

Ref: KKL/SE/2022-23

14.02.2023

To,
BSE Ltd
25th 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 14th February 2023 and Unaudited Financial Result for the Quarter ending 31st December 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 14th February, 2023 inter alia have transacted the following:

1. Approved the Un-Audited Financial Results of the Company (Standalone and Consolidated) for the Quarter ended 31st December 2022 along with the Limited Review Report by the auditors therein. The same is enclosed herewith and also uploaded in the website of the Company and Bombay Stock Exchange.
2. Approved the Conducting of postal Ballot for obtaining shareholders consent for the payment of remuneration to Executive Directors of the Company in case of inadequacy of profit/no profit as per Section 197, read with Schedule V of the Companies Act 2013 and Regulation 17 of SEBI LODR Regulation 2015.

The Board Meeting commenced at 3.30 P.M and concluded at 4.15 P.M.

Kindly request to take the above on record and acknowledge.

Thanking you

For Kanchi Karpooram Limited

JEGATHEESAN
RAVINDRAN
VISHNU VARTHAN
Digitally signed by
JEGATHEESAN RAVINDRAN
VISHNU VARTHAN
Date: 2023.02.14 16:30:35
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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 and nine months ended 31st December 2022

S. NO	Particulars	Rs. In Lakhs (Except EPS)					
		Quarter Ended			Nine Months Ended		Year Ended
		December 31, 2022	September 30, 2022	December 31, 2021	December 31, 2022	December 31, 2021	March 31, 2022
		Un audited	Un audited	Un audited	Un audited	Un audited	Audited
I	Revenue from operations	4,537.71	6,798.97	6,164.31	16,171.86	18,864.02	25,105.66
II	Other income	114.16	53.22	56.66	193.31	216.35	246.22
III	Total Income from operations (I + II)	4,651.87	6,852.19	6,220.97	16,365.17	19,080.37	25,351.88
IV	Expenses						
	Cost of raw materials consumed	4,106.41	4,412.52	4,698.40	13,220.06	13,123.15	17,278.89
	(Increase)/ decrease in inventories of work-in-progress and finished goods	(922.57)	1,235.36	(399.03)	(580.55)	357.67	1,064.50
	Employee benefits expense	212.01	226.16	252.43	633.61	798.41	930.87
	Finance cost	3.55	3.40	3.92	10.50	13.00	85.67
	Depreciation and amortisation expense	77.59	69.59	63.37	212.88	169.97	231.27
	Other expenses	498.48	427.60	388.51	1,301.47	1,083.22	1,499.58
	Total Expenses (IV)	3,975.46	6,374.62	5,007.60	14,797.96	15,545.42	21,090.78
V	Profit before Exceptional items (III - IV)	676.41	477.57	1,213.37	1,567.21	3,534.95	4,261.10
VI	Less: Exceptional Items	-	-	-	-	-	-
VII	Profit after Exceptional items before tax (V-VI)	676.41	477.57	1,213.37	1,567.21	3,534.95	4,261.10
VIII	Tax expense						
	- Current tax	170.66	114.76	309.00	387.94	907.00	1,080.06
	- Deferred tax expense / (credit)	11.74	13.43	14.51	27.24	-	26.41
	- Tax relating to previous years	-	-	-	-	(4.97)	86.68
	Total tax expense for the year	182.40	128.18	323.51	415.18	902.03	1,193.09
IX	Profit / (Loss) for the period from continuing operations (VII-VIII)	494.01	349.39	889.86	1,152.03	2,632.92	3,068.01
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)	494.01	349.39	889.86	1,152.03	2,632.92	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)	494.01	349.39	889.86	1,152.03	2,632.92	3,068.01
XVI	Earnings per equity share (EPS)						
	Basic (in rupee)	11.37	8.04	20.49	26.52	60.61	70.63
	Weighted average number of shares (Nos.)-Basic	43,43,891	43,43,891	43,43,891	43,43,891	43,43,891	43,43,891
	Diluted (in rupee)	11.37	8.04	20.49	26.52	60.61	70.63
	Weighted average number of shares (Nos.)-Diluted	43,43,891	43,43,891	43,43,891	43,43,891	43,43,891	43,43,891
	Par value of equity share (in rupee)	10	10	10	10	10	10



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

Tamilnadu - 631 552. INDIA. Tel : 83001 89411 / 94983 78180

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



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 14th February 2023. 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.

Place : Chennai

Date: 14th February, 2023



FOR KANCHI KARPOORAM LIMITED

A handwritten signature in blue ink, appearing to read "Suresh Shah".

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
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 ending 31st December 2022, and for the year-to-date period 01st April 2022 to 31st December 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: 23244016BGQPVJ3338



Place: Chennai
Date: February 14, 2023

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.

