K.C.P.SUGAR AND INDUSTRIES CORPORATION LIMITED REGD OFFICE : 'RAMAKRISHNA BUILDINGS', NO.239, ANNA SALAI, CHENNAI - 600 006 CIN: L15421TN1995PLC033198

Unaudited Standalone and Consolidated Financial Results for the Quarter Ended 30.09.2024 pursuant to Regulation 33 of SEBI (LODR) Regulations, 2015.

					ALONE			t to Regulatio			,		Rs. In Lakhs
	Quarter Ended				Half Year Ended Year			CONSOLIDATED Quarter Ended Half Year Ended				Year	
SL NO	PARTICULARS	30.09.2024	30.06.2024	30.09.2023	30.09.2024	30.09.2023	Ended 31.03.2024	30.09.2024	30.06.2024		30.09.2024	30.09.2023	Ended 31.03.2024
		(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)
T	Revenue From Operations	6421.91	6575.94	7690.77	12997.85	15653.15	29254.45	7373.67	8867.19	9350.66	16240.86	18934.27	34568.10
Ш	Other Income	2735.48	4376.53	2086.08	7112.01	4690.82	6253.06	2768.38	4763.81	2292.25	7532.19		
III	Total Income (I + II)	9157.39	10952.47	9776.85	20109.86	20343.97	35507.51	10142.05	13631.00	11642.91	23773.05		6858.29 41426.39
IV	Expenses												11120.00
	Cost of Materials Consumed	1632.36	1681.22	623.72	3313.58	1054.10	17800.73	2219.75	2916.05	880.50	5135.80	1880.29	19539.56
	Purchase of Stock-In-Trade	0.60	80.86	0.30	81.46	100.26	147.66	0.60	80.86	0.30	81.46	100.26	147.66
	Changes In Inventories of Finished Goods, Work-In-Progress And Stock-In- Trade	4375.92	3881.98	5741.41	8257.90	12445.17	5239.42	4506.63	3603.55	6127.42	8110.18	12644.67	5560.84
	Employee Benefits Expense	121.98	119.18	120.75	241.16	229.65	2465.56	317.51	329.43	313.12	646.94	610.84	3477.78
	Finance Costs	221.32	293.20	261.88	514.52	625.20	1050.53	211.02	295.64	297.05	506.66	673.54	1119.24
	Depreciation and Amortisation Expenses	65.19	64.79	65.00	129.98	128.11	527.24	84.59	81.62	75.92	166.21	149.76	588.38
	Other Expenses	323.09	271.29	329.29	594.38	568.09	2437.24	465.98	345.70	877.96	811.68	1441.73	3911.11
	Total Expenses	6740.46	6392.52	7142.35	13132.98	15150.58	29668.39	7806.08	7652.85	8572.27	15458.93	17501.09	34344.57
v	Profit / (Loss) Before Exceptional Items & Tax (III - IV)	2416.93	4559.95	2634.50	6976.88	5193.39	5839.11	2335.97	5978.15	3070.64	8314.12	6465.81	7081.82
VI	Exceptional Items	480.55	-	-	480.55		804.42	480.55	-	0070.04			
VII	Profit / (Loss) Before Tax (V - VI)	2897.48	4559.95	2634.50	7457.43	5193.39	6643.53	2816.52	5978.15	3070.64	480.55	-	804.42
VIII	Tax Expense						0010.00	2010.32	3970.13	3070.04	8794.67	6465.81	7886.24
	Current Tax	-	-	-	-	_	315.00	(21.61)	357.63	92.72	336.02	309.85	E70.05
	Deferred Tax (Asset) / Liability	812.56	233.32	188.80	1,045.88	283.42	725.70	812.51	208.97	182.48	1021.48	292.53	576.25
	Reversal of Excess Provision / Provision For Taxation Relating To Earlier Years	-	-	-	-	-	(23.64)	-	-	-	-	-	720.94 (26.90)
IX	Profit / (Loss) For The Period From Continuing Operations (VII - VIII) Profit / (Loss) From Discontinued	2084.92	4326.63	2445.70	6411.55	4909.97	5626.48	2,025.62	5411.55	2795.44	7437.17	5863.43	6615.95
^	Operations		-	-	-	-	-	-	-	-	-	-	6.
XI	Tax Expense of Discontinued Operations		-	-	-	-	÷	-	-	- 1	-	-	-
XII	Profit / (Loss) From Discontinued Operations After Tax (X - XI)	•	-	-	-	-	-		-	-	-	-	-
XIII	Profit / (Loss) For The Period (IX + XII)	2084.92	4326.63	2445.70	6411.55	4909.97	5626.48	2025.62	5411.55	2795.44	7437.17	5863.43	6615.95
	Other Comprehensive Income												
	Items That Will Not Be Reclassified To Pro	ofit / (Loss)								19			
XIV	(i) Remeasurement of Defined Benefit Plan - Actuarial Gains / (Losses)	-	-	-	-	-	46.20	-	5 10	-	-		57.85
	(ii) Income Tax Relating on Above		-	-	-	-	(11.63)	10.01	16.01	-	26.02	-	34.02
	(iii) Equity Instruments Through Other Comprehensive Income	-	-	-	-	-	-	87.49	139.99	23.85	227.48	86.30	170.07
	Other Comprehensive Income - Total	-	-	-	-	_	34.57	77.48	123.98	23.85	201.46	86.30	
xv	Total Comprehensive Income For The Period (Comprising Profit / (Loss) For The Period (After Tax) And Other Comprehensive Income For The Period (After Tax))	2084.92	4326.63	2445.70	6411.55	4909.97	5661.05	2103.10	5535.53	2819.29	7638.63	5949.73	193.91 6809.86
XVI	Paid Up Equity Share Capital (Face Value Re.1/-)	1133.85	1133.85	1133.85	1133.85	1133.85	1133.85	1133.85	1133.85	1133.85	1133.85	1133.85	1133.85
XVII	Other Equity						35854.33						42734.05
	Earnings Per Share (EPS) (a) Basic And Diluted EPS From Continuing Operations (In Rs.)	1.84	3.82	2.16	5.65	4.33	4.96	1.79	4.77	2.47	6.56	5.17	5.83
XVIII	(b) Basic And Diluted EPS From Discontinued Operations (In Rs.)	-	<u> </u>	-	-	-	-		-	-	-	-	-
	(c) Basic And Diluted EPS From Continuing and Discontinued Operations (In Rs.)	1.84	3.82	2.16	5.65	4.33	4.96	1.79	4.77	2.47	6.56	5.17	5.83



