

**Kovilpatti Lakshmi Roller Flour Mills Limited**

Regd.Office & Flour Mill	Phone: +91 462 248 6532 (4 Lines)
75/8, Benares Cape Road	Mobile:+91 944 337 5445
Gangaikondan – 627352	Fax :+91 462 248 6132
Tirunelveli District	E-Mail: <a href="mailto:ho@klrf.in">ho@klrf.in</a>
Tamil Nadu	Web : <a href="http://www.klrf.in">www.klrf.in</a>
CIN : L15314TN1961PLC004674	GSTN : 33AAACK6029N1ZF
REF/BSE/2024-25/	14 <sup>th</sup> February 2025

BSE Limited  
Phiroze Jeejeebhoy Towers  
Dalal Street, Mumbai – 400001.

Dear Sir/Madam,

**Scrip Code: 507598**

**Sub : Submission of Integrated filing (Financial) for the quarter and nine months ended 31<sup>st</sup> December 2024**

Pursuant to SEBI Circular No. SEBI/HO/CFD/CFD-PoD-2/CIR/P/185 dated 31<sup>st</sup> December 2024, read with BSE Circular No. 20250102-4 and NSE Circular No. NSE/CML/2025/02 dated 2<sup>nd</sup> January 2025 we are submitting herewith the Integrated Filing (Financial) for the quarter and period ended 31<sup>st</sup> December 2024.

The above information will be made available on the company's website [www.klrf.in](http://www.klrf.in).

Kindly take the above on record.

Thanking you,

Yours faithfully,  
**For Kovilpatti Lakshmi Roller Flour Mills Limited**

**S. Piramuthu**  
**Company Secretary and**  
**Compliance Officer**  
**Membership No: FCS 9142**



**Independent Auditor's Review Report on the quarter and nine months ended Standalone Financial Results of the Kovilpatti Lakshmi Roller Flour Mills Limited pursuant to Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations 2015, as amended:**

To

The Board of Directors

Kovilpatti Lakshmi Roller Flour Mills Limited

Gangaikondan

1. I have reviewed the accompanying statement of unaudited financial results of **Kovilpatti Lakshmi Roller Flour Mills Limited** (the "Company") for the quarter and nine months ended December 31, 2024 (referred as the "Statement"). The Statement has been prepared by the Company pursuant to Regulation 33 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 (the "Listing Regulations, 2015"), as amended from time to time.

The Statement is the responsibility of the Company's management and has been approved by the Board of Directors. Further, the Management is also responsible to ensure that the accounting policies used in the preparation of this Statement are consistent and prepared in accordance with the Companies (Indian Accounting Standards) Rules, 2015 (Ind AS) prescribed under Section 133 of the Companies Act, 2013 and other recognised accounting practices and policies and initialled by me for identification purposes. My responsibility is to issue a report on the Statement based on my review.

2. I conducted my 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 (ICAI). This Standard requires that I plan and perform the review to obtain moderate assurance as to whether the Statement is free of material misstatement.
3. 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. A review is substantially less in scope than an audit conducted in accordance with standards on auditing and consequently does not enable me to obtain assurance that I would become aware of all significant matters that might be identified in an audit. Accordingly, I do not express an audit opinion.
4. The Statement of the company includes the financial information of the Engineering division of the company whose financial information reflects total assets of Rs.5,600.75 lakhs as of 31<sup>st</sup> December 2024 and a total revenue of Rs.7,053.38 lakhs for up to the period ended on that date. The financial information of the Engineering division has been reviewed by the branch auditors whose report has been furnished to me by the management and my review so far as it relates to this branch, is based solely on the report of the branch auditor.





5. Based on my review conducted as above, nothing has come to my attention that causes me to believe that the Statement has not been prepared in all material respects in accordance with the recognition and measurement principles laid down in the aforesaid Indian Accounting Standard ("Ind AS") specified under Section 133 of the companies act, 2013 as amended, read with the relevant rules issued thereunder and other recognised accounting practices and policies, and has not disclosed the information required to be disclosed in terms of Regulation 33 of the Listing Regulations, 2015 read with SEBI circular dated July 5, 2016 including the manner in which it is to be disclosed, or that it contains any material misstatement.

