

**Kovilpatti Lakshmi Roller Flour Mills Limited**

Regd.Office & Flour Mill  
75/8, Benares Cape Road  
Gangaikondan – 627 352  
Tirunelveli District  
Tamil Nadu

CIN : L15314TN1961PLC004674

Phone: +91 462 248 6532 (4 Lines)

Mobile:+91 944 337 5445

Fax :+91 462 248 6132

E-Mail: [ho@klrf.in](mailto:ho@klrf.in)

Web : [www.klrf.in](http://www.klrf.in)

GSTN : 33AAACK6029N1ZF

REF/BSE/2024-25/

6<sup>th</sup> November, 2024

BSE Limited  
Phiroze Jeejeebhoy Towers  
Dalal Street  
Mumbai – 400001.

Dear Sir/Madam,

**Scrip Code: 507598**

**Sub : Submission of outcome of Board meeting under Regulation 30 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (“Listing Regulations”)**

Pursuant to Regulation 30 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (“Listing Regulations”), we would like to inform that the Board of Directors of the Company, at their meeting held on 6<sup>th</sup> November, 2024, have inter alia approved and noted the following:

**1. Unaudited Financial Results for the quarter and half year ended 30<sup>th</sup> September 2024**

Pursuant to Regulation 33 of the Listing Regulations, we enclose herewith the unaudited financial results for the quarter and half year ended 30<sup>th</sup> September 2024 along with segment reports and Limited Review Report of the Statutory Auditor dated 6<sup>th</sup> November, 2024. The statutory auditor has expressed an unmodified audit opinion in this regard.

Pursuant to Regulation 47 of the Listing Regulations, an extract of the unaudited financial results for the quarter and half year ended 30<sup>th</sup> September 2024 will be published in the prescribed format in English and Tamil newspapers within the stipulated time. The financial results of the Company will also be placed on the website of the Company [www.klrf.in](http://www.klrf.in).

**2. Resignation of Executive Chairman of the Company with effect from 5<sup>th</sup> November, 2024**

Pursuant to Regulation 30 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 we hereby inform that Sri. Suresh Jagannathan, (DIN: 00011326), Executive Chairman of the Company vide his letter dated 5<sup>th</sup> November, 2024 has tendered his resignation as Executive Chairman and Director of the Company with effect from 5<sup>th</sup> November, 2024 due to his personal and other commitments as stated in his resignation letter. A copy of his resignation letter is enclosed herewith as **Annexure B**.

The details required under Regulation 30 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 read with SEBI Circular No. CIR/CFD/CMD/4/2015 dated 9<sup>th</sup> September, 2015 read with SEBI/HO/CFD/CFD-POD/1/P/CIR/2023/123 dated July 13, 2023 is given in **Annexure-A**.

The Board meeting commenced at 10:00 AM (IST) and concluded at 12:50 PM (IST).

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**

**ANNEXURE-A**

**DISCLOSURE REQUIRED UNDER REGULATION 30 READ WITH SCHEDULE III OF THE LISTING REGULATIONS AND THE SEBI CIRCULAR NO.CIR/CFD/CMD/4/2015 DATED SEPTEMBER 9, 2015 READ WITH SEBI/HO/CFD/CFD-POD-1/P/CIR/2023/123 DATED JULY 13, 2023**

| <b>S. No</b> | <b>Particulars</b>   | <b>Description</b>  |
|--------------|--|---|
| 1            | Name   | Sri. Suresh Jagannathan<br>DIN: 00011326<br>Executive Chairman  |
| 2            | Reason for change viz <del>appointment, re-appointment, removal, death or otherwise</del> resignation, | Sri. Suresh Jagannathan (DIN: 00011326), Executive Chairman has tendered his resignation as Executive Chairman and Director of the Company with effect from 5 <sup>th</sup> November, 2024 due to his personal and other commitments as stated in his resignation letter. |
| 3            | Date of appointment/re-appointment/cessation (as applicable) & Terms of appointment/re-appointment     | Resignation with effect from 5 <sup>th</sup> November, 2024   |
| 4            | Brief Profile (in case of appointment)   | Not applicable  |
| 5            | Disclosure of relationships between directors (in case of appointment of a director)                   | Not applicable  |

