

# K.P.R. MILL LIMITED

Corporate Office : 1<sup>st</sup> Floor Srivari Shrimat, 1045, Avinashi Road, Coimbatore - 641018. India © : 0422-2207777 Fax : 0422-2207778

05.11.2024

The Listing Department,  
BSE Limited  
Phiroze Jeejeebhoy Towers,  
Dalal Street,  
Mumbai - 400001

**SCRIP CODE: 532889**

The Listing Department,  
National Stock Exchange of India Ltd  
Exchange Plaza, Plot: C/1, G Block,  
Bandra - Kurla Complex, Bandra (E),  
Mumbai - 400051

**SYMBOL: KPRMILL**

Dear Sir / Madam,

**Sub: Outcome of the Board Meeting – 05.11.2024.**

**Ref: Our Notice dated 24.10.2024.**

Further to our Notice under reference, we wish to inform you that the Board of Directors of the Company at their Meeting held on 05<sup>th</sup> November, 2024 have approved the following Un-Audited Financial Results of the Company for the Quarter / Half-year ended 30<sup>th</sup> September, 2024.

1. Standalone      2. Consolidated

In this connection, we are sending herewith the Certified True Copies of the aforesaid Results along with the Limited Review Report issued by the Statutory Auditors of the Company. It is hereby declared that the said Report is not a modified Report.

Please note that the Cash Flow Statements are also furnished as per SEBI (LODR).

The Board Meeting Commenced at 11.00 A.M. and concluded at 01.10 P.M.

Please take the above on record.

Thanking you

Yours faithfully

**For K.P.R. Mill Limited**



**P. Kandaswamy**  
**Company Secretary**  
Encl: As above

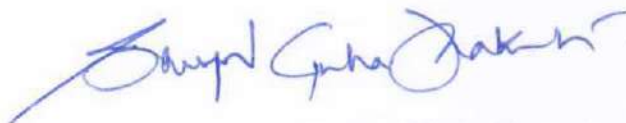
**Limited Review Report on unaudited standalone financial results of K.P.R. Mill Limited for the quarter ended 30 September 2024 and year to date results for the period from 01 April 2024 to 30 September 2024 pursuant to Regulation 33 of Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended****To the Board of Directors of K.P.R. Mill Limited**

1. We have reviewed the accompanying Statement of unaudited standalone financial results of K.P.R. Mill Limited (hereinafter referred to as "the Company") for the quarter ended 30 September 2024 and year to date results for the period from 01 April 2024 to 30 September 2024 ("the Statement").
2. This Statement, which is the responsibility of the Company's management and approved by its 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 Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended ("Listing Regulations"). 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 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.
4. Based on our review conducted as 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 Listing Regulations, including the manner in which it is to be disclosed, or that it contains any material misstatement.

**For B S R & Co. LLP**

Chartered Accountants

Firm's Registration No.:101248W/W-100022

**Sampad Guha Thakurta**

Partner

Membership No.: 060573

UDIN:24060573BKFGQR4245

Coimbatore

05 November 2024

Registered Office:





# K.P.R. MILL LIMITED

CIN : L17111TZ2003PLC010518

Registered Office : No.9 Gokul Building, I Floor, A.K.S.Nagar, Thadagam Road, Coimbatore - 641 001.

Email : corporate@kprmill.com Web : www.kprmilllimited.com Phone : 0422-2207777 Fax : 0422-2207778

## STATEMENT OF UNAUDITED FINANCIAL RESULTS (STANDALONE) FOR THE QUARTER / HALF YEAR ENDED 30TH SEPTEMBER 2024

(₹ in Lakhs)