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Statement of Consolidated Unaudited Financial Results for the quarter ended and nine months ended 31st December 2022				
S. NO	Particulars	Rs. In Lakhs (Except EPS)		
		Quarter Ended		Nine Months Ended
		December 31, 2022	September 30, 2022	December 31, 2022
		Un audited	Un audited	Un audited
I	Revenue from operations	5,175.34	7,101.67	17,112.18
II	Other income	49.81	5.40	72.98
III	Total Income from operations (I + II)	5,225.15	7,107.07	17,185.16
IV	Expenses			
	Cost of raw materials consumed	4,623.03	4,733.20	14,057.37
	(Increase)/ decrease in inventories of work-in-progress and finished goods	(922.57)	1,235.36	(580.55)
	Employee benefits expense	212.94	227.38	635.76
	Finance cost	3.55	3.40	10.50
	Depreciation and amortisation expense	77.59	69.59	212.88
	Other expenses	508.23	446.01	1,331.29
	Total Expenses (IV)	4,502.76	6,714.94	15,667.25
V	Profit before Exceptional items (III - IV)	722.39	392.13	1,517.92
VI	Less: Exceptional Items	-	-	-
VII	Profit after Exceptional items before tax (V-VI)	722.39	392.13	1,517.92
VIII	Tax expense			
	- Current tax	170.66	114.76	387.94
	- Deferred tax expense / (credit)	11.74	13.42	27.24
	- Tax relating to previous years	-	-	-
	Total tax expense for the year	182.40	128.18	415.18
IX	Profit / (Loss) for the period from continuing operations (VII-VIII)	539.99	263.95	1,102.74
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)	539.99	263.95	1,102.74
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)	539.99	263.95	1,102.74
	Net Profit/(Loss) attributable			
	(i) to owners of the company	517.46	305.82	1,126.89
	(ii) to Non Controlling interest	22.53	(41.87)	(24.15)
XVI	Other Comprehensive income			
	(i) to owners of the company	-	-	-
	(ii) to Non Controlling interest	-	-	-
XVI	Earnings per equity share (EPS)			
	Basic (in rupee)	11.91	7.04	25.94
	Weighted average number of shares (Nos.)-Basic	43,43,891.00	43,43,891.00	43,43,891.00
	Diluted (in rupee)	11.91	7.04	25.94
	Weighted average number of shares (Nos.)-Diluted	43,43,891.00	43,43,891.00	43,43,891.00
	Par value of equity share (in rupee)	10.00	10.00	10.00



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NOTES

1. 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.
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 14th February 2023. The above financial results were subjected to review by the statutory auditors.
3. 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 December 2022. No comparatives have been presented for the corresponding quarter of the previous year as the investment in subsidiary was made in quarter ending June 2022.

Place: Chennai

Date: 14th February, 2023

For Kanchi Karpooram Limited



A handwritten signature in blue ink, appearing to read "Suersh Shah".

Suersh Shah
Managing Director



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

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 subsidiaries together referred to as "the Group"), and for the quarter ending 31st December 2022 and for the year to date period 01st April 2022 to 31st December 2022, 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:

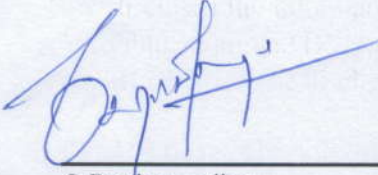
- (i) Kanchi Agro Products Private Limited
5. Based on our review conducted and procedures performed as stated in paragraph 3 above and based on the consideration of the review reports of a material subsidiary mentioned in para 6 below, nothing has come to our attention that causes us to believe that 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 ₹ **2,091.75 lakhs** as at 31st December 2022, total revenues of ₹ 637.63 lakhs and ₹ 940.32 lakhs for the quarter and nine months ended 31st December 2022, and total net profit/(Loss) after tax of ₹ 45.98 lakhs and ₹ (49.28) lakhs for the quarter and nine months ended 31st December 2022 respectively, 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: 23244016BGQPVK1680
Chennai
14th February 2023



**Unaudited Segment Reporting under regulation 33 of the SEBI (Listing Obligation and disclosure requirements)
Regulation 2015 for the Quarter and Nine Months ending
31st December 2022**

S. No	Particulars	For the Quarter Ended 31-12-2022	For the Quarter Ended 30-09-2022	Nine Months Ended 01-12-2022
1	Segment Revenue (Sales and Other operating Income)			
	(a) Camphor	4,537.71	6,798.97	16,171.86
	(b) Trading of Agro Products	637.63	302.69	940.32
	Less: Inter-segment Revenue	-	-	-
	Revenue from operations	5,175.34	7,101.67	17,112.18
2	Segment Results (Profit / (Loss) before tax and interest from each segment)			
	(a) Camphor	679.95	480.97	1,577.70
	(b) Trading of Agro Products	110.33	(37.61)	71.04
	Total	790.28	443.36	1,648.74
3	Segment Assets			
	(a) Camphor	20,265.05	19,820.70	20,265.05
	(b) Trading of Agro Products	2,091.75	2,138.42	2,091.75
	Inter-segment adjustments	(2,031.19)	(2,144.90)	(2,031.19)
	Total	20,325.61	19,814.22	20,325.61
4	Segment Liabilities			
	(a) Camphor	721.43	771.10	721.43
	(b) Trading of Agro Products	2,091.03	2,183.68	2,091.03
	Inter-segment adjustments	(2,005.69)	(2,119.40)	(2,005.69)
	Total	806.78	835.38	806.78

NOTES

The Company is engaged in the following business segments : Camphor, trading of agro-products. The segments have been identified 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 of individual segments.

