

General information about company	
Scrip code*	507598
NSE Symbol*	NOTLISTED
MSEI Symbol*	NOTLISTED
ISIN*	INE014E01015
Name of company	KOVILPATTI LAKSHMI ROLLER FLOUR MILLS LIMITED
Type of company	Main Board
Class of security	Equity
Date of start of financial year	01-04-2025
Date of end of financial year	31-03-2026
Date of board meeting when results were approved	11-11-2025
Date on which prior intimation of the meeting for considering financial results was informed to the exchange	02-11-2025
Description of presentation currency	INR
Level of rounding	Lakhs
Reporting Type	Quarterly
Reporting Quarter	Second quarter
Nature of report standalone or consolidated	Standalone
Whether results are audited or unaudited for the quarter ended	Unaudited
Whether results are audited or unaudited for the Year to date for current period ended/year ended	Unaudited
Segment Reporting	Multi segment
Description of single segment	
Start date and time of board meeting	11-11-2025 10:30
End date and time of board meeting	11-11-2025 16:30
Whether cash flow statement is applicable on company	Yes
Type of cash flow statement	Cash Flow Indirect
Declaration of unmodified opinion or statement on impact of audit qualification	Not applicable

Whether the company has any related party?	Yes
Whether the company has entered into any Related Party transaction during the selected half year for which it wants to submit disclosure?	Yes
(I) We declare that the acceptance of fixed deposits by the banks/Non-Banking Finance Company are at the terms uniformly applicable/offered to all shareholders/public	NA
(II) We declare that the scheduled commercial bank, as per RBI circular RBI/DBR/2015-16/19 dated March 03, 2016, has allowed additional interest of one per cent per annum, over and above the rate of interest mentioned in the schedule of interest rates on savings or a term deposits of bank's staff and their exclusive associations as well as on deposits of Chairman, Chairman & Managing Director, Executive Director or such other Executives appointed for a fixed tenure.	NA
(III) Whether the company is a 'high value debt listed entity' according to regulation 15 (1A)?	No
(a) If answer to above question is Yes, whether complying with proviso to regulation 23 (9), i.e., submitting RPT disclosures on the day of results publication?	
(b) If answer to above question is No, please explain the reason for not complying.	
Whether the updated Related Party Transactions (RPT) Policy (in compliance with Reg. 23 of SEBI LODR) has been uploaded on the website of the Company?	Yes

Latest Date on which RPT policy is updated	14-02-2025
Indicate Company website link for updated RPT policy of the Company	chrome-extension://efaidnbmnnnibpcajpcglclefindmkaj/https://www.klrf.in/uploads/Policies/RPT%20Policy%20KLRf%2014022025.pdf
Whether statement on deviation or variation for proceeds of public issue, rights issue, preferential issue, qualified institutions placement etc. is applicable to the company for the current quarter?	No
No. of times funds raised during the quarter	
Whether the disclosure for the Default on Loans and Debt Securities is applicable to the entity?	No Company has not made any default on repayment of loans and interest thereon. Hence, it is not applicable.

Financial Results – Ind-AS			
Particulars		3 months/ 6 months ended (dd-mm-yyyy)	Year to date figures for current period ended (dd-mm-yyyy)
Date of start of reporting period		01-07-2025	01-04-2025
Date of end of reporting period		30-09-2025	30-09-2025
Whether results are audited or unaudited		Unaudited	Unaudited
Nature of report standalone or consolidated		Standalone	Standalone
Part I	Blue color marked fields are non-mandatory. For Consolidated Results, if the company has no figures for 3 months / 6 months ended, in such case zero shall be inserted in the said column.		
1	Income		
	Revenue from operations	10384.58	20344.33
	Other income	52.06	87.57
	Total income	10436.64	20431.9
2	Expenses		
(a)	Cost of materials consumed	7548.1	14907.68
(b)	Purchases of stock-in-trade	68.97	90.76
(c)	Changes in inventories of finished goods, work-in-progress and stock-in-trade	-21.59	118.45
(d)	Employee benefit expense	715.2	1152.12
(e)	Finance costs	253.31	475.28
(f)	Depreciation, depletion and amortisation expense	181.08	359.1
(g)	Other Expenses		
1	Other expenses	1580.95	3047.34

