



KMF BUILDERS & DEVELOPERS LTD.

Regd. Office : 508, Golf Manor NAL Wind Tunnel Road, Murugesh Palya, Bangalore 560017 Tel. : 080-41486142
Corp. Office : 907, 9th Floor, Vikram Tower, Rajendera Place, New Delhi -110008 Tel. : 011-45636075
E-mail : kmfbuilders95@gmail.com Web : www.kmfbuilders.com

CIN : L45203KA1995PLC017422

GSTIN No. : 29AAACK8497L1ZO

Date: - 14/11/2024

The Bombay Stock Exchange of India Ltd.

Phiroz Jeejeebhoy Tower Dalal
Street, Mumbai-400001
Fax No. 022-22723121/3719/2037BSE
(SCRIP CODE: 531578)

Dear Sir/Madam,

Subject: -Un-audited Financial Results for the quarter and half year ended 30th Sept, 2024
Regulation 33 of SEBI LODR Regulations, 2015

Pursuant to Regulation 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, we submit herewith the below mentioned documents which were considered and approved by the Board of Directors at its meeting held today i.e November 14, 2024

The meeting was commenced at 03:30 PM and concluded at 04:30 PM

1. Un-audited financial results for the quarter and half year ended 30th September 2024:
2. Statement of Assets and Liabilities as on 30th September 2024
3. Limited Review Report for quarter and half year ended 30th September, 2024 and other agenda items

Further it is to be published in Newspaper. We will submit you copy of newspaper as soon as it will be published.

We request you to take the above on record and disseminate this information to the public.

Thanking You

For KMF Builders and Developers Limited

For KMF Builders & Developers Ltd.
Priyanka Behl
Company Secretary

Priyanka Behl
(Company Secretary & Compliance Officer)

**PART NO.1 STATEMENT OF STANDALONE UNAUDITED FINANCIAL RESULTS FOR THE QUARTER AND
HALF YEAR ENDED 30TH SEPT, 2024**

(INR in lakhs)

Sl. No.	PARTICULARS	Quarter Ended			Half Year ended	Half Year ended	Year Ended
		30.09.2024	30.06.2024	30.09.2023	30.09.2024	30.09.2023	31.03.2024
		Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
1	Income						
	Revenue from operations	-	-	1,156.000	-	1,156.000	2,010.900
	Other income	12.389	9.699	0.034	22.087	0.085	44.580
	Total income	12.389	9.699	1,156.034	22.087	1,156.085	2,055.480
2	Expenses						
	Cost of materials consumed	-	3.085	-	-	-	809.690
	Purchases of stock-in-trade	0.896	17.171	779.590	18.066	781.381	-
	Changes in inventories of finished goods, work-in-progress and stock-in-trade	-	-	1,135.405	-	1,104.691	1,061.880
	Employee benefit expense	11.036	7.701	7.275	21.821	13.343	30.400
	Finance costs	1.061	0.653	0.558	1.715	1.277	2.790
	Depreciation, depletion and amortisation expense	1.986	2.061	1.732	4.048	3.463	8.780

	Other Expenses	16.973	19.099	26.191	36.072	45.466	76.540
	Total expenses	31.952	49.770	1,950.220	81.721	1,950.221	1,990.090
	Current tax	-	-	-	-	-	17.280
	Deferred Tax	-	-	-	-	1.044	0.180
3	Total profit (loss) for period	(19.563)	(40.071)	(794.205)	(59.634)	(793.092)	47.920
4	Other comprehensive income net of taxes	-	-	-	-	-	-
	Total Comprehensive Income for the period	(19.563)	(40.071)	(794.205)	(59.634)	(793.092)	47.920
5	Paid-up equity share capital	609.100	609.100	609.100	609.100	609.100	609.100
6	Face value of equity share capital	5.000	5.000	5.000	5.000	5.000	5.000
7	Earnings per share						
	Earnings per equity share for continuing operations						
	Basic earnings (loss) per share from continuing operations	(0.161)	(0.330)	(6.510)	(0.490)	(6.510)	0.390

	Diluted earnings (loss) per share from continuing operations	(0.161)	(0.330)	(6.510)	(0.490)	(6.510)	0.390
8	Earnings per equity share for discontinued operations						
	Basic earnings (loss) per share from discontinued operations	-	-	-	-	-	-
	Diluted earnings (loss) per share from discontinued operations	-	-	-	-	-	-

Notes:-

i) The financial result have been prepared in accordance with Indian Accounting Standard (Ind AS) Prescribed under companies (Indian accounting Standard) Rule 2015 as amended by the companies (Indian accounting Standards) Amendments Rules, 2016 and accordingly these financials results have been prepared in accordance with the recognition and measurement principles prescribed under section 133 of the Companies Act , 2013 read with relevant rules issued there under and other accounting principles generally accepted in India.

ii) The above results have been reviewed by the audit committee and approved by the board of Directors at their meeting held on 14th November 2024. The statutory auditor of the Company have reviewed the said audit.

iii) The figures for corresponding previous periods have been regrouped /rearranged wherever necessary

For **KMF Builders & Developers Limited**
For KMF Builders & Developers Ltd.

