

K.P.R. MILL LIMITED

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

09.05.2025

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

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

SCRIP CODE: 532889

SYMBOL: KPRMILL

Dear Sir / Madam,

Sub: Outcome of the Board Meeting - 09.05.2025.

1. Standalone and Consolidated Audited Financial Results of the Company for the year ended 31st March, 2025 have been approved.

2. **Recommended 250% Final Dividend** for FY 2024-25 (Rs.2.50/- per equity share of Re.1/- each) subject to the approval of the Shareholders of the Company (Aggregating to 500% for the Financial Year 2024-25).

In this connection, we are sending herewith the Certified True Copy of the Audited Financial Results of the Company for the year ended 31st March, 2025, both Standalone & Consolidated along with the Auditors Report. It is hereby declared that the said Report is not a modified Report.


The Board Meeting Commenced at 10.30 A.M. and concluded at 03.00 P.M.

Please take the above on record.

Thanking you,

Yours faithfully

For K.P.R. Mill Limited


P. Kandaswamy
Company Secretary
Encl: As above

Independent Auditor's Report

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

Report on the audit of the Standalone Annual Financial Results

Opinion

We have audited the accompanying standalone annual financial results of K.P.R. Mill Limited (hereinafter referred to as the "Company") for the year ended 31 March 2025, attached herewith, being submitted by the Company pursuant to the requirement of Regulation 33 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended ("Listing Regulations").

In our opinion and to the best of our information and according to the explanations given to us, the aforesaid standalone annual financial results:

- a. are presented in accordance with the requirements of Regulation 33 of the Listing Regulations in this regard; and
- b. give a true and fair view in conformity with the recognition and measurement principles laid down in the applicable Indian Accounting Standards, and other accounting principles generally accepted in India, of the net profit and other comprehensive income and other financial information for the year ended 31 March 2025.

Basis for Opinion

We conducted our audit in accordance with the Standards on Auditing ("SAs") specified under section 143(10) of the Companies Act, 2013 ("the Act"). Our responsibilities under those SAs are further described in the *Auditor's Responsibilities for the Audit of the Standalone Annual Financial Results* section of our report. We are independent of the Company, in accordance with the Code of Ethics issued by the Institute of Chartered Accountants of India together with the ethical requirements that are relevant to our audit of the financial statements under the provisions of the Act, and the Rules thereunder, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the Code of Ethics. We believe that the audit evidence obtained by us, is sufficient and appropriate to provide a basis for our opinion on the standalone annual financial results.

Management's and Board of Directors' Responsibilities for the Standalone Annual Financial Results

These standalone annual financial results have been prepared on the basis of the standalone annual financial statements.

The Company's Management and the Board of Directors are responsible for the preparation and presentation of these standalone annual financial results that give a true and fair view of the net profit/loss and other comprehensive income and other financial information in accordance with the recognition and measurement principles laid down in Indian Accounting Standards prescribed under Section 133 of the Act and other accounting principles generally accepted in India and in compliance with Regulation 33 of the Listing Regulations. This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding of the assets of the Company and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and the design, implementation and maintenance of adequate internal financial controls, that were operating effectively for ensuring accuracy and completeness of the accounting records, relevant to the preparation and

Independent Auditor's Report (Continued)

K.P.R. Mill Limited

presentation of the standalone annual financial results that give a true and fair view and are free from material misstatement, whether due to fraud or error.

In preparing the standalone annual financial results, the Management and the Board of Directors are responsible for assessing the Company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the Board of Directors either intends to liquidate the Company or to cease operations, or has no realistic alternative but to do so.

The Board of Directors is responsible for overseeing the Company's financial reporting process.

Auditor's Responsibilities for the Audit of the Standalone Annual Financial Results

Our objectives are to obtain reasonable assurance about whether the standalone annual financial results as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with SAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these standalone annual financial results.

As part of an audit in accordance with SAs, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the standalone annual financial results, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances. Under Section 143(3) (i) of the Act, we are also responsible for expressing our opinion through a separate report on the complete set of financial statements on whether the company has adequate internal financial controls with reference to financial statements in place and the operating effectiveness of such controls.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures in the standalone annual financial results made by the Management and Board of Directors.
- Conclude on the appropriateness of the Management's and Board of Directors' use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the appropriateness of this assumption. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the standalone annual financial results or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Company to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the standalone annual financial results, including the disclosures, and whether the standalone annual financial results represent the underlying transactions and events in a manner that achieves fair presentation.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards.

