

KUBER UDYOG LIMITED

Office Number 156, 1st Floor, Raghuleela Mega Mall, Kandivali West Mumbai - 400067.

Telephone: 75063 24443

Website: www.kuberudyog.com Email Id: kuberudyoglimited@gmail.com

CIN: L51909MH1982PLC371203

Date: 17-02-2025

To,

BSE Limited

Phiroze Jeejeebhoy Towers, Dalal

Street, Mumbai- 400001 .

Scrip code- 511702

Subject: Integrated Filing (Financial) for the quarter and nine-months ended 31st December, 2024.

Dear Sir/ Madam,

In accordance with amendments to the SEBI (Listing Obligations and Disclosure Requirements) (Third Amendment) Regulations, 2024 read with SEBI Circular No. SEBI/HO/CFD/CFD-PoD2/CIR/P/2024/185 dated 31st December, 2024, BSE Circular No. 20250102-4 the Integrated Filing (Financial) for the third quarter and nine-months ended 31st December, 2024 is enclosed herewith.

For Kuber Udyog Limited,

Chetan Shinde

Managing Director

DIN: 06996605

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Integrated Filing (Financial) for third quarter and nine months ended 31stDecember, 2024

- A. Unaudited Financial Results (Standalone) for Q3 and 9M ended December 31, 2024
- Enclosed
- B. Statement on deviation or variation for proceeds of public issue, rights issue, preferential issue, qualified institutions placement etc.: **Not Applicable because the company did not raise any funds.**
- C. Disclosure of outstanding default on loans and debt securities: **No default as at 31st December, 2024.**
- D. Disclosure of related party transactions (applicable only for half-yearly filings i.e. 2nd and 4th quarter):
Not applicable for quarter ended 31st December, 2024.
- E. Statement on impact of audit qualifications (for audit report with modified opinion) submitted along with annual audited financial results (standalone and consolidated separately) (applicable only for annual filing i.e. 4th quarter): **Not applicable for quarter ended 31st December, 2024.**

KUBER UDYOG LIMITED

Statement of Standalone Unaudited Financial Results for the Quarter Ended 31st December, 2024

(Rs. In Lakhs)

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 Revenue From Operations	10.58	10.58	10.83	31.69	34.51	45.48
2 Other Income	0.09	0.00	-	0.14	-	11.31
3 Net Gain on fair value Changes	1.15	-	5.50	5.50	11.91	-
4 Total Revenue (1+2+3)	11.82	10.59	16.33	37.33	46.43	56.79
5 Expenses						
Finance Cost	5.78	5.78	5.78	17.29	17.29	22.95
Net Loss on fair value Changes	-	0.69	-	-	-	-
Employee Benefits Expense	0.78	0.77	0.78	2.30	2.34	3.12
Other Expenses	4.36	3.27	6.45	10.49	18.26	20.91
Total Expenses	10.92	10.52	13.01	30.08	37.89	46.99
Profit/(Loss) Before Exceptional Item And Tax (4-5)	0.90	0.07	3.32	7.24	8.54	9.81
Exceptional Items	-	-	-	-	-	-
6 Profit/(Loss) Before Tax	0.90	0.07	3.32	7.24	8.54	9.81
7 Tax Expense						
(1) Current Tax	-	-	0.76	-	-	-
(2) Deferred Tax	-	-	0.80	-	1.95	-
(3) Earlier Year Tax	0.62	-	-	0.62	-	-
8 Profit / (Loss) From Continuing Operations (6-7)	0.28	0.07	1.76	6.62	6.59	9.81
9 Profit / (Loss) From Discontinuing Operations	-	-	-	-	-	-
10 Tax Expense Of Discontinuing Operations	-	-	-	-	-	-
11 Profit/(Loss) From Discontinuing Operations (After Tax)	-	-	-	-	-	-
12 Profit (Loss) For The Period (8+11)	0.28	0.07	1.76	6.62	6.59	9.81
13 Other Comprehensive Income;						
A (i) Items That Will Not Be Reclassified To Profit Or Loss	-	-	-	-	-	-
(ii) Income Tax Relating To Items That Will Not Be Reclassified To Profit Or Loss	-	-	-	-	-	-
B (i) Items That Will Be Reclassified To Profit Or Loss	-	-	-	-	-	-
(ii) Income Tax Relating To Items That Will Be Reclassified To Profit Or Loss	-	-	-	-	-	-
14 Total Comprehensive Income For The Period (14-A and 14-B) (Comprising Profit/ (Loss) And Other Comprehensive Income For The Period	0.28	0.07	1.76	6.62	6.59	9.81
15 Paid-up Equity Share Capital (Face value of equity Other Equity	343.30	343.30	343.30	343.30	343.30	343.30
						28.53
16 Earnings Per Equity Share (For Discontinued & Continuing Operations) Of Face Value Of Rs. 10 Each						
17 (A) Basic	0.01	0.00	0.05	0.19	0.19	0.29
18 (B) Diluted	0.01	0.00	0.05	0.19	0.19	0.29