Sl.No	Particulars	Quarter Ended			Half year ended		Year Ended
		30.09.2024	30.06.2024	30.09.2023	30.09.2024	30.09.2023	31.03.2024
		(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)
<b>1</b>	<b>Income</b>						
	(a) Revenue from operations						
	(i) Sale of products and services	1,00,304	1,03,408	94,790	2,03,712	1,94,809	3,90,441
	(ii) Other operating revenue	3,207	4,421	3,412	7,628	7,056	14,926
	(b) Other income	9,695	941	6,399	10,636	9,573	20,395
	<b>Total income</b>	<b>1,13,206</b>	<b>1,08,770</b>	<b>1,04,601</b>	<b>2,21,976</b>	<b>2,11,438</b>	<b>4,25,762</b>
<b>2</b>	<b>Expenses</b>						
	(a) Cost of materials consumed	63,477	61,340	58,887	1,24,817	1,26,024	2,39,939
	(b) Purchase of stock-in-trade	-	-	-	-	-	-
	(c) Changes in inventories of finished goods, stock-in-trade and work-in- Progress	(2,484)	1,420	1,819	(1,064)	1,546	10,900
	(d) Employee benefits expense	13,726	13,813	12,153	27,539	24,254	48,789
	(e) Finance costs	497	607	518	1,104	1,285	2,284
	(f) Depreciation and amortisation expenses	2,215	2,162	2,041	4,377	4,068	8,163
	(g) Other expenses	9,372	10,207	9,904	19,579	21,740	46,216
	<b>Total expenses</b>	<b>86,803</b>	<b>89,549</b>	<b>85,322</b>	<b>1,76,352</b>	<b>1,78,917</b>	<b>3,56,291</b>
3	Profit before exceptional items and tax (1-2)	26,403	19,221	19,279	45,624	32,521	69,471
4	Exceptional Items	-	-	-	-	-	-
5	Profit before tax (3+4)	26,403	19,221	19,279	45,624	32,521	69,471
6	Tax expenses						
	a) Current tax	5,208	3,694	3,529	8,902	6,551	13,481
	b) Deferred tax	148	187	107	335	225	498
7	<b>Profit for the period (5-6)</b>	<b>21,047</b>	<b>15,340</b>	<b>15,643</b>	<b>36,387</b>	<b>25,745</b>	<b>55,492</b>
8	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	-	-	-	-	-	-
9	<b>Total comprehensive income for the period (7+8)</b>	<b>21,047</b>	<b>15,340</b>	<b>15,643</b>	<b>36,387</b>	<b>25,745</b>	<b>55,492</b>
10	Paid-up equity share capital (Face value of ₹ 1 each)	3,418	3,418	3,418	3,418	3,418	3,418
11	Total Reserves i.e. Other equity						3,33,989
12	Basic and Diluted Earnings per share (in ₹) (Not annualised for quarters)	6.16	4.49	4.58	10.65	7.53	16.23



Notes:

## 1 STATEMENT OF ASSETS AND LIABILITIES (STANDALONE)

(₹ in Lakhs)

Sl.No	Particulars	As at	
		30.09.2024 (Unaudited)	31.03.2024 (Audited)
<b>Assets</b>			
<b>Non - current assets</b>			
(a)	Property, plant and equipment	97,805	97,346
(b)	Capital work-in-progress	8,546	9,572
(c)	Intangible assets	171	65
(d)	Financial assets		
(i)	Investments	72,873	72,873
(ii)	Loans	9,588	188
(iii)	Other financial assets	4,216	4,171
(e)	Other non - current assets	2,328	2,547
<b>Total non - current assets</b>		<b>1,95,527</b>	<b>1,86,762</b>
<b>Current assets</b>			
(a)	Inventories	88,074	1,16,714
(b)	Financial assets		
(i)	Investments	56,724	3,204
(ii)	Trade receivables	43,469	52,391
(iii)	Cash and cash equivalents	5,317	6,057
(iv)	Other bank balances	10,626	10,215
(v)	Other financial assets	721	381
(c)	Other current assets	16,486	16,129
<b>Total current assets</b>		<b>2,21,417</b>	<b>2,05,091</b>
<b>Total assets</b>		<b>4,16,944</b>	<b>3,91,853</b>
<b>Equity and liabilities</b>			
<b>Equity</b>			
(a)	Equity share capital	3,418	3,418
(b)	Other equity	3,61,831	3,33,989
<b>Total equity</b>		<b>3,65,249</b>	<b>3,37,407</b>
<b>Liabilities</b>			
<b>Non-current liabilities</b>			
(a)	Financial liabilities		
(i)	Other Financial Liabilities	288	288
(b)	Deferred tax liabilities (net)	6,649	6,314
(c)	Other Non-Current Liabilities	591	223
<b>Total non-current liabilities</b>		<b>7,528</b>	<b>6,825</b>
<b>Current liabilities</b>			
(a)	Financial liabilities		
(i)	Borrowings	9,857	28,651
(ii)	Trade payables		
(A)	Total outstanding dues of micro and small enterprises	920	704
(B)	Total outstanding dues of creditors other than micro and small enterprises	11,613	7,117
(iii)	Other financial liabilities	81	83
(b)	Other current liabilities	18,355	10,523
(c)	Current tax liabilities (net)	3,341	543
<b>Total current liabilities</b>		<b>44,167</b>	<b>47,621</b>
<b>Total equity and liabilities</b>		<b>4,16,944</b>	<b>3,91,853</b>





