



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, Rajendra Place, New Delhi -110008 Tel. : 011-45636075
E-mail : kmfbuilder95@gmail.com Web : www.kmfbuilder.com

CIN : L45203KA1995PLC017422

GSTIN No. : 29AAACK8497L1Z0

Date: - 14/11/2025

The Bombay Stock Exchange of India Ltd.

Phiroz Jeejeebhoy Tower Dalal

Street, Mumbai-400001

Fax No. 022-22723121/3719/2037BSE

(SCRIP CODE: 531578)

Subject: -Un-audited Financial Results for the quarter and half year ended 30th Sept, 2025
Regulation 33 of SEBI LODR Regulations, 2015

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 November 14, 2025

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 2025:
2. Statement of Assets and Liabilities as on 30th September, 2025
3. Limited Review Report for quarter and half year ended 30th September, 2025 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, 2025**

(INR in lakhs)

| Sl. No. | PARTICULARS | Quarter Ended | | | Half Year ended | Half Year ended | Year Ended |
|------------|---|---------------|--------------|---------------|--------------------|--------------------|---------------|
| | | 30.09.2025 | 30.06.2025 | 30.09.2024 | 30.09.2025 | 30.09.2024 | 31.03.2025 |
| | | Unaudited | Unaudited | Unaudited | Unaudited | Unaudited | Audited |
| 1 | Income | | | | | | |
| | Revenue from operations | - | 0 | - | - | - | 279.50 |
| | Other income | 21.40 | 2.912 | 12.389 | 24.31 | 22.087 | 65.89 |
| | Total income | 21.40 | 2.912 | 12.389 | 24.31 | 22.087 | 345.39 |
| 2 | Expenses | | | | | | |
| | Cost of materials consumed | 1.17 | 5.709 | - | 6.88 | - | 74.24 |
| | Purchases of stock-in-trade | 0 | 0 | 0.896 | 0 | 18.066 | 0 |
| | Changes in inventories of finished goods, work-in-progress and stock-in-trade | - | 0 | - | - | - | 196.06 |
| | Employee benefit expense | 11.84 | 12.068 | 11.036 | 23.77 | 21.821 | 33.69 |
| | Finance costs | 0.48 | 0.501 | 1.061 | 0.98 | 1.715 | 3.17 |
| | Depreciation, depletion and amortisation expense | 2.05 | 2.054 | 1.986 | 4.11 | 4.048 | 8.18 |
| | Other Expenses | 9.67 | 14.565 | 16.973 | 9.67 | 36.072 | 81.57 |

| | | | | | | | |
|---|--|---------------|-----------------|-----------------|----------------|-----------------|----------------------|
| | Total expenses | 25.21 | 34.896 | 31.952 | 59.97 | 81.721 | 396.91 |
| | Current tax | - | - | - | - | - | 0 |
| | Deferred Tax | - | - | - | - | - | - 0.51 |
| 3 | Total profit (loss) for period | (3.81) | (31.984) | (19.563) | (35.66) | (59.634) | - (51.10) |
| 4 | Other comprehensive income net of taxes | - | - | - | - | - | - |
| | Total Comprehensive Income for the period | (3.81) | (31.984) | (19.563) | (35.66) | (59.634) | - (51.10) |
| 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 | (0.03) | (0.26) | (0.161)) | (0.290) | - (0.490) | (0.42) |
| | Diluted earnings (loss) per share from continuing operations | (0.03) | (0.26) | (0.161) | - (0.290) | (0.49) | (0.42) |

| | | | | | | | |
|---|--|---|---|---|---|---|---|
| 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:- | | | | | | | |
| <p>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.</p> | | | | | | | |
| <p>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 2025. The statutory auditor of the Company have reviewed the said audit.</p> | | | | | | | |
| <p>iii) The figures for corresponding previous periods have been regrouped /rearranged wherever necessary</p> | | | | | | | |

For KMF Builders & Developers Limited

For KMF Builders & Developers Ltd.

 Director

(Gopve Chadha)
Managing Director

DIN: 06407884

Add: 1008, VIKRAM TOWER,
RAJENDRA PLACE,

Date: 14.11.2025

DELHI

Statement of Asset and Liabilities

(INR in Lakhs)

| | | As 30.09.2025 | As 31.03.2025 |
|----------|---|---------------|---------------|
| | Assets | | |
| 1 | Non-current assets | | |
| | Property, plant and equipment | 11.47 | 15.58 |
| | 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 | 11.47 | 15.58 |
| | Deferred tax assets (net) | 4.62 | 4.62 |
| | Other non-current assets | - | - |
| | Total non-current assets | 16.09 | 20.20 |
| 2 | Current assets | | |
| | Inventories | 198.13 | 198.13 |
| | Current financial asset | - | - |
| | Current investments | - | - |

