

THE KCP LIMITED  
Registered Office: 'RAMAKRISHNA BUILDINGS'  
No 2, Dr. P.V. Chenai Crescent, Egmore, Chennai - 600 008  
CIN - L65991TN1941PLC001128

**STATEMENT OF UNAUDITED FINANCIAL RESULTS FOR THE QUARTER ENDED 30TH SEPTEMBER 2015**

(Rs in Lakhs)

Sl No	PARTICULARS	3MONTHS ENDED			6 MONTHS ENDED		YEAR ENDED
		30.09.2015	30.06.2015	30.09.2014	30.09.2015	30.09.2014	31.03.2015
		UnAudited	UnAudited	UnAudited	UnAudited	UnAudited	Audited
1	<b>INCOME FROM OPERATIONS</b>	20604	23134	16732	43738	32366	68353
	LESS: EXCISE DUTY	2707	2824	2190	5631	4367	8946
	(a) NET SALES/ INCOME FROM OPERATIONS	17897	20310	14542	38207	27999	59407
	(b) OTHER OPERATING INCOME	365	414	315	780	687	1314
	<b>TOTAL INCOME FROM OPERATIONS</b>	<b>18263</b>	<b>20725</b>	<b>14857</b>	<b>38987</b>	<b>28686</b>	<b>60721</b>
2	<b>EXPENSES</b>						
	(a) COST OF RAW MATERIAL CONSUMED	4893	4618	3291	9511	6607	13677
	(b) PURCHASES OF STOCK IN TRADE						
	(c) CHANGES IN INVENTORIES OF FINISHED GOODS, WORK IN PROGRESS AND STOCK IN TRADE	203	293	-1590	498	-1819	-1323
	(d) STORES AND SPARES CONSUMED	982	1004	1033	1986	2141	3864
	(e) EMPLOYEES BENEFIT EXPENSE	1832	1611	1277	3443	2659	5258
	(f) DEPRECIATION AND AMORTISATION EXPENSES	907	890	881	1797	1734	3431
	(g) POWER & FUEL	2628	3263	3889	5891	8113	14380
	(h) FREIGHT OUTWARD	2506	2635	2261	5241	4123	8822
	(i) OTHER EXPENDITURE	1776	1797	1498	3575	2896	6393
	<b>TOTAL EXPENSES</b>	<b>15829</b>	<b>16111</b>	<b>12560</b>	<b>31940</b>	<b>26454</b>	<b>54502</b>
3	PROFIT FROM OPERATIONS BEFORE OTHER INCOME, INTEREST AND EXCEPTIONAL ITEMS (1-2)	2434	4614	2297	7047	2232	6219
4	<b>OTHER INCOME</b>	139	22	96	161	229	1245
5	PROFIT FROM ORDINARY ACTIVITIES BEFORE FINANCE COSTS AND EXCEPTIONAL ITEMS (3+4)	2573	4636	2393	7208	2461	7464
6	FINANCE COSTS	1156	1218	1195	2374	2355	4886
7	PROFIT FROM ORDINARY ACTIVITIES AFTER FINANCE COSTS BEFORE EXCEPTIONAL ITEMS (5-6)	1416	3418	1198	4834	106	2578
8	EXCEPTIONAL ITEMS						133
9	PROFIT(+)/LOSS(-) FROM ORDINARY ACTIVITIES BEFORE TAX (7-8)	1416	3418	1198	4834	106	2445
10	<b>TAX EXPENSE</b>	899	0	304	899	-34	804
11	NET PROFIT(+)/LOSS(-) FROM ORDINARY ACTIVITIES AFTER TAX (9-10)	517	3418	894	3935	140	1641
12	EXTRAORDINARY ITEM (NET OF TAX EXPENSE Rs.)						55
13	<b>NET PROFIT(+)/LOSS(-) FOR THE PERIOD (11-12)</b>	<b>517</b>	<b>3418</b>	<b>894</b>	<b>3935</b>	<b>140</b>	<b>1586</b>
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						34592
16	EARNINGS PER SHARE (EPS)						
	(a) Basic and diluted EPS before Extraordinary items (not annualised) - Rs.	0.40	2.65	0.67	3.05	0.06	1.21
	(b) Basic and diluted EPS after Extraordinary items (not annualised) - Rs.	0.40	2.65	0.67	3.05	0.06	1.17
17	PUBLIC SHAREHOLDING						
	NUMBER OF SHARES	67894336	67894336	67894336	67894336	67894336	67894336
	PERCENTAGE OF SHAREHOLDING	52.66%	52.66%	52.66%	52.66%	52.66%	52.66%
18	PROMOTERS AND PROMOTER GROUP SHAREHOLDING						
	<b>a) Pledged/Encumbered</b>						
	-Number of shares	Nil	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	61026824	61026824	61026824	61026824
	-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%	47.34%	47.34%	47.34%	47.34%

**Notes:**

- The above results have been reviewed by the Audit Committee and approved by the Board of Directors at their meetings held on 13th November 2015.
- Statutory Auditors have carried out a Limited Review of the above results in terms of Clause 41 of Listing Agreement.
- As a matter of prudence, the company has not considered Deferred Tax Asset on account of expenditure of capital nature incurred on its specified business eligible under Income Tax Act 1961. However, the Deferred Tax Liability of Rs.899 Lakhs on account of timing difference has been considered and provided.
- The company is liable to pay an amount of Rs.1032 Lakhs under Minimum Alternate Tax (MAT) and the company is eligible to take MAT Credit Entitlement to that extent. And hence no provision made for Income Tax during the Quarter under report.
- Figures for the previous period have been regrouped wherever necessary.

