

Kothari Sugars and Chemicals Limited Regd. off.: "Kothari Bulldings", No.115, M.G.Salai, Nungambakkam, Chennal - 600 034. Phone : 044-35225500/ 501 www.hckotharigroup.com/kscl



Nov 08, 2023

Listing Department National Stock Exchange of India Ltd, Exchange Plaza Bandra-Kurla Complex Bandra [E], Mumbai - 400 051

Dear Sir / Madam,

Stock Code - KOTARISUG

Sub: Unaudited Financial Results and Limited Review Report for the quarter and half year ended September 30, 2023 - Outcome of Board Meeting.

With reference to the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, we wish to inform you that, as required in terms of Regulation 30, 33 and other applicable provisions of Listing Regulations, 2015, the Board of Directors of M/s. Kothari Sugars and Chemicals Limited at their meeting held on Nov 08, 2023, commenced at 12:15 hrs and concluded at 14:30 hrs have inter alia transacted the following businesses:

- (i) Approved the Unaudited Financial Results of the Company for the quarter and half year ended September 30, 2023 inter alia including Statement of Assets & Liabilities and Cash Flow Statement for the half year ended September 30, 2023. Copies of Unaudited Financial Results and Limited Review Report issued by the Statutory Auditors of the Company for the quarter and half year ended September 30, 2023 is enclosed as *Annexure I*.
- (ii) Copy of extract of the Financial Results required to be published in the Newspaper as per the Regulation 47 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 is enclosed as *Annexure II*.

Kindly acknowledge and take this into your records.

Thanking You,

Yours faithfully

for Kothari Sugars and Chemicals Limited

R. Prakash Company Secretary & Compliance Officer

Encl: as above



CIN : L15421TN1960PLC004310 TIN No. : 33790460019 dt 1-1-2007 CST No. 24518 dt. 26-06-1961 GSTIN : 33AABCK2495F1ZP

KOTHARI SUGARS AND CHEMICALS LIMITED Regd.Office:"Kothari Buildings", 115, Mahatma Gandhi Salai, Nungambakkam,Chennai - 600 034

Kotharı

CIN: L15421TN1960PLC004310 Phone 044-35225526/35225529

Email:secdept@hckgroup.com Website:www.hckotharigroup.com/kscl

Statement of unaudited Financials Results for the Quarter and Six months ended September 30, 2023 (Prepared in compliance with the Indian Accounting Standards (Ind AS))

	(Prepared in compliance wit	h the Indian Ao	counting Sta	andards (Ind A	5))		Rs.in Lakhs
S No.	PARTICULARS	Quarter Ended			Six months ended		Year ended
		September 30, 2023	June 30, 2023	September 30, 2022	September 30, 2023	September 30, 2022	March 31, 2023
			Unaudited		Unaudited		Audited
1	Revenue from Operations	11,317.80	16,296.36	11,680.73	27,614.16	27,421.45	60,997,15
11	Other Income	360.60	252.75	184.92	613,35	212.64	852.99
m	Total Income (I+II)	11,678.40	16,549.11	11,865.65	28,227.51	27,634.09	61,850.14
	Expenses						
IV	a) Cost of materials consumed	2,200,21	14,539.31	2,297.96	16,739.52	17,008,57	43,396.52
	 b) Changes in inventories of Finished Goods, Work-in progress and Stock-in-trade 	5,169.80	(4,058.35)	6,517.23	1,111.45	1,084.96	(650.45)
	c) Employee benefits Expense	813.66	824.07	697,88	1,637.73	1,403,91	3,328.51
	d) Finance costs	105_58	145.65	130.53	251,23	286,80	389.33
	e) Depreciation and Amortization Expense	362.58	334.10	347,41	696.68	698,92	1,403.73
	f) Other Expenses	1,963,54	2,014.44	1,936.03	3,977.98	3,928.99	8,859.88
	Total Expenses (IV)	10,615.37	13,799.22	11,927.05	24,414.59	24,412.15	56,727.52
V	Profit / (Loss) before Exceptional and Tax (III-IV)	1,063.03	2,749.89	(61.40)	3,812.92	3,221.94	5,122.62
VI	Exceptional Items Income / (Expenses)			232.93	-	232,93	362,14
VII	Profit / (Loss) before Tax (V - VI)	1,063.03	2,749.89	171.54	3,812.92	3,454.87	5,484.76
VIII	Tax Expense						
	1) Current Tax	389.26	937,47	32.62	1,326,73	603.63	958.30
	2) Deferred Tax	155.73	22.37	(128.03)	178.10	297.51	334.13
IX	Profit / (Loss) for the period from Continuing Operations (VII-VIII)	518.04	1,790.05	266.94	2,308.09	2,553.73	4,192.33
х	Other Comprehensive Income:						
	(a) (i) Items that will not be reclassified to profit or loss	5.40	(8.66)	13.31	(3.26)	(1.85)	(34.92)
	 (ii) Income tax relating to items that will not be reclassified to profit or loss 	(1.89)	3.03	(4.65)	1.14	0.65	12.20
	(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 	2	8		(#)	(#:	
XI	Total Comprehensive Income for the period (IX + X) [Comprising Profit /(Loss) and Other Comprehensive Income for the Period]	521.55	1,784.42	275.60	2,305.97	2,552.53	4,169.61
XII	Earnings per Equity Share (For Continuing Operations)*						
	1) Basic	0.63	2.15	0.33	2.78	3.08	5.06
	2) Diluted	0.63	2;15	0.33	2.78	3.08	5,06
XIII	Paid up Equity Share Capital (Face value : Rs.10 / Share)	8,288.86	8,288,86	8,268.86	8,288,86	8,288.86	8,288.86
xıv	Other Equity (excluding revaluation reserve) as shown in the Audited Balance Sheet of the previous year						17,467.15

