

# "KALYANPUR"

**Cements Limited**

Regd. Office: 2 & 3 Dr. Rajendra Prasad Sarani, Kolkata 700 001

AUDITED FINANCIAL RESULTS FOR THE YEAR ENDED 31ST MARCH, 2014

Rs. In Lacs

Sl. No.	Particulars	Quarter ended			Year ended	
		31.03.2014	31.12.2013	31.03.2013	31.03.2014	31.03.2013
		Unaudited	Unaudited	Unaudited	Audited	Audited
		(1)	(2)	(3)	(4)	(5)
<b>Part I</b>						
1	Income from Operations					
a)	Net Sales (Net of Excise Duty)	5398.60	5092.31	6838.60	22639.54	25873.63
b)	Other Operating Income	0.43	6.72	6.95	22.44	32.84
	<b>Total Income from Operations(Net) (1)</b>	<b>5399.03</b>	<b>5099.03</b>	<b>6845.55</b>	<b>22661.98</b>	<b>25906.47</b>
2	Expenditure					
a)	Cost of Raw Materials Consumed	859.04	787.24	1250.11	3502.73	4309.46
b)	Change in Inventories of Finished Goods, Work-in-progress and Stock-in-Trade	105.89	128.97	86.39	534.01	351.10
c)	Other Manufacturing Expenses	1079.07	956.69	1039.80	4246.75	4052.07
d)	Employees Cost	856.46	883.52	906.54	3478.67	3314.70
e)	Depreciation and Amortisation	192.36	192.05	185.20	768.34	993.42
f)	Power & Fuel	2692.56	2730.29	3298.89	10979.65	12300.65
g)	Selling & Distribution Expenses	691.49	632.95	958.87	2851.16	3453.29
h)	General Administrative Expenses	202.33	122.83	227.16	609.46	687.08
	<b>Total (2)</b>	<b>6679.20</b>	<b>6434.54</b>	<b>7952.96</b>	<b>26970.77</b>	<b>29461.77</b>
3	Prorfit/(Loss) from Operations before Other Income, Finance Cost and Exceptional Items (1-2)	(1280.17)	(1335.51)	(1107.41)	(4308.79)	(3555.30)
4	Other Income	1903.95	606.56	648.23	3003.94	1604.72
5	Prorfit/(Loss) from Ordinary activities before Finance Cost and Exceptional Items (3+4)	623.78	(728.95)	(459.18)	(1304.85)	(1950.58)
6	Finance Cost	864.35	364.56	413.00	1808.92	1582.59
7	Prorfit/(Loss) from Ordinary activities after Finance Cost but before Exceptional Items (5-6)	(240.57)	(1093.51)	(872.18)	(3113.77)	(3533.17)
8	Exceptional Items	0.00	0.00	0.00	0.00	0.00
9	Profit/(Loss) from Ordinary Activities before Tax (7-8)	(240.57)	(1093.51)	(872.18)	(3113.77)	(3533.17)
10	Tax Expenses - a) Assesed FBT	0.00	0.00		5.51	0.00
	<b>Total (10)</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>5.51</b>	<b>0.00</b>
11	Net Profit/(Loss) from Ordinary Activities after tax (9-10)	(240.57)	(1093.51)	(872.18)	(3119.28)	(3533.17)
12	Extra-Ordinary Items					
13	Net Profit/(Loss) for the period (11+12)	(240.57)	(1093.51)	(872.18)	(3119.28)	(3533.17)
14	Paid Up Equity Share Capital(Face value@Rs.10/- per share)	2125.38	2125.38	2125.38	2125.38	2125.38
15	Reserve excluding revaluation reserves (as per Balance sheet of Previous Accounting year)					2,049.40
16	Earning Per Share (EPS)					
a)	Basic and Diluted EPS before Extraordinary items for the period/for the year and for the previous year (not to be annualised)	(1.13)	(5.15)	(4.10)	(14.68)	(16.63)
b)	Basic and Diluted EPS after Extraordinary items for the period/for the year and for the previous year (not to be annualised)	(1.13)	(5.15)	(4.10)	(14.68)	(16.63)
<b>Part II Select Information for the Quarter ended 31st March, 2014</b>						
<b>A. Particulars of Shareholding</b>						
1	Public Shareholding					
	- Number of Shares	9,923,712	9,923,712	20,123,712	9,923,712	20,123,712
	- Percentage of Shareholding	46.70	46.70	94.70	46.70	94.70
2	Promoters & Promoter Group Shareholding					
a)	Pledged/Encumbered					
	- Number of Shares	10,200,000	10,200,000	Nil	10,200,000	Nil
	- Percentage of Shares (as a % of the total shareholding of Promoters and Promoters group)	90.06	90.06	Nil	90.06	Nil
	- Percentage of Shares (as a % of the total share capital of the Company)	48.00	48.00	Nil	48.00	Nil
b)	Non-Encumbered					
	- Number of Shares	1,125,342	1,125,342	1,125,342	1,125,342	1,125,342
	- Percentage of Shares (as a % of the total shareholding of Promoters and Promoters group)	9.94	9.94	100	9.94	100
	- Percentage of Shares (as a % of the total share capital of the Company)	5.30	5.30	5.30	5.30	5.30
<b>B. Investor Complaints</b>						
		3 Months ended 31.03.2014				
	Pending at the beginning of the quarter	Nil				
	Received during the quarter	1				
	Disposed during the quarter	1				
	Remaining unresolved at the end of the quarter	Nil				

