

KEL:SH:SE

Date: 13th May, 2025

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 13th May, 2025.

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. 13th May, 2025 have inter alia, noted and approved the Audited Financial Results (Standalone and Consolidated) for the last quarter & year ended 31st March, 2025 along with the report of the Auditors thereon.

The meeting of the Board of Directors commenced at 12.05 P.M. and concluded at 15.20 P.M.

Thanking You,

Yours Truly,

For Kinetic Engineering Limited

Chaitan
ya
Mundra

Digitally signed
by Chaitanya
Mundra
Date: 2025.05.13
15:26:59 +05'30'

Chaitanya Mundra
Company Secretary and Compliance Officer

KINETIC ENGINEERING LTD

Registered Address:
D1 Block, Plot No.18/2,
Chinchwad, Pune
Maharashtra India 411019

Factory Address:
Kinetic Manufacturing Plant
Nagar-Daund Road, Ahmednagar
Maharashtra India 414001

Contact: +91 2066142049
Email ID: kelinvestors@kineticindia.com
Website: www.kineticindia.com
CIN: L35912MH1970PLC014819



Independent Auditor's Report on audit of annual consolidated financial results and review of quarterly financial results of the Company Pursuant to Regulation 33 and 52 of SEBI (Listing Obligation and Disclosure Requirement) Regulation, 2015.

**The Board of Directors,
Kinetic Engineering Limited.**

We have audited the accompanying Statement of Consolidated Financial Results of **KINETIC ENGINEERING LIMITED** ("the Parent") and its subsidiary **KINETIC WATTS & VOLTS LIMITED** for the quarter ended 31st March, 2025 and for the period from 1st April 2024 to 31st March 2025 ("the Statement"), being submitted by the Parent pursuant to the requirement of Regulation 33 and 52 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended ("Listing Regulations"). 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.

(a) Opinion on Annual Consolidated Financial Results

In our opinion and to the best of our information and according to the explanations given to us, the Consolidated Annual Financial Results for the year ended March 31, 2025:

- i. Includes the result of the subsidiary entity **KINETIC WATTS & VOLTS LIMITED** ;
- ii. Is presented in accordance with the requirements of Regulation 33 & 52 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended; and
- iii. Gives a true and fair view in conformity with the recognition and measurement principles laid down in the Indian Accounting Standards and other accounting principles generally accepted in India of the consolidated net profit and consolidated total comprehensive income and other financial information of the Group for the year ended March 31, 2025.

(b) Conclusion on audited Consolidated Financial Results for the quarter ended March 31, 2025

With respect to the Consolidated Financial Results for the quarter ended March 31, 2025, based on our review conducted and procedures performed as stated in paragraph (b) of Auditor's Responsibilities section below nothing has come to our attention that causes us to believe that the Consolidated Financial Results for the quarter ended March 31, 2025,



prepared in accordance with the recognition and measurement principles laid down in the Indian Accounting Standards and other accounting principles generally accepted in India, has disclosed the information required to be disclosed in terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended, including the manner in which it is to be disclosed, or that it contains any material misstatement.

Basis for Opinion on the Audited Consolidated Financial Results for the year ended March 31, 2025

We conducted our audit in accordance with the Standards on Auditing ("SAs") specified under Section 143(10) of the Companies Act, 2013 ("the Act"). Our responsibilities under those Standards are further described in paragraph (a) of Auditor's Responsibilities section below. We are independent of the Group, its associate and joint venture in accordance with the Code of Ethics issued by the Institute of Chartered Accountants of India ("the ICAI") together with the ethical requirements that are relevant to our audit of the Consolidated Financial Results for the year ended March 31, 2025 under the provisions of the Act and the Rules thereunder, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the ICAI's Code of Ethics . We believe that the audit evidence obtained by us and the audit evidence obtained by the other auditors in terms of their reports referred to in Other Matters section below, is sufficient and appropriate to provide a basis for our audit opinion.

