

KOVILPATTI LAKSHMI ROLLER FLOUR MILLS LIMITED

(formerly KLRF Limited)

Regd. Office & Flour Mill
75/8, Benares cape Road
Gangaikondan - 627352

Tirunelveli District
Tamil Nadu

CIN : L15314TN1961PLC004674

Phone : 91 - 462 - 2486532

Mobile: 91 - 94433 - 75445

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Web : www.klrf.in

GSTN : 33AAACK6029N1ZF

FN/SEC/BSE/2018 -2019

6th February, 2019

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

Dear Sir,

Sub : Submission of unaudited financial result for the quarter and nine months ended 31st December, 2018

Ref : Regulation 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015

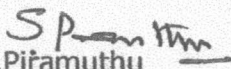
Pursuant to Regulation 33 of the SEBI (LODR) Regulations, 2015, we hereby submit the following documents duly approved by the board at their meeting held today for your records;

1. Unaudited financial result for the quarter and nine months ended 31st December, 2018
2. Limited Review Report dated 6th February, 2019 issued by the Statutory Auditor of the Company.

Kindly take the same on record.

Thanking you,

Yours faithfully,
For Kovilpatti Lakshmi Roller Flour Mills Limited


S. Piramuthu
Company Secretary

KOVILPATTI LAKSHMI ROLLER FLOUR MILLS LIMITED

(formerly KLR Limited)

Regd. Office: 75/8, Benares Cape Road, Gangaikondan - 627352

Telephone : 0462-2486532 Fax : 0462-2486132 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, 2018

Rs.in.Lakhs

| Sl No | Particulars | Three months ended | | | Nine months ended | | Year ended |
|-------|--|----------------------------------|-----------------------------------|----------------------------------|----------------------------------|----------------------------------|-----------------------------|
| | | December 31, 2018 (unaudited) | September 30, 2018 (unaudited) | December 31, 2017 (unaudited) | December 31, 2018 (unaudited) | December 31, 2017 (unaudited) | March 31, 2018 (audited) |
| | Income from Operations | | | | | | |
| 1 | (a) Net Sales / Income from operations | 6,163.19 | 6,390.48 | 5,249.29 | 17,833.98 | 16,577.00 | 21,970.51 |
| 2 | (b) Other Income (Net) | 3.63 | 5.52 | 2.55 | 32.63 | 25.36 | 27.67 |
| 3 | Total Income (1+2) | 6,166.81 | 6,396.00 | 5,251.84 | 17,866.61 | 16,602.36 | 21,998.18 |
| 4 | Expenses | | | | | | |
| | a) Cost of materials consumed | 4,344.65 | 4,503.97 | 3,522.74 | 12,355.65 | 10,584.03 | 14,214.65 |
| | b) Changes in Inventories of finished goods, work in progress and stock in trade | (116.58) | (244.83) | (33.83) | (265.77) | 76.73 | 42.38 |
| | c) Excise duty expense | - | - | - | - | 239.19 | 239.19 |
| | d) Employees benefits expense | 321.31 | 332.20 | 325.03 | 949.57 | 860.94 | 1,160.04 |
| | e) Finance Cost | 167.78 | 166.65 | 187.22 | 486.22 | 545.24 | 718.00 |
| | f) Depreciation and amortisation expense | 107.39 | 87.60 | 84.01 | 274.12 | 238.45 | 307.62 |
| | g) Other expenses | 1,420.71 | 1,529.28 | 1,229.99 | 4,105.59 | 3,711.83 | 5,213.02 |
| | Total Expenses | 6,243.26 | 6,369.87 | 5,315.16 | 17,907.37 | 16,256.41 | 21,894.80 |
| 5 | Profit before exceptional items and tax (3-4) | (76.45) | 26.13 | (63.32) | (40.76) | 345.95 | 103.38 |
| 6 | Exceptional items | - | - | - | - | - | - |
| 7 | Profit before tax (5+6) | (76.45) | 26.13 | (63.32) | (40.76) | 345.95 | 103.38 |
| 8 | Tax expense | | | | | | |
| | Current tax | (10.81) | 8.60 | (7.99) | - | 143.83 | 102.00 |
| | Deferred tax | (10.45) | (1.34) | (29.18) | (11.34) | (28.67) | (156.61) |
| | Total Tax Expenses | (21.26) | 7.26 | (37.17) | (11.34) | 115.16 | (54.61) |
| 9 | Profit for the period from continuing operations (7-8) | (55.19) | 18.87 | (26.15) | (29.42) | 230.79 | 157.99 |

