

KPEL/BM  
1/JAN/2023/O-384

January 30, 2023

BSE Limited  
Phiroze Jeebhoy Towers,  
Dalal Street,  
Mumbai - 400001

**K.P. ENERGY LIMITED**  
CIN: L40100GJ2010PLC059169



Scrip Code: 542323

**Sub.: Outcome of the Board Meeting held on January 30, 2023 and Submission of Standalone and Consolidated Unaudited Financial Results for the Quarter and Nine Months ended December 31, 2022**

**Ref.: Regulation 30, 33 and other applicable provisions of the SEBI (LODR) Regulations, 2015 read with corresponding circulars and notifications issued thereunder**

Dear Sir(s),

We wish to inform you that the Board of Directors of the Company at its meeting held today, commenced at 2:00 pm and concluded at 3:10 pm at the registered office of the Company wherein the Board of Directors, inter alia, has:

1. Approved Standalone and Consolidated Unaudited financial results of the Company for the quarter and nine months ended December 31, 2022. Pursuant to Regulation 33 of the Securities and Exchange (Listing Obligation and Disclosure Requirement) Regulations, 2015, copy of Unaudited financial results has been annexed herewith.

2. Considered, approved and declared **Third Interim Dividend at 2.5% i.e. Re. 0.25 Twenty-Five Paise Only** per equity share having face value of Rs. 10/- each on the equity share capital of the Company for the financial year 2022-23. The Record date for payment of this interim dividend is **February 7, 2023** as per our earlier intimation dated January 23, 2023.

The Dividend shall be paid within 30 days from the date of its declaration to the shareholders whose name appears in the Register of Members as on the Record date.

Request you to please take the same on your record.

Thanking You,

Yours faithfully,  
**For K.P. Energy Limited**

**Affan Farooqui**  
**Whole Time Director**  
DIN: 08576337



**Reg. Office:**

'KP House', Opp. Ishvar Farm Junction BRTS, Near Canal Road, Bhatar, Surat - 395017, Gujarat, India.  
Phone: +91-261-2234757, Fax: +91-261-2234757  
E-mail: info@kpenergy.in, Website: www.kpenergy.in  
ISO 14001:2015, ISO 9001:2015 and ISO 45001:2018 Certified Company

**BSE** Listed Company

**INDEPENDENT AUDITOR'S REVIEW REPORT on Consolidated Unaudited quarterly and year to date Financial Results of the Company Pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.**

To,  
The Board of Directors,  
**K.P. ENERGY LIMITED**  
KP House', Opp. Ishwar Farm Junction BRTS,  
Near Bliss IVF Circle, Canal Road,  
Bhatar, Surat – 395017

1. We have reviewed the accompanying statement of Consolidated Unaudited financial results of **K.P. ENERGY LIMITED** ("the Holding Company") and its Subsidiaries (the Holding Company and its subsidiaries together referred to as "the Group"), and its share of the net profit/(loss) after tax and total comprehensive income / loss of its associates for the quarter ended December 31, 2022 and year to date from April 01, 2022 to December 31, 2022 (the "Statement") attached herewith, being submitted by the Holding Company pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulation, 2015, as amended.
2. This Statement is the responsibility of the Holding Company's Management and has been approved by the Holding Company's Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in Indian Accounting Standards (Ind AS) 34 on 'Interim Financial Reporting', prescribed under Section 133 of the Companies Act, 2013 read with relevant rules issued thereunder and other accounting principles generally accepted in India. Our responsibility is to express a conclusion on these financial statements and issue a report based on our review.
3. We conducted our review of the Statement in accordance with the Standard on Review Engagement (SRE) 2410 "Review of Interim Financial Information performed by the Independent Auditors 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 Standards on Auditing 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.  
  
