

(Formerly known as K P Buildcon Pvt. Ltd.)





Date: May 14, 2025

KPGE/BM-O/MAY/2025/61

**BSE Limited** 

Phiroze Jeejeebhoy Towers, Dalal Street, Mumbai - 400001

Scrip Code: 544150

Sub.: <u>Outcome of the Board Meeting and submission of Audited Standalone & Consolidated</u> <u>Financial Results for the half year and year ended March 31, 2025</u>

Ref.: Regulation 30, 33 and other applicable provisions of the SEBI (LODR) Regulations, 2015 read with corresponding circulars and notifications issued thereunder

Dear Sir(s),

We wish to inform you that the Board of Directors of the Company at its meeting held today, commenced at 11:15 am and concluded at 11:42 am at the registered office of the Company wherein Board of Directors, *inter alia*, has:

1. Approved Standalone and Consolidated audited financial results of the Company for the half year and year ended March 31, 2025.

Pursuant to Regulation 33 of the Securities and Exchange Board of India (Listing Obligation and Disclosure Requirement) Regulations, 2015, we are enclosing following:

- a Statement showing the audited financial results (Standalone and Consolidated) for the half year and year ended March 31, 2025.
- b Auditors Report with unmodified opinion on audited financial Results (Standalone and Consolidated) for the year ended March 31, 2025.

We would like to state & declare that M/s. K A Sanghavi & Co LLP, Statutory Auditors of the Company have issued Audit Reports with unmodified opinion on the Audited Financial Results (Standalone and Consolidated) of the Company for the half year and financial year ended March 31, 2025.

2. Recommended Final Dividend at 4% i.e. Re. 0.20 (Twenty Paisa only) per equity share of the face value of Rs.5/- each for the financial year 2024-25, subject to approval of the shareholders at ensuing Annual General Meeting of the Company.



Registered Office:

'KP House', Near KP Circle, Opp. Ishwar Farm Junction BRTS, Canal Road, Bhatar, Surat – 395017, Gujarat, India. Telephone No: 0261-2244757 | Fax No.: 0261-2234757 | E-mail: info@kpgroup.co

Factory Office:

146-147, Ekalbara Road, Dabhasa, Ta - Padra, Dist. - Vadodara - 391440, Gujarat, India.

Telephone No: 0266-2244112 | E-mail: sales.brd@kpgroup.co









- 3. Appointed M/s. RHA & Co., Chartered Accountants, as an Internal Auditor to conduct the internal audit of the Company for financial year 2025-26. Brief Profile of M/s. RHA & Co. is enclosed herewith as 'Annexure A'.
- 4. Appointed **M/s. Chirag Shah & Associates**, Practicing Company Secretaries, as Secretarial Auditor, to conduct secretarial audit of the Company, for the period of five consecutive years from FY 2025- 26 to FY 2029-30, subject to approval of the Members at the ensuing Annual General Meeting of the Company. Brief Profile of M/s. Chirag Shah & Associates is enclosed herewith as 'Annexure A'.
- 5. Appointed M/s. V.M. Patel & Associates, Cost Accountants, as Cost Auditor to conduct cost audit of the Company for the Financial Year 2025-26. Brief Profile of M/s. V.M. Patel & Associates is enclosed hereto in 'Annexure A'.

We shall inform the date on which the Company will hold Annual General Meeting for the year ended March 31, 2025, in due course.

Request you to please take the same on your record.

Thanking You,

Yours faithfully,

For KP Green Engineering Limited (Formerly Known as K P Buildcon Private Limited)

Muinulhaque Iqbalhusen Kadva Whole Time Director DIN: 07661317

Encl.: a/a



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#### **Annexure-A**

# <u>Details under Regulation 30 of the SEBI (Listing Obligations and Disclosure Requirements)</u> <u>Regulations, 2015 read with SEBI circular SEBI/HO/CFD/PoD2/CIR/P/0155 dated</u> <u>November 11, 2024</u>

## a) Details of Internal Auditor:

Sr.	Particulars	Details
No.		
1	Reason for change viz. appointment,	Appointment of M/s. RHA & Co., as Internal
	reappointment, resignation, removal,	Auditor of the Company.
	<del>death or otherwise</del> ;	
2	Date of appointment/ re-appointment	Appointment in the Board Meeting held on
	/ <del>cessation</del> (as applicable) & term of	May 14, 2025.
	appointment <del>/ re-appointment</del> ;	
		Appointment as Internal Auditor to conduct
		the Internal Audit of the Company for
		financial year 2025-26.
3	Brief profile (in case of appointment);	M/s RHA & Co., based in Surat, Gujarat is a
		Partnership Firm of practicing Chartered
		Accountants. With nine years of professional
		experience, the firm is managed by two full-
		time partners and specializes in Statutory
		Audits, Internal Audits, specializes in
		Statutory and Internal Auditing, along with
		comprehensive tax advisory services.
		Dath wasterness of the firms have accompanied.
		Both partners of the firm have successfully
		completed ISA (Information System Audit)
		and Concurrent Audit, an ICAI certified
		course. The firm caters to a diverse client
		base across various sectors, including
		Diamond, Textiles, Professional Services,
		and other manufacturing industries.
4	Disclosure of relationships between	Not Applicable
	directors (in case of appointment of a	
	director).	



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### b) Details of Secretarial Auditor:

Sr. No.	Particulars	Details		
1	Reason for change viz. appointment, re-	Appointment M/s. Chirag Shah & Associates,		
	appointment, resignation, removal,	Practicing Company Secretaries as Secretarial		
	death or otherwise;	Auditor of the Company.		
2	Date of appointment <del>/ re-</del>	Appointment in the Board Meeting held on May		
	appointment/cessation (as applicable) &	14, 2025, for a period of five consecutive years		
	term of appointment <del>/ re-appointment</del> ;	from FY 2025-26 to FY 2029-30, subject to the		
		approval of shareholders of the Company at the		
		ensuing Annual General Meeting.		
3	Brief profile (in case of appointment);	Established in 2000, M/s. Chirag Shah & Associates (CSA) is a prominent secretarial services firm in India, bringing over 25 years of expertise in the field.		
		CSA offers specialized services in corporate laws, capital market transactions, listing and delisting of equity shares, compliance audits, corporate governance, mergers and acquisitions, and economic laws.		
		With a strong commitment to excellence, the firm delivers client-focused solutions aimed at helping businesses achieve their goals efficiently and effectively.		
		CSA is a peer-reviewed firm and is eligible to be appointed as Secretarial Auditors of the Company. They are not disqualified under the SEBI Listing Regulations, in accordance with the SEBI Circular dated December 31, 2024.		
4	Disclosure of relationships between directors (in case of appointment of a director).	Not Applicable		



