

**Kovilpatti Lakshmi Roller Flour Mills Limited**

Regd.Office & Flour Mill  
75/8, Benares Cape Road  
Gangaikondan – 627 352  
Tirunelveli District  
Tamil Nadu  
CIN : L15314TN1961PLC004674

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E-Mail: [ho@klrf.in](mailto:ho@klrf.in)  
Web : [www.klrf.in](http://www.klrf.in)  
GSTN : 33AAACK6029N1ZF

REF/BSE/2023-24/

10<sup>th</sup> August, 2023

BSE Limited  
BSE's Corporate Relationship Department  
First Floor, New Trading Ring  
Rotunda Building, P. J.Towers  
Dalal Street  
Mumbai – 400001.

Dear Sir,

**Scrip Code: 507598**

Sub: Outcome of Board Meeting  
Ref: Intimation under Regulation 30 of SEBI (LODR) Regulations, 2015

The Board of directors of the Company at their meeting held today, Thursday, 10<sup>th</sup> August,, 2023 had inter-alia considered and approved the following matters.

**1. Unaudited Financial Results for the quarter ended 30<sup>th</sup> June, 2023**

Pursuant to Regulation 33 of the SEBI (LODR) Regulations, 2015 ("Listing Regulations"), we enclose herewith the unaudited financial results for the quarter ended 30<sup>th</sup> June, 2023 along with Segment Reporting and Limited Review Reports of the Statutory Auditor dated 10<sup>th</sup> August, 2023. The statutory auditor has expressed an unmodified audit opinion in this regard.

Pursuant to Regulation 47 of the SEBI (LODR)Regulation, 2015, an extract of the unaudited financial results for the quarter ended 30<sup>th</sup> June, 2023 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).

It is further informed that the meeting of the Board of Directors was concluded at 09:55 AM (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



**Independent Auditor's Review Report on the quarter ended Standalone Financial Results of the Kovilpatti Lakshmi Roller Flour Mills Limited (formerly KLRF 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 (formerly KLRF Limited)** (the "Company") for the quarter ended June 30, 2023 (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.5,854.45 lakhs as of 30<sup>th</sup> June 2023 and the total revenue of Rs.2,603.90 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. 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.
6. The comparative financial information of the Company for the quarter ended June 30, 2022, prepared in accordance with Ind AS included in this Statement has been reviewed, by the predecessor auditor. The report of the predecessor auditor on this comparative financial information expressed an unmodified conclusion/ opinion, as applicable. Our conclusion on the Statement is not modified in respect of the above matter.

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

  
CA P. Marimuthu  
Membership No. 005770



Place: Coimbatore

Date: August 10, 2023

UDIN: 23005770B9XH9Z4962

**Kovilpatti Lakshmi Roller Flour Mills Limited**

Regd. Office: 75/8, Benares Cape Road, Gangaikondan – 627352  
 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, 2023**

		Rs.in.lakhs			
Sl No	Particulars	Three months ended			Year ended
		June 30,2023 (unaudited)	Mar 31, 2023 (Audited)	June 30, 2022 (unaudited)	March 31, 2023 (Audited)
	<b>Income from Operations</b>				
1	(a) Revenue from operations	7,991.29	8,770.70	7,807.14	33,213.54
2	(b) Other income (Net)	30.68	28.83	37.01	553.91
3	<b>Total Income (1+2)</b>	<b>8,021.97</b>	<b>8,799.53</b>	<b>7,844.15</b>	<b>33,767.45</b>
	<b>Expenses</b>				
4	a) Cost of materials consumed	5,540.06	6,193.55	5,366.06	23,160.19
	b) Purchase of stock in trade	106.75	76.81	18.81	325.57
	c) Changes in inventories of finished goods, work in progress and stock in trade	(4.43)	67.33	10.58	69.27
	d) Employees benefits expense	395.48	661.43	350.48	1,800.03
	e) Finance cost	100.60	109.36	118.74	508.65
	f) Depreciation and amortisation expense	123.40	121.10	129.65	507.56
	g) Other expenses	1,390.24	1,469.83	1,429.64	5,972.06
	<b>Total expenses (4)</b>	<b>7,652.10</b>	<b>8,699.41</b>	<b>7,423.96</b>	<b>32,343.33</b>
5	<b>Profit before exceptional items and tax (3-4)</b>	<b>369.87</b>	<b>100.12</b>	<b>420.19</b>	<b>1,424.12</b>
6	Exceptional items	-	-	-	-
7	<b>Profit before tax (5+6)</b>	<b>369.87</b>	<b>100.12</b>	<b>420.19</b>	<b>1,424.12</b>
8	<b>Tax expense</b>				
	Current tax	110.71	48.82	94.27	248.82
	Deferred tax	(7.41)	(24.95)	20.50	145.50
	<b>Total tax expenses</b>	<b>103.30</b>	<b>23.87</b>	<b>114.77</b>	<b>394.32</b>
9	<b>Profit/(Loss) for the period from continuing operations (7-8)</b>	<b>266.57</b>	<b>76.25</b>	<b>305.42</b>	<b>1,029.80</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>266.57</b>	<b>76.25</b>	<b>305.42</b>	<b>1,029.80</b>
14	<b>Other comprehensive income, net of income tax</b>				
	a) (i) items that will not be reclassified to profit or loss	1.65	25.12	(6.17)	6.60
	(ii) income tax relating to items that will not be reclassified to profit or loss	(0.46)	(1.84)	1.72	(1.84)
	<b>Total other comprehensive income, net of income tax</b>	<b>1.19</b>	<b>23.28</b>	<b>(4.45)</b>	<b>4.76</b>



