



KP Green Engineering Limited

(Formerly known as K P Buildcon Pvt. Ltd.)

A COMPANY TO SOLVE THE DIFFICULTIES



KPGE/BM-O/NOV/2024/37

Date: November 6, 2024

BSE Limited

Phiroze Jeejeebhoy Towers,
Dalal Street,
Mumbai - 400001

Scrip Code: 544150

Sub.: Outcome of the Board Meeting and Submission of the Unaudited Standalone & Consolidated Financial Results for the half year ended September 30, 2024

Ref.: Regulation 30, 33 and other applicable provisions of the SEBI (LODR) Regulations, 2015 read with corresponding circulars and notifications issued thereunder

Dear Sir(s),

We wish to inform you that the Board of Directors of the Company at its meeting held today, commenced at 2.05 pm and concluded at 2.45 pm at the registered office of the Company wherein Board of Directors, inter alia, has:

1. Approved Standalone and Consolidated Unaudited financial results of the Company for the half year ended September 30, 2024.

Pursuant to Regulation 33 of the Securities and Exchange Board of India (Listing Obligation and Disclosure Requirement) Regulations, 2015, copy of financial results as above along with the limited review report by the Statutory Auditors have been annexed herewith.

2. Considered, approved and declared **Interim Dividend at 4% i.e. Re. 0.20 (Twenty Paise Only)** per equity share having a face value of Rs. 5/- each, on the equity share capital of the Company for the financial year 2024-25. The Record date for payment of this interim dividend is **November 14, 2024**.

The Dividend shall be paid within 30 days from the date of its declaration to the shareholders whose name appears in the Register of Members as on the Record date.

Request you to please take the same on your record.

Thanking You,

Yours faithfully,

For KP Green Engineering Limited
(Formerly Known as K P Buildcon Private Limited)

Muinulhaque Iqbalhusen Kadva
Whole Time Director
DIN: 07661317

Encl.: a/a



Registered Office :

'KP House', Near KP Circle, Opp. Ishwar Farm Junction BRTS, Canal Road, Bhatar, Surat – 395017, Gujarat, India.
Telephone No : 0261-2244757 | **Fax No. :** 0261-2234757 | **E-mail :** info@kpgroup.co

Factory Office :

146-147, Ekalbara Road, Dabhasa, Ta - Padra, Dist. - Vadodara - 391440, Gujarat, India.
Telephone No : 0266-2244112 | **E-mail :** sales.brd@kpgroup.co

CIN : L40100GJ2001PLC039763 | **Website :** www.kpgreenengineering.com | **BSE** **SME** Listed Company



K A SANGHAVI & CO LLP
CHARTERED ACCOUNTANTS
LLPIN : AAM - 3049

Independent auditor's Review report on Half Yearly and Year to Date Unaudited Consolidated financial results of the Company pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations 2015, as amended.

TO
THE BOARD OF DIRECTORS OF
KP Green Engineering Limited
(Formerly known as K P Buildcon Private Limited)
KP House, Near KP Circle, Opp. Ishwar Farm Junction BRTS,
Canal Road, Bhatar, Surat - 395017, Gujarat, India.

1. We have reviewed the accompanying Ind AS Financial Statement of Unaudited Consolidated Financial Results of **KP Green Engineering Limited (Formerly known as K P Buildcon Private Limited)** ("the Holding Company") and its Subsidiaries (the parent and its subsidiaries together referred to as "the Group"), for the half year ended September 30, 2024 and for the period from April 01, 2024 to September 30, 2024 (the "Statement") attached herewith, being submitted by the Holding Company pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulation, 2015, as amended.
2. This Statement is the responsibility of the Holding Company's Management and has been approved by the Board of Directors, has been prepared in accordance with the recognition and measurement principal laid down in Indian Accounting Standard (Ind AS) 34 'Interim Financial Reporting', 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 circular 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:
 - a. KP Green Engineering Limited (Formerly known as K P Buildcon Private Limited)
 - b. KPZon Energia Private Limited
5. Based on our review conducted and procedures performed as stated 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 Indian Accounting Standards (Ind AS) prescribed under section 133 of The Companies Act, 2013, read with relevant Rules issued thereunder and other recognized accounting practices and policies 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.





K A SANGHAVI & CO LLP
CHARTERED ACCOUNTANTS
LLPIN : AAM - 3049

6. Emphasis of Matter –

The Company has adopted Indian Accounting Standards (Ind AS) for the first time as prescribed under section 133 of the Companies Act, 2013 and the Company has prepared its consolidated financial statement as per Ind AS and while preparing it has claimed various exemptions as applicable for the first time adoption of Ind As (Ind AS 101). Our conclusion is not modified in respect of this matter.