*Rs.per equity share and not annualised for Quarter / Six month ended periods. There were no discontinued operations during any of the above periods





							Rs. In lakh
	PARTICULARS	0	Quarter Ender	ł	Six mont	hs ended	Year ende
no.		September 30, 2023	June 30, 2023	September 30, 2022	September 30, 2023	September 30, 2022	March 31, 2023
			Unaudited		Unaudited		Audited
1	Segment Revenue						
	(Sales and other operating Income)						
	(a) Sugar	7,534.14	9,999.37	9,061.79	17,533.51	18,573.89	40,307.
	(b) Distillery	3,890,79	2,206.78	2,734.63	6,097.57	5,753,40	10,543
	(c) Power	286,07	6,320.52	196,78	6,606.59	5,773.17	16,370,
	Total	11,711.00	18,526.67	11,993.20	30,237.67	30,100.46	67,222.
	Less: Inter Segment Revenue	393.20	2,230.31	312.47	2,623.51	2,679.01	6,225
	Revenue from Operations	11,317.80	16,296.36	11,680.73	27,614.16	27,421.45	60,997.
2	Segment Results						
	(Profit / (Loss) before tax and interest from each segment)						
	(a) Sugar	(506.80)	(182.07)	(515.09)	(688.87)	(192.97)	(913
	(b) Distillery	2,463.32	1,573,83	1,317.67	4,037.15	3,566.71	5,184
	(c) Power	(343.68)	1,746,28	(218.79)	1,402.60	1,133.39	3,382
	Total	1,612.84	3,138.04	583.79	4,750.88	4,507.13	7,654
	Less:						
	(i) Finance cost	105.58	145,65	130,53	251.23	286.80	389
	 (ii) Unallocable Expenses (Net of unallocable income) 	444,23	242.50	281.72	686.73	765.46	1,780
	Total profit /(Loss) before tax	1,063.03	2,749.89	171.54	3,812.92	3,454.87	5,484
3	Segment Assets						
	(a) Sugar	18,411.03	24,544.44	17,653.13	18,411.03	17,653,13	20,655
	(b) Distillery	7,135.29	5,304,47	7,533.30	7,135,29	7,533.30	5,228
	(c) Power	5,154.52	6,480.86	6,014.83	5,154,52	6,014.83	7,790
4	(d) Unallocable	10,003.27	9,897.84	8,888,66	10,003.27	8,888,66	9,509
	Total Assets	40,704.11	46,227.61	40,089.92	40,704.11	40,089.92	43,183
	Segment Liabilities						
	(a) Sugar	3,972.42	4,449.56	3,845.79	3,972.42	3,845.79	7,143
	(b) Distillery	412.69	237.80	356.56	412.69	356.56	133
	(c) Power	1,939.99	2,148.85	1,840.45	1,939,99	1,840,45	2,421
	(d) Unallocable	6,731.45	11,850.97	9,493.71	6,731,45	9,493.71	7,727
	Total Liabilities	13,056.56	18,687.17	15,536.52	13,056.56	15,536.52	17,427

