



# KUWER INDUSTRIES LIMITED

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

Tel: 91-120-2580088

E- mail: [info@kuwer.com](mailto:info@kuwer.com) , Website: [www.kuwer.com](http://www.kuwer.com)

Date: 12<sup>th</sup> November, 2024

To

The Department of Corporate Services

**BSE Limited**

Phiroze, Jeejeebhoy Towers

Dalal Streets

Mumbai – 400001

**Sub: Un-audited Financial Results for Quarter and half year ended on 30.09.2024  
(BSE Scrip-530421)**

**Dear Sir/Madam,**

In context of Regulation 33 of SEBI (Listing Obligation and Disclosure Requirement) Regulation 2015. The board of directors of our Company, Kuwer Industries Limited, in their meeting held on today Tuesday, 12<sup>th</sup> Day of November, 2024, commenced at 03.00 PM and concluded at 04.30 PM at its registered office situated at D-1004, First Floor, New Friends Colony, New Delhi-110065 of Company has approved:

Please find enclosed the following documents:

1. Un-Audited Financial results for the quarter and half year ended on 30<sup>th</sup> September, 2024.
2. Cash Flow Statement.
3. Limited Review Report.

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

Thanking You

**For Kuwer Industries Limited**

**Supriya Chakraborty**

**(Company Secretary & Compliance Officer)**



# KUWER INDUSTRIES LIMITED

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

Tel : 91-120-2580088

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

STATEMENT OF STANDALONE UN-AUDITED FINANCIAL RESULTS FOR THE QUARTER ENDED ON SEPTEMBER 30, 2024							(Amount in Lakh Except EPS)
Particulars	Quarter Ended			Half Year Ended		Year Ended	
	30.09.2024	30.06.2024	30.09.2023	30.09.2024	30.09.2023	31.03.2024	
	(Un-audited)	(Un-audited)	(Un-audited)	(Un-audited)	(Un-audited)	(Audited)	
<b>1</b>	<b>Income from Operations</b>						
a	Revenue from Operations	1546.86	1375.60	1559.25	2922.47	3159.42	5891.31
b	Other income	-4.37	9.43	.35	5.06	.73	5.89
	<b>Total Income from Operation</b>	<b>1542.49</b>	<b>1385.04</b>	<b>1559.60</b>	<b>2927.53</b>	<b>3160.15</b>	<b>5897.19</b>
<b>2</b>	<b>Expenses</b>						
a	Cost of materials consumed	1285.69	1264.58	1449.51	2550.27	3158.15	5295.75
b	Purchase of Stock-in-trade	-	-	-	-	-	-
c	Change in inventories of finished goods, work-in-progress and stock-in-trade	25.26	53.72	63.75	78.98	-77.45	-84.59
d	Employee benefit expense	29.85	29.94	30.36	59.80	62.79	129.02
e	Finance cost	62.10	62.01	77.15	124.11	124.23	256.08
f	Depreciation and amortisation expense	48.97	48.19	55.05	97.16	101.28	204.30
g	Other expenses	12.35	11.17	11.96	23.52	29.72	54.84
	<b>Total Expenses</b>	<b>1464.22</b>	<b>1469.62</b>	<b>1687.78</b>	<b>2933.84</b>	<b>3398.72</b>	<b>5855.40</b>
<b>3</b>	<b>Profit before exceptional and extraordinary items and tax (1-2)</b>	<b>78.27</b>	<b>-84.58</b>	<b>-128.17</b>	<b>-6.31</b>	<b>-238.57</b>	<b>41.79</b>
<b>4</b>	<b>Exceptional items</b>						
	Previous Year Provision of Loss from Fire					.00	-42.03
<b>5</b>	<b>Profit before tax (3-4)</b>	<b>78.27</b>	<b>-84.58</b>	<b>-128.17</b>	<b>-6.31</b>	<b>-238.57</b>	<b>-.24</b>
<b>6</b>	<b>Tax expense:</b>						
	Current tax	-	-	-	-	-	-
	MAT Credit Entitlement	-	-	-	-	-	-
	Earlier Year Tax	-	-	-	-	-	-
	Deferred tax	-3.55	-3.55	-3.38	-7.10	-5.28	-10.84
<b>7</b>	<b>Net Profit /Loss after tax (5-6)</b>	<b>81.82</b>	<b>-81.03</b>	<b>-124.80</b>	<b>.79</b>	<b>-233.29</b>	<b>10.60</b>
<b>8</b>	<b>Other Comprehensive Income (net of tax)</b>						
a)	item that will not be reclassified to profit or loss	-	-	-	-	-	-2.98
b)	item that will be reclassified to profit or loss	-	-	-	-	-	.47
	<b>Total other comprehensive income</b>						
<b>9</b>	<b>Total Comprehensive Income (7+8)</b>	<b>81.82</b>	<b>-81.03</b>	<b>-124.80</b>	<b>.79</b>	<b>-233.29</b>	<b>8.08</b>
<b>10</b>	<b>Details of Equity Share Capital</b>						
<b>11</b>	Paid up equity share capital (face value Rs. 10/-)	907.61	907.61	907.61	907.61	907.61	907.61
<b>12</b>	<b>Earning per equity share (of Rs. 10/- each) (not annualised)</b>						
a)	Basic (in ₹)	0.90	(0.89)	(1.38)	0.01	(2.57)	0.12
b)	Diluted (in ₹)	0.90	(0.89)	(1.38)	0.01	(2.57)	0.12

