



Independent Auditor's Review Report on Unaudited Quarterly Standalone Financial Results of the Company Pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (as amended)

To the Board of Directors of
KANCHI KARPOORAM LIMITED

1. We have reviewed the accompanying statement of unaudited standalone financial results of M/s. Kanchi Karpooram Limited ("the Company") for the quarter ending 31st December 2023, and for the year-to-date period 01st April 2023 to 31st December 2023, being submitted by the company pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (as amended), including relevant circulars issued by the SEBI from time to time.
2. This statement is the responsibility of the Company's Management and has been approved by the Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34, Interim Financial Reporting ('Ind AS 34'), prescribed under Section 133 of the Companies Act, 2013 ('the Act') SEBI Circular CIR/CFD/FAC/62/2016 dated 5 July 2016 (hereinafter referred to as 'the SEBI Circular') and other accounting principles generally accepted in India. Our responsibility is to express a conclusion on these financial statements based on our review.
3. We conducted our review of the Statement in accordance with the Standard on Review Engagements (SRE) 2410 "Review of Interim Financial Information Performed by the Independent Auditor of the Entity", issued by the Institute of Chartered Accountants of India. This standard requires that we plan and perform the review to obtain moderate assurance as to whether the financial statements are free of material misstatement. A review is limited primarily to inquiries of company personnel and analytical procedures applied to financial data and thus provides less assurance than an audit. We have not performed an audit and accordingly, we do not express an audit opinion.
4. Based on our review conducted as above, nothing has come to our attention that causes us to believe that the accompanying statement of unaudited financial results prepared in accordance with applicable accounting standards and other recognized accounting practices and policies, has not disclosed the information required to be disclosed in terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 including the manner in which it is to be disclosed, or that it contains any material misstatement.

For P Chandrasekar LLP
Chartered Accountants
FRN: 000580S/S200066

S Raghavendhar
Partner

Membership No. - 244016
UDIN: 24244016BKELKO6589
Place: Chennai
Date: February 12, 2024



KANCHI KARPOORAM LIMITED

(Manufacturer of Camphor & Allied Products)

ISO 9001 : 2015 Certified Company - CIN:L30006 TN1992 PLC022109

CHENNAI OFFICE : No.1, Barnaby Avenue, Barnaby Road, Kilpauk, Chennai - 600 010. INDIA.

Tel. : 2640 1914 / 15 / 16 / 17

E-mail : info@kklgroup.in Website : www.kklgroup.in



Statement of Standalone Unaudited Financial Results for the Quarter and Nine months Ended December 31, 2023

Rs. In Lakhs (Except mentioned otherwise)