We also performed procedures in accordance with the circular issued by SEBI under Regulation 33(8) of The SEBI (Listing Obligation and Disclosures Requirements) Regulations, 2015, as amended, to the extent applicable.
4. The Statement includes the result of the following entities:
  1. K.P. Energy Limited
  2. K.P Energy Mahua Windfarms Private Limited
  3. Wind Farm Developers Private Limited





4. Ungarn Renewable Energy Private Limited
5. Evergreen Mahuva Windfarms Private Limited
6. VG DTL Transmission Projects Private Limited
7. HGV DTL Transmission Projects Private Limited
8. KP Energy OMS Limited
9. Manar Power Infra LLP
10. Miyani Power Infra LLP
11. Belampar Power Infra LLP
12. Hajipir Renewable Energy LLP
13. Vanki Renewable Energy LLP
14. Mahuva Power Infra LLP

5. Based on our review conducted and procedures performed as stated 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 the aforesaid Indian Accounting Standards ('Ind AS') specified under Section 133 of the Companies Act, 2013 as amended, read with relevant rules issued thereunder 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 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.
6. Emphasis of Matter – No Such thing requires to be mentioned hence our conclusion is not modified in respect of this matter.
7. The Consolidated, Unaudited Financial Results include the Interim Financial Results of 6 subsidiaries, 1 associate and 6 wholly owned SPVs which have been reviewed by us, whose Interim Financial Statement reflects total asset of Rs. 701.40 Lakhs as at 31<sup>st</sup> December, 2022 and the total revenue of Rs. 80.53 Lakhs and Rs. 688.65 Lakhs.

*Leb*



23133926BGWEKK3849

Reg. Office

STATEMENT OF

Sr. No.	
I	<b>Revenue</b> Net Sales/income from ( ) (i) Revenue from Infi (ii) Revenue from Sa (iii) Revenue from O
II	Other Income
III	<b>Total Income (I+II)</b>
IV	<b>Expenses:</b> a) Cost of Materials cons b) Changes in inventories: progress and stock-in c) Employee benefits exp d) Finance Costs e) Depreciation and amoi f) Other expenses <b>Total Expenses (a to f)</b>
V	<b>Profit/ (Loss) before tax</b>
VI	<b>Tax Expense</b> Current Tax Mat Credit Entitlement Deferred Tax Taxation pertaining to ea Exceptional items/Prior F <b>Total Tax Expense</b>
VII	<b>Profit/ Loss for the period</b>
VIII	<b>Other comprehensive Inco</b> A) Items that will not be re Income Tax on above B) Items that will be reclas Income tax on above <b>Total Other Comprehensive</b>
IX	<b>Total Comprehensive Inc</b> <b>(Loss) for the period &amp; O</b> <b>Paid-up equity share capi</b> <b>Basic Earnings per share</b> <b>annualised)</b> <b>Diluted Earnings per sha</b> <b>annualised)</b>

Notes:

- (1) The above audited Consolidate Act 2013, read with the Compani
- (2) The above Consolidated Finan on 30/01/2023.
- (3) Previous year's/period's figure:
- (4) There are no Investor complai

