

CIN: L30006TN1992PLC022109 An ISO 9001: 2015 Certified Company **Chennai Office:**

No. 1, Barnaby Avenue, Barnaby Road, Kilpauk, Chennai - 600 010, India.

2 044-2640 1914/15/16/17

Kanchi Karpooram Limited

	CIN:L30006 TN1992 Statement of Standalone Unaudited Financial Re	sults for the			
		Rs. In	erwise)		
S.No.	Particulars		Year Ended		
		June 30, 2024	March 31, 2024	June 30, 2023	March 31, 2024
		Unaudited	Audited	Unaudited	Audited
1	Revenue from operations	3,572.27	2,978.34	2,734.89	12,712.41
II	Other income	103.73	93.36	125.21	403.87
Ш	Total Income from operations (I + II)	3,676.00	3,071.70	2,860.11	13,116.28
IV	Expenses				
	Cost of raw materials consumed	2,334.52	2,020.64	1,485.00	8,697.91
	(Increase)/ decrease in inventories of work-in-progress				
	and finished goods	(152.39)	2.94	868.38	1,332.01
	Employee benefits expense	212.86	196.55	216.94	868.45
	Finance cost	2.60	2.34	2.78	9.83
	Depreciation and amortisation expense	71.59	68.24	70.36	280.30
	Other expenses	451.01	424.30	287.76	1,631.63
	Total Expenses (IV)	2,920.19	2,715.01	2,931.21	12,820.13
V	Profit before Exceptional items (III - IV)	755.81	356.69	(71.11)	296.15
VI	Exceptional Items			-	(64.56
VII	Profit after Exceptional items before tax (V+VI)	755.81	356.69	(71.11)	231.59
VIII	Tax expense				
	- Current tax	178.26	75.00	-	75.00
	- Deferred tax expense / (credit)	16.53	26.74	(12.00)	11.55
	-Tax relating to previous years		_	_	-
	Total tax expense for the year	194.79	101.74	(12.00)	86.55
	Profit / (Loss) for the period from continuing				
IX	operations (VII-VIII)	561.02	254.95	(59.11)	145.04
X	Profit / (Loss) for the period from Discontinued operations	10 to 2	<u>.</u>	· · · · <u>·</u>	_
XI	Tax expenses of discontinued operations		-	-	-
	Profit / (Loss) for the period from Discontinued				
XII	operations after tax (X-XI)	1-7		-	
XIII	Profit / (Loss) for the period (IX+XII)	561.02	254.95	(59.11)	145.04
XIV	A. (i) Items that will not be reclassified to profit or loss (ii) Income tax relating to items that will not be	-	(21.50)	-	(21.50
	reclassified to profit or loss		5.41	-	5.41
XV	Total comprehensive income (XIII+XIV)	561.02	238.86	(59.11)	128.95
XVI	Earnings per equity share (EPS)				
	Basic (in rupee)	12.92	5.87	(1.36)	3.34
	Weighted average number of shares (Nos.)-Basic	43,43,891	43,43,891	43,43,891	43,43,891
	Diluted (in rupee)	12.92	5.87	(1.36)	3.34
	Weighted average number of shares (Nos.)-Diluted	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

Works: Parandur Road, Enathur Village, Karaipettai Post,

Kanchipuram Dist. Tamil Nadu - 631 552, India.

GSTIN: 33AAACK2985K1ZC

E-mail: info@kklgroup.in



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Kanchi Karpooram Limited

CIN:L30006 TN1992 PLC022109

Statement of Consolidated Unaudited Financial Results for the Quarter Ended 30th June 2024

