

KET/SEC/SE/2024-25/53

February 04, 2025

**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: Integrated Filing (Financial) for the quarter and nine months ended December 31, 2024**

Pursuant to SEBI Circular No. SEBI/HO/CFD/CFD-PoD-2/CIR/P/2024/185 dated December 31, 2024, read with BSE Circular No. 20250102-4 and NSE Circular No. NSE/CML/2025/02 dated January 2, 2025, we are submitting herewith the Integrated Filing (Financial) for the quarter and nine months ended December 31, 2024.

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

Kindly take the above submission on your record.

Thanking you,

Yours faithfully,

For **Kabra Extrusiontechnik Limited**

Shilpa Rathi  
**Company Secretary**  
**M.No. A27457**

**Encl:** As Above

**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

**A. FINANCIAL RESULTS - Enclosed**

**B. STATEMENT OF DEVIATION/VARIATION IN UTILIZATION OF FUNDS RAISED - Enclosed**

**C. FORMAT FOR DISCLOSING OUTSTANDING DEFAULT ON LOANS AND DEBT SECURITIES**

**NOT APPLICABLE**

**D. FORMAT FOR DISCLOSURE OF RELATED PARTY TRANSACTIONS (applicable only for half-yearly filings i.e., 2nd and 4 th quarter)**

**NOT APPLICABLE**

**E. STATEMENT ON IMPACT OF AUDIT QUALIFICATIONS (FOR AUDIT REPORT WITH MODIFIED OPINION) SUBMITTED ALONGWITH ANNUAL AUDITED FINANCIAL RESULTS**

**NOT APPLICABLE**

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**Kabra Extrusiontechnik Ltd.**

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**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 NINE MONTHS ENDED 31ST DECEMBER 2024**