**Independent Auditor's Review Report on the quarter and half year 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 half year ended September 30, 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.5,470.31 lakhs as of 30<sup>th</sup> September 2024 and a total revenue of Rs.4,716.95 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. I draw attention to Notes 3(a) and 3(b) of the Statement with respect to the Scheme of Amalgamation between the company and M/s. Raya Foods Private Limited (Transferor Company) from the appointed date of April 1, 2022, as approved by the Hon'ble National Company Law Tribunal, Chennai Bench vide its orders dated 5<sup>th</sup> January 2024 and 18<sup>th</sup> January 2024. The Accounting treatment pursuant to the Scheme has been given effect from the date required under IND AS 103 – Business Combinations (i.e.) from April 1, 2022. Accordingly, the figures for the quarter and half year ended September 30, 2023, have been restated to give effect to the aforesaid merger. My opinion is not modified with respect to this matter.
6. 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



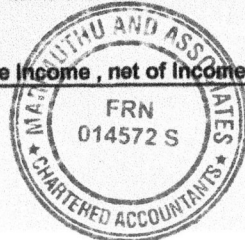
CA P. Marimuthu  
Membership No. 005770



Place: Tirunelveli  
Date: November 6, 2024  
UDIN: 24005770BKFCMD3828

**Statement of Standalone Unaudited Financial Results for the Quarter and Six Months Ended September 30, 2024**

|       |   |                                      |                                 |                                      |                                      |                                      | Rs.in Lakhs                    |
|-------|---|--------------------------------------|---------------------------------|--------------------------------------|--------------------------------------|--------------------------------------|--------------------------------|
| SI No | Particulars   | Three Months Ended                   |                                 |                                      | Six Months Ended                     |                                      | Year Ended                     |
|       |   | September 30,<br>2024<br>(Unaudited) | June 30,<br>2024<br>(Unaudited) | September 30,<br>2023<br>(Unaudited) | September 30,<br>2024<br>(Unaudited) | September 30,<br>2023<br>(Unaudited) | March 31,<br>2024<br>(Audited) |
|       | <b>Income from Operations</b>   |                                      |                                 |                                      |                                      |                                      |                                |
| 1     | (a) Revenue from Operations   | 10,904.49                            | 10,084.29                       | 11,198.58                            | 20,988.78                            | 20,904.66                            | 41,090.57                      |
| 2     | (b) Other Income (Net)  | 51.95                                | 34.93                           | 43.68                                | 86.88                                | 80.38                                | 275.33                         |
| 3     | <b>Total Income (1+2)</b>   | <b>10,956.44</b>                     | <b>10,119.22</b>                | <b>11,242.26</b>                     | <b>21,075.66</b>                     | <b>20,985.04</b>                     | <b>41,365.90</b>               |
| 4     | <b>Expenses</b>   |                                      |                                 |                                      |                                      |                                      |                                |
|       | a) Cost of Materials Consumed   | 8,518.99                             | 7,717.95                        | 8,186.48                             | 16,236.94                            | 15,169.54                            | 29,565.36                      |
|       | b) Purchase of Stock in Trade   | 114.68                               | 288.16                          | 113.79                               | 402.84                               | 302.19                               | 1,069.66                       |
|       | c) Changes in Inventories of Finished Goods, Work in Progress and Stock in Trade  | (121.67)                             | (66.66)                         | 29.98                                | (188.33)                             | 16.43                                | (2.09)                         |
