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

POO

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

Ref: KKL/SE/2023-24

(Manufacturer of Camphor & Allied Products)

28.12.2023

To. **BSE Ltd** 25th Floor, P.J.Tower, Dalal Street, Mumbai - 400 001 Scrip ID - KANCHI, Scrip Code - 538896

Dear Sir/Madam

Sub: Addendum to Financial Result for the Half Year ending 30th September 2023. Ref: Reg. 30(1)(2)(3) and under 4(h) of Para A of Part A Schedule III of SEBI (LODR) **Regulations**, 2015.

Dear Sir,

Further to your mail dated 26th December 2023, we hereby submit the revised segment Results portion of the Standalone and Consolidated financial results for the quarter and half-year ended 30th September 2023 which was inadvertently misstated.

We have also annexed the said financials for your records. Request your good self to take the same on record and process the same.

Thanking you

SHAH

For Kanchi Karpooram Limited

Digitally signed SURESH by SURESH SHAH Date: 2023.12.28 19:05:40 +05'30'

Suresh Shah Managing Director



(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

		Rs. In Lakhs (Except mentioned otherwise							
S.No.	Particulars	c	uarter Ende	d	Half Yea	Year Ended			
		September 30, 2023	June 30, 2023	September 30, 2022	September 30, 2023	September 30, 2022	March 31, 2023		
		Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited		
1	Revenue from operations	3,971.31	2,734.89	6,798.97	6,706.20	11,634.15	20,535.15		
11	Other income	81.76	125.21	53.22	206.97	79.15	321.74		
III	Total Income from operations (I + II)	4,053.06	2,860.11	6,852.19	6,913.17	11,713.30	20,856.89		
IV	Expenses	1.1.1.1.1.1.1							
	Cost of raw materials consumed (Increase)/ decrease in inventories of work-in-progress	2,937.81	1,485.00	4,412.52	4,422.81	9,113.66	16,973.49		
	and finished goods	644.15	868.38	1,235.36	1,512.53	342.02	(870.78		
	Employee benefits expense	213.80	216.94	226.16	430.74	421.60	779.15		
	Finance cost	5.25	2.78	3.40	8.03	6.95	14.24		
	Depreciation and amortisation expense	71.00	70.36	69.59	141.36	135.29	289.09		
	Other expenses	493.50	287.76	427.60	781.26	802.99	1,763.52		
	Total Expenses (IV)	4,365.52	2,931.21	6,374.63	7,296.73	10,822.50	18,948.72		
V	Profit before Exceptional items (III - IV)	(312.45)	(71.11)	477.56	(383.57)	890.80	1,908.17		
VI	Exceptional Items	(64.56)	-	-	(64.56)	-	-		
VII	Profit after Exceptional items before tax (V-VI)	(377.01)	(71.11)	477.56	(448.13)	890.80	1,908.17		
VIII	Tax expense				(110110)		.,		
	- Current tax	-	-	114.76	-	217.28	468.94		
	- Deferred tax expense / (credit)	(87.25)	(12.00)	13.42	(99.25)		22.54		
	-Tax relating to previous years	-	-	-	(00.20)	-	10.03		
	Total tax expense for the year	(87.25)	(12.00)	128.18	(99.25)	232.78	501.52		
	Profit / (Loss) for the period from continuing	(01120)	(1=100)		(00.20)		001.01		
IX	operations (VII-VIII)	(289.76)	(59.11)	349.38	(348.88)	658.02	1,406.66		
X	Profit / (Loss) for the period from Discontinued operations	-							
XI	Tax expenses of discontinued operations			-	-	-			
	Profit / (Loss) for the period from Discontinued		-	-	-	-			
XII	operations after tax (X-XI)	-	_						
XIII	Profit / (Loss) for the period (IX+XII)	(289.76)	(59.11)	349.38	(348.88)	658.02	1,406.66		
	A. (i) Items that will not be reclassified to profit or loss (ii) Income tax relating to items that will not be	-	-	-	-	-	10.68		
	reclassified to profit or loss	-	-	-	-	-	(2.69		
XV	Total comprehensive income (XIII+XIV)	(289.76)	(59.11)	349.38	(348.88)	658.02	1,414.65		
XVI	Earnings per equity share (EPS)						.,		
	Basic (in rupee)	(6.67)	(1.36)	8.04	(8.03)	15.15	32.57		
	Weighted average number of shares (Nos.)-Basic	43,43,891	43,43,891	43,43,891	43,43,891	43,43,891	43,43,89		
	Diluted (in rupee)	(6.67)	(1.36)	8.04	(8.03)	15.15	32.57		
· - *,	Weighted average number of shares (Nos.)-Diluted	43,43,891	43,43,891	43,43,891	43,43,891	43,43,891	43,43,89		
	Par value of equity share (in rupee)	10.00	10.00	10.00	10.00	10.00	10.00		