Sr. No.	Particulars	Standalone						Consolidated					
		Quarter Ended			9 Month Ended			Quarter Ended			9 Month Ended		
		Dec 31	Sept 30	Dec 31	Dec 31	Dec 31	Mar 31	Dec 31	Sept 30	Dec 31	Dec 31	Dec 31	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	12,116.81	12,800.40	12,385.90	33,731.19	43,987.04	60,777.42	12,116.81	12,800.40	12,385.90	33,731.19	43,987.04	60,777.42
II	Other Income	162.56	201.29	173.05	530.24	530.47	688.07	162.56	201.29	173.05	530.24	530.47	688.07
III	<b>Total income (I + II)</b>	<b>12,279.37</b>	<b>13,001.69</b>	<b>12,558.96</b>	<b>34,261.43</b>	<b>44,517.51</b>	<b>61,465.49</b>	<b>12,279.37</b>	<b>13,001.69</b>	<b>12,558.96</b>	<b>34,261.43</b>	<b>44,517.51</b>	<b>61,465.49</b>
IV	<b>EXPENSES</b>												
	Cost of material consumed	9,062.28	8,219.59	10,139.53	23,975.88	35,135.24	44,305.99	9,057.91	8,214.68	10,107.33	23,976.69	35,075.30	44,244.01
	Changes in inventories of finished goods & work in progress	(1,758.80)	(702.86)	(1,604.36)	(3,706.04)	(3,323.44)	(1,872.09)	(1,758.78)	(702.86)	(1,565.56)	(3,706.02)	(3,299.44)	(1,865.02)
	Employee benefit expense	1,471.92	1,305.41	1,367.88	4,139.27	4,174.95	5,539.25	1,547.99	1,305.41	1,367.88	4,215.34	4,174.95	5,539.56
	Finance Cost	301.56	237.68	237.09	781.09	725.68	978.30	301.56	237.69	237.09	781.09	725.68	978.30
	Depreciation and amortisation expense	476.23	527.29	393.61	1,504.95	1,150.36	1,557.18	493.91	530.93	395.08	1,529.89	1,154.63	1,562.99
	Other Expenses	1,854.17	1,731.42	1,597.89	4,672.19	4,721.11	6,734.98	1,867.04	1,748.82	1,612.46	4,723.33	4,766.42	6,795.06
	<b>Total expenses (IV)</b>	<b>11,407.36</b>	<b>11,318.53</b>	<b>12,131.64</b>	<b>31,367.34</b>	<b>42,583.90</b>	<b>57,243.61</b>	<b>11,509.63</b>	<b>11,334.67</b>	<b>12,154.28</b>	<b>31,520.32</b>	<b>42,597.55</b>	<b>57,254.90</b>
V	<b>Profit/(Loss) before exceptional items &amp; tax (III - IV)</b>	<b>872.01</b>	<b>1,683.16</b>	<b>427.32</b>	<b>2,894.09</b>	<b>1,933.61</b>	<b>4,221.88</b>	<b>769.74</b>	<b>1,667.02</b>	<b>404.67</b>	<b>2,741.11</b>	<b>1,919.97</b>	<b>4,210.59</b>
VI	Share in Profit/(Loss) of Joint Ventures & Associates (net of tax)	-	-	-	-	-	-	122.00	(39.26)	36.72	63.63	43.50	224.44
VII	Exceptional items	-	-	-	-	-	-	-	-	-	-	-	-
VIII	<b>Profit/ (Loss) before tax (V + VI - VII)</b>	<b>872.01</b>	<b>1,683.16</b>	<b>427.32</b>	<b>2,894.09</b>	<b>1,933.61</b>	<b>4,221.88</b>	<b>891.74</b>	<b>1,627.77</b>	<b>441.39</b>	<b>2,804.74</b>	<b>1,963.46</b>	<b>4,435.03</b>
IX	Tax expenses												
	Current Tax	272.63	449.81	113.56	843.63	533.72	1,074.60	272.63	449.81	112.14	843.63	533.72	1,074.60
	Income Tax Earlier Year	-	-	-	-	-	-	-	-	-	-	-	-
	Deferred Tax	(60.15)	(39.10)	(15.38)	(137.77)	(55.70)	(20.11)	(84.75)	(54.62)	(15.48)	(176.45)	(55.25)	(21.27)
X	<b>Profit/ (Loss) for the period (VIII - IX)</b>	<b>659.53</b>	<b>1,274.45</b>	<b>329.14</b>	<b>2,188.23</b>	<b>1,455.59</b>	<b>3,167.39</b>	<b>703.86</b>	<b>1,232.57</b>	<b>344.73</b>	<b>2,137.55</b>	<b>1,484.99</b>	<b>3,381.70</b>
XI	<b>Other Comprehensive Income</b>												
	i) Items that will not be reclassified to profit or loss	(873.72)	542.76	538.71	176.66	1,873.30	938.98	(873.72)	542.76	538.71	176.66	1,873.30	938.98
	ii) Income tax relating to items that will not be reclassified to profit or loss	160.52	(99.18)	(92.07)	(33.36)	(139.39)	(35.58)	160.52	(99.18)	(92.07)	(33.36)	(139.39)	(35.58)
XII	<b>Total Comprehensive Income for the period (X + XI)</b> <b>(Comprising Profit (Loss) and Other Comprehensive Income for the period)</b>	<b>(53.66)</b>	<b>1,716.03</b>	<b>775.78</b>	<b>2,331.53</b>	<b>3,189.51</b>	<b>4,070.79</b>	<b>(9.34)</b>	<b>1,676.15</b>	<b>791.38</b>	<b>2,280.85</b>	<b>3,218.90</b>	<b>4,285.10</b>
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	Reserves (excluding Revaluation Reserves) as per balance sheet of previous accounting year	NA	NA	NA	NA	NA	43,288.68	NA	NA	NA	NA	NA	43,439.14
XV	<b>Earning per share (Face Value of Rs. 5/- each) (basic and diluted but not annualized) (In ₹)</b>												
	1. Basic	1.89	3.64	0.94	6.26	4.24	9.18	2.01	3.52	0.99	6.11	4.33	9.80
	2. Diluted	1.89	3.64	0.94	6.26	4.16	9.06	2.01	3.52	0.99	6.11	4.25	9.67


**Notes**

I The above financial results of the company were reviewed by the Audit Committee on February 03, 2025 and were thereafter approved by the Board at its meeting held on February 03, 2025.