| | | | |
|---|--|-----------------|-----------------|
| | | - | |
| | Trade receivables, current | - | - |
| | Cash and cash equivalents | 68.04 | 244.21 |
| | Bank balance other than cash and cash equivalents | 150.00 | 150.00 |
| | Loans, current | 786.27 | 647.05 |
| | Other current financial assets | 9.85 | 10.21 |
| | Total current financial assets | 1014.16 | 1051.47 |
| | Current tax assets (net) | 0.00 | - |
| | Other current assets | - | - |
| | Total current assets | 1,212.29 | 1249.60 |
| 3 | Non-current assets classified as held for sale | - | - |
| 4 | Regulatory deferral account debit balances and related deferred tax Assets | - | - |
| | Total assets | 1,228.38 | 1,269.80 |
| | Equity and liabilities | | |
| 1 | Equity | 609.10 | 609.10 |
| | Equity attributable to owners of parent | | |
| | Equity share capital | 609.10 | 609.10 |
| | Other equity | 572.69 | 608.35 |
| | Total equity attributable to owners of parent | 1,181.79 | 1,217.45 |
| | Non controlling interest | - | - |
| | Total equity | 1,181.79 | 1,217.45 |
| 2 | Liabilities | | |
| | Non-current liabilities | | |

| | | | |
|---|---|----------------|-----------------|
| | Non-current financial liabilities | | |
| | Borrowings, non-current | 0.00 | 27.35 |
| | Trade payables, non-current | - | - |
| | Other non-current financial liabilities | - | - |
| | Total non-current financial liabilities | | |
| | Provisions, non-current | 23.36 | - |
| | Deferred tax liabilities (net) | - | - |
| | Deferred government grants, Non-current | - | - |
| | Other non-current liabilities | - | - |
| | Total non-current liabilities | 23.36 | 27.35 |
| | Current liabilities | | |
| | Current financial liabilities | | |
| | Borrowings, current | - | - |
| | Trade payables, current | 2.21 | 1.69 |
| | Other current financial liabilities | 14.93 | 0 |
| | Total current financial liabilities | 17.14 | 1.69 |
| | Other current liabilities | 6.09 | 16.31 |
| | Provisions, current | 0.00 | 7.00 |
| | Current tax liabilities (Net) | - | - |
| | Deferred government grants, Current | - | - |
| | Total current liabilities | 23.23 | 25.00 |
| 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 | 46.59 | 52.35 |
| | Total equity and liabilities | 1228.38 | 1,269.80 |

For KMF Builders & Developers Limited

For KMF Builders & Developers Ltd.



(Gopve Chadha) Director

Managing Director

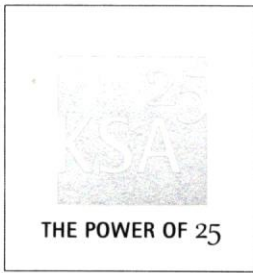
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Add: 1008, VIKRAM TOWER,
RAJENDRA PLACE,

Date: 14.11.2025
DELHI

| Cash flow statement for the year ended 30 September 2025 | |
|---|----------------|
| Particular | 30-09-2025 |
| | Rs in Lakhs |
| A) CASH FLOW FROM OPERATING ACTIVITIES | |
| Profit before tax | -35.66 |
| Adjustments for: | |
| Depreciation | 4.11 |
| Interest expenses | - |
| Interest income | - |
| | |
| Adjustments for | |
| (Increase) / decrease in trade receivables | - |
| (Increase) / decrease in inventories | - |
| (Increase) / decrease in loans and advances | - |
| Increase / (decrease) in other current assets | |
| Increase / (decrease) in other Noncurrent assets | |
| (Increase)/decrease in financial assets, current | -139.23 |
| Increase / (decrease) in Other current liabilities | |
| Increase/(decrease) in short term provisions | 0. |
| Increase / (decrease) in trade payables | -1.74 |
| Adjustments for other financial liabilities, current | -0.41 |
| Cash generated from / (used in) operations | -172.16 |
| Less: Direct taxes paid | - |
| Net cash from / (used in) operating activities (A) | -172.16 |
| B) CASH FLOW FROM INVESTING ACTIVITIES | |
| Purchase of fixed assets | - |
| Sale of fixed assets | - |
| Interest received | - |
| Net cash from / (used in) investing activities (B) | - |
| C) CASH FLOW FROM FINANCING ACTIVITIES | |
| Share application money | |
| Proceeds from/Repayment of long-term borrowings | -4 |
| Interest paid | - |
| Net cash from / (used in) Financing activities (C) | -4 |
| Net increase/(decrease) in cash & cash equivalents (A+B+C) | 176.16 |

| | |
|--|---------------|
| Cash and cash equivalents as at the beginning of the year | 394.20 |
| Cash and cash equivalents as at the end of the year | 218.04 |
| 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. | |



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 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, 2025 (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.

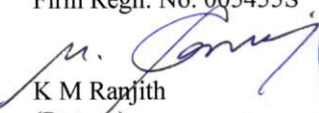
Emphasis of Matter

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)

UDIN- 25219645BMIZAG1524



Place: Bengaluru

Date: November 14, 2025