- 1 The above result were reviewed by the Audit Committee and approved by the Board Of directors at their meeting on 7th February, 2025.
- 2 The above result have been prepared in accordance with the Companies (Indian Accounting Standards) Rules, 2015 (Ind AS), prescribed under section 133 of the Companies Act 2013, and other recognized accounting practices and policies to the extent applicable.
- 3 The certificate of CFO in terms of Regulation 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 in respect of the above results has been placed before the Board of Directors.
- 4 The main business of the Company is an investment activity and as such, there are no separate reportable segment as per Ind-AS 108 on Operating Segment.
- 5 The Financial results for the quarter ended on 31st December, 2024 have been subjected to a "Limited Review" by the statutory auditors of the

For and on behalf of the Board

KUBER UDYOG LIMITED


(Chetan Shinde)

Managing Director

DIN: 06996605



Place: Mumbai
Date : 07.02.2025

Independent Auditor's Review Report on Standalone Unaudited Quarterly and Year to Date Financial Results of the Company pursuant to Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (as amended)

**Review Report to
The Board of Directors of Kuber Udyog Limited,**

1. We have reviewed the accompanying statement of standalone unaudited financial results ('the Statement') of **Kuber Udyog Limited** ('the Company') for the quarter ended **31st December 2024** and year to date results for the period from **1st April, 2024 to 31st December, 2024**, being submitted by the Company pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (as amended), including relevant circulars issued by the SEBI from time to time.
2. The Statement, which is the responsibility of the Company's Management and approved by the Company's 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 ('the Act'), and other accounting principles generally accepted in India and is in compliance with the presentation and disclosure requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (as amended), including relevant circulars issued by the SEBI from time to time. Our responsibility is to express a conclusion on the Statement based on our review.
3. 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. A review of interim financial information consists of making inquiries, primarily of persons responsible for financial and accounting matters, and applying analytical and other review procedures. A review is substantially less in scope than an audit conducted in accordance with the Standards on Auditing specified under Section 143(10) of the Act, and consequently, does not enable us to obtain assurance that we would become aware of all significant matters that might be identified in an audit. Accordingly, we do not express an audit opinion.



4. Based on our review conducted as above, nothing has come to our attention that causes us to believe that the accompanying Statement, prepared in accordance with the recognition and measurement principles laid down in Ind AS 34, prescribed under Section 133 of the Act and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in accordance with the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (as amended), including the manner in which it is to be disclosed, or that it contains any material misstatement.

For Bilimoria Mehta & Co.
Chartered Accountants
Firm Reg no. 101490W



Jalpesh Vora
Partner

Membership No. 106636
UDIN: 25106636BMLMNY6485
Place: Mumbai
Date: February 07, 2025