- 2 The Consolidated Financial results of Kabra Extrusiontechnik Limited consist of Kabra Extrusion Technik Limited ("The Company") and its subsidiaries and jointly controlled entities as mentioned below:
  - Varos Technology Private Limited & Kabra Energy Private Limited ( Wholly Owned Subsidiaries)
  - Penta Autofeeding India Limited (Jointly Controlled Entity)
  - Kabra Mecanor Belling Technik Private Limited (Jointly Controlled Entity)
- 3 The Company on has executed a Share Purchase Agreement ("SPA") with Fivon India Limited ("Buyer") for sale of its entire stake in Penta Auto Feeding India Limited being 49.94% to the buyer on January 18 ,2025
- 4 The company has received during the quarter an amount of Rs. 992.59 lakhs under Modified Special Incentive Package Scheme ( MSIPS) of the Ministry of Electronics & Information Technology for reimbursement towards CAPEX for manufacturing of Lithium-Ion battery packs with battery management system. Amount of Rs. 922.59 lakhs has been adjusted towards cost of the respective assets and rest of the amount has been considered in other income.
- 5 Figures for previous periods have been regrouped/ reclassified wherever necessary.

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

  
S. V. Kabra  
Executive Chairman  
DIN: 00015415

Place: **Mumbai**  
Date: **03-02-2025**



Standalone & Consolidated Segment Information for Quarter and Nine month ended 31st Dec 2024

(₹ in Lakhs)

(₹ in Lakhs)