For and Behalf of the board of directors  
Kuwert Industries Limited

Tarun Aggarwal  
(Managing Director)

Date: 12-11-2024  
Place: New Delhi

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

CIN No. : L74899DL1993PLC056627





# KUWER INDUSTRIES LIMITED

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

Tel : 91-120-2580088

E-mail : [info@kuwer.com](mailto:info@kuwer.com) ; Website : [www.kuwer.com](http://www.kuwer.com)

## Notes:

1. The above un-audited financial results for the quarter and half year ended on 30.09.2024 have been reviewed by the Audit committee and have been approved by the Board at their meeting held on 12.11.2024. The Statutory Auditor of the Company have carried out "Limited Review" of the result for the quarter ended on 30.09.2024.
2. These financial results have been prepared in accordance with Indian Accounting Standards ('Ind AS') prescribed under Section 133 of the Companies Act, 2013 read with thereunder and in terms of Regulation 33 of the SEBI (Listing Obligation and Disclosure Requirements) Regulations, 2015 and SEBI Circular dated July 5, 2016.
3. In accordance with Reg. 33 of the SEBI (Listing Obligation and Disclosure Requirements) Regulation, 2015, the un-above audited financial result of the Company are posted on Company's website and website of stock exchange viz. [www.bseindia.com](http://www.bseindia.com).
4. Segment-wise reporting as defined in Ind AS-17 is not applicable, since the entire operations of the Company relates to only one segment.

For and Behalf of the board of directors  
Kuwer Industries Limited

Tarun Aggarwal  
(Managing Director)