K.C.P.SUGAR AND INDUSTRIES CORPORATION LIMITED REGD OFFICE : 'RAMAKRISHNA BUILDINGS', NO.239, ANNA SALAI, CHENNAI - 600 006 CIN: L15421TN1995PLC033198

UNAUDITED STANDALONE AND CONSOLIDATED REPORTING OF SEGMENT WISE REVENUE, RESULTS AND CAPITAL EMPLOYED FOR THE QUARTER ENDED 30.09.2024 PURSUANT TO REGULATION 33 OF SEBI (LODR) REGULATIONS, 2015.

1 0	*)	STANDALONE				CONSOLIDATED							
SL NO	PARTICULARS	Quarter Ended Half Year En			r Ended	Year Ended	Q	uarter Ende	d	Half Yea	r Ended	Year	
10		30.09.2024	30.06.2024	30.09.2023	30.09.2024	30.09.2023	31.03.2024	30.09.2024	30.06.2024	30.09.2023	30.09.2024	30.09.2023	Ended 31.03.202
		(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited
1	SEGMENT WISE REVENUE				3				22				
	a) Sugar	4157.98	4336.49	5954.70	8494.47	12984.81	27243.55	4157.98	4336.49	5954.70	8494.47	12984.81	27243
	b) Chemicals	393.80	243.37	1160.52	637.17	2215.35	4558.57	393.80	243.37	1160.52	637.17		
	c) Power & Fuel	-	-	-	-	-	2621.88	0.00			-	-	2621
	d) Engineering	240.75	329.22	829.10	569.97	916.98	1219.57	1188.92	2616.50	2483.34	3805.42		
	e) Others	1662.95	1758.50	553.63	3421.45	1035.89	1799.17	1666.54	1762.47	559.28	3429.01	1043.55	
	f) Unallocated	0.12	0.13	0.53	0.25	0.87	1.12	0.12	0.13		0.25	1	
	TOTAL	6455.60	6667.71	8498.48	13123.31	17153.90	37443.87	7407.36	8958.96	10158.37	16366.32		
	Less: Inter Segment Revenue	33.69	91.77	807.71	125.46	1500.75	8189.42	33.69	91.77	807.71	125.46		
	Sales / Income from Operations	6421.91	6575.94	7690.77	12997.85	15653.15	29254.45	7373.67	8867.19		16240.86		
2	SEGMENT RESULT - PROFIT / (LOSS) BE	FORE TAX A	D INTERES	T FROM EAC			20201110	1010.01	0007.19	9350.00	10240.86	18934.27	34568
	a) Sugar	41.51	285.92	496.25	327.43	768.86	467.82	41.51	285.92	400.05	007.40		
	b) Chemicals	(66.75)	(43.31)	(42.92)	(110.06)	15.82	(59.83)	(66.75)		496.25	327.43		
	c) Power & Fuel	0.10	0.10	0.09	0.20	1.57	322.98		(43.31)	(42.92)	(110.06)		(
	d) Engineering	54.01	162.15	426.62	216.16	456.80		0.10	0.10	0.09	0.20		322
	e) Others	492.92	186.21	96.34	679.13		572.10	(145.72)	1620.18	897.55	1474.46	1766.92	2005
	f) Unallocated	452.52	100.21	90.34	0/9.13	180.46	313.30		183.32	96.71	681.21	191.10	329
	(A) Sub Total	521.79	-	-	-	-	804.42	0.00	-	-	-	-	804
	(1) Finance Cost		591.07	976.38	1112.86	1423.51	2420.78	327.03	2046.21	1447.69	2373.24	2744.27	3870
	(2) Other Unallocable Expenditure	221.32	293.20	261.88	514.52	625.20	1050.53	211.02	295.64	297.05	506.66	673.54	1119
	Net Off Unallocable Income	(2597.01)	(4262.08)	(1920.00)	(6859.09)	(4395.08)	(5273.28)	(2700.51)	(4227.58)	(1920.00)	(6928.09)	(4395.08)	(5135
	(B) Sub Total (1+2)	(2375.69)	(3968.88)	(1658.12)	(6344.57)	(3769.88)	(4222.75)	(2489.49)	(3931.94)	(1622.95)	(6421.43)	(3721.54)	(4016
	Total Profit / (Loss) Before Tax (A - B)	2897.48	4559.95	2634.50	7457.43	5193.39	6643.53	2816.52	5978.15	3070.64	8794.67	6465.81	7886