S.No.	Particulars	Quarter Ended			Nine Months Ended		Year Ended
		December 31, 2023	September 30, 2023	December 31, 2022	December 31, 2023	December 31, 2022	March 31, 2023
		Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
I	Revenue from operations	3,027.87	3,971.31	4,537.71	9,734.07	16,171.86	20,535.15
II	Other income	103.54	81.76	114.16	310.51	193.31	321.74
III	Total Income from operations (I + II)	3,131.41	4,053.07	4,651.87	10,044.58	16,365.17	20,856.89
IV	Expenses						
	Cost of raw materials consumed	2,254.46	2,937.81	4,106.41	6,677.27	13,220.06	16,973.49
	(Increase)/ decrease in inventories of work-in-progress and finished goods	(183.46)	644.15	(922.57)	1,329.07	(580.55)	(870.78)
	Employee benefits expense	241.16	213.80	212.01	671.90	633.61	779.15
	Finance cost	2.19	2.52	3.55	7.49	10.50	14.24
	Depreciation and amortisation expense	70.70	71.00	77.59	212.06	212.88	289.09
	Other expenses	423.34	496.24	498.48	1,207.33	1,301.47	1,763.52
	Total Expenses (IV)	2,808.39	4,365.52	3,975.47	10,105.12	14,797.97	18,948.71
V	Profit before Exceptional items (III - IV)	323.02	(312.45)	676.40	(60.54)	1,567.20	1,908.18
VI	Exceptional Items	-	(64.56)	-	(64.56)	-	-
VII	Profit after Exceptional items before tax (V+VI)	323.02	(377.01)	676.40	(125.10)	1,567.20	1,908.18
VIII	Tax expense						
	- Current tax	-	-	170.66	-	387.94	468.94
	- Deferred tax expense / (credit)	84.06	(87.25)	11.74	(15.19)	27.24	22.54
	- Tax relating to previous years	-	-	-	-	-	10.03
	Total tax expense for the year	84.06	(87.25)	182.40	(15.19)	415.18	501.51
IX	Profit / (Loss) for the period from continuing operations (VII-VIII)	238.96	(289.76)	494.00	(109.91)	1,152.02	1,406.67
X	Profit / (Loss) for the period from Discontinued operations	-	-	-	-	-	-
XI	Tax expenses of discontinued operations	-	-	-	-	-	-
XII	Profit / (Loss) for the period from Discontinued operations after tax (X-XI)	-	-	-	-	-	-
XIII	Profit / (Loss) for the period (IX+XII)	238.96	(289.76)	494.00	(109.91)	1,152.02	1,406.67
XIV	A. (i) Items that will not be reclassified to profit or loss	-	-	-	-	-	10.68
	(ii) Income tax relating to items that will not be reclassified to profit or loss	-	-	-	-	-	(2.69)
XV	Total comprehensive income (XIII+XIV)	238.96	(289.76)	494.00	(109.91)	1,152.02	1,414.66
XVI	Earnings per equity share (EPS)						
	Basic (in rupee)	5.50	(6.67)	11.37	(2.53)	26.52	32.38
	Weighted average number of shares (Nos.)-Basic	43,43,891	43,43,891	43,43,891	43,43,891	43,43,891	43,43,891
	Diluted (in rupee)	5.50	(6.67)	11.37	(2.53)	26.52	32.38
	Weighted average number of shares (Nos.)-Diluted	43,43,891	43,43,891	43,43,891	43,43,891	43,43,891	43,43,891
	Par value of equity share (in rupee)	10.00	10.00	10.00	10.00	10.00	10.00



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KANCHI KARPOORAM LIMITED

(Manufacturer of Camphor & Allied Products)

ISO 9001 : 2015 Certified Company - CIN:L30006 TN1992 PLC022109

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1. The Company is engaged in the following business segments: Camphor and real estate development. The segments have been identified based on the approach prescribed in IndAS 108 – Operating Segments. Accordingly, information has been presented along these business segments. The accounting principles used in the preparation of the financial results are consistently applied to record revenue and expenditure in the individual segments.
2. The standalone financial results of the Company have been prepared in accordance with the recognition and measurement principles laid down in IndAS 34 interim financial reporting prescribed under section 133 of the Companies Act, 2013 read with relevant rules issued thereunder.
3. The market driven unprecedented fluctuations of camphor prices and input prices may cause our revenue and results of operations to vary from quarter to quarter.
4. The above financial results were reviewed and recommended by the audit committee and approved by the board of directors at their respective meetings held on February 12, 2024. The above financial results were subjected to limited review by the statutory auditors.
5. Shareholders of the Company have accorded their approval for waiver of excess managerial remuneration as per section 197 of the Companies Act paid to directors in FY 2022-23 in the annual general meeting held on September 28, 2023. Consequently, the amount of excess remuneration of Rs. 64.56 lakhs shown as recoverable in the balance sheet have been written off and presented as an exceptional item during the nine months ending December, 2023.
6. The previous period figures have been regrouped wherever necessary.



FOR KANCHI KARPOORAM LIMITED

SURESH SHAH
MANAGING DIRECTOR

Place : Chennai

Date: February 12, 2024

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Unaudited Standalone Segment Reporting under regulation 33 of the SEBI (Listing Obligation and disclosure requirements) Regulation 2015 for the Quarter and Nine months Ended December 31, 2023 *

(All amounts are in lakhs of Indian rupees, unless otherwise stated)