7. The consolidated unaudited financial results includes the interim financial results of 1 subsidiary which has been reviewed by us, whose interim financial results reflect total assets of Rs. 0.85 lakhs as at September 30, 2024 and total revenue of Rs. NIL and Rs. NIL total net loss after tax of Rs. 0.16 lakhs and Rs. 0.16 Lakhs and total comprehensive income / loss of Rs. 0.16 lakhs and Rs. 0.16 Lakhs for the half year ended September 30, 2024 and for the period from April 01, 2024 to September 30, 2024 respectively, as considered in the consolidated unaudited financial results.


Our conclusion on the Statement is not modified in respect of the above matter.

Place: Surat

Date: November 06, 2024



For K A Sanghavi & Co LLP
Chartered Accountants
FRN: 120846W / W100289


Keyur Ashvinbhai Sanghavi
Designated Partner
M. No. 109227

ICAI UDIN: 24109227BKCXWZ2538



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**KP GREEN ENGINEERING LIMITED
(FORMERLY KNOWN AS K P BUILDCON PVT LTD)**

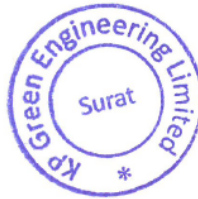
CIN: L40100GJ2001PLC039763

Reg. Office: 'KP HOUSE', Near KP Circle, Opp Ishwar Farm Junction BRTS, Canal Road, Bhatar, Surat - 395017
Tele Fax - 02612244757, Email - info@kpgroup.co, Website - www.kpgreenengineering.com

STATEMENT OF CONSOLIDATED UNAUDITED FINANCIAL RESULTS FOR THE HALF YEAR ENDED SEPTEMBER 30, 2024

Sr. No.	Particulars	Half Year Ended			Year Ended	
		30-09-2024 (UnAudited)	31-03-2024 (UnAudited & Restated)	30-09-2023 (Audited & Restated)	31-03-2024 (Audited & Restated)	31-03-2023 (Audited & Restated)
I	Revenue From Operations	26,235.74	24,511.62	10,393.23	34,904.85	11,420.88
	(i) Revenue from Sale of Products	23,775.97	22,495.87	10,243.86	32,739.73	9,995.26
	(ii) Revenue from Services	2,459.77	2,015.75	149.37	2,165.12	1,425.62
II	Other Income	413.84	271.79	20.41	292.20	57.62
III	Total Income (I+II)	26,649.58	24,783.41	10,413.64	35,197.05	11,478.50
IV	Expenses:					
	a) Cost of Materials consumed	19,729.58	18,171.44	7,645.24	25,816.68	8,008.81
	b) Changes in inventories of finished goods, work-in-progress and stock-in-trade	-	-	-	-	-
	c) Employee benefits expense	401.77	349.42	224.88	574.30	450.04
	d) Finance Costs	506.08	252.77	195.58	448.35	346.42
	e) Depreciation and amortisation expense	239.25	96.46	86.61	183.07	151.32
	f) Other expenses	2,137.95	2,661.70	751.36	3,413.07	882.84
	Total Expenses (a to f)	23,014.64	21,531.79	8,903.67	30,435.46	9,839.43
V	Profit/ (Loss) before Exceptional Items and tax (III-IV)	3,634.95	3,251.62	1,509.97	4,761.59	1,639.07
VI	Extraordinary Items / Prior Period Items	0.00	-0.85	-17.82	-18.67	-8.75
VII	Profit before extraordinary Items/Prior Period Items and tax (V - VI)	3,634.95	3,250.77	1,492.15	4,742.92	1,630.32
VIII	Tax Expense :-					
	1) Current Tax	828.45	832.20	387.88	1,220.08	417.23
	2) Deferred Tax	58.17	15.29	-5.79	9.50	4.16
	Total Tax Expense	886.62	847.49	382.09	1,229.58	421.39
IX	Profit/ Loss for the period (VII - VIII)	2,748.32	2,403.28	1,110.06	3,513.34	1,208.93
X	Other Comprehensive Income					
	A) Items that will not be reclassified to profit and loss	18.07	-1.42	-6.12	-7.54	3.62
	Income Tax on above	-4.55	0.36	1.54	1.90	-0.91
	B) Items that will be reclassified to profit and loss	-	-	-	-	-
	Income Tax on above	-	-	-	-	-
XI	Total Other Comprehensive Income (Net of Tax)	13.52	-1.06	-4.58	-5.65	2.71
XII	Total Comprehensive Income for the period (IX + XI)	2,761.85	2,402.22	1,105.48	3,507.69	1,211.64
XIII	Paid-up equity share capital (Face Value: Rs. 5/- each)	2,500.00	2,500.00	1,792.00	2,500.00	1,792.00
XIV	a) Earnings per share					
	i) Basic	5.50	6.48	3.08	9.62	3.38
	ii) Diluted	5.50	6.48	3.08	9.62	3.38

Date: 06/11/2024
Place: Surat



For KP Green Engineering Limited
(Formerly known as K P Buildcon Pvt. Ltd.)

