

**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/

12<sup>th</sup> August, 2022

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, Friday, 12<sup>th</sup> August,, 2022 had inter-alia considered and approved the following matters.

**1. Unaudited Financial Results for the quarter ended 30<sup>th</sup> June, 2022**

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, 2022 along with Segment Reporting and Limited Review Reports of the Statutory Auditor dated 12<sup>th</sup> August, 2022. The statutory auditor has expressed an unmodified audit opinion in this regard.

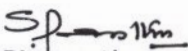
Pursuant to Regulation 47 of the SEBI (LODR)Regulation, 2015, an extract of the unaudited financial results for the quarter ended 30<sup>th</sup> June, 2022 will be published in the prescribed format in English and Tamil newspapers within the stipulated time. The financial results of the Company will 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 12:15 PM (IST).

Kindly take the above on record.

Thanking you,

Yours faithfully,  
For Kovilpatti Lakshmi Roller Flour Mills Limited

  
S.Piramuthu  
Company Secretary

**Kovilpatti Lakshmi Roller Flour Mills Limited**  
 Regd. Office: 75/8, Benares Cape Road, Gangalkondan – 627352  
 Telephone : 0462-2486532 Fax : 0462-2486132 E-mail : ho@krlf.in Website : www.krlf.in  
 CIN : L15314TN1981PLC004674

**Statement of Standalone Unaudited financial results for the quarter ended June 30, 2022**

Sl No	Particulars	Three months ended			Rs.in.lakhs
		June 30,2022 (unaudited)	Mar 31, 2022 (Audited)	June 30, 2021 (unaudited)	March 31, 2022 (Audited)
1	<b>Income from Operations</b>				
2	(a) Revenue from operations	7,807.14	7,174.44	5,524.27	27,334.63
3	(b) Other income (Net)	37.01	268.05	41.74	376.98
4	<b>Total income (1+2)</b>	<b>7,844.15</b>	<b>7,442.49</b>	<b>5,566.01</b>	<b>27,711.61</b>
5	<b>Expenses</b>				
6	a) Cost of materials consumed	5,366.06	4,920.79	3,784.84	18,750.10
7	b) Purchase of stock in trade	18.81	74.22	65.57	287.75
8	c) Changes in inventories of finished goods, work in progress and stock in trade	10.56	(80.31)	(82.83)	(109.10)
9	d) Employees benefits expense	350.48	287.08	361.76	1,422.72
10	e) Finance cost	118.74	106.05	75.46	406.02
11	f) Depreciation and amortisation expense	129.65	131.11	87.21	400.94
12	g) Other expenses	1,429.64	1,456.03	1,126.70	5,519.39
13	<b>Total expenses (4)</b>	<b>7,423.96</b>	<b>6,894.97</b>	<b>5,418.71</b>	<b>26,677.82</b>
14	<b>Profit before exceptional items and tax (3-4)</b>	<b>420.19</b>	<b>547.52</b>	<b>147.30</b>	<b>1,033.79</b>
15	Exceptional items	-	-	-	-
16	<b>Profit before tax (5+6)</b>	<b>420.19</b>	<b>547.52</b>	<b>147.30</b>	<b>1,033.79</b>
17	<b>Tax expense</b>				
18	Current tax	94.27	99.46	53.00	180.63
19	Deferred tax	20.50	43.52	(15.27)	100.14
20	<b>Total tax expenses</b>	<b>114.77</b>	<b>142.98</b>	<b>37.73</b>	<b>280.77</b>
21	<b>Profit/(Loss) for the period from continuing operations (7-8)</b>	<b>305.42</b>	<b>404.54</b>	<b>109.57</b>	<b>753.02</b>
22	<b>Profit / (Loss) from discontinued operations</b>	-	-	-	-
23	Tax expense of discontinued operations	-	-	-	-
24	<b>Profit / (Loss) from discontinued operations (after tax) (10-11)</b>	-	-	-	-
25	<b>Profit/(Loss) for the period (9+12)</b>	<b>305.42</b>	<b>404.54</b>	<b>109.57</b>	<b>753.02</b>
26	<b>Other comprehensive Income, net of income tax</b>				
27	a) (i) items that will not be reclassified to profit or loss	(6.17)	(35.01)	3.44	(24.70)
28	(ii) income tax relating to items that will not be reclassified to profit or loss	1.72	9.74	(0.96)	6.87
29	<b>Total other comprehensive Income, net of income tax</b>	<b>(4.45)</b>	<b>(25.27)</b>	<b>2.48</b>	<b>(17.83)</b>

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Sl No	Particulars	Three months ended			Rs.in.lakhs
		June 30,2022 (unaudited)	Mar 31, 2022 (Audited)	June 30, 2021 (unaudited)	Year ended March 31, 2022 (Audited)
15	Total comprehensive income for the period (13+14) (Comprising profit / (loss) and other comprehensive income for the period)	300.97	379.27	112.05	735.19
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)				4,277.33
18	Earning per share (Rs) (not annualised)				
	- Basic	5.51	7.30	1.98	13.59
	- Diluted	5.51	7.30	1.98	13.59

