

KET/SEC/SE/2024-25/32

October 23, 2024

**BSE Limited**

Floor 25, Phiroze Jeejeebhoy Tower,  
Dalal Street,  
Mumbai – 400 001  
**Scrip Code:** 524109

**National Stock Exchange India Ltd.**

Exchange Plaza, C-1, Block-G,  
Bandra Kurla Complex, Bandra (East),  
Mumbai-400051  
**Stock Code:** KABRAEXTRU

Dear Sirs,

**Sub: Outcome of Board Meeting of the Company held on October 23, 2024**

In terms of the provisions of Regulations 30 and Regulation 33 of the SEBI (Listing Obligations & Disclosure Requirements) Regulations, 2015, we wish to inform you that the Board of Directors of the Company has today at its meeting, inter alia, considered and approved the Unaudited Financial Results (Standalone & Consolidated) for the quarter and half year ended September 30, 2024.

A copy of the said Unaudited Financial Results, Limited Review Report and press release are attached.

The meeting of Board of Directors commenced at 11:30 a.m. and concluded at 02:50 p.m.

The above information is also available on the website of company at [www.kolsite.com](http://www.kolsite.com).

Kindly take the above submission on your record.

Thanking you,

Yours faithfully,

For **Kabra Extrusiontechnik Ltd.**

Shilpa Rathi  
**Company Secretary**

**Encl:** As Above

[www.kolsite.com](http://www.kolsite.com)

A Kolsite Group Company

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**Kabra Extrusiontechnik Ltd.**

Fortune Terraces, B wing, 10th Floor, Link Road, Opp. Citi Mall,

Andheri (West), Mumbai - 400 053. Maharashtra, India.

**Phone :** +91-22-26734822/23/24/25 • **Fax :** +91-22-2673 5041 • **Email :** [sales@kolsitegroup.com](mailto:sales@kolsitegroup.com)

**CIN -** L28900MH1982PLC028535



**Kabra Extrusiontechnik Limited**

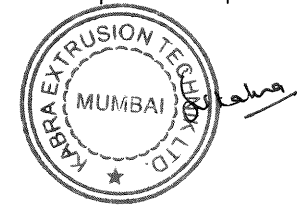
Registered Office: Fortune Terraces, 10th Floor, B Wing, Opp. Citi Mall, Link Road, Andheri (West), Mumbai- 400053, Maharashtra, India

CIN : L28900MH1982PLC028535 | Tel: +91-22-26734822/23 | Fa No; +91-22-26735041 | E-mail: ket\_sd@kolsitegroup.com | Website: www.kolsite.com

STANDALONE AND CONSOLIDATED UNAUDITED FINANCIAL RESULTS FOR THE QUARTER AND HALF YEAR ENDED 30TH SEPTEMBER 2024

(₹ in lakhs)

Sr. No.	Particulars	Standalone						Consolidated					
		Quarter Ended			Half Year Ended			Quarter Ended			Half Year Ended		
		Sept 30	June 30	Sept 30	Sept 30	Sept 30	Mar 31	Sept 30	June 30	Sept 30	Sept 30	Sept 30	Mar 31
		2024	2024	2023	2024	2023	2024	2024	2024	2023	2024	2023	2024
	Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited	Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited	
I	Revenue from operations	12,800.40	8,820.21	18,238.75	21,614.38	31,601.14	60,777.42	12,800.40	8,820.21	18,238.75	21,614.38	31,601.14	60,777.42
II	Other Income	201.29	166.39	240.04	367.68	359.89	688.07	201.29	166.39	240.04	367.68	359.89	688.07
III	<b>Total income ( I + II )</b>	<b>13,001.69</b>	<b>8,986.60</b>	<b>18,478.78</b>	<b>21,982.06</b>	<b>31,961.03</b>	<b>61,465.49</b>	<b>13,001.69</b>	<b>8,986.60</b>	<b>18,478.78</b>	<b>21,982.06</b>	<b>31,961.03</b>	<b>61,465.49</b>
IV	<b>EXPENSES</b>												
	Cost of material consumed	8,219.59	6,694.01	15,048.83	14,913.60	24,995.71	44,305.99	8,214.68	6,704.10	15,060.37	14,918.78	24,967.97	44,244.01
	Changes in inventories of finished goods & work in progress	(702.86)	(1,244.39)	(1,084.66)	(1,947.24)	(1,719.08)	(1,872.09)	(702.86)	(1,244.39)	(1,121.71)	(1,947.24)	(1,733.88)	(1,865.02)
	Employee benefit expense	1,305.41	1,361.95	1,405.50	2,667.35	2,807.07	5,539.25	1,305.41	1,361.95	1,405.50	2,667.35	2,807.07	5,539.56
	Finance Cost	237.68	241.85	244.10	479.53	488.59	978.30	237.69	241.85	244.10	479.54	488.59	978.30
	Depreciation and amortisation expense	527.29	501.43	385.66	1,028.72	756.76	1,557.18	530.93	505.05	387.08	1,035.98	759.55	1,562.99
	Other Expenses	1,731.42	1,092.83	1,725.30	2,818.02	3,125.69	6,734.98	1,748.82	1,113.70	1,741.76	2,856.29	3,156.43	6,795.06
	<b>Total expenses ( IV )</b>	<b>11,318.53</b>	<b>8,647.68</b>	<b>17,724.72</b>	<b>19,959.98</b>	<b>30,454.73</b>	<b>57,243.61</b>	<b>11,334.67</b>	<b>8,682.26</b>	<b>17,717.10</b>	<b>20,010.70</b>	<b>30,445.73</b>	<b>57,254.90</b>
V	<b>Profit/(Loss) before exceptional items &amp; tax ( III - IV )</b>	<b>1,683.16</b>	<b>338.92</b>	<b>754.06</b>	<b>2,022.08</b>	<b>1,506.29</b>	<b>4,221.88</b>	<b>1,667.02</b>	<b>304.34</b>	<b>761.68</b>	<b>1,971.36</b>	<b>1,515.29</b>	<b>4,210.59</b>
VI	Share in Profit/(Loss) of Joint Ventures & Associates (net of tax)	-	-	-	-	-	-	(39.26)	(19.11)	(13.63)	(58.37)	6.78	224.44
VII	Exceptional items	-	-	-	-	-	-	-	-	-	-	-	-
VIII	<b>Profit/ (Loss) before tax ( V + VI - VII )</b>	<b>1683.16</b>	<b>338.92</b>	<b>754.06</b>	<b>2022.08</b>	<b>1506.29</b>	<b>4221.88</b>	<b>1627.77</b>	<b>285.23</b>	<b>748.05</b>	<b>1912.99</b>	<b>1522.07</b>	<b>4435.03</b>
IX	Tax expenses												
	Current Tax	449.81	121.19	209.10	571.00	420.16	1,074.60	449.81	121.19	210.51	571.00	421.58	1,074.60
	Income Tax Earlier Year	-	-	-	-	-	-	-	-	-	-	-	-
	Deferred Tax	(39.10)	(38.52)	(24.82)	(77.62)	(40.32)	(20.11)	(54.62)	(37.08)	(24.97)	(91.70)	(39.76)	(21.27)
X	<b>Profit/ (Loss) for the period ( VIII - IX )</b>	<b>1,272.45</b>	<b>256.24</b>	<b>569.79</b>	<b>1,528.69</b>	<b>1,126.46</b>	<b>3,167.39</b>	<b>1,232.57</b>	<b>201.11</b>	<b>562.51</b>	<b>1,433.68</b>	<b>1,140.26</b>	<b>3,381.70</b>
XI	<b>Other Comprehensive Income</b>												
	i) Items that will not be reclassified to profit or loss	542.76	507.62	670.02	1,050.38	1,334.59	938.98	542.76	507.62	670.02	1,050.38	1,334.59	938.98
	ii) Income tax relating to items that will not be reclassified to profit or loss	(99.18)	(94.71)	(43.93)	(193.88)	(47.32)	(35.58)	(99.18)	(94.71)	(43.93)	(193.88)	(47.32)	(35.58)

