

Kundan Edifice Limited
CIN: L36100MH2010PLC206541
A-201, 2nd Floor , Prime Trade Centre, Above Model Co-Op Bank ,Sativali, Vasai East, (Palghar), Thane, Maharashtra, India, 401208

Unaudited Statement of Assets & Liabilities As at September 30, 2024

		(₹ In Lakhs)	
Sr. No.	Particulars	As at September 30, 2024	As at March 31, 2024
		UNAUDITED	AUDITED
I	EQUITY AND LIABILITIES		
1	Shareholders Funds		
	Share Capital	1,027.20	1,027.20
	Reserves & Surplus	2,581.69	2,221.45
		3,608.89	3,248.65
2	Non Current Liabilities		
	Long Term Borrowings	871.18	678.69
	Long Term Provisions	55.96	45.00
	Deferred Tax Liability (Net)	28.41	7.88
		955.55	731.57
3	Current Liabilities		
	Short Term Borrowings	1,779.94	1,129.61
	Trade Payables		
	(i) Total outstanding dues of micro enterprises and small enterprises	14.32	58.59
	(ii) Total outstanding dues of creditors other than micro enterprises and small	1,171.56	443.14
	Other Current Liabilities	99.79	82.50
	Short Term Provisions	255.36	107.48
		3,320.97	1,821.34
	TOTAL	7,885.41	5,801.55
II	ASSETS		
1	Non Current Assets		
	Property Plant & Equipments	1,210.75	1,260.99
	Intangible Assets	7.19	8.34
	Capital Work-in-Progress	983.07	89.01
	Intangible Assets Under Development	122.05	117.01
	Deferred Tax Assets (Net)	-	-
	Non current Investment	0.01	0.01
	Long Term Loans & Advances	163.10	87.47
		2,486.18	1,562.85
2	Current Assets		
	Inventories	2,718.45	2,292.15
	Trade Receivables	1,167.58	827.14
	Cash and Cash Equivalents	408.21	418.41
	Short Term Loans & Advances	966.93	646.55
	Other Current Assets	138.07	54.46
		5,399.23	4,238.71
	TOTAL	7,885.41	5,801.55

Figures of the previous period / year have been rearranged / reclassified wherever necessary, to correspond with current period presentation

Place: Mumbai
Date: 14th November , 2024 .

For Kundan Edifice Limited
Divyansh Markesh Gupta
Divyansh Markesh Gupta
Managing Director
DIN: 06846463



Kundan Edifice Limited

CIN: L36100MH2010PLC206541

A-201, 2nd Floor , Prime Trade Centre, Above Model Co-Op Bank ,Sativali, Vasai East, (Palghar), Thane, Maharashtra, India, 401208

Statement of Unaudited Financial Results For The Half Year Ended September 30, 2024

Particulars	Half Year Ended			(₹ In Lakhs)
	September 30, 2024		September 30, 2023	Year Ended
	UNAUDITED	AUDITED	UNAUDITED	AUDITED
	September 30, 2024	March 31, 2024	September 30, 2023	March 31, 2024
I Revenue from Operations	4,788.54	4,282.89	4,140.35	8,423.24
II Other Income	19.78	19.62	4.02	23.64
III Total Income	4,808.31	4,302.51	4,144.37	8,446.88
IV EXPENSES				
Cost of Material Consumed	3,768.78	2,592.02	2,638.44	5,230.46
Changes in Inventories of Finished, work in progress	(826.00)	343.01	(156.76)	186.26
Employee Benefit Expenses	477.35	467.65	421.28	888.94
Finance Costs	191.25	252.31	98.02	350.33
Depreciation and Amortisation Expense	100.19	78.82	49.78	128.60
Other Expenses	561.91	561.84	664.75	1,226.59
Total Expenses (IV)	4,273.48	4,295.66	3,715.51	8,011.18
V Profit before Exceptional & Extraordinary Items	534.84	6.85	428.86	435.70
VI Add/(Less): Exceptional & Extraordinary Items			-	-
VII Profit before tax	534.84	6.85	428.86	435.70
VIII Tax expense :				
(i) Current tax	154.06	15.82	114.18	130.00
Add/(Less): MAT credit Reversal/(entitlement)	-	-	-	-
	154.06	15.82	114.18	130.00
(ii) Deferred tax	20.53	21.66	(16.21)	5.45
(iii) Earlier Year Taxation	-	-	-	-
Total Tax Expense (VIII)	174.60	37.48	97.97	135.45
IX Profit/Loss for the period	360.24	(30.63)	330.89	300.25
X Add/(Less): Minority Interest			-	-
XI Profit/Loss for the period	360.24	(30.63)	330.89	300.25
XII Earnings Per Equity Share (Face Value Rs. 10/- per Share)				
(i) Basic and Diluted (Rs.)	3.51	(0.34)	3.71	3.37
(*) EPS is not annualised for the half year ended September 30, 2024, September 30, 2023 & March 31, 2024.				




