

**THE KCP LIMITED**2, Dr P V Cherian Crescent, Egmore, Chennai-600 008, India
CIN:L65991TN1941PLC001128.**Statement Of Unaudited Financial Results For The Quarter Ended 30th June 2024 (STANDALONE)**

(Rs in Crores)

No	Particulars	3 Months Ended			Year Ended
		30.06.2024	31.03.2024	30.06.2023	31.03.2024
		Unaudited	Audited (Note (c))	Unaudited	Audited
1	Revenue From Operations	363.36	434.67	436.50	1,702.40
2	Other Income	4.58	49.20	3.23	60.13
3	Total Income	367.94	483.87	439.73	1,762.53
4	Expenses				
	(A) Cost Of Raw Material Consumed	79.87	90.15	91.75	349.81
	(B) Purchase Of Stock In Trade	-	-	-	-
	(C) Change In Inventories Of Finished Goods ,Work In Progress And Stock In Trade	0.07	0.82	(3.31)	(1.67)
	(D) Employee Benefits Expense	25.98	27.52	24.90	101.35
	(E) Power & Fuel	123.13	149.86	174.14	610.00
	(F) Freight And Forwarding Expense	78.03	89.82	97.09	356.96
	(G) Finance Cost	5.39	5.77	7.29	27.06
	(H) Depreciation And Amortisation Expense	15.67	16.41	16.53	66.76
	(I) Other Expenditure	45.60	47.68	44.26	189.93
	Total Expenses	373.74	428.02	452.66	1,700.21
5	Profit/(Loss) Before Exceptional Items And Tax (3-4)	(5.80)	55.85	(12.93)	62.32
6	Exceptional Items	1.39	(0.09)	-	0.64
7	Profit/(Loss) Before Tax (5-6)	(7.19)	55.94	(12.93)	61.68
8	Tax Expense				
	(A) Current Tax	-	11.07	-	11.92
	(B) Deferred Tax	(2.51)	4.39	(3.83)	4.75
9	Profit/(Loss) For The Period From Continuing Operations (7-8)	(4.68)	40.47	(9.10)	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)	(4.68)	40.47	(9.10)	45.01
14	Other Comprehensive Income				
	(I) Items that will not be reclassified to P&L	(3.40)	(0.39)	2.01	(0.40)
	(Ii) Income tax relating to items that will not be classified to P&L	1.19	0.17	(0.69)	0.17
	Total Other Comprehensive Income (Net of Tax)	(2.20)	(0.23)	1.32	(0.23)
15	Total Comprehensive Income (13+14)	(6.88)	40.25	(7.78)	44.79
16	Earnings Per Share (EPS) (For Continuing Operations) (Basic And Diluted)	(0.36)	3.14	(0.71)	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)	(0.36)	3.14	(0.71)	3.49

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) An amount of Rs.1.39 crores incurred during the Quarter by Engineering Unit towards restoration works for the damages caused by Cyclone Michaung, has been accounted as Exceptional Item.
- (c) The Figures for the quarter ended 31-03-2024 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.
- (d) The above results have been reviewed by the Audit Committee and approved by the Board of Directors at their meetings held on 1st August, 2024.
- (e) 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

