



Ref: KKL/SE/2022-23

11.08.2022

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

Dear Sir/Madam

**Sub: Outcome of the Board Meeting held on 11<sup>th</sup> August 2022 and Financial Result for the Quarter ending 30<sup>th</sup> June 2022.**

**Ref: Reg. 30(1)(2)(3) and under 4(h) of Para A of Part A Schedule III of SEBI (LODR) Regulations, 2015.**

We wish to inform you that, the Board of Directors at their meeting held today 11<sup>th</sup> August, 2022 inter alia have transacted the following:

1. Approved the Un-Audited (Standalone & Consolidated) Financial Results of the Company for the Quarter ended 30<sup>th</sup> June 2022.

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 30<sup>th</sup> June 2022 with an Unmodified Opinion.

We hereby annex the Un-Audited (Standalone & Consolidated) Financial Results of the company for the Quarter ended 30<sup>th</sup> June 2022 along with the Auditor's Limited Review Report.

The Board Meeting commenced at 4.00 P.M and Concluded at 05.15 P.M.

Kindly request to take the above on record and acknowledge.

Thanking you

**For Kanchi Karpooram Limited**



**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 2022

Rs. In Lakhs (Except EPS)

S. NO	Particulars	Quarter Ended				Year Ended	
		June 30, 2022	March 31, 2022	June 30, 2021	March 31, 2022	March 31, 2022	March 31, 2022
		Un audited	Audited	Un audited	Audited	Un audited	Audited
I	Revenue from operations	4,835.18	6,241.64	5,789.03		25,105.66	
II	Other income	25.93	29.86	81.54		246.22	
III	Total Income from operations (I + II)	4,861.11	6,271.50	5,870.57		25,351.88	
IV	Expenses						
	Cost of raw materials consumed	4,701.14	4,155.74	4,519.60		17,278.89	
	(Increase)/ decrease in inventories of work-in-progress and finished goods	-893.33	706.84	-227.46		1,064.50	
	Employee benefits expense	195.44	132.45	264.23		930.87	
	Finance cost	3.55	72.67	4.53		85.67	
	Depreciation and amortisation expense	65.70	61.30	53.07		231.27	
	Other expenses	375.39	416.37	356.48		1,499.58	
	Total Expenses (IV)	4,447.89	5,545.37	4,970.45		21,090.78	
V	Profit before Exceptional items (III - IV)	413.22	726.13	900.12		4,261.10	
VI	Less: Exceptional Items	-	-	-		-	
VII	Profit after Exceptional items before tax (V-VI)	413.22	726.13	900.12		4,261.10	
VIII	Tax expense						
	- Current tax	102.52	173.00	236.01		1,080.00	
	- Deferred tax expense / (credit)	2.07	31.39	(20.91)		26.41	
	-Tax relating to previous years	-	86.68	-		86.68	
	Total tax expense for the year	104.59	291.07	215.10		1,193.09	
IX	Profit / (Loss) for the period from continuing operations (VII-VIII)	308.63	435.06	685.02		3,068.01	
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)	-	-	-		-	
XII	Profit / (Loss) for the period (IX+XII)	308.63	435.06	685.02		3,068.01	
XIV	A. (i) Items that will not be reclassified to profit or loss (ii) Income tax relating to items that will not be reclassified to profit or loss	-	-	-		-	
XV	Total comprehensive income (XIII+XIV)	308.63	435.06	685.02		3,068.01	
XVI	Earnings per equity share (EPS)						
	Basic (in rupee)	7.10	10.02	15.77		70.63	
	Weighted average number of shares (Nos.)-Basic	4343891	4343891	4343891		4343891	
	Diluted (in rupee)	7.10	10.02	15.77		70.63	
	Weighted average number of shares (Nos.)-Diluted	4343891	4343891	4343891		4343891	
	Par value of equity share (in rupee)	10	10	10		10	

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

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## Notes

1. The financial statements of the Company have been prepared in accordance with the recognition and measurement principles laid down in Ind AS 34 interim financial reporting prescribed under Section 133 of the Companies Act, 2013 read 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 11<sup>th</sup> August 2022. The above financial results were subjected to review by the 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.
4. The previous period's figures have been reclassified wherever necessary.
5. During the quarter ending June 2022, the Company has invested Rs. 25.50 lakhs in Kanchi Agro Product Private Limited, a newly incorporated company, subscribing to 51% of its share capital.
6. The figures for the quarter ended March 31, 2022 are the balancing figures between audited figures for the full financial year ended March 31, 2022 and published year to date figures upto third quarter ended December 31, 2021.



