

**KILBURN ENGINEERING LIMITED**

Registered Office : Four Mangoe Lane, Surendra Mohan Ghosh Sarani, Kolkata - 700 001

CIN: L24232WB1987PLC042956, Tel No: 033 22313337, Fax No: 033-22314768, Website: www.kilburnengg.com

**STATEMENT OF UNAUDITED FINANCIAL RESULTS FOR THE QUARTER AND NINE MONTHS ENDED 31 DECEMBER 2022**

₹ in Lakhs

Sr. no.	PARTICULARS	QUARTER ENDED (UNAUDITED)	QUARTER ENDED (UNAUDITED)	QUARTER ENDED (UNAUDITED)	NINE MONTHS ENDED (UNAUDITED)	NINE MONTHS ENDED (UNAUDITED)	YEAR ENDED (AUDITED)
		31.12.2022	30.09.2022	31.12.2021	31.12.2022	31.12.2021	31.03.2022
<b>1</b>	<b>Income</b>						
	a. Revenue from Operations	5,382	5,213	2,338	15,485	6,524	12,275
	b. Other Income (Refer Note 2)	416	408	45	1,012	107	165
	<b>Total Income</b>	<b>5,798</b>	<b>5,621</b>	<b>2,383</b>	<b>16,497</b>	<b>6,631</b>	<b>12,440</b>
<b>2</b>	<b>Expenses</b>						
	a. Cost of Materials Consumed	3,352	3,038	1,298	8,976	3,269	6,473
	b. Subcontracting Charges	437	314	230	1,025	698	1,069
	c. Changes in Inventories of Finished Goods and Work in Progress	(403)	(76)	(120)	(200)	(182)	(208)
	d. Employee Benefits Expense	473	435	368	1,321	1,118	1,442
	e. Finance Costs	193	218	213	587	675	878
	f. Depreciation and Amortisation Expenses	70	65	68	198	204	280
	g. Other Expenses	618	585	402	2,050	1,162	2,203
	<b>Total Expenses</b>	<b>4,740</b>	<b>4,579</b>	<b>2,459</b>	<b>13,957</b>	<b>6,944</b>	<b>12,137</b>
<b>3</b>	<b>Profit / (Loss) before Tax (1-2)</b>	<b>1,058</b>	<b>1,042</b>	<b>(76)</b>	<b>2,540</b>	<b>(313)</b>	<b>303</b>
4	Tax Expense						
	i) Adjustment of tax relating to earlier periods	-	-	-	-	-	24
	ii) Deferred Tax	308	300	3	760	10	124
	<b>Total Tax Expenses</b>	<b>308</b>	<b>300</b>	<b>3</b>	<b>760</b>	<b>10</b>	<b>148</b>
<b>5</b>	<b>Net Profit / (Loss) for the Period/ Year (3-4)</b>	<b>750</b>	<b>742</b>	<b>(79)</b>	<b>1,780</b>	<b>(323)</b>	<b>155</b>
<b>6</b>	<b>Other Comprehensive Income / (Loss)</b>						
	a. Items that will not be reclassified to Profit or Loss	116	(31)	(277)	58	59	146
	b. Items that will be reclassified to Profit or Loss	-	-	-	-	-	-
	<b>Other Comprehensive Income / (Loss), net of tax</b>	<b>116</b>	<b>(31)</b>	<b>(277)</b>	<b>58</b>	<b>59</b>	<b>146</b>
<b>7</b>	<b>Total Comprehensive Income / (Loss) for the Period/Year (5+6)</b>	<b>866</b>	<b>711</b>	<b>(356)</b>	<b>1,838</b>	<b>(264)</b>	<b>301</b>
<b>8</b>	<b>Paid-up Equity Share Capital (Face Value ₹ 10 each)</b>	<b>3,581</b>	<b>3,431</b>	<b>2,821</b>	<b>3,581</b>	<b>2,821</b>	<b>3,431</b>
<b>9</b>	<b>Reserves excluding Revaluation Reserve</b>						<b>3,811</b>
<b>10</b>	<b>Earnings Per Share (EPS) (in ₹) (not annualised for the quarters)</b>						
	Basic and Diluted EPS (in ₹)	2.17	2.16	(0.28)	5.16	(1.14)	0.54

Also refer accompanying notes to the Financial Results.

**NOTES:**

- The above results have been reviewed and recommended by the Audit Committee and approved by the Board of Directors at its meeting held on 2nd February, 2023.
- During the nine months ended 31st December, 2022, the Company has redeemed 0.01% 1,00,00,000 Cumulative Redeemable Preference Shares (CRPS) amounting to Rs. 1000 Lakhs, allotted to RBL Bank Limited at a Fair Value of Rs. 344 Lakhs. The resultant fair value gain in early redemption of CRPS amounting to Rs. 656 Lakhs, in accordance with the Ind AS 109 "Financial Instruments" has been included in "Other Income" of the above Financial Results.
- During the year ended 31st March, 2022, the Company had issued 44,11,764 Convertible Equity Share Warrants of face value of Rs. 10/- each at a premium of Rs. 24/- on preferential basis to the allottees under Promoter Category out of which holder of 17,00,000 Warrants who had paid 100% subscription money were issued equivalent number of Equity Shares. Holders of the balance warrants had paid 25% of the consideration and to exercise the option to subscribe to the Equity shares had to pay the balance 75% of the consideration of the warrants before the expiry of 18 months from the date of allotment i.e. 7th March, 2022. During the quarter ended 31st December, 2022 holders of 15,00,000 warrants paid the balance 75% of the consideration amounting to Rs. 383 lakhs and were allotted equivalent number of Equity Shares.
- In line with the provisions of Ind AS 108 - Operating Segments, Chief Operating Decision Maker (CODM) reviews the operations of the Company as the manufacturer of Engineering Products, which is considered to be the only reportable segment by the management. Accordingly, no separate disclosure of segment information has been made.
- The Company's operations and its results vary from period to period, depending on the delivery schedule of the customers.
- Previous period figures have been regrouped / rearranged wherever necessary, to correspond with those of the current period classification.

By Order of the Board

Date : 2nd February, 2023  
Place : Kolkata

(Ranjit Lala)  
Managing Director  
DIN 07266678