

Kothari Sugars and Chemicals Limited Regd. off.: "Kothari Buildings", No.115, M.G.Salai, Nungambakkam, Chennal - 600 034. Phone : 044-30226848 / 5614, Fax : 044-28334560, www.hckotharlgroup.com



Nov 09, 2021

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, 2021 - 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 09, 2021, commenced at 11:35 hrs and concluded at 12:50 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, 2021 inter alia including Statement of Assets & Liabilities and Cash Flow Statement for the half year ended September 30, 2021. 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, 2021 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



Sugar Units :

Unit - I : Kattur Post - 621 706, Lalgudi Taluk, Trichy Dist., Tamilnadu, Phone : 0431-2541224 / 2541350, Fax : 0431-2541451 Unit - II: Sathamangalam Village, Vetriyur Post : 621 707. Ariyalur Dist., Tamilnadu, Phone : 04329-320800 CIN:L15421TN1960PLC004310 TIN No.: 33790460019 dt 1-1-2007 CST No. 24518 dt. 26-06-1961 GSTIN: 33AABCK2495F12P



KOTHARI SUGARS AND CHEMICALS LIMITED

Regd.Office:"Kothari Buildings", 115, Mahatma Gandhi Salai, Nungambakkam,Chennai - 600 034 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, 2021 (Prepared in compliance with the Indian Accounting Standards (Ind AS))

		Quarter Ended			Six months ended		Rs.in Lakhs Year ended
S No.	PARTICULARS	September 30, 2021	June 30, 2021	September 30, 2020		September 30, 2020	March 31, 2021
			Un-audited		Un-ai	udited	Audited
1	Revenue from Operations	8,979.67	9,086.30	8,126.18	18,065.97	20,923.98	42,000.27
11	Other Income	126.07	342.18	103.76	468.25	244.67	472.07
- 111	Total Income (I+II)	9,105.74	9,428.48	8,229.94	18,534.22	21,168.65	42,472.34
IV	Expenses a) Cost of materials consumed b) Changes in inventories of Finished Goods,Work-in	71.36	10,699.42	1,166.09	10,770.78	11,190.11	27,262.29
	progress and Stock-in-trade	6,232.37	(4,803.85)	5,314.97	1,428.52	4,623.11	3,903.60
	c) Employee benefits Expense	605.10	632.33	528.21	1,237.43	1,072.69	2,546.37
	d) Finance costs	157.76	147.95	168.90	305.71	377.17	509.87
	e) Depreciation and Amortization Expense	348.94	346.36	343.82	695.30	687.16	1,379.35
	f) Other Expenses	1,559.54	1,355.78	1,084,75	2,915.32	2,313,36	5,023.43
	Total Expenses (IV)	8,975.07	8,378.01	8,606.74	17,353.06	20,263.60	40,624.91
V	Profit / (Loss) before Exceptional and Tax (III-IV)	130.67	1,050.47	(376.80)	1,181.16	905.05	1,847.43
VI	Exceptional Items Income / (Expenses)	542.06		449.22	542.06	497.08	497.08
VII	Profit / (Loss) before Tax (V - VI)	672.73	1.050.47	72.42	1,723.22	1,402.13	2,344.51
VIII	Tax Expense 1) Current Tax 2) MAT Credit Utilisation 3) Deferred Tax	364.60 (144.79) (181.72)	214.50 (102.27) 103.30	16.65 (4.34) 4.66	579.10 (247.06) (78.42)	385.51 (133.48) (84.04)	460.76 (204.51 186.42
	Profit / (Loss) for the period from Continuing Operations (VII-VIII)	634.64	834.94	55.45	1,469.60	1,234.14	1,901.84
Х	Other Comprehensive Income:						
	(a) (i) Items that will not be reclassified to profit or loss	(9.08)	-	(0.37)	(9.08)	(0.73)	105.42
	(ii) Income tax relating to items that will not be reclassified to profit or loss	2.64		0.10	2.64	0.21	(30.70
	(b) (i) Items that will be reclassified to profit or loss	: - 2		3.02	*		
	(ii) Income tax relating to items that will be reclassified to profit or loss		÷	= .00	-		
XI	Total Comprehensive Income for the period (IX + X) [Comprising Profit /(Loss) and Other Comprehensive Income for the Period]	. 628.20	834.94	55.18	1,463.16	1,233.62	1,976.56
XII	Earnings per Equity Share (For Continuing Operations)*						
	1) Basic	0.76	1.01	0.07	1.77	1.49	2.29
	2) Diluted	0.76	1.01	0.07	1.77	1.49	2.29
XIII	Paid up Equity Share Capital (Face value : Rs.10 / Share)	8,288.86	8,288.86	8,288.86	8,288.86	8,288.86	8,288.86
XIV	Other Equity (excluding revaluation reserve) as shown in the Audited Balance Sheet of the previous year						10,336.11