Mudamhaque Kadva
Whole Time Director
(DIN: 07661317)

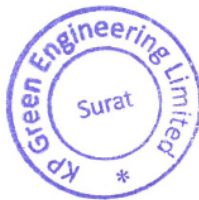
Pravinkumar Singh
Chief Financial Officer

KP GREEN ENGINEERING LIMITED
(FORMERLY KNOWN AS K P BUILDCON PVT LTD)
Consolidated UnAudited Balance Sheet as at September 30, 2024

(Rs. In Lacs)

Particulars	As at 30-09-2024 (UnAudited)	As at 31-03-2024 (Audited & Restated)
ASSETS		
(1) Non-current assets		
(a) Property, Plant and Equipment	4,219.69	2,658.69
(b) ROU Assets	738.20	861.12
(b) Capital work-in-progress	2,022.11	476.40
(c) Other intangible assets	103.97	72.93
(d) Financial Assets	-	-
(i) Investments	-	-
(ii) Loans	960.35	1,205.54
(iii) Other Financial Assets	-	-
(e) Deferred tax assets (Net)	0.09	0.09
(f) Other non-current assets	1,980.33	288.00
Total Non-Current Assets	10,024.74	5,562.77
(2) Current assets		
(a) Inventories	10,118.97	5,317.98
(b) Financial Assets	-	-
(i) Investments	-	-
(ii) Trade receivables	15,075.73	12,888.99
(iii) Cash and cash equivalents	6,200.23	16,206.90
(iv) Bank Balances other than (iii) above	-	-
(v) Loans & Advances (Incl. Capex Advance)	9,037.65	2,248.78
(vi) Other financial assets	-	-
(c) Other current assets	3.86	6.60
Total Current Assets	40,436.44	36,669.25
Total Assets	50,461.18	42,232.02
A. EQUITY AND LIABILITIES		
(1) Equity		
(a) Equity Share Capital	2,500.00	2,500.00
(b) Other Equity	25,419.98	24,126.89
(c) Minority Interest	0.14	0.18
Total Equity	27,920.12	26,627.07
Liabilities		
(2) Non-Current Liabilities		
(a) Financial Liabilities	-	-
(i) Borrowings	1,526.86	1,820.41
(ii) Lease Liabilities	798.78	908.98
(iii) Other Financial liabilities	-	-
(b) Provisions	-	-
(c) Other non-current Liabilities	69.22	73.24
(d) Deferred Tax (net)	224.49	161.76
Total Non-Current Liabilities	2,619.35	2,964.40
(3) Current Liabilities		
(a) Financial Liabilities	-	-
(i) Borrowings	12,816.30	1,840.93
(ii) Trade Payables	-	-
-Total Outstanding dues of Micro and Small Enterprises	275.88	1,455.04
-Total Outstanding dues of Creditors Other Than Micro and Small Enterprises	5,204.03	3,567.19
(iii) Other Financial Liabilities	-	-
(b) Other current Liabilities	866.64	5,067.74
(c) Provisions	758.86	709.66
(d) Current tax liabilities	-	-
Total Current Liabilities	19,921.71	12,640.56
TOTAL EQUITY AND LIABILITIES	50,461.18	42,232.02

Date: 06/11/2024
Place: Surat



For KP Green Engineering Limited
(Formerly known as K P Buildcon Pvt. Ltd.)

Muhalhaque Kadva
Muhalhaque Kadva
Whole Time Director
(DIN: 07661317)

Pravinkumar Singh
Pravinkumar Singh
Chief Financial Officer

KP GREEN ENGINEERING LIMITED
(Formerly known as K P BUILDCON PRIVATE LIMITED)

CIN : L40100GJ2001PLC039763

Reg. Office: 'KP HOUSE', Near KP Circle, Opp Ishwar Farm Junction BRTS, Canal Road, Bhatar, Surat - 395017
Tele Fax - 02612244757 , Email - info@kpgroup.co, Website - www.kpgreenengineering.com

