



CELEBRATING 50 YEARS OF KINETIC

KEL:SH:SE

Date: 09 November 2023

To,
The Manager-Corporate Relations Department
BSE Limited
1st Floor, P J Towers
Fort, Mumbai- 400 001.
BSE Scrip Code: 500240

Subject: Outcome of Board Meeting held on 09.11.2023

Dear Sir/Madam,

Pursuant to the Regulation 30 read with Schedule III and 33 of the SEBI (Listing Obligations and Disclosure Requirements), Regulations, 2015 ("Listing Regulations") and other regulations, if applicable, we hereby inform you that the Board of Directors of the Company at its meeting held today i.e. 09 November 2023 have inter alia, approved the Unaudited Standalone and Consolidated Financial Results for the quarter and half year ended 30 September 2023.

The meeting of the Board of Directors commenced at.....15:00..... and concluded at15:27.....

Thanking You,

Yours Truly,
For Kinetic Engineering Limited

Chaitanya

Chaitanya Mundra
Company Secretary and Compliance Officer



KINETIC ENGINEERING LTD

HEAD OFFICE:
Kinetic Innovation Park
D-1 Block, 18/2 MIDC, Chinchwad,
Pune, Maharashtra 411019, India

FACTORY:
Kinetic Manufacturing Plant
Nagar-Daund Road,
Ahmednagar 414001, India

CONTACT:
+91 20 66142049
www.KineticIndia.com
CIN:L35912MH1970PLC014819

**Independent Auditor's Review Report on the Quarterly Unaudited Standalone
Financial Results of the Company Pursuant to the Regulation 33 of the SEBI
(Listing Obligations and Disclosure Requirements) Regulations, 2015,**

To
The Board of Directors,
Kinetic Engineering Limited.

Report on the Audit of the Standalone Financial Results

We have reviewed the accompanying Standalone Statement of unaudited financial results ("the Statement") of **Kinetic Engineering Limited** for the period ended September 30, 2023. This statement is the responsibility of the Company's Management and has been approved by the Board of Directors. Our responsibility is to issue a report on these financial statements based on our review.

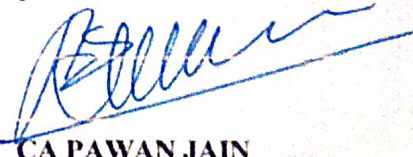
This Statement, which is the responsibility of the Company's Management and approved by the Company's Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in the Indian Accounting Standard 34 "Interim Financial Reporting" ("Ind AS 34"), prescribed under Section 133 of the Companies Act, 2013 read with relevant rules issued thereunder and other accounting principles generally accepted in India. Our responsibility is to express a conclusion on the Statement based on our review.

We conducted our review in accordance with the Standard on Review Engagement (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 financial statements are free of material misstatement. A review is limited primarily to inquiries of 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.

Based on our review conducted as above, nothing has come to our attention that causes us to believe that the accompanying statement of unaudited financial results prepared in accordance with applicable accounting standards and other recognized accounting practices and policies has not disclosed the information required to be disclosed in terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 including the manner in which it is to be disclosed, or that it contains any material misstatement.

For **PAWAN JAIN & ASSOCIATES**
(Chartered Accountants)
Firm Registration No : 0107867W

UDIN No: 23032900BGX0001260
Place: Pune
Date: 09th November 2023



CA PAWAN JAIN
(Partner)
Membership No : 032900

STANDALONE STATEMENT OF UNAUDITED FINANCIAL RESULTS FOR THE QUARTER ENDED 30th SEPTEMBER 2023

(Rs. In Lakhs)