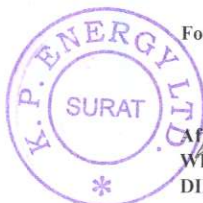
Date : 30/01/2023  
Place : Surat





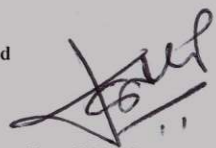
UNAUDITED CONSOLIDATED BALANCE SHEET AS AT 31ST DECEMBER, 2022

Particulars	As at 31-12-2022	(Rs. in Lakhs)	
		As at 31-12-2022	As at 31-03-2022
<b>Assets</b>			
<b>(1) Non-current assets</b>			
(a) Property, Plant and Equipment	8,856.07		12,985.34
(b) Right of Use Asset	528.78		551.23
(c) Capital work-in-progress	1,022.07		1,067.32
(d) Other intangible assets	-		-
(e) Financial Assets	-		-
(i) Investments	2,140.77		201.92
(ii) Loans	-		-
(iii) Other financial assets	64.76		71.43
(e) Deferred tax assets (Net)	-		-
(f) Other non-current assets	1,401.09		1,400.80
<b>Total Non- Current Assets</b>	<b>4,013.54</b>		<b>16,278.04</b>
<b>(2) Current assets</b>			
(a) Inventories	8,819.10		12,654.34
(b) Financial Assets	-		-
(i) Investments	207.33		264.67
(ii) Trade receivables	4,940.81		1,608.04
(iii) Cash and cash equivalents	229.68		341.26
(iv) Bank Balnces other than (iii) above	1,003.99		1,779.61
(v) Loans	10.09		10.86
(vi) Other financial assets	94.80		120.93
(c) Other current assets	1,011.36		1,132.09
<b>Total Current Assets</b>	<b>6,317.16</b>		<b>17,911.80</b>
<b>Total Assets (1+2)</b>	<b>10,330.70</b>		<b>34,189.84</b>
<b>EQUITY AND LIABILITIES</b>			
<b>(1) Equity</b>			
(a) Equity Share Capital	1,111.50		1,111.50
(b) Instruments entirely Equity in Nature	562.76		562.76
(c) Other Equity	9,662.69		7,049.87
(d) Non- Controlling Interests	(113.69)		2,111.96
<b>Total Equity (I)</b>	<b>1,223.26</b>		<b>10,836.09</b>
<b>Liabilities</b>			
<b>(2) Non-Current Liabilities</b>			
(a) Financial Liabilities	-		-
(i) Borrowings	1,746.31		2,143.76
(ii) Other Financial liabilities	4,350.00		4,350.00
(b) Provisions	49.57		40.88
(c) Other non - current Liabilities	760.71		863.82
(d) Deferred Tax (net)	1,440.50		1,402.55
<b>Total Non-Current Liabilities</b>	<b>8,347.09</b>		<b>8,801.01</b>
<b>(3) Current Liabilities</b>			
(a) Financial Liabilities	-		-
(i) Borrowings	651.25		680.41
(ii) Trade payables	7,911.15		10,224.31
(iii) Other Financial liabilities	593.42		437.07
(b) Other current liabilities	1,083.21		2,959.36
(c) Provisions	0.69		11.04
(d) Current tax liabilities	520.63		240.56
<b>Total Current Liabilities</b>	<b>10,760.35</b>		<b>14,552.75</b>
<b>TOTAL EQUITY AND LIABILITIES (1+2+3)</b>	<b>20,330.70</b>		<b>34,189.84</b>



Date : 30/01/2023  
Place : Surat

For K.P. Energy Limited  
Affan Farukh  
Whole Time Director  
DIN: 08576337

  
Farukh Gulambhai Patel  
Managing Director  
(DIN: 00414045)

Reg. Office: 'KP House', Opp. Ishw  
Tele Fax - (

CONSOLIDATED SEGMENT I

K.P. ENERGY LIMITED			
CIN: L40100GJ2010PLC059169			
unction BRTS, Near Bliss IVT Circle, Canal Road, B			
757, Email- info@kpenery.in, Website - www.kpene			
FORMA			
ON AS ON QUARTER AND NINE MONTHS EN			
Particulars	Quarter ended		
	31-12-2022 (Unaudited)	30-09-2022 (Unaudited)	31-12-2021 (Unaudited)
<b>01. Segment Revenue</b>			
Net Sales/Income from each segment			
(i) Revenue from Infrastructure Development			
(ii) Revenue from Sale of Power			
(iii) Revenue from Operation & Maintenance Services			
<b>Total Segment Revenue</b>			
Less: Inter Segment Revenue			
<b>Revenue From Operation</b>			
<b>02. Segment Results</b>			
Profit/Loss before tax and interest from each segment			
(i) Revenue from Infrastructure Development	10,623.29	5,262.50	6,834.92
(ii) Revenue from Sale of Power	112.11	271.82	189.18
(iii) Revenue from Operation & Maintenance Services	89.53	102.18	89.79
<b>Total Profit before tax</b>	10,824.93	5,636.50	7,113.89
<b>Add/Less :</b>			
(i) Finance Cost	10,824.93	5,636.50	7,113.89
(ii) Other Unallocable Expenditure net off unallocable income			
<b>Profit Before Tax</b>	1,777.56	867.12	999.50
<b>03. Segment Assets</b>			
(i) Revenue from Infrastructure Development	15.78	191.69	128.50
(ii) Revenue from Sale of Power	45.71	64.88	76.00
(iii) Revenue from Operation & Maintenance Services	1,839.06	1,123.09	1,195.09
<b>Total Segment Assets</b>	156.83	102.58	124.06
<b>Unallocable Assets</b>	1,682.23	1,020.71	1,071.03
<b>Net Segment Assets</b>			
<b>04. Segment Liabilities</b>			
(i) Revenue from Infrastructure Development	25,597.32	22,137.37	25,645.71
(ii) Revenue from Sale of Power	4,320.22	4,380.81	4,535.35
(iii) Revenue from Operation & Maintenance Services	413.16	344.92	23.44
<b>Total Segment Liabilities</b>	30,330.70	26,863.10	30,204.50
<b>Unallocable Liabilities</b>			
<b>Net Segment Liabilities</b>	30,330.70	26,863.10	30,204.50
<b>05. Capital Employed (Segment Assets- Segment Liabilities)</b>			
(i) Revenue from Infrastructure Development	17,512.64	14,885.77	18,095.28
(ii) Revenue from Sale of Power	1,583.24	1,737.56	2,203.86
(iii) Revenue from Operation & Maintenance Services	11.59	5.61	1.52
	19,107.47	16,628.95	20,300.66
	19,107.47	16,628.95	20,300.66
	8,084.68	7,251.60	7,550.43
	2,736.98	2,643.25	2,331.49
	401.57	339.31	21.92

