

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 ENDED 30 JUNE 2023

₹ in Lakhs

Sr. no.	PARTICULARS	QUARTER ENDED (UNAUDITED)	QUARTER ENDED (AUDITED)	QUARTER ENDED (UNAUDITED)	YEAR ENDED (AUDITED)
		30.06.2023	31.03.2023	30.06.2022	31.03.2023
1	Income				
	a. Revenue from Operations	6,668	6,668	4,890	22,153
	b. Other Income	65	454	188	1,466
	Total Income	6,733	7,122	5,078	23,619
2	Expenses				
	a. Cost of Materials Consumed	3,009	3,813	2,586	12,789
	b. Subcontracting Charges	597	664	274	1,689
	c. Changes in Inventories of Finished Goods and Work in Progress	529	(343)	279	(543)
	d. Employee Benefits Expense	634	558	413	1,879
	e. Finance Costs	220	205	176	792
	f. Depreciation and Amortisation Expenses	70	67	63	265
	g. Other Expenses	726	821	847	2,871
	Total Expenses	5,785	5,785	4,638	19,742
3	Profit / (Loss) before Tax (1-2)	948	1,337	440	3,877
4	Tax Expense				
	i) Tax for Earlier Years	(37)	-	-	-
	ii) Deferred Tax Expense/(credit)	276	103	151	863
	Total Tax Expenses	239	103	151	863
5	Net Profit / (Loss) for the Period/ Year (3-4)	709	1,234	289	3,014
6	Other Comprehensive Income / (Loss)				
	a. Items that will not be reclassified to Profit or Loss	160	(249)	(26)	(191)
	b. Items that will be reclassified to Profit or Loss	-	-	-	-
	Other Comprehensive Income / (Loss), net of tax	160	(249)	(26)	(191)
7	Total Comprehensive Income / (Loss) for the Period/Year (5+6)	869	985	263	2,823
8	Paid-up Equity Share Capital (Face Value ₹ 10 each)	3,757	3,581	3,431	3,581
9	Reserves *				6,866
10	Earnings Per Share (EPS) (in ₹) (not annualised for the quarters)				
	Basic and Diluted EPS (in ₹)	1.95	3.54	0.84	8.66

*Excluding Money received against Share Warrants
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 4th August, 2023.
- The Company has recognised deferred tax assets (net) amounting to Rs. 2,164 Lakhs as on 30th June, 2023 (Rs. 2,440 Lakhs as on 31st March, 2023). The Management of the Company believes that there will be adequate future taxable profits available against which the deferred tax assets can be utilised.
- During the quarter ended 30th June, 2023, the Company has allotted 12,11,764 Equity Shares pursuant to conversion of equivalent number of Convertible Warrants of Face Value of Rs. 10 each at a premium of Rs. 24 issued on 07th March, 2022, on receipt of balance 75% consideration. During the quarter ended 30th June, 2023, the Company has also allotted 5,50,000 Equity Shares of Face Value of Rs. 10 each at a premium of Rs. 70 each towards receipt of 100% consideration and 34,50,000 Convertible Warrants of Face Value of Rs. 10 each at a premium of Rs. 70 each towards receipt of 25% consideration as application money, pursuant to approval accorded by members at EGM held on 20th March, 2023.
- 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.
- Figures for the quarter ended 31st March, 2023 represents the difference between audited figures in respect of the full financial year and the published figures for the nine months ended 31st December, 2022.
- Previous period figures have been regrouped / rearranged wherever necessary, to correspond with those of the current period classification.

By Order of the Board

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(Ranjit Lala)

Managing Director
DIN 07266678

Date : 4th August, 2023
Place : Kolkata

V. SINGHI & ASSOCIATES
Chartered Accountants
61, 6th Floor, Sakhar Bhavan
230, Nariman Point,
Mumbai 400 021
Phone: +91 22 6250 1800
E-Mail: mumbai@vsinghi.com

**INDEPENDENT AUDITOR'S REVIEW REPORT ON THE QUARTERLY UNAUDITED
FINANCIAL RESULTS FOR THE QUARTER ENDED 30th JUNE, 2023**

**Review Report to
The Board of Directors
Kilburn Engineering Limited
Four Mangoe Lane
Surendra Mohan Ghosh Sarani
Kolkata - 700001**

1. We have reviewed the accompanying Statement of Unaudited Financial Results of Kilburn Engineering Limited (the "Company") for the quarter ended 30th June, 2023 (the "Statement"), 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 approved by the Company's Board of Directors, has been prepared in accordance with recognition and measurement principles laid down in the Indian Accounting Standard 34 "Interim Financial Reporting" ("Ind AS 34") prescribed under section 133 of the Companies Act, 2013, as amended, read with relevant rules issued thereunder and other accounting principles generally accepted in India and in compliance with Regulation 33 of the Listing Regulations. 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. This standard requires that we plan and perform the review to obtain moderate assurance as to whether the Statement is free of material misstatement. A review is limited primarily to inquiries of the 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.



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4. Conclusion

Based on our review conducted as stated in Paragraph 3 above, nothing has come to our attention that causes us to believe that the accompanying Statement, prepared in accordance with the aforesaid Indian Accounting Standards and other recognised accounting practices and policies and has not disclosed the information required to be disclosed in terms of Regulation 33 of the SEBI (Listing Obligations & Disclosure Requirements) Regulations, 2015, as amended, including the manner in which it is to be disclosed, or that it contains any material misstatement.

Place: Kolkata
Date: 4th August, 2023

For V. Singhi & Associates
Chartered Accountants
Firm Registration No.: 311017E

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(SAMPAT LAL SINGHVI)
Partner

Membership No.: 083300
UDIN:23083300BGWJRZ7500