## 2 STATEMENT OF CASH FLOWS (STANDALONE)

(₹ in Lakhs)

Particulars	Half Year ended 30.09.2024 (Unaudited)	Half Year ended 30.09.2023 (Unaudited)	Year ended 31.03.2024 (audited)
<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>			
<b>Profit for the year</b>	36,387	25,745	55,492
Adjustments for:			
Income tax expenses recognised in the statement of profit and loss	9,237	6,776	13,979
Depreciation and amortisation expenses	4,377	4,068	8,163
Net loss/ (gain) on sale of property, plant and equipment	183	-	(591)
Finance costs	1,104	1,285	2,284
Interest income	(1,034)	(185)	(518)
Dividend income from non-current investments in subsidiaries	(8,283)	(5,746)	(14,141)
Gain on sale of investments (net)	(754)	(3,190)	(3,957)
Rental income from operating leases	(142)	(109)	(235)
Impairment loss on financial assets	6	-	172
Financial guarantee income	-	(89)	(132)
Impairment of non-current investments (including investment pending allotment)	-	-	186
Recovery of Bad debts	(16)	(3)	(184)
<b>Operating profit before working capital changes</b>	<b>41,065</b>	<b>28,552</b>	<b>60,518</b>
Changes in working capital:			
Adjustments for (increase) / decrease in operating assets:			
Inventories	28,640	36,403	6,533
Trade Receivables	8,932	10,083	(3,107)
Other current assets	(357)	6,060	(121)
Other non-current financial assets	(45)	(778)	(765)
Other non-current assets	1,200	1,577	1,678
Other financial assets	36	35	(1)
Adjustments for increase / (decrease) in operating liabilities:			
Trade payables	4,712	(11,060)	(12,109)
Other financial liabilities	(2)	(15)	(18)
Other current liabilities	7,832	312	(3,489)
Other non-current liabilities	(16)	28	36
<b>Cash generated from operations</b>	<b>91,997</b>	<b>71,197</b>	<b>49,155</b>
Income taxes paid	(6,110)	(6,404)	(13,027)
<b>Net cash flow from/ (used in) operating activities (A)</b>	<b>85,887</b>	<b>64,793</b>	<b>36,128</b>
<b>CASH FLOW FROM INVESTING ACTIVITIES</b>			
Capital expenditure on property, plant and equipment, including capital advances	(4,911)	(3,404)	(17,224)
Proceeds / (purchase) from sale of current investments (net)	(52,766)	(32,430)	10,726
(Increase)/ decrease in margin deposit accounts	(411)	70	178
Proceeds from sale of property, plant and equipment	215	36	799
(Investment in)/ proceeds from maturity of term deposits (having original maturity of more than 3 months)	-	-	(10,167)
Loans to related party	(20,000)	-	-
Proceeds from sale of non-current investments in subsidiaries	-	5,580	5,580
Repayment of Loans by Related party	10,600	-	-
Interest received from others	658	180	390
Dividend received from subsidiaries	8,283	5,746	14,141
Rental income received from operating leases	142	109	235
<b>Net cash flow (used in) / from investing activities (B)</b>	<b>(58,190)</b>	<b>(24,113)</b>	<b>4,658</b>