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

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Unaudited Segment reporting under regulation 33 of the SEBI (Listing obligation and disclosure requirements) Regulation 2015 for the Quarter and Six months ended 30 September 2021

		Q	Quarter Ended			Six months ended	
		September	June 30,	September	September	September	March 31,
S no.	PARTICULARS	30, 2021	2021	30, 2020	30, 2021	30, 2020	2021
			Un-audited		Un-audited		Audited
1	Segment Revenue		C				
	(Sales and other operating Income)						9
	(a) Sugar	6,147.29	5,689.90	6,560.82	11,837.19	16,717.90	31,676.0
	(b) Distillery	3,011.78	1,712.52	1,645.61	4,724.30	3,204.99	8,449.9
	(c) Power	208.58	3,398.42	150.52	3,607.00	2,994.77	6,333.20
	Total	9,367.65	10,800.84	8,356.95	20,168.49	22,917.66	46,459.29
	Less: Inter Segment Revenue	387.98	1,714.54	230.77	2,102.52	1,993.68	4,459.02
	Revenue from Operations	8,979.67	9,086.30	8,126.18	18,065.97	20,923.98	42,000.2
2	Segment Results						
	(Profit / (Loss) before tax and interest from each segment)						
	(a) Sugar.	28.21	(209.12)	80.03	(180.91)	484.77	(510.9
	(b) Distillery	1,547.26	722.76	633.78	2,270.02	1,065.93	3,484.0
	(c) Power	(459.94)	804.16	(353.55)	344.22	412.41	636.1
	Total	1,115.53	1,317.80	360.26	2,433.33	1,963.11	3,609.2
	Less:						
	(i) Finance cost	157.76	147.95	168.90	305.71	377.17	509.8
	(ii) Unallocable Expenses (Net of unallocable income)	285.04	119.38	118.94	404.40	183.81	754.8
	Total profit /(Loss) before tax	672.73	1,050.47	72.42	1,723.22	1,402.13	2,344.5
3	Segment Assets						
	(a) Sugar	13,904.25	19,340.15	13,880.76	13,904.25	13,880.76	15,161.8
	(b) Distillery	6,125.48	7,206.70	8,030.48	6,125.48	8,030.48	6,467.3
	(c) Power	4,990.82	5,821.43	5,625.40	4,990.82	5,625.40	5,861.2
	(d) Unallocable	6,740.56	6,554.56	4,290.06	6,740.56	4,290.06	6,528.4
	Total Assets	31,761.10	38,922.84	31,826.70	31,761.10	31,826.71	34,018.8
4	Segment Liabilities			2			
	(a) Sugar	3,062.43	5,026.67	3,352.88	3,062.43	3,352.88	6,632.9
	(b) Distillery	576.04	682.44	916.01	576.04	916.01	788.0
	(c) Power	1,616.92	1,627.37	1,494.46	1,616.92	1,494.46	1,903.5
	(d) Unallocable	6,417.58	12,126.43	8,181.32	6,417.58	8,181.32	6,069.4
	Total Liabilities	11,672.96	19,462.91	13,944.67	11,672.96	13,944.67	15,393.9

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STATEMENT OF ASSETS AND LIABILITIES AS AT 30.09.2021