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## c) Details of Cost Auditor:

Sr.	Particulars	Details
No.		
1	Reason for change viz. appointment,	Appointment of M/s. V.M. Patel & Associates,
	re-appointment, resignation, removal,	as Cost Auditor of the Company.
	<del>death or otherwise;</del>	
2	Date of appointment <del>/ re-appointment</del>	Appointment in the Board Meeting held on
	<del>/cessation (as applicable)</del> & term of	May 14, 2025.
	appointment <del>/ re-appointment</del> ;	
		Appointment as Cost Auditor to conduct the
		Cost Audit of the Company for financial year
		2025-26.
3	Brief profile (in case of appointment);	M/s V.M. Patel & Associates, based in Surat,
		Gujarat is a proprietorship firm of practicing
		Cost & Management Accountants.
		The firm is managed by Mr. Vipin M. Patel,
		Member of the Institute of Cost Accountants
		of India. The firm possesses varied Industrial
		exposure with an extensive experience in the
		areas of cost & management accounting,
		cost audit, internal audit and other value
		added services.
4	Disclosure of relationships between	Not Applicable
	directors (in case of appointment of a	
	director).	



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# K A SANGHAVI & CO LLP CHARTERED ACCOUNTANTS

**LLPIN: AAM - 3049** 

Independent Auditor's Report (unmodified opinion) on the annual consolidated financial results pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015

#### INDEPENDENT AUDITOR'S REPORT

TO
THE BOARD OF DIRECTORS OF
KP GREEN ENGINEERING LIMITED
(Formerly known as K P BUILDCON PRIVATE LIMITED)
'KP House', Near KP Circle, Opp. Ishwar Farm Junction BRTS,
Canal Road, Bhatar, Surat - 395017, Gujarat, India.

#### **Report on the Audit of Consolidated Financial Results**

#### **Opinion**

We have audited the accompanying consolidated annual financial results of KP Green Engineering Limited (Formerly known as K P Buildcon Private Limited) (hereinafter referred to as the 'Holding Company') and its subsidiaries (Holding Company and its subsidiaries together referred to as 'the Group'), for the year ended on March 31, 2025, attached herewith, being submitted by the Holding Company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended ('Listing Regulations').

In our opinion and to the best of our information and according to the explanations given to us, the aforesaid consolidated financial results:

- (i) includes the annual financial results of the following entities:
  - a. KP Green Engineering Limited (Formerly known as K P Buildcon Private Limited)
  - b. KPZon Energia Private Limited
- (ii) are presented in accordance with the requirements of Regulation 33 of the Listing Regulations in this regard; and
- (iii) gives a true and fair view in conformity with the applicable Indian Accounting Standards, and other accounting principles generally accepted in India, of net profit and other comprehensive income and other financial information of the Group for the year ended on March 31, 2025.

## **Basis for Opinion**

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



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Visit us : www.kascoca.com



**LLPIN: AAM - 3049** 

Emphasis of Matter Paragraph - Not Applicable.

Our opinion is not modified in respect of this matter.

## Board of Directors' Responsibilities for the Consolidated Financial Results

These Consolidated financial results have been prepared on the basis of the consolidated annual financial statements. The Holding Company's Board of Directors are responsible for the preparation and presentation of these consolidated financial results that give a true and fair view of the net profit/ loss and other comprehensive income and other financial information of the Group including its associates and jointly controlled entities 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 Regulation 33 of the Listing Regulations. The respective Board of Directors of the companies included in the Group and of its associates and jointly controlled entities 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 associates and jointly controlled entities 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 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 financial results by the Directors of the Holding Company, as aforesaid.

In preparing the consolidated financial results, the respective Board of Directors of the companies included in the Group and of its associates and jointly controlled entities are responsible for assessing the ability of the Group and its associates and jointly controlled 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 the Group 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 associates and jointly controlled entities are responsible for overseeing the financial reporting process of the Group and of its associates and jointly controlled entities.

## Auditor's Responsibilities for the Audit of the Consolidated Financial Results

Our objectives are to obtain reasonable assurance about whether the consolidated financial results 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 these consolidated financial results.

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







## K A SANGHAVI & CO LLP CHARTERED ACCOUNTANTS

**LLPIN: AAM - 3049** 

- Identify and assess the risks of material misstatement of the 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. Under Section 143(3) (i) of the Act, we are also responsible for expressing our opinion on whether the company has adequate internal financial controls with reference to financial statements in place and the operating effectiveness of such controls.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Board of Directors.
- 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 associates and jointly controlled entities 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 associates and jointly controlled entities to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the consolidated financial results, including the disclosures, and whether the consolidated financial results represent the underlying transactions and events in a manner that achieves fair presentation.
- Obtain sufficient appropriate audit evidence regarding the financial results/financial information of the entities within the Group and its associates and jointly controlled entities to express an opinion on the consolidated Financial Results. We are responsible for the direction, supervision and performance of the audit of financial information of such entities included in the consolidated financial results of which we are the independent auditors. For the other entities included in the consolidated Financial Results, which have been audited by us. We remain solely responsible for our audit opinion.

We communicate with those charged with governance of the Holding Company 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.

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



Office:



## K A SANGHAVI & CO LLP CHARTERED ACCOUNTANTS

**LLPIN: AAM - 3049** 

#### Other matters

The consolidated Financial Results include the audited Financial Results of 1 subsidiary whose Financial Results reflect in Group's share of total assets of Rs. 0.67 Lakhs as at March 31, 2025, Group's share of total revenue of Rs. Nil and Rs. Nil and Group's share of total net loss after tax of Rs. 0.35 Lakhs and 0.52 Lakhs for the half year ended on March 31, 2025 and for the period from April 01, 2024 to March 31, 2025 respectively, as considered in the consolidated Financial Results, which have been audited by us as independent auditors. The independent auditors' reports on Financial Results of these entities have been prepared by us and our opinion on the consolidated Financial Results, in so far as it relates to the amounts and disclosures included in respect of these entities, is based solely on the report audit performed by us as stated in paragraph above.