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A ASSETS Ano-Current Assets Non-Current Assets 15,493,64 (a) Property, Plant and Equipment 15,493,64 (b) Capital Work in Progress 466,28 (c) Intangible Assets other than goodwill 420 (c) Intangible Assets other than goodwill 420 (c) Intangible Assets 76,17 (c) Other financial assets other than loans 100,57 (c) Other financial assets other than loans 100,57 (c) Other financial assets 154,78 (c) Introstment Assets 12,347,69 (c) Introstments 7,388,45 (c) Other Financial assets 7,388,45 (d) Introstments 7,388,45 (e) Properation of the Equivalents 7,388,45 (f) Intract Receivables 7,388,45 (g) Investments 7,388,45 (f) Intract Receivables 11,562,5 (f) Intract Receivables 23,066,80 (f) Intract Receivables 11,562,5 (f) Intancial assets 11,562,5 (f) Intancial Assets 23,066,80 (f) Intancial Assets 1,562,5 <t< th=""><th></th><th>STATEMENT OF ASSETS AND LIABILITI</th><th>ES AS AT 30.09.2023</th><th>(Rs. In Lakhs)</th></t<>		STATEMENT OF ASSETS AND LIABILITI	ES AS AT 30.09.2023	(Rs. In Lakhs)	
Non-Current Assets 15,493,64 15,027,8 (a) Property, Plant and Equipment 15,493,64 15,027,8 (b) Capital Work in Progress 486,28 879,7 (c) Investiment Property 104,38 105,55 (d) Intanglible Assets other than goodwill 4,22 5,33 (e) Right-of-use of assets 7,61,7 81,00 (f) Torade Receivables 1,217,10 1,517,88 (g) Financial Assets other than loans 100,57 99,2 (h) Other financial Assets 17,647,21 17,747,83 Current Assets 12,347,69 13,559,6 (ii) Investionets 7,388,45 7,200,8 (iii) Trade Receivables 7,388,45 7,200,8 (iii) Trade Receivables 7,388,45 7,200,8 (iii) Trade Paysets 23,066,90 25,434,0 Total Current Assets 1,166,25 634,0 Total Non-Current Liabilities 3,322,44 3,072,11 (a) Equity Share Capital 8,288,86 8,288,86 (b) Deferred Tax Liabilities 3,332,44 3,761,77	S.No	Particulars		As at March 31, 2023	
(a) Property. Plant and Equipment 15,493,64 15,027,8 (b) Capital Work in Progress 496,28 879,7 (c) intergible Assets other than goodwill 4,29 5,3 (d) Intangible Assets other than goodwill 4,29 5,3 (e) Right-foruse of assets 76,17 81,00 (f) Trade Receivables 1,217,10 1,517,88 (g) Financial Assets 12,347,69 13,559,66 (f) Other Non-Current Assets 12,347,69 13,559,66 (g) Investments 7,388,45 7,200,88 (i) Investments 7,388,45 7,200,88 (ii) Investments 7,388,45 7,200,88 (i) Investments 7,388,45 7,200,88 (iii) Investments 7,388,45 7,200,88 (iv) Newsthents 7,388,45 7,200,88 (i) Investments 7,388,45 7,200,88 (iv) Other Financial assets 506,89 2,823,66 (iv) Neas capital display 1,156,25 634,00 (c) Other Current Liabilities 3,30 8,8288,86 (b) Other Financial Labil	A	ASSETS			
(b) Capital Work in Progress 496.28 879.7 (c) Investment Property 104.38 105.57 (d) Intangible Assets other than goodwill 4.29 5.3 (e) Right-Or-use of assets 76.17 81.05 (f) Trade Receivables 1.217.10 1.517.8 (i) Other financial assets other than loans 100.57 89.2 (ii) Other financial assets 12.347.69 13.559.6 (b) Financial Assets 12.347.69 13.559.6 (i) Investments 7.388.45 7.20.8 (iii) Investments 7.388.45 7.20.8 (i) Other Financial assets 935.87 16.9 (iii) Cash and Cash Equivalents 935.87 16.9 (iii) Cash and Cash Equivalents 93.5.87 16.9 (i) Other Funancial assets 1.162.25 634.0 Total Current Assets 1.152.25 634.0 Total Current Assets 23.056.90 25.434.0 Total Current Assets 1.9.254.69 1.7.477.41 Total Current Assets 23.06.90 27.447.11 (a) Equity Share		Non-Current Assets			
(b) Capital Work in Progress 496.28 879.7 (c) Investment Property 104.38 105.57 (d) Intangible Assets other than goodwill 4.29 5.3 (e) Right-Or-use of assets 76.17 81.05 (f) Trade Receivables 1.217.10 1.517.8 (i) Other financial assets other than loans 100.57 89.2 (ii) Other financial assets 12.347.69 13.559.6 (b) Financial Assets 12.347.69 13.559.6 (i) Investments 7.388.45 7.20.8 (iii) Investments 7.388.45 7.20.8 (i) Other Financial assets 935.87 16.9 (iii) Cash and Cash Equivalents 935.87 16.9 (iii) Cash and Cash Equivalents 93.5.87 16.9 (i) Other Funancial assets 1.162.25 634.0 Total Current Assets 1.152.25 634.0 Total Current Assets 23.056.90 25.434.0 Total Current Assets 1.9.254.69 1.7.477.41 Total Current Assets 23.06.90 27.447.11 (a) Equity Share		(a) Property, Plant and Equipment	15,493.64	15,027.85	
