

Kovilpatti Lakshmi Roller Flour Mills Limited

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

14th February 2025

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 14th February 2025, have inter alia approved the following:

1. Unaudited Financial Results for the quarter and nine months ended 31st December 2024.

Pursuant to Regulation 33 of the Listing Regulations, we enclose herewith the unaudited financial results for the quarter and nine months ended 31st December 2024 along with segment reports and Limited Review Report of the Statutory Auditor dated 14th February 2025. 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 nine months ended 31st December 2024 along with the Quick Response code 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.

Further, we hereby confirm that the Company does not have any subsidiary / associate / joint venture company as on December 31, 2024, and hence, the requirement of submission of consolidated financial results is not applicable.

2. Assignment of additional role and responsibilities as Business Head-Engineering Division along with the current designation to Mr. R. Nagarajan, Chief Financial Officer appointed with effect from 15th May 2023 and redesignation as “Chief Financial Officer and Business Head-Engineering Division” effective from 14th February 2025.

Pursuant to Regulation 30 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 we wish to inform you that, based on the recommendation of the Nomination and Remuneration Committee, the Board of Directors has granted their approval to assign additional role and responsibilities as Business Head-Engineering Division (Senior Management) along with the current designation to Mr. R. Nagarajan, Chief Financial Officer of the Company appointed with effect from 15th May 2023 and redesignation as “Chief Financial Officer and Business Head-Engineering Division” of the Company with effect from 14th February 2025.

The disclosure 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 9th 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 1:30 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

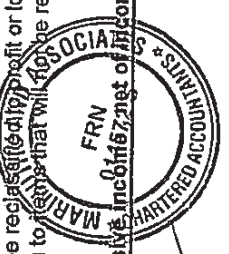
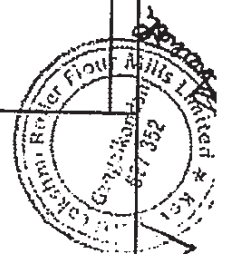
S. No	Particulars	Description
1	Name	Mr. R. Nagarajan Chief Financial Officer
2	Reason for change viz appointment, re-appointment, resignation, removal, death or otherwise	Based on the recommendation of the Nomination and Remuneration Committee, the Board of Directors, at their meeting held on 14 th February, 2025, has granted their approval to assign additional role and responsibilities as Business Head-Engineering Division (Senior Management) along with the current designation to Mr. R. Nagarajan, Chief Financial Officer of the Company appointed with effect from 15 th May 2023 and redesignation as “Chief Financial Officer and Business Head-Engineering Division” of the Company with effect from 14 th February, 2025.
3	Date of appointment/re-appointment/cessation (as applicable) & Terms of appointment/re-appointment	Due to assignment of additional role, as above, Mr. R. Nagarajan, Chief Financial Officer, has been redesignated as “Chief Financial Officer and Business Head-Engineering Division” of the Company with effect from 14 th February 2025.
4	Brief Profile (in case of appointment)	Sri. R. Nagarajan holds Master degree in commerce and he is a Fellow Chartered Accountant (FCA) of The Institute of Chartered Accountants of India (ICAI). He is having over 17 years of post-qualification rich experience in various reputed industries including Butterfly Gandhimathi Appliances Ltd, TVS Logistics, Tube Investments of India Ltd – Murugappa Group, Marg Ltd, Kothari Sugars & Chemicals Ltd., etc. and his last assignment was with Butterfly Gandhimathi Appliances Ltd.
5	Disclosure of relationships between directors (in case of appointment of a director)	Not applicable

Kovilpatti Lakshmi Roller Flour Mills Limited

Regd. Office: 75/8, Benares Cape Road, Gangaikondan - 627352
 Telephone : +91 462 248 6532 Fax: +91 462 248 6532 E-mail : ho@klrf.in Website : www.klrf.in
 CIN : L15314TN1961PLC004674

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	Income from Operations							
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	Total income (1+2)	10,912.72	10,956.44	10,396.86	31,988.38	31,381.90	41,365.90	
4	Expenses							
	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	
	Total expenses (4)	10,652.73	11,064.13	10,152.52	32,162.86	30,426.04	40,315.13	
5	Profit before exceptional items and tax (3-4)	259.99	(107.69)	244.34	(174.48)	955.86	1,050.77	
6	Exceptional items	-	-	-	-	-	-	
7	Profit before tax (5+6)	259.99	(107.69)	244.34	(174.48)	955.86	1,050.77	
8	Tax expense							
	Current tax	-	-	50.58	-	239.78	228.87	
	Deferred tax	81.63	(46.52)	23.59	(61.98)	37.58	41.46	
	Total tax expenses	81.63	(46.52)	74.17	(61.98)	277.36	270.33	
9	Profit for the period from continuing operations (7-8)	178.36	(61.17)	170.17	(112.50)	678.50	780.44	
10	Profit / (Loss) from discontinued operations	-	-	-	-	-	-	
11	Tax expense of discontinued operations	-	-	-	-	-	-	
12	Profit / (Loss) from discontinued operations (after tax) (10-11)	-	-	-	-	-	-	
13	Profit/(Loss) for the period (9+12)	178.36	(61.17)	170.17	(112.50)	678.50	780.44	
14	Other comprehensive income , net of Income tax							
	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)	
	Total other comprehensive income, net of income tax	0.21	0.21	0.83	0.63	1.85	0.84	



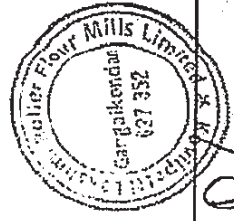
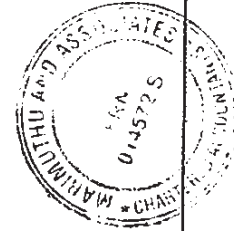
[Signature]

[Signature]

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

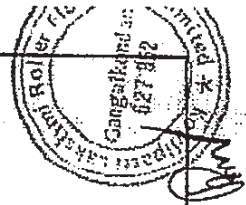
6 The Company has organised the business into two segments viz. Food and Engineering. This reporting complies with the Ind AS segment reporting principles.

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)	
Segment revenue						
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
Revenue from operations (Net)	10,912.72	10,956.44	10,396.86	31,988.38	31,381.90	41,565.90
Segment results						
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
Total	490.28	119.76	476.29	514.71	1,584.77	2,010.23
Add/ Less : Finance Cost	230.29	227.45	231.95	689.19	628.91	959.46
Profit/(Loss) from continuing operations	259.99	(107.69)	244.34	(174.48)	955.86	1,050.77
Profit/(Loss) from discontinued operations						
Profit Before Tax	259.99	(107.69)	244.34	(174.48)	955.86	1,050.77
Segment assets						
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
Total assets	18,195.02	19,257.67	20,653.41	18,195.02	20,653.41	17,861.66
Segment liabilities						
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
Total liabilities	11,752.55	12,993.76	14,084.40	11,752.55	14,084.40	11,194.29
Capital employed (Segment assets-Segment liabilities)						
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
Total capital employed in segments	6,655.12	6,372.14	7,007.90	6,655.12	7,007.90	6,956.79
Unallocable corporate assets less corporate liabilities	(212.65)	(108.23)	(438.99)	(212.65)	(438.99)	(289.42)
Total capital employed	6,442.47	6,263.91	6,568.91	6,442.47	6,568.91	6,667.37

For Kovilpatti Lakshmi Roller Flour Mills Limited

Sharanath

Sharanath Jagannathan
Managing Director
DIN : 07298941



Place : Coimbatore
Date : 14th February, 2025

Sharanath



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 31st 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