For KANCHI KARPOORAM LIMITED

  
Authorised Signatory

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

**Independent Auditor's Review Report On consolidated unaudited quarterly 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

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"), and for the quarter ended 30<sup>th</sup> June 2022 ("the Statement"), 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 entities:

Includes the results of the subsidiaries below:

- (i) Kanchi Agro Product Private Limited
5. Based on our review conducted and procedures performed as stated in paragraph 3 above, 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



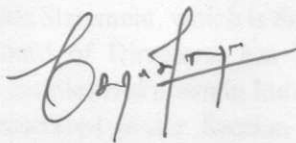


and Disclosure Requirements) Regulations, 2015, as amended, including the manner in which it is to be disclosed, or that it contains any material misstatement.

6. The financial results of the subsidiary (M/s. Kanchi Agro Product Private Limited) included in the consolidated unaudited financial results, whose financial results reflect total assets of ₹ 1,111.47 lakhs as at 30<sup>th</sup> June 2022, NIL total revenues and total net loss after tax of ₹ 9.82 lakhs, for the quarter ended 30<sup>th</sup> June 2022 as considered in the consolidated unaudited financial results have not been subjected to limited review and have been considered solely based on Management consideration. According to the information and explanations given to us by the Management, these interim financial statements / financial information / financial results are not material to the Group as per Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended.

Our conclusion on the statement is not modified in respect of the above matter.

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



S Raghavendhar  
Partner  
Membership No. – 244016  
UDIN: 22244016AOVHDY9851

Place: Chennai  
Date: August 11, 2022

# KANCHI KARPOORAM LIMITED

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Kanchi Karpooram Limited

Statement of Unaudited Consolidated Financial Results for the Quarter Ended 30th Jun 2022.

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

Particulars	For the Quarter Ended 30.06.2022
I. Revenue from operations	4,835.18
II. Other income	17.77
III. Total income (I+II)	4,852.95
IV. Expenses	
Cost of Raw materials consumed	4,701.14
Changes in inventories of work-in-progress and finished goods	-893.33
Employee benefits expense	195.44
Finance Cost	3.55
Depreciation and amortization expense	65.70
Other expenses	377.05
Total expense-IV	4,449.55
V. Profit before Exceptional items and taxes (III-IV)	403.40
VI. Exceptional Items	-
VII. Profit before tax (V-VI)	403.40
VIII. Tax Expense	
Current Tax	102.52
Deferred tax expense / (credit)	2.07
Tax relating to previous years	-
Income tax expense-VIII	104.60
IX. Profit after tax (VII-VIII)	298.80
X. Other comprehensive income	
A. (i) Items that will not be reclassified to profit or loss	-
(ii) Income tax relating to items that will not be reclassified to profit or loss	-
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	-
XI. Total comprehensive income for the year, net of tax (IX+X)	298.80
XII. Net profit / (Loss) attributable	
(i) to Owners of the Company	303.62
(ii) to Non-controlling interest	(4.81)
X. Other comprehensive income	
(i) to Owners of the Company	-
(ii) to Non-controlling interest	-
Earnings per share	
Basic (in rupee)	6.99
Weighted average number of shares (Nos.)-Basic	4343891
Diluted (in rupee)	6.99
Weighted average number of shares (Nos.)-Diluted	4343891
Par value of equity share (in rupee)	10.00



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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 2022

S. No	Particulars	Jun-22
1	<b>Segment Revenue</b> (Sales and Other operating Income)	
	(a) Camphor	4,835.18
	(b) Trading of Agro Products	-
	Less: Inter-segment Revenue	-
	Revenue from operations	4,835.18
2	<b>Segment Results</b> (Profit / (Loss) before tax and interest from each segment)	
	(a) Camphor	416.78
	(b) Trading of Agro Products	-1.67
	<b>Total</b>	<b>415.11</b>
3	<b>Segment Assets</b>	
	(a) Camphor	19,672.56
	(b) Trading of Agro Products	1,111.47
	Inter-segment adjustments	(1,095.84)
	<b>Total</b>	<b>19,688.19</b>
4	<b>Segment Liabilities</b>	
	(a) Camphor	863.75
	(b) Trading of Agro Products	1,071.29
	Inter-segment adjustments	(1,070.34)
	<b>Total</b>	<b>864.70</b>



*[Handwritten signature]*



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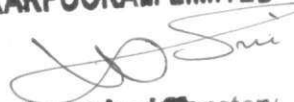


## NOTES

1. The Company is engaged in the following business segments : Camphor, trading of agro-products. 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 Ind AS 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 11<sup>th</sup> August 2022. The above financial results were subjected to review by the statutory auditors.
4. As required under Regulation 33 of SEBI (Listing Obligation and Disclosure Requirements) Regulations 2015, as amended, the Company has presented consolidated results for the quarter ending June 2022. No comparatives have been presented as the investment in subsidiary was made in quarter ending June 2022.



For KANCHI KARPOORAM LIMITED

  
Authorized Signatory





**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

1. We have reviewed the accompanying statement of unaudited standalone financial results of M/s. Kanchi Karpooram Limited ("the Company") for the quarter ended 30<sup>th</sup> June 2022, 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: 22244016AOVHAA5959



Place: Chennai  
Date: August 11, 2021