



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 : kmfbuilder95@gmail.com Web : www.kmfbuilder.com

CIN : L45203KA1995PLC017422

GSTIN No. : 29AAACK8497L1ZO

Date: - 13/02/2023

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, 2022 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 13, 2023:-

1. Un-audited financial results for the quarter ended 31st December, 2022
 2. Statement of Assets and Liabilities as on 31st December, 2022
 3. Limited Review Report for quarter ended 31st December, 2022 and other agenda items
- Further it is to be published in Newspaper.

The Board Meeting commenced at 2.00 pm and concluded at 3.30 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, 2022

PART NO.1 STATEMENT OF STANDALONE UNAUDITED FINANCIAL RESULTS FOR THE QUARTER ENDED 31 ST DECEMBER, 2022 (In Rs.)							
S.No	PARTICULARS	Quarter Ended			Nine months ended	Nine months ended	Year Ended
		31.12.2022	30.09.2022	31.12.2021	31.12.2022	31.12.2021	31.03.2022
		Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
1	Income						
	Revenue from operations	7900000	7900000	26350010	15800000	32750010	32750010
	Other income	462500	165200	48435	1509702	171119	1599207
	Total income	8362500	8065200	26398445	17309702	32921129	34349217
2	Expenses						
	Cost of materials consumed	0	0	0	0	0	0
	Purchases of stock-in-trade	5176000	914400	1264017	7302000	8576004	10875001.210
	Changes in inventories of finished goods, work-in-progress and stock-in-trade	-281000	4077900	20016719	115600	12300304	6276076
	Employee benefit expense	709100	743700	931500	2100700	2756456	3694825
	Finance costs	63300	67100	75091	209900	290932	362083.560
	Depreciation, depletion and amortisation expense	173200	173200	173159	519500	519477	692636.760
	Other Expenses	1427400	1291700	1780428.710	4371800	5686834	8229387.35
	Total expenses	7268100	7268000	24240915.560	146195000	30130008	30130009.880
3	Current tax	587800	426700	448037	1232200	607774	970561.500
	Deferred Tax	52900	4600	0	62100	0	67243



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	Total Tax Expense	640700	431300	448037	1294300	607774	1037804
	Total profit (loss) for period	453700	365900	1709491	1479400	2183346	3181402
4	Other comprehensive income net of taxes	0	0	0	0	0	0
	Total Comprehensive Income for the period	453800	365900	1709491	1479400	2183346	3181402
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
7	Earnings per share						
	Earnings per equity share for continuing operations						
	Basic earnings (loss) per share from continuing operations	0.02	0.02	0.14	0.12	0.17	0.26
	Diluted earnings (loss) per share from continuing operations	0.02	0.02	0.14	0.12	0.17	0.26
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.
- ❖ The above results have been reviewed by the audit committee and approved by the board of Directors at their meeting held on 13th February 2023. The statutory auditor of the Company have reviewed the said audit.



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

For KMF Builders & Developers Limited

For KMF Builders & Developers Ltd.


(Gopie Chadha) Director
Managing Director
DIN: 06407884
Add: 1008, VIKRAM TOWER,
RAJENDRA PLACE,

Date: 13.02.2023
DELHI

Managing Director
DIN: 06407884



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Statement of Asset and Liabilities

		As 31.12.2022	As 31.03.2022
	Assets		
1	Non-current assets		
	Property, plant and equipment	2870473	3389951
	Goodwill	0	0
	Other intangible assets	0	0
	Intangible assets under development	0	0
	Biological assets other than bearer plants	0	0
	Investments accounted for using equity method	0	0
	Non-current financial assets		
	Non-current investments	2166887	2166887
	Trade receivables, non-current	0	0
	Loans, non-current	0	0
	Other non-current financial assets	0	0
	Total non-current financial assets	2166887.860	2166887.860
	Deferred tax assets (net)	3,74,684.00	436,827.00
	Other non-current assets	0	0
	Total non-current assets	5412044	5993665
2	Current assets		
	Inventories	141994217	142109851
	Current financial asset	0	0
	Current investments	0	0
	Trade receivables, current	0	0
	Cash and cash equivalents	40780837	48833448
	Loans, current		0
	Other current financial assets	22559509	10981716
	Total current financial assets	63340346	59815164
	Current tax assets (net)	0	0
	Other current assets	0	0
	Total current assets	205334563	201925061
3	Non-current assets classified as held for sale	0	0
4	Regulatory deferral account debit balances and related deferred tax Assets	0	0