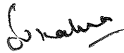


XII	Total Comprehensive Income for the period ( X + XI ) (Comprising Profit (Loss) and Other Comprehensive Income for the period)	1,716.03	669.16	1,195.87	2,385.19	2,413.73	4,070.79	1,676.15	614.03	1,188.60	2,290.18	2,427.53	4,285.10
XIII	Paid up Equity Share Capital (Face Value of Rs. 5/- each)	1,748.64	1,748.64	1,748.64	1,748.64	1,748.64	1,748.64	1,748.64	1,748.64	1,748.64	1,748.64	1,748.64	1,748.64
XIV	Earning per share (Face Value of Rs. 5/- each )(basic and												
	1. Basic	3.64	0.73	1.66	4.37	3.31	9.18	3.52	0.58	1.63	4.10	3.35	9.80
	2. Diluted	3.64	0.73	1.63	4.37	3.22	9.06	3.52	0.58	1.61	4.10	3.26	9.67

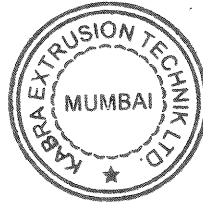
**Notes**

- 1 The above Results have been reviewed and recommended by the Audit Committee & approved by the Board of Directors at their meeting held on 23rd Oct 24.
- 2 Figures for previous periods have been regrouped wherever necessary.

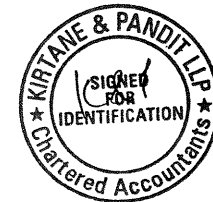
For and behalf of the Board of  
Kabra Extrusiontechnik Limited



S. V. Kabra  
Executive Chairman  
DIN: 00015415



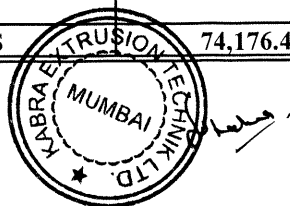
Place: Mumbai  
Date: 23-10-2024



**Kabra Extrusiontechnik Ltd.**
**Standalone and Consolidated Statement of Assets & Liabilities as at 30th September 2024**

(₹ in lakhs)