		Rs. In Laki	ns (Except me	entioned other	erwise)
S.No.	Particulars	C	Quarter Ended	1	Year Ended
		June 30,	March 31,	June 30,	March 31,
		2024	2024	2023	2024
		Unaudited	Audited	Unaudited	Audited
1	Revenue from operations	3,572.27	3,105.62	4,236.47	14,563.56
II	Other income	87.10	73.81	66.43	273.73
III	Total Income from operations (I + II)	3,659.37	3,179.43	4,302.91	14,837.29
IV	Expenses				
	Cost of raw materials consumed	2,334.52	1,296.12	2,482.36	9,705.67
€.	(Increase)/ decrease in inventories of work-in-progress and finished				
	goods	(152.39)	867.87	1,367.39	2,196.94
	Employee benefits expense	212.86	196.30	217.44	868.74
	Finance cost	2.60	2.35	2.78	9.86
	Depreciation and amortisation expense	71.59	68.24	70.36	280.30
	Other expenses	477.32	432.94	289.13	1,646.89
2	Total Expenses (IV)	2,946.50	2,863.82	4,429.45	14,708.40
V	Profit before Exceptional items (III - IV)	712.87	315.61	(126.54)	128.89
VI	Exceptional Items	-	-	-	64.56
VII	Profit after Exceptional items before tax (V+VI)	712.87	315.61	(126.54)	64.33
VIII	Tax expense			(:-:::-:/	
	- Current tax	178.26	75.00	-	75.00
	- Deferred tax expense / (credit)	16.53	26.74	(12.00)	11.55
	-Tax relating to previous years		W. (1974)	- /	-
	Total tax expense for the year	194.79	101.74	(12.00)	86.55
IX	Profit / (Loss) for the period from continuing operations (VII-VIII)	518.08	213.87	(114.54)	(22.22
X	Profit / (Loss) for the period from Discontinued operations	-	-	-	-
XI	Tax expenses of discontinued operations	- ·	-1		-
	Profit / (Loss) for the period from Discontinued operations after				
	tax (X-XI)		-	-	-
XIII	Profit / (Loss) for the period (IX+XII)	518.08	213.87	(114.54)	(22.22
XIV	A. (i) Items that will not be reclassified to profit or loss		(21.50)	-	(21.50
	(ii) Income tax relating to items that will not be reclassified to profit	No. 30.000			
	or loss	80 C G = 11	5.41	-	5.41
	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	-	(16.09)	-	(16.09
XV	Total comprehensive income (XIII+XIV)	518.08	197.78	(114.54)	(38.31
	Net Profit/(Loss) attributable				
	(i) to owners of the company	530.97	234.00	(87.38)	59.74
\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\	(ii) to Non Controlling interest	(12.89)	(20.13)	(27.16)	(81.96
XVI	Other Comprehensive income	8 5 1 L g 1	(40.00)		
	(i) to owners of the company	-	(16.09)	-	(16.09
VV/II	(ii) to Non Controlling interest		<u>=</u>	-	-
XVII	Earnings per equity share (EPS)				
	Basic (in rupee)	12.22	5.39	(2.01)	1.38
	Weighted average number of shares (Nos.)-Basic	43,43,891	43,43,891	43,43,891	43,43,891
	Diluted (in rupee)	12.22	5.39	(2.01)	1.38
-	Weighted average number of shares (Nos.)-Diluted	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

works: Parandur Road, Enathur Village, Karaipettai Post, Kanchipuram Dist. Tamil Nadu - 631 552, India. GSTIN: 33AAACK2985K1ZC

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Kanchi Karpooram Limited

CIN:L30006 TN1992 PLC022109

Unaudited Standalone Segment Reporting under regulation 33 of the SEBI (Listing Obligation and disclosure requirements) Regulation 2015 for the Quarter Ended 30th June 2024

(All amounts are in lakes of Indian runees, unless otherwise stated)