Place : Chennai - 600 008
Date : 1st August, 2024



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

THE KCP LIMITED

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

No	Particulars	3 Months Ended			Year Ended
		30.06.2024	31.03.2024	30.06.2023	31.03.2024
		Unaudited	Audited (Note 1)	Unaudited	Audited
1	Revenue (Operations)				
a	Heavy Engineering	28.43	30.06	12.69	81.49
b	Cement	325.86	393.76	415.37	1,582.94
d	Hotel	8.72	10.69	8.22	36.87
e	Others	0.36	0.17	0.22	1.10
	Total	363.36	434.67	436.50	1,702.40
2	EBITA				
	(Profit (+) / Loss (-) before tax and Interest				
a	Heavy Engineering	(0.11)	1.52	(8.47)	(19.82)
b	Cement	(5.02)	13.70	0.37	55.27
d	Hotel	1.68	3.00	1.36	7.50
e	Others	0.04	(0.07)	(0.21)	(0.38)
f	Other unallocable expenditure(-) net of unallocable Income (+)	(1.63)	40.16	(1.39)	33.69
	Total	(5.03)	58.32	(8.34)	76.26
	Less:				
	Interest Expenses	5.39	5.77	7.29	27.06
	Interest Income	(3.23)	(3.39)	(2.71)	(12.48)
	Total Profit Before Tax	(7.19)	55.94	(12.93)	61.68
3	Assets				
a	Heavy Engineering	135.38	122.13	127.77	122.13
b	Cement	976.79	933.92	973.25	933.92
d	Hotel	60.60	60.57	64.19	60.57
e	Others / Unallocated	218.98	262.54	215.71	262.541
	Total	1,391.75	1,379.16	1,380.92	1,379.16
4	Liabilities				
a	Heavy Engineering	90.86	75.31	80.31	75.31
b	Cement	370.57	357.56	421.18	357.56
d	Hotel	2.77	2.70	2.33	2.70
e	Others / Unallocated	207.28	216.45	201.23	216.45
	Total	671.48	652.01	705.05	652.02

Note on segment information:-

- 1 The Figures for the quarter ended 31-03-2024 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.
- 2 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.
- 3 Engineering Segment profit figures of the Quarter ended 30.06.2024 are inclusive of exceptional item of Rs.1.39 crores.
- 4 Segment Information for previous period regrouped where necessary.



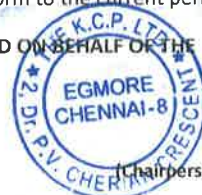
**THE KCP LIMITED**2,Dr P V Cheriau Crescent, Egmore, Chennai-600 008, India
CIN:L65991TN1941PLC001128.**Statement Of Unaudited Financial Results For The Quarter Ended 30th June 2024 (CONSOLIDATED)****(Rs in Crores)**

No	Particulars	3 Months Ended			Year Ended
		30.06.2024	31.03.2024	30.06.2023	31.03.2024
		Unaudited	Audited (Note (c))	Unaudited	Audited
1	Revenue From Operations	691.03	625.03	744.14	2,846.74
2	Other Income	12.52	12.81	13.13	69.43
3	Total Income	703.55	637.84	757.27	2,916.16
4	Expenses				
	(A) Cost Of Raw Material Consumed	451.88	440.62	464.82	1,083.05
	(B) Purchase Of Stock In Trade	-	-	-	-
	(C) Change In Inventories Of Finished Goods ,Work In Progress And Stock In Trade	(129.40)	(266.63)	(159.77)	16.96
	(D) Employee Benefits Expense	34.03	36.26	32.93	136.25
	(E) Power & Fuel	123.16	149.98	174.16	610.61
	(F) Freight And Forwarding Expense	87.18	95.59	107.73	387.59
	(G) Finance Cost	9.56	6.91	12.79	40.85
	(H) Depreciation And Amortisation Expense	20.26	21.94	22.19	89.35
	(I) Other Expenditure	57.46	55.03	56.83	257.97
	Total Expenses	654.14	539.69	711.69	2,622.63
5	Profit/(Loss) Before Exceptional Items And Tax (3-4)	49.41	98.15	45.58	293.53
6	Exceptional Items	1.39	(0.09)	-	0.64
7	Profit/(Loss) Before Tax (5-6)	48.02	98.23	45.58	292.90
8	Tax Expense				
	(A) Current Tax	-	11.07	-	11.92
	(B) Deferred Tax	(2.51)	4.39	(3.83)	4.75
9	Profit/(Loss) For The Period From Continuing Operations (7-8)	50.54	82.77	49.40	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)	50.54	82.77	49.40	276.23
14	Share Of Profit/(Loss) From Joint Venture	0.27	1.74	0.41	4.22
15	Profit/(Loss) After Tax And Share Of Joint Venture	50.81	84.51	49.81	280.45
	Non-Controlling Interest	18.66	28.92	19.50	91.89
	Owners Of The Company	32.14	55.59	30.31	188.55
16	Other Comprehensive Income				
	(i) Items That Will Not Be Reclassified To P&L	(7.97)	(2.12)	(3.44)	(2.37)
	(ii) Share Of Oci From Joint Venture	(0.29)	0.03	(0.09)	(0.09)
	(iii) Less : Non Controlling Share Of Oci	(1.92)	(0.63)	(1.58)	(0.72)
	Oci After Non Cotrolling Interest	(6.34)	(1.46)	(1.94)	(1.75)
17	Total Comprehensive Income (15+16)	42.55	82.41	46.29	277.98
	Non-Controlling Interest	16.74	28.29	17.92	91.18
	Owners Of The Company	25.81	54.12	28.37	186.80
18	Earnings Per Share (EPS) (For Continuing Operations) (Basic And Diluted)	2.49	4.31	2.35	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)	2.49	4.31	2.35	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.
- An amount of Rs.1.39 crores incurred during the Quarter by Engineering Unit towards restoration works for the damages caused by Cyclone Michaung, has been accounted as Exceptional Item.
- The Figures for the quarter ended 31-03-2024 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.
- The above results have been reviewed by the Audit Committee and approved by the Board of Directors at their meetings held on 1st August, 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 : 1st August, 2024