Management's Responsibilities for the Statement

These consolidated annual financial results have been prepared based on the consolidated annual financial statements. The Holding Company's Board of directors are responsible for the preparation and presentation of these consolidated annual financial results that give a true and fair view of the net profit and other comprehensive income and other financial information of the Group including its associates in accordance with the Indian Accounting Standards prescribed under Section 133 of the Act read with relevant Rules issued thereunder and other accounting principles generally accepted in India and in compliance with the Regulations 33 and 52 of the Listing Regulations. The respective Board of Directors of the companies included in the Group and of its subsidiary are responsible for maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding of the assets of the Group and its subsidiary and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and the design, implementation and maintenance of adequate internal financial controls, that were operating effectively for ensuring accuracy and completeness of the accounting records, relevant to the preparation and presentation of the consolidated annual financial results that give a true and fair view and are free from material misstatement, whether due to fraud or error, which have been used for the purpose of preparation of the consolidated annual financial results by the Directors of the Holding Company, s aforesaid.



In preparing the Consolidated Financial Results, the respective Board of Directors of the companies included in the Group and of its subsidiary are responsible for assessing the ability of the respective entities to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the respective Board of Directors either intends to liquidate their respective entities or to cease operations, or has no realistic alternative but to do so.

The respective Board of Directors of the companies included in the Group and of its subsidiary entity is responsible for overseeing the financial reporting process of the Group and of its subsidiary.

Auditor's Responsibilities

(a) Audit of the Consolidated Annual Financial Results for the year ended March 31, 2025

Our objectives are to obtain reasonable assurance about whether the Consolidated Financial Results for the year ended March 31, 2025, as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with SAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of this Consolidated Financial Results.

As part of an audit in accordance with SAs, we exercise professional judgment and maintain professional scepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the Annual Consolidated Financial Results, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of such controls.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates made by the Board of Directors.
- Evaluate the appropriateness and reasonableness of disclosures made by the Board of Directors in terms of the requirements specified under Regulation 33 of the Listing Regulations.

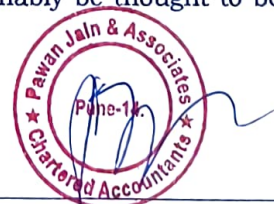


- Conclude on the appropriateness of the Board of Directors use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the ability of the Group and its associate and joint venture to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the Consolidated Financial Results or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Group and its associate and joint venture to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the Annual Consolidated Financial Results, including the disclosures, and whether the Annual Consolidated Financial Results represent the underlying transactions and events in a manner that achieves fair presentation.
- Perform procedures in accordance with the circular issued by the SEBI under Regulation 33(8) of the Listing Regulations to the extent applicable.
- Obtain sufficient appropriate audit evidence regarding the Annual Standalone Financial Results/ Financial Information of the entities within the Group and its associate and joint venture to express an opinion on the Annual Consolidated Financial Results. We are responsible for the direction, supervision and performance of the audit of financial information of such entities included in the Annual Consolidated Financial Results of which we are the independent auditors. For the other entities included in the Annual Consolidated Financial Results, which have been audited by the other auditors, such other auditors remain responsible for the direction, supervision and performance of the audits carried out by them. We remain solely responsible for our audit opinion.

Materiality is the magnitude of misstatements in the Annual Consolidated Financial Results that, individually or in aggregate, makes it probable that the economic decisions of a reasonably knowledgeable user of the Annual Consolidated Financial Results may be influenced. We consider quantitative materiality and qualitative factors in (i) planning the scope of our audit work and in evaluating the results of our work; and (ii) to evaluate the effect of any identified misstatements in the Annual Consolidated Financial Results.

We communicate with those charged with governance of the Parent and such other entities included in the Consolidated Financial Results of which we are the independent auditors regarding, among other matters, the planned scope and timing of the audit and significant audit findings including any significant deficiencies in internal control that we identify during our audit.

We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards.



(b) Review of the Consolidated Financial Results for the quarter ended March 31,2025

We conducted our review of the Consolidated Financial Results for the quarter ended March 31, 2025 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 ICAI. A review of interim financial information consists of making inquiries, primarily of the Company's personnel 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 SAs specified under section 143(10) of the Act 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.

The Statement includes the results of the entities as listed under paragraph (a)(i) of Opinion and Conclusion section above.

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.

Other Matters

The Statement includes the results for the Quarter ended March 31, 2025 being the balancing figure between audited figures in respect of the full financial year and the published year to date figures up to the third quarter of the current financial year which were subject to limited review by us. Our report is not modified in respect of this matter.

