

**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: <a href="mailto:ho@klrf.in">ho@klrf.in</a> Web : <a href="http://www.klrf.in">www.klrf.in</a> GSTN : 33AAACK6029N1ZF
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REF/BSE/2024-25/

9<sup>th</sup> August, 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 9<sup>th</sup> August, 2024, have inter alia approved the following:

**1. Unaudited Financial Results for the quarter ended 30<sup>th</sup> June, 2024**

Pursuant to Regulation 33 of the Listing Regulations, we enclose herewith the unaudited financial results for the quarter ended 30<sup>th</sup> June, 2024 along with segment reports and Limited Review Report of the Statutory Auditor dated 9<sup>th</sup> August, 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 ended 30<sup>th</sup> June, 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. Retirement of Sri.K.Gnanasekaran (DIN: 00133645) as a Non-Executive Independent Director of the Company**

Taken note of the retirement of Sri.K.Gnanasekaran (DIN: 00133645) as a Non-Executive Independent Director of the Company effective from the close of business hours of 17<sup>th</sup> September, 2024 upon the completion of his second tenure. The 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, is given in **Annexure-A**.

**3. Retirement of Sri. Sudarsan Varadaraj (DIN: 00133533) as a Non-Executive Independent Director of the Company**

Taken note of the retirement of Sri. Sudarsan Varadaraj (DIN: 00133533) as a Non-Executive Independent Director of the Company effective from the close of business hours of 17<sup>th</sup> September, 2024 upon the completion of his second tenure. The 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, is given in **Annexure-A**.

The Board meeting commenced at 10:00 AM (IST) and concluded at 3:00 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**  
**FCS No: 9142**

Encl: As above

**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**

Name	Sri. K. Gnanasekaran (DIN: 00133645)	Sudarsan Varadaraj (DIN: 00133533)
Reason for change viz., appointment, re-appointment, resignation, removal, death or otherwise;	Retirement of Sri.K.Gnanasekaran (DIN: 00133645) as a Non-Executive Independent Director of the Company effective from the close of business hours of 17th September, 2024 upon the completion of his second tenure.	Retirement of Sudarsan Varadaraj (DIN: 00133533) as a Non-Executive Independent Director of the Company effective from the close of business hours of 17th September, 2024 upon the completion of his second tenure.
Date of appointment/ re-appointment/cessation (as applicable) & term of appointment/re-appointment;	Retirement will be effective from the close of business hours of 17th September, 2024	Retirement will be effective from the close of business hours of 17th September, 2024
Brief profile (in case of appointment)	Not applicable	Not applicable
Disclosure of relationships between directors (in case of appointment of a director)	Not applicable	Not applicable

**Kovilpatti Lakshmi Roller Flour Mills Limited**  
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 Telephone :+91 462 248 6532 Fax : +91 462 248 6132 E-mail : ho@klrf.in Website : www.klrf.in  
 CIN : L15314TN1961PLC004674

**Statement of standalone unaudited financial results for the quarter ended June 30, 2024**

Sl No	Particulars	Rs. in lakhs			
		Three months ended			Year ended
		June 30, 2024 (Unaudited)	March 31, 2024 (Audited)	June 30, 2023 (Unaudited)	March 31, 2024 (Audited)
	<b>Income from Operations</b>				
1	(a) Revenue from operations	10,084.29	9,822.59	9,706.08	41,090.57
2	(b) Other income (Net)	34.93	161.41	36.70	275.33
3	<b>Total income (1+2)</b>	<b>10,119.22</b>	<b>9,984.00</b>	<b>9,742.78</b>	<b>41,365.90</b>
4	<b>Expenses</b>				
	a) Cost of materials consumed	7,717.95	7,197.90	7,003.06	29,565.36
	b) Purchase of stock in trade	288.16	307.82	188.40	1,069.66
	c) Changes in inventories of finished goods, work in progress and stock in trade	(66.66)	(53.81)	(13.55)	(2.09)
	d) Employees benefits expense	485.47	501.65	420.02	1,864.90
	e) Finance cost	231.45	330.55	178.60	959.46
	f) Depreciation and amortisation expense	171.83	163.88	154.23	642.96
	g) Other expenses	1,617.80	1,441.10	1,532.12	6,214.88
	<b>Total expenses (4)</b>	<b>10,446.00</b>	<b>9,889.09</b>	<b>9,462.88</b>	<b>40,315.13</b>
5	<b>Profit before exceptional items and tax (3-4)</b>	<b>(326.78)</b>	<b>94.91</b>	<b>279.90</b>	<b>1,050.77</b>
6	Exceptional items	-	-	-	-
7	<b>Profit before tax (5+6)</b>	<b>(326.78)</b>	<b>94.91</b>	<b>279.90</b>	<b>1,050.77</b>
8	<b>Tax expense</b>				
	Current tax	-	(10.91)	76.68	228.87
	Deferred tax	(97.09)	3.88	1.59	41.46
	<b>Total tax expenses</b>	<b>(97.09)</b>	<b>(7.03)</b>	<b>78.27</b>	<b>270.33</b>
9	<b>Profit/(Loss) for the period from continuing operations (7-8)</b>	<b>(229.69)</b>	<b>101.94</b>	<b>201.63</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>(229.69)</b>	<b>101.94</b>	<b>201.63</b>	<b>780.44</b>
14	<b>Other comprehensive income, net of income tax</b>				
	(i) items that will not be reclassified to profit or loss	0.29	(1.40)	1.56	1.16
	(ii) income tax relating to items that will not be reclassified to profit or loss	(0.08)	0.39	(0.43)	(0.32)
	<b>Total other comprehensive income, net of income tax</b>	<b>0.21</b>	<b>(1.01)</b>	<b>1.13</b>	<b>0.84</b>



