

**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 – 2486532 (4 Lines)  
Mobile: +91 – 94433 – 75445  
Fax :+91 – 462 - 2486132  
E-Mail: [ho@klrf.in](mailto:ho@klrf.in)  
Web : [www.klrf.in](http://www.klrf.in)  
GSTN : 33AAACK6029N1ZF

REF/BSE/2022-23/

13<sup>th</sup> February, 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: Submission of revised unaudited financial results for QY 31/12/2022

Ref : Outcome of Board meeting submitted on 10<sup>th</sup> February, 2023 under Regulation 30 of SEBI (LODR) Regulations, 2015

With reference to the captioned subject above, we would like to inform that the unaudited financial results for the quarter and nine months ended 31<sup>st</sup> December, 2022 along with the Limited Review Reports of the Statutory Auditor dated 10<sup>th</sup> February, 2023 (unmodified opinion) was submitted to the stock exchange along with outcome of the Board meeting held on 10<sup>th</sup> February, 2023 within the stipulated time.

We would like to inform that the financial results pertaining to the nine months ended 31<sup>st</sup> December, 2022 are presented intact. However, we regret to inform that the figures relating to the quarter ended 30<sup>th</sup> June, 2022 was erroneously and unintentionally included in the first column containing the financial results for the quarter ended 31<sup>st</sup> December, 2022 while presenting the said unaudited financial results / segment reporting due to formula error in the excel workbook. We humbly submit that the said error in the presentation was neither willful nor intentional and the Company and its management had no intention to misstate any financial information in the said results.

In order to ensure compliance, we have immediately taken necessary corrective measures and enclosed herewith the revised unaudited financial results for the quarter and nine months ended 31<sup>st</sup> December, 2022, as approved at the Board meeting held on 10<sup>th</sup> February, 2023, along with the Limited Review Reports of the Statutory Auditor dated 10<sup>th</sup> February, 2023 (unmodified opinion) for your kind record.

We shall also publish the extract of the revised unaudited financial results for the quarter and nine months ended 31<sup>st</sup> December, 2022 in the English and Tamil newspapers. The said revised financial results of the Company will also be submitted in XBRL form and also, it shall be placed on the website of the Company [www.klrf.in](http://www.klrf.in).

We sincerely regret the inconvenience caused and request you to kindly take the above on record.  
Thanking you,

Yours faithfully,  
For Kovilpatti Lakshmi Roller Flour Mills Limited

S.Piramuthu  
Company Secretary  
FCS No.9142

**Kovilpatti Lakshmi Roller Flour Mills Limited**  
 Regd. Office: 75/B, Benares Cape Road, Gangaikondan – 627352  
 Telephone : 0462-2486532 Fax : 0462-2486132 E-mail : ho@krlf.in Website : www.krlf.in  
 CIN : L15314TN1961PLC004674

**Statement of Standalone unaudited financial results for the quarter and nine months ended December 31, 2022 under Ind AS**