| Sr. No. | Particulars | Quarter ended | | | Half year ended | | Financial Year ended |
|-----------|---|---------------|--------------|--------------|-----------------|--------------|----------------------|
| | | Sept. 30 | June 30 | Sept. 30 | Sept. 30 | Sept. 30 | March 31 2023 |
| | | 2023 | 2023 | 2022 | 2023 | 2022 | |
| | | Unaudited | Unaudited | Unaudited | Unaudited | Unaudited | Audited |
| 1 | Revenue from Operations | | | | | | |
| | (a) Net Sales / Income from Operations | 3696 | 3190 | 3500 | 6,886 | 6,691 | 13,660 |
| | (b) Other Operating Income | 4 | 4 | 4 | 7 | 7 | 20 |
| | Total Revenue from Operations (a + b) | 3700 | 3194 | 3504 | 6,893 | 6,698 | 13,680 |
| 2 | Other Income | 324 | 300 | 67 | 624 | 127 | 213 |
| 3 | Total Income (1+2) | 4,023 | 3,494 | 3,571 | 7,517 | 6,825 | 13,893 |
| 4 | Expenses | | | | | | |
| | (a) Cost of materials consumed | 2,190 | 1,870 | 1,990 | 4,060 | 3,856 | 7,633 |
| | (b) Changes in inventories of finished goods, work-in-progress and stock-in-trade | (92) | (150) | (226) | (242) | (353) | (539) |
| | (c) Employee benefits expenses | 537 | 547 | 467 | 1,084 | 964 | 1,935 |
| | (d) Finance costs | 185 | 144 | 177 | 329 | 353 | 639 |
| | (e) Depreciation and amortisation expenses | 159 | 157 | 161 | 316 | 320 | 648 |
| | (f) Other expenses | 867 | 788 | 837 | 1,655 | 1,631 | 3,298 |
| | Total Expenses | 3846 | 3355 | 3406 | 7,202 | 6,771 | 13,612 |
| 5 | Profit / (Loss) before tax (3-4) | 177 | 139 | 165 | 316 | 54 | 280 |
| 6 | Tax Expenses | | | | | | |
| | (a) Current Tax | - | - | - | - | - | - |
| | (b) Deferred Tax | - | - | - | - | - | - |
| | Total Tax Expenses | - | - | - | - | - | - |
| 7 | Profit / (Loss) after tax (5-6) | 177 | 139 | 165 | 316 | 54 | 280 |
| 8 | Other Comprehensive Income | | | | | | |
| | Items that will not be reclassified to Profit or Loss | | | | | | |
| | (i) Re-measurement of the net defined benefit plan | 15 | - | - | 15 | - | 27 |
| | (ii) Income Tax Effect | - | - | - | - | - | - |
| | Total Other Comprehensive Income | 15 | - | - | 15 | - | 27 |
| 9 | Total Comprehensive Income for the period (7+8) | 192 | 139 | 165 | 331 | 54 | 307 |
| 10 | Paid-up Equity share capital (Face value Rs. 10 per share) | 2216 | 1988 | 1900 | 2,216 | 1,900 | 1,988 |
| 11 | Earnings per equity Share | | | | | | |
| | (a) Basic | 0.87 | 0.70 | 0.87 | 1.49 | 0.28 | 1.54 |
| | (b) Diluted | 0.87 | 0.70 | 0.87 | 1.49 | 0.28 | 1.54 |

Notes:

- The above unaudited Financial Results for the quarter ended 30 September 2023, have been reviewed by the Audit Committee and were approved by the Board of Directors at their respective meetings held on 9th November, 2023.
- The company is operating in single segment.
- Other Income includes Profit on Sale of Non-Core Assets of Rs. 288 lakhs for Quarter Ended 30th Sept. 2023, Rs. 289 lakhs for Quarter Ended 30th June 2023 and Rs. 577 lakhs for half year ended 30th Sept. 2023.
- Deferred Tax Asset in respect of carried forward losses is recognized to the extent of Deferred Tax Liability.
- During the quarter ended 30th Sept. 2023 company subscribed Equity Shares amount to Rs. 505 lakhs, 50,50,000 equity shares of Rs. 10 each at par of Kinetic Watts and Volts Limited, its Subsidiary.
- During the quarter ended 30 September 2023, the Board has allotted to the promoters 22,85,000 equity shares @ Rs. 120 per share amounting to Rs. 27.42 Cr and 80,000 Optionally Convertible Cumulative Preference Shares (OCCPS) @ Rs. 120 per share amounting to Rs. 0.96 Crore on preferential basis. Further the funds are utilized as per the object stated in the Postal Ballot.
- Figures for the previous periods have been regrouped / reclassified, wherever necessary, to conform to current period's presentation.