Our opinion on the consolidated Financial Results is not modified in respect of the above matters with respect to our reliance on the work done and the Financial Results/financial information certified by the Board of Directors.

The Financial Results include the results for the half year ended March 31, 2025 being the balancing figure between the audited figures in respect of the full financial year and the published unaudited year to date figures up to the first half year of the current financial year which were subject to limited review by us.

Place: Surat

Date: May 14, 2025

For K A Sanghavi & Co LLP **Chartered Accountants** FRN: 120846W / W100289

Keyur Ashvinbhai Sanghavi **Designated Partner** ICAI M. No. 109227

ICAI UDIN: 251092278MIPPT9303

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## KP GREEN ENGINEERING LIMITED (Formerly known as K P BUILDCON PRIVATE LIMITED)

CIN: L40100GJ2001PLC039763

Reg. Office: 'KP HOUSE' , Near KP Circle, Opp Ishwar Farm Junction BRTS, Canal Road, Bhatar, Surat - 395017

Tele Fax - 02612244757 , Email - info@lppgroup.co, Website - www.kpgreenengineering.com

## STATEMENT OF CONSOLIDATED AUDITED FINANCIAL RESULTS FOR THE HALF YEAR ENDED & YEAR ENDED MARCH 31, 2025

			Half Year Ended	(Rs. in Lacs) Year Ended		
Sr. No.	Particulars	31-03-2025 (Audited)	30-09-2024 (Unaudited)	31-03-2024 (Audited & Restated)	31-03-2025 (Audited & Restated)	31-03-2024 (Audited & Restated)
1	Revenue From Operations					
		43,228.45 42,610.59	26,235.74	24,511.62	69,464.19	34,904.85
	(i) Revenue from Sale of Products	1	26.039 52	24,142,32	68,650,11	34,386.18
	(ii) Revenue from Services	617.87	196.22	369,30	814.08	518.67
II	Other Income	322.71	413.84	271.79	736.56	292.20
III	Total Income (I+II)	43,551.17	26,649.58	24,783.41	70,200.75	35,197.05
14	Expenses:					
	a) Cost of Materials consumed     b) Changes in inventories of finished goods, work-in-progress and stock-in-trade	32,419.48	19,729.58	18,171.44	52,149.06	25,816.6
	c) Employee benefits expense	623.91	401.77	349.42	1.025.69	574.30
	d) Finance Costs	385.41	506.08	252.77	891 49	448.3
	e) Depreciation and amortisation expense	347.16	239.25	96.46	586.41	
		3,357.22	2,137.95	2,661.70		183.0
	f) Other expenses Total Expenses (a to f)	37,133.18	23,014.64		5,495.18	3,413.0
	Profit/ (Loss) before Exceptional items and tax (III-IV)	6,417.98		21,531.79	60,147.82	30,435.40
VI	Extraordinary Items / Prior Period Items	(69.92)	3,634.95	3,251.62	10,052.93	4,761.5
VΠ	Profit before extraordinary Items/Prior Period Items and tax (V - VI)	1		(0.85)	(69.92)	(18.6
VIII	Tax Expense:-	6,348.07	3,634.95	3,250.77	9,983.01	4,742.9
	1) Current Tax	1,441.14	828 45	832.20	2.269.59	1,220.0
	2) Deferred Tax	306.14	58 17	15.29	364.31	9.50
	Total Tax Expense	1,747.28	886.62	847.49	2,633.90	1,229.58
IX X	Profit/ Loss for the period (VII - VIH)	4,600.79	2,748.32	2,403.28	7,349.11	3,513.3
	Other Comprehensive Income					
	A) Items that will not be reclassified to profit and loss	(12 38)	18.07	(1.42)	5 69	(7.5
	Income Tax on above	3.12	(4.55)	0.36	(1.43)	1.90
	B) Items that will be reclassified to profit and loss	-	-	-	-	-
	Income Tax on above	-	-	-	•	-
XI	Total Other Comprehensive Income (Net of Tax)	(9.26)	13.52	(1.06)	4.26	(5.65
XII	Total Comprehensive Income for the period (IX + XI)	4,591.52	2,761.85	2,402.22	7,353.37	3,507.69
	Net Profit / (Loss) Attributable to:					
	Equity Holders of Parent	4,600.87	2,748.36	2,403.28	7,349.24	3,513.3
	Non Controlling Interest	(0.09)	(0.04)	(0.00)	(0.13)	(0.0)
	Other Comprehensive Income / (Loss) Attributable to:					
	Equity Holders of Parent	(9.26)	13.52	(1.06)	4.26	(5.6
	Non Controlling Interest		-			
	Total Comprehensive Income / (Loss) Attributable to:					
	Equity Holders of Parent	4,591.61	2,761.89	2,402.22	7,353.50	3,507.70
	Non Controlling Interest	(0.09)	(0.04)	(0.00)	(0.13)	(0.0)
хіп	Paid-up equity share capital (Face Value: Rs. 5/- each )	2,500.00	2,500.00	2,500.00	2,500.00	2,500.00
	a) Earnings per share	-	-			
XIV	i) Basic	9.20	5.50	6.48	14.70	9.62
	ii) Diluted	9,20	5.50	6.48	14.70	9.62

Date: 14/05/2025 Place: Surat (Former Surst Surs

Pravinkumar Singh Chief Financial Offier

For KP Green Engineering Limited (Formerly known as K P Buildeon Pvt. Ltd.)

