

KONNDOR INDUSTRIES LIMITED

14th November, 2024 Stock Code: 532397

To, DCS-CRD The BSE Limited, P. J. Towers, Dalal Street, Mumbai - 400 001.

Sub.: Un-Audited Financial Results for the Quarter ended on 30th September, 2024

Dear Sir,

With reference to the above subject, please find enclosed herewith Un-Audited Financial Results for the Quarter ended on 30th September, 2024 pursuant to Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 as approved by the Board of Directors at their meeting held on Thursday, 14th November, 2024 along with the Limited Review Report.

You are requested to notify this information to the Members and investors at large.

Thanking you,

Yours faithfully,

FOR KONNDOR INDUSTRIES LIMITED

SHASHIKANT THAKAR

DIRECTOR

DIN: 02887471

• Regd. Office: 201/2 Avdhesh House, Nr. Devang Park, Opp. Guru Govind Gurudwara, S.G. Highway, Thaltej, Ahmedabad – 380054 | CIN: L51100GJ1983PLC006041



Limited Review Report on unaudited quarterly financial results pursuant to the regulation 33 of the SEBI [Listing obligations & Disclosure requirements] Regulations 2015.

To the Board of Directors of Konndor Industries Limited

We have reviewed the accompanying Statement of Unaudited Financial Results of **Konndor Industries Limited** ("the Company") for the quarter ended September, 2024 ("the Statement") attached herewith being submitted by the Company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligation and Disclosure Requirements) Regulations, 2015.

- 1. The statement which is the responsibility of the Company's Management and 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 Companies Act, 2013 read with rule 3 of Companies (Indian Accounting Standards) Rules, 2015, as amended, read with relevant rules issued thereunder and other accounting principles generally accepted in India. Our responsibility is to issue a report on the Statement 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" 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 Statement is 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.
- 3. Based on our review conducted as stated above, nothing has come to our attention that causes us to believe that the accompanying Statement, prepared in accordance with applicable Indian Accounting Standards 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 Obligation and Disclosure Requirements) Regulation, 2015, as amended, including the manner in which it is to be disclosed, or that it contains any material misstatement

For, **Vijay Moondra & Co.**Chartered Accountants
[FRN No. 112308W]

Vinit Moondra (PARTNER) M. No: 119398

Place: Ahmedabad Date: 14/11/2024

UDIN: 24119398BJZZJN6450

Registered Address : 201, Avdhesh House, Nr. Devang Park, Opp. Guru Govind Park, S.G. Highway, Thaltej, Ahmedabad - 380054, Gujarat, India.

Unaudited Statement of Assets and Liabilities

| 1. | | | | | |
|------|----|----|-----|----|----|
| - (1 | NR | ın | I a | kh | cl |

| | Particulars | | (INR in Lakh |
|------|--|-------------------------------|---------------|
| | raiticulais | | As at March 3 |
| | | 30, 2024 | 202 |
| 1 | ASSETS | (Unaudited) | (Audite |
| | Non-current Assets | | |
| | | | |
| | h) Capital Work in Brogress | 7.41 | 8.0 |
| | c) Deferred Tax Assets | t Assets (, Plant & Equipment | |
| | | 21.55 | 21.6 |
| 1 | Total Non-current Assets | | 1.89 |
| | otal Non-current Assets | 30.86 | 31.65 |
| 2 (| Current Assets | | |
| (| a) Financial Assets | | |
| | (i) Trade Receivables | 153.35 | |
| | (ii) Cash & Cash Equivalents | | 109.55 |
| | (iii) Other Financial Assets | 1.13 | 7.91 |
| | | Proceedings of the second | |
| (1 | b) Inventories | | |
| | | | |
| | C) Other Current Assets | 875.19 | 831.67 |
| T | otal Current Assets | | 949.13 |
| | Total Assets | 1,060.44 | 980.78 |
| II E | QUITY AND LIABILITIES | | |
| | QUITY | | |
| |) Equity Share Capital | | |
| |) Other Equity | | 550.40 |
| | otal Equity | | 367.22 |
| | ABILITIES | 984.38 | 917.62 |
| | Non-current Liabilities | | |
| | Long-Term Provisions | | |
| | tal Non-current Liabilities | | 1.32 |
| | and the contract of the contra | 46.78 | 1.32 |
| 11.0 | Current Liabilities | | |
| | Financial Liabilities | | |
| | (i) Trade Payables | | |
| | (ii) Other Financial Liabilities | 12.30 | 50.76 |
| | Other Current Liabilities | | |
| | Short-Term Provisions | 16.98 | 9.71 |
| | tal Current Liabilities | | 1.37 |
| | | 29.28 | 61.84 |
| Tot | tal Liabilities | 76.06 | 63.16 |
| | Total Equity and Liabilities | 1,060.44 | 980.78 |