(G. Chadha) Director
Managing Director
DIN: 06407884
Add: 1008, VIKRAM TOWER,
RAJENDRA PLACE,

Date: 1.11.2024DELHI

Statement of Asset and Liabilities

(INR in Lakhs)

		As 30.09.2024	As 31.03.2024
	Assets		
1	Non-current assets		
	Property, plant and equipment	19.72	23.77
	Goodwill	-	-
	Other intangible assets	-	-
	Intangible assets under development	-	-
	Biological assets other than bearer plants	-	-
	Investments accounted for using equity method	-	-
	Non-current financial assets		
	Non-current investments	-	-
	Trade receivables, non-current	-	-
	Loans, non-current	-	-
	Other non-current financial assets	-	-
	Total non-current financial assets	19.72	23.77
	Deferred tax assets (net)	4.11	4.11
	Other non-current assets	-	-
	Total non-current assets	23.83	27.88
2	Current assets		
	Inventories	394.18	394.18

	Current financial asset	-	-
	Current investments	-	-
	Trade receivables, current	-	-
	Cash and cash equivalents	58.98	416.89
	Bank balance other than cash and cash equivalents	200.00	-
	Loans, current	594.40	469.70
	Other current financial assets	10.13	409.47
	Total current financial assets	863.52	727.53
	Current tax assets (net)	0.28	-
	Other current assets	-	-
	Total current assets	1,257.97	1,321.71
3	Non-current assets classified as held for sale	-	-
4	Regulatory deferral account debit balances and related deferred tax Assets	-	-
	Total assets	1,281.80	1,349.59
	Equity and liabilities		
1	Equity	609.10	609.10
	Equity attributable to owners of parent		
	Equity share capital	609.10	609.10
	Other equity	599.81	659.44
	Total equity attributable to owners of parent	1,208.91	1,268.55
	Non controlling interest	-	-

	Total equity	1,208.91	1,268.55
2	Liabilities		
	Non-current liabilities		
	Non-current financial liabilities		
	Borrowings, non-current	30.91	41.77
	Trade payables, non-current	-	-
	Other non-current financial liabilities	-	-
	Total non-current financial liabilities		
	Provisions, non-current	-	-
	Deferred tax liabilities (net)	-	-
	Deferred government grants, Non-current	-	-
	Other non-current liabilities	-	-
	Total non-current liabilities	30.91	41.77
	Current liabilities		
	Current financial liabilities		
	Borrowings, current	-	-
	Trade payables, current	6.37	12.94
	Other current financial liabilities	14.88	17.53
	Total current financial liabilities	21.25	30.47
	Other current liabilities	11.45	-
	Provisions, current	9.28	8.81
	Current tax liabilities (Net)	-	-
	Deferred government grants, Current	-	-
	Total current liabilities	41.98	39.28
3	Liabilities directly associated with assets in disposal group classified as held for sale	-	-

4	Regulatory deferral account credit balances and related deferred tax liability	-	-
	Total liabilities	72.89	81.05
	Total equity and liabilities	1,281.80	1,349.59

For **KMF Builders & Developers Limited**
For KMF Builders & Developers Ltd.

(G. Chadha) Director
Managing Director
DIN: 06407884
Add: 1008, VIKRAM TOWER,
RAJENDRA PLACE,

Date: 14.11.2024
DELHI

Cash flow statement for the year ended 30 September 2024		
Particular	30-09-2024	31-03-2024
	Rs in Lakhs	Rs in Lakhs
A) CASH FLOW FROM OPERATING ACTIVITIES		
Profit before tax	-59.63	65.39
Adjustments for:		
Depreciation	4.05	8.78
Interest expenses	1.72	-41.59
Interest income	-22.09	-
Operating profit / (loss) before working capital changes	-75.96	32.59
Adjustments for		
(Increase) / decrease in trade receivables	-	-
(Increase) / decrease in inventories	-	1061.88
(Increase) / decrease in loans and advances	-	-
Increase / (decrease) in other current assets	30.82	-121.99
Increase / (decrease) in other Noncurrent assets	-124.70	-
(Increase)/decrease in financial assets, current	-0.28	-
Increase / (decrease) in Other current liabilities	11.45	-879.94
Increase/(decrease) in short term provisions	0.48	0.69
Increase / (decrease) in trade payables	-6.57	-1.58