	(All amounts are in laking of in	dian rupees, i	inless other	vise stated)		
S.No.	Particulars		Quarter Ended June 30, 2024	Quarter Ended March 31, 2024	Quarter Ended June 30, 2023	Year Ended March 31, 2024
1	Segment Revenue					
	(Sales and Other operating Income)					
	(a) Camphor		3,572.27	2,978.34	2,734.89	12,712.41
	(b) Real Estate		-	- 1		-
	Less: Inter-segment Revenue					-
		Total	3,572.27	2,978.34	2,734.89	12,712.41
2	Segment Results					
	(Profit / (Loss) before tax and finance cost from eac	h segment)	200000000000000000000000000000000000000			
	(a) Camphor		758.41	359.03	(68.33)	241.42
	(b) Real Estate		-	-	-	-
		Total	758.41	359.03	(68.33)	241.42
	Finance cost		(2.60)	(2.34)	(2.78)	(9.83)
	Inter-segment adjustments		(2.00)	(2.04)	(2.70)	(0.00)
		ofit before tax	755.81	356.69	(71.11)	231.59
				,		
3	Segment Assets					
	(a) Camphor		17,150.16	16,416.88	15,957.59	16,416.88
	(b) Real Estate		4,282.50	4,282.50	4,282.50	4,282.50
	Inter-segment adjustments		12 700			
		Total	21,432.66	20,699.38	20,240.09	20,699.38
4.	Segment Liabilities					
	(a) Camphor		579.03	557.64	381.42	557.64
	(b) Real Estate		250.00	250.00	250.00	250.00
	Inter-segment adjustments		- 10	-	-	
		Total	829.03	807.64	631.42	807.64

Notes:

1 Previous quarter figures have been regrouped as necessary.

2 Segment Liabilities excludes the equity and other equity.



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Kanchi Karpooram Limited

CIN:L30006 TN1992 PLC022109

Unaudited Consolidated Segment Reporting under regulation 33 of the SEBI (Listing Obligation and disclosure requirements) Regulation 2015 for the Quarter ended 30th June 2024

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

S.No. Particulars Segment Revenue (Sales and Other operating Income) (a) Camphor (b) Real Estate (c) Trading of Agro Products Less: Inter-segment Revenue Segment Results (Profit / (Loss) before tax and finance cost from each (a) Camphor (b) Real Estate (c) Trading of Agro Products Finance cost Inter-segment adjustments Pro Segment Assets (a) Camphor (b) Real Estate (c) Trading of Agro Products Inter-segment adjustments	Total _ segment)	Quarter Ended June 30, 2024 3,572.27 - - - 3,572.27	Quarter Ended March 31, 2024 2,978.34 - 127.28 - 3,105.62	Quarter Ended June 30, 2023 2,734.89 - 1,501.58 - 4,236.47	Year Ended March 31, 2024 12,712.41 1,851.15 - 14,563.56
(Sales and Other operating Income) (a) Camphor (b) Real Estate (c) Trading of Agro Products Less: Inter-segment Revenue 2 Segment Results (Profit / (Loss) before tax and finance cost from each (a) Camphor (b) Real Estate (c) Trading of Agro Products Finance cost Inter-segment adjustments Pro 3 Segment Assets (a) Camphor (b) Real Estate (c) Trading of Agro Products	540	3,572.27	- 127.28 -	- 1,501.58 -	1,851.15 -
(a) Camphor (b) Real Estate (c) Trading of Agro Products Less: Inter-segment Revenue 2 Segment Results (Profit / (Loss) before tax and finance cost from each (a) Camphor (b) Real Estate (c) Trading of Agro Products Finance cost Inter-segment adjustments Pro 3 Segment Assets (a) Camphor (b) Real Estate (c) Trading of Agro Products	540	3,572.27	- 127.28 -	- 1,501.58 -	1,851.15 -
(c) Trading of Agro Products Less: Inter-segment Revenue 2 Segment Results (Profit / (Loss) before tax and finance cost from each (a) Camphor (b) Real Estate (c) Trading of Agro Products Finance cost Inter-segment adjustments Pro 3 Segment Assets (a) Camphor (b) Real Estate (c) Trading of Agro Products	540		-		4
2 Segment Results (Profit / (Loss) before tax and finance cost from each (a) Camphor (b) Real Estate (c) Trading of Agro Products Finance cost Inter-segment adjustments Pro 3 Segment Assets (a) Camphor (b) Real Estate (c) Trading of Agro Products	540		3,105.62	4,236.47	14,563.56
(Profit / (Loss) before tax and finance cost from each (a) Camphor (b) Real Estate (c) Trading of Agro Products Finance cost Inter-segment adjustments Pro Segment Assets (a) Camphor (b) Real Estate (c) Trading of Agro Products	segment)	758 41			
(b) Real Estate (c) Trading of Agro Products Finance cost Inter-segment adjustments Pro Segment Assets (a) Camphor (b) Real Estate (c) Trading of Agro Products			359.03	(68.33)	241.42
Finance cost Inter-segment adjustments Pro Segment Assets (a) Camphor (b) Real Estate (c) Trading of Agro Products		-	-	- '	-
Inter-segment adjustments Pro Segment Assets (a) Camphor (b) Real Estate (c) Trading of Agro Products	0	(26.31)	(21.51)		(27.39
Inter-segment adjustments Pro Segment Assets (a) Camphor (b) Real Estate (c) Trading of Agro Products	Sub total	732.10	337.52	(64.98)	214.03
3 Segment Assets (a) Camphor (b) Real Estate (c) Trading of Agro Products		(2.60) (16.63)	(2.35) (19.56)	(2.78) (58.78)	(9.86 (139.84
(a) Camphor (b) Real Estate (c) Trading of Agro Products	fit before tax	712.87	315.61	(126.54)	64.33
(b) Real Estate(c) Trading of Agro Products					
(c) Trading of Agro Products		17,150.16	16,416.88	15,957.59	16,416.88
		4,282.50 278.83	4,282.50 410.55	4,282.50 1,334.48	4,282.50 410.55
		(548.45)	(651.47)		(651.47
	Total	21,163.04	20,458.46	20,109.31	20,458.46
4 Segment Liabilities (a) Camphor		579.03	557.64	381.42	557.64
(b) Real Estate		250.00	250.00	250.00	250.00
(c) Trading of Agro Products		514.85 (497.45)	603.63	1,465.74	603.63
Inter-segment adjustments			(600.47)	(1,439.76) 657.40	(600.47 810.80