|       | d) Employees Benefits Expense   | 496.52                               | 485.47                          | 449.22                               | 981.99                               | 869.24                               | 1,864.90                       |
|       | e) Finance Cost   | 227.45                               | 231.45                          | 218.36                               | 458.99                               | 396.96                               | 959.46                         |
|       | f) Depreciation and Amortisation Expense  | 167.40                               | 171.83                          | 160.99                               | 339.23                               | 315.22                               | 642.96                         |
|       | g) Other Expenses   | 1,660.76                             | 1,617.80                        | 1,671.83                             | 3,278.56                             | 3,203.95                             | 6,214.88                       |
|       | <b>Total Expenses (4)</b>   | <b>11,064.13</b>                     | <b>10,446.00</b>                | <b>10,810.65</b>                     | <b>21,510.13</b>                     | <b>20,273.53</b>                     | <b>40,315.13</b>               |
| 5     | <b>Profit Before Exceptional Items and Tax (3-4)</b>                              | <b>(107.69)</b>                      | <b>(326.78)</b>                 | <b>431.61</b>                        | <b>(434.47)</b>                      | <b>711.51</b>                        | <b>1,050.77</b>                |
| 6     | Exceptional Items   | -                                    | -                               | -                                    | -                                    | -                                    | -                              |
| 7     | <b>Profit Before Tax (5+6)</b>  | <b>(107.69)</b>                      | <b>(326.78)</b>                 | <b>431.61</b>                        | <b>(434.47)</b>                      | <b>711.51</b>                        | <b>1,050.77</b>                |
| 8     | <b>Tax Expense</b>  |                                      |                                 |                                      |                                      |                                      |                                |
|       | Current Tax   | -                                    | -                               | 112.52                               | -                                    | 189.20                               | 228.87                         |
|       | Deferred Tax  | (46.52)                              | (97.09)                         | 12.40                                | (143.61)                             | 13.99                                | 41.46                          |
|       | <b>Total Tax Expenses</b>   | <b>(46.52)</b>                       | <b>(97.09)</b>                  | <b>124.92</b>                        | <b>(143.61)</b>                      | <b>203.19</b>                        | <b>270.33</b>                  |
| 9     | <b>Profit for the Period from Continuing Operations (7-8)</b>                     | <b>(61.17)</b>                       | <b>(229.69)</b>                 | <b>306.69</b>                        | <b>(290.86)</b>                      | <b>508.32</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>(61.17)</b>                       | <b>(229.69)</b>                 | <b>306.69</b>                        | <b>(290.86)</b>                      | <b>508.32</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                            | (0.14)                               | 0.58                                 | 1.42                                 | 1.16                           |
|       | (ii) Income Tax relating to items that will not be Reclassified to Profit or Loss | (0.08)                               | (0.08)                          | 0.04                                 | (0.16)                               | (0.39)                               | (0.32)                         |
|       | <b>Total Other Comprehensive Income , net of Income Tax</b>                       | <b>0.21</b>                          | <b>0.21</b>                     | <b>(0.10)</b>                        | <b>0.42</b>                          | <b>1.03</b>                          | <b>0.84</b>                    |

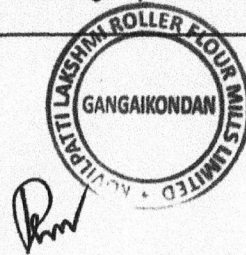
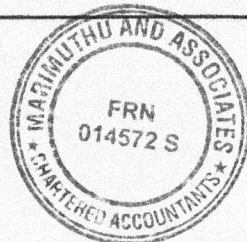