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AUDITED FINANCIAL RESULTS FOR THE YEAR ENDED 31ST MARCH,2014


## Statement of Assets &amp; Liabilities

Rs. In Lacs

Particulars	As at	As at
	31.03.2014	31.03.2013
	Audited	Audited
<b>Equity &amp; Liabilities</b>		
1 Shareholder's Fund		
a) Share Capital	2,787.14	2,787.14
b) Reserves and Surplus	(29,149.40)	(26,030.12)
Total Shareholder's Fund	(26,362.26)	(23,242.98)
2 Share application money pending allotment		
3 Non-Current Liabilities		
a) Long-term borrowings	9,510.85	7,716.38
b) Deferred Tax Liabilities(Net)		
c) Other Long term Liabilities	1,752.02	1,793.66
d) Long-term provisions	1,654.52	1,677.42
Total Non-Current Liabilities	12,917.39	11,187.46
3 Current Liabilities		
a) Short-term borrowings	841.95	967.50
b) Trade Payables	7,411.21	6,467.00
c) Other Current Liabilities	17,924.80	17,225.11
d) Short-term provisions	202.53	140.41
Total Current Liabilities	26,380.49	24,800.02
Total Equity & Liabilities(1+2+3+4)	12,935.62	12,744.50
<b>Assets</b>		
1 Non-Current Assets		
a) Fixed Assets	6,286.50	7,064.22
b) Non-Current Investments		
c) Deferred Tax Assets (Net)		
d) Long Term Loans & Advances	2,207.50	679.66
e) Other Non-Current Assets		
Total Non-Current Assets	8,494.00	7,743.88
2 Current Assets		
a) Current Investments		
b) Inventories	2,008.98	2,648.30
c) Trade Receivables	204.39	422.57
d) Cash & Cash Equivalents	238.39	388.71
e) Short Term Loans & Advances	1,403.19	1,437.84
f) Other Current Assets	586.67	105.20
Total Current Assets	4,441.62	5,000.62
Total Assets(1+2)	12,935.62	12,744.50

## Notes:

- The above statement of Financial Results duly approved by Audit Committee, was approved and taken on record by the Board of Directors at their meeting held on 23rd May, 2014.
- The figures of last quarter for the current year and for the previous year are the balancing figures between the audited figures in respect of the full financial year ended 31st March and the unaudited published year to date figure to the third quarter ended 31st December which were subjected to limited review.
- In view of the company being single product manufacturing unit, mainly selling its product in Bihar, segment reporting is not applicable.
- The Auditor's comments in their report dated 23rd May,2014 on the accounts for the Year ended 31st March,2014 regarding ability of the Company to continue as a going concern to be dependent upon the Company's performance after the Scheme sanctioned by BIFR, position of statutory dues, accumulated losses at the end of Financial Year being not less than 50% of the net worth, referred respectively in para 4 of the "Report on Other Legal and Regulatory Requirements" of Auditor's Report and serial number (ix) and (x) of the Annexure to the Auditor's Report are factual and self explanatory. They have also been adequately explained in Annexure-I to the Director's Report and the Auditor's remarks on all the issues have arisen only due to Company's sickness and its unsatisfactory financial position. These comments of the Auditors would get addressed with full implementation of the Scheme sanctioned by BIFR.
- In view of carried forward losses, in drawing up the Accounts, the Company has not considered the impact of deferred tax liability arising out of timing difference.
- The figures have been regrouped / rearranged, wherever necessary.

  
(Shailendra P. Sinha)  
MANAGING DIRECTOR

Patna 23rd May,2014