S.No.	Particulars	Quarter Ended December 31, 2023	Quarter Ended September 30, 2023	Nine Months Ended December 31, 2023
1	Segment Revenue (Sales and Other operating Income)			
	(a) Camphor	3,027.87	3,971.31	9,734.07
	(b) Real Estate	-	-	-
	Less: Inter-segment Revenue	-	-	-
	Total	3,027.87	3,971.31	9,734.07
2	Segment Results (Profit / (Loss) before tax and finance cost from each segment)			
	(a) Camphor	325.21	(374.49)	(117.61)
	(b) Real Estate	-	-	-
	Total	325.21	(374.49)	(117.61)
	Finance cost	(2.19)	(2.52)	(7.49)
	Inter-segment adjustments	-	-	-
	Profit before tax	323.02	(377.01)	(125.10)
3	Segment Assets			
	(a) Camphor	16,091.07	15,849.20	16,091.07
	(b) Real Estate	4,282.50	4,282.50	4,282.50
	Inter-segment adjustments	-	-	-
	Total	20,373.57	20,131.70	20,373.57
4	Segment Liabilities			
	(a) Camphor	470.70	467.80	470.70
	(b) Real Estate	250.00	250.00	250.00
	Inter-segment adjustments	-	-	-
	Total	720.70	717.80	720.70

* The company has started to present segment information only from FY 2023-24. Hence no comparative has been presented. Previous quarter figures have been regrouped as necessary.



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Independent Auditor's Review Report On consolidated unaudited quarterly and year to date financial results of the Company Pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015

To the Board of Directors of
KANJI KARPOORAM LIMITED

1. We have reviewed the accompanying Statement of Consolidated Unaudited Financial Results of M/s. Kanchi Karpooram Limited ("the Parent") and its subsidiary (the Parent and its subsidiary together referred to as "the Group"), for the quarter ending 31st December 2023, and for the year-to-date period 01st April 2023 to 31st December 2023, being submitted by the Parent pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended.
2. This Statement, which is the responsibility of the Parent's Management and approved by the Parent's Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34 "Interim Financial Reporting" ("Ind AS 34"), prescribed under Section 133 of the Companies Act, 2013, and other accounting principles generally accepted in India. Our responsibility is to express a conclusion on the Statement based on our review.
3. We conducted our review of the Statement in accordance with the Standard on Review Engagements (SRE) 2410 "Review of Interim Financial Information Performed by the Independent Auditor of the Entity", issued by the Institute of Chartered Accountants of India. A review of interim financial information consists of making inquiries, primarily of persons responsible for financial and accounting matters, and applying analytical and other review procedures. A review is substantially less in scope than an audit conducted in accordance with Standards on Auditing and consequently does not enable us to obtain assurance that we would become aware of all significant matters that might be identified in an audit. Accordingly, we do not express an audit opinion.

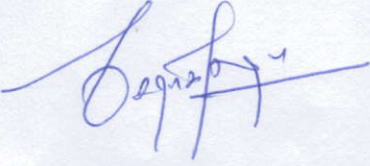
We also performed procedures in accordance with the circular issued by the SEBI under Regulation 33 (8) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended, to the extent applicable.
4. The Statement includes the results of the following subsidiary:
 - (i) Kanchi Agro Product Private Limited
5. Based on our review conducted and procedures performed as stated in paragraph 3 above and based on the consideration of the review reports of a material subsidiary mentioned in para 6 below, nothing has come to our attention that causes us to believe that the accompanying Statement, prepared in accordance with the recognition and measurement principles laid down in the aforesaid Indian Accounting Standard and other accounting principles generally accepted in



India, has not disclosed the information required to be disclosed in terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended, including the manner in which it is to be disclosed, or that it contains any material misstatement.

6. The financial results of the subsidiary (M/s. Kanchi Agro Product Private Limited) included in the consolidated unaudited financial results that reflect total assets of ₹ 587.03 lakhs as at 31st December 2023, total revenues of ₹ 1723.87 lakhs and ₹ 40.23 lakhs for the Nine-months ended and quarter ended on 31st December 2023 respectively, and total net Loss after tax of ₹ 126.19 lakhs and ₹ 38.36 lakhs for the Nine-months ended and quarter ended on 31st December 2023, as considered in the consolidated unaudited financial results have been subjected to limited review by us.

For P Chandrasekar LLP
Chartered Accountants
Firm Registration No. 000580S/S200066



S Raghavendhar
Partner
Membership No. – 244016
UDIN: 24244016BKELKP8092

Place: Chennai
Date: February 12, 2024.