Sr No	Particulars	Standalone						Consolidated					
		Quarter ended			Nine month Ended			Quarter ended			Nine month Ended		
		Dec 31, 2024	Sept 30, 2024	Dec 31, 2023	Dec 31, 2024	Dec 31, 2023	March 31, 2024	Dec 31, 2024	Sept 30, 2024	Dec 31, 2023	Dec 31, 2024	Dec 31, 2023	March 31, 2024
		(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)
(i)	<b>Segment Revenue</b>												
	Extrusion Machinery Division	8,827.94	10,551.76	7,106.06	25,280.62	22,263.13	34,849.04	8,827.94	10,551.76	7,106.06	25,280.62	22,263.13	34,849.04
	Battery Division	3,461.16	2,449.94	5,454.59	8,981.34	22,254.38	26,616.45	3,461.16	2,449.94	5,454.59	8,981.34	22,254.38	26,616.45
	<b>Total Segment Revenue</b>	12,289.11	13,001.70	12,560.64	34,261.95	44,517.51	61,465.49	12,289.11	13,001.70	12,560.64	34,261.95	44,517.51	61,465.49
(ii)	<b>Segment Results</b>												
	Extrusion Machinery Division	1,820.59	2,577.42	661.32	5,008.13	2,304.53	4,548.62	1,820.59	2,577.42	661.32	5,008.13	2,304.53	4,548.62
	Battery Division	-647.01	-656.58	3.09	-1,332.94	354.76	651.55	-647.01	-656.58	3.09	-1,332.94	354.76	651.55
	<b>Total Segment Results</b>	1,173.58	1,920.84	664.41	3,675.19	2,659.29	5,200.17	1,173.58	1,920.84	664.41	3,675.19	2,659.29	5,200.17
	Unallocated Corporate income net of unallocated expenses	-	-	-	-	-	-	-102.26	-16.14	-22.65	-152.98	-13.65	-11.28
	Profit/ (loss) before interest and taxation	1,173.58	1,920.84	664.41	3,675.19	2,659.29	5,200.17	1,071.31	1,904.71	641.76	3,522.21	2,645.65	5,188.89
	Finance Cost	301.56	237.68	237.09	781.09	725.68	978.30	301.56	237.69	237.09	781.09	725.68	978.30
	Profit (+)/loss(-) before exceptional items and share of loss	872.02	1,683.16	427.32	2,894.09	1,933.61	4,221.87	769.75	1,667.02	404.67	2,741.12	1,919.97	4,210.59
	Share in profit/(loss) of joint ventures/ associates	-	-	-	-	-	-	122.00	-39.26	36.72	63.63	43.50	224.44
	Profit(+)/Loss(-) before exceptional items and tax	872.02	1,683.16	427.32	2,894.09	1,933.61	4,221.87	891.75	1,627.76	441.39	2,804.74	1,963.46	4,435.03
	Exceptional items	-	-	-	-	-	-	-	-	-	-	-	-
	Profit(+)/ Loss (-) before tax	872.02	1,683.16	427.32	2,894.09	1,933.61	4,221.87	891.75	1,627.76	441.39	2,804.74	1,963.46	4,435.03
	Tax Expenses												
	Current Tax	272.63	449.81	113.56	843.63	533.72	1,074.60	272.63	449.81	112.14	843.63	533.72	1,074.60
	MAT Credit Entitlement	-	-	-	-	-	-	-	-	-	-	-	-
	Income Tax of earlier year	-	-	-	-	-	-	-	-	-	-	-	-
	Deferred Tax	-60.15	-39.10	-15.38	-137.77	-55.70	-20.11	-84.75	-54.62	-15.48	-176.45	-55.25	-21.27
Net Profit/ (loss) after tax	659.54	1,272.45	329.14	2,188.24	1,455.59	3,167.38	703.87	1,232.57	344.73	2,137.56	1,484.99	3,381.70	
Other Comprehensive Income	-713.20	443.58	446.64	143.30	1,733.91	903.40	-713.20	443.58	446.64	143.30	1,733.91	903.40	
Net Comprehensive Income	-53.66	1,716.03	775.78	2,331.54	3,189.51	4,070.78	-9.32	1,676.15	791.38	2,280.86	3,218.90	4,285.10	
(iii)	<b>Segment Assets</b>												
	Extrusion Machinery Division	37,725.07	35,064.43	31,025.19	37,725.07	31,025.19	27,474.65	37,725.07	35,064.43	31,025.19	37,725.07	31,025.19	27,474.65
	Battery Division	35,524.26	32,615.60	28,856.60	35,524.26	28,856.60	31,167.56	35,524.26	32,615.60	28,856.60	35,524.26	28,856.60	31,167.56
	Total Segment Assets	73,249.33	67,680.03	59,881.80	73,249.33	59,881.80	58,642.21	73,249.33	67,680.03	59,881.80	73,249.33	59,881.80	58,642.21
	Unallocated Corporate Assets	5,939.83	6,496.41	14,286.89	5,939.83	14,286.89	12,782.69	6,129.24	6,652.31	14,313.57	6,129.24	14,313.57	12,979.99
	<b>Total Assets</b>	79,189.16	74,176.43	74,168.68	79,189.16	74,168.68	71,424.90	79,378.57	74,332.33	74,195.37	79,378.57	74,195.37	71,622.20
(iv)	<b>Segment Liabilities</b>												
	Extrusion Machinery Division	14,375.37	11,858.62	12,478.17	14,375.37	12,478.17	11,214.61	14,375.37	11,858.62	12,478.17	14,375.37	12,478.17	11,214.61
	Battery Division	4,780.55	3,448.63	6,748.66	4,780.55	6,748.66	5,204.45	4,780.55	3,448.63	6,748.66	4,780.55	6,748.66	5,204.45
	Total Segment Liabilities	19,155.92	15,307.25	19,226.83	19,155.92	19,226.83	16,419.07	19,155.92	15,307.25	19,226.83	19,155.92	19,226.83	16,419.07
	Unallocated Corporate Liabilities	60,033.24	58,869.18	54,941.85	60,033.24	54,941.85	55,005.84	60,222.65	59,025.08	54,968.54	60,222.65	54,968.54	55,203.14
	<b>Total Liabilities</b>	79,189.16	74,176.43	74,168.68	79,189.16	74,168.68	71,424.90	79,378.57	74,332.33	74,195.37	79,378.57	74,195.37	71,622.20
(v)	<b>Capital Employed</b>												
	Extrusion Machinery Division	23,349.70	23,205.81	18,547.02	23,349.70	18,547.02	16,260.03	23,349.70	23,205.81	18,547.02	23,349.70	18,547.02	16,260.03
	Battery Division	30,743.71	29,166.97	22,107.94	30,743.71	22,107.94	25,963.11	30,743.71	29,166.97	22,107.94	30,743.71	22,107.94	25,963.11
	Unallocated	-54,093.41	-52,372.77	-40,654.96	-54,093.41	-40,654.96	-42,223.15	-54,093.41	-52,372.78	-40,654.96	-54,093.41	-40,654.96	-42,223.14