	Total other expenses	1580.95	3047.34
	Total expenses	10326.02	20150.73
3	Total profit before exceptional items and tax	110.62	281.17
4	Exceptional items	0	294.71
5	Total profit before tax	110.62	575.88
6	Tax expense		
7	Current tax	51.54	179.8
8	Deferred tax	-16.29	-42.82
9	Total tax expenses	35.25	136.98
10	Net movement in regulatory deferral account balances related to profit or loss and the related deferred tax movement	0	0
11	Net Profit Loss for the period from continuing operations	75.37	438.9
12	Profit (loss) from discontinued operations before tax	0	0
13	Tax expense of discontinued operations	0	0
14	Net profit (loss) from discontinued operation after tax	0	0
15	Share of profit (loss) of associates and joint ventures accounted for using equity method	0	0
16	Total profit (loss) for period	75.37	438.9
17	Other comprehensive income net of taxes	3.44	6.89
18	Total Comprehensive Income for the period	78.81	445.79
19	Total profit or loss, attributable to		
	Profit or loss, attributable to owners of parent		
	Total profit or loss, attributable to non-controlling interests		
20	Total Comprehensive income for the period attributable to		
	Comprehensive income for the period attributable to owners of parent		
	Total comprehensive income for the period attributable to owners of parent non-controlling interests		
21	Details of equity share capital		
	Paid-up equity share capital	904.15	904.15
	Face value of equity share capital	10	10
22	Reserves excluding revaluation reserve		
23	Earnings per share		
i	Earnings per equity share for continuing operations		
	Basic earnings (loss) per share from continuing operations	0.83	4.85
	Diluted earnings (loss) per share from continuing operations	0.83	4.85
ii	Earnings per equity share for discontinued operations		
	Basic earnings (loss) per share from discontinued operations	0	0
	Diluted earnings (loss) per share from discontinued operations	0	0
iii	Earnings per equity share (for continuing and discontinued operations)		

	Basic earnings (loss) per share from continuing and discontinued operations	0.83	4.85	
	Diluted earnings (loss) per share from continuing and discontinued operations	0.83	4.85	
24	Debt equity ratio			Textual Information(1)
25	Debt service coverage ratio			Textual Information(2)
26	Interest service coverage ratio			Textual Information(3)
27	Disclosure of notes on financial results	Textual Information(4)		

Text Block

Textual Information(4)	<p>Notes:</p> <p>1.The unaudited financial results for the quarter and six months ended September 30, 2025 are prepared in accordance with the Companies (Indian Accounting Standards) Rules, 2025 (Ind AS) prescribed under section 133 of the Companies Act, 2013 read with Rule 3 of the (Indian Accountings Standards) Rules, 2015(as amended) and in terms of regulations 33 of SEBI (Listing Obligations and Disclosures Requirements) Regulations, 2015 (as amended and other recognised accounting practices and policies to the extent applicable.</p> <p>2. In accordance with SEBI(Listing Obligations and Disclosures Requirements) Regulations, 2015 the above unaudited financial results for the quarter and six months ended September 30, 2025 as reviewed and recommended by the Audit Committee has been approved by the Board of Directors at its meeting held on 11th November 2025. A limited review has been carried out by the Statutory Auditor of the company and have issued an unmodified opinion of the above results.</p> <p>3. Exceptional item represents Profit on Sale of Asset.</p> <p>4. Consolidated financial statements is not applicable since the company has no subsidiary/associate/joint venture company as on September 20, 2025.</p> <p>5. Figures for the corresponding quarter/ period ended have been regrouped wherever necessary.</p> <p>For Kovilpatti Lakshmi Roller Flour Mills Limited</p> <p>Sharath Jagannathan Chairman and Managing Director DIN 07298941</p> <p>Place : Coimbatore Date : 11th November 2025</p>
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Statement of Asset and Liabilities

Particulars	Half Year ended (dd-mm-yyyy)
Date of start of reporting period	01-04-2025
Date of end of reporting period	30-09-2025
Whether results are audited or unaudited	Unaudited
Nature of report standalone or consolidated	Standalone

Assets		
1	Non-current assets	
	Property, plant and equipment	7825.44
	Capital work-in-progress	14.12
	Investment property	
	Goodwill	0
	Other intangible assets	110.05
	Intangible assets under development	6.63
	Biological assets other than bearer plants	
	Investments accounted for using equity method	
	Non-current financial assets	
	Non-current investments	0.18
	Trade receivables, non-current	
	Loans, non-current	0
	Other non-current financial assets	
	Total non-current financial assets	0.18
	Deferred tax assets (net)	181.52
	Other non-current assets	581.4
	Total non-current assets	8719.34
2	Current assets	
	Inventories	9348.48
	Current financial asset	
	Current investments	0
	Trade receivables, current	2214.8
	Cash and cash equivalents	12.66
	Bank balance other than cash and cash equivalents	50.85
	Loans, current	0
	Other current financial assets	
	Total current financial assets	2278.31
	Current tax assets (net)	
	Other current assets	1916.21
	Total current assets	13543
3	Non-current assets classified as held for sale	
4	Regulatory deferral account debit balances and related deferred tax Assets	
	Total assets	22262.34
	Total current assets	13543
3	Non-current assets classified as held for sale	
4	Regulatory deferral account debit balances and related deferred tax Assets	
	Total assets	22262.34

