

Ref: KKL/SE/2023-24

11.08.2023

To,

BSE Ltd,
25th Floor, P.J.Tower,
Dalal Street, Mumbai - 400 001

Dear Sir/Madam

Sub: Financial Result for the Quarter ended 30th June 2023.

Ref: Scrip ID - KANCHI, Scrip Code - 538896

We wish to inform you that, the Board of Directors at their meeting held today 11th August, 2023 inter alia have transacted the following:

1. Approved the Un-Audited (Standalone & Consolidated) Financial Results of the Company for the Quarter ended 30th June 2023.

We hereby confirm that M/s. P. Chandrasekar LLP, Statutory Auditors of the Company, have issued Limited review report on the Un-Audited (Standalone & Consolidated) Financial Statement of the company for the Quarter ended 30th June 2023 with an Unmodified Opinion.

We hereby annex the Un-Audited (Standalone & Consolidated) Financial Results of the company for the Quarter ended 30th June 2023 along with the Auditor's Limited Review Report.

Thanking you

For Kanchi Karpooram Limited

JEGATHEESAN

RAVINDRAN

VISHNU VARTHAN

Digitally signed by
JEGATHEESAN
RAVINDRAN VISHNU
VARTHAN
Date: 2023.08.11 16:30:54
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J. R. Vishnu Varthan
Company Secretary

KANCHI KARPOORAM LIMITED

(Manufacturer of Camphor & Allied Products)

ISO 9001 : 2015 Certified Company - CIN:L30006 TN1992 PLC022109

CHENNAI OFFICE : No.1, Barnaby Avenue, Barnaby Road, Kilpauk, Chennai - 600 010. INDIA.

Tel. : 2640 1914 / 15 / 16 / 17

E-mail : info@kklgroup.in Website : www.kklgroup.in



Statement of Standalone Unaudited Financial Results for the Quarter Ended 30th June 2023					
S.No.	Particulars	Rs. In Lakhs (Except EPS)			
		Quarter Ended		Year Ended	
		30-Jun-23	31-Mar-23	30-Jun-22	31-Mar-23
		Unaudited	Audited	Unaudited	Audited
I	Revenue from operations	2,734.89	4,363.29	4,835.18	20,535.15
II	Other income	125.21	128.43	25.93	321.74
III	Total Income from operations (I + II)	2,860.11	4,491.72	4,861.11	20,856.89
IV	Expenses				
	Cost of raw materials consumed	1,485.00	3,753.43	4,701.14	16,973.49
	(Increase)/ decrease in inventories of work-in-progress and finished goods	868.38	(290.23)	(893.33)	(870.78)
	Employee benefits expense	216.94	145.54	195.44	779.15
	Finance cost	2.78	3.74	3.55	14.24
	Depreciation and amortisation expense	70.36	76.21	65.70	289.09
	Other expenses	287.76	462.05	375.39	1,763.52
	Total Expenses (IV)	2,931.21	4,150.74	4,447.89	18,948.72
V	Profit before Exceptional items (III - IV)	(71.11)	340.98	413.22	1,908.17
VI	Less: Exceptional Items	-	-	-	-
VII	Profit after Exceptional items before tax (V-VI)	(71.11)	340.98	413.22	1,908.17
VIII	Tax expense				
	- Current tax	-	81.00	102.52	468.94
	- Deferred tax expense / (credit)	(12.00)	(4.70)	2.07	22.54
	-Tax relating to previous years	-	10.03	-	10.03
	Total tax expense for the year	(12.00)	86.33	104.59	501.52
IX	Profit / (Loss) for the period from continuing operations (VII-VIII)	(59.11)	254.64	308.63	1,406.66
X	Profit / (Loss) for the period from Discontinued operations	-	-	-	-
XI	Tax expenses of discontinued operations	-	-	-	-
XII	Profit / (Loss) for the period from Discontinued operations after tax (X-XI)	-	-	-	-
XIII	Profit / (Loss) for the period (IX+XII)	(59.11)	254.64	308.63	1,406.66
XIV	A. (i) Items that will not be reclassified to profit or loss	-	10.68	-	10.68
	(ii) Income tax relating to items that will not be reclassified to profit or loss	-	(2.69)	-	(2.69)
XV	Total comprehensive income (XIII+XIV)	(59.11)	262.63	308.63	1,414.65
XVI	Earnings per equity share (EPS)				
	Basic (in rupee)	(1.36)	6.05	7.10	32.57
	Weighted average number of shares (Nos.)-Basic	43,43,891	43,43,891	43,43,891	43,43,891
	Diluted (in rupee)	(1.36)	6.05	7.10	32.57
	Weighted average number of shares (Nos.)-Diluted	43,43,891	43,43,891	43,43,891	43,43,891
	Par value of equity share (in rupee)	10.00	10.00	10.00	10.00



Head. Office / Works : Parandur Road, Enathur Village, Karaipettai Post, Kanchipuram Dist.