B S R & Co. LLP

Independent Auditor's Report (Continued)

K.P.R. Mill Limited

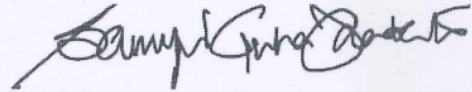
Other Matter

- a. The standalone annual financial results include the results for the quarter ended 31 March 2025 being the balancing figure between the audited figures in respect of the full financial year and the published unaudited year to date figures up to the third quarter of the current financial year which were subject to limited review by us.

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

Chartered Accountants

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



Sampad Guha Thakurta

Partner

Membership No.: 060573

UDIN:25060573BMOKEZ8438

Bengaluru

09 May 2025



K.P.R. MILL LIMITED

CIN : L17111TZ2003PLC010518

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

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

STATEMENT OF AUDITED FINANCIAL RESULTS (STANDALONE) FOR THE QUARTER / YEAR ENDED 31ST MARCH 2025

(₹ in Lakhs)

Sl.No	Particulars	Quarter Ended			Year Ended	
		31.03.2025	31.12.2024	31.03.2024	31.03.2025	31.03.2024
		(Audited) *	(Unaudited)	(Audited) *	(Audited)	(Audited)
1	Income					
	(a) Revenue from operations					
	(i) Sale of products and services	1,07,868	94,692	1,08,894	4,06,272	3,90,441
	(ii) Other operating revenue	3,937	3,730	4,172	15,295	14,926
	(b) Other income	5,739	1,709	9,486	18,084	20,395
	Total income	1,17,544	1,00,131	1,22,552	4,39,651	4,25,762
2	Expenses					
	(a) Cost of materials consumed	61,489	62,232	53,627	2,48,538	2,39,939
	(b) Purchase of stock-in-trade	-	-	-	-	-
	(c) Changes in inventories of finished goods, stock-in-trade and work-in- Progress	6,737	(7,644)	18,571	(1,971)	10,900
	(d) Employee benefits expense	14,219	13,400	12,058	55,158	48,789
	(e) Finance costs	482	410	610	1,996	2,284
	(f) Depreciation and amortisation expenses	2,276	2,320	2,053	8,973	8,163
	(g) Other expenses	11,654	12,199	12,878	43,432	46,216
	Total expenses	96,857	82,917	99,797	3,56,126	3,56,291
3	Profit before exceptional items and tax (1-2)	20,687	17,214	22,755	83,525	69,471
4	Exceptional Items	-	-	-	-	-
5	Profit before tax (3+4)	20,687	17,214	22,755	83,525	69,471
6	Tax expenses					
	a) Current tax	5,051	3,680	4,080	17,633	13,481
	b) Deferred tax	445	(192)	216	588	498
	Total Tax	5,496	3,488	4,296	18,221	13,979
7	Profit for the period (5-6)	15,191	13,726	18,459	65,304	55,492
8	Other comprehensive income					
	A (i) Items that will not be reclassified to profit or loss	-	-	-	-	-
	(ii) Income tax relating to items that will not be reclassified to profit or loss	-	-	-	-	-
	B (i) Items that will be reclassified to profit or loss	-	-	-	-	-
	(ii) Income tax relating to items that will be reclassified to profit or loss	-	-	-	-	-
9	Total comprehensive income for the period (7+8)	15,191	13,726	18,459	65,304	55,492
10	Paid-up equity share capital (Face value of ₹ 1 each)	3,418	3,418	3,418	3,418	3,418
11	Total Reserves i.e. Other equity				3,82,203	3,33,989
12	Basic and Diluted Earnings per share (in ₹) (Not annualised for quarters)	4.44	4.02	5.40	19.11	16.23



Notes:

1 STATEMENT OF ASSETS AND LIABILITIES (STANDALONE)

('₹ in Lakhs)

