



KILBURN ENGINEERING LTD.

Plot No. 6, MIDC Industrial Area, Saravali, Kalyan Bhiwandi Road Thane – 421 311, Maharashtra, India.

☎ : 91 2522 283 000 ✉ : cs@kilburnengg.com 🌐 : www.kilburnengg.com

13th November, 2024

To
The Corporate Relationship Department
BSE Limited
P.J. Tower
Dalal Street, Fort
Mumbai - 400 001
Scrip Code: BSE 522101

To,
The Secretary
The Calcutta Stock Exchange Ltd.
7 , Lyons Range,
Kolkata – 700 001
Scrip Code: CSE 21022

Sub: Outcome of the Board Meeting held on 13.11.2024

This is to inform you that as per regulation 30, 33 and other applicable provisions of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, the Board of Directors of the company have at their meeting held on 13th November, 2024, inter-alia, discussed and decided on the following:

1. Approved unaudited standalone and consolidated financial results for the quarter and half year ended 30th September, 2024. The results are enclosed herewith alongwith Limited Review Report (for standalone and consolidated financial results) issued by the statutory auditors. An extract of the results will be published in newspaper. Further, the said Unaudited Financial Results are also being uploaded on the Company's website at www.kilburnengg.com

The said standalone and consolidated Financial Results were duly reviewed and recommended by the Audit Committee and approved by the Board of Directors of the Company, at their respective meetings held today.

The meeting of the Board of Directors commenced at 4:00 PM and concluded at 6:30 PM.

Thanking you,
For **Kilburn Engineering Limited**

Arvind
Bajoria

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Arvind Bajoria
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Arvind Bajoria
Company Secretary & DGM (Costing)
Encl: a/a

KILBURN ENGINEERING LIMITED

Registered Office : Unit No.1901, 19th Floor, Biowonder - Block 'A', 789 Anandapur E.K.T, Kolkata -700 017

CIN: L24232WB1987PLC042956, Tel No: +91 33 69045700, Website: www.kilburnengg.com

STATEMENT OF UNAUDITED STANDALONE FINANCIAL RESULTS FOR THE HALF YEAR ENDED 30 SEPTEMBER 2024

₹ in Lakhs

Sr. no.	PARTICULARS	QUARTER ENDED (UNAUDITED)	QUARTER ENDED (UNAUDITED)	QUARTER ENDED (UNAUDITED)	HALF YEAR ENDED (UNAUDITED)	HALF YEAR ENDED (UNAUDITED)	YEAR ENDED (AUDITED)
		30.09.2024	30.06.2024	30.09.2023	30.09.2024	30.09.2023	31.03.2024
1	Income						
	a. Revenue from Operations	7,824.71	6,380.90	6,848.44	14,205.61	13,516.44	29,321.17
	b. Other Income	45.62	55.90	95.46	101.52	160.46	337.55
	Total Income	7,870.33	6,436.80	6,943.90	14,307.13	13,676.90	29,658.72
2	Expenses						
	a. Cost of Materials Consumed	3,404.64	2,879.25	3,155.49	6,283.89	6,164.49	14,001.07
	b. Subcontracting Charges	546.30	281.74	766.42	828.04	1,363.42	2,500.50
	c. Changes in Inventories of Finished Goods and Work in Progress	(39.53)	140.54	(137.16)	101.01	391.84	656.54
	d. Employee Benefits Expense	883.76	709.10	676.15	1,592.86	1,310.15	2,623.00
	e. Finance Costs	280.96	238.46	255.75	519.42	475.75	944.48
	f. Depreciation and Amortisation Expenses	103.52	105.22	95.89	208.74	165.89	331.23
	g. Other Expenses	994.09	723.14	709.06	1,717.23	1,435.06	3,053.47
	Total Expenses	6,173.74	5,077.45	5,521.61	11,251.19	11,306.61	24,110.29
3	Profit / (Loss) before Tax (1-2)	1,696.59	1,359.35	1,422.29	3,055.94	2,370.29	5,548.43
4	Tax Expense (Refer Note 3)						
	i) Tax for Earlier Years	-	-	-	-	(37.44)	(37.44)
	ii) Deferred Tax Expense/(income)	312.51	288.94	418.66	601.45	694.86	1,618.85
	Total Tax Expenses	312.51	288.94	418.66	601.45	657.42	1,581.41
5	Net Profit / (Loss) for the Period/ Year (3-4)	1,384.08	1,070.41	1,003.63	2,454.49	1,712.88	3,967.02
6	Other Comprehensive Income / (Loss)						
	a. Items that will not be reclassified to Profit or Loss	304.01	32.27	100.78	336.28	260.78	78.16
	b. Items that will be reclassified to Profit or Loss	-	-	-	-	-	-
	Other Comprehensive Income / (Loss), net of tax	304.01	32.27	100.78	336.28	260.78	78.16
7	Total Comprehensive Income / (Loss) for the Period/Year (5+6)	1,688.09	1,102.68	1,104.41	2,790.77	1,973.66	4,045.18
8	Paid-up Equity Share Capital (Face Value ₹ 10 each)	4,527.04	4,182.04	3,757.00	4,527.04	3,757.00	4,527.04
9	Reserves*						18,531.20
10	Earnings Per Share (EPS) (in ₹) (not annualised for the quarters)						
	Basic and Diluted EPS (in ₹)	3.25	2.56	2.75	5.76	4.70	10.47