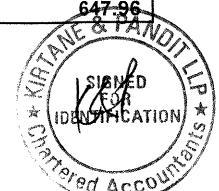
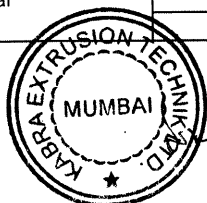
Particulars	Standalone		Consolidated	
	As at Sept 30, 2024	As at March 31, 2024	As at Sept 30, 2024	As at March 31, 2024
<b>ASSETS</b>				
<b>Non-current assets</b>				
Property, Plant and Equipment	18,026.78	17,836.00	18,097.78	17,913.29
Capital work-in-progress	2,667.38	2,036.60	3,207.40	2,432.54
Goodwill	-	-	83.63	83.63
Other Intangible assets	413.52	499.80	413.52	499.80
Financial Assets				
Investments	5,316.85	4,029.46	4,654.43	3,662.54
Other financial assets	147.25	133.72	147.25	133.72
Other non-current assets	260.25	351.16	260.25	351.16
<b>Total non-current assets</b>	<b>26,832.02</b>	<b>24,886.75</b>	<b>26,864.26</b>	<b>25,076.70</b>
<b>Current assets</b>				
Inventories	26,399.13	23,850.24	26,443.42	23,867.17
Financial Assets				
Investments	5,397.06	3,518.14	5,397.06	3,518.14
Trade receivables	8,648.20	9,915.15	8,648.20	9,915.15
Cash and cash equivalents	38.89	644.95	65.60	647.96
Other balances with banks	255.69	3,819.21	255.69	3,819.21
Loans	58.12	42.65	58.12	42.66
Other financial assets	679.61	594.56	679.61	594.56
Current Tax Assets (net)	-	-	-	-
Other current assets	5,867.71	4,153.26	5,920.36	4,140.67
<b>Total current assets</b>	<b>47,344.41</b>	<b>46,538.15</b>	<b>47,468.06</b>	<b>46,545.51</b>
<b>TOTAL ASSETS</b>	<b>74,176.43</b>	<b>71,424.90</b>	<b>74,332.33</b>	<b>71,622.20</b>
<b>EQUITY AND LIABILITIES</b>				
<b>Equity</b>				
Equity Share capital	1,748.64	1,748.64	1,748.64	1,748.64
Other Equity	44,449.81	43,288.68	44,505.15	43,439.14
<b>Total equity</b>	<b>46,198.45</b>	<b>45,037.32</b>	<b>46,253.79</b>	<b>45,187.78</b>
<b>LIABILITIES</b>				
<b>Non-current liabilities</b>				
Financial Liabilities				
Borrowings	289.78	562.49	289.78	562.49
Provisions	123.74	123.74	123.74	123.74
Deferred tax liabilities (net)	1,266.44	1,150.18	1,250.77	1,148.57
<b>Total non-current liabilities</b>	<b>1,679.96</b>	<b>1,836.40</b>	<b>1,664.28</b>	<b>1,834.80</b>
<b>Current liabilities</b>				
Financial liabilities				
Borrowings	10,944.08	7,994.29	10,944.08	7,994.29
Trade payables	7,022.07	8,084.44	7,113.56	8,111.20
Other financial liabilities	1,539.09	1,432.46	1,539.09	1,432.46
Other current liabilities	5,464.18	5,543.55	5,467.34	5,545.67
Provisions	1,281.91	1,358.61	1,303.49	1,378.18
Current tax liabilities (net)	46.69	137.82	46.69	137.82
<b>Total current liabilities</b>	<b>26,298.02</b>	<b>24,551.18</b>	<b>26,414.25</b>	<b>24,599.62</b>
<b>Total liabilities</b>	<b>27,977.98</b>	<b>26,387.58</b>	<b>28,078.54</b>	<b>26,434.42</b>
<b>TOTAL EQUITY AND LIABILITIES</b>	<b>74,176.43</b>	<b>71,424.90</b>	<b>74,332.33</b>	<b>71,622.20</b>



Kabra Extrusion Technik Limited  
Standalone and Consolidated Cash Flow Statement for the half year ended 30th September 2024

(₹ in lakhs)