Sl.No	Particulars	As at	
		31.03.2025 (Audited)	31.03.2024 (Audited)
	Assets		
	Non - current assets		
	(a) Property, plant and equipment	1,08,295	97,346
	(b) Capital work-in-progress	3,849	9,572
	(c) Intangible assets	91	65
	(d) Financial assets		
	(i) Investments	72,873	72,873
	(ii) Loans	26,364	188
	(iii) Other financial assets	4,211	4,171
	(e) Other non - current assets	693	2,547
	Total non - current assets	2,16,376	1,86,762
	Current assets		
	(a) Inventories	1,10,940	1,16,714
	(b) Financial assets		
	(i) Investments	22,651	3,204
	(ii) Trade receivables	45,773	52,391
	(iii) Cash and cash equivalents	7,697	6,057
	(iv) Other bank balances	20,294	10,215
	(v) Other financial assets	367	381
	(c) Other current assets	16,246	16,129
	Total current assets	2,23,968	2,05,091
	Total assets	4,40,344	3,91,853
	Equity and liabilities		
	Equity		
	(a) Equity share capital	3,418	3,418
	(b) Other equity	3,82,203	3,33,989
	Total equity	3,85,621	3,37,407
	Liabilities		
	Non-current liabilities		
	(a) Financial liabilities		
	(i) Other Financial Liabilities	103	288
	(b) Deferred tax liabilities (net)	6,902	6,314
	(c) Other Non-Current Liabilities	136	223
	Total non-current liabilities	7,141	6,825
	Current liabilities		
	(a) Financial liabilities		
	(i) Borrowings	24,143	28,651
	(ii) Trade payables		
	(A) Total outstanding dues of micro and small enterprises	621	704
	(B) Total outstanding dues of creditors other than micro and small enterprises	9,737	7,117
	(iii) Other financial liabilities	78	83
	(b) Other current liabilities	12,694	10,523
	(c) Current tax liabilities (net)	309	543
	Total current liabilities	47,582	47,621
	Total equity and liabilities	4,40,344	3,91,853



2 STATEMENT OF CASH FLOWS (STANDALONE)

(₹ in Lakhs)

Particulars	Year ended 31.03.2025 (Audited)	Year ended 31.03.2024 (Audited)
CASH FLOWS FROM OPERATING ACTIVITIES		
Profit for the year	65,304	55,492
Adjustments for:		
Income tax expenses recognised in the statement of profit and loss	18,221	13,979
Depreciation and amortisation expenses	8,973	8,163
Net loss/ (gain) on sale of property, plant and equipment	(105)	(591)
Finance costs	1,996	2,284
Interest income	(2,201)	(518)
Dividend income from non-current investments in subsidiaries	(12,383)	(14,141)
Gain on sale of investments (net)	(2,115)	(3,957)
Rental income from operating leases	(212)	(235)
Impairment loss on financial assets	42	172
Financial guarantee income	(185)	(132)
Impairment of non-current investments (including investment pending allotment)	188	186
Recovery of Bad debts	(204)	(184)
Operating profit before working capital changes	77,319	60,518
Changes in working capital:		
Adjustments for (increase) / decrease in operating assets:		
Inventories	5,774	6,533
Trade Receivables	6,780	(3,107)
Other current assets	(117)	(121)
Other non-current financial assets	(40)	(765)
Other non-current assets	1,776	1,678
Other financial assets	36	(1)
Adjustments for increase / (decrease) in operating liabilities:		
Trade payables	2,537	(12,109)
Other financial liabilities	(5)	(18)
Other current liabilities	2,171	(3,489)
Other non-current liabilities	(188)	36
Cash generated from operations	96,043	49,155
Income taxes paid	(17,871)	(13,027)
Net cash flow from/ (used in) operating activities (A)	78,172	36,128
CASH FLOW FROM INVESTING ACTIVITIES		
Capital expenditure on property, plant and equipment, including capital advances	(14,591)	(17,224)
Proceeds / (purchase) from sale of current investments (net)	(17,332)	10,726
(Increase)/ decrease in margin deposit accounts	(10,079)	178
Proceeds from sale of property, plant and equipment	685	799
(Investment in)/ proceeds from maturity of term deposits (having original maturity of more than 3 months)	-	(10,167)
Loans to related party	(26,399)	-
Proceeds from sale of non-current investments in subsidiaries	-	5,580
Interest received from others	2,179	390
Dividend received from subsidiaries	12,383	14,141
Rental income received from operating leases	212	235
Net cash flow (used in) / from investing activities (B)	(52,942)	4,658



STATEMENT OF CASH FLOWS (STANDALONE) (CONTINUED)