	Тах	812.56	233.32	188.80	1045.88	283.42	1017.05	790.90	566.60	275.20	1357.50		1270
	Total Profit / (Loss) After Tax	2084.92	4326.63	2445.70	6411.55	4909.97	5626.48	2025.62	5411.55	2795.44			
3	Segment Assets 2004.92 4320.03 2443.70 6411.55 4909.97 5626.48 2025.62 5411.55 2795.44 7437.17 5863.43 66										0010		
	a) Sugar	11607.42	13865.45	13872.78	11607.42	13872.78	16727.20	11607.42	13865.45	13872.78	11607.42	12072 70	40707
	b) Chemicals	2104.14	2387.71	1982.42	2104.14	1982.42	2457.62	2104.14	2387.71	1982.42	2104.14		
	c) Power & Fuel	1770.60	1696.51	1591.30	1770.60	1591.30	1637.94	1770.60	1696.51	1591.30			2457
	d) Engineering	2213.21	2288.55	1919.34	2213.21	1919.34	2505.05	11336.71	12738.09		1770.60		1637
	e) Others	3032.47	4951.95	2467.27	3032.47	2467.27	6011.53	4056.56		11257.02	11336.71	11257.02	11335
	f) Unallocated	34788.83	32216.17	27772.40	34788.83	27772.40	28234.89		5883.53	3186.48	4056.56	3186.48	6811
	Total	55516.67	57406.34	49605.51	55516.67	49605.51		34451.55	31931.17	27487.40	34451.55	27487.40	27949
	Segment Liabilities	00010.07	57400.04	43003.31	55510.07	49005.51	57574.22	65326.98	68502.46	59377.40	65326.98	59377.40	66918
	a) Sugar	2666.03	6012.78	3336.55	0000.00	0000 55	10500.10						
	b) Chemicals	118.28	109.08		2666.03	3336.55	10560.18	2666.03	6012.78	3336.55	2666.03	3336.55	10560
	c) Power & Fuel			337.62	118.28	337.62	71.19	118.28	109.08	337.62	118.28	337.62	71
	d) Engineering	26.27	15.94	19.52	26.27	19.52	16.44	26.27	15.94	19.52	26.27	19.52	16
		90.15	57.45	30.52	90.15	30.52	398.62	2775.62	3505.46	3128.11	2775.62	3128.11	3394
	e) Others	97.08	1034.14	1720.13	97.08	1720.13	1196.52	117.45	1043.62	1722.80	117.45	1722.80	1216
	f) Unallocated	9345.89	8862.15	7697.28	9345.89	7697.28	8343.10	8342.78	8412.15	7697.28	8342.78	7697.28	7793
	Total	12343.70	16091.54	13141.62	12343.70	13141.62	20586.04	14046.43	19099.03	16241.88	14046.43	16241.88	23051
4	CAPITAL EMPLOYED (Segment Assets -					4							
	a) Sugar	8941.39	7852.67	10536.23	8941.39	10536.23	6167.02	8941.39	7852.67	10536.23	8941.39	10536.23	6167
	b) Chemicals	1985.86	2278.63	1644.80	1985.86	1644.80	2386.43	1985.86	2278.63	1644.80	1985.86	1644.80	2386
	c) Power & Fuel	1744.33	1680.57	1571.78	1744.33	1571.78	1621.50	1744.33	1680.57	1571.78	1744.33	1571.78	1621
	d) Engineering	2123.06	2231.10	1888.82	2123.06	1888.82	2106.43	8561.09	9232.63	8128.91	8561.09	8128.91	7941
	e) Others	2935.39	3917.81	747.14	2935.39	747.14	4815.01	3939.11	4839.91	1463.68	3939.11	1463.68	5595
	f) Unallocated	25442.94	23354.02	20075.12	25442.94	20075.12	19891.79	26108.77	23519.02	19790.12	26108.77	19790.12	20156
	Total Capital Employed in Segments	43172.97	41314.80	36463.89	43172.97	36463.89	36988.18	51280.55	49403.43	43135.52	51280.55	43135.52	43867

