 30TH SEPTEMBER, : (Rs in Crores)

PARTICULARS	HY1 2024-25	HY1 2023-24
(A) Cash flow from operating activities		
Profit before tax from continuing operations	(24.85)	(21.33)
Add : Exceptional Items (Net)	-10.56	-
Profit before tax from discontinued operations		
Profit before tax	-35.40	-21.33
Adjustments for :		
Depreciation / Amortisation on fixed assets	31.59	33.47
Loss/[profit] on sale of fixed assets	(0.04)	(0.09)
Assets written off	0.07	0.40
Expected Credit loss	0.00	-
Discounting of trade receivables	(0.08)	(0.13)
Amortisation of government grant	(0.01)	(0.01)
Unrealised foreign exchange loss/ (gain)	0.01	(0.02)
Actuarial gain on defined benefit plan-gratuity	(2.69)	(0.03)
Actuarial loss on defined benefit plan-leave	(1.91)	(0.01)
Interest expense	11.24	14.38
Interest income	(5.69)	(5.79)
Dividend income	(0.80)	(0.13)
Operating profit before working capital changes	-3.70	20.70
Movements in working capital:		
Adjustments for Increase / (Decrease) in operating liabilities :		
Increase/[decrease] in trade payables	12.70	(23.20)
Increase/[decrease] in non current- other financial liabilities	0.36	(1.48)
Increase/[decrease] in long term provisions	1.42	1.15
Increase/[decrease] in current- other financial liabilities	(17.58)	(19.25)
Increase/[decrease] in other current liabilities	(5.98)	1.76
Increase/[decrease] in current provisions	3.42	(0.98)
Adjustments for Decrease / (Increase) in operating assets :		
Decrease/[increase] in non current trade receivables	0.27	0.40
Decrease/[increase] in non current other financial assets	28.58	29.95
Decrease/[increase] in other non-current assets	(1.64)	(0.90)
Decrease/[increase] in inventories	(28.13)	33.34
Decrease/[increase] in current trade receivables	(19.35)	11.66
Decrease/[increase] in other bank deposits	4.51	(36.74)
Decrease/[increase] in current other financial assets	44.45	32.45
Decrease/[increase] in other current assets	20.91	(12.32)
Cash generated from/[used in] operations	40.21	36.54
Direct taxes paid [net of refunds]	(3.68)	(3.59)
Net cash flow from/[used in] operating activities (A)	36.52	32.96
(B) Cash flows from investing activities		
Purchase of Fixed assets, including intangible assets, CWIP	(67.61)	(15.06)
Proceeds from sale of fixed assets	0.16	0.99
Purchase of non-current investments	-	0.00
Interest received	2.90	1.50
Dividends received	0.80	0.15
Net cash flow from/[used in] investing activities (B)	-63.75	-12.41
C. Cash flows from financing activities		
Proceeds from long term & short term Borrowings	90.37	27.88
Repayment of long term & short term borrowings	(40.29)	(34.07)
Principal repayment of lease liabilities	(0.03)	(0.03)
Interest repayment of lease liabilities	(0.13)	(0.04)
Interest paid	(9.99)	(13.35)
Dividends paid	(12.87)	(0.84)
Net cash flow from/[used in] in financing activities [C]	27.06	-20.45
Net increase/[decrease] in cash and cash equivalents (A+B+C)	(0.16)	0.09
Cash and Cash equivalents at the beginning of the year	0.55	0.35
Cash and Cash equivalents at the end of the year	0.39	0.44
Components of cash and cash equivalents		
Cash on hand	0.18	0.10
Cheques/drafts on hand	-	-
Balance in current account	0.21	0.34
On deposit account	-	-
Total Cash and cash equivalents	0.39	0.44

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THE KCP LIMITED, CHENNAI
CONSOLIDATED CASH FLOW STATEMENT FOR THE HALF YEAR ENDED 30TH SEPTEMBER, (Rs.in Crores)