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| SI No | Particulars   | Three Months Ended                   |   |                                      | Six Months Ended                     |                                      | Rs.in Lakhs                                  |
|-------|---|--------------------------------------|---|--------------------------------------|--------------------------------------|--------------------------------------|--|
|       |   | September 30,<br>2024<br>(Unaudited) | June 30,<br>2024<br>(Unaudited)   | September 30,<br>2023<br>(Unaudited) | September 30,<br>2024<br>(Unaudited) | September 30,<br>2023<br>(Unaudited) | Year Ended<br>March 31,<br>2024<br>(Audited) |
|       |   | 15                                   | Total Comprehensive Income for the Period (13+14) (comprising Profit /(Loss) and other Comprehensive Income for the Period) | (60.96)                              | (229.48)                             | 306.59                               | (290.44)                                     |
| 16    | Paid-up Equity Share Capital<br>Face Value per Share (Rs) | 904.15<br>10.00                      | 904.15<br>10.00   | 904.15<br>10.00                      | 904.15<br>10.00                      | 904.15<br>10.00                      | 904.15<br>10.00                              |
| 17    | Other Equity (excluding Revaluation Reserve)              |                                      |   |                                      |                                      |                                      | 5,763.22                                     |
| 18    | Earning per Share (Rs) (not annualised)                   |                                      |   |                                      |                                      |                                      |  |
|       | - Basic   | (0.68)                               | (2.54)  | 3.39                                 | (3.22)                               | 5.62                                 | 8.63   |
|       | - Diluted   | (0.68)                               | (2.54)  | 3.39                                 | (3.22)                               | 5.62                                 | 8.63   |

**Notes:**

- The Unaudited Financial results for the quarter ended September 30, 2024, are prepared in accordance with the Companies (Indian Accounting Standards) Rules, 2015 (Ind AS) prescribed under section 133 of the Companies Act, 2013 read with Rule 3 of the Companies (Indian Accounting Standards) Rules, 2015 (as amended) and in terms of regulations 33 of SEBI (Listing Obligations and Disclosures Requirements) Regulations, 2015 (as amended) and other recognised Accounting Practices and Policies to the extent applicable.
- In accordance with SEBI (Listing Obligations and Disclosure Requirements) Regulations 2015, the above Unaudited Financial results for the Quarter ended September 30 2024, as reviewed and recommended by the Audit Committee, has been approved by the Board of Directors at their meeting held on 6th November 2024. A Limited Review has been carried out by the Statutory Auditor of the Company and have issued an Unmodified Opinion on the above results.
- (a) The Scheme of Amalgamation of Raya Foods Private Limited (Transferor Company) with the Company has been approved vide the order of the Hon'ble National Company Law Tribunal, Chennai Bench dated 5th January 2024 and 18th January 2024 and the said Scheme came into effect upon filing the said order with Registrar of Companies on 1st February, 2024 (Effective Date). The Appointed date of the said Scheme is 1st April 2022. The Financial Results for the Quarter and Year ended 31st March 2024 has been prepared by giving effect to the said Scheme. Accordingly, the preceding and corresponding previous Quarter(s) and Previous Year figures presented have been restated after recognising the effect of the Scheme in accordance with the applicable Indian Accounting Standards (Ind AS).
- (b) In pursuance of the Scheme of Amalgamation, the Board of Directors, on 2nd February, 2024, has allotted 35,00,000 equity shares of Rs. 10/- each to the shareholders of Raya Foods Private Limited (Transferor company) and complied with the provisions of the Act. Consequently, the paid up Equity Share Capital of the Company increased to Rs. 904.15 lakhs comprising of 90,41,476 equity shares of Rs. 10/- each. The Earning Per Share (EPS) presented for the preceding and corresponding previous quarter(s) and previous year have been restated after recognising the effect of the Scheme.
- Figures for the corresponding Quarter / Period ended have been regrouped wherever necessary.