(d) Intangible Assets other than goodwill 4.29 5.3. (e) Right-of-use of assets 76,17 81.0. (f) Other Receivables 1,217.10 1,517.8 (i) Other financial assets other than loans 100.57 99.2 (ii) Other financial assets other than loans 100.57 99.2 (iii) Cher Non-Current Assets 154.78 32.7 Total non-Current Assets 17,647.21 17,749.3 (iii) Investments 7,388.45 7,200.8 (iii) Trade Receivables 709.95 2,823.6 (iii) Cash and Cash Equivalents 935.87 16.9 (iii) Cash and Cash Equivalents 935.87 16.9 (iv) Other Financial assets 1,156.25 634.0 Total Current Assets 1,156.25 634.0 Total Current Assets 2,3056.90 12,847.67 (a) Equity Share Capital 8,288.86 8,288.86 (b) Other Equity 19,358.69 17.467.11		(b) Capital Work in Progress	496.28	879.70	
(e) Right-of-use of assets 76,17 81.00 (f) Trade Receivables 1,217.10 1,517.81 (g) Financial Assets 100,57 99.2 (h) Other Inancial assets other than loans 100,57 99.2 (h) Other Non-Current Assets 17,647.21 17,749.3 Current Assets 17,647.21 17,749.3 Current Assets 73,84.45 7,200.8 (i) Investments 73,84.45 7,200.8 (ii) Trade Receivables 73,84.45 7,200.8 (iii) Trade Receivables 73,84.45 7,200.8 (iii) Cash and Cash Equivalents 935.87 16.9 (iv) Pancial Assets 703.95 2,823.6 (iii) Cash and Cash Equivalents 936.87 16.9 (iv) Other Financial assets 1,156.25 634.0 Total Current Assets 1,156.25 634.0 Total Current Assets 1,267.45 25,756.0 Liabilities 8,288.86 8,288.86 8,288.86 (i) Defered Tax Liabilities 3,332.44 3,072.1 (i) Ease Liabilitites		(c) Investment Property	104.38	105.56	
(1) Trade Receivables 1,217,10 1,517,80 (a) Financial assets other than loans 100,57 99,20 (b) Other Non-Current Assets 154,78 32,77 Total non-Current Assets 17,647,24 17,749,33 Current Assets 12,347,69 13,559,66 (c) Financial Assets 7,388,45 7,200,81 (ii) Trade Receivables 73,88,45 7,200,81 (iii) Cash and Cash Equivalents 935,87 16,9 (iii) Cash and Cash Equivalents 935,87 16,9 (iii) Cash and Cash Equivalents 23,055,96,65 11,80,44 (v) Other Financial assets 1,166,25 634,0 (c) Other current Assets 23,055,90 25,434,0 Total Current Assets 23,055,90 25,434,0 (c) Other Equity 19,358,69 17,467,11 Total Equity 27,647,55 25,756,0 Total Equity 3,332,44 3,072,11 Total Current Liabilities 3,332,44 3,072,11 (i) Lease Liabilities 3,332,44 3,072,11 (ii) Lease Liabilities 3,332,44 3,072,11 (iii) Lease L		(d) Intangible Assets other than goodwill	4.29	5.32	
(g) Financial Assets 100,57 39.2 (i) Other financial assets other than loans 100,57 39.2 (i) Other Non-Current Assets 12,347,69 13,559,6i (a) Inventories 12,347,69 13,559,6i (i) Investments 7,388,45 7,200,8i (ii) Trade Receivables 70,99,5 2,823,6 (iii) Trade Receivables 70,99,5 2,823,6 (iii) Cash and Cash Equivalents 935,87 16,9 (iv) Bank balances other than (iii) above 11,80 9,4 (v) Other Financial assets 23,056,90 25,434,0 Total Current Assets 23,056,90 25,434,0 Total Assets 23,056,90 25,434,0 Total Current Labilities 40,704,11 43,183,33 (a) Equity Share Capital 8,288,86 8,288,86 (b) Other Equity 27,647,55 25,756,0 Liabilities 3,30 81,84 (i) Lease liabilities 3,32,244 3,072,17 (i) Dearend Tax Liabilities 3,330 81,84 (ii) Trade Payables 3,330 81,85 (ii) Trade Payables 9,00		(e) Right-of-use of assets	76.17	81.03	
(i) Other financial assets other than loans 100.57 99.2 (h) Other Non-Current Assets 154.78 32.7 Total non-Current Assets 17,647.21 17,749.3 Current Assets 12,347.69 13,559.61 (a) Inventories 12,347.69 13,559.61 (b) Financial Assets 7,988.45 7,200.81 (ii) Trade Receivables 935.87 16.9 (iii) Cash and Cash Equivalents 935.87 16.9 (iii) Cash and Cash Equivalents 935.87 16.9 (iii) Cash and Cash Equivalents 935.87 16.9 (iv) Other Financial assets 506.89 1,189.4 (c) Other current Assets 23,056.20 633.0 Total Current Assets 23,056.20 634.0 Total Current Liabilities 23,056.20 634.0 (b) Other Equity 19,358.66 8,288.86 8,288.86 (b) Other Equity 19,358.69 17,467.1 43,183.3 (c) Total Current Liabilities 3,32.44 3,072.11 (a) Financial Liabilities 3,33.0 61.8 (i) Defored Tax Liabilities 3,33.0 61.8		(f) Trade Receivables	1,217.10	1,517.88	