(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

Particulars	As at 30th September 2023	As at 31st March 2023
Assets		
Non-current Assets		- a a - ⁶ 6
Property, plant and equipment	5,174.37	5,305.01
ROU Assets	31.79	36.06
Investment Property	-	9
Capital work in progress	1,665.15	920.52
Financial Assets		
(i) Investment	25.50	
(ii) Loans and Advances	53.43	
Deferred tax asset (net)	8.83	
Other Non-Current assets	. 11.06	
Common the Annual to	6,970.13	6,475.51
Current Assets		
Inventories Financial Assets	6,295.27	7,566.11
	1 510 01	
(i) Trade Receivables	1,516.21	
(ii) Cash and Cash equivalents	243.63	
(iii) Bank balances other than (ii) above (iv) Short Term Loans & Advance	3,832.61	
(v) Other financial assets	993.29	
Current Tax Assets (Net)	125.47	77.65
Other assets	123.24	
Other assets	31.86	
Total Assets	13,161.57	
Equity and Liabilities	20,131.70	20,398.45
Equity		
Equity Share Capital	434.39	434.39
Other Equity	18,979.51	
Total Equity	19,413.90	
Non-current Liabilities	10,410.00	13,000.20
Financial Liabilities	×	
(i) Borrowings		
(ii) Lease liabilities	49.48	• 54.32
Deferred Tax Liabilities (Net)	-	90.41
	49.48	144.73
Current Liabilities		
Financial Liabilities	1.5	
(i) Borrowings		
(ii) Lease liabilities	8.59	7.64
(iii) Trade Payables - total outstanding dues of:		
(A) Micro enterprises and small enterprises		-
(B) Creditors other than micro enterprises and small enterprises	123.27	101.83
(iv) Other Financial Liablities	204.63	261.21
Dther current liabilities	270.28	35.55
Short Term Provisions	61.56	41.26
Current Tax liabilities		-
	668.32	447.49
Total Liabilities	717.80	592.22
Total Equity and Liabilities	20,131.70	20,398.45

Statement of Assets and Liabilities as on September 30, 2023 (All amounts are in lakhs of Indian rupees, unless otherwise state



00

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 Cash Flow for the Half Year Ended September 30, 2023 (All amounts are in lakhs of Indian rupees, unless otherwise stated)

	30th	30th
Particulars	September	September
	2023	2022
A. Cash flow from Operating activities		
Profit before tax	(448.13)	890.80
Adjustments for non cash and non operating items:		
Depreciation of Property, plant and equipment	141.36	135.29
Amortisation of prepaid rent	0.48	0.52
Finance Cost	8.03	6.95
Interest Income	(203.12)	(71.66)
Operating Cash flow before working capital changes	(501.39)	961.90
Working capital adjustments:		
(Increase)/ decrease in trade receivables	224.84	115.65
(Increase)/ decrease in inventories	1,270.84	1,713.11
(Increase)/ decrease in other Current assets	162.83	100.89
(Increase)/ decrease in loans and advances/ Other non-current assets	2,314.16	(34.76)
(Increase)/ decrease in Other Financial Assets	0.60	(53.48)
Increase/ (decrease) in trade payables	21.44	(59.08)
Increase/ (decrease) in other Financial liabilities	(56.58)	89.00
Increase/ (decrease) in other current liabilities and provisions	255.04	(156.37)
Operating cash flow after working capital changes	3,691.77	2,676.88
Taxes paid, net of refund	(65.29)	(310.76)
Net cash flows from operating activities (A)	3,626.49	2,366.11
B. Cash flow from Investing activities		
Purchase of Property, plant and equipment, intangible assets, including capital		
work-in-progress and capital advances	(751.08)	(1,027.74)
Investment in subsidary	-	(25.50)
Interest income	154.70	8.64
Changes in other bank balances	(1,907.30)	232.47
Loans (given)/repaid	(993.29)	(2,119.40)
Net cash flows from/(used in) investing activities (B)	(3,496.97)	(2,931.53)
C. Cash flow from Financing activities		
Dividends paid		(108.60)
Finance Cost	(4.61)	(1.05)
Increase / (Decrease) in long term lease payable (including finance cost)	(7.32)	(17.69)
Net cash flows used in financing activities (C)	(11.93)	(127.34)
Net increase/(decrease) in cash and cash equivalents (D)=(A)+(B)+(C)	117.59	(692.75)
Cash and cash equivalents at the beginning of the year (E)	126.04	2,190.47
Cash and cash equivalents at year end (F)=(D)+(E)	243.63	1,497.71



