



## 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: - 14/11/2021

**The Bombay Stock Exchange of India Ltd.**

Phiroz Jeejeebhoy Tower  
Dalal Street, Mumbai-400001  
Fax No. 022-22723121/3719/2037  
**BSE (SCRIP CODE: 531578)**

Dear Sir/Madam,

**Subject :- Submission of financial results , approved and adopted in Board Meeting of KMF Builders and Developers Limited held on November 14,2021**

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 November 14, 2021:-1. Un-audited financial results for the quarter ended 30<sup>th</sup> September, 2021:

2. Statement of Assets and Liabilities as on 30<sup>th</sup> September, 2021.

3. Limited Review Report for quarter ended 30<sup>th</sup> September, 2021 and other agenda items

4.Appointment of Ms. Manisha as Chief Financial Officer of the company w.e.f 15 Nov 2021

Further it is to be published in Newspaper. We will submit copy of newspaper as soon as it will be published.

We request you to take the above on record and disseminate this information to the public.

Thanking You

For KMF Builders and Developers Limited

For KMF Builders & Developers Ltd.  
  
(Gove Chadha) Director  
Managing Director  
DIN: 06407884

**STATEMENT OF UNAUDITED FINANCIAL RESULTS FOR THE QUARTER ENDED 30TH SEPT, 2021**



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**PART NO.1 STATEMENT OF STANDALONE UNAUDITED FINANCIAL RESULTS FOR THE QUARTER ENDED 30TH SEPT, 2021**  
(In Rs.)

S · N O ·	PARTICULARS	Quarter Ended			Half Year ended	Half Year ended	Year Ended
		30.09.2021	30.06.2021	30.09.2020	30.09.2021	30.09.2020	31.03.2021
		Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
1	Income						
	Revenue from operations	6400000	0	0	6400000	5600000	46229000
	Other income	89420	33264	1475	122684	2950	612907
	Total income	6489420	33264	1475	6522684	5602950	46841907
2	Expenses						
	Cost of materials consumed	0	0	0	0	0	0
	Purchases of stock-in-trade	5759436.920	1552549.4 30	336683.510	7311986.350	402683.510	786032.930
	Changes in inventories of finished goods, work-in- progress and stock-in-trade	-2927123.000	- 4789292	- 2474251.71 0	-7716415	475478.120	23124496.7 3
	Employee benefit expense	930116	894840	753096.720	1824956	1410037.720	3447680.40
	Finance costs	135441.270	80399	79312.420	215840.270	100366.600	268907.46
	Depreciation, depletion and amortisation expense	168428.140	168428.14 0	327834.640	336856.280	708277.210	793139.06
	Other Expenses	1813330.130	2093076	978799.420	3906406.190	2058106.840	7028423.70
	Total expenses	5879629.460	0	1475	5879630.090	5154950	42530680.2 8
3	Current tax	151367	8370	116000	159737	0	808778
	Total profit (loss) for period	458423.540	33263.370	333400	483316.910	448000	4311226.72 0
4	Other comprehensive income net of taxes	0	0	0	0	0	3502448.72 0
	Total Comprehensive Income for the period	458423.540	33263.370	333400	483316.910	448000	0
5	Paid-up equity share capital	60910000	60910000	60910000	60910000	60910000	60910000
6	Face value of equity share capital	5	5	5	5	5	5



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7	Earnings per share					
	Earnings per equity share for continuing operations					
	Basic earnings (loss) per share from continuing operations	0.038	0.020	0.001	0.040	0.058
	Diluted earnings (loss) per share from continuing operations	0.038	0.020	0.001	0.040	0.058
8	Earnings per equity share for discontinued operations					
	Basic earnings (loss) per share from discontinued operations	0	0	0	0	0
	Diluted earnings (loss) per share from discontinued operations	0	0	0	0	0



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### Statement of Asset and Liabilities

