



KMF BUILDERS & DEVELOPERS LTD.

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 quarter 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

For KMF Builders & Developers Ltd.
Priyanka Behl
Company Secretary

Priyanka Behl
(Company Secretary & Compliance Officer)



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STATEMENT OF UNAUDITED FINANCIAL RESULTS FOR THE QUARTER ENDED 31ST DECEMBER, 2023

| PART NO.1 STATEMENT OF STANDALONE UNAUDITED FINANCIAL RESULTS FOR THE QUARTER ENDED 31ST DECEMBER, 2023 (In Rs.) | | | | | | | |
|--|---|-------------------|-------------------|-------------------|-------------------|-------------------|-----------------|
| S.No | PARTICULARS | Quarter Ended | | | Nine months ended | Nine months ended | Year Ended |
| | | 31.12.2023 | 30.09.2023 | 31.12.2022 | 31.12.2023 | 31.12.2022 | 31.03.2023 |
| | | Unaudited (Lakhs) | Audited (Lakhs) |
| 1 | Income | | | | | | |
| | Revenue from operations | 851.353 | 1156.00 | 79.00 | 2007.353 | 158.00 | 227.50 |
| | 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-trade | -1.459 | 779.59 | 51.76 | 779.921 | 73.02 | 141.06 |
| | 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 |
| 4 | 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 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 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 discontinued operations | 0 | 0 | 0 | 0 | 0 | 0 |
| | Diluted earnings (loss) per share from discontinued operations | 0 | 0 | 0 | 0 | 0 | 0 |

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
DELHI

Managing Director
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 | 4.61 |
| 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 | 1,004.06 |
| Increase/(Decrease) in Other Current Assets | - |
| Increase/(Decrease) in other current liabilities | -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 | 147.51 |
| CASH FLOW FROM INVESTING ACTIVITIES | |
| Purchase of Fixed Assets | - |
| Long term Capital Gain | - |
| Interest Income | 4.41 |
| Sale of Fixed Asset | - |
| (Decrease)/Increase other non-current assets | - |
| Net Cash used in Investing activities | 4.41 |
| 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 | 1.00 |

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

Date: 14.02.2024
DELHI

Managing Director
DIN: 06407884



B Sreenivasa & Co
Chartered Accountants

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.



B Sreenivasa & Co
Chartered Accountants

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

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.

Place: Bangalore
Date: 14.02.2024

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

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

CA B Sreenivasa setty
Proprietor

ICAI Membership No.: 205645
UDIN: **24205645BKGZRB7700**