æ

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

Unaudited Segment Reporting under regulation 33 of the SEBI (Listing Obligation and disclosure requirements) Regulation 2015 for the Quarter and Half Year Ended September 30, 2023

(All amounts are in lakhs of Indian rupees, unless otherwise stated)

S.No.	Particulars	Half Year Ended September 30, 2023	Quarter Ended September 30, 2023	Quarter Ended June 30, 2023
1	Segment Revenue			
	(Sales and Other operating Income)			
	(a) Camphor	6,706.20	3,971.31	2,734.89
	(b) Real Estate	-	-	-,
	Less: Inter-segment Revenue	- 1	-	-
	Tota	6,706.20	3,971.31	2,734.89
2	Segment Results	8		
	(Profit / (Loss) before tax and interest from each segment)			
	(a) Camphor	(440.09)	(371.76)	(68.33)
	(b) Real Estate	-	-	-
	Tota	(440.09)	(371.76)	(68.33)
3	Segment Assets			
	(a) Camphor	15,849.20	15,849.20	15,957.59
	(b) Real Estate	4,282.50	4,282.50	4,282.50
	(c) Trading of Agro Products	-		-
	Tota	20,131.70	20,131.70	20,240.09
4	Segment Liabilities		1940 and	
	(a) Camphor	467.80	467.80	381.42
	(b) Real Estate	250.00	250.00	250.00
1	Inter-segment adjustments	-	<u>*</u> .	-
	Tota	717.80	717.80	631.42



R

(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

1. The Company is engaged in the following business segments: Camphor 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 standalone financial results 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 market driven unprecedented fluctuations of camphor prices and input prices may cause our revenue and results of operations to vary from quarter to quarter.

4. 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 November 10, 2023. The above financial results were subjected to limited review by the statutory auditors.

5. Shareholders of the Company have accorded their approval for waiver of excess managerial remuneration as per section 197 of the Companies Act paid to directors in FY 2022-23 in the annual general meeting held on September 28, 2023. Consequently, the amount of excess remuneration of Rs. 64.56 lakhs shown as recoverable in the balance sheet have been written off and presented as an exceptional item during the quarter ending September 30, 2023.