For Marimuthu and Associates  
Chartered Accountants  
Firm Registration No.014572S

CA P. Marimuthu  
Membership No. 005770



Place: Tirunelveli  
Date: February 14, 2025  
UDIN: 25005770BMLFPK2628

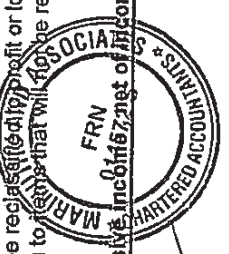
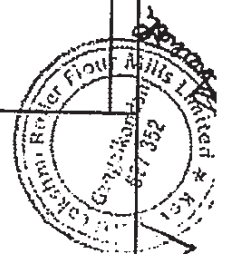


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**Statement of Standalone Unaudited Financial Results for the Quarter and Nine Months Ended December 31, 2024**

Sl No	Particulars	Three months ended			Nine months ended		Year ended	
		December 31, 2024 (Unaudited)	September 30, 2024 (Unaudited)	December 31, 2023 (Unaudited)	December 31, 2024 (Unaudited)	December 31, 2023 (Unaudited)	March 31, 2024 (Audited)	
1	<b>Income from Operations</b>							
2	(a) Revenue from operations	10,857.20	10,904.49	10,363.32	31,845.98	31,267.98	41,090.57	
3	(b) Other income (Net)	55.52	51.95	33.54	142.40	113.92	275.33	
3	<b>Total income (1+2)</b>	<b>10,912.72</b>	<b>10,956.44</b>	<b>10,396.86</b>	<b>31,988.38</b>	<b>31,381.90</b>	<b>41,365.90</b>	
4	<b>Expenses</b>							
	a) Cost of materials consumed	7,642.41	8,518.99	7,197.91	23,879.35	22,367.46	29,565.36	
	b) Purchase of stock in trade	500.64	114.68	459.65	903.48	761.94	1,059.66	
	c) Changes in inventories of finished goods, work in progress and stock in trade	11.69	(121.67)	35.28	(176.64)	51.72	(2.08)	
	d) Employees benefits expense	433.04	496.52	494.04	1,415.03	1,363.25	1,864.90	
	e) Finance cost	230.29	227.45	231.95	689.19	628.91	959.46	
	f) Depreciation and amortisation expense	176.58	167.40	163.86	515.81	478.08	642.96	
	g) Other expenses	1,658.08	1,660.76	1,569.83	4,936.64	4,773.78	6,214.88	
	<b>Total expenses (4)</b>	<b>10,652.73</b>	<b>11,064.13</b>	<b>10,152.52</b>	<b>32,162.86</b>	<b>30,426.04</b>	<b>40,315.13</b>	
5	<b>Profit before exceptional items and tax (3-4)</b>	<b>259.99</b>	<b>(107.69)</b>	<b>244.34</b>	<b>(174.48)</b>	<b>955.86</b>	<b>1,050.77</b>	
6	Exceptional items	-	-	-	-	-	-	
7	<b>Profit before tax (5+6)</b>	<b>259.99</b>	<b>(107.69)</b>	<b>244.34</b>	<b>(174.48)</b>	<b>955.86</b>	<b>1,050.77</b>	
8	<b>Tax expense</b>							
	Current tax	-	-	50.58	-	239.78	228.87	
	Deferred tax	81.63	(46.52)	23.59	(61.98)	37.58	41.46	
	<b>Total tax expenses</b>	<b>81.63</b>	<b>(46.52)</b>	<b>74.17</b>	<b>(61.98)</b>	<b>277.36</b>	<b>270.33</b>	
9	<b>Profit for the period from continuing operations (7-8)</b>	<b>178.36</b>	<b>(61.17)</b>	<b>170.17</b>	<b>(112.50)</b>	<b>678.50</b>	<b>780.44</b>	
10	<b>Profit / (Loss) from discontinued operations</b>	-	-	-	-	-	-	
11	Tax expense of discontinued operations	-	-	-	-	-	-	
12	<b>Profit / (Loss) from discontinued operations (after tax) (10-11)</b>	-	-	-	-	-	-	
13	<b>Profit/(Loss) for the period (9+12)</b>	<b>178.36</b>	<b>(61.17)</b>	<b>170.17</b>	<b>(112.50)</b>	<b>678.50</b>	<b>780.44</b>	
14	<b>Other comprehensive income , net of Income tax</b>							
	a) (i) items that will not be reclassified to profit or loss	0.29	0.29	1.15	0.87	2.56	1.16	
	(ii) income tax relating to items that will be reclassified to profit or loss	(0.08)	(0.08)	(0.32)	(0.24)	(0.71)	(0.32)	
	<b>Total other comprehensive income, net of income tax</b>	<b>0.21</b>	<b>0.21</b>	<b>0.83</b>	<b>0.63</b>	<b>1.85</b>	<b>0.84</b>	



