



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 : kmfbuilder95@gmail.com Web : www.kmfbuilder.com

CIN : L45203KA1995PLC017422

GSTIN No. : 29AAACK8497L1ZO

Date: - 14/02/2025

To
The Manager
The Bombay Stock Exchange of India Ltd.

Phiroz Jeejeebhoy Tower
Dalal Street, Mumbai-400001

Fax No. 022-22723121/3719/2037

Subject: -Un-audited Financial Results for the quarter ended 31st December, 2024

Regulation 33 of SEBI LODR Regulations, 2015

BSE (SCRIP CODE: 531578)

Dear Sir/Madam,

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 February 14, 2025:-

1. Un-audited financial results for the quarter ended 31st December, 2024
2. Limited Review Report for quarter ended 31st December, 2024 and other agenda items

Further it is to be published in Newspaper.

The Board Meeting commenced at 03.00 pm and concluded at 04.30 pm.

Further, the extracts of the financial results shall be published in the newspaper in compliance with Regulation 47 of the Listing Regulations.

Kindly take the above information on your records.

Thanking you,
Yours faithfully
For KMF Builders and Developers Limited

For KMF Builders & Developers Ltd.
Priyanka Behl
Company Secretary

Priyanka Behl
(Company Secretary & Compliance Officer)



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STATEMENT OF UNAUDITED FINANCIAL RESULTS FOR THE QUARTER ENDED 31ST DECEMBER, 2024

PART NO.1 STATEMENT OF STANDALONE UNAUDITED FINANCIAL RESULTS FOR THE QUARTER ENDED 31ST DECEMBER, 2024 (In Rs.)							
S.No	PARTICULARS	Quarter Ended			Nine months 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 (Lakhs)	Unaudited (Lakhs)	Unaudited (Lakhs)	Unaudited (Lakhs)	Unaudited (Lakhs)	Audited (Lakhs)
1	Income						
	Revenue from operations	0	0	851.353	0	2007.353	2010.900
	Other income	17.089	12.389	4.528	39.176	4.614	44.580
	Total income	17.089	12.389	836.2500	39.176	2011.967	2055.480
2	Expenses						
	Cost of materials consumed	0	0	7.170	0	21.935	809.690
	Purchases of stock-in-trade	1.609	0.896	-1.459	19.675	779.921	0
	Changes in inventories of finished goods, work-in-progress and stock-in-trade	118.182	0	-16.042	118.182	1073.883	1061.880
	Employee benefit expense	11.568	11.036	7.422	33.388	21.365	30.400
	Finance costs	0.795	1.061	0.823	2.510	2.099	2.790
	Depreciation, depletion and amortisation expense	2.020	1.986	4.580	6.067	8.043	8.780
	Other Expenses	15.775	16.973	12.841	51.847	58.309	76.540
	Total expenses	149.948	31.952	15.335	231.669	1965.55	1990.090
3	Current tax	0	0	12.065	0	12.065	17.280
	Deferred Tax	0	0	-0.435	0	-1.479	0.180
	Total Tax Expense	0	0	11.630	0	10.586	17.46
	Total profit (loss) for period	-132.859	-19.563	828.916	-192.493	35.826	47.920
4	Other comprehensive	0	0	0	0	0	0



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	income net of taxes						
	Total Comprehensive Income for the period	-132.859	-19.563	828.916	-192.493	35.826	47.920
5	Paid-up equity share capital	609.10	609.10	609.10	609.10	609.10	609.100
6	Face value of equity share capital	5	5	5	5	5	5
7	Earnings per share						
	Earnings per equity share for continuing operations						
	Basic earnings (loss) per share from continuing operations	-1.091	-0.161	6.80	--1.580	0.290	0.390
	Diluted earnings (loss) per share from continuing operations	-1.091	-0.161	6.80	--1.580	0.290	0.390
8	Earnings per equity share for discontinued operations						
	Basic earnings (loss) per share from discontinued operations	0	0	0	0	0	0
	Diluted earnings (loss) per share from discontinued operations	0	0	0	0	0	0

Notes:-

- ❖ The financial result have been prepared in accordance with Indian Accounting Standard (IndAS) 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.
- ❖ The above results have been reviewed by the audit committee and approved by the board of Directors at their meeting held on 14th February 2025. The statutory auditor of the Company have reviewed the said audit.
- ❖ The figures for corresponding previous periods have been regrouped /rearranged wherever necessary