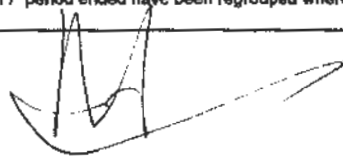
Sl No	Particulars	Three months ended			Nine months ended		Rs.in Lakhs
		December 31, 2022	September 30, 2022	December 31, 2021	December 31, 2022	December 31, 2021	March 31, 2022
		(unaudited)	(unaudited)	(unaudited)	(unaudited)	(unaudited)	(audited)
<b>1</b>	<b>Income from Operations</b>						
	(a) Revenue from operations	8,120.78	8,514.92	7,328.50	24,442.84	20,160.19	27,334.83
<b>2</b>	(b) Other income(Net)	33.06	455.01	42.25	525.08	106.93	376.98
<b>3</b>	<b>Total Income (1+2)</b>	<b>8,153.84</b>	<b>8,969.93</b>	<b>7,368.75</b>	<b>24,967.92</b>	<b>20,268.12</b>	<b>27,711.81</b>
<b>4</b>	<b>Expenses</b>						
	a) Cost of materials consumed	5,702.17	5,898.41	5,081.85	16,986.84	13,829.31	18,750.10
	b) Purchase of stock in trade	115.19	114.76	109.70	248.78	213.53	287.75
	c) Changes in inventories of finished goods, work in progress and stock in trade	(55.30)	46.88	42.71	1.84	(28.79)	(109.10)
	d) Employees benefits expense	411.83	376.29	372.11	1,138.60	1,135.64	1,422.72
	e) Finance cost	160.05	120.50	125.25	399.29	299.97	406.02
	f) Depreciation and amortisation expense	129.03	127.78	93.83	386.48	269.83	400.94
	g) Other expenses	1,540.88	1,531.71	1,540.21	4,502.23	4,063.36	5,519.39
	<b>Total expenses</b>	<b>8,003.86</b>	<b>8,216.11</b>	<b>7,365.66</b>	<b>23,643.92</b>	<b>19,782.65</b>	<b>26,877.82</b>
<b>5</b>	<b>Profit before exceptional items and tax (3-4)</b>	<b>149.99</b>	<b>753.82</b>	<b>3.09</b>	<b>1,324.00</b>	<b>486.27</b>	<b>1,033.79</b>
<b>6</b>	Exceptional items	-	-	-	-	-	-
<b>7</b>	<b>Profit before tax (5-6)</b>	<b>149.99</b>	<b>753.82</b>	<b>3.09</b>	<b>1,324.00</b>	<b>486.27</b>	<b>1,033.79</b>
<b>8</b>	<b>Tax expense</b>						
	Current tax	(5.96)	111.89	(79.83)	200.00	81.17	180.83
	Deferred tax	96.33	53.62	84.90	170.45	56.62	100.14
	<b>Total tax expenses</b>	<b>90.37</b>	<b>165.31</b>	<b>5.07</b>	<b>370.45</b>	<b>137.79</b>	<b>280.77</b>
<b>9</b>	<b>Profit for the period from continuing operations (7-8)</b>	<b>59.62</b>	<b>588.51</b>	<b>(1.98)</b>	<b>953.55</b>	<b>348.48</b>	<b>753.02</b>




Sl No	Particulars	Three months ended			Nine months ended		Rs.in Lakhs
		December 31, 2022 (unaudited)	September 30, 2022 (unaudited)	December 31, 2021 (unaudited)	December 31, 2022 (unaudited)	December 31, 2021 (unaudited)	March 31, 2022 (audited)
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 (9+12)	59.62	588.51	(1.98)	953.55	348.48	753.02
14	Other comprehensive income , net of income tax						
	a) (i) items that will not be reclassified to profit or loss	(6.17)	(6.18)	3.44	(18.52)	10.31	(24.70)
	(ii) income tax relating to items that will not be reclassified to profit or loss	(3.44)	1.72	(0.96)	-	(2.87)	6.87
	<b>Total other comprehensive income , net of income tax</b>	<b>(9.61)</b>	<b>(4.46)</b>	<b>2.48</b>	<b>(18.62)</b>	<b>7.44</b>	<b>(17.83)</b>
15	<b>Total comprehensive income for the period (13+14) (comprising Profit / (Loss) and other comprehensive for the period</b>	<b>50.01</b>	<b>584.05</b>	<b>0.50</b>	<b>935.03</b>	<b>355.92</b>	<b>736.19</b>
16	Paid-up equity share capital	554.15	554.15	554.15	554.15	554.15	554.15
	Face value per share (Rs)	10.00	10.00	10.00	10.00	10.00	10.00
17	Other equity (excluding revaluation reserve)						4,277.33
18	Earning per share (Rs) (not annualised)						
	- Basic	1.08	10.62	(0.04)	17.21	6.29	13.59
	- Diluted	1.08	10.62	(0.04)	17.21	6.29	13.59

**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, 2022, as reviewed and recommended by the Audit Committee of the Board, has been approved by the Board of Directors at its meeting held on 10 th February, 2023
- Other Income for the quarter ended 30th September 2022 includes Profit on sale of fixed asset of Rs.396.92 Lakhs.
- Other Non-current assets includes an amount of Rs.249.56 lakhs paid under protest during the Quarter ended 30-09-2022 against the demand from The Regional Commissioner of Employees Provident Fund. The Company has filed an appeal against the said demand and is confident of succeeding .
- The Engineering Division operations were temporarily suspended from 10-10-2022 to 25-10-2022 due to an unfortunate freak accident that happened inside the foundry. The safety and precautionary measures in compliance with the protocols prescribed by the government were reviewed and operations were resumed with due approvals.
- Figures for the corresponding quarter / period ended have been regrouped wherever necessary.