*Excluding Money received against Share Warrants
Also refer accompanying notes to the Financial Results.

NOTES:

- The above standalone results of Kilburn Engineering Limited ("the Company") have been prepared in accordance with the recognition and measurement principles of applicable Indian Accounting Standards ("Ind AS") notified under the Companies (Indian Accounting Standards) Rules, 2015 (as amended), as prescribed under section 133 of the Companies Act, 2013 and in terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) 2015, as amended.
- The above standalone results have been reviewed and recommended by the Audit Committee and approved by the Board of Directors at its meeting held on 13th November, 2024.
- During the quarter ended 30th September, 2024, the Company has allotted 34,50,000 Equity Shares upon receipt of balance 75% consideration for conversion of equivalent number of Convertible Equity Share Warrants issued at face value of Rs.10 each at a premium at Rs. 70 each.
- The Company has utilised brought forward losses as set off for current year income and accordingly 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.
- 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 additional disclosures are required under Ind AS 108 "Operating Segments".
- 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.

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Date : 13th November 2024
Place : Kolkata

By Order of the Board

Ranjit Pamo Lala
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Ranjit Pamo Lala
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(Ranjit Lala)
Managing Director
DIN 07266678

KILBURN ENGINEERING LIMITED

Registered Office : Unit No.1901, 19th Floor, Biowonder - Block 'A', 789 Anandapur E.K.T, Kolkata -700 017

STANDALONE STATEMENT OF ASSETS AND LIABILITIES AS ON 30 SEPTEMBER 2024

CIN: L24232WB1987PLC042956, Tel No: +91 33 69045700, Website: www.kilburnengg.com