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STANDALONE	UNAUDITED	CASH	FLOW		Rs. In Lakhs	Rs. In Lakhs
PARTICULARS					For the period	For the period
CASH FLOW FROM OPERATING ACTIVITIES						
Profit / (Loss) before taxes					(192.49)	46.41
Adjustments:						
Interest Income					(39.18)	4.62
Interest on Borrowings					2.21	2.10
Depreciation					6.07	8.04
Operating cash flows before working capital changes					(223.39)	61.17
Working Capital changes:						
(Increase) / Decrease in Inventory					118.18	1004.05
(Increase) / Decrease in Loans and Advances					(125.00)	-
(Increase) / Decrease in Other Current Assets					0.16	-
Increase / (Decrease) in Other Current Liabilities					69.95	(907.12)
Increase / (Decrease) in Provisions					(1.11)	-
Increase / (Decrease) in Accounts payable					(9.30)	-
Cash Generated from / (used in) operations					(170.51)	158.10
Income tax paid, net					-	(10.59)
Net Cash provided by / (used in) operating activities	a				(170.51)	147.51
CASH FLOW FROM INVESTING ACTIVITIES						
Interest Received					39.18	4.41
Net Cash provided by / (used in) investing activities	b				39.18	4.41
Cash Flow from Financing Activities						
Proceeds from long term borrowings					3.03	-
Interest paid on Borrowings					(2.21)	2.10
Repayment of long term borrowings					(3.89)	-
Net Cash provided by/ (used in) financing activities					(3.07)	2.10
Net increase / (decrease) in cash and cash equivalents	a+b+c				(134.41)	154.02
Cash and cash equivalents at the beginning of the year					416.89	308.70
Cash and cash equivalents at the end of the year					282.48	462.72

For KMF Builders & Developers Limited

Gorge Chadha
Managing Director
DIN: 06407884



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STANDALONE UNAUDITED BALANCE SHEET AS AT 31ST DECEMBER 2024		
Particulars	31st Dec 2024	31st Mar 2024
Assets		
Property, plant and equipment	17.70	23.77
Deferred tax assets (net)	4.11	4.11
Inventories	276.00	394.18
Cash and cash equivalents	131.84	216.89
Bank balance other than cash and cash equivalents	150.63	200.00
Loans, current	625.29	500.29
Other current financial assets	10.20	10.36
Total	1,215.77	1,349.59
Liabilities		
Equity share capital	609.10	609.10
Other equity	466.95	659.45
Borrowings, non-current	29.75	30.62
Trade payables, current	3.64	12.94
Other current financial liabilities	85.73	14.93
Other current liabilities	11.66	12.50
Provisions, current	8.95	10.06
Total	1,215.77	1,349.59

For KMF Builders & Developers Limited

Gorge Chadha
Managing Director
DIN: 06407884

**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 NINE MONTHS STANDALONE FINANCIAL RESULTS FOR THE PERIOD ENDING 31ST DECEMBER, 2024 OF KMF BUILDERS AND DEVELOPERS LIMITED

PURSUANT OF THE REGULATION 33 OF THE SEBI (LIST IN OBLIGATIONS AND DISCLOSURE REQUIREMENTS) REGULATIONS, 2015

To

The Board of Directors of


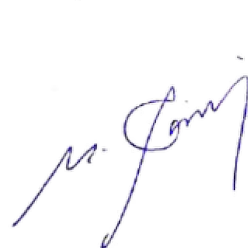
KMF Builders and Developers Limited Bangalore

1. We have reviewed the accompanying Statement of Unaudited Standalone Financial Results of KMF Builders and Developers Limited ("the Company"), for the quarter and Nine months ended December 31, 2024 (the statement) attached here with.

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 there under 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.



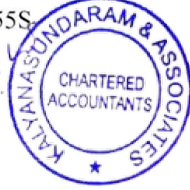
Emphasis of Matter

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 Reg No. 005455S



K M Ranjith

Partner

Membership No. 219645

UDIN: 25219645BMIYOC3487

Place: Bengaluru

Date: 14-02-2025