Notes:

1 Previous quarter figures have been regrouped as necessary.

2 Segment Liabilities excludes the equity and other equity.



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Chennai Office:

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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 13th August, 2024. The above financial results were subject to limited review by the statutory auditors.

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

CHENNAI * CHENNA

Place : Chennai Date: August 13, 2024 FOR KANCHI KARPOORAM LIMITED

SURESH SHAH MANAGING DIRECTOR

DIN NO.: 016 59 809

GSTIN: 33AAACK2985K1ZC

E-mail: info@kklgroup.in



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Barnaby Road, Kilpauk,
Chennai - 600 010, India.

2 044-2640 1914/15/16/17

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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 13th August, 2024 The above financial results were subjected to limited review by the statutory auditors.
- 4. The previous period figures have been regrouped wherever necessary.

FOR KANCHI KARPOORAM LIMITED

CHENNAI *

Place : Chennai Date: August 13, 2024 SURESH SHAH MANAGING DIRECTOR

DIN NO. : 01659809

GSTIN: 33AAACK2985K1ZC

E-mail: info@kklgroup.in



No. 18A, 1st Floor, Plot No. 5, Balaiah Avenue, Luz, Mylapore, Chennai – 600 004. Email: chennai@pchandrasekar.com

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 30th June 2024, 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: 24244016BKELMU3134

Place: Chennai

Date: August 13, 2024

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No. 18A, 1st Floor, Plot No. 5, Balaiah Avenue, Luz, Mylapore, Chennai – 600 004. Email: chennai@pchandrasekar.com

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 KANCHI 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 30th June 2024, 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 reflect that total assets of ₹ 278.84 lakhs as at 30th June 2024 and total net Loss after tax of ₹ 42.94 lakhs for the quarter ended as on 30th June 2024, 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: 24244016BKELMV6121

Place: Chennai

Date: August 13, 2024.