**Notes:**

- In accordance with SEBI (LODR) Regulations 2015, the above unaudited financial results for the quarter ended June 30 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 12th August 2022
- 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, 2022 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.  
Subsequent to the closure of interim period, i.e., 30.06.2022, the Regional PF Commissioner, EPFO, has passed an order on 06/07/2022 against M/s.Servocraft HR Solutions Pvt Ltd, a labour contractor engaged by the company, raising a demand of Rs.249.56 lakhs. The company, being the principal employer, was also copied under the said order pursuant to which, the said amount has been deposited by the Company with the PF Authorities under protest. Further, the Company has taken necessary legal steps to contest this matter before the appropriate appellate forum. In the opinion of the management, no provision is considered necessary. The issue being a non-adjusting event, appropriate disclosure is made in the financial statements as per IND AS 10.
- Figures for the corresponding quarter / period ended have been regrouped wherever necessary.

for Kovilpatti Lakshmi Roller Flour Mills Limited

*Sharath*

Sharath Jagannathan  
Managing Director  
DIN : 07298941

Place: Coimbatore  
Date : 12th August, 2022

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

Particulars	Three months ended			Year ended
	June 30,2022 (unaudited)	Mar 31, 2022 (Audited)	June 30, 2021 (unaudited)	March 31, 2022 (Audited)
<b>Segment revenue</b>				
a) Food division	4,491.07	4,614.79	3,687.64	17,268.39
b) Engineering division	3,353.08	2,827.70	1,878.37	10,443.22
<b>Revenue from operations (Net)</b>	<b>7,844.15</b>	<b>7,442.49</b>	<b>5,566.01</b>	<b>27,711.61</b>
<b>Segment results</b>				
Profit (+) / Loss (-) before tax and finance cost				
a) Food division	294.58	538.14	258.53	1,273.64
b) Engineering division	244.35	115.43	(35.77)	166.17
Total	538.93	653.57	222.76	1,439.81
Less: Finance Cost	118.74	106.05	75.46	406.02
Profit /(Loss) from continuing operations	420.19	547.52	147.30	1,033.79
Profit/(Loss) from discontinued operations	-	-	-	-
<b>Profit Before Tax</b>	<b>420.19</b>	<b>547.52</b>	<b>147.30</b>	<b>1,033.79</b>
<b>Segment assets</b>				
a) Food division	8,646.51	5,623.06	6,939.96	5,623.06
b) Engineering division	6,504.48	6,465.82	3,348.34	6,465.82
b) Other unallocable corporate assets	121.69	259.42	110.79	259.42
<b>Total assets</b>	<b>15,272.68</b>	<b>12,348.30</b>	<b>10,399.09</b>	<b>12,348.30</b>
<b>Segment liabilities</b>				
a) Food division	5,022.57	2,423.93	3,303.01	2,423.93
b) Engineering division	4,654.66	4,562.32	2,514.43	4,562.32
b) Other unallocable corporate liabilities	463.02	530.59	294.17	530.59
<b>Total liabilities</b>	<b>10,140.25</b>	<b>7,516.84</b>	<b>6,111.61</b>	<b>7,516.84</b>
<b>Capital employed (Segment assets-Segment liabilities)</b>				
a) Food division	3,623.94	3,199.13	3,636.95	3,199.13
b) Engineering division	1,849.82	1,903.50	833.91	1,903.50
<b>Total capital employed in segments</b>	<b>5,473.76</b>	<b>5,102.63</b>	<b>4,470.86</b>	<b>5,102.63</b>
Unallocable corporate assets less corporate liabilities	(341.33)	(271.17)	(183.38)	(271.17)
<b>Total capital employed</b>	<b>5,132.43</b>	<b>4,831.46</b>	<b>4,287.48</b>	<b>4,831.46</b>

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**Limited Review Report**

Review report to

The Board of Directors

Kovilpatti Lakshmi Roller Flour Mills Limited

Gangaikondan-627352

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, 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 and 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 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. 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 financial information of the Engineering division of the company whose financial information reflect total assets of Rs.6,504.48 lakhs as at 30<sup>th</sup> June 2022 and the total revenue of Rs.3,353.08 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 in so far as it relates to these branches, is based solely on the report of the branch auditors.





**ARUN & CO**  
CHARTERED ACCOUNTANTS

CA. A. ARUN, B.Com, F.C.A, CISA(USA)  
Proprietor

5. Based on my review conducted as above, and based on the review reports of the branch auditors as mentioned in Paragraph 4, 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: August 12, 2022  
UDIN: 22227831AOWERA7605