		As at	(Rs. In Lakhs As at	
S.No	Particulars	September 30, 2021	March 31, 2021	
Α	ASSETS			
	Non-Current Assets			
	(a) Property, Plant and Equipment	15,485.74	16,096.8	
	(b) Capital Work in Progress	10.71	3.6	
	(c) Investment Property	109.12	110.3	
	(d) Other Intangible Assets	12.71	15.1	
	(e) Lease Land Right-of-Use Asset	95.62	32	
	(f) Financial Assets	00.02		
	(i) Other financial assets	85.58	99.6	
	(g) Other Non-Current Assets	71.99	30.8	
	Total non-Current Assets	15,871.47	16,356.4	
	Current Assets	13,071,47	10,550.4	
	(a) Inventories	7 217 40	0 5 4 7 0	
		7,217.40	8,547.0	
	(b) Financial Assets (i) Other Investments	E 005 80	5 000 0	
		5,995.86	5,830.9	
	(ii) Trade Receivables	1,480.41	2,108.7	
	(iii) Cash and Cash Equivalents	67.26	27.1	
	(iv) Bank balances other than (iii) above	14.04	14.0	
	(v) Other Financial assets	324.30	357,1	
	(c) Current tax assets (Net)		137.6	
	(d) Other current Assets	790.36	639.6	
	Total Current Assets	15,889.63	17,662.4	
	TOTAL ASSETS	31,761.10	34,018.8	
В	EQUITY AND LIABILITIES			
	Equity			
	(a) Equity Share Capital	8,288.86	8,288.8	
	(b) Other Equity	11,799.28	10,336.1	
	Total Equity	20,088.14	18,624.9	
	Liabilities			
	Non-Current Liabilities			
	(a) Financial Liabilities			
	(i) Borrowings	395.13	745.1	
	(b) Deferred Tax Liabilities	2,840.86	2,921.9	
	(c) Lease Liabilities	88.57	2,021.0	
	Total Non-Current Liabilities	3,324.56	3,667.0	
1	Current Liabilities	5,524.50	3,007.0	
	(a) Financial Liabilities	0.000.70	0.040	
	(i) Borrowings	2,666.78	2,843.7	
	(ii) Lease Liabilities	10.13	-	
	(iii) Trade Payables			
	(a) Total Outstanding dues to Micro and Small enterprises	.≂.	7 .	
	(b) Total Outstanding dues of creditors other than Micro and Small	4,285.68	8,140.6	
	enterprises	1 1		
	(iv) Other Financial Liabilities	87.11	218.5	
5	(b) Short Term Provisions	559.49	248.4	
	(c) Current tax Liabilities (Net)	178.11	-	
	(d) Other Current Liabilities	561.09	275.4	
	Total Current Liabilities	8,348.39	11,726.8	
	Total Liabilities	11,672.95	15,393.9	
	TOTAL EQUITY AND LIABILITIES	31,761.10	34,018.8	

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 09, 2021. The statutory auditors have carried out a limited review of these financials results.

During the current quarter we have received a sum of Rs.542.06 lakhs towards cane transport subsidy for sugar season 2019-20 which is shown under exceptional item (S.no.VI) above.

3) The figures pertaining to previous periods have been regrouped, reclassified and restated, wherever considered necessary in conformity with the present classification.

4) Sugar being a seasonal Industry, the performance of any quarter may not be representative of the annual performance of the Company.

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On behalf of the Board of Directors for Kothari Sugars and Chemicals Limited

Arjun B Kothari Managing Director

Place : Chennai Date : 09 November, 2021

Kothari Sugars and Chemicals Limited

CASH FLOW STATEMENT FOR THE HALF YEAR ENDED SEPTEMBER 30, 2021

Rs. Lakhs

	For the Half Y	ear ended	For the Half Year ended		
	September	30, 2021	September 30, 2020		
Particulars	(Un aud		(Un audi		
A. Cash flow from operating activities					
Profit before tax		1,723.22		1,402.13	
Adjustments for:		_,		,	
Depreciation and Amortisation	695.30		687.16		
Finance Costs	302.47		372.30		
Effect of interest free Loans / Rental Deposits	3.24		4.87		
Re-measurement of employee benefit plan	(9.08)		(0.73)		
Dividend Income	(0.24)		(0170)		
Interest Income	(34.96)		(0.67)		
Bad Debts	(34.50)		2.15		
Inventory writedown	(19.86)		(13.86)		
Liability no longer required written back	(13.24)		(21.41)		
Accretion in value of investments	(143.79)		(130.27)		
Provision for employee benefits	174.88		156.91		
Loss / (gain) on sale of investments	(22.14)	932.59	(49.55)	1,006.92	
Operating profit before working capital changes	(22.14)	2,655.81	(2,409.05	
		10.000		2,405.05	
Changes in working capital		9			
Adjustments for increase / decrease in:	628.35		209.71		
Trade and other receivables			4,561.98		
Inventories	1,349.53		4,501.98		
Bank balances other than cash and cash equivalents	0.00		612.04		
Other Assets	150.53				
Other Financial Assets	46.95		(73.85)		
Trade Payable	(3,766.42)		(3,391.40)		
Other Liabilities	192.48	(4 530 07)	(1,137.68)	1 050 04	
Other Financial Liabilities	(131.48)	(1,530.07)	276.87	1,058.94	
Cash generated from operations		1,125.74		3,467.99	
				100.40	
Less :Direct taxes paid net of refund		204.78		166.15	
Net cash generated from operating activities		920.95		3,301.85	
B. Cash flow from investing activities					
Purchase of fixed assets including capital advances		(87.66)		(133.96	
(Purchase) / Sale of investments		(21.09)		(48.92	
Investment income		22.14		49.55	
Interest received		34.96		0.67	
Dividend received		0.24		(4 2)	
Net cash used in investing activities		(51.41)		(132.67	
C. Cash flow from Financing activities					
Term loan Borrowings		÷:		1,050.00	
Repayment Term Ioan Borrowings		(1,080.37)		(1,320.22	
Finance Cost		(302.47)	-	(377.1	
Net cash used in financing activites		(1,382.84)	1	(647.3	
		1=== = == =		2 5 24 7	
Net (decrease) / increase in cash and cash equivalents		(513.30)		2,521.7	
(A+B+C)					
Reconciliation				1	
Cash and cash equivalents as at beginning of the year		(2,086.22)		(7,236.0	
Cash and cash equivalents as at end of the year		(2,599.52)		(4,714.2	
Net (increase) / decrease in cash and cash equivalents		513.30		(2,521.7	