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		Rs.in.lakhs			
Sl No	Particulars	Three months ended			Year ended
		June 30,2023 (unaudited)	Mar 31, 2023 (Audited)	June 30, 2022 (unaudited)	March 31, 2023 (Audited)
15	Total comprehensive income for the period (13+14) (Comprising profit / (loss) and other comprehensive income for the period)	267.76	99.53	300.97	1,034.56
16	Paid-up equity share capital	554.15	554.15	554.15	554.15
	Face value per share (Rs)	10.00	10.00	10.00	10.00
17	Other equity (excluding revaluation reserve)				5,278.04
18	Earning per share (Rs) (not annualised)				
	- Basic	4.81	1.38	5.51	18.58
	- Diluted	4.81	1.38	5.51	18.58

**Notes:**


- In accordance with SEBI (LODR) Regulations 2015, the above unaudited financial results for the quarter ended June 30 2023, as reviewed and recommended by the Audit Committee of the Board, has been approved by the Board of Directors at its meeting held on 10th August 2023
- 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.
- The figures for the quarter ended March 31, 2023 are the balancing figures between audited figures in respect of the full financial year and unaudited published figures in respect of the financial results upto the third quarter of the respective financial years.
- Pursuant to the approval received from the equity shareholders and unsecured creditors of the Company at their respective meetings held on June 22, 2023, the Company has filed the necessary Petition before the National Company Law Tribunal, Chennai Bench seeking the sanction of the Scheme of Amalgamation of Raya Foods Private Limited (Transferor Company) with Kovilpatti Lakshmi Roller Flour Mills Limited (Transferee Company) with effect from April 1, 2022 (Appointed Date) and the requisite approval is awaited. Accordingly, the above unaudited financial results have been prepared without taking into consideration the said Scheme of Amalgamation.
- Figures for the corresponding quarter / period ended have been regrouped wherever necessary.

For Kovilpatti Lakshmi Roller Flour Mills Limited

  
Suresh Jagannathan  
Executive Chairman  
DIN : 00011326

Place : Coimbatore  
Date : 10th August, 2023





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

Particulars	Three months ended			Year ended
	June 30,2023 (unaudited)	Mar 31, 2023 (Audited)	June 30, 2022 (unaudited)	March 31, 2023 (Audited)
<b>Segment revenue</b>				
a) Food division	5,418.08	5,995.36	4,491.07	21,569.66
b) Engineering division	2,603.90	2,804.17	3,353.08	12,197.79
<b>Revenue from operations (Net)</b>	<b>8,021.98</b>	<b>8,799.53</b>	<b>7,844.15</b>	<b>33,767.45</b>
<b>Segment results</b>				
Profit (+) / Loss (-) before tax and finance cost				
a) Food division	261.81	228.23	294.58	1,354.25
b) Engineering division	208.66	(18.75)	244.35	578.52
Total	470.47	209.48	538.93	1,932.77
Less: Finance Cost	100.60	109.36	118.74	508.65
Profit /(Loss) from continuing operations	369.87	100.12	420.19	1,424.12
Profit/(Loss) from discontinued operations	-	-	-	-
<b>Profit Before Tax</b>	<b>369.87</b>	<b>100.12</b>	<b>420.19</b>	<b>1,424.12</b>
<b>Segment assets</b>				
a) Food division	7,388.78	5,689.87	8,646.51	5,689.87
b) Engineering division	5,854.45	5,976.34	6,504.48	5,976.34
b) Other unallocable corporate assets	180.08	373.96	121.69	373.96
<b>Total assets</b>	<b>13,423.31</b>	<b>12,040.17</b>	<b>15,272.68</b>	<b>12,040.17</b>
<b>Segment liabilities</b>				
a) Food division	2,772.55	1,535.63	5,022.57	1,535.63
b) Engineering division	3,948.32	3,924.76	4,654.66	3,924.76
b) Other unallocable corporate liabilities	602.49	747.60	463.02	747.60
<b>Total liabilities</b>	<b>7,323.36</b>	<b>6,207.99</b>	<b>10,140.25</b>	<b>6,207.99</b>
<b>Capital employed (Segment assets-Segment liabilities)</b>				
a) Food division	4,616.23	4,154.24	3,623.94	4,154.24
b) Engineering division	1,906.13	2,051.58	1,849.82	2,051.58
Total capital employed in segments	6,522.36	6,205.82	5,473.76	6,205.82
Unallocable corporate assets less corporate liabilities	(422.41)	(373.64)	(341.33)	(373.64)
<b>Total capital employed</b>	<b>6,099.95</b>	<b>5,832.18</b>	<b>5,132.43</b>	<b>5,832.18</b>



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