For and on behalf of Board of Directors
For Kinetic Engineering Limited

(Signature)
A.A.Firodia
(Managing Director)
DIN: 00332204

STATEMENT OF STANDALONE ASSETS AND LIABILITIES AS AT 30th September 2023

(Rs. In Lakhs)

| Sr. | Particulars | As at Sept. 30 , 2023 | As at March 31, 2023 |
|---|---------------|-----------------------|-------------------------|
| | | Unaudited | Audited |
| A. ASSETS | | | |
| 1) Non-current assets | | | |
| a) Property, Plant & Equipments | 6,320 | 6,445 | |
| b) Capital work-in-progress | 126 | 123 | |
| c) Other Intangible Assets | 23 | 25 | |
| d) Financial Assets | - | - | |
| (i) Investments | 1,239 | 719 | |
| (ii) Others | 322 | 350 | |
| e) Deferred Tax Assets | - | - | |
| f) Other Non-Current Assets | 33 | 101 | |
| | 8,063 | 7,763 | |
| 2) Current assets | | | |
| a) Inventories | 4,745 | 4,428 | |
| b) Financial Assets | - | - | |
| (i) Investments | - | - | |
| (ii) Trade receivables | 3,056 | 2,933 | |
| (iii) Cash and cash equivalents | 55 | 78 | |
| (iv) Bank Balances other than (iii) above | 34 | 34 | |
| (v) Loans | 4 | 4 | |
| (vi) Others | 2 | 4 | |
| c) Current Tax Assets(Net) | 68 | 41 | |
| d) Other current assets | 327 | 377 | |
| | 8,291 | 7,898 | |
| TOTAL ASSETS | 16,354 | 15,661 | |
| EQUITY AND LIABILITIES | | | |
| A. Equity | | | |
| a) Share Capital | 2,216 | 1,988 | |
| b) Other Equity | 3,825 | 885 | |
| | 6,041 | 2,872 | |
| B. Liabilities | | | |
| 1) Non-current liabilities | | | |
| a) Financial Liabilities | | | |
| (i) Borrowings | 653 | 2,287 | |
| b) Provisions | 257 | 257 | |
| c) Other Non-Current Liabilities | 1,002 | 1,107 | |
| | 1,912 | 3,651 | |
| 2) Current liabilities | | | |
| a) Financial Liabilities | | | |
| (i) Borrowings | 3,337 | 2,989 | |
| (ii) Trade payables | 3,921 | 4,254 | |
| (iii) Others | 706 | 731 | |
| b) Provision | 341 | 404 | |
| c) Other Current Liabilities | 96 | 760 | |
| | 8,401 | 9,138 | |
| TOTAL EQUITY AND LIABILITIES | 16,354 | 15,661 | |



Place:- Pune

Date:- 9th November 2023

For and on behalf of Board of Directors
For Kinetic Engineering Limited

A.A. Frodia
(Managing Director)

DIN: 00332204

STATEMENT OF STANDALONE CASH FLOWS FOR THE HALF YEAR ENDED SEPTEMBER 30, 2023

(Rs In Lakhs)