for Kovilpatti Lakshmi Rofler Flour Mills Limited

Suresh Srinathan  
Executive Chairman  
DIN : 00011326


Place : Coimbatore  
Date : 10th February, 2023

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
	December 31, 2022 (unaudited)	September 30, 2022 (unaudited)	December 31, 2021 (unaudited)	December 31, 2022 (unaudited)	December 31, 2021 (unaudited)	Year ended March 31, 2022 (Audited)
	<b>Segment revenue</b>					
a) Food division	5,434.20	5,649.03	4,512.65	15,574.30	12,653.60	17,268.39
b) Engineering division	2,719.64	3,320.90	2,856.09	9,393.62	7,615.52	10,443.22
<b>Revenue from operations (Net)</b>	<b>8,153.84</b>	<b>8,969.93</b>	<b>7,368.74</b>	<b>24,967.92</b>	<b>20,269.12</b>	<b>27,711.61</b>
<b>Segment results</b>						
Profit (+) / Loss (-) before tax and finance cost						
a) Food division	212.82	618.62	177.27	1,126.03	735.50	1,273.64
b) Engineering division	97.22	255.70	(48.93)	597.27	50.74	166.17
Total	310.04	874.32	128.34	1,723.30	786.24	1,439.81
Add/ Less : Finance Cost	160.05	120.50	125.25	399.29	299.97	406.02
Profit/(Loss) from continuing operations	149.99	753.82	3.09	1,324.01	486.27	1,033.79
Profit/(Loss) from discontinued operations	-	-	-	-	-	-
<b>Profit Before Tax</b>	<b>149.99</b>	<b>753.82</b>	<b>3.09</b>	<b>1,324.01</b>	<b>486.27</b>	<b>1,033.79</b>
<b>Segment assets</b>						
a) Food division	7,248.86	8,214.40	6,415.48	7,248.86	6,415.48	5,623.06
b) Engineering division	6,688.45	6,879.22	6,779.70	6,688.45	6,779.70	6,465.82
b) Other unallocable corporate assets	306.47	337.49	165.86	306.47	165.86	259.42
<b>Total assets</b>	<b>14,243.78</b>	<b>15,431.11</b>	<b>13,361.04</b>	<b>14,243.78</b>	<b>13,361.04</b>	<b>12,348.30</b>
<b>Segment liabilities</b>						
a) Food division	3,291.24	4,376.89	4,555.55	3,291.24	4,555.55	2,423.93
b) Engineering division	4,486.78	4,642.32	3,960.00	4,486.78	3,960.00	4,562.32
b) Other unallocable corporate liabilities	730.19	726.35	397.27	730.19	397.27	530.59
<b>Total liabilities</b>	<b>8,508.21</b>	<b>9,745.56</b>	<b>8,912.82</b>	<b>8,508.21</b>	<b>8,912.82</b>	<b>7,516.84</b>
<b>Capital employed (Segment assets-Segment liabilities)</b>						
a) Food division	3,957.62	3,837.51	1,859.93	3,957.62	1,859.93	3,199.13
b) Engineering division	2,201.67	2,236.90	2,819.70	2,201.67	2,819.70	1,903.50
<b>Total capital employed in segments</b>	<b>6,159.29</b>	<b>6,074.41</b>	<b>4,679.63</b>	<b>6,159.29</b>	<b>4,679.63</b>	<b>5,102.63</b>
Unallocable corporate assets less corporate liabilities	(423.72)	(388.86)	(231.41)	(423.72)	(231.41)	(271.17)
<b>Total capital employed</b>	<b>5,735.57</b>	<b>5,685.55</b>	<b>4,448.22</b>	<b>5,735.57</b>	<b>4,448.22</b>	<b>4,831.46</b>

for Kovilpatti Lakshmi Roller Flour Mills Limited

Place : Coimbatore  
Date : 10th February, 2023

  
Suresh Jagannathan  
Executive Chairman  
DIN : 00011326



**Independent Auditor's Review Report on the quarter and nine months 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 and nine months ended December 31, 2022 (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.6,688.45 lakhs as at 31<sup>st</sup> December 2022 and the total revenue of Rs.9,418.09 lakhs for upto the period ended on that date. The financial information of the Engineering division has been reviewed by the branch auditors whose reports have 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 auditors.
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 and nine months ended December 31, 2021, and for the year ended March 31, 2022, prepared in accordance with Ind AS included in this Statement have been reviewed/audited, as applicable, by the predecessor auditors. The reports of the predecessor auditors 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: February 10, 2023  
UDIN: 23005770BGXHFN7495