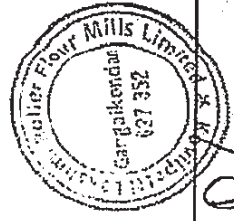
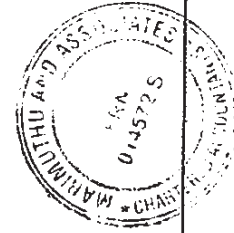
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Sl No	Particulars	Three months ended			Nine months ended		Rs. in Lakhs
		December 31, 2024 (Unaudited)	September 30, 2024 (Unaudited)	December 31, 2023 (Unaudited)	December 31, 2024 (Unaudited)	December 31, 2023 (Unaudited)	March 31, 2024 (Audited)
15	Total comprehensive income for the period (13+14) (comprising Profit/(Loss) and other comprehensive income for the period)	178.57	(60.96)	171.00	(111.87)	680.35	781.28
16	Paid-up equity share capital Face value per share (Rs)	904.15 10.00	904.15 10.00	904.15 10.00	904.15 10.00	904.15 10.00	904.15 10.00
17	Other equity (excluding revaluation reserve)						5,763.22
18	Earning per share (Rs) (not annualised)	1.97	(0.68)	1.88	(1.24)	7.50	8.63
	- Basic	1.97	(0.68)	1.88	(1.24)	7.50	8.63
	- Diluted						

**Notes:**

- In accordance with SEBI (Listing Obligations and Disclosure Requirements) Regulations 2015, the above unaudited financial results for the quarter and nine months ended December 31, 2024, as reviewed and recommended by the Audit Committee of the Board, has been approved by the Board of Directors at its meeting held on 14th February, 2025. A limited review has been carried out by the statutory auditor of the company and have expressed an unmodified opinion on the above results.
- In accordance with SEBI (Listing Obligations and Disclosure Requirements) Regulations 2015, the above unaudited financial results for the quarter and nine months ended December 31, 2024, as reviewed and recommended by the Audit Committee of the Board, has been approved by the Board of Directors at its meeting held on 14th February, 2025
- The statement has been prepared in accordance with the Companies (Indian Accounting Standards) Rules, 2015 (Ind AS) prescribed under section 133 of the Companies Act, 2013 (as amended) and other recognised accounting practices and policies to the extent applicable.
- Consolidated financial statements is not applicable since the Company has no subsidiary / associate / joint venture company as on December 31, 2024.
- Figures for the corresponding quarter / period ended have been regrouped wherever necessary.



For Kovelpati Lakshmi Roller Flour Mills Limited

*Sharath Jagannathan*  
Sharath Jagannathan  
Managing Director  
DIN : 07298941

Place : Coimbatore

Date : 14th February, 2025

6 The Company has organised the business into two segments viz. Food and Engineering. This reporting complies with the Ind AS segment reporting principles.