₹ in Lakhs

Sr. No.	PARTICULARS	AS AT	AS AT
		30 SEPTEMBER 2024	31 MARCH 2024
		(UnAudited)	(Audited)
A	ASSETS		
	1. Non-Current Assets		
	(a) Property, Plant and Equipment	5,606.00	5,061.74
	(b) Intangible Assets	47.16	24.42
	(c) Capital Work-in-Progress	0.00	496.83
	(d) Financial Assets		
	- Investments	11,137.05	10,793.56
	- Other Financial Assets	94.86	155.71
	(e) Income Tax Assets (Net)	760.09	696.98
	(f) Deferred Tax Assets (Net)	219.24	820.69
	(g) Other Non-Current Assets	49.07	49.07
	Total Non-Current Assets	17,913.47	18,099.00
	2. Current Assets		
	(a) Inventories	1,538.16	2,019.71
	(b) Financial Assets		
	- Trade Receivables	4,919.13	6,126.76
	- Cash and Cash Equivalents	23.94	129.53
	- Bank Balance other than included in Cash and Cash Equivalents above	2,016.46	2,486.68
	- Other Financial Assets	57.98	57.48
	(c) Contract Assets	15,830.07	11,571.80
	(d) Other Current Assets	6,529.26	2,375.64
	Total Current Assets	30,915.00	24,767.60
	TOTAL ASSETS	48,828.47	42,866.60
B	EQUITY AND LIABILITIES		
	1. Equity		
	(a) Equity Share Capital	4,527.04	4,182.04
	(b) Other Equity	23,780.80	20,170.45
	Total Equity	28,307.84	24,352.49
	2. Non-Current Liabilities		
	(a) Financial Liabilities		
	- Borrowings	5,258.16	5,323.25
	Total Non-Current Liabilities	5,258.16	5,323.25
	3. Current Liabilities		
	(a) Financial Liabilities		
	- Borrowings	2,148.40	1,965.79
	- Trade Payables		
	a) total outstanding dues of micro enterprises and small enterprises	92.77	39.48
	b) total outstanding dues of creditors other than micro enterprises and small enterprises	3,292.76	2,565.99
	- Other Financial Liabilities	24.57	15.47
	(b) Provisions	40.95	65.59
	(c) Contract Liabilities	9,314.94	8,293.02
	(d) Other Current Liabilities	348.08	245.52
	Total Current Liabilities	15,262.47	13,190.86
	TOTAL - EQUITY AND LIABILITIES	48,828.47	42,866.60

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Date : 13th November, 2024
 Place : Kolkata

By Order of the Board

Ranjit Pamo Lala

(Ranjit Lala)

Managing Director
 DIN 07266678

Kilburn Engineering Limited**Standalone Statement of Cash Flows for the half year ended 30th September, 2024**

	For the Half Year ended 30th September, 2024 (Unaudited)	For the Year ended 31st March, 2024 (Audited)
Cash Flows from Operating Activities :		
Profit /(loss) before Tax	3,055.94	5,548.43
<i>Adjustments to reconcile profit/(loss) before tax to net cash flows:</i>		
Depreciation and Amortisation Expense	208.74	331.23
Foreign Exchange (Gain)/Loss	(10.65)	(41.72)
Loss /(Profit) on disposal of Property, Plant and Equipment	-	(0.68)
Finance Costs	519.42	944.48
Bad debts written off	5.46	95.64
Property, Plant & Equipment written off	-	12.18
Provision for loss allowance	19.65	148.02
Liabilities / Provisions no longer required written back	(16.00)	(40.95)
Dividend Income	(2.44)	-
Interest Income	(66.09)	(159.27)
Operating Profit/(Loss) before Working Capital changes	3,714.03	6,837.36
<i>Working capital adjustments:</i>		
(Increase)/decrease in Contract Assets and Other Financial Assets	(4,258.76)	(3,713.59)
(Increase)/decrease in Trade Receivables	1,193.17	(1,902.67)
(Increase)/decrease in Inventories	481.55	817.71
(Increase)/decrease in Other Current Assets	(2,503.67)	(1,091.47)
Increase /(decrease) in Trade Payables	796.07	101.49
Increase /(decrease) in Provisions	(34.64)	(81.41)
Increase /(decrease) in Contract Liabilities and Other Liabilities	1,124.48	1,965.06
Cash Generated from / (used in) Operations	512.23	2,932.48
Income Tax Paid (net of refunds)	(60.33)	(292.71)
Net Cash Flows from / (used in) Operating Activities (A)	451.90	2,639.77
Cash Flows from Investing Activities :		
Proceeds from sale of Property, Plant and Equipment	-	3.06
Investment in Subsidiary	-	(7,545.96)
Purchase of Property, Plant and Equipment (including Intangible Assets)	(278.92)	(1,545.07)
Capital Advances given	(1,649.95)	-
Net Bank Balances not considered as Cash and Cash equivalents	531.07	(1,020.21)
Dividend received	2.44	-
Interest Income Received	66.10	156.72
Net Cash Flows from / (used in) Investing Activities (B)	(1,329.26)	(9,951.46)
Cash Flows from Financing Activities :		
Finance Costs Paid	(515.49)	(937.48)
Proceeds from Issue of Equity Shares including Convertible Warrants	2,070.00	7,809.25
Dividend Payment	(896.31)	(379.56)
Increase / (decrease) in Working Capital Borrowings (net)	113.58	861.47
Net cash flows from / (used in) Financing Activities (C)	771.78	7,353.68
Net increase / (decrease) in Cash and Cash Equivalents (A+B+C)	(105.58)	41.99
Cash and Cash Equivalents at the beginning of the year	129.53	87.54
Cash and Cash Equivalents at the end of the year	23.94	129.53
Components of Cash and Cash Equivalents :		
Balances with banks		
- On Current Accounts	19.59	127.73
- Cash on hand	4.35	1.80
Total Cash and Cash Equivalents at the end of the year	23.94	129.53