Particulars	Standalone		Consolidated	
	For the Half year ended Sept 30, 2024	For the year ended March 31, 2024	For the Half year ended Sept 30, 2024	For the year ended March 31, 2024
<b>A. Cash flow from operating activities</b>				
Net Profit / (Loss) before extraordinary items and tax	2,022.08	4,221.88	1,971.36	4,210.59
<i>Adjustments for:</i>				
Depreciation and amortisation (including exceptional item)	1,028.72	1,557.18	1,035.98	1,562.99
Provision for impairment of fixed assets and intangibles	-	-	-	-
Profit on sale of property, plant and equipments	0.16	0.02	0.16	0.02
Profit on sale of investment	(120.58)	(54.16)	(120.58)	(54.16)
Dividend income from current investments	(60.94)	(62.25)	(60.94)	(62.25)
Fair value changes of current investments	(149.28)	(196.07)	(149.28)	(196.07)
Interest income from financial assets at amortised cost	(36.87)	(360.93)	(36.87)	(360.93)
Interest expenditure on borrowings	397.07	756.27	397.07	756.27
Bill discounting charges	51.96	147.74	51.96	147.74
Other borrowing cost	30.50	74.29	30.51	74.29
Fair value changes in derivative instrument	21.56	10.66	21.56	10.66
Reversal of warranty provision	(284.42)	-	(284.42)	-
Fair value changes in non-current investments	-	-	-	-
Remeasurements of defined benefit plans	-	(43.11)	-	(43.11)
Provision for doubtful trade and other receivables, loans and advances	77.09	99.06	77.09	99.06
	954.97	1,928.69	962.24	1,934.50
<b>Operating profit / (loss) before working capital changes</b>	<b>2,977.05</b>	<b>6,150.57</b>	<b>2,933.60</b>	<b>6,145.09</b>
<b>Changes in working capital:</b>				
(Increase) / Decrease in inventories	(2,548.89)	(2,928.03)	(2,576.25)	(2,920.96)
(Increase) / Decrease in trade receivables	1,266.92	1,043.04	1,266.68	1,043.04
(Increase) / Decrease in other bank balances	3,563.52	1,346.85	3,563.52	1,346.85
(Increase) / Decrease in current loans	(15.46)	7.55	(15.46)	7.55
(Increase) / Decrease in other current financial asset	(85.05)	(25.18)	(87.65)	(104.25)
(Increase) / Decrease in other current assets	(1,714.45)	(1,351.03)	(1,779.69)	(1,286.43)
(Increase) / Decrease in non-current loans	(4.55)	11.20	(1.95)	11.20
(Increase) / Decrease in other non-current assets	(8.98)	-	(8.98)	-
Increase / (Decrease) in trade payables	(1,062.37)	(32.75)	(997.64)	(25.30)
Increase / (Decrease) in current other financial liabilities	106.63	224.57	106.63	223.86
Increase / (Decrease) in other current liabilities	(79.38)	203.86	(78.08)	195.62
Increase / (Decrease) in short-term provision	(76.70)	(313.06)	(74.69)	(293.49)
Increase / (Decrease) in long-term provision	-	15.92	-	15.92
Cash generated from operations	2,318.29	4,353.51	2,250.03	4,358.71
Net income tax (paid) / refunds	(390.64)	(1,074.03)	(376.55)	(1,075.04)
MAT Credit utilised	-	-	-	-
<b>Net cash flow from / (used in) operating activities</b>	<b>1,927.65</b>	<b>3,279.48</b>	<b>1,873.48</b>	<b>3,283.66</b>
<b>B. Cash flow from investing activities</b>				
Capital expenditure on property plant and equipment	(1,721.65)	(4,569.48)	(1,657.86)	(5,042.49)
Expenditure on intangibles (including capital advance)	88.27	357.21	88.27	357.21
Proceeds from sale of property plant and equipment	0.49	2.77	0.49	2.77
Investment in joint ventures	-	-	-	-
Deffered Tax Expenses	77.62	(20.11)	91.70	(21.27)
Sale of investment Non Current Investment	-	326.89	-	796.84
Purchase of Goodwill	-	-	-	-
Net sale / (purchase) of current investments	(2,028.20)	(1,681.70)	(2,028.20)	(1,681.70)
Interest received	36.87	360.93	36.87	360.93
Dividend received	60.94	62.25	60.94	62.25
<b>Net cash flow from / (used in) investing activities</b>	<b>(3,485.65)</b>	<b>(5,161.23)</b>	<b>(3,407.78)</b>	<b>(5,165.45)</b>
<b>C. Cash flow from financing activities</b>				
Interest expenditure on term loan and cash credit	(397.07)	(756.27)	(397.07)	(756.27)
Interest Expenditure of earlier year	-	-	-	-
Issue of Warrant	-	3,340.33	-	3,340.33
Issue of Equity	-	-	-	-
Bill discounting charges	(51.96)	(147.74)	(51.96)	(147.74)
Other borrowing cost	(30.50)	(74.29)	(30.51)	(74.29)
Fair value changes in derivative instrument	(21.56)	(10.66)	(21.56)	(10.66)
Interim dividend	(1,224.05)	(1,175.69)	(1,224.05)	(1,175.69)
Tax on interim dividend	-	-	-	-
Borrowings / (Repayment) (Net)	2,677.08	1,158.60	2,677.08	1,158.60
<b>Net cash flow from / (used in) financing activities</b>	<b>951.94</b>	<b>2,334.28</b>	<b>951.94</b>	<b>2,334.28</b>
<b>Net increase / (decrease) in Cash and cash equivalents</b>	<b>(606.06)</b>	<b>452.53</b>	<b>(582.36)</b>	<b>452.49</b>
Cash and cash equivalents at the beginning of the year	644.95	192.42	647.96	195.46
<b>Cash and cash equivalents at the end of the year</b>	<b>38.89</b>	<b>644.95</b>	<b>65.60</b>	<b>647.96</b>



**Kabra Extrusiontechnik Ltd.**  
CIN : L28900MH1982PLC028535

Standalone & Consolidated Segment Information for Quarter and Half Year ended 30th Sept 2024