Date : 30/01/2023  
Place : Surat



K.P. Energy Limited

Affan Bhukhbhai Patel  
Whole Time Director  
DIN:08576337



**INDEPENDENT AUDITOR'S REVIEW REPORT on Standalone Unaudited quarterly and year to date Financial Results of the Company Pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.**

To,  
The Board of Directors,  
**K.P. ENERGY LIMITED**  
KP House', Opp. Ishwar Farm Junction BRTS,  
Near Bliss IVF Circle, Canal Road,  
Bhatar, Surat – 395017

1. We have reviewed the accompanying statement of unaudited standalone financial results of **K.P. ENERGY LIMITED** (the "Company"), for the quarter ended December 31, 2022 and Nine months from April 01, 2022 to December 31, 2022 (the "Statement") attached herewith, being submitted by the Company pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended (the "Listing Regulations").
2. This Statement which 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 Standards (Ind AS) 34 on 'Interim Financial Reporting', prescribed under Section 133 of the Companies Act, 2013 read with relevant rules issued thereunder and other accounting principles generally accepted in India. Our responsibility is to issue a report on these financial statements based on our review.
3. We conducted our review of the Statement 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 financial statements are 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

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Reg. Office: 'KP House', Opp. Ishwar  
Tele Fax - (0261)  
STATEMENT OF STANDALONE UNAUDITED

Sr. No.	Particulars
<b>I</b>	<b>Revenue</b> Net Sales/Income from Operations (i) Revenue from Infrastructure Development (ii) Revenue from Sale of Power (iii) Revenue from Operation & Maintenance Service
<b>II</b>	<b>Other Income</b>
<b>III</b>	<b>Total Income (a+b)</b>
<b>IV</b>	<b>Expenses:</b> a) Cost of Materials consumed b) Changes in inventories of finished goods, work-in-progress and stock-in-trade c) Employee benefits expense d) Finance Costs e) Depreciation and amortisation expense f) Other expenses <b>Total Expenses (a to f)</b>
<b>V</b>	<b>Profit/ (Loss) before Exceptional items and tax (III-IV)</b>
<b>VI</b>	<b>Tax Expense</b> Current Tax Mat Credit Entitlement Deferred Tax Taxation pertaining to earlier years Exceptional items/Prior Period Items <b>Total Tax Expense</b>
<b>VII</b>	<b>Profit/ Loss for the period (V-VI)</b>
<b>VIII</b>	<b>Other comprehensive Income (after Tax)</b> A) Items that will not be reclassified to profit and loss Income Tax on above B) Items that will be reclassified to profit and loss Income tax on above <b>Total Other Comprehensive Income (Net of Tax)</b>
<b>IX</b>	<b>Total Comprehensive Income for the period comprising Profit/ (Loss) for the period &amp; Other Comprehensive Income</b>
	<b>Paid-up equity share capital (Face Value: Rs. 10/- each)</b>
	<b>Basic &amp; Diluted Earnings per share (Rs) (Face value not annualised)</b>

#### Notes:

- (1) The above Audited Standalone Financial Results have been prepared in accordance with the Companies Act 2013, read with the Companies (Indian Accounting Standards) Rules, 2015 and the Companies Act 1956, read with the Companies (Accounting Standards) Rules, 1982.
- (2) The above Standalone Financial Results have been reviewed by the Statutory Auditor, M/s. K.P. Energy Limited, Chartered Accountants, Ahmedabad, dated 30/01/2023.
- (3) Previous year/s/period's figures have been regrouped/reclassified wherever necessary to conform with the current year/period's classification.
- (4) There are no Investor complaints received/pending as on Date.