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Place : Kolkata

By Order of the Board

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Date: 2024.11.13 17:12:54
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(Ranjit Lala)
Managing Director
DIN 07266678

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
Website: www.vsinghi.in

**INDEPENDENT AUDITOR'S LIMITED REVIEW REPORT ON THE UNAUDITED
STANDALONE FINANCIAL RESULTS OF KILBURN ENGINEERING LIMITED FOR
THE QUARTER AND HALF YEAR ENDED 30TH SEPTEMBER 2024 PURSUANT TO
REGULATION 33 OF THE SEBI (LISTING OBLIGATION AND DISLCOSURE
REQUIREMENTS) REGULATION 2015, AS AMENDED**

**Review Report to
The Board of Directors
Kilburn Engineering Limited
Unit No 1901, 19th Floor,
Biowonder, - Block A, 789,
Anandapur, E.K.T,
Kolkata-700107**

1. We have reviewed the accompanying Statement of Unaudited Standalone Financial Results of Kilburn Engineering Limited (the "Company") for the quarter and half year ended 30th September 2024 ("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



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provide less assurance than an audit. We have not performed an audit and accordingly, we do not express an audit opinion.

4. 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 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.

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

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(SAMPAT LAL SINGHVI)

Partner

Membership No.: 083300

UDIN: 24083300BKDFCX4028

Place: Kolkata

Date: 13th November, 2024

KILBURN ENGINEERING LIMITED

Registered Office : Unit No 1901, 19th floor, Biowonder, Block A, 789, Anandapur, E.K.T, Kolkata - 700 107

CIN: L24232WB1987PLC042956, Tel No: +91 33 6904 5700, Website: www.kilburnengg.com

