

Regd. Office: 508, Golf Manor NAL Wind Tunnel Road, Murugesh Palya, Bangalore 560017 Tel.: 080-41486142 Corp. Office: 907, 9th Floor, Vikram Tower, Rajendera Place, New Delhi -110008 Tel.: 011-45636075 E-mail: kmfbuilders95@gmail.com Web: www.kmfbuilders.com

CIN: L45203KA1995PLC017422

GSTIN No.: 29AAACK8497L1ZO

Date: - 14/02/2024

To

The Manager
The Bombay Stock Exchange of India Ltd.

Phiroz Jeejeebhoy Tower Dalal Street, Mumbai-400001

Fax No. 022-22723121/3719/2037

Subject: -Un-audited Financial Results for the quarter ended 31st December, 2023 Regulation
33 of SEBI LODR Regulations, 2015
BSE (SCRIP CODE: 531578)

Dear Sir/Madam,

Pursuant to Regulation 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, we submit herewith the below mentioned documents which were considered and approved by the Board of Directors at its meeting held today i.e February 14, 2024:-

- 1. Un-audited financial results for the guarter ended 31st December, 2023
- 2. Limited Review Report for quarter ended 31st December, 2023 and other agenda items

Further it is to be published in Newspaper.

The Board Meeting commenced at 3.00 pm and concluded at 05.00 pm.

Further, the extracts of the financial results shall be published in the newspaper in compliance with Regulation 47 of the Listing Regulations.

Kindly take the above information on your records.

Thanking you, Yours faithfully For KMF Builders and Developers Limited

Privanka Behl

(Company Secretary & Compliance Officer)



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# STATEMENT OF UNAUDITED FINANCIAL RESULTS FOR THE QUARTER ENDED $31^{\rm ST}$ DECEMBER, 2023

S.No			Ouarter Ended		Nine months	Nine months	Year Ended
			Quarter 2.1000		ended	ended	
	PARTICULARS				0.1404	0.1.0.00	
		31.12.2023	30.09.2023	31.12.2022	31.12.2023	31.12.2022	31.03.2023
		Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
		(Lakhs)	(Lakhs)	(Lakhs)	(Lakhs)	(Lakhs)	(Lakhs)
	Income						
	Revenue from	851.353	1156.00	79.00	2007.353	158.00	227.50
	operations						
	Other income	4.528	0.034	4.62	4.614	15.097	28.89
	Total income	8362500	1156.034	83.60	2011.967	173.09	256.39
2	Expenses						
	Cost of materials consumed	7.170	0	0	21.935	0	0
	Purchases of stock-in-	-1.459	779.59	51.76	779.921	73.02	141.06
	trade	-1.459	779.59	31.70	779.921	75.02	141.00
	Changes in inventories of finished goods, work-in-progress and stock-in-trade	-16.042	1135.405	-2.81	1073.883	1.15	-34.96
	Employee benefit expense	7.422	7.275	7.09	21.365	21.01	36.37
	Finance costs	0.823	0.558	0.63	2.099	2.09	3.38
	Depreciation, depletion and amortisation expense	4.580	1.732	1.73	8.043	5.19	6.92
	Other Expenses	12.841	26.191	14.27	58.309	43.72	56.52
	Total expenses	15.335	1950.220	72.68	1965.55	1461.95	209.30
3	Current tax	12.065	0	5.87	12.065	12.32	15.97



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	Deferred Tax	-0.435	0	0.53	-1.479	0.621	0.07
	Total Tax Expense	11.630	0	6.40	10.586	12.94	16.04
	Total profit (loss) for period	828.916	-794.205	4.54	35.826	14.79	31.04
ļ	Other comprehensive income net of taxes	0	0	0	0	0	0
	Total Comprehensive Income for the period	828.916	-794.205	4.54	35.826	14.79	31.04
5	Paid-up equity share capital	609.10	609.10	609.10	609.10	609.10	5
6	Face value of equity share capital	5	5	5	5	5	5
7	Earnings per share						
	Earnings per equity				1	ı	
	share for continuing						
	operations						
	Basic earnings (loss) per						
	share from continuing						
	operations	6.80	-6.51	0.02	0.290	0.12	0.25
	Diluted earnings (loss) per share from	6.00	6.54	0.00	0.200	0.10	0.25
	continuing operations	6.80	-6.51	0.02	0.290	0.12	0.25
8	Earnings per equity						
	share for discontinued						
	operations						
	Basic earnings (loss) per share from	0	0	0	0	0	0
	discontinued						
	operations						
	Diluted earnings (loss)	0	0	0	0	0	0
	Diluted earnings (1088)	U	U	U	0	U	0
					1		
	per share from						

#### Notes:-

The financial result have been prepared in accordance with Indian Accounting Standard (IndAS) Prescribed under companies (Indian accounting Standard) Rule 2015 as amended by the companies (Indian accounting Standards) Amendments Rules, 2016 and accordingly these financials results have been prepared in accordance with the recognition and measurement principles prescribed under section 133 of the Companies Act, 2013 read with relevant rules issued there under and other accounting principles generally accepted in India.