Date: 12.11.2024

Place: New Delhi





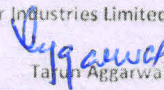
# KUWER INDUSTRIES LIMITED

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

Tel : 91-120-2580088

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

STATEMENT OF ASSETS AND LIABILITIES AS AT SEPTEMBER 30, 2024

		(Amount in Lakhs)	
PARTICULARS		Half Year Ended	Year Ended (31.03.2023)
		(30.09.2024)	
		Unaudited	Audited
<b>A</b>	<b>ASSETS</b>		
1	<b>Non-Current Assets</b>		
	Property, Plant and Equipment	1311.10	1405.88
	Capital Work-in-Progress		
	Investment Property		
	Intangible Assets		
	Intangible assets under development		
	Financial Assets		
	Investments		
	Trade Receivables		
	Loans	145.92	175.36
	Other Financial Assets	25.78	25.39
	Deferred tax Assets		
	Other Non-Current Assets		
	<b>Total Non-Current Assets</b>	<b>1482.80</b>	<b>1606.63</b>
2	<b>Current Assets</b>		
	Inventories	1828.49	1868.49
	Financial Assets		
	Investments		
	Trade Receivables	3527.59	3053.12
	Cash and cash equivalents	1.77	66.12
	Other Financial Assets		
	Current Tax Assets (Net)	19.65	17.88
	Other Current Assets	349.61	203.57
	<b>Total Current assets</b>	<b>5727.12</b>	<b>5209.18</b>
	<b>Total Assets</b>	<b>7209.92</b>	<b>6815.81</b>
<b>B</b>	<b>EQUITY AND LIABILITIES</b>		
1	<b>Equity</b>		
	Equity Share Capital	907.61	907.61
	Other Equity	825.52	828.28
	<b>Total Equity</b>	<b>1733.12</b>	<b>1735.89</b>
2	<b>Liabilities</b>		
	<b>Non-current liabilities</b>		
	Financial Liabilities		
	Borrowings	1511.80	1448.35
	Trade Payables		
	Provisions	25.69	23.35
	Deferred tax liabilities (Net)	180.28	183.83
	Other Non Current Liabilities		
	<b>Total non-current liabilities</b>	<b>1717.78</b>	<b>1655.53</b>
	<b>Current liabilities</b>		
	Financial Liabilities		
	Borrowings	1632.68	1388.48
	Trade payables		
	Due to Micro and Small Enterprises	238.21	189.66
	Due to Others	1698.99	1650.33
	Other Financial Liabilities		
	Other Current liabilities	189.14	193.58
	Provisions		2.35
	Current Tax Liabilities (Net)		
	<b>Total current liabilities</b>	<b>3759.02</b>	<b>3424.39</b>
	<b>Total Liabilities</b>		
	<b>Total Equity and Liabilities</b>	<b>7209.92</b>	<b>6815.81</b>
Note	The above results for the quarter and half year ended 30 September, 2024 were reviewed by the Audit Committee and approved by the Board of Directors at their respective meeting held on 12 November, 2024. Review of the unaudited financial results for the quarter and half year ended 30 September, 2024, as required under Regulations 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 has been carried out by the Statutory Auditors of the Company.		
	Date: 12-11-2024 Place: New Delhi	For Kuwer Industries Limited  Tarun Aggarwal (Managing Director)	