Notes:

- Company operates in two business segments i) Extrusion Machinery ii) Battery.
- The above financial results of the company were reviewed by the Audit Committee on February 03, 2025 and were thereafter approved by the Board at its meeting held on February 03, 2025.
- The Consolidated Financial results of Kabra Extrusiontechnik Limited consist of Kabra Extrusiontechnik Limited ("The Company") and its subsidiaries and jointly controlled entities as mentioned below:  
-Varos Technology Private Limited & Kabra Energy Private Limited ( Wholly Owned Subsidiaries)  
-Penta Autofeeding India Limited (Jointly Controlled Entity)  
-Kabra Mecanor Belling Technik Private Limited (Jointly Controlled Entity)
- Figures for previous periods have been regrouped/ reclassified wherever necessary.



### Independent Auditor's Review Report on Unaudited Standalone Financial Results of Kabra ExtrusionTechnik Limited for Quarter and Nine Months ended December 31, 2024

To  
The Board of Directors of  
Kabra ExtrusionTechnik Limited

1. We have reviewed the accompanying statement of standalone unaudited financial results of **Kabra ExtrusionTechnik Limited** (the "Company") for the quarter ended December 31, 2024 and nine months ended from April 01,2024 to December 31,2024 ("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. A review of interim financial 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.

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 ended 31st December 2023 and nine months ended 31st December 2023 and year to date financial results for the period 01st April 2023 to 31st March 2024 and for the quarter ended 30<sup>th</sup> June 2024. The comparative financial information appearing in the statement, of the corresponding quarter ended 31st December 2023 and nine months ended 31st December 2023, financial results for the period 01st April 2023 to 31st March 2024 are audited by the previous auditor whose reports dated 25th January 2024, 03rd May 2024 and 19<sup>th</sup> 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: 25121162 BMJH TR 4994



Mumbai, February 3, 2025

**Independent Auditor's Review Report on Unaudited Consolidated Financial Results of Kabra ExtrusionTechnik Limited for Quarter and Nine Months ended December 31, 2024**

To  
The Board of Directors of  
Kabra Extrusion Technik Limited

1. We have reviewed the accompanying statement of unaudited consolidated financial results of **Kabra ExtrusionTechnik 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 year ended December 31, 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.

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 Extrusion Technik 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

\* The Company on has executed a Share Purchase Agreement ("SPA") with Pivon India Limited ("Buyer") for sale of its entire stake in Penta Auto Feeding India Limited being 49.94% to the buyer on January 18, 2025.