| Sr. | Particulars | Sept 30, 2023 | Year ended 31, 2023 | March |
|-----------|---|------------------|------------------------|--------------|
| | | Unaudited | Audited | |
| A. | CASH FLOW FROM OPERATING ACTIVITIES | | | |
| | Net Profit / (Loss) for the year | 331 | | 307 |
| | Adjustment For : | | | |
| | Depreciation | 316 | | 648 |
| | Interest & Finance charges (Net) | 313 | | 447 |
| | Dividend Received | (0) | | (6) |
| | Unrealised gain on fair valuation of Investment | (15) | | (27) |
| | Unrealised Exchange difference loss / (gain) | (8) | | 2 |
| | Profit (-) / Loss (+) on sale of Investments | 0 | | 0 |
| | Profit (-) / Loss (+) on sale of Assets | (578) | | (4) |
| | Operative Profit before Working Capital Changes | 358 | | 1,367 |
| | Adjustment for net change in: | | | |
| | Trade and Other Receivables | (38) | | 207 |
| | Inventories | (317) | | (836) |
| | Trade & Other payables | (1188) | | 756 |
| | Cash generated from operations | (1185) | | 1,494 |
| | Direct Taxes | (27) | | (0) |
| | Net Cash Generated from operating activities | (1,212) | | 1,494 |
| B. | CASH FLOW FROM INVESTING ACTIVITIES | | | |
| | Purchase of Property, Plant & Equipment and Intangible Assets | (267) | | (392) |
| | Sale of Property, Plant & Equipment and Intangible Assets | 725 | | 4 |
| | Sale Of Investment (Net) | - | | 19 |
| | Purchase of Investment | (505) | | (250) |
| | Dividend received | 0 | | 6 |
| | Interest Received | 2 | | 14 |
| | Net Cash Generated/(Used) in investing activities | (45) | | (599) |
| C. | CASH FLOW FROM FINANCING ACTIVITIES | | | |
| | Proceeds from Long Term Borrowings (Net) | (1638) | | (1496) |
| | Proceeds from Short Term Borrowings | 348 | | (141) |
| | Issue Of Equity Shares | 2838 | | 1292 |
| | Interest and Financial Charges paid | (313) | | (488) |
| | Net Cash Generated/(Used) in financing activities | 1,235 | | (833) |
| D. | Net change in Cash and cash equivalents (A+B+C) | (22.54) | | 62.05 |
| | Cash and Cash Equivalents (Opening) | 78 | | 16 |
| | Cash and Cash Equivalents (Closing) | 55 | | 78 |



**For and on behalf of Board of Directors
For Kinetic Engineering Limited**

(Handwritten Signature)

**A.A.Firodia
(Managing Director)**

DIN: 00332204

Place : Pune

Date:- 9th November, 2023



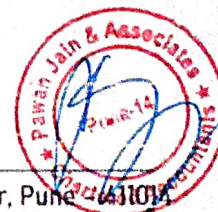
Independent Auditor's Review Report on the Quarterly and Year to Date Unaudited Consolidated Financial Results of the Company Pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended.

To,
Board of Directors,
Kinetic Engineering Limited.

Report on the Audit of the Consolidated Financial Results

1. We have reviewed the accompanying Statement of Consolidated Unaudited Financial Results of **Kinetic Engineering Limited** (the "Holding Company") and its subsidiary **Kinetic Watts & Volts Limited** (the Parent and its subsidiary together referred to as "the Group"), and its share of the net profit/(loss) after tax and total comprehensive income/loss of its subsidiary for the quarter ended September 30, 2023 being submitted by the Parent pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended. Attention is drawn to the fact that the consolidated figures for the corresponding quarter ended September 30, 2023 as reported in these financial results have been approved by the Parent's Board of Directors, but have not been subjected to review.
2. The Holding Company's Management is responsible for the preparation of the Statement in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34, (Ind AS 34) "Quarterly Financial Reporting" 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. The Statement has been approved by the Holding Company's Board of Directors. Our responsibility is to express a conclusion on the Statement based on our review.
3. The Statement includes the results of the following subsidiary:
 - i. Kinetic Watts & Volts Limited
4. 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. A review of interim financial information consists of making inquiries, primarily of persons responsible for financial and accounting matters, and applying analytical and other review procedures. A review is substantially less in scope than an audit conducted in accordance with Standards on Auditing and consequently does not enable us to obtain assurance that we would become aware of all significant matters that might be identified in an audit. Accordingly, we do not express an audit opinion.

We also performed procedures in accordance with the circular issued by the SEBI under Regulation 33 (8) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended, to the extent applicable.



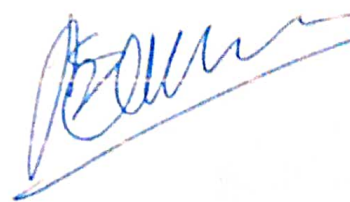
5. Based on our review conducted and procedures performed as stated in paragraph 3 above and based on the consideration of the review reports of other auditors referred to in paragraph 6 below, nothing has come to our attention that causes us to believe that the accompanying Statement, prepared in accordance with recognition and measurement principles laid down in the aforesaid Indian Accounting Standards ('Ind AS') specified under Section 133 of the Companies Act, 2013, as amended, read with relevant rules issued thereunder and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in terms of the Listing Regulations, including the manner in which it is to be disclosed, or that it contains any material misstatement.
6. The accompanying Statement includes unaudited quarterly financial results and other unaudited financial information in respect of:
One subsidiaries, whose quarterly financial results and other financial information reflect total assets of Rs 941.28 lakhs as at September 30, 2023 and total revenues of Rs 0 lakhs total net loss after tax of Rs. 15.17 lakhs for the quarter ended September 30, 2023 and the period ended on that date respectively and net cash inflows of Rs. 524.45 lakhs for the period from April 1, 2023 to September 30, 2023.

