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

Ref: KKL/SE/2022-23 **09.11.2022**

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 09th November 2022 and Financial Result for the Quarter and Half Year ending 30th September 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 09th November, 2022 inter alia have transacted the following:

1. Approved the Un-Audited Financial Results of the Company (Standalone and Consolidated) for the Quarter and Half year ended 30th September 2022.

We hereby confirm that M/s. P. Chandrasekar LLP, Statutory Auditors of the Company, have issued Limited review report on the Un-Audited Financial Statement (Standalone and Consolidated) of the company for the Quarter and Half year ended 30th September 2022 with an Unmodified Opinion.

We hereby annex the Un-Audited Financial Results of the company (Standalone and Consolidated) for the Quarter and Half year ended 30th September 2022 along with the Auditor's Limited Review Report.

The Board Meeting commenced at 4.30 P.M and concluded at 5.35 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: 2022.11.09 17:49:29 +05'30'

J. R. Vishnu Varthan
Company Secretary

KANCHI KARPOORAM LIMITED

(Manufacturer of Camphor & Allied Products)

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Statement of Standalone Unaudited Financial Results for the quarter ended and half year ended 30th September 2022

Rs. In Lakhs (Except EPS)

S. NO	Particulars	Quarter Ended			Half Year Ended		Year Ended
		September 30, 2022	June 30, 2022	September 30, 2021	September 30, 2022	September 30, 2021	March 31, 2022
		Un audited	Un audited	Un audited	Un audited	Un audited	Audited
I	Revenue from operations	6,798.97	4,835.18	6,910.68	11,634.15	12,699.72	25,105.66
II	Other income	53.22	25.93	78.15	79.15	159.69	246.22
III	**Total Income from operations (I + II)**	**6,852.19**	**4,861.11**	**6,988.83**	**11,713.30**	**12,859.41**	**25,351.88**
IV	**Expenses**						
	Cost of raw materials consumed	4,412.52	4,701.14	3,905.14	9,113.66	8,424.74	17,278.89
	(Increase)/ decrease in inventories of work-in-progress and finished goods	1,235.36	(893.33)	984.15	342.02	756.70	1,064.50
	Employee benefits expense	226.16	195.44	281.76	421.60	545.98	930.87
	Finance cost	3.40	3.55	4.55	6.95	9.08	85.67
	Depreciation and amortisation expense	69.59	65.70	53.53	135.29	106.60	231.27
	Other expenses	427.60	375.39	338.23	802.99	694.71	1,499.58
	Total Expenses (IV)	**6,374.63**	**4,447.89**	**5,567.36**	**10,822.50**	**10,537.81**	**21,090.78**
V	**Profit before Exceptional items (III - IV)**	**477.56**	**413.22**	**1,421.47**	**890.80**	**2,321.60**	**4,261.10**
VI	Less: Exceptional Items		-	-			-
VII	**Profit after Exceptional items before tax (V-VI)**	**477.56**	**413.22**	**1,421.47**	**890.80**	**2,321.60**	**4,261.10**
VIII	**Tax expense**						
	- Current tax	114.76	102.52	361.98	217.28	598.00	1,080.00
	- Deferred tax expense / (credit)	13.42	2.07	1.43	15.50	(19.49)	26.41
	-Tax relating to previous years		-	-			86.68
	Total tax expense for the year	**128.18**	**104.59**	**363.41**	**232.78**	**578.51**	**1,193.09**
IX	**Profit / (l.oss) for the period from continuing operations (VII-VIII)**	**349.38**	**308.63**	**1,058.06**	**658.02**	**1,743.09**	**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 / (l.oss) for the period (IX+XII)**	**349.38**	**308.63**	**1,058.06**	**658.02**	**1,743.09**	**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)**	**349.38**	**308.63**	**1,058.06**	**658.02**	**1,743.09**	**3,068.01**
XVI	**Earnings per equity share (EPS)**						
	Basic (in rupee)	8.04	7.10	24.36	15.15	40.13	70.63
	Weighted average number of shares (Nos.)-Basic	4343891	4343891	4343891	4343891	4343891	4343891
	Diluted (in rupee)	8.04	7.10	24.36	15.15	40.13	70.63
	Weighted average number of shares (Nos.)-Diluted	4343891	4343891	4343891	4343891	4343891	4343891
	Par value of equity share (in rupee)	10	10	10	10	10	10