Date : 30/01/2023  
Place : Surat

K.P. Energy Limited  
Adhishri Farukhbhai Patel  
Whole Time Director  
DIN: 08576337

K.P. Energy Limited  
Farukhbhai Gulambhai Patel  
Managing Director  
DIN : 00414045

#### FINANCIAL STATEMENTS

For the year ended 31-12-2022

Office: K.P. Energy Limited, Canal Road, Farukhbhai Patel  
Ahmedabad Website - www.kpenergy.in

For the quarter ended 31-12-2022

For the quarter ended 31-12-2022

For the quarter ended 31-12-2022

Quarter ended	Quarter ended	Quarter ended	Quarter ended	Quarter ended	Quarter ended	Quarter ended
31-12-2022	31-12-2021	31-12-2021	31-12-2022	31-12-2021	31-12-2021	31-03-2022
(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)
10,534.32	7.11	3.89	28,656.88	14,280.87	25,038.39	
262.50	6.83	4.92	28,045.88	13,198.89	23,706.34	
271.82	18.18	9.18	611.00	632.21	788.47	
-	8.18	9.79	-	449.77	543.58	
118.71	1.11	7.66	190.86	55.20	346.47	
5,683.03	7.13	1.55	28,847.74	14,336.07	25,384.86	
656.64	5.35	4.91	21,307.17	10,510.56	19,507.24	
271.73	16.16	8.11	761.00	542.78	807.83	
102.24	12.12	4.06	361.24	318.18	432.07	
123.88	11.11	2.45	384.80	333.87	446.12	
556.74	25.25	4.16	1,953.56	524.00	1,299.05	
4,711.23	6.01	3.69	24,767.77	12,229.39	22,492.31	
971.80	1.11	7.86	4,079.97	2,106.68	2,892.55	
288.02	33.33	2.75	1,199.22	572.14	768.70	
-	-	-	-	-	-	
(10.15)	1.11	5.61	22.99	46.73	31.62	
43.64	-	-	51.38	-	-	
-	-	-	-	-	-	
320.91	34.34	8.36	1,273.59	618.87	800.32	
650.89	7.07	9.50	2,806.36	1,487.81	2,092.23	
59.33	15.15	3.88	-	316.33	150.92	
(6.91)	1.11	7.13	-	(35.20)	(16.79)	
-	-	-	-	-	-	
52.42	13.13	6.75	-	281.13	134.13	
93.31	90.90	6.25	2,806.36	1,768.94	2,226.36	
11.50	1.11	1.50	1,111.50	1,111.50	1,111.50	
6.33	1.11	8.15	25.25	15.91	20.03	