Notes on Standalone Financial Results:

1 The above results which are published in accordance with Regulations 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 as amended ("the Listing Regulations") have been approved by the Board of Directors as their respective meeting held on 14th November, 2024. The Financial results have been prepared in accordance with the Accounting Standards ("AS") as prescribed under section, 133 of the Companies Act, 2013 read with rule 7 of companies (Account) Rules 2014 by the Ministry of Corporate Affairs and amendments thereof. The above result financial result have been reviewed by Audit Committee

2 As per Ministry of Corporate Affairs Notificatin dated February 16, 2015. Companies whose securities are listed on SME Exchange as referred to in Chapter XB of the SEBI (Issue of Capital and Disclosure Requirements) Regulations, 2009 are exempted from the compulsory requirement of adoption of Ind AS.

3 The figures for the corresponding previous period have been regrouped / reclassified wherever necessary.

4 The balance appearing under the Inventories, Trade Receivables, Trade Payables Loans & Advances, Other Current Assets and Liabilities are subject to confirmation and reconciliation and consequent adjustments, if any, will be accounted for in the year of confirmation and / or reconciliation. Inventories are certified by Management

5 The Figures for 6 month ending are balancing figures between audited figures in respect of full financial year ended 31st March,2024 and the unaudited year to date figures upto 6 month ended 30th September 2023.

6 As informed to us there were no investor complaints received during the period under review.

7 As the company collectively operates only in one business Segment, i.e. Manufacturing of LED Lights

8 There were no exceptional and Extra-Ordinary items for the reporting period.

9 These result will be filed with NSE Limited

Place: Mumbai
Date: 14th November , 2024

For Kundan Edifice Limited

Divyansh Gupta
Divyansh Mukesh Gupta
Managing Director
DIN: 06846463



Kundan Edifice Limited

CIN: L36100MH2010PLC206541

A-201, 2nd Floor , Prime Trade Centre, Above Model Co-Op Bank ,Satali, Vasai East, (Palghar), Thane,
Maharashtra, India, 401208**Unaudited Cash Flow Statement For The Period Ended September 30, 2024**

Particulars	(₹ In Lakhs)	
	Half year ended September 30,2024	Year ended March 31, 2024
	UNAUDITED	AUDITED
Cash Flow From Operating Activities:		
Net Profit Before Tax	534.84	435.71
Adjustments for:		
Depreciation & Amortisation Expense	100.19	128.60
Finance Cost	191.25	350.33
Sundry Balance written off	-	1.31
Operating Profit Before Working Capital Changes	826.27	915.95
Adjusted for Changes in Working Capital		
Increase / (Decrease) in Other Current Liabilities	17.29	(1.06)
(Increase) / Decrease in Long Term Loans & Advances	(75.62)	(18.28)
(Increase) / Decrease in Inventories	(426.30)	(695.79)
(Increase) / Decrease in Short Term Loans & Advances	(320.38)	(620.16)
(Increase) / Decrease in Non Current Investment	-	-
(Increase) / Decrease in Trade Receivables	(340.44)	(380.09)
Increase / (Decrease) in Trade Payable	684.15	98.61
Increase / (Decrease) in Long Term Provisions	10.96	21.60
Increase / (Decrease) in Short Term Provisions	147.87	19.98
Increase / (Decrease) in Other Current Assets	(83.61)	27.80
Cash Generated From Operations	440.19	(631.43)
Net Income Tax Paid (Net of Refunds received)	(154.06)	(235.71)
Net Cash Flow from/(used in) Operating Activities:	286.13	(867.15)
Cash Flow From Investing Activities:		
Acquisition of Property, Plant & Equipments and Intangible Assets	(947.90)	(894.14)
Bank Deposits (Placed)/Matured	(2.11)	(50.32)
Net Cash Flow from/(used in) Investing Activities:	(950.02)	(944.46)
Cash Flow from Financing Activities:		
Proceeds from Borrowings (Net)	842.82	357.68
Proceeds from Issue of Share Capital [IPO]	-	277.20
Securities Premium on Issue of Share Capital -Net	-	1,860.38
Interest Expenses	(191.25)	(350.33)
Net Cash Flow from/(used in) Financing Activities:	651.58	2,144.93
Net Increase/(Decrease) in Cash & Cash Equivalents	(12.31)	333.32
Cash & Cash Equivalents as at Beginning of the Year	345.89	12.57
Cash & Cash Equivalents as at End of the Year	333.57	345.89

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Cash & Cash Equivalents at the end of the year consists of Cash on Hand and Balances with Banks are as follows:

Particulars	As at September 30,2024	As at March 31,2024
Cash on Hand	5.23	9.12
Balance With Banks	328.34	336.77
	333.57	345.89

Notes :

- (i) Figures in brackets are outflows / deductions
- (ii) The above Cash Flow Statement is prepared under the Indirect Method as set out in the Accounting Standards (AS-3) Statements of Cash Flows.

For Kundan Edifice Limited


Divyansh Mukesh Gupta
Managing Director
DIN: 06846463



Place: Mumbai

Date: 14th November , 2024