STATEMENT OF UNAUDITED CONSOLIDATED FINANCIAL RESULTS FOR THE HALF YEAR ENDED 30 SEPTEMBER 2024

₹ in Lakhs

Sr. no.	PARTICULARS	QUARTER ENDED (UNAUDITED)	QUARTER ENDED (UNAUDITED)	HALF YEAR ENDED (UNAUDITED)	YEAR ENDED (AUDITED)
		30.09.2024	30.06.2024	30.09.2024	31.03.2024
1	Income				
	a. Revenue from Operations	10,376.56	8,548.38	18,924.94	32,948.32
	b. Other Income	50.30	64.53	114.83	365.86
	Total Income	10,426.86	8,612.91	19,039.77	33,314.19
2	Expenses				
	a. Cost of Materials Consumed	4,641.43	3,314.54	7,955.97	16,107.03
	b. Subcontracting Charges	546.30	281.74	828.04	2,500.50
	c. Changes in Inventories of Finished Goods and Work in Progress	(137.27)	853.41	716.14	433.70
	d. Employee Benefits Expense	1,279.58	1,016.85	2,296.43	2,744.80
	e. Finance Costs	322.34	298.24	620.58	966.00
	f. Depreciation and Amortisation Expenses	137.81	139.46	277.27	345.77
	g. Other Expenses	1,734.59	1,236.28	2,970.87	3,522.94
	Total Expenses	8,524.78	7,140.52	15,665.30	26,620.74
3	Profit / (Loss) before Tax (1-2)	1,902.08	1,472.39	3,374.46	6,693.44
4	Tax Expense (Refer Note 3)				
	i) Current Tax	67.45	24.81	92.26	58.00
	ii) Tax for Earlier Years	-	-	-	(37.44)
	iii) Deferred Tax Expense/(income)	312.51	288.94	601.45	1,618.85
	Total Tax Expenses	379.96	313.75	693.71	1,639.00
5	Net Profit / (Loss) for the Period/ Year (3-4)	1,522.12	1,158.64	2,680.75	5,054.03
6	Other Comprehensive Income / (Loss)				
	a. Items that will not be reclassified to Profit or Loss	339.55	(10.61)	328.94	77.33
	b. Items that will be reclassified to Profit or Loss	-	-	-	-
	Other Comprehensive Income / (Loss), net of tax	339.55	(10.61)	328.94	77.33
7	Total Comprehensive Income / (Loss) for the Period/Year (5+6)	1,861.67	1,148.03	3,009.69	5,131.36
8	Paid-up Equity Share Capital (Face Value ₹ 10 each)	4,527.04	4,182.04	4,527.04	4,182.04
9	Reserves*				18,927.83
10	Earnings Per Share (EPS) (in ₹) (not annualised for the quarters)				
	Basic and Diluted EPS (in ₹)	3.57	2.77	6.29	13.33

*Excluding Money received against Share Warrants
Also refer accompanying notes to the Financial Results.

NOTES:

- The above consolidated results of Kilburn Engineering Limited ("the Company") have been prepared in accordance with the recognition and measurement principles of applicable Indian Accounting Standards ("Ind AS") notified under the Companies (Indian Accounting Standards) Rules, 2015 (as amended), as prescribed under section 133 of the Companies Act, 2013 and in terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) 2015, as amended.
- The above consolidated results have been reviewed and recommended by the Audit Committee and approved by the Board of Directors at their meetings held on 13th November, 2024.
- During the quarter ended 30th September, 2024, the Holding Company has allotted 34,50,000 Equity Shares upon receipt of balance 75% consideration for conversion of equivalent number of Convertible Equity Share Warrants issued at face value of Rs.10 each at a premium at Rs. 70 each.
- The Holding Company has utilised brought forward losses as set off for current year income and accordingly 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.
- In line with the provisions of Ind AS 108 - Operating Segments, Chief Operating Decision Maker (CODM) reviews the operations of the Group as the manufacturer of Engineering Products, which is considered to be the only reportable segment by the management. Accordingly, no additional disclosures are required under Ind AS 108 "Operating Segments".
- The Group's operations and its results vary from period to period, depending on the delivery schedule of the customers.
- The Holding Company acquired M E Energy Private Limited w.e.f. 20th February, 2024 as a wholly owned subsidiary. Accordingly, consolidated results were not applicable for the half year ended 30th September, 2023 and hence have not been presented in these results.
- Previous period figures have been regrouped / rearranged wherever necessary, to correspond with those of the current period classification.

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Date : 13th November 2024
Place : Kolkata

By Order of the Board

Ranjit Pamo Lala
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Date: 2024.11.13
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(Ranjit Lala)
Managing Director
DIN 07266678

KILBURN ENGINEERING LIMITED

REGISTERED OFFICE : UNIT NO 1901, 19TH FLOOR, BIOWONDER, BLOCK A, 789, ANANDAPUR, E.K.T, KOLKATA - 700 107
CONSOLIDATED STATEMENT OF ASSETS AND LIABILITIES AS ON 30 SEPTEMBER 2024