For Kovilpatti Lakshmi Roller Flour Mills Limited

Sharath Jagannathan  
Managing Director  
DIN : 07298941

Place : Coimbatore  
Date : 6th November, 2024

5 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                   |                                 |                                      | Six Months Ended                     |                                      | Rs.in Lakhs                                  |
|--|--------------------------------------|---------------------------------|--------------------------------------|--------------------------------------|--------------------------------------|--|
|  | September 30,<br>2024<br>(Unaudited) | June 30,<br>2024<br>(Unaudited) | September 30,<br>2023<br>(Unaudited) | September 30,<br>2024<br>(Unaudited) | September 30,<br>2023<br>(Unaudited) | Year Ended<br>March 31,<br>2024<br>(Audited) |
|  | <b>Segment Revenue</b>               |                                 |                                      |                                      |                                      |  |
| a) Food Division   | 8,513.86                             | 7,844.85                        | 8,412.62                             | 16,358.71                            | 15,551.50                            | 31,658.94                                    |
| b) Engineering Division                                      | 2,442.58                             | 2,274.37                        | 2,829.64                             | 4,716.95                             | 5,433.55                             | 9,706.96                                     |
| <b>Revenue from Operations (Net)</b>                         | <b>10,956.44</b>                     | <b>10,119.22</b>                | <b>11,242.26</b>                     | <b>21,075.66</b>                     | <b>20,985.05</b>                     | <b>41,365.90</b>                             |
| <b>Segment Results</b>                                       |                                      |                                 |                                      |                                      |                                      |  |
| Profit (+) / Loss (-) Before Tax and Finance Cost            |                                      |                                 |                                      |                                      |                                      |  |
| a) Food Division   | (72.15)                              | (262.94)                        | 276.98                               | (335.09)                             | 495.10                               | 1,193.17                                     |
| b) Engineering Division                                      | 191.91                               | 167.61                          | 372.99                               | 359.52                               | 613.37                               | 817.06                                       |
| Total  | 119.76                               | (95.33)                         | 649.97                               | 24.43                                | 1,108.47                             | 2,010.23                                     |
| Add/ Less : Finance Cost                                     | 227.45                               | 231.45                          | 218.36                               | 458.90                               | 396.96                               | 959.46                                       |
| Profit/(Loss) from Continuing Operations                     | (107.69)                             | (326.78)                        | 431.61                               | (434.47)                             | 711.51                               | 1,050.77                                     |
| Profit/(Loss) from Discontinued Operations                   | -                                    | -                               | -                                    | -                                    | -                                    | -  |
| <b>Profit Before Tax</b>                                     | <b>(107.69)</b>                      | <b>(326.78)</b>                 | <b>431.61</b>                        | <b>(434.47)</b>                      | <b>711.51</b>                        | <b>1,050.77</b>                              |
| <b>Segment Assets</b>  |                                      |                                 |                                      |                                      |                                      |  |
| a) Food Division   | 13,424.04                            | 14,076.21                       | 13,618.00                            | 13,424.04                            | 13,618.00                            | 12,054.28                                    |
| b) Engineering Division                                      | 5,470.30                             | 5,449.64                        | 5,822.37                             | 5,470.30                             | 5,822.37                             | 5,365.78                                     |
| b) Other Unallocable Corporate Assets                        | 363.33                               | 231.87                          | 237.87                               | 363.33                               | 237.87                               | 441.60                                       |
| <b>Total Assets</b>  | <b>19,257.67</b>                     | <b>19,757.72</b>                | <b>19,678.24</b>                     | <b>19,257.67</b>                     | <b>19,678.24</b>                     | <b>17,861.66</b>                             |
| <b>Segment Liabilities</b>                                   |                                      |                                 |                                      |                                      |                                      |  |
| a) Food Division   | 8,770.39                             | 9,108.15                        | 8,491.61                             | 8,770.39                             | 8,491.61                             | 6,603.15                                     |
| b) Engineering Division                                      | 3,751.81                             | 3,806.44                        | 3,986.57                             | 3,751.81                             | 3,986.57                             | 3,860.12                                     |
| b) Other Unallocable Corporate Liabilities                   | 471.56                               | 405.24                          | 691.24                               | 471.56                               | 691.24                               | 731.02                                       |
| <b>Total Liabilities</b>                                     | <b>12,993.76</b>                     | <b>13,319.83</b>                | <b>13,169.42</b>                     | <b>12,993.76</b>                     | <b>13,169.42</b>                     | <b>11,194.29</b>                             |
| <b>Capital Employed (Segment Assets-Segment Liabilities)</b> |                                      |                                 |                                      |                                      |                                      |  |
| a) Food Division   | 4,653.65                             | 4,968.06                        | 5,126.39                             | 4,653.65                             | 5,126.39                             | 5,451.13                                     |
| b) Engineering Division                                      | 1,718.49                             | 1,643.20                        | 1,835.80                             | 1,718.49                             | 1,835.80                             | 1,505.66                                     |
| <b>Total Capital Employed in Segments</b>                    | <b>6,372.14</b>                      | <b>6,611.26</b>                 | <b>6,962.19</b>                      | <b>6,372.14</b>                      | <b>6,962.19</b>                      | <b>6,956.79</b>                              |
| Unallocable Corporate Assets less Corporate Liabilities      | (108.23)                             | (173.37)                        | (453.37)                             | (108.23)                             | (453.37)                             | (289.42)                                     |
| <b>Total Capital Employed</b>                                | <b>6,263.91</b>                      | <b>6,437.89</b>                 | <b>6,508.82</b>                      | <b>6,263.91</b>                      | <b>6,508.82</b>                      | <b>6,667.37</b>                              |