CONSOLIDATED CASH FLOW STATEMENT FOR THE HALF YEAR ENDED 30TH SEPTEMBER 2024

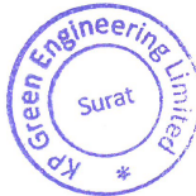
PARTICULARS	30TH SEPTEMBER 2024 (UnAudited)	31ST MARCH 2024 (Audited)	30TH SEPTEMBER 2023 (Audited)
Cash flow from operating activities			
Profit / (loss) before tax and exceptional items	3,634.95	4,742.92	1,492.15
Adjustments for :			
Depreciation	239.25	183.07	86.61
Interest Expense	298.77	372.06	150.63
Loss/(Profit) on sale of Fixed Assets	2.22	-3.32	-
Other Adjustment for Consolidation			
Government grant received	-1.33	-2.67	-1.33
Operating profit / (loss) before working capital change	4,173.86	5,292.06	1,728.06
Movements in working capital			
(Increase) / decrease in inventories	-4,800.99	-1,547.55	2,871.50
(Increase) / decrease in sundry Debtors	-2,186.74	-10,686.27	-3,922.88
(Increase) / decrease in short term and long term advances and loans	-3,347.43	-2,517.08	-1,906.28
(Increase) / decrease in other current assets	2.74	20.94	-165.01
(Increase) / decrease in other non current assets	-1,692.33	-145.34	-23.48
(decrease) / Increase in trade payables	457.69	4,012.53	693.71
(decrease) / increase in other current liabilities	-4,200.94	2,262.08	-1,225.04
(decrease) / increase in short term provision and long term provision	45.18	15.65	41.01
Cash (used in) / generated from operating activities	-11,548.97	-3,292.99	-1,908.41
Direct tax paid, net	-921.49	-921.27	-6.51
Net cash (used in) / generated from operating activities (A)	-12,470.46	-4,214.25	-1,914.92
Cash flow from investing activities			
Payment for purchase of fixed asset including capital work in progress	-6,582.89	-1,331.71	-484.10
ROU Asset Adjustment	122.92		
Proceeds from sale of fixed assets	9.63	9.14	-
Government grant on Fixed Assets	-	-	-
Investment in subsidiary	-	-	-
Net cash (used in) / generated from Investing activities (B)	-6,450.34	-1,322.57	-484.10
Cash flow from financing activities			
Proceeds from issuance of share capital with securities premium	-	20,030.40	-
Expenses related to initial public offer	-1,468.79	-162.80	-
Share application money pending for allotment	-	-	-
Proceeds / (repayment) from short term borrowings, net	10,975.37	544.41	1,584.64
Proceeds / (repayment) from long term borrowings, net	-293.71	1,348.76	1,542.61
Interest Paid	-298.77	-372.06	-150.63
Net cash (used in) / generated from financing activities (C)	8,914.10	21,388.71	2,976.62
Net Increase / (decrease) in cash and cash equivalent (A+B+C)	-10,006.70	15,851.89	577.60
Cash and cash equivalent at the beginning of the year	16,206.89	355.00	355.00
Cash and cash equivalent at the end of the year	6,200.19	16,206.89	932.60

Notes :

- The figures in brackets represent outflows.
- Previous period's figures have been regrouped / reclassified, wherever necessary, to confirm to current year presentation.

For KP Green Engineering Limited
(Formerly known as K P Buildcon Pvt. Ltd.)

Date: 06/11/2024
Place: Surat



Kadva
Munulhaque Kadva
Whole Time Director
(DIN: 07661317)

Pravinkumar Singh
Pravinkumar Singh
Chief Financial Officer

NOTES TO CONSOLIDATED FINANCIAL RESULTS:

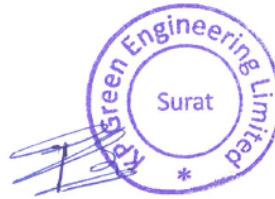
1. The above results have been reviewed and recommended by the Audit Committee and approved by the Board of Directors at their meetings held on 06th Nov 2024.
2. For the Half year ended March 31, 2024 & September 30, 2023 and year ended March 31 2024 & March 31 2023 results are as per previously published I-GAAP (Indian Generally Accepted Accounting Principles) results.
3. The Company has been adopted Ind AS (Indian Accounting Standards) w.e.f 1st April, 2024 Reconciliation of Net Profit reported in accordance with Indian GAAP to total comprehensive Income in accordance with Ind AS for the Half year September 30, 2023 & March 31, 2024 and year ended 31st March,2024 & is given below. As current year is in Ind AS earlier effect has considered for earlier periods.