Sugar Industry being a seasonal industry and of a predominantly cyclical nature, the above results can neither be construed as an indicator of the overall annual operations and profitability of the Company nor 1 for the inter - period comparison between the quarters within a financial year.

- The above statement has been prepared to the extent applicable, in accordance with the Companies (Indian Accounting Standards) Rules, 2015 (Ind AS) prescribed under section 133 of the Companies Act, 2 2013 and other recognised Accounting Practices and Policies adopted by the Company.
- The above Standalone and Consolidated Financial Results were reviewed by the Audit Committee and approved by the Board of Directors of the Company at its meeting held on 29.10.2024. 3
- The Statutory Auditor of the Company have carried out a Limited Review of the above Standalone and Consolidated Financial Results for the Quarter / Half Year ended 30.09.2024 and their report was placed 4 before the Board.
- The above is an extract of the detailed format of Quarterly / Half Year ended Unaudited Standalone and Consolidated Financial Results filed with the Stock Exchanges under Regulation 33 of the SEBI (Listing 5 Obligations and Disclosure Requirements) Regulations, 2015. The full format of the Quarterly / Half Year ended Unaudited Standalone and Consolidated Financial Results are available in the Stock Exchange websites (www.nseindia.com and www.bseindia.com) and Company's website at www.kcpsugar.com

// BY ORDER OF THE BOARD //

Place: Chennai Date: 29.10.2024



For Velogape Di IRMGARD VELAGAPUDI

MANAGING DIRECTOR

K.C.P.Sugar and Industries Corporation Limited Unaudited Standalone and Consolidated Balance Sheet as at 30.09.2024 pursuant to Regulation 33 of SEBI (LODR) Regulations, 2015