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Unaudited Segment Reporting under regulation 33 of the SEBI (Listing Obligation and disclosure requirements) Regulation 2015 for the Quarter Ending 30th June 2023

S. No	Particulars	Quarter Ending June 30, 2023
1	Segment Revenue (Sales and Other operating Income) (a) Camphor (b) Real Estate Less: Inter-segment Revenue	2,734.89 - -
	Total	2,734.89
2	Segment Results (Profit / (Loss) before tax and interest from each segment) (a) Camphor (b) Real Estate	(68.33) -
	Total	(68.33)
3	Segment Assets (a) Camphor (b) Real Estate Inter-segment adjustments	15,957.59 4,282.50 -
	Total	20,240.09
4	Segment Liabilities (a) Camphor (b) Real Estate Inter-segment adjustments	381.42 250.00 -
	Total	631.42

Note: No comparatives have been presented as it is first reporting of segment information.



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1. The financial statements have been prepared in accordance with the recognition and measurement principles laid down in IndAS 34 interim financial reporting prescribed under Section 133 of the Companies Act, 2013 and with relevant rules issued thereunder.
2. The above financial results were reviewed and recommended by the audit committee and approved by the board of directors at their respective meetings held on August 11, 2023. The above financials results were subjected to limited review by statutory auditors.
3. The market driven unprecedented fluctuations of camphor prices and input prices may cause our revenue and results of operations to vary from quarter to quarter. During the quarter ending June 30, 2023, the company suspended the production activity for 40 days in order to carry out maintenance and upgrade work.
4. The figures of the quarter ending March 2023 are the balancing figures between the audited figures in respect of the full financial year and the published year-to-date figures upto the third quarter of the respective financial year.
5. During the quarter ended June 30, 2023, the company has entered into a joint venture agreement with M/s Prince Housing Chennai Private Limited to construct residential and commercial units in the company's property situated in Purasaiwalkam, Chennai. Accordingly, the company has presented the financial information relating to this business activity as a separate segment in accordance with the requirements of IndAS 108- Operating Segments.
6. The previous period's figures have been regrouped wherever necessary.

Place: Chennai
Date: August 11, 2023.



For Kanchi Karpooram Limited



SURESH SHAH
MANAGING DIRECTOR

KANCHI KARPOORAM LIMITED

(Manufacturer of Camphor & Allied Products)

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Statement of Consolidated Unaudited Financial Results for the Quarter Ended June 30, 2023