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





(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

S.No.	Destioulese						Year Endo
100	Particulars	Quarter Ended September 30, June 30, September			Half Year Ended		Year Ended
		2023	2023	30, 2022	September 30, 2023	September 30, 2022	March 31, 2023
_		Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
1	Revenue from operations	4,153.36	4,236.47	7,101.67	8,389.83	11,936.85	21,985.8
Ш	Other income	46.03	66.43	5.40	112.46	23.17	145.1
Ш	Total Income from operations (I + II)	4,199.38	4,302.91	7,107.07	8,502.29	11,960.02	22,131.0
IV	Expenses		.,	.,	0,001.10	11,000.02	22,101.0
	Cost of raw materials consumed	2,937.81	2,482.36	4,733.20	5,420.17	9,434.34	19,196.6
	(Increase)/ decrease in inventories of work-in-progress and finished						
-	goods	821.59	1,367.39	1,235.36	2,188.98	342.02	(1,735.7
	Employee benefits expense	213.80	217.44	227.38	431.24	422.82	782.3
	Finance cost	5.25	2.78	3.40	8.03	422.02	18.5
	Depreciation and amortisation expense	71.00	70.36	69.59	141.36	135.29	289.0
	Other expenses	494.78	289.13	446.01	783.91	823.06	1,797.8
	Total Expenses (IV)	4,544.24	4,429.45	6,714.94	8,973.69	11,164.48	20,348.6
V	Profit before Exceptional items (III - IV)	(344.86)	(126.54)	392.13	(471.40)	795.54	1,782.3
VI	Exceptional Items	(64.56)	-	-	(64.56)	-	-
VII	Profit after Exceptional items before tax (V-VI)	(409.42)	(126.54)	392.13	(535.96)	795.54	1,782.3
	Tax expense				-		
2	- Current tax	-	· -	114.76	-	217.28	468.
	- Deferred tax expense / (credit)	(87.25)	(12.00)	13.42	(99.25)	15.50	22.
	-Tax relating to previous years	-	-	-	-		10.
	Total tax expense for the year	(87.25)	(12.00)	128.18	(99.25)	232.78	501.
	Profit / (Loss) for the period from continuing operations (VII-VIII)	(322.17)	(114.54)	263.95	(436.72)	562.76	1,280.
X	Profit / (Loss) for the period from Discontinued operations	-	-		-	-	-
XI	Tax expenses of discontinued operations	÷	-	-	-	-	-
	Profit / (Loss) for the period from Discontinued operations after						
	tax (X-XI)	-		-	-	-	-
XIII	Profit / (Loss) for the period (IX+XII)	(322.17)	(114.54)	263.95	(436.72)	562.76	1,280.3
KIN	A. (i) Items that will not be reclassified to profit or loss	-			-	·	10.0
	(ii) Income tax relating to items that will not be reclassified to profit	-			-	-	(2.
	B. (i) Items that will be reclassified to profit or loss	-			-	-	-
	(ii) Income tax relating to items that will be reclassified to profit or	·딸 문		÷	-	-	-
	Other comprehensive income for the year, net of tax-X	-	-	-	-	-	7.5
	Total comprehensive income (XIII+XIV)	(322.17)	(114.54)	263.95	(436.72)	562.76	1,288.
	Net Profit/(Loss) attributable				Lange and reserve		
	(i) to owners of the company	(306.30)	(87.38)	305.82	(393.68)	609.44	1,342.4
	(ii) to Non Controlling interest	(15.88)	(27.16)	(41.87)	(43.04)	(46.68)	(61.
	Other Comprehensive income				a a.		
	(i) to owners of the company(ii) to Non Controlling interest	· -	-	-	-	-	7.
	Earnings per equity share (EPS)		-	27.5		-	
	Basic (in rupee)	(7.05)	(2.01)	7.04	(0.00)	44.00	0.0
	Weighted average number of shares (Nos.)-Basic	(7.05)	(2.01)	7.04	(9.06)	14.03	30.
	Diluted (in rupee)	43,43,891 (7.05)	43,43,891 (2.01)	43,43,891	43,43,891	43,43,891	43,43,8
	Weighted average number of shares (Nos.)-Diluted	43,43,891	43,43,891	7.04 43,43,891	(9.06)	14.03	30.
	Par value of equity share (in rupee)	43,43,691	43,43,891		43,43,891	43,43,891	43,43,8
	P.CHANDA		10.00	10.00	10.00	10.00	10.0



(Manufacturer of Camphor & Allied Products)

