



KUWER INDUSTRIES LIMITED

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

Tel : 91-120-2580088

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

Date: 14th February, 2025

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

Sub: Un-audited Financial Results for Quarter and nine month ended on 31.12.2024
Ref.: (BSE Scrip-530421)

Dear Sir/Madam,

In context of Regulation 33 of SEBI (Listing Obligation and Disclosure Requirement) Regulation 2015. The board of directors of our Company, Kuwer Industries Limited, in their meeting held on today Friday, 14th Day of February, 2025, 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:

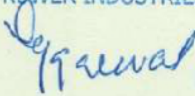
1. Un-Audited Financial results for the quarter and nine month ended on 31st December, 2024.
2. Limited Review Report.

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

Thanking You

For Kuwer Industries Limited

For KUWER INDUSTRIES LTD.

 Director

Tarun Aggarwal
(Managing Director)



KUWER INDUSTRIES LIMITED

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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

STATEMENT OF STANDALONE UNAUDITED FINANCIAL RESULTS FOR THE QUARTER AND NINE MONTHS ENDED ON 31 DECEMBER, 2024

(Amount in Lakh Except EPS)

| Particulars | Quarter Ended | | | Nine Months Ended | | Year Ended |
|--|----------------|----------------|-----------------|-------------------|-----------------|----------------|
| | 31.12.2024 | 30.09.2024 | 31.12.2023 | 31.12.2024 | 31.12.2023 | 31.03.2024 |
| | Unaudited | Unaudited | Unaudited | Unaudited | Unaudited | Audited |
| 1 Income from Operations | | | | | | |
| a Revenue from Operations | 1504.44 | 1546.86 | 1,409.77 | 4426.91 | 4,569.19 | 5891.31 |
| b Other Income | 4.08 | -4.37 | 105.39 | 9.14 | 106.12 | 5.89 |
| Total Income from Operation | 1508.52 | 1542.49 | 1,515.16 | 4436.05 | 4,675.31 | 5897.19 |
| 2 Expenses | | | | | | |
| a Cost of materials consumed | 1293.42 | 1285.69 | 1,327.82 | 3843.70 | 4,485.97 | 5295.75 |
| b Purchase of Stock-in-trade | .00 | .00 | | | | .00 |
| c Change in inventories of finished goods, work-in-progress and stock-in-trade | .18 | 25.26 | (44.20) | 79.16 | (121.65) | -84.59 |
| d Employee benefit expense | 31.30 | 29.85 | 33.24 | 91.10 | 96.03 | 129.02 |
| e Finance cost | 62.20 | 62.10 | 66.62 | 186.31 | 190.85 | 256.08 |
| f Depreciation and amortisation expense | 51.23 | 48.97 | 51.01 | 148.39 | 152.29 | 204.30 |
| g Other expenses | 12.43 | 12.35 | 7.97 | 35.95 | 37.69 | 54.84 |
| Total Expenses | 1450.76 | 1464.22 | 1,442.46 | 4384.60 | 4,841.18 | 5855.40 |
| 3 Profit before exceptional and extraordinary items and tax (1-2) | 57.76 | 78.27 | 72.70 | 51.45 | (165.87) | 41.79 |
| 4 Exceptional items | | | | | | |
| Previous Year Provision of Loss from Fire | | | - | | | -42.03 |
| 5 Profit before tax (3-4) | 57.76 | 78.27 | 72.70 | 51.45 | (165.87) | -.24 |
| 6 Tax expense: | | | | | | |
| Current tax | 8.83 | | - | 8.83 | | .00 |
| MAT Credit Entitlement | | | - | | | .00 |
| Earlier Year Tax | -.22 | | - | -.22 | 0 | .00 |
| Deferred tax | -3.22 | -3.55 | (2.58) | -10.32 | (7.86) | -10.84 |
| 7 Net Profit /Loss after tax (5-6) | 52.37 | 81.82 | 75.28 | 53.16 | (158.01) | 10.60 |
| 8 Other Comprehensive income (net of tax) | | | | | | |
| a) item that will not be reclassified to profit or loss | | | | | | -2.98 |
| b) item that will be reclassified to profit or loss | | | | | | .47 |
| Total other comprehensive income | | | | | | .00 |
| 9 Total Comprehensive Income (7+8) | 52.37 | 81.82 | 75.28 | 53.16 | (158.01) | 8.08 |
| 10 Details of Equity Share Capital | | | | | | |
| 11 Paid-up equity share capital (face value Rs. 10/-) | 907.61 | 907.61 | 907.61 | 907.61 | 907.61 | 907.61 |
| Other Equity (excluding revaluation Reserve) | | | | | | |
| 12 Earning per equity share (of Rs. 10/- each) (not annualised) | | | | | | |
| a) Basic (in ₹) | .58 | .90 | 0.83 | .59 | (1.74) | .12 |
| b) Diluted (in ₹) | .58 | .90 | 0.83 | .59 | (1.74) | .12 |

For and Behalf of the board of directors

Kuwer Industries Limited

For KUWER INDUSTRIES LTD.

Tarun Aggarwal
Director

Tarun Aggarwal
(Managing Director)

Date: 14.02.2025

Place: New Delhi



KUWER INDUSTRIES LIMITED

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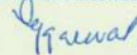
Reconciliation of Net Profit as per IND AS and IGAAP is Summarised as below

(Rs in Lakh)

| S. NO. | Particulars | Nine month ended 31.12.2024 | Nine month ended 31.12.2023 |
|--------|---|--------------------------------|--------------------------------|
| 1 | Net Profit / (Loss) after tax for the period as per IGAAP | 52.37 | (158.01) |
| 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 | 52.37 | (158.01) |

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

For KUWER INDUSTRIES LTD.


Director

Tarun Aggarwal
(Managing Director)

Date: 14-02.2025

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 31st December, 2024. This statement is the responsibility of the Company's Management and has been approved by the Board of Directors. Our responsibility is to issue a report on these financial statements based on our review.

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

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

For PVSP & Co.
Chartered Accountants
FRN -008940N



Vinod Ralhan
Vinod Ralhan
Partner
M. No.091503

Place: New Delhi
Date: 14-02-2025

UDIN: 25091503BMJEIT1489