For **M/s PAWAN JAIN & ASSOCIATES**
(Chartered Accountants)

Firm Registration No. : 0107867W


CA PAWAN JAIN

(Partner)

Membership No : 032900



UDIN NO : 25032900BMILTG3062

Place of Signature: PUNE

Date: 13-05-2025

KINETIC ENGINEERING LIMITED

Regd Office: D-1 Block, Plot No. 18 / 2, MIDC, Chinchwad, Pune - 411 019
 Website: www.kineticindia.com Tel: Ph: +91 20 66142049 fax No: +91 20 66142088/89
 CIN: L35912MH1970PLC014819

CONSOLIDATED STATEMENT OF AUDITED FINANCIAL RESULTS FOR THE QUARTER ENDED 31st MARCH 2025

Sr. No.	Particulars	Quarter ended			Financial Year ended	
		March 31 2025	Dec. 31 2024	March 31 2024	March 31 2025	March 31 2024
		Audited	Unaudited	Audited	Audited	Audited
1	Revenue from Operations					
	(a) Net Sales / Income from Operations	3824	2879	4057	14193	14168
	(b) Other Operating Income	30	11	13	53	25
	Total Revenue from Operations (a + b)	3854	2890	4070	14246	14393
2	Other Income	85	746	82	1281	904
3	Total Income (1+2)	3939	3636	4151	15527	15297
4	Expenses					
	(a) Cost of materials consumed	1985	1545	2441	7841	8372
	(b) Changes in Inventories of finished goods, work-in-progress and stock-in-trade	26	72	(179)	(95)	(463)
	(c) Employee benefits expenses	557	572	521	2240	2141
	(d) Finance costs	171	123	97	490	545
	(e) Depreciation and amortisation expenses	177	167	168	669	645
	(f) Other expenses	974	851	997	3759	3541
	Total Expenses	3890	3330	4046	14904	14782
5	Profit / (Loss) before tax (3-4)	49	306	106	623	515
6	Tax Expenses					
	(a) Current Tax	-	-	-	-	-
	(b) Deferred Tax	-	-	-	-	-
	Total Tax Expenses	-	-	-	-	-
7	Profit / (Loss) after tax (5-6)	49	306	106	623	515
8	Profit/(Loss) attributable to Non-controlling interest	(13)	(8)	3	(19)	(6)
9	Profit/(Loss) attributable to Owners Company for the Period	62	313	103	642	521
10	Other Comprehensive Income					
	Items that will not be reclassified to Profit or Loss					
	(i) Re-measurement of the net defined benefit plan	(19)	-	(20)	(19)	(20)
	(ii) Income Tax Effect	-	-	0	-	-
	Total Other Comprehensive Income	(19)	0	(20)	(19)	(20)
11	Total Comprehensive Income for the period (7+10)	30	306	86	604	495
	Profit attributable to :					
	Owner Company	62	313	103	642	521
	Non-Controlling Interests	(13)	(8)	3	(19)	(6)
	Total Comprehensive Income attributable to :					
	Owner Company	43	313	82	623	501
	Non-controlling Interests	(13)	(8)	3	(19)	(5)
12	Paid-up Equity share capital (Face value Rs. 10 per share)	2341	2216	2216	2341	2216
13	Earnings per equity Share					
	(a) Basic	0.28	1.41	0.46	2.89	2.35
	(b) Diluted	0.27	1.41	0.46	2.86	2.35

Notes:

- The above Audited Financial Results for the quarter ended 31 March 2025, have been reviewed by the Audit Committee and were approved by the Board of Directors at their respective meetings held on 13th May, 2025.
- The above consolidated results are in respect of Kinetic Engineering Ltd., & its subsidiary - Kinetic Watts & Volts Limited
- The company is operating in single segment.
- Other Income includes Profit on Sale of Non-Core Assets of Rs. 698 lakhs for Quarter Ended 31st Dec. 2024, Rs.1009 lakhs for the year ended 31st March, 2025 and Rs. 706 lakhs for Year Ended 31st March 2024.
- Deferred Tax Asset in respect of carried forward losses is recognized to the extent of Deferred Tax Liability.
- No provision for Current Tax is made since there is no Taxable Income in view of carried forward Business Losses and Unabsorbed Depreciation
- During the quarter,
 - The company issued 1,03,56,725 convertible warrants at Rs. 171 per warrant, convertible into 1,03,56,725 equity shares of Rs. 10 each. Out of these warrants 97,56,725 convertible warrants were allotted by the Company and balance 6,00,000 warrants were lapsed. Out of allotted warrants, 11,69,591 warrants converted into equity shares by allottees.
 - 80,000 optionally convertible cumulative preference shares of Rs.120 each have been converted into 80,000 equity shares of Rs. 10 each.
 - The company has redeemed preference shares of Rs. 19.63 crores using the proceeds from warrants.
- Figures for the previous periods have been regrouped / reclassified, wherever necessary, to conform to current period's presentation.