		As 30.09.2021	As 31.03.2021
	<b>Assets</b>		
<b>1</b>	<b>Non-current assets</b>		
	Property, plant and equipment	365110.300	3987966.580
	Goodwill		
	Other intangible assets		
	Intangible assets under development		
	Biological assets other than bearer plants		
	Investments accounted for using equity method		
	<b>Non-current financial assets</b>		
	Non-current investments	2166887.860	2166887.860
	Trade receivables, non-current		
	Loans, non-current		
	Other non-current financial assets		
	<b>Total non-current financial assets</b>	2166887.860	2166887.860
	Deferred tax assets (net)	504070	504070
	Other non-current assets	116176998.140	
	<b>Total non-current assets</b>	<b>122499066.300</b>	<b>6658924.440</b>
<b>2</b>	<b>Current assets</b>		
	Inventories	39502687.000	148900850.140
	<b>Current financial asset</b>		
	Current investments		
	Trade receivables, current	2413466.000	2413466
	Cash and cash equivalents	2921566.240	2057683.240
	Bank balance other than cash and cash equivalents	26336768.000	34480625.040
	Loans, current	10752427.330	9228113.410
	Other current financial assets	6264974.210	
	<b>Total current financial assets</b>	<b>48689201.780</b>	<b>48176887.690</b>
	Current tax assets (net)		
	Other current assets		6464917.210
	<b>Total current assets</b>	<b>88191888.780</b>	<b>203545655.040</b>
3	Non-current assets classified as held for sale		
4	Regulatory deferral account debit balances and related deferred tax Assets		
	<b>Total assets</b>	<b>210690955.080</b>	<b>210204579.480</b>



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	<b>Equity and liabilities</b>		
<b>1</b>	<b>Equity</b>	<b>60910000</b>	<b>60910000</b>
	<b>Equity attributable to owners of parent</b>		
	Equity share capital		
	Other equity	55350367.090	54867050.180
	<b>Total equity attributable to owners of parent</b>	<b>116260367.090</b>	<b>115777050.180</b>
	Non controlling interest		
	<b>Total equity</b>	<b>116260367.090</b>	<b>115777050.180</b>
<b>2</b>	<b>Liabilities</b>		
	<b>Non-current liabilities</b>		
	<b>Non-current financial liabilities</b>		
	Borrowings, non-current	3982753	4194035
	Trade payables, non-current		
	Other non-current financial liabilities	1080548.800	1080548.800
	<b>Total non-current financial liabilities</b>	<b>5063301.800</b>	<b>5274583.800</b>
	Provisions, non-current		
	Deferred tax liabilities (net)		
	Deferred government grants, Non-current		
	Other non-current liabilities		
	<b>Total non-current liabilities</b>	<b>5063301.800</b>	<b>5274583.800</b>
	<b>Current liabilities</b>		
	<b>Current financial liabilities</b>		
	Borrowings, current		
	Trade payables, current	6635177.400	7692039.000
	Other current financial liabilities		
	<b>Total current financial liabilities</b>	<b>6635177.400</b>	<b>7692039.000</b>
	Other current liabilities	80916418.790	79804953.500
	Provisions, current	1815690	1655953
	Current tax liabilities (Net)		
	Deferred government grants, Current		
	<b>Total current liabilities</b>	<b>89367286.190</b>	<b>89152945.500</b>
<b>3</b>	Liabilities directly associated with assets in disposal group classified as held for sale		
<b>4</b>	Regulatory deferral account credit balances and related deferred tax liability		
	<b>Total liabilities</b>	<b>94430587.900</b>	<b>94427529.300</b>



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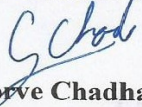
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	<b>Total equity and liabilities</b>	<b>210690955.080</b>	<b>210204579.480</b>
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For KMF Builders & Developers Ltd.  
  