The independent auditor's reports on quarterly financial results and other financial information of these entities have been furnished to us by the Management and our conclusion on the Statement, in so far as it relates to the amounts and disclosures in respect of these subsidiaries is based solely on the report of such auditors and procedures performed by us as stated in paragraph 4 above.

For PAWAN JAIN & ASSOCIATES
(Chartered Accountants)
Firm Registration No: 0407867W

UDIN No: 23032900BGXOOP1734
Place: PUNE
Date: 09th November 2023




CA PAWAN JAIN
(Partner)
Membership No: 032900

CONSOLIDATED STATEMENT OF UNAUDITED FINANCIAL RESULTS FOR THE QUARTER ENDED 30th SEPTEMBER 2023

(Rs. in Lakhs)

| Sr. No. | Particulars | Quarter ended | | | Half year ended | | Financial Year ended |
|---------|---|---------------|--------------|---------------|-----------------|---------------|----------------------|
| | | Sept. 30 2023 | June 30 2023 | Sept. 30 2022 | Sept. 30 2023 | Sept. 30 2022 | March 31 2023 |
| | | Unaudited | Unaudited | Unaudited | Unaudited | Unaudited | Audited |
| 1 | Revenue from Operations | 3696 | 3190 | - | 6,886 | - | 13,660 |
| | (a) Net Sales / Income from Operations | 4 | 4 | - | 7 | - | 20 |
| | (b) Other Operating Income | 3700 | 3194 | - | 6,893 | - | 13,680 |
| | Total Revenue from Operations (a + b) | | | | | | 213 |
| 2 | Other Income | 324 | 300 | - | 624 | - | 13,893 |
| 3 | Total Income (1+2) | 4,023 | 3,494 | - | 7,517 | - | |
| 4 | Expenses | 2,190 | 1,870 | - | 4,060 | - | 7,633 |
| | (a) Cost of materials consumed | (92) | (150) | - | (242) | - | (539) |
| | (b) Changes in inventories of finished goods, work-in-progress and stock-in-trade | 540 | 549 | - | 1,088 | - | 1,936 |
| | (c) Employee benefits expenses | 185 | 144 | - | 329 | - | 639 |
| | (d) Finance costs | 159 | 158 | - | 317 | - | 648 |
| | (e) Depreciation and amortisation expenses | 874 | 790 | - | 1,664 | - | 3,300 |
| | (f) Other expenses | 3857 | 3360 | - | 7,217 | - | 13,617 |
| | Total Expenses | | | | | | 276 |
| 5 | Profit / (Loss) before tax (3-4) | 166 | 134 | - | 300 | - | |
| 6 | Tax Expenses | - | - | - | - | - | - |
| | (a) Current Tax | - | - | - | - | - | - |
| | (b) Deferred Tax | - | - | - | - | - | - |
| | Total Tax Expenses | | | | | | |
| 7 | Profit / (Loss) after tax (5-6) | 166 | 134.03 | - | 300 | - | 276.06 |
| 8 | Profit/(Loss) attributable to Non-controlling interest | (0.81) | (0.34) | - | (1.14) | - | (0.33) |
| 9 | Profit/(Loss) attributable to Owners Company for the Period | 167.24 | 134.37 | - | 301.61 | - | 276.38 |
| 10 | Other Comprehensive Income Items that will not be reclassified to Profit or Loss | | | | | | |
| | (i) Re-measurement of the net defined benefit plan | 15 | - | - | 15 | - | 26.69 |
| | (ii) Income Tax Effect | - | - | - | - | - | - |
| | Total Other Comprehensive Income | 15 | - | - | 15 | - | 26.69 |
| 11 | Total Comprehensive Income for the period (9+10) | 181.74 | 134.37 | - | 315.77 | - | 303.07 |
| 12 | Profit attributable to : Owner Company | 168.05 | 134.71 | - | 302.76 | - | 276.38 |
| | Non-Controlling Interests | (0.81) | (0.34) | - | (1.14) | - | (0.33) |
| 13 | Total Comprehensive Income attributable to : Owner Company | 182.55 | 134.71 | - | 316.92 | - | 303.40 |
| | Non-controlling Interests | (0.81) | (0.34) | - | (1.14) | - | (0.33) |
| 10 | Paid-up Equity share capital (Face value Rs. 10 per share) | 2216.15 | 1987.65 | - | 2,216.15 | - | 1,987.65 |
| 11 | Earnings per equity Share (a) Basic | 0.82 | 0.68 | - | 1.43 | - | 1.52 |