(h) Other Non-Current Assets 154.78 32.7. Total non-Current Assets 17,647.21 17,749.3. Current Assets 12,347.69 13,559.61 (a) Investments 7,388.45 7,200.81 (ii) Trade Receivables 935.87 16.9 (iii) Cash and Cash Equivalents 935.87 16.9 (iv) Bank balances other than (iii) above 11.80 9.4 (c) Other Financial assets 506.89 11.89.4 (c) Other current Assets 11.56.25 634.0 Total Current Assets 11.56.25 634.0 Total Current Assets 11.80.9.4 43,183.3 B EQUITY AND LIABILITIES 40,704.11 43,183.3 Equity 8.288.86 8.288.86 8.288.86 (b) Other Equity 27,647.55 25,756.0 11.89.4 Liabilities 3.30 61.8 3.072.1 Non-Current Liabilities 3.32.44 3.072.1 17.74.43.0 (a) Financial Liabilities 3.33.0 61.8 3.072.1 (b) Deferend Tax Liabilities 3.32.44 3.072.1 17.64.6 3.072.1 <tr< td=""><td></td><td>(g) Financial Assets</td><td></td><td></td></tr<>		(g) Financial Assets			
Total non-Current Assets 17,647.21 17,749.3 Current Assets 12,347.69 13,559.61 (a) Inventories 73,88.45 7,200.81 (b) Financial Assets 709.95 2,823.6 (ii) Trade Receivables 709.95 2,823.6 (iii) Cash and Cash Equivalents 709.95 2,823.6 (iv) Other Financial assets 709.95 2,823.6 (c) Other current Assets 23,056.30 25,434.0 Total Current Assets 23,056.30 25,434.0 Total Equity 19,358.69 17,467.1 Total Equity 19,358.69 17,467.1 Total Equity 19,358.69 17,467.1 Total Current Liabilities 8,288.86 8,288.8 (b) Other Equity 27,647.55 25,755.0 Liabilities 83.30 81.8 (a) Financial Liabilities 83.30 81.8 (b) Deferred Tax Liabilities 3,322.44 3,072.11 Total Outstanding dues to Micro and Small Enterprises 3,4.6 38.0 (i) Ease liabilities 90.08 373.0 6.4 (iii) Trade Payables 90.		(i) Other financial assets other than loans	100.57	99.26	
Current Assets 11,200 (a) Inventories 12,347.69 13,559.60 (b) Financial Assets 7,398.45 7,200.80 (i) Investments 7,398.45 7,200.80 (ii) Cash and Cash Equivalents 935.87 16.99 (iii) Cash and Cash Equivalents 935.87 16.99 (iv) Bank balances other than (iii) above 11.80 9.44 (c) Other current Assets 506.89 1,189.44 (c) Other current Assets 23,056.90 25,434.0 TOTAL ASSETS 40,704.11 43,183.33 B EQUITY AND LIABILITIES 24,0764.11 43,183.33 Equity 19,358.69 17,467.1: 17,467.1: Total Current Liabilities 83.30 81.88 (a) Equity 27,647.55 25,756.0 Liabilities 83.30 81.88 (a) Equity 23,244 3,072.1: Total Non-Current Liabilities 3,332.44 3,154.0 3,761.7: (i) Deferred Tax Liabilities 3,332.44 3,761.7: (ii) Lease liabilities 3,761.7: (iii) Lease liabilities<		(h) Other Non-Current Assets	154.78	32.74	
(a) Inventories 12,347.69 13,559.61 (b) Financial Assets 7,388.45 7,200.8 (i) Investments 709.95 2,823.61 (ii) Cash and Cash Equivalents 935.87 16.9 (iii) Cash and Cash Equivalents 935.87 16.9 (iv) Other Financial assets 506.89 1,189.4 (v) Other Financial assets 506.89 1,189.4 (c) Other current Assets 23,056.90 25,434.0 Total Current Assets 23,056.90 25,434.0 Total Current Assets 23,056.90 25,634.0 Total Current Capital 8,288.86 8,288.86 (a) Equity Share Capital 8,288.86 8,288.86 (b) Other Equity 27,647.55 25,756.0 Liabilities 3,322.44 3,072.1 (a) Financial Liabilities 3,332.44 3,072.1 (i) Decred Tax Liabilities 3,332.44 3,072.1 (ii) Derowings 1,821.35 3,761.7 (i) Derowings 1,821.35 3,761.7 (i) Borrowings 1,821.35 3,761.7 (ii) Derowings 2.10 6.4 <td></td> <td>Total non-Current Assets</td> <td>17,647.21</td> <td>17,749.34</td>		Total non-Current Assets	17,647.21	17,749.34	