(Rs. In Lacs)

Sr No	Particular	Half Ended	Year	Half Ended	Year	Year Ended
		30-09-2023		31-03-2024		31-03-2024
1	Net Profit Reported as per Indian GAAP		1,119.34		2,419.71	3,539.05
2	Impact of expenses/Income due to adoption of Ind AS		-9.29		-16.43	-25.71
3	Net Profit before OCI as per IND AS (1+-2)		1,110.06		2,403.28	3,513.34
4	Other Comprehensive Income after Tax		-4.58		-1.06	-5.65
5	Total Comprehensive Income as per Ind As (3+4)		1,105.48		2,402.22	3,507.69

4. The Consolidated financial results of the company have been prepared in, accordance with Indian Accounting standards (Ind AS) as prescribed under section 133 of the companies Act 2013 read with relevant rules thereunder and in terms of Regulation 33 of the SEBI (LODR) Regulation, 2015. The company has also reclassified the previous figures in accordance with the requirements applicable in the current period.
5. The Company is primarily engaged in the businesses of Fabrication and Galvanizing, and the Company has identified Fabrication and Galvanizing as its single segments. As a result, the disclosure requirements under Ind AS-108 'Segment Reporting' are not applicable to the Company.
6. 'The Statutory Auditors have conducted a limited review of the above mentioned half yearly financial results of September 30, 2024, as required by regulation 33 of SEBI (LODR) regulations, 2015.

7. Basic earnings per share are calculated by dividing the profit after Tax for the period attributable to equity shareholders by the weighted average number of equity shares outstanding during the period. The net profit for the period attributable to equity shareholders and the weighted average number of shares outstanding during the period are adjusted for the effects of all dilutive potential equity shares.
8. The figures of the previous periods/years are re-classified/re-arranged/re-grouped, whenever necessary.





K A SANGHAVI & CO LLP
CHARTERED ACCOUNTANTS
LLPIN : AAM - 3049

Independent Auditor's Limited Review Report on Half Yearly Unaudited Standalone Financial Results of the Company Pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 as amended.

To,
The Board of Directors of
KP Green Engineering Limited
(Formerly known as K P Buildcon Private Limited)
KP House, Near KP Circle, Opp. Ishwar Farm Junction BRTS,
Canal Road, Bhatar, Surat - 395017, Gujarat, India.

We have reviewed the accompanying statement of unaudited standalone financial results of **KP Green Engineering Limited** (Formerly known as K P Buildcon Private Limited) (the "Company") for the half year ended September 30, 2024 and for the period from April 01, 2024 to September 30, 2024 (the "Statement") attached herewith, being submitted by the Company pursuant to the requirements of the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulation, 2015, as amended (the 'Listing Regulations').

This Statement which 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 Standards (Ind AS) 34 on 'Interim Financial Reporting', prescribed under Section 133 of the Companies Act, 2013 read with relevant rules issued there under and other accounting principles generally accepted in India. 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 Indian Accounting Standards ('Ind AS') prescribed under section 133 of The Companies Act, 2013, read with relevant Rules issued thereunder and other recognized accounting practices and policies 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.

Emphasis of Matter –

The Company has adopted Indian Accounting Standards (Ind AS) for the first time as prescribed under section 133 of the Companies Act, 2013 and the Company has prepared its Standalone financial statement as per Ind AS and while preparing it has claimed various exemptions as applicable for the first time adoption of Ind As (Ind AS 101). Our conclusion is not modified in respect of this matter.

Place: Surat
Date: November 06, 2024



For K A Sanghavi & Co LLP
Chartered Accountants
FRN: 120846W / W100289


Keyur Ashvinbhai Sanghavi
Designated Partner
M. No. 109227

ICAI UDIN: 24109227BKCXWY6011



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Visit us :
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KP GREEN ENGINEERING LIMITED
(FORMERLY KNOWN AS K P BUILDCON PVT LTD)

CIN: L40100GJ2001PLC039763

Reg. Office: 'KP HOUSE', Near KP Circle, Opp Ishwar Farm Junction BRTS, Canal Road, Bhatar, Surat - 395017
Tele Fax - 02612244757, Email - info@kpgroup.co, Website - www.kpgreenengineering.com