₹ in Lakhs

Sr No	Particulars	Standalone						Consolidated						
		Quarter ended			Half Year Ended			Quarter ended			Half Year Ended			
		Sept 30, 2024	June 30, 2024	Sept 30, 2023	Sept 30, 2024	Sept 30, 2023	March 31, 2024	Sept 30, 2024	June 30, 2024	Sept 30, 2023	Sept 30, 2024	Sept 30, 2023	March 31, 2024	
		(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)	
(i)	<b>Segment Revenue</b>													
	Extrusion Machinery Division	10,551.76	5,910.13	8,326.08	16,461.89	15,157.08	34,849.04	10,551.76	5,910.13	8,326.08	16,461.89	15,157.08	34,849.04	
	Battery Division	2,449.94	3,077.70	10,152.70	5,520.17	16,803.95	26,616.45	2,449.94	3,077.70	10,152.70	5,520.17	16,803.95	26,616.45	
	<b>Total Segment Revenue</b>	<b>13,001.70</b>	<b>8,987.83</b>	<b>18,478.78</b>	<b>21,982.06</b>	<b>31,961.03</b>	<b>61,465.49</b>	<b>13,001.70</b>	<b>8,987.83</b>	<b>18,478.78</b>	<b>21,982.06</b>	<b>31,961.03</b>	<b>61,465.49</b>	
(ii)	<b>Segment Results</b>													
	Extrusion Machinery Division	2,577.42	610.13	716.97	3,187.54	1,643.21	4,548.62	2,577.42	610.13	716.97	3,187.54	1,643.21	4,548.62	
	Battery Division	-656.58	-29.36	281.19	-685.93	351.67	651.55	-656.58	-29.36	281.19	-685.93	351.67	651.55	
	<b>Total Segment Results</b>	<b>1,920.84</b>	<b>580.77</b>	<b>998.16</b>	<b>2,501.61</b>	<b>1,994.88</b>	<b>5,200.17</b>	<b>1,920.84</b>	<b>580.77</b>	<b>998.16</b>	<b>2,501.61</b>	<b>1,994.88</b>	<b>5,200.17</b>	
	Unallocated Corporate income net of unallocated expenses	-	-	-	-	-	-	-16.14	-34.58	7.61	-50.71	9.00	-11.28	
	<b>Profit / (loss) before interest and taxation</b>	<b>1,920.84</b>	<b>580.77</b>	<b>998.16</b>	<b>2,501.61</b>	<b>1,994.88</b>	<b>5,200.17</b>	<b>1,904.71</b>	<b>546.19</b>	<b>1,005.77</b>	<b>2,450.90</b>	<b>2,003.88</b>	<b>5,188.89</b>	
	Finance Cost	237.68	241.85	244.10	479.53	488.59	978.30	237.69	241.85	244.10	479.54	488.59	978.30	
	<b>Profit (+)/loss (-) before exceptional items and share of loss</b>	<b>1,683.16</b>	<b>338.92</b>	<b>754.06</b>	<b>2,022.08</b>	<b>1,506.29</b>	<b>4,221.87</b>	<b>1,667.02</b>	<b>304.34</b>	<b>761.67</b>	<b>1,971.36</b>	<b>1,515.29</b>	<b>4,210.59</b>	
	Share in profit/(loss) of joint ventures / associates	-	-	-	-	-	-	-39.26	-19.11	-13.63	-58.37	6.78	224.44	
	<b>Profit(+)/Loss(-) before exceptional items and tax</b>	<b>1,683.16</b>	<b>338.92</b>	<b>754.06</b>	<b>2,022.08</b>	<b>1,506.29</b>	<b>4,221.87</b>	<b>1,627.76</b>	<b>285.23</b>	<b>748.04</b>	<b>1,912.99</b>	<b>1,522.07</b>	<b>4,435.03</b>	
	Exceptional items	-	-	-	-	-	-	-	-	-	-	-	-	
	<b>Profit(+)/ Loss (-) before tax</b>	<b>1,683.16</b>	<b>338.92</b>	<b>754.06</b>	<b>2,022.08</b>	<b>1,506.29</b>	<b>4,221.87</b>	<b>1,627.76</b>	<b>285.23</b>	<b>748.04</b>	<b>1,912.99</b>	<b>1,522.07</b>	<b>4,435.03</b>	
	Tax Expenses													
	Current Tax	449.81	121.19	209.09	571.00	420.16	1,074.60	449.81	121.19	210.51	571.00	421.58	1,074.60	
	MAT Credit Entitlement	-	-	-	-	-	-	-	-	-	-	-	-	
	Income Tax of earlier year	-	-	-	-	-	-	-	-	-	-	-	-	
	Deferred Tax	-39.10	-38.52	-24.82	-77.62	-40.32	-20.11	-54.62	-37.08	-24.97	-91.70	-39.76	-21.27	
	<b>Net Profit (loss) after tax</b>	<b>1,272.45</b>	<b>256.24</b>	<b>569.79</b>	<b>1,528.69</b>	<b>1,126.46</b>	<b>3,167.38</b>	<b>1,232.57</b>	<b>201.11</b>	<b>562.51</b>	<b>1,433.68</b>	<b>1,140.26</b>	<b>3,381.70</b>	
	Other Comprehensive Income	443.58	412.92	626.08	856.50	1,287.27	903.40	443.58	412.92	626.08	856.50	1,287.27	903.40	
	<b>Net Comprehensive Income</b>	<b>1,716.03</b>	<b>669.16</b>	<b>1,195.87</b>	<b>2,385.19</b>	<b>2,413.73</b>	<b>4,070.78</b>	<b>1,676.15</b>	<b>614.03</b>	<b>1,188.59</b>	<b>2,290.18</b>	<b>2,427.53</b>	<b>4,285.10</b>	
(iii)	<b>Segment Assets</b>													
	Extrusion Machinery Division	35,064.43	34,144.42	28,362.31	35,064.43	28,362.31	27,474.65	35,064.43	34,144.42	28,362.31	35,064.43	28,362.31	27,474.65	
	Battery Division	32,615.60	31,931.64	28,381.04	32,615.60	28,381.04	31,167.56	32,615.60	31,931.64	28,381.04	32,615.60	28,381.04	31,167.56	
	<b>Total Segment Assets</b>	<b>67,680.03</b>	<b>66,076.06</b>	<b>56,743.35</b>	<b>67,680.03</b>	<b>56,743.35</b>	<b>58,642.21</b>	<b>67,680.03</b>	<b>66,076.06</b>	<b>56,743.35</b>	<b>67,680.03</b>	<b>56,743.35</b>	<b>58,642.21</b>	
	Unallocated Corporate Assets	6,496.41	6,415.95	15,767.98	6,496.41	15,767.98	12,782.69	6,652.31	6,577.08	15,899.88	6,652.31	15,899.88	12,979.99	
	<b>Total Assets</b>	<b>74,176.43</b>	<b>72,492.01</b>	<b>72,511.33</b>	<b>74,176.43</b>	<b>72,511.33</b>	<b>71,424.90</b>	<b>74,332.33</b>	<b>72,653.14</b>	<b>72,643.23</b>	<b>74,332.33</b>	<b>72,643.23</b>	<b>71,622.20</b>	
(iv)	<b>Segment Liabilities</b>													
	Extrusion Machinery Division	11,858.62	12,661.59	11,677.74	11,858.62	11,677.74	11,214.61	11,858.62	12,661.59	11,677.74	11,858.62	11,677.74	11,214.61	
	Battery Division	3,448.63	2,434.35	8,145.80	3,448.63	8,145.80	5,204.45	3,448.63	2,434.35	8,145.80	3,448.63	8,145.80	5,204.45	
	<b>Total Segment Liabilities</b>	<b>15,307.25</b>	<b>15,095.94</b>	<b>19,823.54</b>	<b>15,307.25</b>	<b>19,823.54</b>	<b>16,419.07</b>	<b>15,307.25</b>	<b>15,095.94</b>	<b>19,823.54</b>	<b>15,307.25</b>	<b>19,823.54</b>	<b>16,419.07</b>	
	Unallocated Corporate Liabilities	58,869.18	57,396.07	52,687.78	58,869.18	52,687.78	55,005.84	59,025.08	57,557.20	52,819.69	59,025.08	52,819.69	55,203.14	
	<b>Total Liabilities</b>	<b>74,176.43</b>	<b>72,492.01</b>	<b>72,511.33</b>	<b>74,176.43</b>	<b>72,511.33</b>	<b>71,424.90</b>	<b>74,332.33</b>	<b>72,653.14</b>	<b>72,643.23</b>	<b>74,332.33</b>	<b>72,643.23</b>	<b>71,622.20</b>	
(v)	<b>Capital Employed</b>													
	Extrusion Machinery Division	23,205.81	21,482.82	16,684.57	23,205.81	16,684.57	16,260.03	23,205.81	21,482.82	16,684.57	23,205.81	16,684.57	16,260.03	
	Battery Division	29,166.97	29,497.30	20,235.24	29,166.97	20,235.24	25,963.11	29,166.97	29,497.30	20,235.24	29,166.97	20,235.24	25,963.11	
	Unallocated	-52,372.77	-50,980.12	-36,919.81	-52,372.77	-36,919.81	-42,223.15	-52,372.78	-50,980.12	-36,919.81	-52,372.78	-36,919.81	-42,223.14	