(a) Inventories 12,347.69 13,559.61 (b) Financial Assets 7,388.45 7,200.8 (i) Investments 709.95 2,823.61 (ii) Cash and Cash Equivalents 935.87 16.9 (iii) Cash and Cash Equivalents 935.87 16.9 (iv) Other Financial assets 506.89 1,189.4 (v) Other Financial assets 506.89 1,189.4 (c) Other current Assets 23,056.90 25,434.0 Total Current Assets 23,056.90 25,434.0 Total Current Assets 23,056.90 25,634.0 Total Current Capital 8,288.86 8,288.86 (a) Equity Share Capital 8,288.86 8,288.86 (b) Other Equity 27,647.55 25,756.0 Liabilities 3,322.44 3,072.1 (a) Financial Liabilities 3,332.44 3,072.1 (i) Decred Tax Liabilities 3,332.44 3,072.1 (ii) Derowings 1,821.35 3,761.7 (i) Derowings 1,821.35 3,761.7 (i) Borrowings 1,821.35 3,761.7 (ii) Derowings 2.10 6.4 <td></td> <td></td> <td></td> <td></td>					
(b) Financial Assets 7,388.45 7,200.8 (i) Investments 7,388.45 7,200.8 (ii) Trade Receivables 709.95 2,823.6 (iii) Cash and Cash Equivalents 935.87 16.9 (iv) Bank balances other than (iii) above 91.80 9.4 (v) Other Financial assets 506.89 1,180 9.4 (c) Other current Assets 23,056.90 25,434.0 707AL ASSETS 23,056.90 25,434.0 TOTAL ASSETS 23,056.90 25,434.0 70.64.11 43,183.3 B EQUITY AND LIABILITIES 23,056.90 25,434.0 Equity 19,358.69 17,467.11 70.41.14 43,183.3 (a) Equity Share Capital 8,288.86 8,288.86 19,358.69 17,467.11 Total Liabilities 3,324.4 3,072.11 70.41.14 43,183.3 (b) Deferred Tax Liabilities 3,332.44 3,072.11 70.41.43 3,072.14 (i) Derered Tax Liabilities 3,324.43 3,0761.77 (ii) Ease Liabilities 3,376.07 1,821.35 3,761.77 <t< td=""><td></td><td></td><td></td><td></td></t<>					
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(ii) Trade Receivables 709.95 2,823.6 (iii) Cash and Cash Equivalents 935.87 16.9 (iv) Bank balances other than (iii) above 94.4 94.4 (v) Other Financial assets 506.89 1,189.4 (c) Other current Assets 23,056.90 25,434.0 TOTAL ASSETS 40,704.11 43,183.3 B EQUITY AND LIABILITIES 40,704.11 43,183.3 (a) Equity Share Capital 8,288.86 8,288.86 8,288.86 (b) Other Equity 19,358.69 17,467.1 Total Liabilities 3,249.14 3,072.11 Non-Current Liabilities 83.30 81.86 (i) Lease Liabilities 3,332.44 3,184.0 (i) Lease Liabilities 3,324.44 3,072.11 Total Non-Current Liabilities 3,332.44 3,164.0 (ii) Lease Liabilities 3,332.44 3,164.0 (ii) Lease Liabilities 3,361.71 6,41 (iii) Lease Liabilities 9,00.8 373.0 (a) Total Outstanding dues to Micro and Small Enterprises 34.46 38.00		(b) Financial Assets			
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(iv) Bank balances other than (iii) above 11.80 9.43 (v) Other Financial assets 506.88 1.189.4 (c) Other current Assets 23,056.90 225,434.0 TOTAL ASSETS 40,704.11 43,183.3 B EQUITY AND LIABILITIES 40,704.11 43,183.3 Equity 8,288.86 8,288.86 8,288.86 (b) Other Equity 19,358.69 17.467.5 25,756.0 Liabilities 8,33.0 81.88 8,328.46 8,288.86 (a) Financial Liabilities 83.30 81.88 8,328.44 3,072.11 Total Asset Liabilities 3,32.44 3,072.12 3,761.77 (i) Lease Liabilities 3,32.44 3,072.13 (a) Financial Liabilities 1,821.35 3,761.77 (ii) Trade Payables 3,466 38.00 (a) Total Outstanding dues to Micro and Small Enterprises 34.46 38.00 373.0 (b) Total Outstanding dues to Micro and Small Enterprises 34.46 38.00 373.0 (b) Total Outstanding dues to Micro and Small Enterprises 34.46 38.00 373.0 <td></td> <td></td> <td>709.95</td> <td>2,823.64</td>			709.95	2,823.64	
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(c) Other current Assets 1,156.25 634.0 Total Current Assets 23,056.90 25,434.0 TOTAL ASSETS 40,704.11 43,183.3 B EQUITY AND LIABILITIES 3,026.90 25,434.0 Gauge Control Contr			11.80	9.42	
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and Small Enterprises90.08(v) Other Financial Liabilities90.08(b) Short term Provisions938.02(c) Current Tax Liabilities (Net)1,156.62(d) Other Current Liabilities674.27 Total Current Liabilities 9,724.12 13,056.56 17,427.36					
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(c) Current Tax Liabilities (Net) 1,156.62 138.94 (d) Other Current Liabilities 674.27 668.10 Total Current Liabilities 9,724.12 14,273.33 Total Liabilities 13,056.56 17,427.30				782.02	
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Total Current Liabilities 9,724.12 14,273.33 Total Liabilities 13,056.56 17,427.30					
				14,273.32	
		Total Liabilities	13,056.56	17,427.36	
		TOTAL EQUITY AND LIABILITIES	40,704.11	43,183.37	