For Konndor Industries Limited

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Shashikant Thakar

Chairman DIN: 02887471

Place: Ahmedabad Date: 14/11/2024

Registered Address: 201, Avdhesh House, Nr. Devang Park, Opp. Guru Govind Park, S.G. Highway, Thaltej, Ahmedabad - 380054, Gujarat,

Statement of Unaudited Financial Results for the Quarter and Half Year ended September 30, 2024

| Sr. | Particulars | | Quarter Ended | | | | INR in Lakhs |
|-----|--|-----------|---------------|-----------|-----------------|-----------|--------------|
| No. | | 30-Sep-24 | 30-Jun-24 | 30-Sep-23 | Half Year Ended | | Year Ende |
| | | Unaudited | Unaudited | Unaudited | 30-Sep-24 | 30-Sep-23 | 31-Mar-24 |
| 1 | Income | | Onaddited | Unaudited | Unaudited | Unaudited | Audited |
| | (a) Revenue from Operations | 232.12 | 245.61 | 410.20 | | | |
| | (b) Other Income | 20.57 | 30.67 | 410.26 | 477.73 | 688.66 | 1,378.86 |
| | Total Income (a + b) | 252.69 | 276.28 | 410.00 | 51.24 | | - |
| | | 252.05 | 270.28 | 410.26 | 528.97 | 688.66 | 1,378.86 |
| 2 | Expenses | | | | | | |
| | (a) Purchase of stock-in-trade | 138.81 | 191.49 | 326.37 | 330.30 | 533.04 | |
| | (b) Change in Inventories of stock-in- | | | (0.00) | 330.30 | 533.01 | 1,176.95 |
| | trade | | | (0.00) | | 9.91 | 9.91 |
| | (c) Employee benefits expense | 4.96 | 4.89 | 3.84 | | | |
| | (d) Depreciation | 0.34 | | | 9.85 | 8.26 | 20.56 |
| | (e) Other expenses | 52.35 | 0.34 | 0.45 | 0.68 | 0.94 | 1.85 |
| | Total expenses | | 45.41 | 44.80 | 97.77 | 70.26 | 87.75 |
| . | | 196.46 | 242.14 | 375.46 | 438.60 | 622.38 | 1,297.04 |
| 3 | Profit / (loss) before tax (1-2) | 56.23 | 34.14 | 34.80 | 90.37 | 66.28 | 01.02 |
| 4 | Tax expenses / (benefit) | | | | 30.37 | 00.28 | 81.82 |
| 1 | a) Current Tax | 14.62 | 2.00 | | | | |
| | b) Deferred Tax | | 8.88 | 9.05 | 23.50 | 17.23 | 21.28 |
| | c) Prior Period Tax | (0.02) | 0.14 | 0.29 | 0.12 | 0.24 | 0.10 |
| | otal Tax Expense / (benefit) | | - | (3.86) | | (3.86) | (3.84) |
| | | 14.60 | 9.01 | 5.49 | 23.62 | 13.61 | 17.53 |
| 1 | Profit / (Loss) for the period (3-4) | 41.63 | 25.13 | 29.31 | 66.76 | 52.67 | |
| | Other Comprehensive Income / (Loss) | | | | 00.76 | 52.67 | 64.29 |
| | | | | • | • | - | (0.08) |
| T | otal comprehensive income / (loss) for | 41.63 | 25.13 | 29.31 | 66.76 | 52.67 | 54.74 |
| ti | ne period (5+6) | | | | 00.70 | 32.07 | 64.21 |
| F | aid Up Equity Share capital (Face Value | EE0 40 | 550.40 | | | | |
| R | s. 10/- Per Share) | 550.40 | 550.40 | 550.40 | 550.40 | 550.40 | 550.40 |
| | ther Equity | | | | | | |
| | | | | | | | 303.01 |
| E | arnings Per Share (of Rs.10/- each) (Not | | | | | | |
| ai | nnualised except for the year ended) : | | | | | | |
| 1/2 |) Basic EPS | | | | | | |
| 100 |) Diluted EPS | 0.76 | 0.46 | 0.53 | 1.21 | 0.96 | 1.17 |
| | ee accompanying notes to the Financial | 0.76 | 0.46 | 0.53 | 1.21 | 0.96 | 1.17 |
| 100 | esults) | | | | | | 1.17 |