#### KP GREEN ENGINEERING LIMITED (Formerly known as K P BUILDCON PRIVATE LIMITED) Consolidated Audited Balance Sheet as at March 31, 2025

(Rs. in Lacs) As at 31-03-2025 As at 30-09-2024 As at 31-03-2024 Particulars (Audited) (Unaudited) (Audited & Restated) ASSETS (1)Non-current assets (a)Property, Plant and Equipment 20.807.69 4,219.69 2,658.69 (b)ROU Assets 805.54 738.20 861.12 (b) Capital work-in-progress 161.22 2,022.11 476.40 (c) Other intangible assets 94.07 103.97 72.93 (d) Financial Assets (i) Investments 10.03 (ii) Loans 1,981.25 960.35 1,205.54 (iii) Other Financial Assets (e) Deferred tax assets (Net) 0.27 0.09 0.09 (f) Other non-current assets 1,926.66 1.980.33 288.00 Total Non-Current Assets 25.786.74 10.024.74 5,562.77 (2) Current assets (a) Inventories 13,684.85 10,118.97 5,317.98 (b)Financial Assets (i) Investments (ii) Trade receivables 27.059.96 15.075.73 12,888.99 (iii) Cash and cash equivalents 1,413.90 6,200.23 16,206.90 (iv) Bank Balances other than (iii) above (v) Loans & Advances (Incl. Capex Advance) 5,192.34 9,037.65 2,248.78 (vi) Other financial assets (c) Other current assets 277.71 3.86 6.60 Total Current Assets 47.628.77 40,436,44 36,669.25 Total Assets 73,415,51 50,461.18 42,232.02 A. EQUITY AND LIABILITIES (1) Equity (a) Equity Share Capital 2,500.00 2.500.00 2,500.00 (b) Other Equity 29.908.86 25,419.98 24,126.89 (c) Minority Interest 0.05 0.14 0.18 Total Equity 32,408.91 27,920.12 26,627.07 Liabilities (2) Non-Current Liabilities (a) Financial Liabilities (i) Borrowings 1,307.77 1,526.86 1,820.41 (ii) Lease Liabilities 794.90 798.78 908.98 (iii) Other Financial liabilities (b) Provisions (c) Other non-current Liabilities 87.07 69.22 73.24 (d) Deferred Tax (net) 527.68 224 49 161.76 Total Non-Current Liabilities 2,717.42 2,619.35 2,964.40 (3)Current Liabilities (a) Financial Liabilities (i) Borrowings 12,816.30 7,934.29 1,840.93 (ii) Trade Payables -Total Outstanding dues of Micro and Small Enterprises 1,336.47 275.88 1,455.04 Total Outstanding dues of Creditors Other Then Micro and Small Enterprises 20,416.80 5,204.03 3,567.19 (iii) Other Financial Liabilities (b) Other current Liabilities 7,079.41 866.64 5,067.74 (c) Provisions 1.522.21 758.86 709.66 (d) Current tax liabilities **Total Current Liabilities** 38,289.17 19,921.71 12,640.56 TOTAL EQUITY AND LIABILITIES 73,415.51 50,461.18 42,232.02

Green.

Surat

Date: 14/05/2025 Place: Surat

For KP Green Engineering Limited (Formerly known as K P Buildcon Pvt. Ltd.) Eineering

> ninulhaque Kadva Pravinkumar Singh whole Time Director Chief Financial Offier (DIN: 07661317)

## KP GREEN ENGINEERING LIMITED

## (Formerly known as K P BUILDCON PRIVATE LIMITED)

## CIN: L40100GJ2001PLC039763

## CONSOLIDATED CASH FLOW STATEMENT FOR THE YEAR ENDED 31ST MARCH 2025

(Rs. in Lacs)

			(Rs. in Lacs)
PARTICULARS	31ST MARCH 2025 (Audited)	30TH SEPTEMBER 2024 (Unaudited)	31ST MARCH 2024 (Audited)
Cash flow from operating activities			
Profit / (loss) before tax and exceptional items	9.983.01	3,634.95	4 742 02
Adjustments for :	9,983.01	3,034.95	4,742.92
Depreciation	586.41	239.25	402.07
Income Tax Expense	205.44	239.25	183.07
Amount Directly debited to OCI / Reserves	5.69	•	-
Interest Expense	611.05	298.77	373.00
Loss/(Profit) on sale of Fixed Assets	2.61	298.77	372.06
Other Adjustment for Consolidation	2.01	2.22	(3.32)
Government grant received	(2.67)	(1.33)	(2.67)
Operating profit / (loss) before working capital change	11,391.56	1 1 1 1	(2.67)
Movements in working capital	11,391.56	4,173.86	5,292.06
(Increase) / decrease in inventories	(9.355.97)	(4.000.00)	/4 547 551
(Increase) / decrease in sundry Debtors	(8,366.87)	(4,800.99)	(1,547.55)
(Increase) / decrease in short term and long term advances and loans		(2,186.74)	(10,686.27)
(Increase) / decrease in other current assets	(2,410.44)	(3,347.43)	(2,517.08)
(Increase) / decrease in other non current assets	(271.11)	2.74	20.94
(decrease) / Increase in trade payables	(1,638.66)	(1,692.33)	(145.34)
(decrease) / increase in clade payables	16,731.04	457.69	4,012.53
(decrease) / increase in other current habilities  (decrease) / increase in short term provision and long term provision	2,011.68	(4,200.94)	2,262.08
Cash (used in) / generated from operating activities	5.63	45.18	15.65
Direct tax paid, net	3,281.85	(11,548.97)	(3,292.99)
Net cash (used in) / generated from operating activities ( A )	(1,651.62)	(921.49)	(921.27)
nec cash (used iii) / generated from operating activities ( A )	1,630.22	(12,470.46)	(4,214.25)
Cash flow from investing activites			
Payment for purchase of fixed asset including capital work in progress	(18,167.05)	(6,582.89)	(1,331.71)
Advances to Capital Vendors	(1,308.84)	-	-
ROU Asset Adjustment	(230.99)	122.92	
Proceeds from sale of fixed assets	9.62	9.63	9.14
Government grant on Fixed Assets	-	-	-
Investment	(10.03)		-
Net cash (used in) / generated from investing activities ( B )	(19,707.29)	(6,450.34)	(1,322.57)
Cash flow from financing activities			
Proceeds from issuance of share capital with securities premium	-		20,030.40
Expenses related to initial public offer	(1,471.79)	(1,468.79)	(162.80)
Dividend	(99.73)	(2,400.73)	(102.00)
Share application money pending for allotment	-		
Proceeds / (repayment) from short term borrowings, net	6,093.36	10.975.37	544.41
Proceeds / (repayment) from long term borrowings, net	(626.72)	(293.71)	1,348.76
Interest Paid	(611.05)	(298.77)	(372.06)
Net cash (used in) / generated from financing activities ( C )	3,284.06	8,914.10	21,388.71
Note that the state of the stat	400		
Net Increase / (decrease) in cash and cash equivalment (A+B+C)	(14,793.01)	(10,006.70)	15,851.89
Cash and cash equivalent at the beginning of the year	16,206.89	16,206.89	355.00
Cash and cash equivalent at the end of the year	1,413.88	6,200.19	16,206.89

#### Notes:

- 1. The figures in brackets represent outflows.
- 2. Previous period's figures have been regrouped / reclassified, wherever necessary, to confirm to current year presentation.