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	Total assets	210746609	207918681
	Equity and liabilities		
1	Equity	60910000	60910000
	Equity attributable to owners of parent		
	Equity share capital	60910000	60910000
	Other equity	59527853	58,048,452.80
	Total equity attributable to owners of parent	120437853.65	118,958,452.80
	Non controlling interest	0	0
	Total equity	12,04,37,853.65	118,958,452.80
2	Liabilities		
	Non-current liabilities		
	Non-current financial liabilities		
	Borrowings, non-current	3257584	36,99,580.00
	Trade payables, non-current	0	0
	Other non-current financial liabilities	1080548	10,80,548
	Total non-current financial liabilities		4,780,128.80
	Provisions, non-current	0	0
	Deferred tax liabilities (net)	0	0
	Deferred government grants, Non-current	0	0
	Other non-current liabilities	0	0
	Total non-current liabilities	124775985	123738581
	Current liabilities		
	Current financial liabilities		
	Advances	72798386	80228386
	Trade payables, current	1128793	1,694,928
	Other current financial liabilities	738035	1,317,265
	Other current liabilities	10000000.00	0
	Provisions, current	1258501.00	939,519.00
	Duties & Taxes	46906	0
	Current tax liabilities (Net)	0	0
	Deferred government grants, Current	0	0
	Total current liabilities	85970623	84180100
3	Liabilities directly associated with assets in disposal group classified as held for sale	0	0
4	Regulatory deferral account credit balances and related deferred tax liability	0	0



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Total liabilities	90,308,755	88,960,229
Total equity and liabilities	21,07,46,609	207,918,681

For KMF Builders & Developers Limited

For KMF Builders & Developers Ltd.


(Gopve Chadha) Director
Managing Director
DIN: 06407884
Add: 1008, VIKRAM TOWER,
RAJENDRA PLACE,

Date: 13.02.2023

DELHI

Managing Director

DIN: 06407884

KMF BUILDERS AND DEVELOPERS LIMITED
Cash flow statement for the year ended 31 December 2022

Particular	31-12-2022		30-09-2022	
	Rs in Lakhs	Rs in Lakhs	Rs in Lakhs	Rs in Lakhs
A) CASH FLOW FROM OPERATING ACTIVITIES				
Profit before tax	-	10.94	-	3.66
Adjustments for:	-	-	-	-
Depreciation	1.73	-	1.73	-
Assets written off	-	-	-	-
Interest expenses	0.63	-	0.67	-
Interest income	(4.62)	-	(1.65)	-
		(2.26)		0.75
Operating profit / (loss) before working capital changes		8.68		4.41
Adjustments for				
(Increase) / decrease in trade receivables	-	-	-	-
(Increase) / decrease in inventories	(2.81)	-	40.78	-
(Increase) / decrease in loans and advances	(72.44)	-	4.53	-
Increase / (decrease) in Other Payables	17.17	-	(6.35)	-
Increase / (decrease) in trade payables	(2.82)	-	0.31	-
		(60.90)		39.27
Cash generated from / (used in) operations		(52.21)		43.67
Less: Direct taxes paid		5.88	-	(0.05)
Net cash from / (used in) operating activities (A)		(58.09)		43.72
B) CASH FLOW FROM INVESTING ACTIVITIES				
Purchase of fixed assets		-		-
Sale of fixed assets		-		-
Interest received		4.62		1.65
Net cash from / (used in) investing activities (B)		4.62		1.65
C) CASH FLOW FROM FINANCING ACTIVITIES				
Proceeds from/Repayment of long-term borrowings	-	(1.51)	-	(1.47)
Proceeds from/Repayment of Short- term borrowings		-		-
Share application money		-		-
Share capital		-		-
Interest paid		(0.63)		(0.67)
Net cash from / (used in) financing activities (C)		(2.14)		(2.14)
Net increase/(decrease) in cash & cash equivalents (A+B+C)		(55.60)		43.24
Cash and cash equivalents as at the beginning of the year		463.41		420.18
Cash and cash equivalents as at the end of the year		407.81		463.41

Notes :

1. 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.

2. Figures for the previous year have been regrouped/reclassified wherever necessary.



B. SREENIVASA & Co
Chartered Accountants

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LIMITED REVIEW REPORT ON QUARTERLY UNAUDITED 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 31, 2022 (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: +91-80-35894544
Mobile No: +91-9845101463
Email: ca_sreenivasa@yahoo.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.

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

Place: Bengaluru
Date: 13.02.2023

CA B Sreenivasa Setty
Proprietor
ICAI Membership No.: 205645
UDIN: **23205645BGRFWO3291**