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Statement of Consolidated Unaudited Financial Results for the Quarter and Nine months Ended December 31, 2023

Rs. In Lakhs (Except mentioned otherwise)

S.No.	Particulars	Quarter Ended			Nine Months Ended		Year Ended
		December 31, 2023	September 30, 2023	December 31, 2022	December 31, 2023	December 31, 2022	March 31, 2023
		Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
I	Revenue from operations	3,068.11	4,153.36	5,175.34	11,457.94	17,112.18	21,985.86
II	Other income	87.46	46.03	49.81	199.92	72.98	145.14
III	Total Income from operations (I + II)	3,155.57	4,199.39	5,225.15	11,657.86	17,185.16	22,131.00
IV	Expenses						
	Cost of raw materials consumed	2,989.38	2,937.81	4,623.03	8,409.55	14,057.37	19,196.65
	(Increase)/ decrease in inventories of work-in-progress and finished goods	(859.91)	821.59	(922.57)	1,329.07	(580.55)	(1,735.71)
	Employee benefits expense	241.20	213.80	212.94	672.44	635.76	782.31
	Finance cost	2.22	2.51	3.55	7.51	10.50	18.51
	Depreciation and amortisation expense	70.70	71.00	77.59	212.06	212.88	289.09
	Other expenses	427.31	497.52	508.23	1,213.95	1,331.29	1,797.81
	Total Expenses (IV)	2,870.90	4,544.23	4,502.77	11,844.58	15,667.25	20,348.66
V	Profit before Exceptional items (III - IV)	284.67	(344.85)	722.38	(186.72)	1,517.92	1,782.34
VI	Exceptional Items	-	(64.56)	-	(64.56)	-	-
VII	Profit after Exceptional items before tax (V+VI)	284.67	(409.41)	722.38	(251.28)	1,517.92	1,782.34
VIII	Tax expense						
	- Current tax	-	-	170.66	-	387.94	468.94
	- Deferred tax expense / (credit)	84.06	(87.25)	11.74	(15.19)	27.24	22.54
	- Tax relating to previous years	-	-	-	-	-	10.03
	Total tax expense for the year	84.06	(87.25)	182.40	(15.19)	415.18	501.51
IX	Profit / (Loss) for the period from continuing operations (VII-VIII)	200.60	(322.16)	539.98	(236.09)	1,102.74	1,280.83
X	Profit / (Loss) for the period from Discontinued operations	-	-	-	-	-	-
XI	Tax expenses of discontinued operations	-	-	-	-	-	-
XII	Profit / (Loss) for the period from Discontinued operations after tax (X-XI)	-	-	-	-	-	-
XIII	Profit / (Loss) for the period (IX+XII)	200.60	(322.16)	539.98	(236.09)	1,102.74	1,280.83
XIV	A. (i) Items that will not be reclassified to profit or loss	-	-	-	-	-	10.68
	(ii) Income tax relating to items that will not be reclassified to profit or loss	-	-	-	-	-	(2.69)
	B. (i) Items that will be reclassified to profit or loss	-	-	-	-	-	-
	(ii) Income tax relating to items that will be reclassified to profit or loss	-	-	-	-	-	-
	Other comprehensive income for the year, net of tax-X	-	-	-	-	-	7.99
XV	Total comprehensive income (XIII+XIV)	200.60	(322.16)	539.98	(236.09)	1,102.74	1,288.82
	Net Profit/(Loss) attributable						
	(i) to owners of the company	219.39	(306.28)	517.45	(174.26)	1,126.89	1,342.48
	(ii) to Non Controlling interest	(18.79)	(15.88)	22.53	(61.83)	(24.15)	(61.65)
XVI	Other Comprehensive income						
	(i) to owners of the company	-	-	-	-	-	7.99
	(ii) to Non Controlling interest	-	-	-	-	-	-
XVII	Earnings per equity share (EPS)						
	Basic (in rupee)	5.05	(7.05)	11.91	(4.01)	25.94	30.91
	Weighted average number of shares (Nos.)-Basic	43,43,891	43,43,891	43,43,891	43,43,891	43,43,891	43,43,891
	Diluted (in rupee)	5.05	(7.05)	11.91	(4.01)	25.94	30.91
	Weighted average number of shares (Nos.)-Diluted	43,43,891	43,43,891	43,43,891	43,43,891	43,43,891	43,43,891
	Par value of equity share (in rupee)	10.00	10.00	10.00	10.00	10.00	10.00



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1. The group is engaged in the following business segments: Camphor, trading in agro-products and real estate development. The segments have been identified based on the approach prescribed in IndAS 108 – Operating Segments. Accordingly, information has been presented along these business segments. The accounting principles used in the preparation of the financial results are consistently applied to record revenue and expenditure in the individual segments.