Date: 14/05/2025 Place: Surat

Surat

Reineer: (Formerly known as K P Buildcon Pvt. Ltd.)

For KP Green Engineering Limited

Mahulhaque Kadva Pravinkumar Singh Whole Time Director Chief Financial Offier (DIN: 07661317)

#### NOTES TO CONSOLIDATED FINANCIAL RESULTS:

- The company has completed Initial Public Offering (IPO) of its Equity Shares and its equity shares got listed on SME platform of BSE Limited on 22nd March 2024. Accordingly, the financial results for the period have been prepared in accordance with SEBI (LODR) Regulations.
- 2. The above results have been reviewed and recommended by the Audit Committee and approved by the Board of Directors at their meetings held on 14th May 2025.
- 3. For the Half year ended March 31, 2024 and year ended March 31 2024 results are as per previously published I-GAAP (Indian Generally Accepted Accounting Principles) results.
- 4. The Company has been adopted Ind AS (Indian Accounting Standards) w.e.f 1st April, 2024. Reconciliation of Net Profit reported in accordance with Indian GAAP to total comprehensive Income in accordance with Ind AS for the Half year March 31, 2024 and year ended 31<sup>st</sup> March,2024 & is given below:

Sr No	Particular   Ended		Year Ended	
NO		31-03-2024	31-03-2024	
1	Net Profit Reported as per Indian GAAP	2,419.71	3,539.05	
2	Impact of expenses/Income due to adoption of Ind AS	-16.43	-25.71	
3	Net Profit before OCI as per IND AS (1+-2)	2,403.28	3,513.34	
4	Other Comprehensive Income after Tax	-1.06	-5.65	
5	Total Comprehensive Income as per Ind As (3+4)	2,402.22	3,507.69	

- 5. The standalone & Consolidated financial results of the company have been prepared in, accordance with Indian Accounting standards (Ind AS) as prescribed under section 133 of the companies Act 2013 read with relevant rales thereunder and in terms of Regulation 33 of the SEBI (LODR) Regulation, 2015. The company has also reclassified the previous figures in accordance with the requirements applicable in the current period.
- 6. The Company is primarily engaged in the businesses of Fabrication and Galvanizing, and the Company has identified Fabrication and Galvanizing as its single segments. As a result, the disclosure requirements under Ind AS-108 'Segment Reporting' are not applicable to the Company.

- 7. 'The Statutory Auditors have conducted Audit of the above mentioned half yearly financial results of March 31, 2025, as required by regulation 33 of SEBI (LODR) regulations, 2015.
- 8. Basic earnings per share are calculated by dividing the profit after Tax for the period attributable to equity shareholders by the weighted average number of equity shares outstanding during the period. The net profit for the period attributable to equity shareholders and the weighted average number of shares outstanding during the period are adjusted for the effects of all dilutive potential equity shares.
- 9. The figures of the previous periods/years are re-classified/re-arranged/re-grouped, whenever necessary.
- 10. There were no investor complaints received/pending as on March 31, 2025.
- 11. Figures for the half year ended 31<sup>st</sup> March, 2025 and 31<sup>st</sup> March, 2024 are the balancing figures between the audited figures in respect of the full year and the unaudited figures of half year ended 30<sup>th</sup> September respectively.



## K A SANGHAVI & CO LLP CHARTERED ACCOUNTANTS

**LLPIN: AAM - 3049** 

Independent Auditor's Report (Unmodified Opinion) on Audited Standalone Half Yearly Financial Results and Year to Date Results of the Company Pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015

### INDEPENDENT AUDITOR'S REPORT

TO THE BOARD OF DIRECTORS OF **KP GREEN ENGINEERING LIMITED** (Formerly known as K. P. BUILDCON PRIVATE LIMITED) KP House, Near KP Circle, Opp. Ishwar Farm Junction BRTS, Canal Road, Bhatar, Surat - 395017, Gujarat, India.

## Report on the audit of the Standalone Financial Results

#### **Opinion**

We have audited the accompanying standalone Half yearly financial results of KP Green Engineering Limited (Formerly known as K. P. Buildcon Private Limited) (the "Company") for the half year ended March 31, 2025 and the year to date results for the period from April 01, 2024 to March 31, 2025, attached herewith, being submitted by the company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended ("Listing Regulations").

In our opinion and to the best of our information and according to the explanations given to us these standalone financial results:

- i. are presented in accordance with the requirements of Regulation 33 of the Listing Regulations in this regard; and
- ii. gives a true and fair view in conformity with the recognition and measurement principles laid down in the applicable Indian accounting standards and other accounting principles generally accepted in India of the net profit and other comprehensive income and other financial information for the half year ended March 31, 2025 as well as the year to date results for the period from April 01, 2024 to March 31, 2025.

## **Basis for Opinion**

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 the Auditor's Responsibilities for the Audit of the Standalone Financial Results section of our report. We are independent of the Company in accordance with the Code of Ethics issued by the Institute of Chartered Accountants of India together with the ethical requirements that are relevant to our audit of the financial results under the provisions of the Companies Act, 2013 and the Rules thereunder, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the Code of Ethics. We believe that the audit evidence obtained is sufficient and appropriate to provide a basis for our opinion.

Emphasis of Matter Paragraph - Not Applicable

Our opinion is not modified in respect of this matter.



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# K A SANGHAVI & CO LLP CHARTERED ACCOUNTANTS

**LLPIN: AAM - 3049** 

## Management's Responsibilities for the Standalone Financial Results

These half yearly financial results as well as the year to date standalone financial results have been prepared on the basis of the interim financial statements. The Company's Board of Directors are responsible for the preparation of these financial results that give a true and fair view of the net profit/loss and other comprehensive income and other financial information in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34, 'Interim Financial Reporting' 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 Regulation 33 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 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 standalone financial results that give a true and fair view and are free from material misstatement, whether due to fraud or error.