₹ in Lakhs

Sr. No.	PARTICULARS	AS AT	AS AT
		30 SEPTEMBER 2024	31 MARCH 2024
		(UnAudited)	(Audited)
A	ASSETS		
	1. Non-Current Assets		
	(a) Property, Plant and Equipment	8,537.19	8,060.98
	(b) Intangible Assets	71.72	50.14
	(c) Goodwill on Consolidation	7,795.44	7,795.44
	(d) Capital Work-in-Progress	138.83	496.83
	(f) Financial Assets		
	- Investments	1,267.09	923.60
	- Other Financial Assets	390.74	246.03
	(g) Income Tax Assets (Net)	813.22	712.29
	(h) Deferred Tax Assets (Net)	219.24	820.69
	(i) Other Non-Current Assets	49.07	49.07
	Total Non-Current Assets	19,283.54	19,155.07
	2. Current Assets		
	(a) Inventories	2,330.73	3,090.34
	(b) Financial Assets		
	- Trade Receivables	6,957.38	7,838.65
	- Cash and Cash Equivalents	24.27	129.74
	- Bank Balance other than included in Cash and Cash Equivalents above	2,016.46	2,903.47
	- Other Financial Assets	59.82	60.49
	(c) Contract Assets	18,435.68	13,221.95
	(d) Other Current Assets	5,489.59	2,152.11
	Total Current Assets	35,313.93	29,396.75
	TOTAL ASSETS	54,596.47	48,551.82
B	EQUITY AND LIABILITIES		
	1. Equity		
	(a) Equity Share Capital	4,527.04	4,182.04
	(b) Other Equity	25,086.36	21,257.08
	Total Equity	29,612.40	25,439.11
	2. Non-Current Liabilities		
	(a) Financial Liabilities		
	- Borrowings	5,486.76	5,551.85
	- Lease Liabilities	46.71	90.19
	Provisions	107.25	94.51
	Total Non-Current Liabilities	5,640.72	5,736.55
	3. Current Liabilities		
	(a) Financial Liabilities		
	- Borrowings	2,343.17	2,804.26
	- Lease Liabilities	73.86	58.11
	- Trade Payables		
	a) total outstanding dues of micro enterprises and small enterprises	228.20	230.79
	b) total outstanding dues of creditors other than micro enterprises and small enterprises	5,200.65	4,178.36
	- Other Financial Liabilities	471.60	444.57
	(b) Provisions	71.95	92.38
	(c) Contract Liabilities	10,524.48	9,056.95
	(d) Other Current Liabilities	428.44	509.73
	Total Current Liabilities	19,342.35	17,375.15
	TOTAL - EQUITY AND LIABILITIES	54,595.47	48,551.82

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Date : 13th November, 2024
 Place : Kolkata

By Order of the Board

Ranjit Pamo Lala
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 Date: 2024.11.13 18:10:27 +05'30'

