

THE KCP LIMITED  
Registered Office: 'RAMAKRISHNA BUILDINGS'  
No 2, Dr. P.V. Cherian Crescent, Chennai - 600 008  
**STATEMENT OF UNAUDITED FINANCIAL RESULTS FOR THE QUARTER ENDED 30TH SEPTEMBER 2014**

(Rs in Lakhs)

Sl No	PARTICULARS	3MONTHS ENDED			6 MONTHS ENDED		YEAR ENDED
		30.09.2014	30.06.2014	30.09.2013	30.09.2014	30.09.2013	31.03.2014
		UnAudited	UnAudited	UnAudited	UnAudited	UnAudited	Audited
1	<b>INCOME FROM OPERATIONS</b>	16732	15634	18754	32366	38318	72192
	LESS: EXCISE DUTY	2190	2177	2453	4367	5343	10038
	(a) NET SALES/ INCOME FROM OPERATIONS	14542	13457	16301	27999	32975	62154
	(b) OTHER OPERATING INCOME	315	372	284	687	739	1581
	<b>TOTAL INCOME FROM OPERATIONS</b>	14857	13829	16585	28686	33714	63735
2	<b>EXPENSES</b>						
	(a) COST OF RAW MATERIAL CONSUMED	3261	3316	2923	6607	6577	13265
	(b) PURCHASES OF STOCK IN TRADE						
	(c) CHANGES IN INVENTORIES OF FINISHED GOODS, WORK IN PROGRESS AND STOCK IN TRADE	-1590	-229	1085	-1819	1364	1444
	(d) STORES AND SPARES CONSUMED	1033	1108	1318	2141	2607	4633
	(e) EMPLOYEES BENEFIT EXPENSE	1277	1382	1264	2659	2654	5250
	(f) DEPRECIATION AND AMORTISATION EXPENSES	861	853	824	1734	1625	3409
	(g) POWER & FUEL	3889	4224	3534	8113	8476	16514
	(h) FREIGHT OUTWARD	2281	1842	2967	4123	6261	10814
	(i) OTHER EXPENDITURE	1498	1398	1314	2896	2894	5462
	<b>TOTAL EXPENSES</b>	12560	13894	15229	26454	32478	61091
3	PROFIT FROM OPERATIONS BEFORE OTHER INCOME, INTEREST AND EXCEPTIONAL ITEMS (1-2)	-	-	-	-	-	-
	EXCEPTIONAL ITEMS (1-2)	2297	65	1356	2232	1236	2644
4	<b>OTHER INCOME</b>	95	133	44	229	149	1949
5	PROFIT FROM ORDINARY ACTIVITIES BEFORE FINANCE COSTS AND EXCEPTIONAL ITEMS (3+4)	2393	68	1400	2461	1385	4593
6	FINANCE COSTS	1195	1160	1153	2355	2222	4473
7	PROFIT FROM ORDINARY ACTIVITIES AFTER FINANCE COSTS AND EXCEPTIONAL ITEMS (5-6)	1198	-1092	247	106	-837	120
8	EXCEPTIONAL ITEMS						0
9	PROFIT(+)/LOSS(-) FROM ORDINARY ACTIVITIES BEFORE TAX (7+8)	1198	-1092	247	106	-837	120
10	<b>TAX EXPENSE</b>	304	338	84	-34	-284	7
11	NET PROFIT(+)/LOSS(-) FROM ORDINARY ACTIVITIES AFTER TAX (9-10)	894	-754	163	140	-553	127
12	EXTRAORDINARY ITEM (NET OF TAX EXPENSE Rs.)						
13	<b>NET PROFIT(+)/LOSS(-) FOR THE PERIOD (11-12)</b>	894	-754	163	140	-553	127
14	PAID - UP EQUITY SHARE CAPITAL (FACE VALUE OF SHARE: Rs. 1/- EACH)	1289	1289	1289	1289	1289	1289
15	RESERVES EXCLUDING REVALUATION RESERVES AS PER BALANCE SHEET OF PREVIOUS ACCOUNTING YEAR						34458
16	EARNINGS PER SHARE (EPS)						
	(a) Basic and diluted EPS before Extraordinary items (not annualised) - Rs.	0.67	-0.61	0.09	0.06	-0.51	-0.04
	(b) Basic and diluted EPS after Extraordinary items (not annualised) - Rs.	0.67	-0.61	0.09	0.06	-0.51	-0.04
17	PUBLIC SHAREHOLDING						
	NUMBER OF SHARES	67894336	67894336	67881236	67894336	67881236	67881236
	PERCENTAGE OF SHAREHOLDING	52.66%	52.66%	52.65%	52.66%	52.65%	52.65%
18	PROMOTERS AND PROMOTER GROUP SHAREHOLDING						
	<b>a) Pledged/Encumbered</b>						
	-Number of shares	Nil	Nil	Nil		Nil	Nil
	-Percentage of shares (as a % of the total shareholding of the promoter and promoter group)						
	-Percentage of shares (as a % of the total share capital of the Company)						
	<b>b) Non -encumbered</b>						
	-Number of shares	61026824	61026824	61039924	61026824	61039924	61039924
	-Percentage of shares (as a % of the total shareholding of the promoter and promoter group)	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%
	-Percentage of shares (as a % of the total share capital of the Company)	47.34%	47.34%	47.35%	47.34%	47.35%	47.35%

**Notes**

- The above results were reviewed by the Audit committee and taken on record by the Board at its meeting held on 12.11.2014.
- The Statutory Auditors of the company have carried out a limited review of the above financial statements.
- The useful life of the fixed assets have been revised with effect from 01.04.2014 as per Schedule II of the Companies Act, 2013. Consequently, Depreciation for the half-year ended 30th September 2014 is increased by an amount of Rs.27 Lacs, and the opening balance of Retained Earnings is decreased by an amount of Rs.161 Lacs (Net of Deferred Tax).
- The above results for the period ended 30th September, 2014 include Rs.72 Lacs being Loss from discontinued business (Bio-Tech Unit).
- The transfer of the Bio-Tech Unit was completed with the receipt of the sale consideration of Rs.500 lacs on 20th October, 2014.
- The Board has declared pro-rata dividend on 80,00,000 nos. of 12% redeemable cumulative non-convertible preference shares of Rs.10/- each, at the time of redemption which is due on 09.12.2014.
- Figures for the previous period have been regrouped wherever necessary.

PARTICULARS	Pending	Received	Redressed	Pending
	As on 01.07.2014	during the quarter	during the quarter	As on 30.09.2014
No. of Complaints from Investors	Nil	Nil	Nil	Nil

(BY ORDER OF THE BOARD)

Place : Chennai - 600 008  
Date : 12.11.2014

For THE KCP LIMITED

V.L. Indira Dutt  
Joint Managing Director

THE KCP LIMITED

SEGMENT WISE REVENUE, RESULTS AND CAPITAL EMPLOYED

(Rs in Lakhs)

Sl No	PARTICULARS	3MONTHS ENDED			FOR THE HALF YEAR ENDED		YEAR ENDED
		30.09.2014	30.06.2014	30.09.2013	30.09.2014	30.09.2013	31.03.2014
1	<b>Segment Revenue (Net Sale / Income from each segment )</b>						
a	Engineering	1192	1040	2817	2232	4468	8717
b	Cement	15509	14563	15948	30072	33808	63650
c	Power	602	603	429	1205	712	1992
d	Others	0	0	2	0	84	85
	<b>Total</b>	<b>17303</b>	<b>16206</b>	<b>19196</b>	<b>33509</b>	<b>39072</b>	<b>74444</b>
	Less: Inter segmental Revenue	571	572	436	1143	712	2188
	Excise Duty	2190	2177	2453	4367	5343	10038
	<b>Net Sales / Income from Operations</b>	<b>14542</b>	<b>13457</b>	<b>16307</b>	<b>27999</b>	<b>33017</b>	<b>62218</b>
2	<b>Segment Results</b>						
	(Profit (+) / Loss (-) before tax and Interest from each segment						
a	Engineering	33	-402	103	-369	117	-140
b	Cement	1970	131	1113	2101	1013	2070
c	Power	358	406	210	764	324	1227
d	Others	0	0	-29	0	-76	-127
	<b>Total</b>	<b>2361</b>	<b>135</b>	<b>1397</b>	<b>2496</b>	<b>1378</b>	<b>3030</b>
	Less:						
	Interest	1195	1160	1153	2355	2222	4473
	Other unallocable expenditure(-) net of unallocable Income (+)	-32	67	-3	35	-7	-1563
	<b>Total Profit Before Tax</b>	<b>1198</b>	<b>-1092</b>	<b>247</b>	<b>106</b>	<b>-837</b>	<b>120</b>
3	<b>Capital Employed</b>						
a	Engineering	7322	8321	9969	7322	9969	9370
b	Cement	43782	41952	38096	43782	38098	43604
c	Power*	15062	14386	10263	15062	10263	13069
d	Others **	9819	7888	6435	9819	6435	6809
	<b>Total</b>	<b>75985</b>	<b>72547</b>	<b>64765</b>	<b>75985</b>	<b>64765</b>	<b>72852</b>

\*Includes Rs 11523 Lacs being the assets under construction at the company's captive power project

\*\*Includes Rs 7119 Lacs being the assets under construction at the company's Hotel Project

Registered Office: 'RAMAKRISHNA BUILDINGS'

No 2, Dr. P.V. Cherian Crescent, Chennai - 600 008

## Statement of Assets and Liabilities

(Rs. Lacs)

PARTICULARS	AS AT 30.09.2014	AS AT 30.09.2013	AS AT 31.03.2014
	Unaudited	Unaudited	Audited
<b>A EQUITY AND LIABILITIES</b>			
<b>1 Shareholder Funds</b>			
Share Capital	2,089	2,789	2,089
Reserves and Surplus	34,228	33,906	34,250
	<b>36,317</b>	<b>36,695</b>	<b>36,339</b>
<b>2 Non-Current Liabilities</b>			
Long-term Borrowings	30,202	22,639	31,252
Trade Payables	125	351	45
Deferred Tax Liability (Net)	5,652	5,475	5,763
Other Long-term liabilities	2,868	2,478	3,164
Long-term Provisions	208	297	397
<b>Total Non Current Liabilities</b>	<b>39,055</b>	<b>31,240</b>	<b>40,621</b>
<b>3 Current Liabilities</b>			
Short-term Borrowings	10569	15126	8903
Trade Payables	6364	7856	5704
Other Current Liabilities	14748	10123	11496
Short term Provisions	261	1001	322
<b>Total Current Liabilities</b>	<b>31942</b>	<b>34106</b>	<b>26425</b>
<b>TOTAL EQUITY AND LIABILITIES</b>	<b>107314</b>	<b>102041</b>	<b>103385</b>
<b>B Assets</b>			
<b>1 Non current Assets</b>			
Fixed Assets	68016	63200	66452
Non current Investments	2890	2890	2890
Long term Loans and Advances	4584	1865	5062
Trade Receivables	40	81	154
Other Non Current assets	10	4	83
<b>Total Non Current Assets</b>	<b>75,540</b>	<b>68,040</b>	<b>74,641</b>
<b>2 Current Assets</b>			
Current Investments			
Inventories	15,452	13,585	12,353
Trade Receivables	4,012	5,951	4,518
Cash and Bank Balances	2,434	2,644	1,960
Short Term Loans and Advances	9,692	11,312	9,156
Other Current Assets	184	509	757
	<b>31,774</b>	<b>34,001</b>	<b>28,744</b>
<b>TOTAL ASSETS</b>	<b>1,07,314</b>	<b>1,02,041</b>	<b>1,03,385</b>



**Annexure V to Clause 41**

**LIMITED REVIEW REPORT**

We have reviewed the accompanying statement of unaudited financial results of M/s. **THE KCP LIMITED, CHENNAI** for the period ended **30<sup>th</sup> September, 2014** except for the disclosures regarding "Public Shareholding" and "Promoter and Promoter Group Shareholding" which have been traced from disclosures made by the management and have not been audited by us. This statement is the responsibility of the Company's Management and has been approved by the Board of Directors at its meeting held on 12th September, 2014. Our responsibility is to issue on these financial statements based on our review.

We conducted our review in accordance with the Standard on Review Engagement (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 we plan and perform the review to obtain moderate assurance as to whether the financial statements are free of material misstatement. A review is limited primarily to inquiries of company personnel and analytical procedures applied to financial data and thus provide less assurance than an audit. We have not performed an audit and accordingly, we do not express an audit opinion.

Based on our review conducted as above, nothing has come to our attention that causes us to believe that the accompanying statement of unaudited financial results prepared in accordance with applicable accounting standards and other recognized accounting practices and policies has not disclosed the information required to be disclosed in terms of Clause 41 of the listing Agreement including the manner in which it is to be disclosed, or that it contains any material misstatement.

**For Brahmayya & Co.,  
Chartered Accountants,  
Firm Regn. No. 00513S**



**(T.V. RAMANA)  
Partner  
Membership No.200523**



Camp : Chennai

Date : 12<sup>th</sup> September, 2014.