In preparing the standalone financial results, the Board of Directors are responsible for assessing the Company's ability to continue as a going concern, disclosing, as applicable, matters related 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 Company's financial reporting process.

## Auditor's Responsibilities for the Audit of the Standalone Financial Results

Our objectives are to obtain reasonable assurance about whether the standalone financial results 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 these standalone financial results.

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

- Identify and assess the risks of material misstatement of the 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 and related disclosures made by the Board of Directors.



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Ghod Dod Road, Surat - 395007, Gujarat, INDIA.

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# K A SANGHAVI & CO LLP CHARTERED ACCOUNTANTS

**LLPIN: AAM - 3049** 

- 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 Company's ability 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 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 Company to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the standalone financial results, including the disclosures, and whether the financial results represent the underlying transactions and events in a manner that achieves fair presentation.

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.

Place: Surat

Date: May 14, 2025

For K A Sanghavi & Co LLP Chartered Accountants FRN: 120846W / W100289

Keyur Ashvinbhai Sanghavi Designated Partner ICAI M. No. 109227

ICAI UDIN: 251092278MIPPS1371

## KP GREEN ENGINEERING LIMITED (Formerly known as K P BUILDCON PRIVATE LIMITED)

CIN: L40100GJ2001PLC039763

Reg. Office: 'KP HOUSE', Near KP Circle, Opp Ishwar Farm Junction BRTS, Canal Road, Bhatar, Surat - 395017

Tele Fax - 02612244757, Email - info@kpgroup.co, Website - www.kpgreenengineering.com

## STATEMENT OF STANDALONE AUDITED FINANCIAL RESULTS FOR THE HALF YEAR ENDED & YEAR ENDED MARCH 31, 2025

			Half Year End	ed	Year	(Rs. in Lacs) Ended
Sr. No	Particulars	31-03-2025 (Audited)	30-09-2024 (Unaudited)	31-03-2024 (Audited & Restated)	31-03-2025 (Audited)	31-03-2024 (Audited & Restated)
I						
•	Revenue From Operations	43,228.45	26,235.74	24,511.62	69,464.19	34,904.85
	(i) Revenue from Sale of Products	42,610.59	26,039.52	24,142.32	68,650.11	34,386.18
	(ii) Revenue from Services	617.87	196.22	369.30	814.08	518.67
II	Other Income	322.71	413.84	271.79	736.56	292.20
III	Total Income (I+II)	43,551.17	26,649.58	24,783.41	70,200.75	35,197.05
10	Expenses:					
	a) Cost of Materials consumed     b) Changes in inventories of finished goods, work-in-progress and stock-in-trade	32,419.48	19,729.58	18,171.44	52,149.06	25,816.68
	c) Employee benefits expense	623.91	401.77	349.42	1,025.69	574.30
	d) Finance Costs	385.41	506.08	252.76	891.48	448.34
	e) Depreciation and amortisation expense	347.16	239.25	96.46	586.41	183.07
	f) Other expenses	3,356.70	2,137.79	2,661.70	5,494.49	3,413.07
	Total Expenses (a to f)	37,132.66	23,014,48	21,531.78	60,147,13	30,435.45
V	Profit/ (Loss) before Exceptional items and tax (III-IV)	6,418.51	3,635.11	3,251.63	10,053,62	4,761.60
VI	Extraordinary Items / Prior Period Items	(69.92)	0,00	(0.85)	(69.92)	(18.67)
VII	Profit before extraordinary Items/Prior Period Items and tax (V - VI)	6,348.59	3,635.11	3,250,78	9,983.70	4,742.93
VIII	Tax Expense :-				- ,	1,1200
	1) Current Tax	1,441.14	828.45	832.20	2,269.59	1,220.08
	2) Deferred Tax	306.31	58.17	15.29	364.49	9.50
	Total Tax Expense	1,747.46	886.62	847,49	2,634.08	1,229.58
IX	Profit/ Loss for the period (VII - VIII)	4,601.14	2,748.49	2,403,29	7,349,63	3,513.35
X	Other Comprehensive Income				7,0 15100	0,010.00
	A) Items that will not be reclassified to profit and loss	(12.38)	18.07	(1.42)	5,69	(7.54)
	Income Tax on above	3.12	(4.55)	0,36	(1.43)	1.90
	B) Items that will be reclassified to profit and loss		(1.00)	0.00	(1140)	1.70
	Income Tax on above					
XI	Total Other Comprehensive Income (Net of Tax)	(9.26)	13.52	(1.06)	4.26	(5.65)
XII	Total Comprehensive Income for the period (IX + XI)	4,591.88	2,762.01	2,402.23	7,353.89	3,507.70
XIII	Paid-up equity share capital (Face Value: Rs. 5/- each )	2,500.00	2,500.00	2,500.00	2,500.00	2,500.00
	a) Earnings per share	-	-	-	-	-
XIV	i) Basic	9.20	5.50	6.48	14.70	9.62
	ii) Diluted	9.20	5.50	6.48	14.70	9,62

Date: 14/05/2025

Place: Surat

For KP Green Engineering Limited (Formerly known as K P Buildcon Pvt. Ltd.)

Whole Time Director
(DIN: 07661317)