Rs Lakhs **STANDALONE** CONSOLIDATED As at As at As at As at Particulars September 30, September 30, March 31, 2024 March 31, 2024 2024 2024 ASSETS Non-current assets (a) Property, plant and equipment 10031.58 8778 35 8903.35 9934.86 (b) Capital work-in-progress 6.48 71.73 62.25 (c) Intangible assets 12.46 14.98 26.01 18.03 (d) Financial assets (i) Investments 25209.86 18676.55 25913.38 19052.63 (ii) Other financial Assets 88.04 85.97 94.11 92.54 (e) Deferred tax assets, (net) 0.00 0.00 (f) Other non current assets 400.07 403.48 402.05 406.35 Current assets (a) Inventories 7755.08 18852.50 9547.08 20475.45 (b) Financial Assets 0.00 (i) Investments 4366.66 4171.11 7322.20 7272.46 (ii) Trade receivables 1306.08 1182.31 3155.18 2920.27 (iii) Cash and cash equivalents 2295.42 2971 00 2136.13 3291.06 (iv) Bank Balances other than (iii) above 988.75 2395.48 1916.92 1538.99 (v) Other financial assets 48.03 32.38 54.06 16.74 (c) Current Tax assets 77.72 0.00 80.20 2.27 (d) Other current assets 3508.09 657.36 3896.07 1295.76 Assets held for sale 0.00 239.50 0.00 239.50 Total Assets 55516.67 57272.54 65326.98 66576.74 EOUITY AND LIABILITIES Equity (a) Equity Share capital 1133.85 1133.85 1133.85 1133.85 (b) Other equity 42039.12 35854.33 50146.70 42734.05 LIABILITIES Non-current liabilities (a) Financial Liabilities (i) Borrowings 3915.25 3838.95 3365.25 3288.95 (ii) Other Financial liabilities 67.97 98.09 67.97 182.76 (b) Provisions 219.44 199.96 1012.17 1071.14 (c) Deferred tax liabilities (net) 2174.57 1128.69 2155.07 1107.58 **Current** liabilities (a) Financial Liabilities (i) Borrowings 4521.81 11378.27 4121.81 11378.27 (ii) Trade payables a) Total outstanding dues of micro enterprises and small enterprises 58.65 58.65 b) Total outstanding dues of creditors other than micro enterprises and small enterprises 149.61 1017.37 380.75 1632.43 (iii) Other financial liablities 842.37 1511.19 849.01 1519.09 (b) Other current liabilities 331.29 810.27 1549.60 2053.65 (c) Provisions 60.96 49 99 150.06 141.48 Current tax liabilities (Net) 60.43 251.58 336.09 274.83 **Total Equity and Liabilities** 55516.67 57272.54 65326.98 66576.74

Place : Chennai Date : 29.10.2024



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IRMGARD VELAGAPUDI MANAGING DIRECTOR

K.C.P.Sugar And Industries Corporation Ltd

Statement of Cash Flow for the Half year ended 30th September 2024

· ·		Rs. In Lakhs
Particulars	For Half Year Ended September 30, 2024	For Year Endec March 31, 2024
Cook flows from an estimation activities		
Cash flows from operating activities Total Income for the Period(PBT)	7457 44	((1) 5
Adjustments:	7457.44	6643.53
- Interest income	215.11	507.00
- Loss/(Profit) on sale of fixed assets	-215.11 -490.51	-507.09 -805.10
- Loss/ (Gain) on sale of Investments	-490.31	-805.10
- Unclaimed balances credited back	0.00	-0.35
- Excess provision credited back	-0.41	-0.88
- Profit from discontinued operations		
- Adjustment for OCI	0.00	46.20
- Interest expense	514.52	1050.5
-Dividend Income	-252.55	-364.4
-Assets Written off	0.00	-304.40
- Fair Value Adjustment	-6528.46	-4819.6
- Depreciation and amortization	129.98	-4819.0.
Operating cash flow before working capital changes	609.70	1752.6
Changes in		
- Increase In Trade Receivables	-123.77	-377.8
Decrease / (Increase)In Inventory	11097.42	2109.94
- Decrease / (Increase) In Other current / Non Current Financial Asset(s)	-17.72	-10.0
- Decrease / (Increase) In Other current Investments	-195.55	948.4
- Decrease / (Increase) In Other current Asset(s)	-2928.45	0.0
- Asset held on sale		
- Decrease / (Increase)In Other non-current asset	3.41	62.3
(Decrease) / Increase In Long term Provisions	19.89	5.2
- (Decrease) / Increase In Other Financial liabilities Non Current	-30.12	11.3
-' (Decrease) / Increase In Trade Payables current (Decrease) / Increase In other current liabilities	-867.76 -860.13	-979.6
(Decrease) / Increase In Other financial liabilities current	-668.82	401.0
(Decrease) / Increase In Outer Intancial national sources current	10.97	401.0
Income taxes paid	190.00	321.8
Net Cash generated from / (used in) operations	6239.07	4361.9
Cash flows from investing activities Purchase of fixed assets	101 50	
Proceeds from sale of fixed assets	-181.52	-533.4
Investment made in Non Current Investments	902.58	1008.4
Dividend Income	-53.71 252.55	-962.6 364.4
Proceeds from sale of Investments	54.07	202.9
Changes in margin money deposits	928.17	-1294.2
Interest received	215.11	-1294.2 507.0
Net cash generated from/(used in) investing activities [B] inflow	2117.25	-707.3
Description of the second		
Proceeds from / (repayment of) long term and short term borrowings	-6780.16	-3692.4
Preference dividend paid (including dividend distribution tax)	-226.77	-226.7
Interest paid Net cash used in financing activities	-514.52 -7 521.45	-1050.5 -4969.7
Increase in cash and cash equivalents	834.87	-1315.1
Cash and cash equivalents at the beginning of the year	2136.13	3451.3
Cash and cash equivalents at the end of the year	2971.00	2136.1
	2971.00	2136.1
Components of cash and cash equivalents		
Cash on hand and Balances with Bank	5.40	5.1
Balances with banks	2965.60	2131.0
Total cash and cash equivalents	2971.00	2136.1