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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, 2021 and year to date from April 01, 2021 to September 30, 2021 ("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 n 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) SEKHAR

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S. Raghavendhar Partner Membership No. 244016 UDIN: 21244016AAAAGQ1793

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🚡 KOTHARI SUGARS & CHEMICALS LIMITED

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 2021

			(Rs.in Lakhs)
Particulars	Quarter Ended 30.09.2021	Half year Ended 30.09.2021 Unaudited	Quarter Ended 30.09.2020
Total income from operations	8,979.67	18,065.97	8,126.18
Net Profit / (Loss) for the period (before Tax, Exceptional)	130.67	1,181.16	(376.80)
Net Profit / (Loss) for the period before tax (after Exceptional items)	672.73	1,723.22	72.42
Net Profit / (Loss) for the period after tax (after Exceptional items)	634.64	1,469.60	55.45
Total Comprehensive Income for the period [comprising Profit / (Loss) for the period (after tax) and other comprehensive Income (after tax)]	628.20	1,463.16	`55.18
Equity Share Capital	8,288.86	8,288.86	8,288.86
Reserves (excluding Revaluation Reserve) as shown in the Audited Balance Sheet of the previous year			×
Earnings Per Share (of Rs.10/- each) (for continuing and discontinued operations) Basic : Diluted :	0.76 0.76	1.77	0.07 0.07

Note: The above is an extract of the detailed format of quarterly 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 : 09.11.2021 for Kothari Sugars & Chemicals Limited Arjun B Kothari Managing Director

கோத்தாரி சுகர்ஸ் & 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

30.09.2021 அன்று முடிவடைந்த காலாண்டு மற்றும் அரையாண்டுக்கான தணிக்கை செய்யப்படாத நிதிநிலை முடிவுகளின் சுருக்கம்

	, ,		(ரூ. இலட்சத்தில்)		
விவரங்கள்	30.09.2021 அன்று முடிவடைந்த காலாண்டு	30.09.2021 அன்று முடிவடைந்த அரையாண்டு	30.09.2020 அன்று முடிவடைந்த காலாண்டு		
	தணிக்கை செய்யப்படாதது				
இயக்கங்களின் மூலம் மொத்த வருமாணம்	8,979.67	18,065.97	8,126.18		
வரி, தனிப்பட்ட வகைகள் மற்றும் / அல்லது அசாதாரண வகைகளுக்கு முன், நடப்பு காலத்திற்கு நிகர லாபம் (+) / நஷ்டம்(-)	130.67	1,181.16	(376.80)		
தனிப்பட்ட வகைகள் மற்றும்/அல்லது அசாதாரண வகைகளுக்குப் பின், நடப்புக் காலத்திற்கான வரிக்கு முன் நிகர லாபம் (+)/ நஷ்டம் (-)	672.73	1,723.22	72.42		
தனிப்பட்ட வலககள் மற்றும்/அல்லது அசாதாரண வகைகளுக்குப் பின், நடப்புக் காலத்திற்கான வரிக்கு பின் நிகர லாபம் (+)/ நஷ்டம் (-)	634.64	1,469.60	55.45		
நடப்புக் காகத்திற்கான விரிவான மொத்த வருமானம் [நடப்புக் காலத்திற்கான வரிக்குப் பின் லாபம்/(நஷ்டம்) மற்றும் வரிக்குப் பின் இதர விரிவான வருமாணம்]	628.20	1,463.16	55.18		
சமபங்கு மூதைனம் (முகமதிப்பு ஒவ்வொரு பங்கிற்கும் ரூ.10/-)	8,288.86	8,288.86	8,288.86		
ரிசர்வுகள் (முந்தைய வருட பேலைன்ஸ் ஷீட்டில் காண்ரிக்கப்பட்டுள்ளபடி மறு மதிப்ரே ரிசர்வுகள் நீங்கலாக)					
பங்கு ஒன்றிற்கான சம்பாத்தியம் (முக மதிப்பு ரூ.10/- ஒரு பங்குக்கு) (ஆண்டு னிகிதம் செய்யப்படவில்லை) (ரூபாமில்)					
(அ) அடிப்படை (ஆ) டைல்யூடநி	0.76 0.76	1.77 1.77	0.07 0.07		

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

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இடம்: சென்னை நாள்: 09.11.2021