Particulars	Year ended 31.03.2025 (Audited)	Year ended 31.03.2024 (Audited)
CASH FLOW FROM FINANCING ACTIVITIES		
Proceeds from / (Repayment of) non-current borrowings (net)	-	(34)
Proceeds from/(Repayment of) current borrowings (net)	(4,507)	(21,115)
Finance costs paid	(1,993)	(2,249)
Dividends paid	(17,090)	(15,381)
Net cash flow (used in)/ from financing activities (C)	(23,590)	(38,779)
Net (decrease)/ increase in cash and cash equivalents (A+B+C)	1,640	2,007
Add: Opening cash and cash equivalents	6,057	4,050
Closing cash and cash equivalents	7,697	6,057
Closing cash and cash equivalents comprises		
(a) Cash on hand	27	39
(b) Balance with banks:		
i) In Current accounts	4,727	5,397
ii) In EEFC accounts	2,943	621
	7,697	6,057

- 3 The above standalone financial results have been reviewed by the Audit Committee on 09.05.2025 and taken on record and approved by the Board of Directors at their meeting held on 09.05.2025. The above results have been subjected to audit by the statutory auditors of the Company. The report of statutory auditors is unqualified.
- 4 These financial results have been prepared in accordance with Indian Accounting Standards ('Ind AS') prescribed under section 133 of the Companies Act, 2013 read with relevant rules thereunder and in terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 and SEBI Master Circular dated July 11, 2023.
- 5 The Company operates in one segment (i.e) Textile business, which in the context of Indian Accounting Standard (IND AS) 108 - Operating Segment, is considered as the only reportable operating segment of the Company.
- 6 * The figures for the quarters ended March 31, 2025 and March 31, 2024 are the balancing figures between the audited figures in respect of the full financial years and the published unaudited year-to-date figures upto the third quarter of the respective financial years, which were subjected to limited review.
- 7 Events after reporting period :
The Board has recommended a Final Dividend of 250 % (₹ 2.50 per share of the face value of ₹ 1/- each) for the year 2024-25 subject to the approval of the Shareholders in Annual General Meeting.

Coimbatore
09.05.2025

For K.P.R.MILL LIMITED


P. Nataraj
Managing Director
DIN : 00229137



Independent Auditor's Report

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

Report on the audit of the Consolidated Annual Financial Results

Opinion

We have audited the accompanying consolidated annual financial results of K.P.R Mill Limited (hereinafter referred to as the "Holding Company") and its subsidiaries (Holding Company and its subsidiaries together referred to as "the Group"), for the year ended 31 March 2025, attached herewith, being submitted by the Holding Company pursuant to the requirement of Regulation 33 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended ("Listing Regulations").

In our opinion and to the best of our information and according to the explanations given to us and based on the consideration of reports of other auditors on separate audited financial statements / financial results of the subsidiaries, the aforesaid consolidated annual financial results:

- a. include the annual financial results of the following entities
 - KPR Sugar and Apparels Limited
 - K.P.R. Sugar Mill Limited;
 - Quantum Knits Private Limited;
 - Galaxy Knits Limited;
 - Jahnvi Motor Private Limited;
 - KPR Exports PLC;and
 - KPR Mill Pte. Ltd. (liquidated during the year)
- b. are presented in accordance with the requirements of Regulation 33 of the Listing Regulations in this regard; and
- c. give a true and fair view in conformity with the recognition and measurement principles laid down in the applicable Indian Accounting Standards, and other accounting principles generally accepted in India, of consolidated net profit and other comprehensive income and other financial information of the Group for the year ended 31 March 2025.

Basis for Opinion

We conducted our audit in accordance with the Standards on Auditing ("SAs") specified under section 143(10) of the Companies Act, 2013 ("the Act"). Our responsibilities under those SAs are further described in the *Auditor's Responsibilities for the Audit of the Consolidated Annual Financial Results* section of our report. We are independent of the Group in accordance with the Code of Ethics issued by the Institute of Chartered Accountants of India together with the ethical requirements that are relevant to our audit of the financial statements under the provisions of the Act, and the Rules thereunder, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the Code of Ethics. We believe that the audit evidence obtained by us along with the consideration of reports of the other auditors referred to in sub paragraph no. a of the "Other Matters" paragraph below, is sufficient and appropriate to provide a basis for our opinion on the consolidated annual financial results.

Registered Office:

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

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

Independent Auditor's Report (Continued)

K.P.R Mill Limited

Management's and Board of Directors' Responsibilities for the Consolidated Annual Financial Results

These consolidated annual financial results have been prepared on the basis of the consolidated annual financial statements.