Place : Coimbatore  
Date : 6th November, 2024



For Kovilpatti Lakshmi Roller Flour Mills Limited

Sharath Jagannathan  
Managing Director  
DIN : 07298941



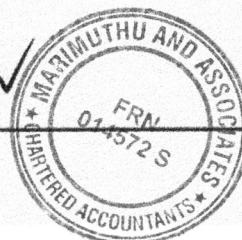
Kovilpatti Lakshmi Roller Flour Mills Limited (formerly KLRFL Limited)

6. Unaudited statement of Cash Flows for the Half-Year ended 30th September, 2024

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

| <u>Particulars</u>   | <u>For the Half Year<br/>ended<br/>Sep 30, 2024<br/>Unaudited</u> | <u>For the Half Year<br/>ended<br/>Mar 31, 2024<br/>Audited</u> |
|--|---|---|
| <b><u>Cash flow from Operating Activities</u></b>                |   |   |
| Profit Before Tax  | (434.47)  | 1,050.77  |
| Adjustments for  |   |   |
| Depreciation and Amortisation Expense                            | 339.23  | 642.96  |
| (Profit)/ Loss on Sale of Fixed Asset & Investments              | (8.46)  | (4.21)  |
| Interest Received  | (5.57)  | (17.10)   |
| Dividend Income  | (0.05)  | (0.04)  |
| Finance Costs  | 458.90  | 959.46  |
|  | <b>349.58</b>   | <b>2,631.84</b>   |
| Change in Operating Assets and Liabilities                       |   |   |
| (Increase)/ decrease in Other Financial Assets                   | 38.22   | 66.92   |
| (Increase)/ decrease in Inventories                              | 468.09  | (858.52)  |
| (Increase)/ decrease in Trade Receivables                        | (879.66)  | 251.59  |
| (Increase)/ decrease in Other Assets                             | (1,161.95)  | 41.22   |
| (Increase)/ decrease in Other Non-Current Assets                 | 36.78   | (120.54)  |
| Increase/ (decrease) in Provisions and Other Liabilities         | 338.29  | (46.64)   |
| Increase/ (decrease) in Trade Payables                           | 304.12  | (73.12)   |
| <b>Cash Generated from Operations</b>                            | <b>(506.53)</b>   | <b>1,892.75</b>   |
| Less : Income Taxes paid (net of refunds)                        | (37.57)   | (231.88)  |
| <b>Net Cash from / (used in) Operating Activities (A)</b>        | <b>(544.10)</b>   | <b>1,660.87</b>   |
| <b><u>Cash Flows from Investing Activities</u></b>               |   |   |
| Purchase of PPE (including changes in CWIP)                      | (427.84)  | (901.41)  |
| Sale proceeds of PPE   | 13.48   | 6.30  |
| (Purchase)/ disposal proceeds of Investments                     | -   | 45.00   |
| (Investments in)/ Maturity of Fixed Deposits with Banks          | -   | -   |
| Dividend Received  | 0.05  | 0.04  |
| Interest Income  | 5.57  | 17.10   |
| <b>Net Cash used in Investing Activities (B)</b>                 | <b>(408.74)</b>   | <b>(832.97)</b>   |
| <b><u>Cash Flows From Financing Activities</u></b>               |   |   |
| Proceeds from issues of Shares (including premium)               | -   | -   |
| Proceeds from/ (repayment of) long Term Borrowings (net)         | (404.38)  | (684.03)  |
| Proceeds from/ (repayment of) Short Term Borrowings (net)        | 1,821.31  | 922.15  |
| Dividends paid (including Dividend Distribution tax)             | -   | (109.20)  |
| Finance Costs  | (458.90)  | (959.46)  |
| <b>Net Cash from/ (used in) Financing Activities (C)</b>         | <b>958.03</b>   | <b>(830.54)</b>   |
| Net decrease in Cash and Cash Equivalents (A+B+C)                | 5.19  | (2.64)  |
| Net Cash Flows from Discontinued Operations                      | -   | -   |
| Cash and Cash Equivalents at the beginning of the Financial Year | 11.03   | 13.67   |
| Cash and Cash Equivalents at End of the period                   | 16.22   | 11.03   |