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. 793.65 Lakhs as on December 31, 2024, total income of Rs. 96.42 Lakhs and Rs. 352.35 Lakhs, net loss after tax of Rs. 77.53 Lakhs and Rs. 114.09 Lakhs, total comprehensive income of Rs. (77.53) Lakhs and Rs. (114.09) Lakhs for quarter and the period from April 1,2024 to December 31, 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 December 31, 2024, total income NIL and NIL , net loss after tax of Rs. 0.12 Lakhs and Rs. 0.19 Lakhs, total comprehensive income of Rs. (0.12) Lakhs and Rs. (0.19) Lakhs for quarter and the period from April 1,2024 to December 31, 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. 0.73 Lakhs and net profit after tax Rs. 1.62 Lakhs, total comprehensive income of Rs. 0.73 lakhs, and Rs. 1.62 Lakhs for quarter and the period from April 1, 2024 to December 31, 2024, respectively and the Group's share of net profit after tax of Rs. 121.26 Lakhs and Rs. 62.01 Lakhs, total comprehensive income of 121.26 Lakhs and Rs. 62.01 Lakhs for quarter and the period from April 1, 2024 to December 31, 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 ended 31<sup>st</sup> December 2023 and nine months ended 31<sup>st</sup> December 2023, financial results for the year 01<sup>st</sup> April 2023 to 31<sup>st</sup> March 2024 and for the quarter ended 30<sup>th</sup> June, 2024. The comparative financial information appearing in the statement of the corresponding quarter ended 31<sup>st</sup> December 2023 and nine months ended 31<sup>st</sup> December 2023 and financial results for the year 01<sup>st</sup> April 2023 to 31<sup>st</sup> March

2024 are audited by the previous auditor whose reports dated 25th January 2024, 03rd May 2024 and 19<sup>th</sup> 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: 25121162 BMJHTS9214

Mumbai, February 03, 2025

**B. Statement of Deviation/ Variation in utilization of funds raised as on 31st December, 2024**

Name of listed entity	Kabra Extrusiontechnik Limited					
Mode of Fund raising	Preferential Issue- 11,10,030 Warrants	Preferential Issue- 19,60,486 Warrants	Conversion of 1,80,448 Warrants to Equity Shares	Conversion of 15,08,338 Warrants to Equity Shares	Conversion of 13,81,730 warrants to Equity Shares	Total
Date of raising Fund	25.02.2022	04.03.2022	29.03.2022	13.01.2023	07.08.2023	
Amount Raised (Rs.)	9,12,99,967.50	16,12,49,972.75	4,45,25,544	37,21,82,402	34,09,41,878	1,01,01,99,764
Report filed for Quarter ended	31.12.2024					
Monitoring Agency	Not Applicable					
Monitoring Agency Name, if any	Not Applicable					
Is there is Deviation/ Variation in utilization of funds raised	No					
If yes. Whether the same is pursuant to change in terms of contract or objects, which was approved by shareholders	Not Applicable					
If yes, Date of Shareholders Approval	Not Applicable					
Explanation for the Deviation/ Variation	Not Applicable					
Comment of the Audit Committee after review	NIL					
Comment of Auditor, if any	Not Applicable					
<b>Object for which the funds have been raised and where there was deviation, in the</b>						
Original object	Modified Object, if any	Original Allocation	Modified Allocation, if any	Fund utilized	Amount of Deviation/Variation for the quarter according to applicable object	Remarks, if any
•capital expenditure; •funding its research and development activities; •Operating expenditure and for any other purpose as may be decided and approved by the Board.	Not Applicable	101,01,99,764/-	Not Applicable	Rs 97,10,52,379/-	N.A.	

*Deviation/Variation could mean:*

- (a) Deviation in the objects or purposes for which funds have been raised or  
(b) Deviation in the amount of funds actually utilized as against what was originally disclosed or  
(c) Change in term of a contract referred to in the fund raising document i.e. prospectus, letter of offer etc.

Name of Signatory  
Designation

S.V. Kabra  
Executive Chairman  
DIN: 00015415

Date:

04-02-2025