S. NO	Particulars	Rs. In Lakhs (Except EPS)			
		Quarter Ended		Year Ended	
		June 30, 2023	March 31, 2023	June 30, 2022	March 31, 2023
		Unaudited	Audited	Unaudited	Audited
I	Revenue from operations	4,236.47	4,873.68	4,835.18	21,985.86
II	Other income	66.43	72.16	17.77	145.14
III	Total Income from operations (I + II)	4,302.91	4,945.84	4,852.95	22,131.00
IV	Expenses				
	Cost of raw materials consumed	2,482.36	5,139.28	4,701.14	19,196.65
	(Increase)/ decrease in inventories of work-in-progress and finished goods	1,367.39	(1,155.16)	(893.33)	(1,735.71)
	Employee benefits expense	217.44	146.55	195.44	782.31
	Finance cost	2.78	8.01	3.55	18.51
	Depreciation and amortisation expense	70.36	76.21	65.70	289.09
	Other expenses	289.13	466.52	377.05	1,797.81
	Total Expenses (IV)	4,429.45	4,681.41	4,449.55	20,348.66
V	Profit before Exceptional items (III - IV)	(126.54)	264.43	403.40	1,782.34
VI	Less: Exceptional Items	-	-	-	-
VII	Profit after Exceptional items before tax (V-VI)	(126.54)	264.43	403.40	1,782.34
VIII	Tax expense				
	- Current tax	-	81.00	102.53	468.94
	- Deferred tax expense / (credit)	(12.00)	(4.70)	2.07	22.54
	- Tax relating to previous years	-	10.03	-	10.03
	Total tax expense for the year	(12.00)	86.33	104.60	501.51
IX	Profit / (Loss) for the period from continuing operations (VII-VIII)	(114.54)	178.10	298.80	1,280.83
X	Profit / (Loss) for the period from Discontinued operations	-	-	-	-
XI	Tax expenses of discontinued operations	-	-	-	-
XII	Profit / (Loss) for the period from Discontinued operations after tax (X-XI)	-	-	-	-
XIII	Profit / (Loss) for the period (IX+XII)	(114.54)	178.10	298.80	1,280.83
XIV	A. (i) Items that will not be reclassified to profit or loss	-	10.68	-	10.68
	(ii) Income tax relating to items that will not be reclassified to profit or loss	-	(2.69)	-	(2.69)
	B. (i) Items that will be reclassified to profit or loss	-	-	-	-
	(ii) Income tax relating to items that will be reclassified to profit or loss	-	-	-	-
	Other comprehensive income for the year, net of tax-X	-	7.99	-	7.99
XV	Total comprehensive income (XIII+XIV)	(114.54)	186.09	298.80	1,288.82
	Net Profit/(Loss) attributable				
	(i) to owners of the company	(87.38)	215.59	303.61	1,342.48
	(ii) to Non Controlling interest	(27.16)	(37.50)	(4.81)	(61.65)
XVI	Other Comprehensive income				
	(i) to owners of the company	-	7.99	-	7.99
	(ii) to Non Controlling interest	-	-	-	-
XVII	Earnings per equity share (EPS)				
	Basic (in rupee)	(2.01)	4.96	6.99	30.91
	Weighted average number of shares (Nos.)-Basic	43,43,891	43,43,891	43,43,891	43,43,891
	Diluted (in rupee)	(2.01)	4.96	6.99	30.91
	Weighted average number of shares (Nos.)-Diluted	43,43,891	43,43,891	43,43,891	43,43,891
	Par value of equity share (in rupee)	10.00	10.00	10.00	10.00

Place : Chennai

Date : August 11, 2023

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Unaudited Segment Reporting under regulation 33 of the SEBI (Listing Obligation and disclosure requirements)
Regulation 2015 for the Quarter Ending 30th June 2023

S. No	Particulars	Quarter Ending June 30, 2023	Quarter Ending March 31, 2023	Quarter Ending June 30, 2022	Year Ending March 31, 2023
1	Segment Revenue (Sales and Other operating Income)				
	(a) Camphor	2,734.89	4,363.29	4,835.18	20,535.14
	(b) Real Estate	-	-	-	-
	(c) Trading of Agro Products	1,501.58	510.40	-	1,450.72
	Less: Inter-segment Revenue	-	-	-	-
	Total	4,236.47	4,873.69	4,835.18	21,985.86
2	Segment Results (Profit / (Loss) before tax and interest from each segment)				
	(a) Camphor	(127.11)	344.71	416.78	1,922.41
	(b) Real Estate	-	-	-	-
	(c) Trading of Agro Products	3.35	-15.99	-1.67	55.05
	Total	(123.76)	328.72	415.11	1,977.46
3	Segment Assets				
	(a) Camphor	15,957.59	20,398.44	19,672.56	20,398.44
	(b) Real Estate	4,282.50	-	-	-
	(c) Trading of Agro Products	1,334.48	2,204.01	1,111.47	2,204.01
	Inter-segment adjustments	(1,465.26)	(2,151.64)	(1,095.84)	(2,151.64)
	Total	20,109.31	20,450.81	19,688.19	20,450.81
4	Segment Liabilities				
	(a) Camphor	381.42	592.21	863.75	592.21
	(b) Real Estate	250.00	-	-	-
	(c) Trading of Agro Products	1,465.74	2,279.83	1,071.29	2,279.83
	Inter-segment adjustments	(1,439.76)	(2,126.14)	(1,070.34)	(2,126.14)
	Total	657.40	745.90	864.70	745.90




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1. The Company is engaged in the following business segments: Camphor, trading in agro-products and real estate development. The segments have been identified based on the approach prescribed in IndAS 108 – Operating Segments. Accordingly, information has been presented along these business segments. The accounting principles used in the preparation of the financial results are consistently applied to record revenue and expenditure in the individual segments.