The Holding Company's Management and the Board of Directors are responsible for the preparation and presentation of these consolidated annual financial results that give a true and fair view of the consolidated net profit/ loss and other comprehensive income and other financial information of the Group in accordance with the recognition and measurement principles laid down in Indian Accounting Standards prescribed under Section 133 of the Act read with relevant rules issued thereunder and other accounting principles generally accepted in India and in compliance with Regulation 33 of the Listing Regulations. The respective Management and Board of Directors of the companies included in the Group are responsible for maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding of the assets of each company and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and the design, implementation and maintenance of adequate internal financial controls, that were operating effectively for ensuring accuracy and completeness of the accounting records, relevant to the preparation and presentation of the consolidated annual financial results that give a true and fair view and are free from material misstatement, whether due to fraud or error, which have been used for the purpose of preparation of the consolidated annual financial results by the Management and the Board of Directors of the Holding Company, as aforesaid.

In preparing the consolidated annual financial results, the respective Management and the Board of Directors of the companies included in the Group are responsible for assessing the ability of each company to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the respective Board of Directors either intends to liquidate the company or to cease operations, or has no realistic alternative but to do so.

The respective Board of Directors of the companies included in the Group is responsible for overseeing the financial reporting process of each company.

Auditor's Responsibilities for the Audit of the Consolidated Annual Financial Results

Our objectives are to obtain reasonable assurance about whether the consolidated annual financial results as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with SAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these consolidated annual financial results.

As part of an audit in accordance with SAs, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the consolidated annual financial results, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances. Under Section 143(3) (i) of the Act, we are also responsible for expressing our opinion through a separate report on the complete set of financial statements on whether the company has adequate internal financial controls with reference to financial statements in place and the operating effectiveness of such controls.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures in the consolidated annual financial results made by the Management and Board of Directors.

Independent Auditor's Report (Continued)

K.P.R Mill Limited

- Conclude on the appropriateness of the Management's and Board of Directors' use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the appropriateness of this assumption. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the consolidated annual financial results or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Group to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the consolidated annual financial results, including the disclosures, and whether the consolidated annual financial results represent the underlying transactions and events in a manner that achieves fair presentation.
- Obtain sufficient appropriate audit evidence regarding the financial results of the entities within the Group to express an opinion on the consolidated annual financial results. We are responsible for the direction, supervision and performance of the audit of financial results of such entities included in the consolidated annual financial results of which we are the independent auditors. For the other entities included in the consolidated annual financial results, which have been audited by other auditors, such other auditors remain responsible for the direction, supervision and performance of the audits carried out by them. We remain solely responsible for our audit opinion. Our responsibilities in this regard are further described in sub paragraph no. a of the "Other Matters" paragraph in this audit report.

We communicate with those charged with governance of the Holding Company, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards.

We also performed procedures in accordance with the circular No CIR/CFD/CMD1/44/2019 issued by the Securities and Exchange Board of India under Regulation 33(8) of the Listing Regulations, to the extent applicable.

Other Matters

- a. The consolidated annual financial results include the audited financial results of seven subsidiaries, whose financial statements/financial results reflect total assets (before consolidation adjustments) of Rs.262,837 lakhs as at 31 March 2025, total revenue (before consolidation adjustments) of Rs. 255,684 lakhs and total net profit after tax (before consolidation adjustments) of Rs.28,285 lakhs and net cash inflows (before consolidation adjustments) of Rs.2,301 lakhs for the year ended on that date, as considered in the consolidated annual financial results, which have been audited by their respective independent auditors. The independent auditor's reports on financial statements/ financial results of these entities have been furnished to us by the management.
Our opinion on the consolidated annual financial results, in so far as it relates to the amounts and disclosures included in respect of these entities, is based solely on the reports of such auditors and the procedures performed by us are as stated in paragraph above.
Our opinion on the consolidated annual financial results is not modified in respect of the above matter with respect to our reliance on the work done and the reports of the other auditors.
- b. The consolidated annual financial results include the results for the quarter ended 31 March 2025 being the balancing figure between the audited figures in respect of the full financial year and the published unaudited year to date figures up to the third quarter of the current financial year which

B S R & Co. LLP

Independent Auditor's Report (Continued)

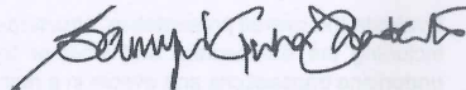
K.P.R Mill Limited

were subject to limited review by us.