(Gove Chadha) Director

Date: 14.11.2021

DELHI

Managing Director

DIN:06407884

**KMF BUILDERS AND DEVELOPERS LIMITED**  
**Cash flow statement for the year ended Sep**  
**30, 2021**

Particular	30-09-2021		30-06-2021	
	Rupees	Rupees	Rupees	Rupees
<b>A) CASH FLOW FROM OPERATING ACTIVITIES</b>				
Profit before tax		6,09,790.54		33,263.37
Adjustments for:	1,68,428.14		1,68,428.14	
Depreciation	-		-	
Assets written off	1,34,004.77		80,321.00	
Interest expenses	(89,420.00)		(33,264.00)	
Interest income			0	
		2,13,012.91		2,15,485.14
Operating profit / (loss) before working capital changes		8,22,803.45		2,48,748.51
Adjustments for				
(Increase) / decrease in trade receivables (Increase) / decrease in inventories (Increase) / decrease in loans and advances	-		-	
Increase / (decrease) in trade and other payables	(29,27,123.00)		(47,89,292.00)	
	(4,648.00)		(14,24,782.92)	
	(52,963.60)		57,352.00	
		(29,84,734.60)		(61,56,722.92)
Cash generated from / (used in) operations		(21,61,931.15)		(59,07,974.41)
Less: Direct taxes paid		1,51,367.00		8,370.00
<b>Net cash from / (used in) operating activities (A)</b>		<b>(23,13,298.15)</b>		<b>(59,16,344.41)</b>
<b>B) CASH FLOW FROM INVESTING ACTIVITIES</b>				
Purchase of fixed assets		-		-
Sale of fixed assets		-		-
Interest received		89,420.00		33,264.00
<b>Net cash from / (used in) investing activities (B)</b>		<b>89,420.00</b>		<b>33,264.00</b>
<b>C) CASH FLOW FROM FINANCING ACTIVITIES</b>				
Proceeds from/Repayment of long-term borrowings		(77,220.00)		(1,34,062.00)
Proceeds from/Repayment of Short- term borrowings				
Share application money		9,76,525.88		2,95,426.45
Share capital		-		-
Interest paid		-		-
<b>Net cash from / (used in) financing activities (C)</b>		<b>(1,34,004.77)</b>		<b>(80,321.00)</b>
		<b>7,65,301.11</b>		<b>81,043.45</b>
Net increase/(decrease) in cash & cash equivalents (A+B+C)		(14,58,577.04)		(58,02,036.96)
Cash and cash equivalents as at the beginning of the year		3,07,16,911.28		3,65,18,948.24
Cash and cash equivalents as at the end of the year		<b>2,92,58,334.24</b>		<b>3,07,16,911.28</b>

**Notes :**

- Cash flow statement has been prepared under the indirect method as set out in Accounting Standard (AS) 3 "Cash Flow Statements" as specified in Companies (Accounting Standards) Rules, 2006, as amended.
- Figures for the previous year have been regrouped /reclassified wherever necessary.





Independent Auditor's Review Report on the Quarterly Unaudited Ind AS 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  
KMF Builders and Developers Limited

1. We have reviewed the accompanying statement of unaudited Ind AS standalone financial results of KMF Builders and Developers Limited (the 'Company') for the quarter ended June 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 ('the Regulation') as amended, read with SEBI Circular No. CIR/CFD/CMDI/44/2019 dated March 29, 2019 ('the Circular').
2. The preparation of the Statement in accordance with the recognition and measurement principles laid down in 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, read with the Circular is the responsibility of the Company's management and has been approved by the Board of Directors of the Company. Our responsibility is to express a conclusion on the Statement 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 Statement is 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 recognized accounting practices and policies has not disclosed the information required to be disclosed in terms of the Regulation, read with the Circular, including the manner in which it is to be disclosed, or that it contains any material misstatement.





5. Estimation of uncertainties relating to the global health pandemic from COVID-19 (COVID-19):

The Entity has considered the possible effects that may result from COVID-19 in the preparation of these interim Standalone financial statements including the recoverability of carrying amounts of financial and non-financial assets. In developing the assumptions relating to the possible future uncertainties in the global economic conditions because of COVID-19, the Entity has, at the date of approval of the Standalone financial statements, used internal and external sources of information and expects that the carrying amount of these assets will be recovered. The impact of COVID-19 on the Entity's financial statements may differ from that estimate as at the date of approval of these interim condensed consolidated financial statements

For C S. Nagendra & Co.  
Chartered Accountants  
Firm Regn No. 009486S

Place: Mysore  
Date: 13-11-2021

CA C S Nagendra  
Proprietor  
ICAI Membership No.: 027390

UDIN: **21027390AAAAAP4547**