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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 9th November 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. During the quarter ending September 2022, the Company has purchased the land and building currently occupied by it, located at Kilpauk for a consideration of Rs. 947.36 lakhs. The purchase was fully funded out of internal accruals. Consequently the lease agreement in respect of the property stands terminated and the corresponding amount of ROU Asset and lease liability have been derecognised in the books of accounts.

5. The previous period's figures have been reclassified wherever necessary.

6. Please refer Annexure 1 for Statement of assets and liablities and Annexure 2 for Cash Flow.

Place : Chennai
Date : 09.11.2022

For and on behalf of the Board of Directors of
Kanchi Karpooram Limited

SURESH SHAH
Managing Director

P.CHANDRASEKAR LLP CHARTERED ACCOUNTANTS CHENNAI

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1. STATEMENT OF ASSETS AND LIABILITIES

Assets	As at 30-09-2022	As at 31-03-2022
Non-current assets		
Property, plant and equipment	5,399.44	4,506.11
ROU Assets	61.05	72.93
Investment Property	4,294.80	4,313.96
Capital work in progress	48.79	18.64
Financial assets		
(i) Investment	25.50	
(ii) Other Financial Assets	54.39	43.31
Deferred tax asset (net)	-	-
Other Non-Current assets	53.49	19.26
	9,937.46	**8,974.21**
Current assets		
Inventories	3,216.12	4,929.22
Financial assets	-	-
(i) Trade Receivables	2,255.65	2,371.31
(ii) Cash and Cash equivalents	1,497.71	2,190.47
(iii) Bank balances other than (ii) above	238.12	470.59
(iv) Loans	2,119.40	
(v) Other financial assets	60.91	18.52
Current Tax Assets (Net)	385.65	292.16
Other assets	109.68	147.55
	9,883.24	**10,419.82**
Total assets	**19,820.70**	**19,394.03**
Equity and liabilities		
Equity		
Equity Share Capital	434.39	434.39
Other Equity	18,615.22	18,065.79
Total equity	**19,049.61**	**18,500.18**
Non-current liabilities		
Financial Liabilities		
(i) Borrowings		
(ii) Lease liabilities	78.02	84.23
Deferred Tax Liabilities (Net)	80.68	65.18
	158.70	**149.41**
Current liabilities		
Financial Liabilities		
(i) Borrowings	-	-
(ii) Lease liabilities	6.94	12.52
(iii) Trade Payables - total outstanding dues of:	-	-
(A) Micro enterprises and small enterprises	-	-
(B) Creditors other than micro enterprises and small enterprises	106.07	165.17
(iv) Other Financial Liablities	357.54	268.54
Other current liabilities	65.44	35.70
Short Term Provisions	76.40	262.51
Current Tax liabilities		-
	612.39	**744.44**
Total liabilities	771.09	893.85
Total equity and liabilities	**19,820.70**	**19,394.03**

KANCHI KARPOORAM LIMITED GOD'S WILL FIRST

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Annexure-2-Statement of Cash Flows for the half year ended September 30,2022
(All amounts are in lakhs of Indian rupees, unless otherwise stated)