for Kovilpatti Lakshmi Roller Flour Mills Limited



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

Place : Coimbatore

Date : 6 th November 2024

| 7 Statement of Assets and Liabilities |  | Rs.in lakhs                       |                                 |
|---------------------------------------|--|-----------------------------------|---------------------------------|
|                                       | Particulars                                | As at<br>30-Sep-24<br>(Unaudited) | As at<br>31-Mar-24<br>(Audited) |
|                                       | <b>ASSETS</b>                              |                                   |                                 |
| 1                                     | <b>Non-Current Assets</b>                  |                                   |                                 |
| a                                     | Property, Plant and Equipment              | 8,078.49                          | 7,769.56                        |
| b                                     | Capital work in progress                   | 34.20                             | 257.59                          |
| c                                     | Investment Property                        | -                                 | -                               |
| d                                     | Goodwill                                   | -                                 | -                               |
| e                                     | Other Intangible Assets                    | 4.38                              | 6.33                            |
| f                                     | Intangible Assets Under Development        | 6.63                              | 6.63                            |
| g                                     | Biological Assets Other than Bearer Plants | -                                 | -                               |
| h                                     | Financial Assets                           | -                                 | -                               |
|                                       | (i) Investments                            | 0.18                              | 0.18                            |
|                                       | (ii) Trade Receivables                     | -                                 | -                               |
|                                       | (iii) Loans                                | 250.29                            | 288.51                          |
| i                                     | Deferred Tax Assets (Net)                  | -                                 | -                               |
| j                                     | Other Non Current Assets                   | 220.75                            | 257.45                          |
|                                       | <b>Total Non- Current Assets</b>           | <b>8,594.92</b>                   | <b>8,586.25</b>                 |
| 2                                     | <b>Current Assets</b>                      |                                   |                                 |
| a                                     | Inventories                                | 6,856.82                          | 7,324.90                        |
| b                                     | Financial Assets                           |                                   |                                 |
|                                       | (i) Investments                            | -                                 | -                               |
|                                       | (ii) Trade Receivables                     | 2,398.94                          | 1,519.28                        |
|                                       | (iii) Cash and Cash Equivalents            | 16.22                             | 11.03                           |
|                                       | (iv) Bank Balances Other than above        | 118.69                            | 5.67                            |
|                                       | (v) Loans                                  | -                                 | -                               |
|                                       | (vi) Others                                | -                                 | -                               |
| c                                     | Current Tax Assets (Net)                   | -                                 | -                               |
| d                                     | Other Current Assets                       | 1,272.08                          | 414.53                          |
|                                       | <b>Total Current Assets</b>                | <b>10,662.75</b>                  | <b>9,275.41</b>                 |
|                                       | <b>Total Assets</b>                        | <b>19,257.67</b>                  | <b>17,861.66</b>                |