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K.C.P.Sugar And Industries Corporation Ltd

Statement of Consolidated Cash Flow for the Half year ended 30th September 2024

Rs. In Lakhs

Particulars	For Half Year Ended September 30, 2024	For Year Ended March 31, 2024
Cash flows from operating activities		
Total Income for the Period(PBT)	8794.68	7886.24
Adjustments:		
- Interest income	-269.82	-582.65
- Loss/(Profit) on sale of fixed assets	-490.66	-805.10
- Loss/ (Gain) on sale of Investments	-5.20	-22.55
- Excess provision crdited back	-309.05	-260.43
- Adjustment for OCI	106.83	227.92
- Interest expense	514.52	1119.24
-Dividend Income	-253.86	-408.08
- Fair Value Adjustment	-6755.94	-5004.690
- Depreciation and amortization	166.21	588.380
Operating cash flow before working capital changes Changes in	1497.71	2738.28
- Decrease / (Increase) In Trade Receivables	-187.73	-708.9
- Decrease / (Increase) In Inventory	10920.68	2553.19
- Decrease / (Increase)In Other current Financial Asset(s)	-10.67	-2.19
- Decrease / (Increase) In Other current Asset(s)	-2708.77	-337.69
- Decrease / (Increase) In current invesments	78.60	-169.8
- Decrease / (Increase)In Other Financial Non current Asset(s)	0.50	-0.00
- Decrease / (Increase) In Other non-current asset	3.31	-
- (Decrease) /Increase In Long term Provisions	164.84	226.03
- (Decrease) /Increase In Non Current Liabilities	-84.66	
- (Decrease) /Increase In Other Financial liabilities Non Current	-30.26	11.3
- (Decrease) /Increase In Trade Payables current	-1213.62	301.8
- (Decrease) /Increase In other current liabilities	-885.21	-770.3
- (Decrease) /Increase In Other financial liablities current	-669,95	394.4
- (Decrease) /Increase In Short Term provisions current	8.58	-33.10
Income taxes paid	106.17	43.14
Net Cash generated from / (used in) operations	5491.81	1507.7
Net Cash generated from / (used in) operations	5491.01	1507.70
Cash flows from investing activities		
Purchase of fixed assets	-257.52	-683.2
Proceeds from sale of Investments	54.07	264.2
Proceeds from sale of fixed assets	904.55	1000.8
Investment made in current and Non Current Investments	-106.28	-1008.3
Dividend Income	253.86	408.0
Changes in margin money deposits	928.17	-1271.03
Interest received	269.82	582.6
Net cash generated from/(used in) i inflow	2046.67	-706.9
Cash flows from financing activities		
Proceeds from / (repayment of) long term and short term borrowings	-7299.26	-3692.4
- Dividend Paid	-226.77	-226.7
Interest paid	-514.52	-1119.2
Net cash used in financing activities	-8040.55	-5038.4
Increase in cash and cash equivalents	995.64	-1499.2
Cash and cash equivalents at the beginning of the year	2295.42	3794.7
Cash and cash equivalents at the end of the year	3291.06	2295.4
	3291.06	2295.4
Components of cash and cash equivalents		
Cash on hand Balances with banks	3,291.06	2295.4
Total cash and cash equivalents	3291.06	2295.4