	Equity and liabilities	
1	Equity	
	Equity attributable to owners of parent	
	Equity share capital	904.15
	Other equity	6179.76
	Total equity attributable to owners of parent	7083.91
	Non controlling interest	
	Total equity	7083.91
2	Liabilities	
	Non-current liabilities	
	Non-current financial liabilities	
	Borrowings, non-current	3141.29
	Trade Payables, non-current	
	(A) Total outstanding dues of micro enterprises and small enterprises	
	(B) Total outstanding dues of creditors other than micro enterprises and small enterprises	
	Total Trade payable	
	Other non-current financial liabilities	
	Total non-current financial liabilities	3141.29
	Provisions, non-current	0
	Deferred tax liabilities (net)	454.2
	Deferred government grants, Non-current	
	Other non-current liabilities	
	Total non-current liabilities	3595.49
	Current liabilities	
	Current financial liabilities	
	Borrowings, current	7067.37
	Trade Payables, current	
	(A) Total outstanding dues of micro enterprises and small enterprises	146.82
	(B) Total outstanding dues of creditors other than micro enterprises and small enterprises	3241.48
	Total Trade payable	3388.3
	Other current financial liabilities	
	Total current financial liabilities	10455.67
	Other current liabilities	
	Provisions, current	947.47
	Current tax liabilities (Net)	179.8
	Deferred government grants, Current	
	Total current liabilities	11582.94
3	Liabilities directly associated with assets in disposal group classified as held for sale	
4	Regulatory deferral account credit balances and related deferred tax liability	

	Total liabilities	15178.43
	Total equity and liabilities	22262.34
Disclosure of notes on assets and liabilities		Textual Information(1)

Format for Reporting Segmenet wise Revenue, Results and Capital Employed along with the company results		
Particulars	3 months/ 6 month ended (dd-mm-yyyy)	Year to date figures for current period ended (dd-mm-yyyy)
Date of start of reporting period	01-07-2025	01-04-2025
Date of end of reporting period	30-09-2025	30-09-2025
Whether results are audited or unaudited	Unaudited	Unaudited
Nature of report standalone or consolidated	Standalone	Standalone

1 Segment Revenue (Income)			
(net sale/income from each segment should be disclosed)			
1	Food division	7771.57	15410.53
2	Engineering division	2665.07	5021.37
	Total Segment Revenue	10436.64	20431.9
	Less: Inter segment revenue	0	0
	Revenue from operations	10436.64	20431.9
2 Segment Result			
Profit (+) / Loss (-) before tax and interest from each segment			
1	Food division	25.98	216.31
2	Engineering division	337.95	540.15
	Total Profit before tax	363.93	756.46
	i. Finance cost	253.31	475.28
	ii. Other Unallocable Expenditure net off Unallocable income	0	0
	Profit before tax	110.62	281.18
3 (Segment Asset - Segment Liabilities)			
Segment Asset			
1	Food division	16659.72	16659.72
2	Engineering division	5280.44	5280.44
	Total Segment Asset	21940.16	21940.16
	Un-allocable Assets	322.18	322.18
	Net Segment Asset	22262.34	22262.34
4 Segment Liabilities			
Segment Liabilities			
1	Food division	11420.78	11420.78
2	Engineering division	3083.17	3083.17
	Total Segment Liabilities	14503.95	14503.95

	Un-allocable Liabilities	674.48	674.48
	Net Segment Liabilities	15178.43	15178.43
Disclosure of notes on segments		Textual Information(1)	

Text Block	
Textual Information(1)	Capital employed (segment assets-segment liabilities) 30-09-2025 quarter and six months ended (Rs.in lakhs)
	Food division Rs.5238.94 lakhs Engineering division Rs.2197.27 lakhs
	Tottal capital employed in segments 7436.21
	Unallocable corporate assets less corporate liabilities (Rs.352.30)
	Total Capital Employed Rs.7083.91 lakhs

Other Comprehensive Income			
	Date of start of reporting period	01-07-2025	01-04-2025
	Date of end of reporting period	30-09-2025	30-09-2025
	Whether results are audited or unaudited	Unaudited	Unaudited
	Nature of report standalone or consolidated	Standalone	Standalone
	Other comprehensive income [Abstract]		
1	Amount of items that will not be reclassified to profit and loss		
1	Items that will not be reclassified to profit or loss	5.17	10.35
	Total Amount of items that will not be reclassified to profit and loss	5.17	10.35
2	Income tax relating to items that will not be reclassified to profit or loss	1.73	3.46
3	Amount of items that will be reclassified to profit and loss		
	Total Amount of items that will be reclassified to profit and loss		
4	Income tax relating to items that will be reclassified to profit or loss	0.00	0.00
5	Total Other comprehensive income	3.44	6.89