**Notes :**

- 1 Company operates in two business segments i) Extrusion Machinery ii) Battery.
- 2 Previous year figures have been regrouped wherever necessary.

For and behalf of the Board of  
**Kabra Extrusiontechnik Limited**

  
S. V. Kabra  
Executive Chairman  
DIN: 00015415

Place: **Mumbai**

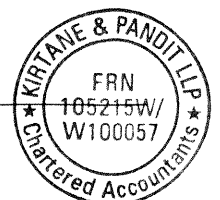


### **Independent Auditor's Review Report on Unaudited Standalone Financial Results of Kabra Extrusiontechnik Limited for Quarter and Half year ended September 30, 2024**

**To the Board of Directors of  
Kabra Extrusiontechnik Limited**

1. We have reviewed the accompanying statement of unaudited financial results of Kabra Extrusiontechnik Limited (the "Company") for the quarter and half year ended September 30, 2024 ("the Statement"), being submitted by the Company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended (the "Listing Regulations").
2. 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, (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. Our responsibility is to express 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 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.

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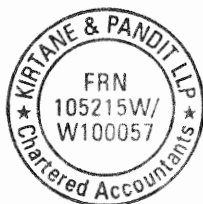


4. Based on our review conducted as above, nothing has come to our attention that causes us to believe that the accompanying statement of standalone unaudited financial results prepared in accordance with applicable accounting standards and other recognized accounting practices and policies has not disclosed 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.
5. We have not audited or reviewed the comparative financial information appearing in the statement of the corresponding quarter and six months ended 30th September 2023, financial results for the year 01st April 2023 to 31st March 2024 and for the quarter ended 30th June 2024. The comparative financial information appearing in the statement of the corresponding quarter and six months ended 30th September 2023, financial results for the year 01st April 2023 to 31st March 2024 are audited by the previous auditor whose reports dated 26th October 2023, 03rd May 2024 and 19th July 2024 respectively, expressed an opinion/review conclusion on those standalone financial statements/ results. Our Conclusion is not modified in respect of this matter.