Ligineering

Pravinkumar Singh Chief Financial Offier

### KP GREEN ENGINEERING LIMITED (Formerly known as K P BUILDCON PRIVATE LIMITED)

Standalone Audited Balance Sheet as at March 31, 2025

As at 31-03-2025				
Particulars	(Audited)	As at 30-09-2024 (Unaudited)	As at 31-03-2024 (Audited & Restated)	
ASSETS	(rtuanta)	(Onaddited)	(Audited & Restated)	
(1)Non-current assets				
(a)Property, Plant and Equipment	20,807.69	4,219.69	2,658.69	
(b)ROU Assets	805.54	738.20	861.12	
(c) Capital work-in-progress	161.22	2,022.11	476.40	
(d) Other intangible assets	94.07	103.97	72.93	
(e) Financial Assets	34.07	103.37	/2.53	
(i) Investments	10.78	0.75	0.75	
(ii) Loans	1,981.25	960.35	1,205.54	
(iii) Other Financial Assets	_,	300.33	1,203.54	
(e) Deferred tax assets (Net)				
(f) Other non-current assets	1,926.66	1,980.33	288.00	
Total Non-Current Assets	25,787.23	10,025.40	5,563.43	
(2) Current assets	23/10/123	10,023.40	3,303.43	
(a) Inventories	13,684.85	10,118.97	5,317.98	
(b)Financial Assets	13,004.03	10,116.57	5,517.98	
(i) Investments	1			
(ii) Trade receivables	27,059.96	15,075.73	12,888.99	
(iii) Cash and cash equivalents	1,413.59	6,199.47	· · · · · · · · · · · · · · · · · · ·	
(iv) Bank Balances other than (iii) above	1,413.33	0,133.47	16,206.14	
(v) Loans & Advances (Incl. Capex Advance)	5,192.34	0.027.65	2 240 70	
(vi) Other financial assets	3,132.34	9,037.65	2,248.78	
(c) Other current assets	277.61	3.86	6.60	
Total Current Assets	47,628.36	40,435.68	36,668.49	
Total Assets	73,415.59	50,461.08	42,231.92	
A. EQUITY AND LIABILITIES	73,423.33	30,401.00	42,231.92	
(1) Equity				
(a) Equity Share Capital	2,500.00	2,500.00	3 500 00	
(b) Other Equity	29,909.47	25,420.32	2,500.00	
(-,	23,303.47	25,420.52	24,127.10	
Total Equity	32,409.47	27,920.32	26,627.10	
Liabilities			,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,	
(2) Non-Current Liabilities				
(a) Financial Liabilities				
(i) Borrowings	1,307.53	1,526.63	1,820.34	
(ii) Lease Liabilities	794.90	798.78	908.98	
(iii) Other Financial liabilities				
(b) Provisions				
(c) Other non-current Liabilities	87.07	69.22	73.24	
(d) Deferred Tax (net)	527.68	224.49	161.76	
Total Non-Current Liabilities	2,717.18	2,619.12	2,964.33	
(3)Current Liabilities				
(a) Financial Liabilities				
(i) Borrowings	7,934.29	12,816.30	1,840.93	
(ii) Trade Payables				
-Total Outstanding dues of Micro and Small Enterprises	1,336.47	275.88	1,455.04	
-Total Outstanding dues of Creditors Other Then Micro and Small Enterprises	20,416.80	5,204.03	3,567.19	
(iii) Other Financial Liabilities			,	
(b) Other current Liabilities	7,079.17	866.57	5,067.67	
(c) Provisions	1,522.21	758.86	709.66	
(d) Current tax liabilities				
Total Current Liabilities	38,288.94	19,921.64	12,640.49	
TOTAL EQUITY AND LIABILITIES	73,415.59	50,461.08	42,231.92	

Date: 14/05/2025 Place: Surat



For KP Green Engineering Limited (Formerly known as K P Buildcon Pvt. Ltd.) advum?

Muinulhaque Kadva
Whole Time Director
(DIN: 07661317)

Pravinkumar Singh
Chief Financial Offier

Lingineering

## KP GREEN ENGINEERING LIMITED

## (Formerly known as K P BUILDCON PRIVATE LIMITED)

### CIN: L40100GJ2001PLC039763

## STANDALONE CASH FLOW STATEMENT FOR THE YEAR ENDED 31ST MARCH 2025

(Re in Lace)

(Rs. in a				
PARTICULARS	31ST MARCH 2025	30TH SEPTEMBER 2024	31ST MARCH 2024	
	(Audited)	(Unaudited)	(Audited)	
Cash flow from operating activities				
Profit / (loss) before tax and exceptional items	9,983.70	3,635.11	4,742.93	
Adjustments for :				
Depreciation	586.41	239.25	183.07	
Income Tax Expense	205.44			
Amount Directly debited to OCI / Reserves	5.69			
Interest Expense	611.05	298.77	372.06	
Loss/(Profit) on sale of Fixed Assets	2.61	2.22	(3.32	
Government grant received	(2.67)	(1.33)	(2.67	
Operating profit / (loss) before working capital change	11,392.25	4,174.02	5,292.07	
Movements in working capital				
(Increase) / decrease in inventories	(8,366.87)	(4,800.99)	(1,547.55)	
(Increase) / decrease in sundry Debtors	(14,170.97)	(2,186.74)	(10,686.27)	
(Increase) / decrease in short term and long term advances and loans	(2,410.44)	(3,347.43)	(2,517.08)	
(Increase) / decrease in other current assets	(271.01)	2.74	20.94	
(Increase) / decrease in other non current assets (Incl. Deposits)	(1,638.66)	(1,692.33)	(145.34)	
(decrease) / Increase in trade payables	16,731.04	457.69	4,012.53	
(decrease) / increase in other current liabilities	2,011.50	(4,201.10)	2,262.08	
(decrease) / increase in short term provision and long term provision	5.63	45.18	15.65	
Cash (used in) / generated from operating activities	3,282.46	(11,548.97)	(3,292.98)	
Direct tax paid, net	(1,651.62)	(921.49)	(921.27)	
Net cash (used in) / generated from operating activities ( A )	1,630.84	(12,470.46)	(4,214.24)	
Cash flow from investing activites				
Payment for purchase of fixed asset including Advance for CWIP excluding ROU	(18.167.05)	(6,582.89)	(1,331.71	
Advances to Capital Vendors	(1,308.84)	(0,302.83)	(1,531.71	
ROU Asset Adjustment	(230.99)	122.92		
Proceeds from sale of fixed assets	9.62	9.63	9.14	
Government grant on Fixed Assets	3.02	9.03	9.14	
Investment	(10.03)			
Net cash (used in) / generated from investing activities ( B )	(19,707.29)	(6,450.34)	(1,322.57)	
Cash flow from financing activities				
Proceeds from issuance of share capital with securities premium	-		20,030,40	
Expenses related to initial public offer	(1,471.79)	(1,468.79)	(162.80)	
Dividend	(99.73)	(1,408.73)	(152.80)	
Share application money pending for allotment	(33.73)			
Proceeds / (repayment) from short term borrowings, net	6,093.36	10,975.37	544.41	
Proceeds / (repayment) from long term borrowings, net	(626.90)	(293.71)	1,348.76	
Interest Paid	(611.05)	(298.77)	(372.06)	
Net cash (used in) / generated from financing activities ( C )	3,283.88	8,914.10	21,388.71	
Net increase / (decrease) in cash and cash equivalment (A+B+C)	(14,792.56)	(10,006.69)	15 951 00	
Cash and cash equivalent at the beginning of the year	16,206.14		15,851.90	
Cash and cash equivalent at the end of the year	1,413.59	16,206.14	354.24	
Sast and sast equivalent at the end of the year	1,413.59	6,199.45	16,206.14	

#### Notes:

1. The figures in brackets represent outflows.

2. Previous period's figures have been regrouped / reclassified, wherever necessary, to confirm to current year presentation.