Particulars	30th September 2022	30th September 2021
A. Cash flow from Operating activities		
Profit before tax	**890.80**	**2,321.60**
Adjustments for non cash and non operating items:		
Depreciation of Property, plant and equipment	135.29	106.60
(Profit)/loss on sale of Property, plant and equipment	-	-
Amortisation of prepaid rent	0.52	0.54
Finance cost	6.95	9.08
Interest Income	(71.66)	(129.32)
Operating Cash flow before working capital changes	**961.90**	**2,308.50**
Working capital adjustments:		
(Increase)/ decrease in trade receivables	115.65	(1,010.41)
(Increase)/ decrease in inventories	1,713.11	964.07
(Increase)/ decrease in other Currrent assets	100.89	453.88
(Increase)/ decrease in loans and advances/ Other non-current asse	(34.76)	(60.35)
(Increase)/ decrease in Other Financial Assets	(53.48)	(17.09)
Increase/ (decrease) in trade payables	(59.08)	(499.18)
Increase/ (decrease) in other Financial liabilities	89.00	36.99
Increase/ (decrease) in other current liabilities and provisions	(156.37)	161.90
Operating cash flow after working capital changes	**2,676.88**	**2,338.31**
Interest on Working Capital and Bank charges		
Taxes paid, net of refund	(310.76)	(310.13)
Net cash flows from operating activities (A)	**2,366.11**	**2,028.18**
Investing activities		
Purchase of Property, plant and equipment, intangible assets, including capital work-in-progress and capital advances	(1,027.74)	(200.94)
Purchase of investment property	-	
Investment in subsidiary	(25.50)	-
Proceeds from sale of Property, plant and equipment	-	-
Interest income	8.64	133.14
Changes in other bank balance	232.47	(12.70)
Loans (given)/repaid	(2,119.40)	-
Net cash flows from/(used in) investing act (B)	**(2,931.53)**	**(80.50)**
Financing activities		
Dividends paid	(108.60)	(0.50)
Finance Cost	(1.05)	-
Increase / (Decrease) in other Bank balances		(173.25)
Increase / (Decrease) in long term lease payable (including finance cost)	(17.69)	(15.61)
Net cash flows used in financing activities (C)	**(127.34)**	**(189.36)**
Net increase/(decrease) in cash and cash equivalents	(692.75)	1,758.32
Cash and cash equivalents at the beginning of the year	2,190.47	5,589.08
Cash and cash equivalents at year end (D) = (A)+ (B)+ (C)	1,497.71	7,347.40

P.CHANDRASEKAR LLP CHARTERED ACCOUNTANTS CHENNAI

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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

1. We have reviewed the accompanying statement of unaudited standalone financial results of M/s. Kanchi Karpooram Limited ("the Company") for the quarter ending 30th September 2022, and for the year-to-date period 01st April 2022 to 30th September 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

P.CHANDRASEKAR LLP * CHARTERED ACCOUNTANTS * CHENNAI

S Raghavendhar
Partner
Membership No. - 244016
UDIN: 22244016BCQLQF3161

Place: Chennai
Date: November 09, 2022

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Kanchi Karpooram Limited

Statement of Unaudited Consolidated Financial Results for the Quarter Ended and half year ended 30th September 2022.

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

Particulars	Quarter Ended		Half Year
	September 30, 2022	June 30, 2022	September 30, 2022
	Unaudited	Unaudited	Unaudited
I. Revenue from operations	7,101.67	4,835.18	11,936.85
II. Other income	5.40	17.77	23.17
III.Total income (I+II)	7,107.07	4,852.95	11,960.02
IV. Expenses			
Cost of Raw materials consumed	4,733.20	4,701.14	9,434.34
Changes in inventories of work-in-progress and finished goods	1,235.36	(893.33)	342.02
Employee benefits expense	227.38	195.44	422.82
Finance Cost	3.40	3.55	6.95
Depreciation and amortization expense	69.59	65.70	135.29
Other expenses	446.01	377.05	823.06
Total expense-IV	6,714.94	4,449.55	11,164.48
V. Profit before Exceptional items and taxes (III-IV)	392.13	403.40	795.54
VI. Exceptional Items		-	
VII. Profit before tax (V-VI)	392.13	403.40	795.54
VIII.Tax Expense			
Current Tax	114.76	102.52	217.28
Deferred tax expense / (credit)	13.42	2.07	15.50
Tax relating to previous years	-	-	
Income tax expense-VIII	128.18	104.59	232.78
IX. Profit after tax (VII-VIII)	263.95	298.81	562.76
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)	263.95	298.81	562.76
XII. Net profit / (Loss) attributable			
(i) to Owners of the Company	305.82	303.62	609.44
(ii) to Non-controlling interest	(41.87)	(4.81)	(46.68)
X. Other comprehensive income			
(i) to Owners of the Company		-	
(ii) to Non-controlling interest		-	
Earnings per share			
Basic (in rupee)	7.04	6.99	14.03
Weighted average number of shares (Nos.)-Basic	4343891	4343891	4343891
Diluted (in rupee)	7.04	6.99	14.03
Weighted average number of shares (Nos.)-Diluted	4343891	4343891	4343891
Par value of equity share (in rupee)	10.00	10.00	10.00