For PAWAN JAIN & ASSOCIATES

(Signature)
M.No.32900



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

(Signature)
A.A.Firodia
 (Vice Chairman & Managing Director)
 DIN: 00332204

Place:- Pune
 Date:- 13th May, 2025
 UDIN :- 25032900BMILTG3062

STATEMENT OF CONSOLIDATED ASSETS AND LIABILITIES AS AT 31st March 2025

Sr.	Particulars	(Rs. In Lakhs)	
		As at	As at
		March 31, 2025	March 31, 2024
		Audited	Audited
A. ASSETS			
1) Non-current assets			
a) Property, Plant & Equipments	5793		6347
b) Capital work-in-progress	3847		472
c) Other Intangible Assets	39		20
d) Financial Assets	-		-
(i) Investments	385		886
(ii) Others	325		327
e) Deferred Tax Assets	-		-
f) Other Non-Current Assets	60		73
	10450		8126
2) Current assets			
a) Inventories	5409		5102
b) Financial Assets	-		-
(i) Investments	-		-
(ii) Trade receivables	3760		3154
(iii) Cash and cash equivalents	3726		922
(iv) Bank Balances other than (iii) above	54		45
(v) Loans	4		4
(vi) Others	1		3
c) Current Tax Assets (Net)	165		62
d) Other current assets	96		176
	13214		9469
TOTAL ASSETS	23664		17594
EQUITY AND LIABILITIES			
A. Equity			
a) Share Capital	2341		2216
b) Other Equity	7969		3763
c) Non Controlling Interest	1426		445
	11736		6425
B. Liabilities			
1) Non-current liabilities			
a) Financial Liabilities			
(i) Borrowings	4371		2909
b) Provisions	177		198
c) Other Non-Current Liabilities	-		527
	4549		3634
2) Current liabilities			
a) Financial Liabilities			
(i) Borrowings	1664		421
(ii) Trade payables	4015		4216
(iii) Others	364		703
b) Provision	295		340
c) Other Current Liabilities	1042		1855
	7380		7535
TOTAL EQUITY AND LIABILITIES	23664		17594

For PAWAN JAIN & ASSOCIATES

(Signature)
M.No. 32906
Pawan Jain & Associates
Chartered Accountants
Pune, India

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

(Signature)
A.A. Firodia
(Vice Chairman & Managing Director)
DIN: 00332204

Place:- Pune

Date:- 13th May, 2025

UDIN :- 250329008MILTG 3062

STATEMENT OF CONSOLIDATED CASH FLOWS FOR THE YEAR ENDED MARCH 31, 2025

(Rs in Lakhs)

Sr.	Particulars	Year ended	Year ended
		March 31, 2025	March 31, 2024
		Audited	Audited
A.	CASH FLOW FROM OPERATING ACTIVITIES		
	Net Profit / (Loss) for the year	604	495
	Adjustment For :		
	Depreciation	669	645
	Interest & Finance charges (Net)	436	487
	Dividend Received	(7)	(6)
	Unrealised gain on fair valuation of Investment	(14)	(16)
	Unrealised Exchange difference loss / (gain)	-	(5)
	Profit (-) / Loss (+) on sale of Investments	-	-
	Profit (-) / Loss (+) on sale of Assets	(1,029)	(706)
	Operative Profit before Working Capital Changes	657	894
	Adjustment for net change in:		
	Trade and Other Receivables	(527)	31
	Inventories	(306)	(674)
	Trade & Other payables	(1,605)	897
	Cash generated from operations	(1,781)	1,147
	Direct Taxes	(103)	(21)
	Net Cash Generated from operating activities	(1,884)	1,126
B.	CASH FLOW FROM INVESTING ACTIVITIES		
	Purchase of Property, Plant & Equipment and Intangible Assets	(4,384)	(948)
	Sale of Property, Plant & Equipment and Intangible Assets	1,911	853
	Sale Of Investment (Net)	-	-
	Purchase of Investment	515	(402)
	Dividend received	7	6
	Interest Received	23	27
	Net Cash Generated/(Used) in investing activities	(1,927)	(464)
C.	CASH FLOW FROM FINANCING ACTIVITIES		
	Proceeds from Long Term Borrowings (Net)	1,147	59
	Proceeds from Short Term Borrowings	1,243	(2,568)
	Issue of Equity Shares / Convertible Warrants	6,671	3,041
	Redemption of Preference Shares	(1,964)	-
	Interest and Financial Charges paid	(483)	(530)
	Net Cash Generated/(Used) in financing activities	6,615	2
D.	Net change in Cash and cash equivalents (A+B+C)	2,803	664
	Cash and Cash Equivalents (Opening)	922	258
	Cash and Cash Equivalents (Closing)	3,726	922