Notes:

- 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 November 08, 2023. The statutory auditors have carried out a limited review of these financials results.
- The figures pertaining to previous periods have been regrouped, reclassified and restated, wherever considered necessary in conformity with the present classification.
- 3) Sugar being a seasonal Industry, the performance of any quarter may not be representative of the annual performance of the Company.

AND CHE

On behalf of the Board of Directors

for Kothari Sugars and Chemicals Limited

CHENNAL S Cn 600 034 Place : Chennai Arjun B Kothari OX * 0 **Managing Director** Date : 08 November, 2023



Kothari Sugars and Chemicals Limited

	For the Half	Year ended	For the Half Year ended		
	September		September 3		
Particulars	(Unaud	terra and the second se	(Unaudite	Contract Contract	
A. Cash flow from operating activities					
Profit before tax		3,812.92		3,454,87	
Adjustments for:					
Depreciation and Amortisation	696.68		698,92		
Finance Costs	251.23		283.34		
Effect of interest free Loans / Rental Deposits	-		3.46		
Re-measurement of employee benefit plan	(3.26)		(1.85)		
Dividend Income	(2.14)		(1.57)		
Interest Income	(167.91)		(289.36)		
Profit on sale of assets	-		(2.48)		
Liability no longer required written back	(107.65)		(5.09)		
Loss / (Gain) on fair value of investments	(186,43)		163.71		
Provision for employee benefits	220.10		79.03		
Loss / (gain) on sale of investments	(105.48)	595.14	(290.51)	637.59	
Operating profit before working capital changes	1	4,408.06		4,092.46	
Changes in working capital			0	1	
Adjustments for increase / decrease in:					
Trade and other receivables	2,414.47		(16.16)		
Inventories	1,211,99		868.82		
Bank balances other than cash and cash equivalents	(2.38)		0.01		
Other Assets	(209.70)		(398.66)		
Other Financial Assets	560.52		(52,79)		
Trade Payable	(3,501.41)		(2,754.61)		
Other Liabilities	(259.75)		(226.64)		
Other Financial Liabilities	(328.06)	(114.33)	(102.09)	(2,682.13	
Cash generated from operations		4,293.73		1,410.33	
0					
Less :Direct taxes paid net of refund		308.99		335.66	
Net cash generated from operating activities		3,984.75	-	1,074.67	
B. Cash flow from investing activities					
Purchase of fixed assets including capital advances		(776.84)		(852.44	
(Purchase) / Sale of investments		(374.02)		(152.40	
Proceeds from sale of assets		345		3.09	
Investment income		105.48		290.51	
Interest received		168.97		84.68	
Dividend received		2.14		1.57	
Net cash used in investing activities		(874.26)		(624.98	
C. Cook flow from Financing activities					
C. Cash flow from Financing activities		1AF 401		1250.00	
Repayment Term Ioan Borrowings		(45.13)		(350.04	
Finance Cost		(251.23)		(283.34	
Net cash used in financing activties		(296.36)		(633.38	
Net (decrease) / increase in cash and cash equivalents		2,814.12		(183.69	
(A+B+C)					
Reconciliation					
Cash and cash equivalents as at beginning of the year		(3,699.60)		(4,827.21	
Cash and cash equivalents as at end of the year		(885.48)		(5,010.90	
Net (increase) / decrease in cash and cash equivalents		(2,814.12)		183.69	







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 Limited Review Report on the Quarterly and year to date Unaudited Standalone Financial Results of the Company pursuant to the regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended

Review Report to The Board of Directors Kothari Sugars and Chemicals Limited Chennai – 600 034.

- 1. We have reviewed the accompanying statement of unaudited financial results of Kothari Sugars and Chemicals Limited ("the Company") for the Quarter ended September 30, 2023 and year to date from April 01, 2023 to September 30, 2023 ("the Statement") attached herewith, being submitted by the Company pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended (the "Listing Regulations").
- 2. This Statement, which 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, (Ind AS 34) "Interim Financial Reporting" prescribed under Section 133 of the Companies Act, 2013 as amended, read with relevant rules issued thereunder and other accounting principles generally accepted in India. Our responsibility is to issue a report 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, prepared in accordance with the recognition and measurement principles laid down in the aforesaid Indian Accounting Standards ('Ind AS) specified under Section 133 of the Companies Act, 2013 as amended, read with relevant rules issued thereunder 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.



For P. Chandrasekar LLP Chartered Accountants (Firm Regn. No: 000580S/S200066)

Raghavendhar

Partner Membership No. 244016 UDIN: 23244016BGQQAY8675

Place: Chennai Date: Nov 8, 2023

KOTHARI SUGARS AND CHEMICALS LIMITED

SUGARS AND CHEMICALS LTD

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Regd.Office:"Kothari Buildings", 115, Mahatma Gandhi Salai, Nungambakkam, Chennai - 600 034 CIN : L15421TN1960PLC004310 Phone No. 044-35225526 / 35225529 Email: secdept@hckgroup.com Website: www.hckotharigroup.com/kscl

Extract of Unaudited Financial Results for the Quarter and Half year ended 30th September 2023

			(Rs.in Lakhs
Particulars	Quarter Ended 30,09,2023	Half year Ended 30.09.2023	Quarter Ended 30.09.2022
		Unaudited	
Total income from operations	11,317.80	27,614.16	11,680,73
Net Profit / (Loss) for the period (before Tax, Exceptional)	1,063.03	3,812.92	(61.40)
Net Profit / (Loss) for the period before tax (after Exceptional items)	1,063.03	3,812.92	171,54
Net Profit / (Loss) for the period after tax (after Exceptional items)	518.04	2,308.09	266.94
Total Comprehensive Income for the period [comprising Profit / (Loss) for the period (after tax) and other comprehensive Income (after tax)]	521.55	2,305.97	275.60
Equity Share Capital	8,288.86	8,288.86	8,288.86
Reserves (excluding Revaluation Reserve)		19,358.69	
Earnings Per Share (of Rs.10/- each) (for continuing and discontinued operations) - in Rs. Basic : Diluted:	0.63 0.63	2.78 2.78	0.33 0.33