## STATEMENT OF CASH FLOWS (STANDALONE) (CONTINUED)

Particulars	Half Year ended 30.09.2024 (Unaudited)	Half Year ended 30.09.2023 (Unaudited)	Year ended 31.03.2024 (audited)
<b>CASH FLOW FROM FINANCING ACTIVITIES</b>			
Proceeds from / (Repayment of) non-current borrowings (net)	-	(2)	(34)
Proceeds from/(Repayment of) current borrowings (net)	(18,840)	(31,440)	(21,115)
Finance costs paid	(1,052)	(1,230)	(2,249)
Dividends paid	(8,545)	(6,836)	(15,381)
<b>Net cash flow (used in)/ from financing activities (C)</b>	<b>(28,437)</b>	<b>(39,508)</b>	<b>(38,779)</b>
Net (decrease)/ increase in cash and cash equivalents (A+B+C)	(740)	1,172	2,007
Add: Opening cash and cash equivalents	6,057	4,050	4,050
<b>Closing cash and cash equivalents</b>	<b>5,317</b>	<b>5,222</b>	<b>6,057</b>
<b>Closing cash and cash equivalents comprises</b>			
(a) Cash on hand	27	35	39
(b) Balance with banks:			
i) In Current accounts	2,880	1,986	5,397
ii) In EEFC accounts	809	2,201	621
iii) In deposits with original maturity of less than three months	1,601	1,000	-
	<b>5,317</b>	<b>5,222</b>	<b>6,057</b>

- 3 The above standalone financial results have been reviewed by the Audit Committee on 05.11.2024 and taken on record and approved by the Board of Directors at their meeting held on 05.11.2024. The above results have been subjected to Limited Review by the statutory auditors of the Company. The report of statutory auditors is unqualified.
- 4 These financial results have been prepared in accordance with Indian Accounting Standards ('Ind AS') prescribed under section 133 of the Companies Act, 2013 read with relevant rules thereunder and in terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 and SEBI Master Circular dated July 11, 2023.
- 5 The Company operates in one segment (i.e) Textile business, which in the context of Indian Accounting Standard (IND AS) 108 - Operating Segment, is considered as the only reportable operating segment of the Company.

Coimbatore  
05.11.2024

For K.P.R.MILL LIMITED

  
P.Nataraj  
Managing Director  
DIN : 00229137





**Limited Review Report on unaudited consolidated financial results of K.P.R. Mill 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 Regulation 33 of Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended**

**To the Board of Directors of K.P.R. Mill Limited**

1. We have reviewed the accompanying Statement of unaudited consolidated financial results of K.P.R. Mill Limited (hereinafter referred to as "the Parent"), and its subsidiaries (the Parent and its subsidiaries together referred to as "the Group") for the quarter ended 30 September 2024 and year to date results for the period from 01 April 2024 to 30 September 2024 ("the Statement"), being submitted by the Parent pursuant to the requirements of Regulation 33 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended ("Listing Regulations").
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 and in compliance with Regulation 33 of the Listing Regulations. 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 Securities and Exchange Board of India under Regulation 33(8) of the Listing Regulations, to the extent applicable.

4. The Statement includes the results of the following entities:

S.no	Name of the Component	Relationship
1	K.P.R. Sugar Mill Limited	Subsidiary
2	Quantum Knits Private Limited	Subsidiary
3	Galaxy Knits Limited	Subsidiary
4	Jahnvi Motor Private Limited	Subsidiary
5	KPR Exports PLC	Subsidiary
6	KPR Mill Pte.Ltd	Subsidiary

Registered Office:

14th Floor, Central B Wing and North C Wing, Nesco IT Park 4, Nesco Center, Western Express Highway, Goregaon (East), Mumbai - 400063

B S R & Co. (a partnership firm with Registration No. BA61223) converted into B S R & Co. LLP (a Limited Liability Partnership with LLP Registration No. AAB-8181) with effect from October 14, 2013