For PAWAN JAIN & ASSOCIATES

(Signature)
M.No.32900


Place : Pune
 Date:- 13th May, 2025

UDIN :- 250329008MILT63062

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

(Signature)
A.A.Firodia
 (Vice Chairman & Managing Director)
 DIN: 00332204

**Independent Auditor's Report on the Quarterly and Year to Date Audited
Standalone Financial Results of the Company Pursuant to the Regulation 33 and
52 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations,
2015, as amended**

To
**The Board of Directors,
Kinetic Engineering Limited.**

Report on the Audit of the Standalone Financial Results

OPINION AND CONCLUSION

We have (a) audited the Standalone Financial Results for the year ended March 31, 2025 and (b) reviewed the Standalone Financial Results for the quarter ended March 31, 2025 (refer 'Other Matters' section below), which were subject to limited review by us, both included in the accompanying "Statement of Standalone Financial Results for the Quarter and Year Ended March 31, 2025" of **Kinetic Engineering Limited** ("the Company"), ("the Statement"), being submitted by the Company pursuant to the requirements of Regulation 33 and Regulation 52 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended ("the Listing Regulations").

(a) Opinion on Annual Standalone Financial Results

In our opinion and to the best of our information and according to the explanations given to us, the Standalone Financial Results for the year ended March 31, 2025:

- i. Is presented in accordance with the requirements of Regulation 33 & 52 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended; and
- ii. Gives a true and fair view in conformity with the recognition and measurement principles laid down in the Indian Accounting Standards and other accounting principles generally accepted in India of the net profit, total comprehensive income and other financial information of the Company for the year then ended.

(b) Conclusion on Audited Standalone Financial Results for the quarter ended March 31, 2025

With respect to the Standalone Financial Results for the quarter ended March 31, 2025, based on our review conducted as stated in paragraph (b) of Auditor's Responsibilities section below, nothing has come to our attention that causes us to believe that the Standalone Financial Results for the quarter ended March 31, 2025, prepared in accordance with the recognition and measurement principles laid down in the Indian Accounting Standards and other accounting principles generally accepted in India, has disclosed the information required to be disclosed in terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended, including the manner in which it is to be disclosed, or that it contains any material misstatement.

Basis for Opinion on the Audited Standalone Financial Results for the year ended March 31, 2025

We conducted our audit in accordance with the Standards on Auditing ("SAs") specified under Section 143(10) of the Companies Act, 2013 ("the Act"). Our responsibilities under those Standards are further described in paragraph (a) of Auditor's Responsibilities section below. We are independent of the Company in accordance with the Code of Ethics issued by the Institute of Chartered Accountants of India ("the ICAI") together with the ethical requirements that are relevant to our audit of the Standalone Financial Results for the year ended March 31, 2025 under the provisions of the Act and the Rules thereunder, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the ICAI's Code of Ethics. We believe that the audit evidence obtained by us is sufficient and appropriate to provide a basis for our audit opinion.

Management's Responsibilities for the Statement

The Statement has been prepared on the basis of the standalone annual financial statements. The Board of Directors of the Company are responsible for the preparation and presentation of the Statement that gives a true and fair view of the net profit and other comprehensive income of the Company and other financial information in accordance with the applicable accounting standards prescribed under Section 133 of the Act read with relevant rules issue there under and other accounting principles generally accepted in India and in compliance with Regulation 33 and 52 of the Listing Regulations. This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding of the assets of the Company and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and the design, implementation and maintenance of adequate internal financial controls, that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the Statement that give a true and fair view and are free from material misstatement, whether due to fraud or error.