*[Handwritten Signature]*



SI No	Particulars	Rs. in lakhs			
		Three months ended			Year ended
		June 30, 2024 (Unaudited)	March 31, 2024 (Audited)	June 30, 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)	(229.48)	100.93	202.76	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
17	Other equity (excluding revaluation reserve)				5,763.22
18	Earning per share (Rs) (not annualised)				
	- Basic	(2.54)	1.13	2.23	8.63
	- Diluted	(2.54)	1.13	2.23	8.63

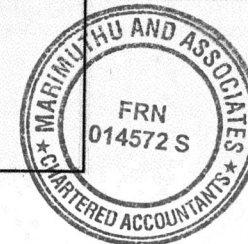
**Notes:**

- The unaudited financial results for the quarter ended June 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 June 30 2024, as reviewed and recommended by the Audit Committee, has been approved by the Board of Directors at their meeting held on 9th August 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.
- The figures for the quarter ended March 31, 2024 are the balancing figures between audited figures in respect of the full financial year and year to date figures upto the third quarter of the respective financial year.
- Figures for the corresponding quarter / period ended have been regrouped / restated wherever necessary.



For Kovilpatti Lakshmi Roller Flour Mills Limited

*Sharath Jagannathan*  
Sharath Jagannathan  
Managing Director  
DIN : 07298941



Place: Coimbatore  
Date : 9th August, 2024

*[Handwritten Signature]*

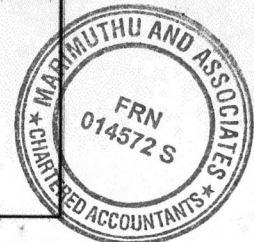
6 The Company has organised the business into two segments viz. Food and Engineering. This reporting complies with the Ind AS segment reporting principles.

Particulars	Three months ended			Rs.in lakhs
			Year ended	
	June 30, 2024 (Unaudited)	March 31, 2024 (Audited)	June 30,2023 (Unaudited)	March 31, 2024 (Audited)
<b>Segment revenue</b>				
a) Food division	7,844.85	7,822.04	7,138.88	31,658.94
b) Engineering division	2,274.37	2,161.96	2,603.90	9,706.96
<b>Revenue from operations (Net)</b>	<b>10,119.22</b>	<b>9,984.00</b>	<b>9,742.78</b>	<b>41,365.90</b>
<b>Segment results</b>				
Profit (+) / Loss (-) before tax and finance cost				
a) Food division	(262.94)	261.24	229.47	1,193.17
b) Engineering division	167.61	164.22	229.03	817.06
Total	(95.33)	425.46	458.50	2,010.23
Less: Finance Cost	231.45	330.55	178.60	959.46
Profit /(Loss) from continuing operations	(326.78)	94.91	279.90	1,050.77
Profit/(Loss) from discontinued operations	-	-	-	-
<b>Profit Before Tax</b>	<b>(326.78)</b>	<b>94.91</b>	<b>279.90</b>	<b>1,050.77</b>
<b>Segment assets</b>				
a) Food division	14,076.21	12,054.28	12,033.12	12,054.28
b) Engineering division	5,449.64	5,365.78	5,854.45	5,365.78
b) Other unallocable corporate assets	231.87	441.60	181.00	441.60
<b>Total assets</b>	<b>19,757.72</b>	<b>17,861.66</b>	<b>18,068.57</b>	<b>17,861.66</b>
<b>Segment liabilities</b>				
a) Food division	9,108.15	6,603.15	7,351.68	6,603.15
b) Engineering division	3,806.44	3,860.12	3,948.32	3,860.12
b) Other unallocable corporate liabilities	405.24	731.02	566.36	731.02
<b>Total liabilities</b>	<b>13,319.83</b>	<b>11,194.29</b>	<b>11,866.36</b>	<b>11,194.29</b>
<b>Capital employed (Segment assets-Segment liabilities)</b>				
a) Food division	4,968.06	5,451.13	4,681.44	5,451.13
b) Engineering division	1,643.20	1,505.66	1,906.13	1,505.66
Total capital employed in segments	6,611.26	6,956.79	6,587.57	6,956.79
Unallocable corporate assets less corporate liabilities	(173.37)	(289.42)	(385.36)	(289.42)
<b>Total capital employed</b>	<b>6,437.89</b>	<b>6,667.37</b>	<b>6,202.21</b>	<b>6,667.37</b>

For Kovilpatti Lakshmi Roller Flour Mills Limited



*Sharath Jagannathan*  
Sharath Jagannathan  
Managing Director  
DIN : 07298941



Place: Coimbatore  
Date : 9th August, 2024



**Independent Auditor's Review Report on the unaudited Standalone Financial Results of 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 ended June 30, 2024 (referred to 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 initialed 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.5,449.64 lakhs as of 30<sup>th</sup> June 2024 and the total revenue of Rs.2,274.37 lakhs for upto 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 Note 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 ended June 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: August 09, 2024  
UDIN: 24005770BKFCCKN7558