Page 1 of 2

## Limited Review Report (Continued)

## K.P.R. Mill Limited

7	KPR Sugar and Apparels Limited	Subsidiary
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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 the other auditors referred to in paragraph 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 Listing Regulations, including the manner in which it is to be disclosed, or that it contains any material misstatement.
6. We did not review the interim financial information/ financial results of seven subsidiaries included in the Statement, whose interim financial information/ financial results reflects total assets (before consolidation adjustments) of Rs.2,42,784 lakhs as at 30 September 2024 and total revenue from operations (before consolidation adjustments) of Rs. 54,515 lakhs and Rs. 1,17,587 lakhs, total net profit after tax (before consolidation adjustments) of Rs.7,736 lakhs and Rs.12,727 lakhs and total comprehensive income (before consolidation adjustments) of Rs.7,736 lakhs and Rs 12,727 lakhs for the quarter ended 30 September 2024 and for the period from April 01, 2024 to 30 September 2024 respectively, and cash inflows (net) (before consolidation adjustments) of Rs 367 lakhs for the period from 01 April 2024 to 30 September 2024 as considered in the Statement. These interim financial information/ interim financial results have been reviewed by other auditors whose reports have been furnished to us by the Parent's management and our conclusion on the Statement, in so far as it relates to the amounts and disclosures included in respect of these subsidiaries, is based solely on the reports of the other auditors and the procedures performed by us as stated in paragraph 3 above.

Our conclusion is not modified in respect of this matter.

For B S R & Co. LLP

Chartered Accountants

Firm's Registration No.:101248W/W-100022

Sampad Guha Thakurta

Partner

Membership No.: 060573

UDIN:24060573BKFGQS9159

Coimbatore

05 November 2024





# K.P.R. MILL LIMITED

CIN : L17111TZ2003PLC010518

Registered Office : No.9 Gokul Building, I Floor, A.K.S.Nagar, Thadagam Road, Coimbatore - 641 001.

Email : corporate@kprmill.com Web : www.kprmillimited.com Phone : 0422-2207777 Fax : 0422-2207778

## STATEMENT OF UNAUDITED FINANCIAL RESULTS (CONSOLIDATED) FOR THE QUARTER / HALF YEAR ENDED 30TH SEPTEMBER 2024

(₹ in Lakhs)

Sl.No	Particulars	Quarter Ended			Half year ended		Year Ended
		30.09.2024 (Unaudited)	30.06.2024 (Unaudited)	30.09.2023 (Unaudited)	30.09.2024 (Unaudited)	30.09.2023 (Unaudited)	31.03.2024 (Audited)
1	<b>Income</b>						
	(a) Revenue from operations						
	(i) Sale of products and services	1,42,769	1,53,967	1,45,889	2,96,736	3,00,963	5,82,388
	(ii) Other operating revenue	5,233	6,999	5,203	12,232	11,202	23,580
	(b) Other income	3,944	775	2,212	4,719	2,738	6,726
	<b>Total income</b>	<b>1,51,946</b>	<b>1,61,741</b>	<b>1,53,304</b>	<b>3,13,687</b>	<b>3,14,903</b>	<b>6,12,694</b>
2	<b>Expenses</b>						
	(a) Cost of materials consumed	74,345	75,043	64,907	1,49,388	1,39,041	3,47,815
	(b) Purchase of stock-in-trade	744	1,794	2,048	2,538	4,727	7,889
	(c) Changes in inventories of finished goods, stock-in-trade and work-in- Progress	16,319	21,926	25,789	38,245	47,126	5,017
	(d) Employee benefits expense	14,214	17,284	14,803	31,498	29,475	60,058
	(e) Finance costs	1,301	1,638	1,810	2,939	3,976	7,437
	(f) Depreciation and amortisation expenses	5,178	5,101	4,599	10,279	9,121	18,919
	(g) Other expenses	12,739	13,445	13,746	26,184	28,790	61,520
	<b>Total expenses</b>	<b>1,24,840</b>	<b>1,36,231</b>	<b>1,27,702</b>	<b>2,61,071</b>	<b>2,62,256</b>	<b>5,08,655</b>
3	Profit before exceptional items and tax (1-2)	27,106	25,510	25,602	52,616	52,647	1,04,039
4	Exceptional items	-	-	-	-	-	-
5	Profit before tax (3+4)	27,106	25,510	25,602	52,616	52,647	1,04,039
6	Tax expenses						
	a) Current tax	6,371	4,799	4,925	11,170	11,091	21,386
	b) Deferred tax	235	380	493	615	1,088	2,118
7	<b>Profit for the period (5-6)</b>	<b>20,500</b>	<b>20,331</b>	<b>20,184</b>	<b>40,831</b>	<b>40,468</b>	<b>80,535</b>
8	Share of Profit / (Loss) of Associates	-	-	-	-	-	-
9	Minority Interest	-	-	-	-	-	-
10	<b>Net Profit after taxes, Minority interest and share of profit of associates (7+8+9)</b>	<b>20,500</b>	<b>20,331</b>	<b>20,184</b>	<b>40,831</b>	<b>40,468</b>	<b>80,535</b>
11	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	-	-	-	-	-	-
12	<b>Total comprehensive income for the period (10+11)</b>	<b>20,500</b>	<b>20,331</b>	<b>20,184</b>	<b>40,831</b>	<b>40,468</b>	<b>80,535</b>
13	Paid-up equity share capital (Face value of ₹ 1 each)	3,418	3,418	3,418	3,418	3,418	3,418
14	Total Reserves i.e. Other equity						4,32,405
15	Basic and Diluted Earnings per share (in ₹) (Not annualised for quarters)	6.00	5.95	5.90	11.95	11.84	23.56



Notes:

## 1 STATEMENT OF ASSETS AND LIABILITIES (CONSOLIDATED)

(₹ in Lakhs)

Sl.No	Particulars	As at	
		30.09.2024 (Unaudited)	31.03.2024 (Audited)
<b>Assets</b>			
<b>Non-current assets</b>			
(a)	Property, plant and equipment	2,39,022	2,42,796
(b)	Capital work-in-progress	9,885	11,751
(c)	Goodwill	70	70
(d)	Intangible assets	171	65
(e)	Financial assets		
(i)	Investments	150	150
(ii)	Other financial assets	4,575	4,388
(f)	Income tax assets (net)	146	123
(g)	Other non - current assets	11,187	13,064
<b>Total non - current assets</b>		<b>2,65,206</b>	<b>2,72,407</b>
<b>Current assets</b>			
(a)	Inventories	1,21,383	1,90,525
(b)	Financial assets		
(i)	Investments	57,625	3,204
(ii)	Trade receivables	55,460	66,928
(iii)	Cash and cash equivalents	7,140	7,513
(iv)	Other bank balances	10,677	10,387
(v)	Other financial assets	813	932
(c)	Other current assets	32,894	34,503
<b>Total current assets</b>		<b>2,85,992</b>	<b>3,13,992</b>
<b>Total assets</b>		<b>5,51,198</b>	<b>5,86,399</b>
<b>Equity and liabilities</b>			
<b>Equity</b>			
(a)	Equity share capital	3,418	3,418
(b)	Other equity	4,64,691	4,32,405
<b>Total equity</b>		<b>4,68,109</b>	<b>4,35,823</b>
<b>Liabilities</b>			
<b>Non-current liabilities</b>			
(a)	Financial liabilities		
(i)	Borrowings	14,417	29,522
(b)	Deferred tax liabilities (net)	12,428	11,813
(c)	Other non-current liabilities	707	664
<b>Total non - current liabilities</b>		<b>27,552</b>	<b>41,999</b>
<b>Current liabilities</b>			
(a)	Financial liabilities		
(i)	Borrowings	24,780	86,320
(ii)	Trade payables		
(A)	Total outstanding dues of micro and small enterprises	1,446	970
(B)	Total outstanding dues of creditors other than micro and small enterprises	14,729	10,528
(iii)	Other financial liabilities	34	14
(b)	Other current liabilities	10,683	9,514
(c)	Current tax liabilities (net)	3,865	1,231
<b>Total current liabilities</b>		<b>55,537</b>	<b>1,08,577</b>
<b>Total equity and liabilities</b>		<b>5,51,198</b>	<b>5,86,399</b>