STATEMENT OF STANDALONE UNAUDITED FINANCIAL RESULTS FOR THE HALF YEAR ENDED SEPTEMBER 30, 2024

Sr. No.	Particulars	Half Year Ended			Year Ended	
		30-09-2024	31-03-2024	30-09-2023	31-03-2024	31-03-2023
		(UnAudited)	(UnAudited & Restated)	(Audited & Restated)	(Audited & Restated)	(Audited & Restated)
I	Revenue From Operations	26,235.74	24,511.62	10,393.23	34,904.85	11,420.88
	(i) Revenue from Sale of Products	23,775.97	22,495.87	10,243.86	32,739.73	9,995.26
	(ii) Revenue from Services	2,459.77	2,015.75	149.37	2,165.12	1,425.62
II	Other Income	413.84	271.79	20.41	292.20	57.62
III	Total Income (I+II)	26,649.58	24,783.41	10,413.64	35,197.05	11,478.50
IV	Expenses:					
	a) Cost of Materials consumed	19,729.58	18,171.44	7,645.24	25,816.68	8,008.81
	b) Changes in inventories of finished goods, work-in-progress and stock-in-trade	-	-			
	c) Employee benefits expense	401.77	349.42	224.88	574.30	450.04
	d) Finance Costs	506.08	252.76	195.58	448.34	346.41
	e) Depreciation and amortisation expense	239.25	96.46	86.61	183.07	151.32
	f) Other expenses	2,137.79	2,661.70	751.36	3,413.07	882.65
	Total Expenses (a to f)	23,014.48	21,531.78	8,903.67	30,435.45	9,839.23
V	Profit/ (Loss) before Exceptional Items and tax (III-IV)	3,635.11	3,251.63	1,509.97	4,761.60	1,639.27
VI	Extraordinary Items / Prior Period Items	0.00	-0.85	-17.82	-18.67	-8.75
VII	Profit before extraordinary Items/Prior Period Items and tax (V - VI)	3,635.11	3,250.78	1,492.15	4,742.93	1,630.52
VIII	Tax Expense :-					
	1) Current Tax	828.45	832.20	387.88	1,220.08	417.23
	2) Deferred Tax	58.17	15.29	-5.79	9.50	4.21
	Total Tax Expense	886.62	847.49	382.09	1,229.58	421.44
IX	Profit/ Loss for the period (VII - VIII)	2,748.49	2,403.29	1,110.06	3,513.35	1,209.08
X	Other Comprehensive Income					
	A) Items that will not be reclassified to profit and loss	18.07	-1.42	-6.12	-7.54	3.62
	Income Tax on above	-4.55	0.36	1.54	1.90	-0.91
	B) Items that will be reclassified to profit and loss					
	Income Tax on above					
XI	Total Other Comprehensive Income (Net of Tax)	13.52	-1.06	-4.58	-5.65	2.71
XII	Total Comprehensive Income for the period (IX + XI)	2,762.01	2,402.23	1,105.48	3,507.70	1,211.79
XIII	Paid-up equity share capital (Face Value: Rs. 5/- each)	2,500.00	2,500.00	1,792.00	2,500.00	1,792.00
XIV	a) Earnings per share					
	i) Basic	5.50	6.48	3.08	9.62	3.38
	ii) Diluted	5.50	6.48	3.08	9.62	3.38

Date: 06/11/2024
Place: Surat



For KP Green Engineering Limited
(Formerly known as K P Buildcon Pvt. Ltd.)

Mumtazulhaque Kadva
Whole Time Director
(DIN: 07661317)

Pravinkumar Singh
Chief Financial Officer

KP GREEN ENGINEERING LIMITED
(FORMERLY KNOWN AS K P BUILDCON PVT LTD)

CIN: L40100GJ2001PLC039763

Reg. Office: 'KP HOUSE', Near KP Circle, Opp Ishwar Farm Junction BRTS, Canal Road, Bhatar, Surat - 395017

Tele Fax - 02612244757, Email - info@kpgroup.co, Website - www.kpgreenengineering.com

Standalone UnAudited Balance Sheet as at September 30, 2024

Particulars	As at 30-09-2024 (UnAudited)	As at 31-03-2024 (Audited & Restated)
ASSETS		
(1) Non-current assets		
(a) Property, Plant and Equipment	4,219.69	2,658.69
(b) ROU Assets	738.20	861.12
(c) Capital work-in-progress	2,022.11	476.40
(d) Other intangible assets	103.97	72.93
(e) Financial Assets		
(i) Investments	0.75	0.75
(ii) Loans	960.35	1,205.54
(iii) Other Financial Assets		
(e) Deferred tax assets (Net)		
(f) Other non-current assets		
Total Non-Current Assets	1,980.33	288.00
(2) Current assets		
(a) Inventories	10,118.97	5,317.98
(b) Financial Assets		
(i) Investments		
(ii) Trade receivables	15,075.73	12,888.99
(iii) Cash and cash equivalents	6,199.47	16,206.14
(iv) Bank Balances other than (iii) above		
(v) Loans & Advances (Incl. Capex Advance)	9,037.65	2,248.78
(vi) Other financial assets		
(c) Other current assets	3.86	6.60
Total Current Assets	40,435.68	36,668.49
Total Assets	50,461.08	42,231.92
A. EQUITY AND LIABILITIES		
(1) Equity		
(a) Equity Share Capital	2,500.00	2,500.00
(b) Other Equity	25,420.32	24,127.10
Total Equity	27,920.32	26,627.10
Liabilities		
(2) Non-Current Liabilities		
(a) Financial Liabilities		
(i) Borrowings	1,526.63	1,820.34
(ii) Lease Liabilities	798.78	908.98
(iii) Other Financial liabilities		
(b) Provisions		
(c) Other non-current Liabilities	69.22	73.24
(d) Deferred Tax (net)	224.49	161.76
Total Non-Current Liabilities	2,619.12	2,964.33
(3) Current Liabilities		
(a) Financial Liabilities		
(i) Borrowings	12,816.30	1,840.93
(ii) Trade Payables		
-Total Outstanding dues of Micro and Small Enterprises	275.88	1,455.04
-Total Outstanding dues of Creditors Other Than Micro and Small Enterprises	5,204.03	3,567.19
(iii) Other Financial Liabilities		
(b) Other current Liabilities	866.57	5,067.67
(c) Provisions	758.86	709.66
(d) Current tax liabilities		
Total Current Liabilities	19,921.64	12,640.49
TOTAL EQUITY AND LIABILITIES	50,461.08	42,231.92