For the year ended 31-12-2022

For the year ended 31-12-2022



**K.P. ENERGY LIMITED**  
CIN:- L40100GJ2010PLC059169  
**STANDALONE UNAUDITED BALANCE SHEET AS AT DECEMBER 31, 2022**

Rs. In Lakhs

Particulars	As at December 31, 2022	As at March 31, 2022
<b>Assets</b>		
<b>Non-current assets</b>		
Property, plant and equipment	8,602.02	9,712.71
Right of use assets	528.78	528.23
Capital work-in-progress	1,021.36	558.11
Non-current financial assets		48.11
Investments	2,871.31	3,235.23
Other financial assets	64.76	2,853.43
Other non-current assets	955.09	718.80
	<b>14,043.32</b>	<b>95,513.51</b>
<b>Current assets</b>		
Inventories		12,488.22
Financial assets	7,531.97	12,341.67
(i) Investments	207.33	264.90
(ii) Trade receivables	5,167.53	1,990.59
(iii) Cash and cash equivalents	209.85	315.61
(iv) Bank balance other than cash and cash equivalents	1,003.99	1,779.50
(v) Loans	13.19	15.31
(vi) Other financial assets	437.80	438.33
Other current assets	1,014.02	1,130.13
	<b>15,585.98</b>	<b>18,276.64</b>
<b>Total assets</b>	<b>29,629.30</b>	<b>30,764.64</b>
<b>Equity and liabilities</b>		
<b>Equity</b>		
Equity share capital		
Other equity	1,111.50	1,111.28
<b>Total equity</b>	<b>9,784.35</b>	<b>7,163.78</b>
<b>Liabilities</b>		
<b>Non-current liabilities</b>		
Financial liabilities		
(i) Borrowings	1,215.39	1,612.84
(i) Other financial Liabilities	4,350.00	4,350.88
Provisions	4.57	40.19
Deferred tax liabilities (net)	1,439.60	1,112.42
Other non-current liabilities	760.71	834.33
	<b>7,815.27</b>	<b>7,950.41</b>
<b>Current liabilities</b>		
Financial liabilities		
(i) Borrowings	651.25	680.86
(ii) Trade payables	7,882.85	0.182
(iii) Other financial liabilities	593.42	436.04
Provisions	0.69	11.32
Other current liabilities	1,305.52	2,987.56
Liabilities for current tax (net)	484.45	240.56
Other Provisions		
	<b>10,918.18</b>	<b>4,539.54</b>
<b>Total liabilities</b>	<b>18,733.45</b>	<b>22,489.86</b>
<b>Total equity and liabilities</b>	<b>29,629.30</b>	<b>30,764.64</b>

Date : 30/01/2023  
Place : Surat



For K.P. Energy Limited

Affan Farukbhai Patel  
Whole Time Director  
DIN: 08576337

Farukbhai Gulamb  
Managing Director  
DIN : 00414045

**K.P. ENERGY LIMITED**  
 CIN: L40100GJ2010PLC059169  
 Reg. Office: 'KP House', Opp. Ishwar Farm Junction, BRITS, Near Bliss IVF Circle, Canal Road, Bhatar, Surat - 395017, Gujarat  
 Tele Fax - (0261)2234757, Email- info@kpenergy.in, Website - www.kpenergy.in

**STANDALONE SEGMENT INFORMATION AS ON QUARTER AND NINE MONTHS ENDED DECEMBER 31, 2022**

(Rs. in Laacs)