## 2 STATEMENT OF CASH FLOWS (CONSOLIDATED)

Particulars	(₹ in Lakhs)		
	Half Year ended 30.09.2024 (Unaudited)	Half Year ended 30.09.2023 (Unaudited)	Year ended 31.03.2024 (Audited)
<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>			
<b>Profit for the year</b>	40,831	40,468	80,535
Adjustments for:			
Income tax expenses recognised in the statement of profit and loss	11,785	12,179	23,504
Depreciation and amortisation expenses	10,279	9,121	18,919
Net loss/ (gain) on sale of property, plant and equipment	176	(10)	(586)
Finance costs	2,939	3,976	7,437
Interest income	(1,188)	(191)	(567)
Gain on sale of current investments (net)	(757)	(847)	(1,905)
Rental income from operating leases	(129)	(95)	(208)
Recovery of bad debts	(16)	-	(184)
Impairment loss on financial assets	6	31	203
<b>Operating Profit before working capital changes</b>	<b>63,926</b>	<b>64,632</b>	<b>1,27,148</b>
Changes in working capital:			
Adjustments for (increase) / decrease in operating assets:			
Inventories	69,142	85,951	(679)
Trade receivables	11,478	14,681	(4,403)
Other current assets	1,609	(422)	(13,604)
Other non-current financial assets	(187)	(834)	(828)
Other non-current assets	2,855	(7,937)	1,675
Other financial assets	1	(131)	(227)
Adjustments for increase / (decrease) in operating liabilities:			
Trade payables	4,677	(21,314)	(22,107)
Other Current liabilities	1,169	111	681
Other Financial liabilities	20	54	(23)
Other non-current liabilities	(16)	28	34
<b>Cash generated from operations</b>	<b>1,54,674</b>	<b>1,34,819</b>	<b>87,667</b>
Income taxes paid	(8,683)	(8,874)	(19,873)
<b>Net cash generated from operating activities (A)</b>	<b>1,45,991</b>	<b>1,25,945</b>	<b>67,794</b>
<b>CASH FLOW FROM INVESTING ACTIVITIES</b>			
Capital expenditure on property, plant and equipment, including capital advances	(6,124)	(14,476)	(32,347)
Proceeds from / (purchase of) current investments (net)	(53,664)	(54,930)	11,417
(Increase) /decrease in margin deposit accounts	(290)	61	188
Proceeds from sale of property, plant and equipment	306	212	881
(Investment in)/ proceeds from maturity of term deposits (having original maturity of more than 3 months)	-	-	(10,167)
Interest received	1,306	181	409
Rental income received from operating leases	129	95	208
<b>Net cash flow (used in) / from investing activities (B)</b>	<b>(58,337)</b>	<b>(68,857)</b>	<b>(29,411)</b>
<b>CASH FLOW FROM FINANCING ACTIVITIES</b>			
proceeds from/ (Repayment of) non-current borrowings (net)	(15,127)	88	(15,368)
Proceeds from/(Repayment of) current borrowings (net)	(61,574)	(50,656)	(3,640)
Finance costs Paid	(2,781)	(3,853)	(7,339)
Dividends paid	(8,545)	(6,836)	(15,381)
<b>Net cash flow (used in)/ from financing activities (C)</b>	<b>(88,027)</b>	<b>(61,257)</b>	<b>(41,728)</b>
Net (decrease)/ increase in cash and cash equivalents (A+B+C)	(373)	(4,169)	(3,345)
Add: Opening cash and cash equivalents	7,513	10,858	10,858
<b>Closing cash and cash equivalents</b>	<b>7,140</b>	<b>6,689</b>	<b>7,513</b>
<b>Closing cash and cash equivalents comprises</b>			
(a) Cash on hand	47	65	81
(b) Balance with Banks:			
i) In Current accounts	3,889	3,171	5,953
ii) In EEFC accounts	1,603	2,453	1,479
iii) In deposits with original maturity of less than three months	1,601	1,000	-
	<b>7,140</b>	<b>6,689</b>	<b>7,513</b>