PARTICULARS	Pending As on 01.07.2015	Received during the quarter	Redressed during the quarter	Pending As on 30.09.2015
No. of Complaints from Investors	Nil	Nil	Nil	Nil

(BY ORDER OF THE BOARD)

Place : Chennai - 600 008  
Date : 13.11.2015

For THE KCP LIMITED

V.L. Indra 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
		30.09.2015	30.06.2015	30.09.2014	30.09.2015	30.09.2014	31.03.2015
<b>1</b>	<b>Segment Revenue (Net Sale / Income from each segment )</b>						
a	Engineering	2081	2783	1275	4863	2378	5247
b	Cement	18181	20242	15732	38423	30579	63791
c	Power	1893	1811	603	3705	1207	3333
d	Unallocated	100	91	26	191	50	111
	<b>Total</b>	<b>22255</b>	<b>24927</b>	<b>17637</b>	<b>47182</b>	<b>34215</b>	<b>72482</b>
	Less: Inter segmental Revenue	1286	1378	571	2664	1143	2815
	Excise Duty	2707	2824	2190	5531	4367	8946
	<b>Net Sales / Income from Operations</b>	<b>18263</b>	<b>20725</b>	<b>14876</b>	<b>38987</b>	<b>26704</b>	<b>60721</b>
<b>2</b>	<b>Segment Results</b>						
	(Profit (+) / Loss (-) before tax and Interest from each segment						
a	Engineering	-148	155	33	7	-369	-1684
b	Cement	2238	4118	1971	6356	2101	7174
c	Power	323	376	359	700	764	1413
	<b>Total</b>	<b>2413</b>	<b>4649</b>	<b>2362</b>	<b>7062</b>	<b>2496</b>	<b>6903</b>
	Less:						
	Interest	1156	1218	1195	2374	2355	4886
	Other unallocable expenditure(-) net of unallocable Income (+)	-159	13	-31	-145	35	-346
	<b>Total Profit Before Tax</b>	<b>1418</b>	<b>3418</b>	<b>1198</b>	<b>4834</b>	<b>106</b>	<b>2383</b>
<b>3</b>	<b>Capital Employed</b>						
a	Engineering	6892	6983	7322	6892	7322	6509
b	Cement	41534	43355	43782	41534	43782	45579
c	Power	16167	16095	15062	16167	15062	15807
d	Others *	12942	12200	9819	12942	9819	8750
	<b>Total</b>	<b>77536</b>	<b>78633</b>	<b>75985</b>	<b>77536</b>	<b>75985</b>	<b>76645</b>

\* Includes Rs 9808 Lacs being the assets under construction at the company's Hotel Project

**THE KCP LIMITED**  
Registered Office: 'RAMAKRISHNA BUILDINGS'  
No 2, Dr. P.V. Cherian Crescent, Egmore, Chennai - 600 008  
Statement of Assets and Liabilities

(Rs. Lacs)

	PARTICULARS	AS AT 30.09.2015	AS AT 30.09.2014	AS AT 31.03.2015
		Unaudited	Unaudited	Audited
<b>A</b>	<b>EQUITY AND LIABILITIES</b>			
1	<b>Shareholder Funds</b>			
	Share Capital	1,289	2,089	1,289
	Reserves and Surplus	38,654	34,228	34,592
		<b>39,943</b>	<b>36,317</b>	<b>35,881</b>
2	<b>Non-Current Liabilities</b>			
	Long-term Borrowings	28,153	30,202	31,829
	Trade Payables	331	125	157
	Deferred Tax Liability (Net)	7,497	5,652	6,598
	Other Long-term liabilities	3,351	2,868	3,724
	Long-term Provisions	149	208	425
	<b>Total Non Current Liabilities</b>	<b>39,481</b>	<b>39,055</b>	<b>42,733</b>
3	<b>Current Liabilities</b>			
	Short-term Borrowings	5,423	10,569	4,152
	Trade Payables	5,106	6,364	4,762
	Other Current Liabilities	14,242	14,748	15,726
	Short term Provisions	1,772	261	1,908
	<b>Total Current Liabilities</b>	<b>26,543</b>	<b>31,942</b>	<b>26,548</b>
	<b>TOTAL EQUITY AND LIABILITIES</b>	<b>1,05,967</b>	<b>1,07,314</b>	<b>1,05,162</b>
<b>B</b>	<b>Assets</b>			
1	<b>Non current Assets</b>			
	Fixed Assets	69,546	68,016	69,486
	Non current Investments	2,891	2,890	2,891
	Long term Loans and Advances	1,954	4,584	5,142
	Trade Receivables	159	40	56
	Other Non Current assets	6	10	5
	<b>Total Non Current Assets</b>	<b>74,556</b>	<b>75,540</b>	<b>77,580</b>
2	<b>Current Assets</b>			
	Current Investments	-	-	-
	Inventories	13,611	15,452	14,791
	Trade Receivables	3,223	4,012	1,596
	Cash and Bank Balances	3,699	2,434	3,281
	Short Term Loans and Advances	10,750	9,692	7,130
	Other Current Assets	128	184	784
		<b>31,411</b>	<b>31,774</b>	<b>27,582</b>
	<b>TOTAL ASSETS</b>	<b>1,05,967</b>	<b>1,07,314</b>	<b>1,05,162</b>

*[Handwritten Signature]*



## 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, 2015** 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 13th November, 2015. 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 recognition and measurement principles laid down in Accounting Standard 25 'Interim Financial Reporting', specified under section 133 of the Companies Act, 2013, read with Rule 7 of The Companies (Accounts) Rules 2014 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 : 13<sup>th</sup> November, 2015.