THE KCP LIMITED

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

No	Particulars	3 Months Ended			Year Ended
		30.06.2024	31.03.2024	30.06.2023	31.03.2024
		Unaudited	Audited (Note 1)	Unaudited	Audited
1	Revenue (Operations)				
a	Heavy Engineering	28.43	30.06	12.69	81.49
b	Cement	325.86	393.76	415.37	1,582.94
d	Hotel	8.72	10.69	8.22	36.87
e	Sugar	327.67	190.35	307.64	1,144.34
f	Others / Unallocated	0.36	0.17	0.22	1.10
	Total	691.03	625.03	744.14	2,846.74
2	EBITA				
	(Profit (+) / Loss (-) before tax and Interest				
a	Heavy Engineering	(0.11)	1.52	(8.47)	(19.82)
b	Cement	(5.02)	13.70	0.37	55.27
d	Hotel	1.68	3.00	1.36	7.50
e	Sugar	51.53	79.84	56.91	238.70
e	Others	0.04	(0.07)	(0.21)	(0.38)
f	Other unallocable expenditure(-) net of unallocable Income (+)	(2.40)	(4.30)	(1.39)	(10.78)
	Total	45.73	93.69	48.57	270.49
	Less:				
	Interest Expenses	9.56	6.91	12.79	40.85
	Interest Income	(11.85)	(11.45)	(9.80)	(63.26)
	Total Profit Before Tax	48.02	98.23	45.58	292.90
3	Assets				
a	Heavy Engineering	135.38	122.13	127.77	122.13
b	Cement	976.79	933.92	973.25	933.92
d	Hotel	60.60	60.57	64.19	60.57
e	Sugar	1,700.91	1,506.45	1,518.90	1,506.45
f	Others / Unallocated	218.98	205.58	199.41	205.58
	Total	3,092.65	2,828.65	2,883.53	2,828.65
4	Liabilities				
a	Heavy Engineering	90.86	75.31	80.31	75.31
b	Cement	370.57	357.56	421.18	357.56
d	Hotel	2.77	2.70	2.33	2.70
e	Sugar	986.54	766.57	925.64	766.57
f	Others / Unallocated	207.28	216.45	201.23	216.45
	Total	1,658.02	1,418.58	1,630.69	1,418.58

Note on segment information:-

- The Figures for the quarter ended 31-03-2024 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.
- 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 Quarter ended 30.06.2024 are inclusive of exceptional item of Rs.1.39 crores.
- Segment Information for previous period regrouped where necessary.