OUNTANT

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

(All amounts are in lakhs of Indian rupees, unless othe	As at 30th	
Particulars	September	As at 31st
Fatticulais		March 2023
Assets	2023	
Non-current Assets		
Property, plant and equipment	5,174.37	5,305.01
ROU Assets		
Investment Property	31.79	36.06
Capital work in progress	-	-
	1,665.15	920.52
(i) Investment		
		-
(ii) Loans and Advances	53.43	48.03
Deferred tax asset (net)	8.83	-
Other Non-Current assets	11.06	140.39
	6,944.63	6,450.00
Current Assets		
Inventories	6,483.75	8,431.04
Financial Assets		
(i) Trade Receivables	2,099.50	2,392.04
(ii) Cash and Cash equivalents	258.53	282.92
(iii) Bank balances other than (ii) above	3,832.61	1,968.76
(iv) Short Term Loans & Advance	2.16	66.72
(v) Other financial assets	125.47	77.65
Current Tax Assets (Net)	123.24	57.95
Other assets	94.90	723.72
	13,020.16	14,000.80
Total Assets	19,964.79	20,450.80
Equity and Liabilities		
Equity		
Equity Share Capital	434.39	434.39
Other Equity	18,808.90	19,307.67
Equity attributable to the owners of the group	19,243.29	19,742.06
Non Controlling Interest	(18.54)	(37.15
Total Equity	19,224.75	19,704.90
Non-current Liabilities	10,224.10	13,704.30
Financial Liabilities		
(i) Borrowings		
(ii) Lease liabilities	49.48	-
Deferred Tax Liabilities (Net)	49.40	54.32
Deletted Tax Liabilities (Net)		90.41
Minority Interest	49.48	144.73
Current Liabilities		
Financial Liabilities		
(i) Borrowings		
(ii) Lease liabilities	8.59	7.64
(iii) Trade Payables - total outstanding dues of:		
(A) Micro enterprises and small enterprises	-	-
(B) Creditors other than micro enterprises and small enterprises	139.68	120.10
(iv) Offer Financial Liablities	204.63	311.86
other current liabilities	276.11	120.31
hort Term Provisions	61.56	41.26
urrent Tax liabilities	-	-
	690.56	601.17
Total Liabilities	740.04	745.90
Total Equity and Liabilities	19,964.79	20,450.80

Consolidated Statement of Assets and Liabilities as at September 30, 2023 (All amounts are in lakhs of Indian rupees, unless otherwise stated)

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 Consolidated Cash Flow for the Half Year Ended September 30, 2023 (All amounts are in lakhs of Indian rupees, unless otherwise stated)

Particulars	30th September	30th September
A. Cash flow from Operating activities	2023	2022
Profit before tax	(525.00)	705.54
Adjustments for non cash and non operating items:	(535.96)	795.54
Depreciation of Property, plant and equipment	141.36	135.29
Amortisation of prepaid rent	0.48	0.52
Finance Cost	8.03	6.95
Interest Income	(112.46)	
Operating Cash flow before working capital changes	(498.56)	(23.17 915.12
Working capital adjustments:	(490.50)	915.12
(Increase)/ decrease in trade receivables	292.54	(144.64
(Increase)/ decrease in inventories	1,947.29	229.13
(Increase)/ decrease in other Current assets	628.82	(334.02
(Increase)/ decrease in loans and advances/ Other non-current assets	128.85	(36.92
(Increase)/ decrease in Other Financial Assets	60.48	(53.48
Increase/ (decrease) in trade payables	19.58	(43.40
Increase/ (decrease) in other Financial liabilities	(107.23)	132.03
Increase/ (decrease) in other current liabilities and provisions	176.09	(150.80
Operating cash flow after working capital changes	2,647.86	513.04
Taxes paid, net of refund	(65.29)	(310.76
Net cash flows from operating activities (A)	2,582.57	202.27
B. Cash flow from Investing activities	2,002.07	202.21
Purchase of Property, plant and equipment, intangible assets, including capital		
work-in-progress and capital advances	(751.08)	(1,027.74
Interest income	63.34	7.98
Changes in other bank balances	(1,907.30)	232.47
Net cash flows from/(used in) investing activities (B)	(2,595.04)	(787.29
C. Cash flow from Financing activities	(2,000.04)	(101.20
Changes in Minority Interest	1	24.50
Dividends paid		(108.60
Finance Cost	(4.60)	(6.95
Increase / (Decrease) in long term lease payable (including finance cost)	(7.32)	(11.79
Net cash flows used in financing activities (C)	(11.92)	(102.84
Net increase/(decrease) in cash and cash equivalents (D)=(A)+(B)+(C)	(24.39)	(687.85
Cash and cash equivalents at the beginning of the year (E)	282.92	2,190.47
Cash and cash equivalents at year end (F)=(D)+(E)	258.53	1,502.62







(Manufacturer of Camphor & Allied Products) ISO 9001 : 2015 Certified Company - CIN:L30006 TN1992 PLC022109

CHENNAL 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

Unaudited Segment Reporting under regulation 33 of the SEBI (Listing Obligation and disclosure requirements) Regulation 2015 for the Quarter and Half Year Ended September 30, 2023