2. The consolidated financial statements of the Company have been prepared in accordance with the recognition and measurement principles laid down in IndAS 34 interim financial reporting prescribed under section 133 of the Companies Act, 2013 read with relevant rules issued thereunder.

3. The above financial results were reviewed and recommended by the audit committee and approved by the board of directors at their respective meetings held on August 11, 2023. The above financial results were subjected to limited review by the statutory auditors.

4. The previous period figures have been regrouped wherever necessary.

Place : Chennai

Date: August 11, 2023



FOR KANCHI KARPOORAM LIMITED



SURESH SHAH
MANAGING DIRECTOR



Independent Auditor's Review Report on Unaudited Quarterly Financial Results of the Company Pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (as amended)

To the Board of Directors of
KANJI KARPOORAM LIMITED

1. We have reviewed the accompanying statement of unaudited standalone financial results of M/s. Kanchi Karpooram Limited ("the Company") for the quarter ending 30th June 2023, being submitted by the company pursuant to the requirements 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 is the responsibility of the Company's Management and has been approved by the 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 ('the Act') SEBI Circular CIR/CFD/FAC/62/2016 dated 5 July 2016 (hereinafter referred to as 'the SEBI Circular') and other accounting principles generally accepted in India. Our responsibility is to express a conclusion on these financial statements based on our review.
3. We conducted our 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 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 provides less assurance than an audit. We have not performed an audit and accordingly, we do not express an audit opinion.
4. 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 Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 including the manner in which it is to be disclosed, or that it contains any material misstatement.

For P Chandrasekar LLP
Chartered Accountants
FRN: 000580S/S200066




S Raghavendhar
Partner
Membership No. - 244016
UDIN: 23244016BGQQAD9946

Place: Chennai
Date: August 11, 2023



Independent Auditor's Review Report On consolidated unaudited quarterly and year to date financial results of the Company Pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015

To the Board of Directors of
KANJI KARPOORAM LIMITED

1. We have reviewed the accompanying Statement of Consolidated Unaudited Financial Results of M/s. Kanchi Karpooram Limited ("the Parent") and its subsidiary (the Parent and its subsidiary together referred to as "the Group"), for the quarter ending 30th June 2023, being submitted by the Parent pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended.
2. This Statement, which is the responsibility of the Parent's Management and approved by the Parent'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. Our responsibility is to express a conclusion 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 Interim Financial Information Performed by the Independent Auditor of the Entity", issued by the Institute of Chartered Accountants of India. A review of interim financial information consists of making inquiries, primarily of persons responsible for financial and accounting matters, and applying analytical and other review procedures. A review is substantially less in scope than an audit conducted in accordance with Standards on Auditing and consequently does not enable us to obtain assurance that we would become aware of all significant matters that might be identified in an audit. Accordingly, we do not express an audit opinion.

We also performed procedures in accordance with the circular 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. The Statement includes the results of the following entity:

Includes the results of the subsidiary below:

- (i) Kanchi Agro Products Private Limited


5. Based on our review conducted and procedures performed as stated in paragraph 3 above and based on the consideration of the review reports of a material subsidiary mentioned in para 6 below, nothing has come to our attention that causes us to believe that the accompanying Statement, prepared in accordance with the recognition and measurement principles laid down in the aforesaid Indian Accounting Standard and other accounting principles generally accepted in India, 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.

6. The financial results of the subsidiary (M/s. Kanchi Agro Products Private Limited) included in the consolidated unaudited financial results that reflect total assets of ₹ 1334.48 lakhs as at 30th June 2023, total revenues of ₹ 1501.58 lakhs for the quarter ended as on 30th June 2023, and total net Loss after tax of ₹ 55.43 lakhs for the quarter ended as on 30th June 2023, as considered in the consolidated unaudited financial results have been subjected to limited review by us.

For P Chandrasekar LLP
Chartered Accountants
Firm Registration No. 000580S/S200066



S Raghavendhar
Partner
Membership No. – 244016
UDIN: 23244016BGQQAF5821
Chennai
August 11, 2023.