|   | Particulars   | As at<br>30-Sep-24<br>(Unaudited) | As at<br>31-Mar-24<br>(Audited) |
|---|---|-----------------------------------|---------------------------------|
|   | <b>EQUITY AND LIABILITIES</b>   |                                   |                                 |
|   | <b>Equity</b>   |                                   |                                 |
| a | Equity Share Capital  | 904.15                            | 904.15                          |
| b | Other Equity  | 5,359.76                          | 5,763.22                        |
|   |   | 6,263.91                          | 6,667.37                        |
|   | <b>Liabilities</b>  |                                   |                                 |
| 1 | <b>Non-Current Liabilities</b>  |                                   |                                 |
| a | Financial Liabilities   |                                   |                                 |
|   | (i) Borrowings  | 4,223.67                          | 4,628.04                        |
|   | (ia) Lease Liabilities  | -                                 | -                               |
|   | (ii) Trade Payables   | -                                 | -                               |
|   | (A)Total Outstanding Dues of Micro Enterprises and Small Enterprises                      | -                                 | -                               |
|   | (B)Total Outstanding Dues of Creditors Other than Micro Enterprises and Small Enterprises | -                                 | -                               |
|   | (iii) Other Financial Liabilities. (Other than those specified in item (b) below)         | -                                 | -                               |
| b | Provisions  | -                                 | -                               |
| c | Deferred Tax Liabilities (Net)  | 353.03                            | 496.48                          |
| d | Other Non-Current Liabilities   | -                                 | -                               |
|   | <b>Total Non-Current Liabilities</b>  | <b>4,576.70</b>                   | <b>5,124.52</b>                 |
| 2 | <b>Current Liabilities</b>  |                                   |                                 |
| a | Financial Liabilities   |                                   |                                 |
|   | (i) Borrowings  | 6,142.74                          | 4,321.43                        |
|   | (ii) Trade Payables   | -                                 | -                               |
|   | (A)Total Outstanding Dues of Micro Enterprises and Small Enterprises                      | 233.58                            | 315.13                          |
|   | (B)Total Outstanding Dues of Creditors Other than Micro Enterprises and Small Enterprises | 1,077.91                          | 692.24                          |
|   | (iii) Other Financial Liabilities (Other than those specified in item (c) below)          | -                                 | -                               |
| b | Other Current Liabilities   | 962.83                            | 512.10                          |
| c | Provisions  | -                                 | -                               |
| d | Current Tax Liabilities (Net)   | -                                 | 228.87                          |
|   | <b>Total Current Liabilities</b>  | <b>8,417.06</b>                   | <b>6,069.77</b>                 |
|   | <b>Total Equity and Liabilities</b>   | <b>19,257.67</b>                  | <b>17,861.66</b>                |

For Kovilpatti Lakshmi Roller Flour Mills Limited



Sharath Jagannathan  
Managing Director  
DIN : 07298941

Place : Coimbatore  
Date : 6th November, 2024



Suresh Jagannathan

222 Race Course  
Coimbatore 641018

5th November, 2024

**To the Board of Directors - Kovilpatti Lakshmi Roller Flour Mills Limited**


I am writing to formally submit my resignation as Executive Chairman and Director of Kovilpatti Lakshmi Roller Flour Mills Limited, effective immediately.

I am deeply grateful for the opportunity to serve on the board and contribute to the company's vision and growth over several decades. My decision to step down is due to personal commitments and my involvement in startup projects related to alternative energy and agriculture, which require more of my time and focus. This decision is not the result of any disagreement with the company's operations, policies, or procedures.

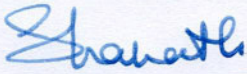
I extend my heartfelt wishes to the board and the company for continued success and growth. I am committed to supporting the board in any way possible to ensure a smooth transition during this period.

Thank you once again for the privilege of serving on the board and for the trust and support extended to me throughout my tenure.

Warm regards,

  
Suresh Jagannathan  
DIN: 00011326

Received at Gpm  
on 5<sup>th</sup> November 2024

  
5/11/24