

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 NINE MONTHS ENDED 31 DECEMBER 2023

₹ 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)
		31.12.2023	30.09.2023	31.12.2022	31.12.2023	31.12.2022	31.03.2023
1	Income						
	a. Revenue from Operations	7,280	6,848	5,382	20,796	15,485	22,153
	b. Other Income	80	95	416	240	1,012	1,466
	Total Income	7,360	6,943	5,798	21,036	16,497	23,619
2	Expenses						
	a. Cost of Materials Consumed	3,644	3,155	3,352	9,808	8,976	12,789
	b. Subcontracting Charges	555	766	437	1,918	1,025	1,689
	c. Changes in Inventories of Finished Goods and Work in Progress	98	(137)	(403)	490	(200)	(543)
	d. Employee Benefits Expense	674	676	473	1,984	1,321	1,879
	e. Finance Costs	238	256	193	714	587	792
	f. Depreciation and Amortisation Expenses	84	96	70	250	198	265
	g. Other Expenses	585	709	618	2,020	2,050	2,871
	Total Expenses	5,878	5,521	4,740	17,184	13,957	19,742
3	Profit / (Loss) before Tax (1-2)	1,482	1,422	1,058	3,852	2,540	3,877
4	Tax Expense						
	i) Tax for Earlier Years	-	-	-	(37)	-	-
	ii) Deferred Tax Expense/(income)	451	419	308	1,146	760	863
	Total Tax Expenses	451	419	308	1,109	760	863
5	Net Profit / (Loss) for the Period/ Year (3-4)	1,031	1,003	750	2,743	1,780	3,014
6	Other Comprehensive Income / (Loss)						
	a. Items that will not be reclassified to Profit or Loss	(151)	101	116	110	58	(191)
	b. Items that will be reclassified to Profit or Loss	-	-	-	-	-	-
	Other Comprehensive Income / (Loss), net of tax	(151)	101	116	110	58	(191)
7	Total Comprehensive Income / (Loss) for the Period/Year (5+6)	880	1,104	866	2,853	1,838	2,823
8	Paid-up Equity Share Capital (Face Value ₹ 10 each)	3,757	3,757	3,581	3,757	3,581	3,581
9	Reserves*						6,866
10	Earnings Per Share (EPS) (in ₹) (not annualised for the quarters)						
	Basic and Diluted EPS (in ₹)	2.76	2.70	2.17	7.38	5.16	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 8th February, 2024.
- The Company has utilised brought forward losses as set off for current period income and provision for taxes for current period has not been recognised. Consequently, corresponding deferred tax assets on account of such utilisation of brought forward losses has been derecognised.
- The Board of Directors and Shareholders of the Company in its Board Meeting and Extra-Ordinary General Meeting held on 3rd October, 2023 and 28th October, 2023 respectively approved the allotment of 28,50,000 fully paid Equity Shares and 39,50,000 Convertible Warrants (25% received on allotment) of face value of Rs. 10 each at a premium of Rs. 156 per share, on preferential basis, by way of private placement to non-promoter investors for cash consideration. Post receipt of in-principle approval from the BSE on 24th January 2024, the Company has received the application monies towards allotment Equity Shares and Convertible Warrants. Further in the above mentioned Board meeting, the Board had also approved acquisition of 100% Equity Shares of M.E. Energy Private Limited from its existing shareholders upto a total consideration of Rs. 9,900 lakhs. The consideration for such acquisition will be discharged partly by way of fresh allotment of 14,00,000 Equity Shares of the Company, pursuant to the above said approvals and partly in cash.
- 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 : 8th February, 2024
Place : Kolkata

(Ranjit Lala)
Managing Director
DIN 07266678