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

CIN No. : L74899DL1993PI C056627



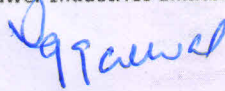


# KUWER INDUSTRIES LIMITED

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

Tel : 91-120-2580088

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

KUWER INDUSTRIES LIMITED		
Reg. Office: D-1004, New Friends Colony, New Delhi - 110025		
CIN: L74899DL1994PLC057107		
CIN: L74899DL1993PLC056627, Tel: 011-2580088		
E-mail: investor.kuwer@gmail.com, Website: www.kuwer.com		
<b>CASH FLOW STATEMENTS FOR THE HALF YEAR ENDED ON SEPTEMBER 30, 2024</b>		
Particulars	For the Year Ended 30th Sept, 2024	For the Year Ended 31st Mar, 2024
<b>Cash Flow from Operating Activities</b>		
Net Profit before tax and extra ordinary item	-6.31	41.79
<b>Adjustment for :-</b>		
Depreciation & Amortisation	97.16	204.30
Prior Period Item transferred to Reserve & surplus	-	-2.44
Interest received	-1.63	-1.60
Net loss / (gain) on sale of property, plant and equipment	-2.30	-2.50
<b>Operative loss before working capital changes</b>	<b>86.92</b>	<b>239.55</b>
Adjustment for : Trade & Other Receivable	-474.47	-488.01
Inventory	40.00	-10.03
Current Tax Assets (Net)	-1.78	-8.98
Long Term Loans and Advances	29.44	-75.00
Other Financial Assets	-39	-66
Other Current Assets	-146.04	299.77
Other Current Liabilities	-4.44	2.23
Trade Payable	97.20	-19.25
Other Financial Liabilities	-	.09
Provisions	-	.09
<b>Cash Generated from Operation</b>	<b>-460.48</b>	<b>-299.85</b>
Taxes Paid	-	.00
<b>Cashflow before extraordinary items</b>	<b>-373.56</b>	<b>-60.30</b>
Previous Year Provision of Loss from Fire	-	-42.03
<b>Net Cash Flow / (used) from Operating Activities</b>	<b>-373.56</b>	<b>-102.34</b>
<b>Cash Flow from Investing Activities</b>		
Less: Purchase of fixed Assets	-15.08	-76.21
Add: Sale of fixed assets	15.00	6.10
Add:-Interest Received On Fdr	1.63	1.60
<b>Net Cash Flow / (used) from Investing Activities</b>	<b>1.55</b>	<b>-68.51</b>
<b>Cash Flow from Financing Activities</b>		
Proceeds from Borrowings	307.66	220.70
Other Non-Current Assets	-	-
<b>Net Cash Flow / (used) from Financing Activities</b>	<b>307.66</b>	<b>220.70</b>
<b>Net increase in Cash and Cash Equivalents</b>	<b>-64.35</b>	<b>49.85</b>
Opening Cash & Cash Equivalents	66.12	16.27
<b>Closing Cash &amp; Cash Equivalents</b>	<b>1.77</b>	<b>66.12</b>
<b>For and Behalf of the board of directors</b> <b>Kuwer Industries Limited</b>  <b>Tarun Agarwal</b> (Managing Director)		
Date: 12.11.2024		
Place: New Delhi		

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

CIN No. : L74899DL1993PLC056627





# KUWER INDUSTRIES LIMITED

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

Tel : 91-120-2580088

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

## KUWER INDUSTRIES LIMITED

Reg. Office: D-1004, New Friends Colony, New Delhi - 110025

CIN: L74899DL1993PLCO56627, Tel: 011-2580088

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

Reconciliation of Net Profit as per IND AS and IGAAP is Summarised as below

#VALUE!

S. NO.	Particulars	Half year ended 30.09.2024	Half year ended Ended 30.09.2023
1	Net Profit / (Loss) after tax for the period as per IGAAP	.79	-233.29
2	Impact of IND AS on comprehensive Income	-	-
3	Impact of IND AS on other comprehensive Income	-	-
4	Total comprehensive Income for the period as per IND AS	.79	-233.29

For and Behalf of the Board of Directors  
For Kuwer Industries Limited

Tarun Aggarwal  
(Managing Director)

Date: 12-11-2024

Place: New Delhi

## Limited Review report

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

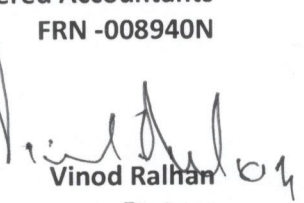
We have reviewed the accompanying statement of unaudited financial results of **Kuwer Industries Limited** for the period ended 30<sup>th</sup> September, 2024. This statement is the responsibility of the Company's Management and has been approved by the Board of Directors. Our responsibility is to issue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

We conducted our review of the Statement in accordance with the Standard on Review Engagements (SRE) 2410 "Review of Interim Financial Information Performed by the Independent Auditor of the Entity", issued by the Institute of Chartered Accountants of India. This standard requires that we plan and perform the review to obtain moderate assurance as to whether the financial statements are free of material misstatement. A review is limited primarily to inquiries of company personnel and analytical procedures applied to financial data and thus provides less assurance than an audit. We have not performed an audit and accordingly, we do not express an audit opinion.

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

For PVSP & Co.  
Chartered Accountants  
FRN -008940N



  
Vinod Ralhan  
Partner  
M. No.091503

Place: New Delhi  
Date: 12.11.2024

UDIN: 24091503BKCDRJ9011