(Ranjit Lala)
 Managing Director
 DIN 07266678

Kilburn Engineering Limited

Consolidated Statement of Cash Flows for the half year ended 30th September 2024

	₹ in Lakhs	
	For the Half Year ended 30th September 2024 (Unaudited)	For the Year ended 31st March 2024 (Audited)
Cash Flows from Operating Activities :		
Profit/(loss) before Tax	3,374.47	6,693.44
<i>Adjustments to reconcile profit/(loss) before tax to net cash flows:</i>		
Depreciation and Amortisation Expense	277.27	345.78
Foreign Exchange (Gain)/Loss	(10.88)	(41.06)
Loss/(Profit) on sale of Property, Plant and Equipment	(0.86)	(0.68)
Finance Costs	620.57	966.01
Bad debts written off	5.46	95.64
Sundry Balance written off	0.84	-
Property, Plant & Equipment written off	-	12.18
Provision for Loss Allowance (net)	19.65	165.77
Liabilities / Provisions no longer required written back	(21.09)	(60.65)
Dividend Income	(2.44)	-
Interest Income	(73.20)	(168.13)
Operating Profit/(Loss) before working capital changes	4,189.79	8,008.29
<i>Working capital adjustments:</i>		
(Increase)/decrease in Contract Assets and Other Financial Assets	(5,214.22)	(5,110.43)
(Increase)/decrease in Trade Receivables	865.97	(2,515.95)
(Increase)/decrease in Inventories	759.60	1,363.39
(Increase)/decrease in Other Current Assets	(2,387.51)	(263.80)
Increase/(decrease) in Trade Payables	1,034.87	379.84
Increase/(decrease) in Provisions	(27.01)	(222.87)
Increase/(Decrease) in other current liabilities	(178.76)	-
Increase/(decrease) in Other Financial Liabilities	5.62	126.38
Increase/(decrease) in Contract Liabilities and Other Liabilities	2,270.13	1,134.99
Cash generated from / (used in) operations	1,318.48	2,899.84
Income tax paid (net of refunds)	(188.42)	(302.73)
Net cash flows from / (used in) operating activities (A)	1,130.06	2,597.11
Cash Flows from Investing Activities :		
Proceeds from sale of Property, Plant and Equipment	10.00	3.06
Investment in Subsidiary	-	(7,545.96)
Purchase of Property, Plant and Equipment including Capital Work in	(426.21)	(1,561.90)
Security Deposits received/(made)	16.52	-
Capital Advances given	(1,649.95)	-
Net bank balances not considered as Cash and Cash Equivalents	726.84	(1,054.61)
Dividend received	2.44	-
Interest Income Received	73.32	168.67
Net cash flows from / (used in) Investing Activities (B)	(1,247.04)	(9,990.74)
Cash Flows from Financing Activities :		
Finance Costs Paid	(515.49)	(951.97)
Proceeds from Issue of Equity Shares including share warrants	2,070.00	7,809.25
Repayment of Long Term Borrowings	-	(522.70)
Proceeds from Short Term Borrowings	(643.70)	-
Interest paid	(81.36)	-
Dividend Payment	(896.31)	(379.56)
Payment of lease liabilities	(35.20)	(11.28)
Increase/(decrease) in Working Capital Borrowings (net)	113.58	1,448.01
Net cash flows from / (used in) Financing Activities (C)	11.52	7,391.75
Net increase / (decrease) in Cash and Cash Equivalents (A+B+C)	(105.48)	(1.88)
Cash and Cash Equivalents at the beginning of the period/year	129.74	131.62
Cash and Cash Equivalents at the end of the period/year	24.27	129.74
Components of Cash and Cash Equivalents :		
Balances with banks		
- In current accounts	19.71	127.85
- Cash on hand	4.56	1.89
Total Cash and Cash Equivalents at the end of the period/year	24.27	129.74

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Place : Kolkata
 Date : 13th November, 2024

By Order of the Board

Ranjit Pamo Lala
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 Ranjit Pamo Lala
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(Ranjit Lala)
 Managing Director
 DIN 07266678

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
Website: www.vsinghi.in

INDEPENDENT AUDITOR'S LIMITED REVIEW REPORT ON THE UNAUDITED CONSOLIDATED FINANCIAL RESULTS OF KILBURN ENGINEERING LIMITED FOR THE QUARTER AND HALF YEAR ENDED 30TH SEPTEMBER 2024 PURSUANT TO REGULATION 33 OF THE SEBI (LISTING OBLIGATION AND DISLCOSURE REQUIREMENTS) REGULATION 2015, AS AMENDED

**Review Report to
The Board of Directors
Kilburn Engineering Limited
Unit No 1901, 19th Floor,
Biowonder, - Block A, 789,
Anandapur, E.K.T,
Kolkata-700107**

1. We have reviewed the accompanying Statement of Unaudited Consolidated Financial Results of Kilburn Engineering Limited (the "Holding Company") and its wholly owned subsidiary M. E Energy Private Limited (the holding company and its subsidiary company together referred to as the "Group") for the quarter and half year ended 30th September, 2024 ("the Statement"), being submitted by the Holding 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 Holding Company's Management and approved by the Board of Directors of the Holding Company, 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



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less assurance than an audit. We have not performed an audit and accordingly, we do not express an audit opinion.

4. The statement includes the financial results of its wholly owned subsidiary company M. E Energy Private Limited, which has been reviewed by us.
5. 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 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 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.

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

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(SAMPAT LAL SINGHVI)

Partner

Membership No.: 083300

UDIN:24083300BKDFCY9256

Place: Kolkata

Date: 13th November, 2024