P.CHANDRASEKAR LLP CHARTERED ACCOUNTANTS CHENNAI

KANCHI KARPOORAM LIMITED GOD'S WILL FIRST

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Kanchi Karpooram Limited
Consolidated Financial Statements for the Half Year Ended 30th September 2022
(All amounts are in lakhs of Indian rupees, unless otherwise stated)

Particulars	As at 30th Sep 2022
Assets	
Non-current assets	
Property, plant and equipment	5,399.44
ROU Assets	61.05
Investment Property	4,294.80
Capital work in progress	48.79
Non Current Investment	
Financial assets	
(i) Investment	-
(ii) Other Financial Assets	54.39
Deferred tax asset (net)	
Other Non-Current assets	55.66
	9,914.13
Current assets	
Inventories	4,700.09
Financial assets	
(i) Trade Receivables	2,515.93
(ii) Cash and Cash equivalents	1,502.62
(iii) Bank balances other than (ii) above	238.12
(iv) Loans	-
(v) Other financial assets	60.91
Current Tax Assets (Net)	385.65
Other assets	496.77
	9,900.09
Total assets	**19,814.22**
Equity and liabilities	
Equity	
Equity Share Capital	434.39
Other Equity	18,566.63
Total equity	**19,001.02**
Non-current liabilities	
Financial Liabilities	
(i) Borrowings	
(ii) Lease liabilities	78.02
Deferred Tax Liabilities (Net)	80.68
	158.70

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Minority Interest	(22.18)
Current liabilities	
Financial Liabilities	
(i) Borrowings	(0.06)
(ii) Lease liabilities	6.94
(iii) Trade Payables - total outstanding dues of:	-
(A) Micro enterprises and small enterprises	-
(B) Creditors other than micro enterprises and small enterprises	121.81
(iv) Other Financial Liablities	400.58
Other current liabilities	71.01
Short Term Provisions	76.40
Current Tax liabilities	-
	676.68
Total liabilities	835.38
Total equity and liabilities	19,814.22

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Kanchi Karpooram Limited
Statement of Consolidated Cash Flows for the half yearly ended September 30,2022
(All amounts are in lakhs of Indian rupees, unless otherwise stated)