Notes:

- The above unaudited Financial Results for the quarter ended 30 September 2023, have been reviewed by the Audit Committee and were approved by the Board of Directors at their respective meetings held on 9th November, 2023.
- The above consolidated results are in respect of Kinetic Engineering Ltd., & its subsidiary - Kinetic Watts & Volts Limited
- The company is operating in single segment.
- The Statutory auditors have conducted a limited review of the above unaudited financial results.
- Other Income includes Profit on Sale of Non-Core Assets of Rs. 288 lakhs for Quarter Ended 30th Sept. 2023, Rs. 289 lakhs for Quarter Ended 30th June 2023 and Rs. 577 lakhs for half year ended 30th Sept. 2023.
- Deferred Tax Asset in respect of carried forward losses is recognized to the extent of Deferred Tax Liability.
- During the quarter company subscribed 50,50,000 equity shares of Rs. 10 each at par amounting to Rs. 5.05 Crore of Kinetic Watts and Volts Limited.
- During the quarter ended 30 September 2023, the Board has allotted to the promoters 22,85,000 equity shares @ Rs. 120 per share amounting to Rs. 27.42 Cr and 80,000 Optionally Convertible Cumulative Preference Shares (OCCPS) @ Rs. 120 per share amounting to Rs. 0.96 Crore on preferential basis. Further the funds are utilized as per the object stated in the Postal Ballot.
- Figures for the previous periods have been regrouped / reclassified, wherever necessary, to conform to current period's presentation.



For and on behalf of Board of Directors
For Kinetic Engineering Ltd.

(Signature)
A.A.Firodia
Managing Director
DIN: 00332204

STATEMENT OF CONSOLIDATED ASSETS AND LIABILITIES AS AT 30th SEPTEMBER 2023

(Rs. In Lakhs)

| Sr. | Particulars | As at Sept. 30 , 2023 | As at March 31, 2023 |
|-----------|---|-----------------------|-------------------------|
| | | Unaudited | Audited |
| A. | ASSETS | | |
| 1) | Non-current assets | | |
| a) | Property, Plant & Equipments | 6,336 | 6,458 |
| b) | Capital work-in-progress | 289 | 160 |
| c) | Other Intangible Assets | 23 | 25 |
| d) | Financial Assets | - | - |
| | (i) Investments | 484 | 469 |
| | (ii) Others | 322 | 351 |
| e) | Deferred Tax Assets | - | - |
| f) | Other Non-Current Assets | 33 | 101 |
| | | 7,487 | 7,564 |
| 2) | Current assets | | |
| a) | Inventories | 4,745 | 4,428 |
| b) | Financial Assets | - | - |
| | (i) Investments | - | - |
| | (ii) Trade receivables | 3,056 | 2,933 |
| | (iii) Cash and cash equivalents | 760 | 258 |
| | (iv) Bank Balances other than (iii) above | 34 | 34 |
| | (v) Loans | 4 | 4 |
| | (vi) Others | 2 | 4 |
| c) | Current Tax Assets(Net) | 68 | 41 |
| d) | Other current assets | 384 | 423 |
| | | 9,053 | 8,125 |
| | TOTAL ASSETS | 16,540 | 15,689 |
| | EQUITY AND LIABILITIES | | |
| A. | Equity | | |
| a) | Share Capital | 2,216 | 1,988 |
| b) | Other Equity | 3,807 | 881 |
| c) | Non Controlling Interest | 19 | 20 |
| d) | Share application money pending allotment | 173 | - |
| | | 6,215 | 2,888 |
| B. | Liabilities | | |
| 1) | Non-current liabilities | | |
| a) | Financial Liabilities | | |
| | (i) Borrowings | 653 | 2,287 |
| b) | Provisions | 257 | 257 |
| c) | Other Non-Current Liabilities | 1,002 | 1,107 |
| | | 1,912 | 3,651 |
| 2) | Current liabilities | | |
| a) | Financial Liabilities | | |
| | (i) Borrowings | 3,337 | 2,989 |
| | (ii) Trade payables | 3,921 | 4,254 |
| | (iii) Others | 706 | 731 |
| b) | Provision | 341 | 404 |
| c) | Other Current Liabilities | 108 | 772 |
| | | 8,413 | 9,149 |
| | TOTAL EQUITY AND LIABILITIES | 16,540 | 15,689 |