In preparing the Statement, the Board of Directors are responsible for assessing the Company's ability to continue as a going concern, disclosing, as applicable, matters relating to going concern and using the going concern basis of accounting unless the Board of Directors either intends to liquidate the Company or to cease operations, or has no realistic alternative but to do so.

The Board of Directors are also responsible for overseeing the financial reporting process of the Company.

Auditor's Responsibilities

(a) Audit of the Standalone Financial Results for the year ended March 31, 2025

Our objectives are to obtain reasonable assurance about whether the Standalone Financial Results for the year ended March 31, 2025, as a whole is free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with SAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of this Standalone Financial Results.



As part of an audit in accordance with SAs, we exercise professional judgment and maintain professional scepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the Annual Standalone Financial Results, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control .
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Company's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates made by the Board of Directors.
- Evaluate the appropriateness and reasonableness of disclosures made by the Board of Directors in terms of the requirements specified under Regulation 33 of the Listing Regulations.
- Conclude on the appropriateness of the Board of Directors use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the ability of the Company to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the Statement or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Company to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the Annual Standalone Financial Results, including the disclosures, and whether the Annual Standalone Financial Results represent the underlying transactions and events in a manner that achieves fair presentation.
- Obtain sufficient appropriate audit evidence regarding the Annual Standalone Financial Results of the Company to express an opinion on the Annual Standalone Financial Results.

Materiality is the magnitude of misstatements in the Annual Standalone Financial Results that, individually or in aggregate, makes it probable that the economic decisions of a reasonably knowledgeable user of the Annual Standalone Financial Results may be influenced. We consider quantitative materiality and qualitative factors in (i) planning the scope of our audit work and in evaluating the results of our work; and (ii) to evaluate the effect of any identified misstatements in the Annual Standalone Financial Results.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings including any significant deficiencies in internal control that we identify during our audit.

We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards.



(b) Review of the Standalone Financial Results for the quarter ended March 31, 2025

We conducted our review of the Standalone Financial Results for the quarter ended March 31, 2025, 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 ICAI. A review of interim financial information consists of making inquiries, primarily of the Company's personnel 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 SAs specified under section 143(10) of the Act 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.

Other Matters

- The Statement includes the results for the Quarter ended March 31, 2025, being the balancing figure between audited figures in respect of the full financial year and the published year to date figures up to the third quarter of the current financial year which were subject to limited review by us. Our report on the Statement is not modified in respect of this matter.

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

UDIN No: 25032900BMILTH8598
Place: Pune
Date: 13-05-2025




CA **PAWAN JAIN**
(Partner)
Membership No: 032900

KINETIC ENGINEERING LIMITED

Regd Office : D-1 Block, Plot No. 18 / 2, MIDC, Chinchwad, Pune - 411 019
 Website : www.kineticindia.com Tel. Ph. : +91-20-66142049 Fax No. : +91-20-66142088/89
 CIN : L35912MH1970PLC014819