No. 59, Vijaya Raghava Road. Parthasarathi Puram. T. Nagar, Chennai – 600 017 Ph: 044 28152515 / 42013486 Email: info@bpcca.in | website: www.bpcca.in Chennai | Madurai | Hyderabad

Independent Auditor's Limited Review Report on Unaudited Standalone Financial Results of K.C.P SUGAR AND INDUSTRIES CORPORATION LIMITED for the quarter ended 30 September 2024 and year to date results for the period from 01 April 2024 to 30 September 2024 pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (as amended)

To the Board of Directors of K.C.P SUGAR AND INDUSTRIES CORPORATION LIMITED

- We have reviewed the accompanying statement of unaudited standalone financial results of K.C.P. SUGAR AND INDUSTRIES CORPORATION LIMITED ("the Company") for the quarter ended 30 September 2024 and the year to date results for the period from 01 April 2024 to 30 September 2024 ("the Statement") being submitted by the Company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (as amended), including relevant circulars issued by the SEBI from time to time.
- 2. This Statement which is the responsibility of the Company's Management and approved by the Company's Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34 "Interim Financial Reporting" ("Ind AS 34"), prescribed under Section 133 of the Companies Act, 2013, and other accounting principles generally accepted in India and in compliance with regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (as amended) including relevant circulars issued by the SEBI from time to time. Our responsibility is to issue a report on the Statement based on our review.
- 3. We conducted our review of the Statement in accordance with the Standard on Review Engagements (SRE) 2410 "Review of the Interim Financial 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 Statement is free of material misstatement. A review is limited primarily to inquires of the company personnel and analytical procedures applied to financial data and thus provides less assurance than an audit conducted in accordance with the standards on Auditing specified under section 143(10) of the Companies Act, 2013. We have not performed an audit and accordingly, we do not express an audit opinion.
- 4. In respect of the Company's Sugar unit, the incidental Co-generation unit attached to the Sugar unit and Research & Development unit, part of the expenses incurred towards staff costs and manufacturing expenses (included in other expenses) and depreciation have been recognized as such during the period and quarter ending 30 September 2024, only to the extent, they are relatable to the production of sugar manufactured and electric energy generated during the said quarter. In the opinion of the Company's Management, the remaining expenses that are relatable to the sugar to be produced and electric energy to be generated, in the remaining period of the current sugar season, will be absorbed at the end of the last quarter. The expenses so deferred during the period ended 30 September 2024, are as follows:

		Rupees in lakhs
i.	Other expenditure	Rs. 1455.92
ii.	Depreciation	Rs. 137.38

5. It has been explained to us by the Company's Management that, the Sugar Industry and the incidental co-generation activity being seasonal in nature and since the sugar season does not match with the Company's financial year, recognition of expenses strictly in the period in which they have been for the sugar season does not match with the second strictly in the period in which they have been for the sugar season does not match with the second strictly in the period in which they have been for the second strictly in the period in which they have been for the second strictly in the period in which they have been for the second strictly in the period in which they have been for the second strictly in the period in the second strictly in the seco

incurred would result in substantial distortion of the financial results in different quarters of the financial year. It is therefore, a consistent practice followed by the Company, to identify such expenses incurred during the off-season that are relatable to the coming season, and to defer them and recognize them only in the season period.

6. Based on our review conducted as explained above and after duly considering the practice of recognizing the expenses in the manner explained in paragraphs 4 and 5 above, nothing has come to our attention that causes us to believe that the accompanying statement of standalone 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 Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (as amended) including the manner in which it is to be disclosed, or that it contains any material misstatement.