Particulars	31-12-2022 (Unaudited)	Quarter ended		Nine Month Ended		Year Ended
		30-09-2022 (Unaudited)	31-12-2021 (Unaudited)	31-12-2022 (Unaudited)	31-12-2021 (Unaudited)	31-03-2022 (Audited)
<b>01. Segment Revenue</b>						
Net Sales income from each segment						
(i) Revenue from Infrastructure Development	19,623.29					
(ii) Revenue from Sale of Power	112.7	5,262.50	6,834.92	28,045.88	13,198.89	23,706.34
(iii) Revenue from Operation & Maintenance Services	-	271.82	189.18	611.00	632.21	788.47
		-	89.79	-	449.77	543.58
<b>Total Segment Revenue</b>	<b>10,735.40</b>	<b>5,534.32</b>	<b>7,113.89</b>	<b>28,656.88</b>	<b>14,280.87</b>	<b>25,038.39</b>
Less: Inter Segment Revenue	-	-	-	-	-	-
<b>Revenue From Operation</b>	<b>10,735.40</b>	<b>5,534.32</b>	<b>7,113.89</b>	<b>28,656.88</b>	<b>14,280.87</b>	<b>25,038.39</b>
<b>02. Segment Results</b>						
Profit/Loss before tax and interest from each segment						
(i) Revenue from Infrastructure Development	1,793.68	882.95	1,028.23	4,098.11	1,563.59	2,365.27
(ii) Revenue from Sale of Power	15.78	191.09	128.59	343.10	451.10	548.08
(iii) Revenue from Operation & Maintenance Services	-	-	76.00	-	410.18	411.25
<b>Total Profit before tax</b>	<b>1,809.46</b>	<b>1,074.04</b>	<b>1,232.82</b>	<b>4,441.21</b>	<b>2,424.87</b>	<b>3,324.60</b>
Add/Less :						
i) Finance Cost	156.92	102.24	114.97	361.24	318.18	432.07
ii) Other Unallocable Expenditure net off unallocable income	-	-	-	-	-	-
<b>Profit Before Tax</b>	<b>1,652.54</b>	<b>971.80</b>	<b>1,117.85</b>	<b>4,079.97</b>	<b>2,106.69</b>	<b>2,892.53</b>
<b>03. Segment Assets</b>						
(i) Revenue from Infrastructure Development	25,309.08	21,448.92	22,274.13	25,309.08	22,274.13	26,172.00
(ii) Revenue from Sale of Power	4,320.22	4,380.81	4,481.08	4,320.22	4,481.08	4,362.32
(iii) Revenue from Operation & Maintenance Services	-	-	15.49	-	15.49	230.33
<b>Total Segment Assets</b>	<b>29,629.30</b>	<b>25,829.73</b>	<b>26,770.70</b>	<b>29,629.30</b>	<b>26,770.70</b>	<b>30,764.64</b>
Unallocable Assets	-	-	-	-	-	-
<b>Net Segment Assets</b>	<b>29,629.30</b>	<b>25,829.73</b>	<b>26,770.70</b>	<b>29,629.30</b>	<b>26,770.70</b>	<b>30,764.64</b>
<b>04. Segment Liabilities</b>						
(i) Revenue from Infrastructure Development	17,150.21	14,287.23	16,492.61	17,150.21	16,492.61	20,426.36
(ii) Revenue from Sale of Power	1,583.24	1,743.93	2,401.01	1,583.24	2,401.01	2,060.64
(iii) Revenue from Operation & Maintenance Services	-	-	8.26	-	8.26	2.87
<b>Total Segment Liabilities</b>	<b>18,733.45</b>	<b>16,031.16</b>	<b>18,901.88</b>	<b>18,733.45</b>	<b>18,901.88</b>	<b>22,489.87</b>
Unallocable Liabilities	-	-	-	-	-	-
<b>Net Segment Liabilities</b>	<b>18,733.45</b>	<b>16,031.16</b>	<b>18,901.88</b>	<b>18,733.45</b>	<b>18,901.88</b>	<b>22,489.87</b>
<b>05. Capital Employed (Segment Assets- Segment Liabilities)</b>						
(i) Revenue from Infrastructure Development	8,158.87	7,161.69	5,781.52	8,158.87	5,781.52	5,745.64
(ii) Revenue from Sale of Power	2,736.98	2,636.88	2,080.07	2,736.98	2,080.07	2,301.68
(iii) Revenue from Operation & Maintenance Services	-	-	7.23	-	7.23	227.46

Date : 30/01/2023

Place : Surat

K.P. Energy Limited  
  
 Affan Farukhbhai Patel  
 Whole Time Director  
 DIN:08576337

  
 Farukhbhai Gulambhai Patel  
 Managing Director  
 DIN:00414045



**Notes:**

**Revenue Recognition:**

**Sale of Power**

**Sale of goods:**

**Sale of power:**

**Revenue from Infrastructure development and work contract income:**

**Interest Income:**

**Dividend income**

**Property, plant and equipment:**

**3. Depreciation and amortization:**



#### 4. Dividend

**Taxes on income:**

**Current income tax**

**Deferred tax**

**Minimum alternate tax**

**Cash and cash equivalent:**

## **KEY HIGHLIGHTS OF THE Q3 FY2022-23 PERFORMANCE**

### **EXECUTION PERFORMANCE:**

#### **Sidhpur Project of 252MW for Apraava Energy (erstwhile CLP India) at Devbhoomi Dwarka, Gujarat**

220Kv EHV Line:

300MW Windfarm Pooling Substation:

33Kv internal network:

Access Roads:

WTG Foundation:

WTG Erection:

#### **Sonvadiya Site, 2.1MW Wind Project for Anant Urja at Sonvadiya, Gujarat**

#### **Mahuva-Bhungar Site, 60MW Wind-Solar Hybrid Project at Bhavnagar,**

66Kv EHV Line:

60MW Hybrid Pooling Substation:

33Kv internal network:

Access Roads:

WTG Foundation:

WTG Erection:

#### **Mahuva-Fulsar Site, 140MW Wind-Solar Hybrid Project at Bhavnagar, Gujarat**

66Kv EHV Line:

140MW Hybrid Pooling Substation:

33Kv internal network:

Access Roads:

WTG Foundation:

WTG Erection:

## FINANCIAL RESULT AND SIGNIFICANCE: