

**KBK CHEM ENGINEERING PVT. LTD.**

Gate No -540, Urwade Road, Kasar Amboli, Tal. Mulshi, Pirangut Pune, - 412111

**Standalone statement of assets and liabilities as at June 30, 2024**

(INR in Million)

	As at June 30, 2024 (Unadited)	As at March 31, 2024 (Audited)
<b>ASSETS</b>		
<b>1 Non-current assets</b>		
Property, plant and equipment	114	119
Capital work-in-progress	1	0
Intangible assets	-	-
Financial assets	-	-
Investments	-	-
Loans	-	-
Other non-current financial assets	2	2
Non-current tax assets	6	6
Other non current assets	7	7
Deferred tax assets (net)	70	76
<b>Total non-current assets</b>	<b>200</b>	<b>210</b>
<b>2 Current assets</b>		
Inventories	65	61
Financial assets		
Trade receivables	759	774
Cash and cash equivalents	1	1
Other Bank balances	53	52
Other current assets	429	422
<b>Total current assets</b>	<b>1,306</b>	<b>1,311</b>
<b>Total assets</b>	<b>1,505</b>	<b>1,521</b>
<b>EQUITY AND LIABILITIES</b>		
<b>Equity</b>		
Equity Share capital	40	40
Other equity	(74)	(99)
Reserves of disposal group held for sale		
<b>Equity attributable to shareholders</b>	<b>(34)</b>	<b>(59)</b>
<b>Total equity</b>	<b>(34)</b>	<b>(59)</b>
<b>LIABILITIES</b>		
<b>1 Non-current liabilities</b>		
<b>Financial liabilities</b>		
Borrowings	643	693
Lease liabilities	-	-
Net employee benefit liabilities	2	2
Non-current tax liabilities	8	4
Deferred tax liabilities (net)	-	-
<b>Total Non-current liabilities</b>	<b>654</b>	<b>699</b>
<b>2 Current liabilities</b>		
<b>Financial liabilities</b>		
Borrowings	79	77
Lease liabilities	-	3
Trade payables	-	-
- Total outstanding dues of micro and small enterprises	35	33
- Total outstanding dues of creditors other than micro and small enterprises	246	223
Other current financial liabilities	22	1
Net employee benefit liabilities	3	3
Other current liabilities	500	540
<b>Total current liabilities</b>	<b>885</b>	<b>881</b>
<b>Total equity and liabilities</b>	<b>1,505</b>	<b>1,521</b>

For **K N Prabhaskar & Co**  
Chartered Accountants  
Firm Regn.No : 004982S

For and on behalf of the Board of directors of  
**KBK Chem Engineering Pvt. Ltd.**

**K.N. Prabhaskar**  
Partner  
Membership No.19575

**Vijendra Singh**  
Whole-time Director  
**DIN : 03537522**

**Date : 31.07.2024**  
**Place : Mumbai**

**Date : 31.07.2024**  
**Place : Mumbai**

**KBK CHEM ENGINEERING PVT. LTD.**  
Gate No -540, Urwade Road, Kasar Amboli, Tal. Mulshi, Pirangut Pune, - 412111  
**Statement of unaudited financial results for the quarter and period ended June 30, 2024**

(INR in Million)

Sr. No.	Particulars	3 months ended	3 months ended	3 months ended	Previous Year ended
		June 30, 2024 (Undited)	March 31, 2024 (Audited)	June 30, 2023 (Unaudited)	March 31, 2024 (Audited)
1	Revenue from operations	401	407	737	2,449
2	Income from incentive to sugar mills	-	-	-	-
3	Other income	3	9	5	21
<b>4</b>	<b>Total income</b>	<b>404</b>	<b>416</b>	<b>742</b>	<b>2,470</b>
<b>5</b>	<b>Expenses</b>				
	Cost of materials consumed	251	346	449	1,526
	Purchase of stock-in-trade	-	-	-	-
	Changes in inventories of finished goods, work-in-progress and stock-in-trade	-	-	-	-
	Employee benefit expenses	17	14	20	71
	Finance cost	20	24	21	88
	Depreciation and amortisation expense	2	2	2	10
	Foreign exchange (gain)/ loss (net)	1	5	(0)	4
	Other expenses	77	56	258	785
	Total expenses	<b>367</b>	<b>446</b>	<b>750</b>	<b>2,483</b>
6	Profit/(Loss) before exceptional items and tax	37	(30)	(8)	(14)
7	Exceptional items- income/(expenses)	-	-	-	-
8	Profit/(Loss) before tax	<b>37</b>	<b>(30)</b>	<b>(8)</b>	<b>(14)</b>
9	Tax expense/(income)				
	Current tax	0	(1)	-	-
	Deferred tax	11	47	19	152
10	Total Tax Expense (Income)	11	47	19	152
<b>11</b>	<b>Net profit/(loss) for the period/year</b>	<b>26</b>	<b>(77)</b>	<b>(27)</b>	<b>(165)</b>
12	Other comprehensive income (OCI)				
	A) Other comprehensive income not to be reclassified to profit or loss in subsequent periods:	-	-	-	-
	Remeasurement of the net defined benefit liability / asset	-	-	-	1
	Income tax relating to above	-	-	-	(0)
	Revaluation reserve on assets	-	-	-	-
	Income tax relating to above	-	-	-	-
	Reversal of revaluation reserve on disposal of assets/impairment of plant property and equipments (net of Tax)	-	-	-	-
	Income tax relating to above	-	-	-	-
	Impairment of plant property & equipments	-	-	-	-
	Income tax effect	-	-	-	-
	Net loss on FVOCI equity instruments	-	-	-	-
	Exchange difference on translation of foreign operations	-	-	-	-
	B) Other comprehensive income that will be reclassified to profit or loss in subsequent periods:	-	-	-	-
	Exchange difference on translation of foreign operations	-	-	-	-
13	Total other comprehensive income after tax	-	-	-	1
<b>14</b>	<b>Total comprehensive income after tax</b>	<b>26</b>	<b>(77)</b>	<b>(27)</b>	<b>(165)</b>

For **K N Prabhaskar & Co**  
Chartered Accountants  
Firm Regn.No : 004982S

**K.N. Prabhaskar**  
Partner  
Membership No.19575

Date : 31.07.2024  
Place : Mumbai

**KBK Chem Engineering Pvt. Ltd.**

**Vijendra Singh**  
Whole-time Director  
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**Segment wise revenue, results, assets and liabilities for the quarter and period ended June 30, 2024**

(INR in Million)

Sr. No.	Particulars	3 months ended	3 months ended	3 months ended	Previous Year ended
		June 30, 2024	March 31, 2024	June 30, 2023	March 31, 2024
		(Unaudited)	(Audited)	(Unaudited)	(Audited)
<b>1</b>	<b>Segment revenue</b>				
	(a) Sugar	-	-	-	-
	(b) Ethanol	-	-	-	-
	(c) Co-generation	-	-	-	-
	(d) Trading	-	-	-	-
	(e) Engineering	401	407	737	2,449
	(f) Other	-	-	-	-
	<b>Total</b>	<b>401</b>	<b>407</b>	<b>737</b>	<b>2,449</b>
	Less :Inter segment revenue	-	-	-	-
	<b>Revenue from operations</b>	<b>401</b>	<b>407</b>	<b>737</b>	<b>2,449</b>
<b>2</b>	<b>Segment results profit / (loss) before tax and interest)**</b>				
	(a) Sugar	-	-	-	-
	(b) Ethanol	-	-	-	-
	(c) Co-generation	-	-	-	-
	(d) Trading	-	-	-	-
	(e) Engineering	54	(11)	8	57
	(f) Other	-	-	-	-
	<b>Total</b>	<b>54</b>	<b>(11)</b>	<b>8</b>	<b>57</b>
	Less: i) Finance costs	20	24	21	88
	iii) Other unallocable expenses	-	-	-	-
	iii) Foreign exchange (gain)/loss (net)	1	5	(0)	4
		34	(39)	(13)	(34)
	Add: Other income	3	9	5	21
	Profit/(loss) before exceptional items and tax	37	(30)	(8)	(14)
	Less: Exceptional items- income/(expenses)	-	-	-	-
	<b>Total profit/(loss) before tax</b>	<b>37</b>	<b>(30)</b>	<b>(8)</b>	<b>(14)</b>
<b>3</b>	<b>Segment assets</b>				
	(a) Sugar			-	
	(b) Ethanol			-	
	(c) Co-generation			-	
	(d) Trading			-	
	(e) Engineering	1,375	1,384	1,770	1,384
	(f) Other				
	(g) Unallocated	131	137	226	137
	<b>Total segment assets</b>	<b>1,505</b>	<b>1,521</b>	<b>1,996</b>	<b>1,521</b>
<b>4</b>	<b>Segment liabilities</b>				
	(a) Sugar			-	
	(b) Ethanol			-	
	(c) Co-generation			-	
	(d) Trading			-	
	(e) Engineering	817	810	1,208	810
	(f) Other			-	
	(g) Unallocated	722	770	709	770
	<b>Total segment liabilities</b>	<b>1,539</b>	<b>1,580</b>	<b>1,917</b>	<b>1,580</b>

For K N Prabhashankar & Co  
Chartered Accountants  
Firm Regn.No : 004982S

**K.N. Prabhashankar**  
Partner  
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