Date: 06/11/2024
Place: Surat

For KP Green Engineering Limited
(Formerly known as K P Buildcon Pvt. Ltd.)

Munulhaque Kadva
Munulhaque Kadva
Whole Time Director
(DIN: 07661317)

Pravinkumar Singh
Pravinkumar Singh
Chief Financial Officer

KP GREEN ENGINEERING LIMITED
(formerly known as K P BUILDCON PRIVATE LIMITED)

CIN : L40100GJ2001PLC039763

STANDALONE CASH FLOW STATEMENT FOR THE HALF YEAR ENDED 30TH SEPTEMBER 2024

PARTICULARS	30TH SEPTEMBER 2024 (Un Audited)	31ST MARCH 2024 (Audited)	30TH SEPTEMBER 2023 (Audited)
Cash flow from operating activities			
Profit / (loss) before tax and exceptional items	3,635.11	4,742.93	1,492.15
Adjustments for :			
Depreciation	239.25	183.07	86.61
Interest Expense	298.77	372.06	150.63
Loss/(Profit) on sale of Fixed Assets	2.22	-3.32	-
Government grant received	-1.33	-2.67	-1.33
Operating profit / (loss) before working capital change	4,174.02	5,292.07	1,728.06
Movements in working capital			
(Increase) / decrease in inventories	-4,800.99	-1,547.55	2,871.50
(Increase) / decrease in sundry Debtors	-2,186.74	-10,686.27	-3,922.88
(Increase) / decrease in short term and long term advances and loans	-3,347.43	-2,517.08	-1,906.28
(Increase) / decrease in other current assets	2.74	20.94	-165.07
(Increase) / decrease in other non current assets (Incl. Deposits)	-1,692.33	-145.34	-23.48
(decrease) / Increase in trade payables	457.69	4,012.53	693.71
(decrease) / increase in other current liabilities	-4,201.10	2,262.08	-1,225.04
(decrease) / increase in short term provision and long term provision	45.18	15.65	41.01
Cash (used in) / generated from operating activities	-11,548.97	-3,292.98	-1,908.47
Direct tax paid, net	-921.49	-921.27	-6.51
Net cash (used in) / generated from operating activities (A)	-12,470.46	-4,214.24	-1,914.98
Cash flow from investing activities			
Payment for purchase of fixed asset including Advance for CWIP excluding ROU	-6,582.89	-1,331.71	-484.10
ROU Asset Adjustment	122.92		
Proceeds from sale of fixed assets	9.63	9.14	-
Government grant on Fixed Assets	-	-	-
Investment in subsidiary	-	-	-
Net cash (used in) / generated from investing activities (B)	-6,450.34	-1,322.57	-484.10
Cash flow from financing activities			
Proceeds from issuance of share capital with securities premium	-	20,030.40	-
Expenses related to initial public offer	-1,468.79	-162.80	-
Share application money pending for allotment	-	-	-
Proceeds / (repayment) from short term borrowings, net	10,975.37	544.41	1,584.64
Proceeds / (repayment) from long term borrowings, net	-293.71	1,348.76	1,542.61
Interest Paid	-298.77	-372.06	-150.63
Net cash (used in) / generated from financing activities (C)	8,914.10	21,388.71	2,976.62
Net Increase / (decrease) in cash and cash equivalent (A+B+C)	-10,006.69	15,851.90	577.54
Cash and cash equivalent at the beginning of the year	16,206.14	354.24	354.24
Cash and cash equivalent at the end of the year	6,199.45	16,206.14	931.78

Notes :

- The figures in brackets represent outflows.
- Previous period's figures have been regrouped / reclassified, wherever necessary, to confirm to current year presentation.

For KP Green Engineering Limited
(Formerly known as K P Buildcon Pvt. Ltd.)