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| | | | | | | | |
|----|---|----------------|---------------|----------------|----------------|---------------|----------------|
| 10 | Profit / (Loss) from discontinued operations | - | - | - | - | - | - |
| 11 | Tax expense of discontinued operations | - | - | - | - | - | - |
| 12 | Profit / (Loss) from discontinued operations (after tax) (10-11) | - | - | - | - | - | - |
| 13 | Profit for the period (11+12) | (55.19) | 18.87 | (26.15) | (29.42) | 230.79 | 157.99 |
| 14 | Other comprehensive income , net of income tax | | | | | | |
| | a) (i) items that will not be reclassified to profit or loss | (3.95) | (4.51) | (1.42) | (12.86) | (4.26) | (17.82) |
| | (ii) income tax relating to items that will not be reclassified to profit or loss | (2.48) | 1.25 | 0.47 | - | 1.41 | 5.18 |
| | b) (i) items that will be reclassified to profit or loss | - | - | - | - | - | - |
| | (ii) income tax relating to items that will be reclassified to profit or loss | - | - | - | - | - | - |
| | Total other comprehensive income , net of income tax | (6.43) | (3.26) | (0.95) | (12.86) | (2.85) | (12.64) |
| 11 | Total comprehensive income for the period (13+14) | (61.62) | 15.61 | (27.10) | (42.29) | 227.94 | 145.35 |
| 12 | Paid-up equity share capital | 554.15 | 554.15 | 502.06 | 554.15 | 502.06 | 554.15 |
| | Face value per share (Rs) | 10.00 | 10.00 | 10.00 | 10.00 | 10.00 | 10.00 |
| 13 | Earning per share (Rs) (not annualised) | | | | | | |
| | - Basic | (1.11) | 0.34 | (0.52) | (0.76) | 4.60 | 3.15 |
| | - Diluted | (1.11) | 0.34 | (0.52) | (0.76) | 4.60 | 3.15 |

Notes:

- The above quarterly results for the quarter and nine months ended December 31, 2018 as reviewed and recommended by the Audit committee of the Board, has been approved by the Board of Directors at its meeting held on 6th February, 2019
- 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 read with the Companies (Indian Accounting Standards) Rules, 2015 (as amended)
- Consequent to implementation of Goods and Service Tax (GST) with effect from July 1, 2017 presentation of revenue for the quarters after that date excludes GST and hence not comparable with prior periods which includes Excise Duty.
- Figures for the previous year / period have been regrouped wherever necessary