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

Chartered Accountants

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



Sampad Guha Thakurta

Partner

Bengaluru

Membership No.: 060573

09 May 2025

UDIN:25060573BMOKEY1674



K.P.R. MILL LIMITED

CIN : L17111TZ2003PLC010518

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

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STATEMENT OF AUDITED FINANCIAL RESULTS (CONSOLIDATED) FOR THE QUARTER / YEAR ENDED 31ST MARCH 2025

(₹ in Lakhs)

Sl.No	Particulars	Quarter Ended			Year Ended	
		31.03.2025	31.12.2024	31.03.2024	31.03.2025	31.03.2024
		(Audited) *	(Unaudited)	(Audited) *	(Audited)	(Audited)
1	Income					
	(a) Revenue from operations					
	(i) Sale of products and services	1,70,095	1,46,742	1,62,606	6,13,573	5,82,388
	(ii) Other operating revenue	6,803	6,180	7,066	25,215	23,580
	(b) Other income	1,117	1,602	1,189	7,438	6,726
	Total income	1,78,015	1,54,524	1,70,861	6,46,226	6,12,694
2	Expenses					
	(a) Cost of materials consumed	1,30,647	1,06,097	1,10,300	3,86,132	3,47,815
	(b) Purchase of stock-in-trade	1,489	1,467	1,033	5,494	7,889
	(c) Changes in inventories of finished goods, stock-in-trade and work-in- Progress	(23,065)	(17,832)	(7,560)	(2,652)	5,017
	(d) Employee benefits expense	18,366	17,326	15,224	67,190	60,058
	(e) Finance costs	1,103	935	1,969	4,977	7,437
	(f) Depreciation and amortisation expenses	5,208	5,300	4,936	20,787	18,919
	(g) Other expenses	16,194	15,642	17,168	58,020	61,520
	Total expenses	1,49,942	1,28,935	1,43,070	5,39,948	5,08,655
3	Profit before exceptional items and tax (1-2)	28,073	25,589	27,791	1,06,278	1,04,039
4	Exceptional items	-	-	-	-	-
5	Profit before tax (3+4)	28,073	25,589	27,791	1,06,278	1,04,039
6	Tax expenses					
	a) Current tax	7,047	5,464	5,892	23,681	21,386
	b) Deferred tax	571	(100)	538	1,086	2,118
	Total Tax	7,618	5,364	6,430	24,767	23,504
7	Profit for the period (5-6)	20,455	20,225	21,361	81,511	80,535
8	Share of Profit / (Loss) of Associates	-	-	-	-	-
9	Minority Interest	-	-	-	-	-
10	Net Profit after taxes, Minority interest and share of profit of associates (7+8+9)	20,455	20,225	21,361	81,511	80,535
11	Other comprehensive income					
	A (i) Items that will not be reclassified to profit or loss	-	-	-	-	-
	(ii) Income tax relating to items that will not be reclassified to profit or loss	-	-	-	-	-
	B (i) Items that will be reclassified to profit or loss	-	-	-	-	-
	(ii) Income tax relating to items that will be reclassified to profit or loss	-	-	-	-	-
12	Total comprehensive income for the period (10+11)	20,455	20,225	21,361	81,511	80,535
13	Paid-up equity share capital (Face value of ₹ 1 each)	3,418	3,418	3,418	3,418	3,418
14	Total Reserves i.e. Other equity				4,96,782	4,32,405
15	Basic and Diluted Earnings per share (in ₹) (Not annualised for quarters)	5.98	5.92	6.25	23.85	23.56



Notes:

1 STATEMENT OF ASSETS AND LIABILITIES (CONSOLIDATED)

(₹ in Lakhs)