Adjustments for other financial liabilities, current	-2.65	
Cash generated from / (used in) operations	-167.42	91.64
Less: Direct taxes paid	-	-17.29
Net cash from / (used in) operating activities (A)	-167.42	74.36
B) CASH FLOW FROM INVESTING ACTIVITIES		
Purchase of fixed assets	-	-
Sale of fixed assets	-	-
Interest received	22.09	44.37
Net cash from / (used in) investing activities (B)	22.09	44.37
C) CASH FLOW FROM FINANCING ACTIVITIES		
Share application money		
Proceeds from/Repayment of long-term borrowings	-10.86	-7.75
Interest paid	-1.72	-2.79
Net cash from / (used in) Financing activities (C)	-12.58	-10.54
Net increase/(decrease) in cash & cash equivalents (A+B+C)	157.91	108.19
Cash and cash equivalents as at the beginning of the year	416.89	308.70
Cash and cash equivalents as at the end of the year	258.98	416.89
Notes:		
Cash flow statement has been prepared under the indirect method as set out in Accounting Standard (AS) 3 "Cash Flow Statements" as specified in Companies (Accounting Standards) Rules, 2006, as amended.		
Figures for the previous year have been regrouped/reclassified wherever necessary.		

**KALYANASUNDARAM
& ASSOCIATES**
CHARTERED ACCOUNTANTS

STATUTORY AUDIT
INTERNAL AUDIT
DIRECT TAXATION
INDIRECT TAXATION
START UP SERVICES
CONSULTING

INDEPENDENT AUDITORS' LIMITED REVIEW REPORT ON UNAUDITED QUARTER AND HALF YEAR ENDED STANDALONE FINANCIAL RESULTS OF KMF BUILDERS AND DEVELOPERS LIMITED

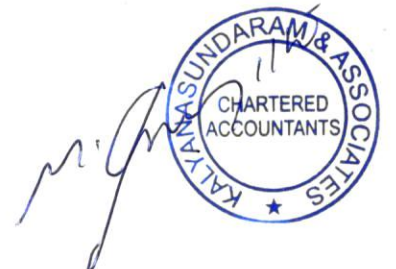
PURSUANT TO THE REGULATION 33 OF THE SEBI (LISTING OBLIGATIONS AND DISCLOSURE REQUIREMENTS) REGULATIONS, 2015

To
The Board of Directors of
KMF Builders and Developers Limited
Bangalore

1. We have reviewed the accompanying Statement of Unaudited Standalone Financial Results of KMF Builders and Developers Limited ("the Company"), for the quarter and half year ended September 30, 2024 (the statement) attached herewith.

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 'Interim Financial Reporting' ("Ind AS 34"), prescribed under Section 133 of the Companies Act, 2013, read with relevant rules issued thereunder as applicable and other accounting principles generally accepted in India. Our responsibility is to issue a report on these financial statements based on our review.

2. We conducted our review in accordance with the Standard on Review Engagement (SRE) 2410, 'Review of Interim Financial Information Performed by the Independent Auditor of the Entity', specified under Section 143 (10) of the Companies Act, 2013. This standard requires that we plan and perform the review to obtain moderate assurance as to whether the financial results are free of material misstatement. A review is limited primarily to inquiries of company personnel and analytical procedures applied to financial data and thus provide less assurance than an audit. We have not performed an audit and accordingly, we do not express an audit opinion.



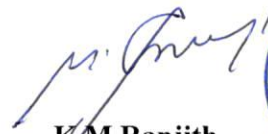
3. Based on our review conducted as above, nothing has come to our attention that causes us to believe that the accompanying statement of unaudited standalone financial results prepared in accordance with applicable accounting standards i.e. Ind AS prescribed under Section 133 of the Companies Act, 2013 and other recognised accounting practices and policies has not disclosed the information required to be disclosed in terms of Regulation 33 of the Listing Regulations including the manner in which it is to be disclosed, or that it contains any material misstatement.

Emphasis of Matter

We draw your attention to the Financial Results which explains the Management do not have ongoing Projects. Hence, the company has incurred loss where No Revenue except Interest Income. Our opinion is not modified in respect of this matter

For KALYANASUNDARAM AND ASSOCIATES

Chartered Accountants
Firm Regn. No. 005455S



K.M Ranjith

Partner

Membership No. 219645

UDIN: 24219645BKCUAG8477



Place: Bengaluru

Date: 14th November 2024