2. The consolidated financial statements of the Company have been prepared in accordance with the recognition and measurement principles laid down in IndAS 34 interim financial reporting prescribed under section 133 of the Companies Act, 2013 read with relevant rules issued thereunder.

3. The above financial results were reviewed and recommended by the audit committee and approved by the board of directors at their respective meetings held on February 12, 2024. The above financial results were subjected to limited review by the statutory auditors.

4. The previous period figures have been regrouped wherever necessary.

5. Shareholders of the Company have accorded their approval for waiver of excess managerial remuneration as per section 197 of the Companies Act paid to directors in FY 2022-23 in the annual general meeting held on September 28, 2023. Consequently, the amount of excess remuneration of Rs. 64.56 lakhs shown as recoverable in the balance sheet have been written off and presented as an exceptional item during the nine months ending December, 2023.



Place : Chennai

Date: February 12, 2024



SURESH SHAH
MANAGING DIRECTOR

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Unaudited Consolidated Segment Reporting under regulation 33 of the SEBI (Listing Obligation and disclosure requirements) Regulation 2015 for the Quarter and Nine months Ended December 31, 2023
(All amounts are in lakhs of Indian rupees, unless otherwise stated)

S.No.	Particulars	Quarter Ended December 31, 2023	Quarter Ended September 30, 2023	Quarter Ended December 31, 2022	Nine Months Ended December 31, 2023	Nine Months Ended December 31, 2022	Year Ended March 31, 2023
1	Segment Revenue (Sales and Other operating Income)						
	(a) Camphor	3,027.87	3,971.31	4,537.71	9,734.07	16,171.86	20,535.14
	(b) Real Estate	-	-	-	-	-	-
	(c) Trading of Agro Products	40.23	182.06	637.63	1,723.87	940.32	1,450.72
	Less: Inter-segment Revenue	-	-	-	-	-	-
	Total	3,068.10	4,153.37	5,175.34	11,457.94	17,112.18	21,985.86
2	Segment Results (Profit / (Loss) before tax and finance cost from each segment)						
	(a) Camphor	325.21	(374.49)	679.95	(117.61)	1,577.70	1,922.41
	(b) Real Estate	-	-	-	-	-	-
	(c) Trading of Agro Products	(12.55)	3.33	110.33	(5.88)	71.04	55.05
	Sub total	312.66	(371.16)	790.28	(123.48)	1,648.74	1,977.46
	Finance cost	(2.22)	(2.51)	(3.55)	(7.51)	(10.50)	(18.51)
	Inter-segment adjustments	(25.77)	(35.73)	(64.35)	(120.29)	(120.32)	(176.61)
	Profit before tax	284.67	(409.41)	722.38	(251.28)	1,517.92	1,782.34
3	Segment Assets						
	(a) Camphor	16,091.07	15,849.20	20,265.05	16,091.07	20,265.05	20,398.44
	(b) Real Estate	4,282.50	4,282.50	-	4,282.50	-	-
	(c) Trading of Agro Products	587.03	851.87	2,091.75	587.03	2,091.75	2,204.01
	Inter-segment adjustments	(769.35)	(1,018.79)	(2,031.19)	(769.35)	(2,031.19)	(2,151.64)
	Total	20,191.25	19,964.78	20,325.61	20,191.25	20,325.61	20,450.81
4	Segment Liabilities						
	(a) Camphor	470.70	467.80	721.43	470.70	721.43	592.21
	(b) Real Estate	250.00	250.00	-	250.00	-	-
	(c) Trading of Agro Products	739.04	1,015.52	2,091.03	739.04	2,091.03	2,279.83
	Inter-segment adjustments	(718.35)	(993.29)	(2,005.69)	(718.35)	(2,005.69)	(2,126.14)
	Total	741.39	740.03	806.77	741.39	806.77	745.90



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