**For Kirtane & Pandit LLP**  
Chartered Accountants  
Firm Registration No.105215W/W100057



**Suhrud Lele**  
Partner  
Membership No. : 121162  
UDIN: 24121162BKILFV9035



Mumbai, October 23, 2024

Kirtane & Pandit LLP  
Chartered Accountants

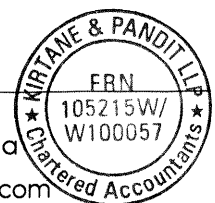


### Independent Auditor's Review Report on Unaudited Consolidated Financial Results of Kabra Extrusiontechnik Limited for Quarter and Half year ended September 30, 2024

To the Board of Directors of  
Kabra Extrusiontechnik Limited

1. We have reviewed the accompanying statement of unaudited consolidated financial results of **Kabra Extrusion Technik Limited** (the "The Holding Company") and its subsidiary (the Holding Company and its subsidiary together referred to as the "Group"), and its share of net profit/loss after tax and other comprehensive income of its Jointly Controlled Entities for the quarter and half year ended September 30, 2024 (the "Statement"), being submitted by the Holding Company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended (the "Listing Regulations").
2. The statement, which is the responsibility of the Holding Company's Management and approved by the Holding Company's 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, and other accounting principles generally accepted in India. 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. A review of interim financial information consists of making inquiries, primarily of persons responsible for financial and accounting matters, and applying analytical and other review procedures. A review is substantially less in scope than an audit conducted in accordance with Standards on Auditing and consequently does not enable us to obtain assurance that we would become aware of all significant matters that might be identified in an audit. Accordingly, we do not express an audit opinion.

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We also performed procedures in accordance with the circulars issued by the SEBI under Regulation 33 (8) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended, to the extent applicable.

4. The Statement includes the results of the following entities:

Sr. No.	Name of Entity	Relationship
1	Kabra Extrusiontechnik Limited	The Holding Company
2	Varos Technology Private Limited	Wholly Owned Subsidiary
3	Kabra Energy Private Limited	Wholly Owned Subsidiary
4	Penta Auto Feeding India Limited	Jointly Controlled Entity
5	Kabra Mecanor Belling Technik Private Limited	Jointly Controlled Entity

5. Based on our review conducted and procedures performed as stated in paragraph 3 above and based on the consideration of the review report and other auditors referred to in paragraph 6 below and based on the consideration of the Management certified results referred to in paragraph 7, 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 Standard and other accounting principles generally accepted in India has not disclosed the information required to be disclosed in terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended, including the manner in which it is to be disclosed, or that it contains any material misstatement.
6. We did not review the interim financial results of one subsidiary included in the unaudited consolidated financial results; whose results reflect before consolidation adjustments, total assets of Rs. 782.23 Lakhs as on September 30 , 2024, total income of Rs. 133.03 Lakhs and



Rs. 255.93 Lakhs, net loss after tax of Rs. 0.56 Lakhs and Rs. 36.56 Lakhs, total comprehensive income of Rs. (0.56) Lakhs and Rs. (36.56) Lakhs for quarter and half year ended September 30, 2024 respectively as considered in the unaudited consolidated financial results which has been reviewed by their independent auditor.

These interim financial results and other financial information have been reviewed by other auditors whose reports have been furnished to us by the Management and our conclusion on the Statement, in so far as it relates to the amounts and disclosures included in respect of the subsidiaries, is based solely on the report of the other auditor and the procedures performed by us as stated in paragraph 3 above. Our conclusion on the Statement is not modified in respect of this matter.

7. We did not review the interim financial results of one subsidiary whose results reflect before consolidation adjustments, total assets of Rs 0.0045 Lakhs as on September 30, 2024, total income NIL and NIL, net loss after tax of Rs. 0.06 Lakhs and Rs. 0.08 Lakhs, total comprehensive income of Rs. (0.06) Lakhs and Rs. (0.08) Lakhs for quarter and half year ended September 30, 2024 respectively as considered in the unaudited consolidated financial results.

The unaudited consolidated financial results also include the Group's share of net profit after tax of Rs. 0.44 Lakhs and net profit after tax Rs. 0.89 Lakhs, total comprehensive income of Rs. 0.44 lakhs, and Rs. 0.89 Lakhs for the quarter ended and half year ended September 2024, respectively and the Group's share of net loss after tax of Rs. 39.70 Lakhs and Rs. 59.26 Lakhs, total comprehensive income of Rs. (39.70) Lakhs and Rs. (59.26) Lakhs for the quarter ended and half year ended September 2024, respectively as considered in the unaudited consolidated financial results, in respect of two jointly controlled entities, whose financial results have not been reviewed by us.



These interim financial results have been furnished to us by the Management and our conclusion on the Statement in so far as it relates to the amounts and disclosures included in respect of this subsidiary and two jointly controlled entities is based solely on such management prepared unaudited interim financial results. Our conclusion is not modified in respect of the above matter with respect to our reliance on the financial result certified by the management.

According to the information and explanations given to us by the Management, these interim financial results are not material to the Group. Our conclusion is not modified in respect of the above matter with respect to our reliance on the financial result certified by the management.

8. We have not audited or reviewed the comparative financial information appearing in the statement of the corresponding quarter and six months ended 30th September 2023, financial results for the year 01st April 2023 to 31st March 2024 and for the quarter ended 30th June 2024. The comparative financial information appearing in the statement of the corresponding quarter and six months ended 30th September 2023, financial results for the year 01st April 2023 to 31st March 2024 are audited by the previous auditor whose reports dated 26th October 2023, 03rd May 2024 and 19th July 2024 respectively, expressed an opinion/review conclusion on those consolidated financial statements/ results. Our Conclusion is not modified in respect of this matter.

**For Kirtane & Pandit LLP**

Chartered Accountants

Firm Registration No.105215W/W100057

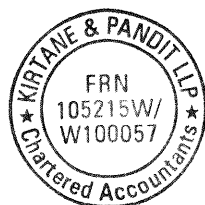


**Suhrud Lele**

Partner

Membership No. :121162

UDIN: 24121162BK1LFW7677



Mumbai, October 23, 2024

## Kabra Extrusiontechnik Reports Q2 & H1FY25 Results

**PAT at ₹ 123 Mn in Q2FY25; up by 119.3% YoY**  
**PAT Margin stood at 9.6% in Q2FY25, up by 654 bps YoY**

**Mumbai, October 23<sup>rd</sup>, 2024:** Kabra Extrusiontechnik Ltd. (BSE - 524109, NSE - KABRAEXTRU, ISIN: INE900B01029), one of India's leading extrusion machinery company and emerging battery pack player, has announced its results for the second quarter ending September 30, 2024.