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The above results have been reviewed by the audit committee and approved by the board of Directors at their meeting held on 14th February 2024. The statutory auditor of the Company have reviewed the said audit.

The figures for corresponding previous periods have been regrouped /rearranged wherever necessary

 Date: 14.02.2024
 Managing Director

 DELHI
 DIN: 06407884



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#### KMF Builders and Developers Limited STANDALONE STATEMENT OF CASH FLOWS

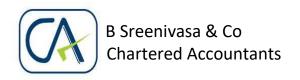
In Lakhs

Particulars	For the Period 01.04.2023		
	to 31.12.2023		
CASH FLOW FROM OPERATING ACTIVITIES			
Net Profit\(loss) Before Tax	46.41		
Adjustments for:			
Depreciation	8.04		
Adjustment for Reserves	-		
Other Income	4.63		
Profit on Sale of Long term capital asset	-		
Interest & Finance Charges	2.10		
Operating Profit before Working Capital Changes	61.17		
Adjustments for:			
Decrease/(Increase) in Receivables			
Decrease/(Increase) in Non Current Assets			
Decrease/(Increase) in Inventories	1,004.00		
Increase/(Decrease) in Other Current Assets			
Increase/(Decrease) in other current liabilites	-907.12		
Increase/(Decrease) in short term provisions			
Cash generated from operations	158.10		
Income Tax paid	10.59		
Comprehensive Income/Expense	-		
Net Cash flow from Operating activities	147.5		
CASH FLOW FROM INVESTING ACTIVITIES			
Purchase of Fixed Assets			
Long term Capital Gain	-		
Interest Income	4.4:		
Sale of Fixed Asset			
(Decrease)/Increase other non-current assets	-		
Net Cash used in Investing activities	4.4		
CASH FLOW FROM FINANCING ACTIVITIES	-		
Increase\(Decrease) in Long term Borrowings			
Increase in Share Capital			
Interest paid	2.10		
Net Cash used in financing activities	2.10		
Net change in cash & Cash Equivalents(A+B+C)	154.02		
Cash and Cash equivalents at Beginning of the year	308.70		
Cash and Cash equivalents at the end of the year	462.72		

Summary of significant accounting policies

The accompanying notes are an integral part of the consolidated financial statements.

Date: 14.02.2024 Managing Director
DELHI DIN: 06407884



Tel: +91 9845101463 E- mail: sreenivasa@bsac.co.in

INDEPENDENT AUDITORS' LIMITED REVIEW REPORT ON UNAUDITED QUARTERLY STANDALONE FINANCIAL RESULTS OF KMF BUILDERS AND DEVELOPERS LIMITED

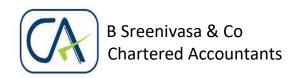
PURSUANT TO THE REGULATION 33 OF THE SEBI (LISTING OBLIGATIONS AND DISCLOSURE REQUIREMENTS) REGULATIONS, 2015

To
The Board of Directors of
KMF Builders and Developers Limited
Bangalore

1. We have reviewed the accompanying Statement of Unaudited Standalone Financial Results of KMF Builders and Developers Limited ("the Company"), for the quarter ended December, 30, 2023 (the statement) attached herewith.

This statement 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 'Interim Financial Reporting' ("Ind AS 34"), prescribed under Section 133 of the Companies Act, 2013, read with relevant rules issued thereunder as applicable and other accounting principles generally accepted in India. Our responsibility is to issue a report on these financial statements based on our review.

2. We conducted our review in accordance with the Standard on Review Engagement (SRE) 2410, 'Review of Interim Financial Information Performed by the Independent Auditor of the Entity', specified under Section 143 (10) of the Companies Act, 2013. This standard requires that we plan and perform the review to obtain moderate assurance as to whether the financial results are free of material misstatement. A review is limited primarily to inquiries of company personnel and analytical procedures applied to financial data and thus provide less assurance than an audit. We have not performed an audit and accordingly, we do not express an audit opinion.



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3. Based on our review conducted as above, nothing has come to our attention that causes us to believe that the accompanying statement of unaudited standalone financial results prepared in accordance with applicable accounting standards i.e. Ind AS prescribed under Section 133 of the Companies Act, 2013 and other recognised accounting practices and policies has not disclosed the information required to be disclosed in terms of Regulation 33 of the Listing Regulations including the manner in which it is to be disclosed, or that it contains any material misstatement.

For B Sreenivasa & Co. Chartered Accountants Firm Regn. No. 009287S

BAGODI Digitally signed by BAGODI SREENIVA SREENIVASA SETTY Date: 2024.02.14 12:33:58 +05'30'

CA B Sreenivasa setty Proprietor ICAI Membership No.: 205645

UDIN: **24205645BKGZRB7700** 

Place: Bangalore Date: 14.02.2024