Particulars	Three months ended			Nine months ended		Rs. in lakhs Year ended March 31, 2024 (Audited)
	December 31, 2024 (Unaudited)	September 30, 2024 (Unaudited)	December 31, 2023 (Unaudited)	December 31, 2024 (Unaudited)	December 31, 2023 (Unaudited)	
<b>Segment revenue</b>						
a) Food division	8,576.29	8,513.86	8,285.40	24,935.00	23,836.90	31,858.94
b) Engineering division	2,336.43	2,442.58	2,111.46	7,053.38	7,545.00	9,706.96
<b>Revenue from operations (Net)</b>	<b>10,912.72</b>	<b>10,956.44</b>	<b>10,396.86</b>	<b>31,988.38</b>	<b>31,381.90</b>	<b>41,565.90</b>
<b>Segment results</b>						
Profit (+) / Loss (-) before tax and finance cost						
a) Food division	353.70	(72.15)	405.09	18.61	931.93	1,193.17
b) Engineering division	136.58	191.91	71.20	496.10	652.84	817.06
<b>Total</b>	<b>490.28</b>	<b>119.76</b>	<b>476.29</b>	<b>514.71</b>	<b>1,584.77</b>	<b>2,010.23</b>
Add/ Less : Finance Cost	230.29	227.45	231.95	689.19	628.91	959.46
<b>Profit/(Loss) from continuing operations</b>	<b>259.99</b>	<b>(107.69)</b>	<b>244.34</b>	<b>(174.48)</b>	<b>955.86</b>	<b>1,050.77</b>
<b>Profit/(Loss) from discontinued operations</b>						
<b>Profit Before Tax</b>	<b>259.99</b>	<b>(107.69)</b>	<b>244.34</b>	<b>(174.48)</b>	<b>955.86</b>	<b>1,050.77</b>
<b>Segment assets</b>						
a) Food division	12,366.59	13,424.04	14,648.39	12,366.59	14,648.39	12,054.28
b) Engineering division	5,800.75	5,470.30	5,567.35	5,600.75	5,567.35	5,365.78
b) Other unallocable corporate assets	227.68	363.33	437.67	227.68	437.67	441.60
<b>Total assets</b>	<b>18,195.02</b>	<b>19,257.67</b>	<b>20,653.41</b>	<b>18,195.02</b>	<b>20,653.41</b>	<b>17,861.66</b>
<b>Segment liabilities</b>						
a) Food division	7,507.43	8,770.39	9,280.57	7,507.43	9,280.57	6,603.15
b) Engineering division	3,804.79	3,751.81	3,927.27	3,804.79	3,927.27	3,860.12
b) Other unallocable corporate liabilities	440.33	471.56	876.56	440.33	876.56	731.02
<b>Total liabilities</b>	<b>11,752.55</b>	<b>12,993.76</b>	<b>14,084.40</b>	<b>11,752.55</b>	<b>14,084.40</b>	<b>11,194.29</b>
<b>Capital employed (Segment assets-Segment liabilities)</b>						
a) Food division	4,859.16	4,653.65	5,367.82	4,859.16	5,367.82	5,451.13
b) Engineering division	1,795.96	1,718.49	1,640.08	1,795.96	1,640.08	1,505.66
<b>Total capital employed in segments</b>	<b>6,655.12</b>	<b>6,372.14</b>	<b>7,007.90</b>	<b>6,655.12</b>	<b>7,007.90</b>	<b>6,956.79</b>
Unallocable corporate assets less corporate liabilities	(212.65)	(108.23)	(438.99)	(212.65)	(438.99)	(289.42)
<b>Total capital employed</b>	<b>6,442.47</b>	<b>6,263.91</b>	<b>6,568.91</b>	<b>6,442.47</b>	<b>6,568.91</b>	<b>6,667.37</b>

For Kovilpatti Lakshmi Roller Flour Mills Limited

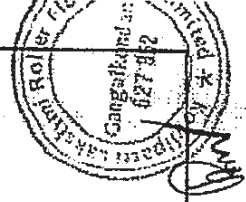
*Sharanath*

Sharath Jagannathan  
Managing Director  
DIN : 07298941



*Sharanath*

Place : Coimbatore  
Date : 14th February, 2025



**Kovilpatti Lakshmi Roller Flour Mills Limited**

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B Statement on Deviation or Variation for proceeds of Public Issue, Rights Issue, Preferential Issue, Qualified Institutions Placement etc. - **Not Applicable**

C Format for disclosing outstanding default on Loans and Debt Securities - **Not Applicable**

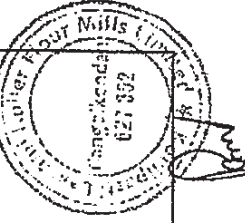
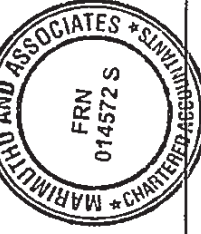
D Format for Disclosure of Related Party Transactions (applicable only for half-yearly filings i.e., 2nd and 4th quarter) - **Not applicable**

E Statement on impact of Audit Qualifications (for Audit Report with modified opinion) submitted along with Annual Audited Financial Results (Standalone and Consolidated separately (applicable only for Annual Filing i.e., 4th quarter) - **Not Applicable**

Place: Coimbatore

Date : 14th February , 2025

for Kovilpatti Lakshmi Roller Flour Mills Limited



**Sharath**  
Sharath Jagannathan  
Managing Director  
DIN : 07298941