### Financial Performance: Q2 & H1FY25

Particulars (₹ in Million)	Q2 FY25	Q2 FY24	YoY	Q1 FY25	QoQ	H1FY25	H1FY24	YoY
<b>Revenues</b>	1,280	1,824	(29.8%)	882	45.1%	2,161	3,160	(31.6%)
<b>EBITDA</b>	223	115	93.8%	88	152.5%	312	240	29.8%
<b>EBITDA margin</b>	17.5%	6.3%	1,113 bps	10.0%	742 bps	14.4%	7.6%	683 bps
<b>PAT</b>	123	56	119.1%	20	512.9%	143	114	25.7%
<b>PAT margin</b>	9.6%	3.1%	654 bps	2.3%	735 bps	6.6%	3.6%	302 bps
<b>EPS</b>	3.52	1.61	118.6%	0.58	506.9%	4.10	3.26	25.8%

### Financial Highlights for the Quarter Ended September 30, 2024:

- Operating Revenues at ₹ 1,280 Mn in Q2FY25
  - Extrusion Machinery revenues stood at ₹ 1,055 Mn in Q2FY25 as compared to ₹ 833 Mn in Q2FY24; up by 26.7% YoY
  - Battrix revenues stood at ₹ 245 Mn in Q2FY25
- EBITDA grew by 93.8% YoY to ₹ 223 Mn in Q2FY25; EBITDA margin expanded by 1,113 bps YoY to 17.5% in Q2FY25
- Profit After Tax surged by 119.1% YoY to ₹ 123 Mn in Q2FY25; PAT margin expanded by 654 bps YoY to 9.6% in Q2FY25
- EPS for Q2FY25 stood at ₹ 3.52 as compared to ₹ 1.61 in Q2FY24

### Financial Highlights for the Half Year Ended September 30, 2024:

- Operating Revenues at ₹ 2,161 Mn in H1FY25
  - Extrusion Machinery revenues stood at ₹ 1,646 Mn in H1FY25 as compared to ₹ 1,516 Mn in H1FY24; up 8.6% YoY
  - Battrix revenues stood at ₹ 552 Mn in H1FY25
- EBITDA grew by 29.8% YoY to ₹ 312 Mn in H1FY25; EBITDA margin expanded by 683 bps YoY to 14.4% in H1FY25

- Profit After Tax grew by 25.7% YoY to ₹ 143 Mn in H1FY25; PAT margin expanded by 302 bps YoY to 6.6% in H1FY25
- EPS for H1FY25 stood at ₹ 4.10 as compared to ₹ 3.26 in H1FY24

**Commenting on the performance, Mr. Anand Kabra, Managing Director of Kabra Extrusiontechnik said,**

*“The Company’s focus on profitability and order book execution have started to yield results during the quarter. The plastic extrusion machines division grew by 26.7% YoY in Q2FY25 due to strong industry demand, robust order book coupled with prudent execution of orders for new products. Kabra Extrusiontechnik continues to invest in R&D thereby, building a strong portfolio of quality products for both domestic and exports.*

*Battrix revenues has remained muted owing to the transitional nature of the Electric Vehicle (EV) industry. However, we continue to work towards new segments including e3W, Swapping Stations, High Voltage, aftersales market, etc. and are expecting to get inroads in these segments in the coming quarters.*

*Additionally, our foray into Battery Energy Storage System (BESS) is progressing as planned and is expected to contribute to the topline by FY26.”*

**About Kabra Extrusiontechnik Ltd. (KET):**

Kabra Extrusiontechnik (KET) is India’s premier manufacturer of plastic extrusion machineries. KET is a part of renowned Kolsite Group having over 6 decades of experience. With more than 16,000 installations and presence around 105+ countries across globe, KET enjoys leadership position in the extrusion market. KET constantly endeavours to offer better solutions to plastics processors across the globe. Kabra Extrusion Technik has set benchmarks in plastics extrusion industry by modern R&D techniques and various processes to cater the market requirements.

Battrix is the future technologies division of KET. It is dedicated to developing and producing green energy systems and solutions that will power the growth of India’s transition into green energy storage and electric transportation. It is the largest chemistry agnostic Lithium-ion battery pack manufacturer with a culture of continuous innovation through strong R&D capabilities. The brand stands tall with state-of-the-art facilities for design, development and production in Chakan, Pune.

For more information, please visit: <https://www.kolsite.com> and <https://www.battrix.com>

**For further details please get in touch with:**

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Phone: +91 22 2673 4822

**Hiral Keniya | Vikash Verma**  
Ernst & Young LLP  
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**DISCLAIMER:** Certain statements in this document may be forward-looking statements. Such forward-looking statements are subject to certain risks and uncertainties like regulatory changes, local political or economic developments and many other factors that could cause our actual results to differ materially from those contemplated by the relevant forward-looking statements. Kabra Extrusionstechnik Limited (KET) will not be in any way responsible for any action taken based on such statements and undertakes no obligation to publicly update these forward-looking statements to reflect subsequent events or circumstances.