(All amounts are in lakhs of Indian rupees, unless otherwise stated)

S.No.	Particulars	a	Quarter Ended September 30,2023	Quarter Ended June 30, 2023	Quarter Ended September 30, 2022	Half Year Ended September 30, 2023	Half Year Ended September 30, 2022	Year Ended March 31, 2023
1	Segment Revenue		· · · ·	8 · · · ·				
	(Sales and Other operating Income)							
	(a) Camphor		3,971.31	2,734.89	6,798.97	6,706.20	11,634.15	20,535.14
	(b) Real Estate					-	-	-
	(c) Trading of Agro Products		182.06	1,501.58	302.69	1,683.64	302.69	1,450.72
	Less: Inter-segment Revenue				-	-	-	-
		Total	4,153.37	4,236.47	7,101.67	8,389.84	11,936.85	21,985.86
2	Segment Results							
	(Profit / (Loss) before tax and interest from	m each segment)						
	(a) Camphor		(371.76)	(68.33)	480.97	(440.09)	897.75	1,922.41
	(b) Real Estate				-	-	-	-
	(c) Trading of Agro Products		3.33	3.35	(37.61)	6.68	(39.28)	55.05
		Total	(368.44)	(64.98)	443.36	(433.42)	858.47	1,977.46
3	Segment Assets							
	(a) Camphor		15,849.20	15,957.59	19,820.70	15,849.20	19,820.70	20,398.44
	(b) Real Estate		4,282.50	4,282.50	-	4,282.50	-	-
	(c) Trading of Agro Products		851.87	1,334.48	2,138.42	851.87	2,138.42	2,204.01
	Inter-segment adjustments		(1,018.79)	(1,465.26)	(2,144.90)	(1,018.79)	(2,144.90)	(2,151.64
2.5		Total	19,964.79	20,109.31	19,814.22	19,964.79	19,814.22	20,450.81
4	Segment Liabilities							
	(a) Camphor		467.80	381.42	771.10	467.80	771.10	592.21
	(b) Real Estate		250.00	250.00	-	250.00	-	-
	(c) Trading of Agro Products		1,015.52	1,465.74	2,183.68	1,015.52	2,183.68	2,279.83
	Inter-segment adjustments		993.29	(1,439.76)	(2,119.40)	993.29	(2,119.40)	(2,126.14
		Total	2,726.61	657.40	835.38	2,726.61	835.38	745.90





(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

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 November 10, 2023. The above financial results were subjected to limited review by the statutory auditors.

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



FOR KANCHI KARPOORAM LIMITED

SURESH SHAH

SURESH SHAH MANAGING DIRECTOR

Place : Chennai Date: November 10, 2023





M/s. P. Chandrasekar LLP CHARTERED ACCOUNTANTS

No. 18A, 1st Floor, Plot No. 5, Balaiah Avenue, Luz, Mylapore, Chennai – 600 004. Email: chennai@pchandrasekar.com

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 KANCHI KARPOORAM LIMITED

- We have reviewed the accompanying statement of unaudited standalone financial results of M/s. Kanchi Karpooram Limited ("the Company") for the quarter ending 30th September 2023, and for the year-to-date period 01st April 2023 to 30th September 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

CHENN S Raghavendhar

Partner Membership No. - 244016 UDIN 23244016BGQQBP7318

Place: Chennai Date: November 10, 2023 No. 18A, 1st Floor, Plot No. 5, Balaiah Avenue, Luz, Mylapore, Chennai – 600 004. Email: chennai@pchandrasekar.com

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 KANCHI KARPOORAM LIMITED

- 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 September 2023, and for the yearto-date period 01st April 2023 to 30th September 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 included 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 ₹ 851.87 lakhs as at 30th September 2023, total revenues of ₹ 1,683.64 lakhs and ₹ 182.06 lakhs for the half-year and quarter ended on 30th September 2023 respectively, and total net Loss after tax of ₹ 87.83 lakhs and ₹ 32.40 lakhs for the half-year and quarter ended on 30th September 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

NDRA CHENNA Intelo

S Raghavendhar Partner Membership No. – 244016 UDIN: 23244016BGQQBQ1922

Place: Chennai Date: November 10, 2023.