STANDALONE STATEMENT OF AUDITED FINANCIAL RESULTS FOR THE QUARTER ENDED 31st MARCH 2025

Sr. No.	Particulars	Quarter ended			Financial Year ended	
		March 31	Dec. 31	March 31	March 31	March 31
		2025	2024	2024	2025	2024
		Audited	Unaudited	Audited	Audited	Audited
1	Revenue from Operations					
	(a) Net Sales / Income from Operations	3824	2879	4057	14193	14368
	(b) Other Operating Income	30	11	13	53	25
	Total Revenue from Operations (a + b)	3854	2890	4070	14246	14393
2	Other Income	82	746	60	1251	882
3	Total Income (1+2)	3936	3637	4130	15497	15275
4	Expenses					
	(a) Cost of materials consumed	1985	1545	2441	7841	8372
	(b) Changes in inventories of finished goods, work-in-progress and stock-in-trade	26	72	(179)	(95)	(462)
	(c) Employee benefits expenses	544	562	518	2207	2130
	(d) Finance costs	171	123	97	490	545
	(e) Depreciation and amortisation expenses	167	163	167	650	642
	(f) Other expenses	960	844	989	3730	3511
	Total Expenses	3853	3309	4033	14824	14738
5	Profit / (Loss) before tax (3-4)	82	327	97	673	537
6	Tax Expenses					
	(a) Current Tax	-	-	-	-	-
	(b) Deferred Tax	-	-	-	-	-
	Total Tax Expenses	-	-	-	-	-
7	Profit / (Loss) after tax (5-6)	82	327	97	673	537
8	Other Comprehensive Income					
	Items that will not be reclassified to Profit or Loss					
	(i) Re-measurement of the net defined benefit plan	(19)	-	(20)	(19)	(20)
	(ii) Income Tax Effect	-	-	-	-	-
	Total Other Comprehensive Income	(19)	-	(20)	(19)	(20)
9	Total Comprehensive Income for the period (7+8)	63	327	76	654	517
10	Paid-up Equity share capital (Face value Rs. 10 per share)	2341	2216	2216	2341	2216
11	Earnings per equity Share					
	(a) Basic	0.37	1.48	0.44	3.03	2.43
	(b) Diluted	0.36	1.48	0.44	3.00	2.43

Notes:

- The above Audited Financial Results for the quarter ended 31 March 2025, have been reviewed by the Audit Committee and were approved by the Board of Directors at their respective meetings held on 13th May, 2025.
- The company is operating in single segment.
- Other Income includes Profit on Sale of Non-Core Assets of Rs. 698 lakhs for Quarter Ended 31st Dec. 2024, Rs.1009 lakhs for the year ended 31st March. 2025 and Rs. 706 lakhs for Year Ended 31st March 2024.
- Deferred Tax Asset in respect of carried forward losses is recognized to the extent of Deferred Tax Liability.
- No provision for Current Tax is made since there is no Taxable Income in view of carried forward Business Losses and Unabsorbed Depreciation
- During the quarter,
 - The company issued 1,03,56,725 convertible warrants at Rs. 171 per warrant, convertible into 1,03,56,725 equity shares of Rs. 10 each. Out of these warrants 97,56,725 convertible warrants were allotted by the Company and balance 6,00,000 warrants were lapsed. Out of allotted warrants, 11,69,591 warrants converted into equity shares by allottees.
 - 80,000 optionally convertible cumulative preference shares of Rs.120 each have been converted into 80,000 equity shares of Rs. 10 each.
 - The company has redeemed preference shares of Rs. 19.63 crores using the proceeds from warrants.
- Figures for the previous periods have been regrouped / reclassified, wherever necessary, to conform to current period's presentation.

For PAWAN JAIN & ASSOCIATES

[Signature]
M.No.32900



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

[Signature]
A.A.Firodia

(Vice Chairman & Managing Director)
 DIN: 00332204

Place:- Pune

Date:- 13th May, 2025

UDIN :- **25032900BMILTH8598**

STATEMENT OF STANDALONE ASSETS AND LIABILITIES AS AT 31st March 2025

(Rs. In Lakhs)

Sr.	Particulars	As at	As at
		March 31, 2025	March 31, 2024
		Audited	Audited
A.	ASSETS		
1)	Non-current assets		
a)	Property, Plant & Equipments	5141	6330
b)	Capital work-in-progress	990	-
c)	Other Intangible Assets	15	20
d)	Financial Assets		
(i)	Investments	2717	1888
(ii)	Others	325	327
e)	Deferred Tax Assets	-	-
f)	Other Non-Current Assets	60	73
		9248	8638
2)	Current assets		
a)	Inventories	5409	5102
b)	Financial Assets		
(i)	Investments	-	-
(ii)	Trade receivables	3760	3154
(iii)	Cash and cash equivalents	3233	30
(iv)	Bank Balances other than (iii) above	54	45
(v)	Loans	4	4
(vi)	Others	1	3
c)	Current Tax Assets(Net)	165	62
d)	Other current assets	96	63
		12721	8463
	TOTAL ASSETS	21969	17101
	EQUITY AND LIABILITIES		
A.	Equity		
a)	Share Capital	2341	2216
b)	Other Equity	8020	3783
		10361	6000
B.	Liabilities		
1)	Non-current liabilities		
a)	Financial Liabilities		
(i)	Borrowings	4371	2909
b)	Provisions	177	198
c)	Other Non-Current Liabilities	-	527
		4549	3634
2)	Current liabilities		
a)	Financial Liabilities		
(i)	Borrowings	1,664	421
(ii)	Trade payables	4015	4216
(iii)	Others	362	703
b)	Provision	295	340
c)	Other Current Liabilities	723	1786
		7059	7467
	TOTAL EQUITY AND LIABILITIES	21969	17101