Unaudited Cash Flow Statement for the half year ended on September 30, 2024

(INR in Lakhs)

| Particulars | Half Year ended | (INR in Lakh Half Year ende |
|---|--------------------|--------------------------------|
| | September 30, 2024 | September 30, 202 |
| (A) CASH FLOW FROM OPERATING ACTIVITIES | Unaudited | Unaudite |
| Profit/(Loss) for the year after Tax | | |
| Adjustment for | 66.76 | 52.6 |
| Tax Expense | | |
| | 23.62 | 13.6 |
| Depreciation | 0.68 | 0.9 |
| Operating profit/ (loss) before working capital changes | 91.05 | 67.2 |
| Adjustments for changes in working capital: | | |
| Trade Receivables | (43.70) | (450.00 |
| Other current assets | (43.52) | (169.03 |
| Changes in other non current asset | (43.32) | (41.99 |
| Inventories | | |
| Trade Payables | (39.46) | 9.9: |
| Other current liabilities | (38.46) | 71.7: |
| ncrease / (Decrease) in Provisions and Tax assets | 20.38 | 17.58 |
| Cash generated from /(used in) operations | (6.99) | (4.44 |
| Direct taxes paid (net of refunds) | (0.55) | (49.04 |
| Net cash flow from/ (used in) operating activities (A) | (6.99) | (49.04 |
| B) CASH FLOW FROM INVESTING ACTIVITIES | | |
| Increase) / Decrease in Capital Work in Progress | | |
| Increase) / Decrease in Property, Plant and Equipments | - | |
| let cash flow from/ (used in) investing activities (B) | | (0.56) |
| (B) | - | (0.56) |
| C) CASH FLOW FROM FINANCING ACTIVITIES | | |
| ncrease) / Decrease in Other Financial Assets | | |
| ncrease / (Decrease) in Other Financial Liabilities | - | |
| et cash flow from/ (used in) in financing activities (c) | - | · · |
| , | • | |
| et increase/(decrease) in cash and cash equivalents (A + B + C) | (6.99) | (40.50) |
| ash and each equivalents at the least of | (0.55) | (49.60) |
| ash and cash equivalents at the beginning of the year | 7.91 | 54.65 |
| ash and cash equivalents at the end of the year | 0.92 | 5.05 |
| econciliation of cash and cash equivalents | | |
| ish on hand | | |
| ith banks- on current account | 0.21 | 0.13 |
| | 0.92 | 4.92 |
| tal cash and cash equivalents | 1.13 | F 0- |
| | 1.13 | 5.05 |

For Konndor Industries Limited

Shashikant Thakar Chairman

DIN: 02887471

Place: Ahmedabad Date: 14/11/2024

Registered Address: 201, Avdhesh House, Nr. Devang Park, Opp. Guru Govind Park, S.G. Highway, Thaltej, Ahmedabad - 380054, Gujarat, India.

Notes:

- 1 The unaudited financial results were reviewed by the Audit Committee and have been considered and approved by the Board of Directors at their meeting held on November 14, 2024. The same have been subjected to Limited Review by the Statutory Auditors.
- 2 The financial results are extracted from the Audited Financial Statements of the Company which are prepared in accordance with Indian Accounting Standards ('Ind AS') as prescribed under section 133 of the Companies Act, 2013 ("the Act") read with relevant rules issued thereunder.
- 3 During the quarter and half year ended September 30, 2023 the Company is operating in a single segment. Accordingly, segment wise reporting is not applicable.
- 4 The figures for previous period have been regrouped / reclassified /restated wherever necessary to make them comparable with the current period's classification.
- 5 The results for the quarter and half year ended September 30, 2023 are available on the BSE Limited website (URL: www.bseindia.com/corporates).

For Konndor Industries Limited

Shashikant Thakar

Chairman DIN: 02887471

Place: Ahmedabad Date: 14/11/2024