Particulars	30th September 2022
A. Cash flow from Operating activities	
Profit before tax	**795.54**
Adjustments for non cash and non operating items:	
Depreciation of Property, plant and equipment	135.29
(Profit)/loss on sale of Property, plant and equipment	-
Amortisation of prepaid rent	0.52
Finance cost	6.95
Interest Income	(23.17)
Operating Cash flow before working capital changes	**915.12**
Working capital adjustments:	
(Increase)/ decrease in trade receivables	(144.64)
(Increase)/ decrease in inventories	229.13
(Increase)/ decrease in other Currrent assets	(334.02)
(Increase)/ decrease in loans and advances/ Other non-current assets	(36.92)
(Increase)/ decrease in Other Financial Assets	(53.48)
Increase/ (decrease) in trade payables	(43.40)
Increase/ (decrease) in other Financial liabilities	132.03
Increase/ (decrease) in other current liabilities and provisions	(150.80)
Operating cash flow after working capital changes	**513.04**
Taxes paid, net of refund	(310.76)
Net cash flows from operating activities (A)	**202.27**
B. Cash flows from Investing activities	
Purchase of Property, plant and equipment, intangible assets, including capital work-in-progress and capital advances	(1,027.74)
Interest income	7.98
Changes in other bank balance	232.47
Loans (given)/repaid	-
Net cash flows from/(used in) investing act (B)	**(787.29)**
C. Cash flows from Financing activities	
Change in Minority Interest	24.50
Dividends paid	(108.60)
Finance Cost	(6.95)
Increase / (Decrease) in long term lease payable (including finance cost)	(11.79)
Net cash flows used in financing activities (C)	**(102.84)**
Net increase/(decrease) in cash and cash equivalents	(687.85)
Cash and cash equivalents at the beginning of the year	2,190.47
Cash and cash equivalents at year end (D) = (A)+ (B)+ (C)	1,502.62

P.CHANDRASEKAR LLP CHARTERED ACCOUNTANTS CHENNAI

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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

Unaudited Segment Reporting under regulation 33 of the SEBI (Listing Obligation and disclosure requirements) Regulation 2015 for the half year and year to date ending 30th September 2022

S. No	Particulars	Quarter ended 30 Jun 2022	Quarter ended 30 Sep 2022	Half Year ended 30 Sep 2022
1	**Segment Revenue**			
	(Sales and Other operating Income)			
	(a) Camphor	4,835.18	6,798.97	11,634.15
	(b) Agro-trading	-	302.69	302.69
	Less: Inter-segment Revenue	-		-
	Revenue from operations	4,835.18	7,101.67	11,936.85
2	**Segment Results**			
	(Profit / (Loss) before tax and interest from each segment)			
	(a) Camphor	416.78	480.97	897.75
	(b) Agro-trading	-1.67	-37.61	-39.28
	Total	**415.11**	**443.36**	**858.47**

		As at 30 Jun 2022	As at 30 Sep 2022
3	**Segment Assets**		
	(a) Camphor	19,672.56	19,820.70
	(b) Agro-trading	1,111.47	2,138.42
	Inter Segment Adjustments	-1,095.84	-2,144.90
	Total	**19,688.19**	**19,814.22**
4	**Segment Liabilities**		
	(a) Camphor	863.75	771.10
	(b) Agro-trading	1,071.29	2,183.68
	Inter Segment Adjustments	-1,070.34	-2,119.40
	Total	**864.70**	**835.38**

P.CHANDRASEKAR LLP * CHARTERED ACCOUNTANTS * CHENNAI

KANCHI KARPOORAM LIMITED GOD'S WILL FIRST

Regd. Office / Works : Parandur Road, Enathur Village, Karaipettai Post, Kanchipuram Dist.,
Tamilnadu - 631 552. INDIA. Tel : 83001 89411 / 94983 78180
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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 9th November 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 and financial statements for the quarter and half year ending September 2022. No comparatives of previous year have been presented as the investment in subsidiary was made in quarter ending June 2022.

Place : Chennai
Date : 09.11.2022

For Kanchi Karpooram Limited

SURESH SHAH
Managing Director

Regd. Office / Works : Parandur Road, Enathur Village, Karaipettai Post, Kanchipuram Dist., Tamilnadu - 631 552. INDIA. Tel : 83001 89411 / 94983 78180
E-mail : info@kklgroup.in Website : www.kklgroup.in

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 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 30th September 2022 and for the year to date period 01st April 2022 to 30th September 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 entities:

   Includes the results of the subsidiaries 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

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 ₹ 2,138.42 lakhs as at 30th September 2022, total revenues of ₹ 302.69 lakhs for the quarter and half year ended 30th September 2022, and total net loss after tax of ₹ 85.44 lakhs and ₹ 95.26 lakhs for the quarter and half year ended 30th September 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: 22244016BCQLQF3161
Chennai
9th November 2022