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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 | Rs.in lakhs | | | | | |
|--|----------------------------------|-----------------------------------|----------------------------------|----------------------------------|----------------------------------|-----------------------------|
| | Three months ended | | | Nine months ended | | Year ended |
| | December 31, 2018 (unaudited) | September 30, 2018 (unaudited) | December 31, 2017 (unaudited) | December 31, 2018 (unaudited) | December 31, 2017 (unaudited) | March 31, 2018 (audited) |
| Segment Revenue | | | | | | |
| a) Food division | 3,779.76 | 3,993.38 | 3,337.85 | 11,330.84 | 10,545.85 | 13,975.65 |
| b) Engineering division | 2,383.43 | 2,397.10 | 1,911.44 | 6,503.14 | 6,031.15 | 7,994.86 |
| Revenue from operations (Net) | 6,163.19 | 6,390.48 | 5,249.29 | 17,833.98 | 16,577.00 | 21,970.51 |
| Segment Results | | | | | | |
| Profit (+) / Loss (-) before tax and finance cost | | | | | | |
| a) Food division | 126.28 | 110.54 | 119.94 | 433.49 | 842.42 | 883.12 |
| b) Engineering division | (34.95) | 72.23 | 3.96 | 13.96 | 48.77 | (61.74) |
| Total | 91.33 | 182.78 | 123.90 | 447.45 | 891.19 | 821.38 |
| Add/ Less : Finance Cost | 167.78 | 156.65 | 187.22 | 488.22 | 545.24 | 718.00 |
| Profit/(Loss) from continuing operations | (76.45) | 26.12 | (63.32) | (40.76) | 345.95 | 103.38 |
| Profit/(Loss) from discontinuing operations | - | - | - | - | - | - |
| Profit Before Tax | (76.45) | 26.12 | (63.32) | (40.76) | 345.95 | 103.38 |
| Segment Assets | | | | | | |
| a) Food division | 6,421.57 | 7,244.01 | 6,937.50 | 6,421.57 | 6,937.50 | 5,755.99 |
| b) Engineering division | 4,297.27 | 4,006.90 | 4,376.35 | 4,297.27 | 4,376.35 | 4,417.19 |
| b) Other unallocable corporate assets | 145.61 | 145.45 | 179.24 | 145.61 | 179.24 | 759.18 |
| Total assets | 10,864.45 | 11,396.36 | 11,493.09 | 10,864.45 | 11,493.09 | 10,932.36 |
| Segment Liabilities | | | | | | |
| a) Food division | 3,508.73 | 4,356.22 | 5,445.86 | 3,508.73 | 5,445.86 | 4,598.93 |
| b) Engineering division | 3,672.10 | 3,284.47 | 2,582.60 | 3,672.10 | 2,582.60 | 2,596.23 |
| b) Other unallocable corporate liabilities | 284.04 | 293.27 | 455.85 | 284.04 | 455.85 | 295.37 |
| Total liabilities | 7,464.87 | 7,933.96 | 8,484.31 | 7,464.87 | 8,484.31 | 7,490.53 |
| Capital Employed (Segment assets-Segment liabilities) | | | | | | |
| a) Food division | 2,912.84 | 2,887.79 | 1,491.64 | 2,912.84 | 1,491.64 | 1,157.06 |
| b) Engineering division | 625.17 | 722.43 | 1,793.75 | 625.17 | 1,793.75 | 1,820.96 |
| Total capital employed in segments | 3,538.01 | 3,610.22 | 3,285.39 | 3,538.01 | 3,285.39 | 2,978.02 |
| Unallocable corporate assets less corporate liabilities | (138.42) | (150.82) | (276.61) | (138.42) | (276.61) | 463.81 |
| Total Capital Employed | 3,399.59 | 3,459.40 | 3,008.78 | 3,399.59 | 3,008.78 | 3,441.83 |

for Kovilpatti Lakshmi Roller Flour Mills Limited

Sudarsan Varadaraj

Director

DIN : 00133533

Place: Coimbatore

Date : 6th February, 2019



Limited Review Report – Standalone Financial Results

The Board of Directors
Kovilpatti Lakshmi Roller Flour Mills Limited
Gangaikondan-627352

1. I have reviewed the unaudited financial results of Kovilpatti Lakshmi Roller Flour Mills Limited (the "Company") for the quarter ended December 31, 2018 which are included in the accompanying 'Statement of Unaudited Financial Results for Quarter ended and nine months ended December 31, 2018 together with the relevant notes thereon (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") read with SEBI circular dated July 5, 2016, which has been initialed by me for identification purposes.

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 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.

My responsibility is to issue a report on the Statement based on my review.

2. I conducted my review 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. 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. I have not performed an audit and accordingly, I do not express an audit opinion.
4. 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 Ind AS 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 ARUN & CO
CHARTERED ACCOUNTANTS

CA. A. Arun
Membership No. 227831
FRN: 014464S



Place: Coimbatore
Date: February 06, 2019