Cash flow statement, indirect		
	Particulars	Half Year ended (dd-mm-yyyy)
	Date of start of reporting period	01-04-2025
	Date of end of reporting period	30-09-2025
	Whether results are audited or unaudited	Unaudited
	Nature of report standalone or consolidated	Standalone
Part I	Blue color marked fields are non-mandatory.	
1	Statement of cash flows	
	Cash flows from used in operating activities	
	Profit before tax	575.88

2	Adjustments for reconcile profit (loss)	
	Adjustments for finance costs	475.28
	Adjustments for decrease (increase) in inventories	-4176.91
	Adjustments for decrease (increase) in trade receivables, current	49.11
	Adjustments for decrease (increase) in trade receivables, non-current	0
	Adjustments for decrease (increase) in other current assets	-1200.22
	Adjustments for decrease (increase) in other non-current assets	-487.23
	Adjustments for other financial assets, non-current	0
	Adjustments for other financial assets, current	63.73
	Adjustments for other bank balances	0
	Adjustments for increase (decrease) in trade payables, current	935.1
	Adjustments for increase (decrease) in trade payables, non-current	0
	Adjustments for increase (decrease) in other current liabilities	0
	Adjustments for increase (decrease) in other non-current liabilities	0
	Adjustments for depreciation and amortisation expense	359.1
	Adjustments for impairment loss reversal of impairment loss recognised in profit or loss	0
	Adjustments for provisions, current	0
	Adjustments for provisions, non-current	0
	Adjustments for other financial liabilities, current	561.75
	Adjustments for other financial liabilities, non-current	0
	Adjustments for unrealised foreign exchange losses gains	0
	Adjustments for dividend income	0
	Adjustments for interest income	0
	Adjustments for share-based payments	0
	Adjustments for fair value losses (gains)	0
	Adjustments for undistributed profits of associates	0
	Other adjustments for which cash effects are investing or financing cash flow	0
	Other adjustments to reconcile profit (loss)	0
	Other adjustments for non-cash items	-290.32
	Share of profit and loss from partnership firm or association of persons or limited liability partnerships	0
	Total adjustments for reconcile profit (loss)	-3710.61
	Net cash flows from (used in) operations	-3134.73
	Dividends received	0
	Interest paid	0
	Interest received	-5.24
	Income taxes paid (refund)	156.41
	Other inflows (outflows) of cash	0
	Net cash flows from (used in) operating activities	-3296.38
3	Cash flows from used in investing activities	

	Cash flows from losing control of subsidiaries or other businesses	0
	Cash flows used in obtaining control of subsidiaries or other businesses	0
	Other cash receipts from sales of equity or debt instruments of other entities	0
	Other cash payments to acquire equity or debt instruments of other entities	0
	Other cash receipts from sales of interests in joint ventures	0
	Other cash payments to acquire interests in joint ventures	0
	Cash receipts from share of profits of partnership firm or association of persons or limited liability partnerships	0
	Cash payment for investment in partnership firm or association of persons or limited liability partnerships	0
	Proceeds from sales of property, plant and equipment	0
	Purchase of property, plant and equipment	96.55
	Proceeds from sales of investment property	384.09
	Purchase of investment property	0
	Proceeds from sales of intangible assets	0
	Purchase of intangible assets	0
	Proceeds from sales of intangible assets under development	0
	Purchase of intangible assets under development	0
	Proceeds from sales of goodwill	0
	Purchase of goodwill	0
	Proceeds from biological assets other than bearer plants	0
	Purchase of biological assets other than bearer plants	0
	Proceeds from government grants	0
	Proceeds from sales of other long-term assets	0
	Purchase of other long-term assets	0
	Cash advances and loans made to other parties	0
	Cash receipts from repayment of advances and loans made to other parties	0
	Cash payments for future contracts, forward contracts, option contracts and swap contracts	0
	Cash receipts from future contracts, forward contracts, option contracts and swap contracts	0
	Dividends received	0
	Interest received	5.24
	Income taxes paid (refund)	0
	Other inflows (outflows) of cash	0
	Net cash flows from (used in) investing activities	292.78
4	Cash flows from used in financing activities	
	Proceeds from changes in ownership interests in subsidiaries	0
	Payments from changes in ownership interests in subsidiaries	0
	Proceeds from issuing shares	0
	Proceeds from issuing other equity instruments	0
	Payments to acquire or redeem entity's shares	0
	Payments of other equity instruments	0