SI.No	Particulars	As at	
		31.03.2025 (Audited)	31.03.2024 (Audited)
	Assets		
	Non-current assets		
	(a) Property, plant and equipment	2,45,947	2,42,796
	(b) Capital work-in-progress	4,035	11,751
	(c) Goodwill	70	70
	(d) Intangible assets	91	65
	(e) Financial assets		
	(i) Investments	150	150
	(ii) Other financial assets	4,571	4,388
	(f) Income tax assets (net)	67	123
	(g) Other non - current assets	8,581	13,064
	Total non - current assets	2,63,512	2,72,407
	Current assets		
	(a) Inventories	1,86,852	1,90,525
	(b) Financial assets		
	(i) Investments	26,261	3,204
	(ii) Trade receivables	58,615	66,928
	(iii) Cash and cash equivalents	11,454	7,513
	(iv) Other bank balances	20,364	10,387
	(v) Other financial assets	1,013	932
	(c) Other current assets	28,081	34,503
	Total current assets	3,32,640	3,13,992
	Total assets	5,96,152	5,86,399
	Equity and liabilities		
	Equity		
	(a) Equity share capital	3,418	3,418
	(b) Other equity	4,96,782	4,32,405
	Total equity	5,00,200	4,35,823
	Liabilities		
	Non-current liabilities		
	(a) Financial liabilities		
	(i) Borrowings	5,383	29,522
	(b) Deferred tax liabilities (net)	12,899	11,813
	(c) Other non-current liabilities	150	664
	Total non - current liabilities	18,432	41,999
	Current liabilities		
	(a) Financial liabilities		
	(i) Borrowings	41,213	86,320
	(ii) Trade payables		
	(A) Total outstanding dues of micro and small enterprises	1,259	970
	(B) Total outstanding dues of creditors other than micro and small enterprises	20,548	10,528
	(iii) Other financial liabilities	9	14
	(b) Other current liabilities	13,374	9,514
	(c) Current tax liabilities (net)	1,117	1,231
	Total current liabilities	77,520	1,08,577
	Total equity and liabilities	5,96,152	5,86,399



2 STATEMENT OF CASH FLOWS (CONSOLIDATED)

Particulars	(₹ in Lakhs)	
	Year ended 31.03.2025 (Audited)	Year ended 31.03.2024 (Audited)
CASH FLOWS FROM OPERATING ACTIVITIES		
Profit for the year	81,511	80,535
Adjustments for:		
Income tax expenses recognised in the statement of profit and loss	24,767	23,504
Depreciation and amortisation expenses	20,787	18,919
Net loss/ (gain) on sale of property, plant and equipment	(111)	(586)
Finance costs	4,977	7,437
Interest income	(1,776)	(567)
Gain on sale of current investments (net)	(2,182)	(1,905)
Rental income from operating leases	(184)	(208)
Recovery of bad debts	(204)	(184)
Impairment loss on financial assets	42	203
Operating Profit before working capital changes	1,27,627	1,27,148
Changes in working capital:		
Adjustments for (increase) / decrease in operating assets:		
Inventories	3,673	(679)
Trade receivables	8,475	(4,403)
Other current assets	6,379	(13,604)
Other non-current financial assets	(183)	(828)
Other non-current assets	4,005	1,675
Other financial assets	(64)	(227)
Adjustments for increase / (decrease) in operating liabilities:		
Trade payables	10,309	(22,107)
Other Current liabilities	3,860	681
Other Financial liabilities	(5)	(23)
Other non-current liabilities	(35)	34
Cash generated from operations	1,64,041	87,667
Income taxes paid	(23,909)	(19,873)
Net cash generated from operating activities (A)	1,40,132	67,794
CASH FLOW FROM INVESTING ACTIVITIES		
Capital expenditure on property, plant and equipment, including capital advances	(16,869)	(32,347)
Proceeds from / (purchase of) current investments (net)	(20,875)	11,417
(Increase) /decrease in margin deposit accounts	(9,977)	188
Proceeds from sale of property, plant and equipment	775	881
(Investment in)/ proceeds from maturity of term deposits (having original maturity of more than 3 months)	-	(10,167)
Interest received	1,759	409
Rental income received from operating leases	184	208
Net cash flow (used in) / from investing activities (B)	(45,003)	(29,411)
CASH FLOW FROM FINANCING ACTIVITIES		
proceeds from/ (Repayment of) non-current borrowings (net)	(24,184)	(15,368)
Proceeds from/(Repayment of) current borrowings (net)	(45,093)	(3,640)
Finance costs Paid	(4,821)	(7,339)
Dividends paid	(17,090)	(15,381)
Net cash flow (used in)/ from financing activities (C)	(91,188)	(41,728)
Net (decrease)/ increase in cash and cash equivalents (A+B+C)	3,941	(3,345)
Add: Opening cash and cash equivalents	7,513	10,858
Closing cash and cash equivalents	11,454	7,513
Closing cash and cash equivalents comprises		
(a) Cash on hand	44	81
(b) Balance with Banks:		
i) In Current accounts	7,613	5,953
ii) In EEFC accounts	3,797	1,479
	11,454	7,513



