



KUWER INDUSTRIES LIMITED

A-71-72, Sector-58, Noida-201301, Gautam Budh Nagar, (U.P.)

Tel : 91-120-2580088

E-mail : info@kuwer.com ; Website : www.kuwer.com

Date: 14thAugust, 2024

Toe

The Department of Corporate Services
BSE Limited
Phiroze, Jeejeebhoy Towers
Dalal Streets
Mumbai - 400001

**Sub: Outcome of Board Meeting and submission of Un-audited Financial Results
for Quarter ended on 30.06.2024
Ref.:(BSE Scrip-530421)**

Dear Sir/Madam,

In context of Regulation 33 of SEBI (Listing Obligation and Disclosure Requirement) Regulation 2015. The board of directors of our Company, Kuwer Industries Limited, in their meeting held on today Wednesday, 14th Day of August, 2024, commenced at 03.00 PM and concluded at 06.00 PM at its registered office situated at D-1004, First Floor, New Friends Colony, New Delhi-110065 of Company has approved:

Please find enclosed the following documents:

1. Un-Audited Financial results for the quarter ended on 30th June, 2024.
2. Limited Review Report.

This is for your kind information & record purpose, please do needful.

Thanking You

For Kuwer Industries Limited

For KUWER INDUSTRIES LTD.

Tarun Aggarwal
Director

Tarun Aggarwal
(Managing Director)



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CIN: L74899DL1993PLCO56627, Tel: 011-2580088

E-mail: investor.kuwer@gmail.com, Website: www.kuwer.com

STATEMENT OF STANDALONE AUDITED FINANCIAL RESULTS FOR THE QUARTER ENDED ON JUNE 30, 2024

(Amount Rs. in Lakh Except EPS)

Particulars	Quarter Ended			Year Ended	
	30.06.2024	31.03.2024	30.06.2023	31.03.2024	
	(Un-audited)	(Audited)	(Un-audited)	(Audited)	
1	Income from Operations				
a	Revenue from Operations	1375.60	1322.12	1,600.16	5891.31
b	Other Income	9.43	-100.24	0.38	5.89
	Total Income from Operation	1385.04	1221.88	1,600.54	5897.19
2	Expenses				
a	Cost of materials consumed	1264.58	809.79	1,708.63	5295.75
b	Purchase of Stock-in-trade				.00
c	Change in inventories of finished goods, work-in-progress and stock-in-trade	53.72	37.06	(141.20)	-84.59
d	Employee benefit expense	29.94	32.99	32.43	129.02
e	Finance cost	62.01	65.23	47.09	256.08
f	Depreciation and amortisation expense	48.19	52.00	46.23	204.30
g	Other expenses	11.17	17.15	17.76	54.84
	Total Expenses	1469.62	1014.22	1,710.94	5855.40
3	Profit before exceptional and extraordinary items and tax (1-2)	-84.58	207.66	(110.40)	41.79
4	Exceptional items				
	Previous Year Provision of Loss from Fire				-42.03
5	Profit before tax (3-4)	-84.58	207.66	(110.40)	.24
6	Tax expense:				
	Current tax	.00	.00	-	.00
	MAT Credit Entitlement	.00	.00	-	.00
	Earlier Year Tax	.00	.00	-	.00
	Deferred tax	-3.55	-2.98	(1.90)	-10.84
7	Net Profit /Loss after tax (5-6)	-81.03	210.64	(108.49)	10.60
8	Other Comprehensive income (net of tax)				
a)	item that will not be reclassified to profit or loss		-2.98		-2.98
b)	item that will be reclassified to profit or loss		.47		.47
	Total other comprehensive income				
9	Total Comprehensive Income (7+8)	-81.03	208.13	(108.49)	8.08
10	Details of Equity Share Capital				
11	Paid-up equity share capital (face value Rs. 10/-)	907.61	907.61	907.61	907.61
12	Earning per equity share (of Rs. 10/- each) (not annualised)				
a)	Basic (in ₹)	(0.89)	2.32	(1.20)	0.12
b)	Diluted (in ₹)	(0.89)	2.32	(1.20)	0.12

For and Behalf of the board of directors

For KUWER INDUSTRIES LIMITED, Kuwer Industries Limited


Director
Tarun Aggarwal
(Managing Director)

Date: 14-08-2024

Place: New Delhi

Regd. Off. : D-1004, 1st Floor, New Friends Colony, New Delhi-110065

CIN No. : L74899DL1993PLCO56627



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Notes:

1. The above un-audited financial results for the quarter ended on 30.06.2024 have been reviewed by the Audit committee and have been approved by the Board at their meeting held on 14.08.2024. The Statutory Auditor of the Company have carried out "Limited Review" of the result for the quarter ended on 30.06.2024.
2. These financial results have been prepared in accordance with Indian Accounting Standards (Ind AS) prescribed under Section 133 of the Companies Act, 2013 read with thereunder and in terms of Regulation 33 of the SEBI (Listing Obligation and Disclosure Requirements) Regulations, 2015 and SEBI Circular dated July 5, 2016.
3. In accordance with Reg. 33 of the SEBI (Listing Obligation and Disclosure Requirements) Regulation, 2015, the un-audited financial result of the Company are posted on Company's website and website of stock exchange viz. www.bseindia.com.
4. Segment-wise reporting as defined in Ind AS-17 is not applicable, since the entire operations of the Company relates to only one segment.

For and Behalf of the board of directors
Kuwer Industries Limited

For KUWER INDUSTRIES LTD.


Director

Tarun Aggarwal
(Managing Director)

Date: 14.08.2024

Place: New Delhi

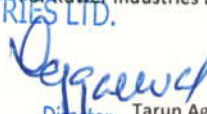


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CIN: L74899DL1993PLCO56627, Tel: 011-2580088			
E-mail: investor.kuwer@gmail.com, Website: www.kuwer.com			
Reconciliation of Net Profit as per IND AS and IGAAP is Summarised as below			(Rs in Lakh)
S. NO.	Particulars	Period Ended 30.06.2024	Period Ended 30.06.2023
1	Net Profit / (Loss) after tax for the period as per IGAAP	(81.03)	(108.49)
2	Impact of IND AS on comprehensive Income		
3	Impact of IND AS on other comprehensive Income		
4	Total comprehensive Income for the period as per IND AS	(81.03)	(108.49)
Date: 14-08-2024 Place: New Delhi		For and Behalf of the Board of Directors For KUWER INDUSTRIES LTD.  Director Tarun Aggarwal (Managing Director)	

Limited Review report

To,
The Board of Directors
Kuwer Industries Limited
D-1004, First Floor, New Friends Colony,
New Delhi- 110065

We have reviewed the accompanying statement of unaudited financial results of **Kuwer Industries Limited** for the period ended 30th June, 2024. This statement is the responsibility of the Company's Management and has been approved by the Board of Directors. Our responsibility is to issue a report on these financial statements based on our review.

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 financial statements are 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.

Based on our review conducted as above, nothing has come to our attention that causes us to believe that the accompanying statement of unaudited financial results prepared in accordance with applicable accounting standards and other recognized accounting practices and policies has not disclosed the information required to be disclosed in terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 including the manner in which it is to be disclosed, or that it contains any material misstatement.

For PVSP & Co.
Chartered Accountants
FRN -008940N



Vinod Ralhan
Vinod Ralhan
Partner
M. No.091503

Place: New Delhi
Date: 14.08.2024

UDIN: 24091503BKCDMD3176