3 UNAUDITED SEGMENT REPORTING FOR THE QUARTER / HALF YEAR ENDED 30TH SEPTEMBER 2024

(₹ in Lakhs)

Sl.No	Particulars	Quarter Ended/As at			Half Year Ended /As at		Year Ended /As at
		30.09.2024 (Unaudited)	30.06.2024 (Unaudited)	30.09.2023 (Unaudited)	30.09.2024 (Unaudited)	30.09.2023 (Unaudited)	31.03.2024 (Audited)
1	SEGMENT REVENUE						
	a) Textile	1,21,544	1,32,117	1,11,132	2,53,661	2,31,986	4,71,379
	b) Sugar	24,855	26,609	36,916	51,464	73,506	1,22,621
	c) Others	1,603	2,261	3,061	3,864	6,698	12,014
	Total	1,48,002	1,60,987	1,51,109	3,08,989	3,12,190	6,06,014
	Less: Inter segment revenue	-	21	17	21	25	46
	Revenue from operations	1,48,002	1,60,966	1,51,092	3,08,968	3,12,165	6,05,968
2	SEGMENT RESULTS (Profit before tax and finance costs from each segment)						
	a) Textile	25,094	25,839	17,902	50,933	36,749	75,283
	b) Sugar	(642)	467	7,210	(175)	16,932	29,083
	c) Others	11	67	88	78	204	384
	Total	24,463	26,373	25,200	50,836	53,885	1,04,750
	Less: Finance costs	1,301	1,638	1,810	2,939	3,976	7,437
		23,162	24,735	23,390	47,897	49,909	97,313
	Add: Other income	3,944	775	2,212	4,719	2,738	6,726
	Total profit before tax	27,106	25,510	25,602	52,616	52,647	1,04,039
3	Segment Assets						
	a) Textile	3,99,281	3,69,685	3,54,183	3,99,281	3,54,183	3,71,111
	b) Sugar	1,47,772	1,76,600	1,63,429	1,47,772	1,63,429	2,10,510
	c) Others	3,975	4,086	4,101	3,975	4,101	3,549
	d) Unallocated	170	170	1,942	170	1,942	1,229
	Total	5,51,198	5,50,541	5,23,655	5,51,198	5,23,655	5,86,399
4	Segment liabilities						
	a) Textile	27,118	24,212	50,875	27,118	50,875	56,482
	b) Sugar	47,253	61,209	64,463	47,253	64,463	91,606
	c) Others	2,415	2,311	2,433	2,415	2,433	1,800
	d) Unallocated	6,303	6,655	1,583	6,303	1,583	688
	Total	83,089	94,387	1,19,354	83,089	1,19,354	1,50,576
5	Capital employed (Segment assets - Segment liabilities)	4,68,109	4,56,154	4,04,301	4,68,109	4,04,301	4,35,823

- The above consolidated financial results have been reviewed by the Audit Committee on 05.11.2024 and taken on record and approved by the Board of Directors at their meeting held on 05.11.2024. The above results have been subjected to Limited Review by the statutory auditors of the Company. The report of statutory auditors is unqualified.
- These financial results have been prepared in accordance with Indian Accounting Standards ('Ind AS') prescribed under section 133 of the Companies Act, 2013 read with relevant rules thereunder and in terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 and SEBI Master Circular dated July 11, 2023.
- The consolidated financial results include the financial results of K.P.R. Mill Limited and the financial results of its subsidiaries - K.P.R. Sugar Mill Limited, Jahnvi Motor Private Limited, Quantum Knits Private Limited, Galaxy Knits Limited, KPR Sugar and Apparels Limited, KPR Exports PLC, Ethiopia and KPR Mill Pte. Ltd, Singapore.
- The Group has classified the operations primarily into three segments viz., Textile, Sugar and Others based on "Management Approach" as defined in Ind-AS 108 - Operating Segments.

For K.P.R.MILL LIMITED

  
P. Nataraj  
Managing Director  
DIN : 00229137

Coimbatore  
05.11.2024