Place:- Pune

Date:- 9th November 2023

For and on behalf of Board of Directors
For Kinetic Engineering Limited

A.A. Firodia
(Managing Director)

DIN/00332204

STATEMENT OF CONSOLIDATED CASH FLOWS FOR THE HALF YEAR ENDED SEPTEMBER 30, 2023

(Rs In Lakhs)

| Sr. | Particulars | Sept 30, 2023 | Year ended March 31, 2023 |
|-----------|---|------------------|------------------------------|
| | | Unaudited | Audited |
| A. | CASH FLOW FROM OPERATING ACTIVITIES | | |
| | Net Profit / (Loss) for the year | 316 | 303 |
| | Adjustment For : | | |
| | Depreciation | 317 | 648 |
| | Interest & Finance charges (Net) | 313 | 447 |
| | Dividend Received | (0) | (6) |
| | Unrealised gain on fair valuation of Investment | (15) | (27) |
| | Unrealised Exchange difference loss / (gain) | (8) | 2 |
| | Profit (-) / Loss (+) on sale of Investments | - | 0 |
| | Profit (-) / Loss (+) on sale of Assets | (578) | (4) |
| | Operative Profit before Working Capital Changes | 344 | 1,362 |
| | Adjustment for net change in: | | |
| | Trade and Other Receivables | (48) | 160 |
| | Inventories | (317) | (836) |
| | Trade & Other payables | (1187) | 768 |
| | Cash generated from operations | (1209) | 1,455 |
| | Direct Taxes | (27) | (0) |
| | Net Cash Generated from operating activities | (1,236) | 1,455 |
| B. | CASH FLOW FROM INVESTING ACTIVITIES | | |
| | Purchase of Property, Plant & Equipment and Intangible Assets | (397) | (443) |
| | Sale of Property, Plant & Equipment and Intangible Assets | 725 | 4 |
| | Sale Of Investment (Net) | - | 19 |
| | Purchase of Investment | 0 | - |
| | Dividend received | 0 | 6 |
| | Interest Received | 2 | 14 |
| | Net Cash Generated/(Used) In Investing activities | 330 | (400) |
| C. | CASH FLOW FROM FINANCING ACTIVITIES | | |
| | Proceeds from Long Term Borrowings (Net) | (1638) | (1496) |
| | Proceeds from Short Term Borrowings | 348 | (141) |
| | Issue Of Equity Shares | 2838 | 1312 |
| | Share application money pending allotment | 173 | - |
| | Interest and Financial Charges paid | (313) | (488) |
| | Net Cash Generated/(Used) In financing activities | 1,408 | (812) |
| D. | Net change In Cash and cash equivalents (A+B+C) | 502 | 243 |
| | Cash and Cash Equivalents (Opening) | 258 | 16 |
| | Cash and Cash Equivalents (Closing) | 760 | 258 |



For and on behalf of Board of Directors
For Kinetic Engineering Limited

(Signature)

A.A. Firodia
(Managing Director)

DIN: 00332204

Place : Pune
Date:- 9th November, 2023