For PAWAN JAIN & ASSOCIATES



M.No.32900

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


A.A. Firodia

(Vice Chairman & Managing Director)

DIN: 00332204

Place:- Pune

Date:- 13th May, 2025

UDIN:- 25032900BMILTH8598

STATEMENT OF STANDALONE CASH FLOWS FOR THE YEAR ENDED MARCH 31, 2025

(Rs in Lakhs)

Sr.	Particulars	Year ended	Year ended
		March 31, 2025	March 31, 2024
		Audited	Audited
A.	CASH FLOW FROM OPERATING ACTIVITIES		
	Net Profit / (Loss) for the year	654	517
	Adjustment For :		
	Depreciation	650	642
	Interest & Finance charges (Net)	449	507
	Dividend Received	(7)	(6)
	Unrealised gain on fair valuation of Investment	(14)	(16)
	Unrealised Exchange difference loss / (gain)	-	(5)
	Profit (-) / Loss (+) on sale of Investments	-	-
	Profit (-) / Loss (+) on sale of Assets	(1029)	(706)
	Operative Profit before Working Capital Changes	703	933
	Adjustment for net change in:		
	Trade and Other Receivables	(640)	98
	Inventories	(306)	(674)
	Trade & Other payables	(1858)	840
	Cash generated from operations	(2100)	1196
	Direct Taxes	(103)	(21)
	Net Cash Generated from operating activities	(2204)	1175
B.	CASH FLOW FROM INVESTING ACTIVITIES		
	Purchase of Property, Plant & Equipment and Intangible Assets	(1321)	(506)
	Sale of Property, Plant & Equipment and Intangible Assets	1,911	853
	Sale Of Investment (Net)	-	-
	Purchase of Investment (Net)	(815)	(1153)
	Dividend received	7	6
	Interest Received	9	7
	Net Cash Generated/(Used) in investing activities	(208)	(794)
C.	CASH FLOW FROM FINANCING ACTIVITIES		
	Proceeds from Long Term Borrowings (Net)	1147	59
	Proceeds from Short Term Borrowings	1243	(2568)
	Issue Of Equity Shares / Convertible Warrants	5671	2610
	Redemption of Preference Shares	(1964)	-
	Interest and Financial Charges paid	(483)	(530)
	Net Cash Generated/(Used) in financing activities	5,615	(430)
D.	Net change in Cash and cash equivalents (A+B+C)	3,203	(48)
	Cash and Cash Equivalents (Opening)	30	78
	Cash and Cash Equivalents (Closing)	3,233	30

For PAWAN JAIN & ASSOCIATES

[Signature]
M.No.32900



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

[Signature]

A.A.Firodia
(Vice Chairman & Managing Director)
DIN: 00332204

Place : Pune
Date:- 13th May, 2025

UDIN :- 25032900BMILTH8598

KEL:SH:SE

Date: 13th May 2025

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

Subject: Declaration pursuant to Regulation 33(3)(d) of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015

Dear Sir/Madam,

In-terms of the second proviso to Regulation 33(3)(d) of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.

I, Ajinkya Firodia, Vice Chairman and Managing Director of Kinetic Engineering Limited, having its Registered Office at Kinetic Innovation Park, D-1 Block, Plot No.18/2, H.K.Firodia Marg, MIDC, Chinchwad, Pune-411019, India, hereby declare that the Statutory Auditors of the Company, Pawan Jain and Associates (FRN:0107867W) have issued an Audit report with unmodified opinion on the Audited Financial Results of the Company for the quarter and year ended 31st March,2025.

Thanking you,
Yours Truly,

For Kinetic Engineering Limited,


Ajinkya A. Firodia
Vice Chairman & Managing Director
DIN:00332204


Vinayak J. Shevade
Chief Financial Officer

For M/s Pawan Jain & Associates
Chartered Accountants,
FRN: 0107867W


Pawan Jain
Partner
Membership No.032900



KINETIC ENGINEERING LTD. *A golden jubilee of manufacturing and innovation*