Date: 06/11/2024

Place: Surat



Kadva
Mumtazulhaque Kadva
Whole Time Director
(DIN: 07661317)

Pravinkumar Singh
Pravinkumar Singh
Chief Financial Officer

NOTES TO STANDALONE FINANCIAL RESULTS:

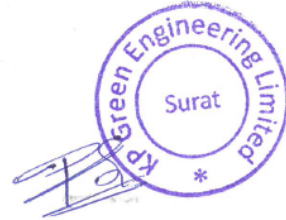
1. The above results have been reviewed and recommended by the Audit Committee and approved by the Board of Directors at their meetings held on 06th Nov 2024.
2. For the Half year ended March 31, 2024 & September 30, 2023 and year ended March 31 2024 & March 31 2023 results are as per previously published I-GAAP (Indian Generally Accepted Accounting Principles) results.
3. The Company has been adopted Ind AS (Indian Accounting Standards) w.e.f 1st April, 2024 Reconciliation of Net Profit reported in accordance with Indian GAAP to total comprehensive Income in accordance with Ind AS for the Half year September 30, 2023 & March 31, 2024 and year ended 31st March,2024 & is given below.

(Rs. In Lacs)

Sr No	Particular	Half Year	Half Year	Year Ended
		Ended	Ended	Year Ended
		30-09-2023	31-03-2024	31-03-2024
1	Net Profit Reported as per Indian GAAP	1,119.34	2,419.72	3,539.06
2	Impact of expenses/Income due to adoption of Ind AS	-9.29	-16.43	-25.71
3	Net Profit before OCI as per IND AS (1+-2)	1,110.06	2,403.29	3,513.35
4	Other Comprehensive Income after Tax	-4.58	-1.06	-5.65
5	Total Comprehensive Income as per Ind As (3+4)	1,105.48	2,402.23	3,507.70

4. The standalone financial results of the company have been prepared in, accordance with Indian Accounting standards (Ind AS) as prescribed under section 133 of the companies Act 2013 read with relevant rules thereunder and in terms of Regulation 33 of the SEBI (LODR) Regulation, 2015. The company has also reclassified the previous figures in accordance with the requirements applicable in the current period.
5. The Company is primarily engaged in the businesses of Fabrication and Galvanizing, and the Company has identified Fabrication and Galvanizing as its single segments. As a result, the disclosure requirements under Ind AS-108 'Segment Reporting' are not applicable to the Company.
6. The Statutory Auditors have conducted a limited review of the above mentioned half yearly financial results of September 30, 2024, as required by regulation 33 of SEBI (LODR) regulations, 2015.

7. Basic earnings per share are calculated by dividing the profit after Tax for the period attributable to equity shareholders by the weighted average number of equity shares outstanding during the period. The net profit for the period attributable to equity shareholders and the weighted average number of shares outstanding during the period are adjusted for the effects of all dilutive potential equity shares.
8. The figures of the previous periods/years are re-classified/re-arranged/re-grouped, whenever necessary.



Superlative Growth in Engineering Business and All time High Financials

Comparison between H1 FY25 vs H1 FY24

1. Our consolidated revenue in the half year of current H1 FY25 rose 156% to ₹267 Cr, compared to ₹104 Cr, of the corresponding period of H1 FY24.
2. The company's earnings before interest, taxes, depreciation, and amortization (EBITDA) in this half year rose 145% to ₹43.8 Cr, compared with ₹17.9 Cr in the year-ago period.
3. Profit After tax (PAT) moved to ₹27.6 crore in the half year of current fiscal year, as compared with ₹11.1 Cr in the corresponding period of the previous comparable period, with a growth of 150%.
4. Earnings Per share reached a remarkable ₹ 5.50 in H1 FY25, marking a substantial increase from ₹ 3.08, in H1 FY24 underlining our commitment to delivering shareholder value and a growth of 78% from the earlier period.
5. Our current ratio has improved in H1 FY25 to 2.03 times from 1.5 times in H1 FY24, indicating better liquidity.
6. Our Debt-Equity ratio has improved to 0.51 times in H1 FY25 from 1.12 times during H1 FY24, indicating lowered leverage and healthy ratio boosting investor confidence.

Monumental Milestones Achievements of H1 FY25:

- Our company has added 2 new leased facilities during the half year locations at Kural (39000 MTPA) and Por (14500 MTPA), taking the overall operational facilities to 1,06,500 MTPA.
- Our additional New Facility at Matar 2,94,000 MTPA construction is in full swing and is expected to be part operational in Q1 FY26.
- During the end of half year H1 FY25, our order book for execution stood at Rs. 450 Cr.
- Our company has become L1 bidder in tender of Railways Ajmer Division marking its entry the biggest and fastest growing government enterprise in H1 FY25.
- During H1 FY25, the company has bagged First Export Order from renowned USA Solar Tracker manufacturer.