Notes:

3 AUDITED SEGMENT REPORTING FOR THE QUARTER / YEAR ENDED 31ST MARCH 2025

(₹ in Lakhs)

Sl.No	Particulars	Quarter Ended / As at			Year Ended / As at	
		31.03.2025 (Audited) *	31.12.2024 (Unaudited)	31.03.2024 (Audited) *	31.03.2025 (Audited)	31.03.2024 (Audited)
1	SEGMENT REVENUE					
	a) Textile	1,42,650	1,22,156	1,39,403	5,18,467	4,71,379
	b) Sugar	31,755	28,248	27,944	1,11,467	1,22,621
	c) Others	2,499	2,519	2,337	8,882	12,014
	Total	1,76,904	1,52,923	1,69,684	6,38,816	6,06,014
	Less: Inter segment revenue	6	1	12	28	46
	Revenue from operations	1,76,898	1,52,922	1,69,672	6,38,788	6,05,968
2	SEGMENT RESULTS (Profit before tax and finance costs from each segment)					
	a) Textile	24,092	22,966	21,603	97,991	75,283
	b) Sugar	3,941	1,882	6,866	5,648	29,083
	c) Others	26	74	102	178	384
	Total	28,059	24,922	28,571	1,03,817	1,04,750
	Less: Finance costs	1,103	935	1,969	4,977	7,437
		26,956	23,987	26,602	98,840	97,313
	Add: Other income	1,117	1,602	1,189	7,438	6,726
	Total profit before tax	28,073	25,589	27,791	1,06,278	1,04,039
3	Segment Assets					
	a) Textile	4,19,834	4,10,992	3,71,111	4,19,834	3,71,111
	b) Sugar	1,72,464	1,57,249	2,10,510	1,72,464	2,10,510
	c) Others	3,771	3,763	3,549	3,771	3,549
	d) Unallocated	83	624	1,229	83	1,229
	Total	5,96,152	5,72,628	5,86,399	5,96,152	5,86,399
4	Segment liabilities					
	a) Textile	34,252	19,900	56,482	34,252	56,482
	b) Sugar	52,707	56,349	91,606	52,707	91,606
	c) Others	2,188	2,173	1,800	2,188	1,800
	d) Unallocated	6,805	5,872	688	6,805	688
	Total	95,952	84,294	1,50,576	95,952	1,50,576
5	Capital employed (Segment assets - Segment liabilities)	5,00,200	4,88,334	4,35,823	5,00,200	4,35,823

- 4 The above consolidated financial results have been reviewed by the Audit Committee on 09.05.2025 and taken on record and approved by the Board of Directors at their meeting held on 09.05.2025. The above results have been subjected to audit by the statutory auditors of the Company. The report of statutory auditors is unqualified.
- 5 These financial results have been prepared in accordance with Indian Accounting Standards ('Ind AS') prescribed under section 133 of the Companies Act, 2013 read with relevant rules thereunder and in terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 and SEBI Master Circular dated July 11, 2023.
- 6 The consolidated financial results include the financial results of K.P.R. Mill Limited and the financial results of its subsidiaries - K.P.R. Sugar Mill Limited, Jahnavi Motor Private Limited, Quantum Knits Private Limited, Galaxy Knits Limited, KPR Sugar and Apparels Limited, KPR Exports PLC, Ethiopia and KPR Mill Pte Ltd, Singapore.
- 7 The Group has classified the operations primarily into three segments viz., Textile, Sugar and Others based on "Management Approach" as defined in Ind-AS 108 - Operating Segments.
- 8 * The figures for the quarters ended March 31, 2025 and March 31, 2024 are the balancing figures between the audited figures in respect of the full financial years and the published unaudited year-to-date figures upto the third quarter of the respective financial years, which were subjected to limited review.
- 9 Events after reporting period :
The Board has recommended a Final Dividend of 250 % (₹ 2.50 per share of the face value of ₹ 1/- each) for the year 2024-25 subject to the approval of the Shareholders in Annual General Meeting.

Coimbatore
09.05.2025

For K.P.R.MILL LIMITED


P. Nataraj
Managing Director
DIN : 00229137