> Firm Registration Number: 002808S HO7 No 59 m

S Kishore Partner Membership number: 206734

for B. Purushottam & Co., **Chartered Accountants**

UDIN: 24206734BKCUGO6975 Place: Chennai Date: 29 October 2024 **B. Purushottam & Co.** CHARTERED ACCOUNTANTS

No. 59, Vijaya Raghava Road, Parthasarathi Puram, T. Nagar, Chennai – 600 017 Ph: 044 28152515 / 42013486 Email: info@bpcca.in | website: www.bpcca.in Chennai | Madurai | Hyderabad

Independent Auditor's Limited Review Report on Unaudited Consolidated Financial Results of K.C.P SUGAR AND INDUSTRIES CORPORATION LIMITED for the quarter ended 30 September 2024 and year to date results for the period from 01 April 2024 to 30 September 2024 pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (as amended)

To the Board of Directors of K.C.P SUGAR AND INDUSTRIES CORPORATION LIMITED

- We have reviewed the accompanying statement of unaudited consolidated financial results of K.C.P. SUGAR AND INDUSTRIES CORPORATION LIMITED ("the Holding Company") and its subsidiaries (the Holding Company and its subsidiaries together referred to as 'the Group') for the quarter ended 30 September 2024 and year to date results for the period 01 April 2024 to 30 September 2024 ("the Statement"), being submitted by the Holding Company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (as amended), including relevant circulars issued by the SEBI from time to time.
- 2. This Statement which is the responsibility of the Holding Company's management and approved by the Holding Company's Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34 "Interim Financial Reporting" ("Ind AS 34"), prescribed under Section 133 of the Companies Act, 2013, and other accounting principles generally accepted in India and in compliance with regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (as amended) including relevant circulars issued by the SEBI from time to time. Our responsibility is to issue a report on the Statement based on our review.
- 3. We conducted our review of the Statement in accordance with the Standard on Review Engagements (SRE) 2410 "Review of the Interim Financial 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 Statement is free of material misstatement. A review is limited primarily to inquires of the company personnel and analytical procedures applied to financial data and thus provides less assurance than an audit conducted in accordance with the standards on Auditing specified under section 143(10) of the Companies Act, 2013. We have not performed an audit and accordingly, we do not express an audit opinion.

We also performed procedures in accordance with the SEBI Circular CIR/CFD/CMD1/44/2019 dated 29 March 2019 issued by the SEBI under Regulation 33(8) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (as amended), to the extent applicable.

4. In respect of the Holding Company's Sugar unit, the incidental Co-generation unit attached to the Sugar unit and Research & Development unit, part of the expenses incurred towards staff costs and manufacturing expenses (included in other expenses) and depreciation have been recognized as such during the period and quarter ending 30 September 2024, only to the extent, they are relatable to the production of sugar manufactured and electric energy generated during the said quarter. In the opinion of the Holding Company's Management, the remaining expenses that are relatable to the sugar to be produced and electric energy to be generated, in the remaining period of the current sugar season, will be absorbed at the end of the last quarter. The expenses so deferred are as follows:

		Rupees in lakhs
i.	Other expenditure	Rs. 1455.92
ii.	Depreciation	Rs. 137.38



- 5. It has been explained to us by the Holding Company's Management that, the Sugar Industry and the incidental co-generation activity being seasonal in nature and since the sugar season does not match with the Company's financial year, recognition of expenses strictly in the period in which they have been incurred would result in substantial distortion of the financial results in different quarters of the financial year. It is therefore, a consistent practice followed by the Company, to identify such expenses incurred during the off-season that are relatable to the coming season, and to defer them and recognize them only in the season period.
- 6. Based on our review conducted as explained above and after duly considering the practice of recognizing the expenses in the manner explained in paragraphs 4 and 5 above, nothing has come to our attention that causes us to believe that the accompanying statement of unaudited consolidated 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 Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (as amended) including the manner in which it is to be disclosed, or that it contains any material misstatement.
- 7. The Statement includes the results of the following entities:
 - i. K.C.P. SUGAR AND INDUSTRIES CORPORATION Limited
 - ii. THE EIMCO-KCP Limited
 - iii. KCP Sugars Agricultural Research Farms Limited
 - iv. Quality Engineering Works

for B. Purushottam & Co., Chartered Accountants Firm Registration Number: 002808S



K V N S Kishore Partner Membership number: 206734

UDIN: 24206734BKCUGP1524 Place: Chennai Date: 29 October 2024