Note: The above is an extract of the detailed format of guarterly and half yearly Unaudited Financial Results filed with the Stock Exchange under Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015. The full format of the Quarterly and Half Yearly Unaudited Financial Results is available on the National Stock Exchange of India Ltd website at www.nseindia.com and Company's website at www.hckotharigroup.com/kscl

Place Chennai Date

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for Kothari Sugars and Chemicals Limited

08.11.2023

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Arjun B Kothari Managing Director DIN:07117816

கோத்தாரி சுகர்ஸ் அண்டு கெமிக்கல்ஸ் லிமிடெட்

பதிவு அனுவலகம்: "கோத்தாரி பில்டிங்ஸ்" நெ.115, மஹாத்மா காந்தி சாலை, நுங்கம்பாக்கம், சென்னை - 600 034 CIN : L15421TN1960PLC004310 Phone No. 044-35225526 / 35225529

Email: secdept@hckgroup.com Website: www.hckotharigroup.com/kscl

30.09.2023 அன்று முடிவடைந்த காலாண்டு மற்றும் அரையாண்டுக்கான தணிக்கை செய்யப்படாத நிதிநிலை முடிவுகளின் சுருக்கம் (ரூ. இலட்சக்தில்)

			(i). Goor any pro			
விவரங்கள்	30.09,2023 அன்று முடிவடைந்த காலாண்டு	30.09.2023 அன்று முடிவடைந்த அரையாண்டு	30.09.2022 அன்ற முடிவடைந்த காலாண்டு			
	ക്ര ത്തി	தண்ளிக்கை செய்யப்படாதது				
இயக்கங்களின் மூலம் மொத்த வருமாணம்	11,317,80	27,614.16	11,680.73			
வரி, தனிப்பட்ட வகைகள் மற்றும்/அல்லது அசாதாரண வகைகளுக்கு முன், நடப்பு காலத்திற்கு நிகர லாயம் (+)/நஷ்டம்(-)	1,063.03	3,812,92	(61-40)			
தனிப்பட்ட வகைகள் மற்றும்/அல்லது அசாதாரண வகைகளுக்குப் பின், நடப்புக் காலத்திற்கான வரிக்கு முன் நிகர லாபம்(+)/நஷ்டம்(-)	1,063.03	3,812,92	171.54			
தனிப்பட்ட வகைகள் மற்றும்/அல்லது அசாநாரண வகைகளுக்குப் பின், நடப்புக் காலத்திற்கான வரிக்கு பின் நிகர லாபம் (+)/நஷ்டம் (-)	518.04	2,308.09	266 94			
நடப்புக் காலத்திற்காண விரிவான மொத்த வருமாணம் (நடப்புக் காலத்திற்கான வரிக்குப் பின் லாபம்/(நஷ்டம்) மற்றும் வரிக்குப் பின் இதர விரிவான வருமாணம்)	521.55	2,305.97	275.60			
சலாங்கு மூலதனம் (முகமதிப்பு ஒவ்வொரு பங்கிற்கும் ரூ.10/-)	8,288.86	8,288.86	8,288.86			
ரிசர்வுகள் (மதிப்பீடு ரிசர்வுகள் நீங்கலாக)	1411	19,358,69				
பங்கு ஒன்றிற்கான சம்பாத்தியம் (முக மதிப்பு ரூ.10⊢ ஒரு பங்குக்கு) (ஆண்டு விகிதம் செய்யப்படனில்லை) (ரூபாயில்) (அ) அடிப்படை	0.63	2.78	0.33 0.33			
(ஆ) டைல்யூடடு	0.63	2.78	0.33			

குறிப்பு: மேற்கண்ட நிதிநிலை முடிவுகள், 2015ம் வருடத்தைய செக்யூரிட்டின் அண்டு எக்சேஞ்சு போர்டு ஆஃப் இந்தியா (பட்டியன் கட்டுப்பாடுகள் மற்றும் வெளியீடு தேவைகள்) விதிகளின், விதி 33ன் கீழ் ஸ்டாக் எக்சேஞ்சுக்கு தாக்கல் செய்யப்பட்டுள்ள காலாண்டு மற்றும் அரையாண்டுக்கான தணிக்கை செய்யப்படாத நிதிநிலை முடிவுகளின் சுருக்கம் ஆகும். காலாண்டு மற்றும் அரையாண்டுக்கான தணிக்கை செய்யப்படாத நிதிநிலை முடிவுகளின் முழு விவரம் நேஷனல் ஸ்டாக் எக்ஸ்சேஞ் ஆஃப் இத்தியா லிமிடெட்டின் இணையதளம் www.nseindia.com மற்றும் கம்பெனியின் இணையதளம் www.hckolharigroup.com/kscl ஆகியவற்றில் கிடைக்கும்.

கோத்தாரி சுகர்ஸ் அண்டு கெமிக்கல்ஸ் கிமிடெட்டுக்காக அர்ஜுண் B. கோத்தாரி நிர்வாக இயக்குநர் DIN:07117816

இடம் சென்னை : 08.11.2023 நான்