PARTICULARS	HY1 2024-25	HY1 2023-24
(A) Cash flow from operating activities		
Profit before tax from continuing operations	145.93	90.37
Add : Exceptional Items (Net)	(10.56)	-
Profit before tax from discontinuing operations	-	-
Share of profits from joint venture	0.92	2.32
Profit before tax	136.29	92.69
Adjustments for :		
Depreciation / Amortisation on fixed assets	42.86	44.77
Loss/[profit] on sale of fixed assets	(0.04)	(0.09)
Assets written off	0.07	0.40
Expected Credit loss	0.00	-
Discounting of trade receivables	(0.08)	(0.13)
Amortisation of government grant	(0.01)	(0.01)
Unrealised foreign exchange loss/ (gain)	0.01	(0.02)
Actuarial gain/(loss) on defined benefit plan-gratuity	(2.69)	(0.03)
Actuarial gain/(loss) on defined benefit plan-leave	(1.91)	(0.01)
Interest expense	18.68	25.76
Interest income	(26.17)	(15.16)
Dividend income	-	(0.13)
Translation gain/loss during the year	0.93	(6.77)
Share of OCI of joint venture	(0.21)	(0.08)
Operating profit before working capital changes	167.73	141.18
Movements in working capital:		
Adjustments for Increase / (Decrease) in operating liabilities :		
Increase/[decrease] in trade payables	(19.95)	(32.80)
Increase/[decrease] in other financial liabilities (non-current)	(1.52)	(3.88)
Increase/[decrease] in long term provisions	1.42	1.15
Increase/[decrease] in other financial liabilities (Current)	(30.09)	(25.64)
Increase/[decrease] in other current liabilities	8.38	21.71
Increase/[decrease] in current provisions	3.42	(0.98)
Adjustments for [Increase]/decrease in operating assets :		
[Increase]/decrease in trade receivables (non-current)	0.27	0.40
[Increase]/decrease in other financial assets (non-current)	28.51	(4.19)
[Increase]/decrease in other non-current assets	(1.64)	(0.90)
[Increase]/decrease in inventories	(7.64)	100.30
[Increase]/decrease in trade receivables (current)	(134.22)	(77.52)
[Increase]/decrease in other bank deposits	211.96	28.36
[Increase]/decrease in other financial assets (current)	44.45	32.45
[Increase]/decrease in other current assets	(85.34)	(76.13)
Cash generated from/[used in] operations	185.73	103.51
Direct taxes paid (net of refunds)	(3.68)	(3.59)
Net cash flow from/[used in] operating activities (A)	182.05	99.92
(B) Cash flows from investing activities		
Purchase of fixed assets, including intangible assets, CWIP	(75.75)	(13.80)
Proceeds from sale of fixed assets	0.16	0.99
Purchase of non-current investments	-	-
Purchase of current investments	-	-
(Increase)/Decrease in value of investments in joint venture	(0.71)	(2.24)
Interest received	23.39	10.87
Dividends received	0.80	0.15
Net cash flow from/[used in] investing activities (B)	-52.11	-4.03
C. Cash flows from financing activities		
Proceeds from long term & short term Borrowings	90.37	27.88
Repayment of long term & short term borrowings	(125.75)	(44.81)
Principal repayment of lease liabilities	(0.03)	(0.03)
Interest repayment of lease liabilities	(0.13)	(0.04)
Interest paid	(17.43)	(24.73)
Dividends paid	(83.73)	(49.49)
Net cash flow from/[used in] in financing activities [C]	-136.69	-91.22
Net increase/[decrease] in cash and Bank Balances (A+B+C)	(6.75)	4.67
Cash and Bank Balances at the beginning of the year	10.66	3.09
Cash and Bank Balances at the end of the year	3.90	7.75
Components of cash and Bank Balances		
Cash on hand	0.23	0.14
With banks on current account	3.67	7.61
Cheques/drafts on hand	-	-
Total Cash and Bank Balances	3.90	7.75



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 30.09.2024	AS AT 31.03.2024	AS AT 30.09.2024	AS AT 31.03.2024
	ASSETS				
	Non-current assets				
(a)	Property, Plant and Equipment	756.33	775.92	899.60	931.34
(b)	Capital Work-in-progress	19.65	5.43	37.69	14.44
(c)	Investment Property	-	-	-	-
(d)	Other Intangible Assets	4.75	4.95	4.75	4.95
(e)	Financial Assets				
	(i) Investments	27.14	27.11	14.56	14.61
	(ii) Trade Receivables	2.68	2.95	2.68	2.95
	(iii) Loans	-	-	-	-
	(iv) Other financial assets	0.13	28.70	50.55	79.07
(f)	Deferred Tax Assets (Net)	-	-	-	-
(g)	Other Non-current Assets	78.32	33.30	78.32	33.30
	Current assets				
(a)	Inventories	187.71	159.58	478.00	470.36
(b)	Financial Assets				
	(i) Investments	-	-	-	-
	(ii) Trade Receivables	88.35	68.91	308.87	174.58
	(iii) Cash and cash equivalents	0.39	0.55	3.90	10.66
	(iv) Bank balances other than (iii) above	123.32	127.85	693.01	905.00
	(v) Loans	-	-	-	-
	(vi) Other financial assets	4.68	46.35	4.68	1.89
(c)	Current Tax Assets (Net)	14.67	10.92	14.67	10.92
(d)	Other Current assets	65.74	86.65	259.94	174.60
	Total Assets	1,373.86	1,379.16	2,851.23	2,828.65
	EQUITY AND LIABILITIES				
	Equity				
(a)	Equity Share Capital	12.89	12.89	12.89	12.89
(b)	Other Equity	677.34	714.26	1,472.40	1,397.18
	Non Controlling Interest	-	-	403.82	369.94
	Deferred Government Grants	0.21	0.22	0.21	0.22
	LIABILITIES				
	Non-current liabilities				
(a)	Financial Liabilities				
	(i) Borrowings	96.23	83.98	96.23	83.98
	(ia) Lease Liabilities	2.41	2.38	2.41	2.38
	(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	19.54	19.21	100.64	102.20
(b)	Provisions	17.26	15.84	17.26	15.84
(c)	Deferred Tax Liabilities (Net)	71.92	87.80	71.92	87.80
(d)	Other non-current liabilities	-	-	-	-
	Current liabilities				
(a)	Financial Liabilities				
	(i) Borrowings	182.93	145.09	346.09	393.71
	(ia) Lease Liabilities	-	0.06	-	0.06
	(ii) Trade payables				
	Due to Micro and Small Enterprises	1.82	4.92	1.82	4.92
	Total outstanding dues of creditors other than micro enterprises and small enterprises	81.32	65.52	88.39	105.24
	(iv) Other financial liabilities	172.85	187.29	182.11	209.05
(b)	Other current liabilities	26.51	32.49	44.41	36.03
(c)	Provisions	10.62	7.20	10.62	7.20
(d)	Current tax Liabilities (Net)	-	-	-	-
	Total Equity and Liabilities	1,373.86	1,379.16	2,851.23	2,828.65