Date: 14/05/2025 Place: Surat For KP Green Engineering Limited (Formerly known as K P Buildcon Pvt. Ltd.)

ungineering of

Surat

Muin Ilhaque Kadva Pravinkumar Singh Whole Time Director Chief Financial Offier (DIN: 07661317)

### **NOTES TO STANDALONE FINANCIAL RESULTS:**

- The company has completed Initial Public Offering (IPO) of its Equity Shares and its equity shares got listed on SME platform of BSE Limited on 22nd March 2024. Accordingly, the financial results for the period have been prepared in accordance with SEBI (LODR) Regulations.
- 2. The above results have been reviewed and recommended by the Audit Committee and approved by the Board of Directors at their meetings held on 14th May 2025.
- 3. For the Half year ended March 31, 2024 and year ended March 31 2024 results are as per previously published I-GAAP (Indian Generally Accepted Accounting Principles).
- 4. The Company has been adopted Ind AS (Indian Accounting Standards) w.e.f 1° April, 2024 Reconciliation of Net Profit reported in accordance with Indian GAAP to total comprehensive Income in accordance with Ind AS for the Half year March 31, 2024 and year ended 31<sup>st</sup> March, 2024 & is given below.

Sr No	Particular	Half Year Ended	Year Ended	
NO		31-03-2024	31-03-2024	
1	Net Profit Reported as per Indian GAAP	2,419.72	3,539.06	
2	Impact of expenses/Income due to adoption of Ind AS	-16.43	-25.71	
3	Net Profit before OCI as per IND AS (1+-2)	2,403.29	3,513.34	
4	Other Comprehensive Income after Tax	-1.06	-5.65	
5	Total Comprehensive Income as per Ind As (3+4)	2,402.23	3,507.70	

- 5. The standalone & Consolidated financial results of the company have been prepared in, accordance with Indian Accounting standards (Ind AS) as prescribed under section 133 of the companies Act 2013 read with relevant rales thereunder and in terms of Regulation 33 of the SEBI (LODR) Regulation, 2015. The company has also reclassified the previous figures in accordance with the requirements applicable in the current period.
- 6. The Company is primarily engaged in the businesses of Fabrication and Galvanizing, and the Company has identified Fabrication and Galvanizing as its single segments. As a result, the disclosure requirements under Ind AS-108 'Segment Reporting' are not applicable to the Company.

- 7. 'The Statutory Auditors have conducted Audit of the above mentioned half yearly financial results of March 31, 2025, as required by regulation 33 of SEBI (LODR) regulations, 2015.
- 8. Basic earnings per share are calculated by dividing the profit after Tax for the period attributable to equity shareholders by the weighted average number of equity shares outstanding during the period. The net profit for the period attributable to equity shareholders and the weighted average number of shares outstanding during the period are adjusted for the effects of all dilutive potential equity shares.
- 9. The figures of the previous periods/years are re-classified/re-arranged/re-grouped, whenever necessary.
- 10. There were no investor complaints received/pending as on March 31, 2025.
- 11. Figures for the half year ended 31<sup>st</sup> March, 2025 and 31<sup>st</sup> March, 2024 are the balancing figures between the audited figures in respect of the full year and the unaudited figures of half year ended 30<sup>th</sup> September respectively.

# Thrilling Performance of our Engineering Business for half year end H2 FY25 and Financial Year FY25.

## Extraordinary Achievements of H2 FY25 Vs H2 FY24:

- 1. Our **consolidated Total Income** for H2 FY25 grew 76% to ₹436 Cr, compared to H2 FY24 of ₹248 Cr.
- 2. The company's earnings before interest, taxes, depreciation, and amortization (EBITDA) in this half year ended H2 2025 rose 100% to ₹72 Cr, compared with ₹36 Cr in H2 FY24.
- 3. **Profit After tax (PAT) moved up to ₹46 crore** in the half year of current fiscal year, as compared to ₹24 Cr in the corresponding period of the previous comparable period, with 92% growth.
- 4. Earnings Per share (EPS) had a remarkable increase to ₹ 9.2 per share in H2 FY25 from ₹ 6.5 per share in H2 FY24 a growth of 42%, marking our commitment of delivering shareholder value.
- 5. Our current ratio is 1.24 times, indicating strong liquidity.
- 6. Our Debt-Equity ratio is 0.04 times in H2 FY25 indicating a lowered long-term leverage enhancing our capability to leverage in future for business growth.

## All time High Growth during FY25 vs FY24:

- 1. A remarkable year where our **consolidated Total Income** surged to Rs. 702 Crore in FY 25, up from Rs. 352 Crore in FY 24 with a *growth of 99*%
- 2. Our **EBITDA** grew by **113**% to **INR 115** Crore in FY25 from Rs. 54 Cr in FY24, reflecting strong operational efficiency.
- 3. Impressive **PAT growth of 109% at INR 73.5 Crore** in FY 25 compared to Rs. 35.1 Cr in FY24, reflects our strong and effective cost management practices.
- 4. **EPS touched Rs. 14.7 in FY25**, marking a substantial increase from Rs. 9.6 in FY24, enhancing our shareholder value.
- 5. Our Net Worth has strengthened further to Rs. 324 Crore in FY25 from Rs. 266 Crore in FY24.

## **Business and Operational Achievements of H2 FY25:**

- Our Operational facilities as on year end reached to 1,42,500 MTPA on account of 36000 MTPA at Matar Plant during H2 FY25.
- Installed Machinery with capacity of 1,68,000 MTPA at Matar Plant during H2 FY25 and trail production is in progress.
- One of the Asia's largest Galvanising Plant is under construction with capacity of 90,000 MTPA at Matar.
- Our Strong Order Book position as on FY25 end is at Rs. 807 Cr, which is more than previous full years Total Income.
- First orders from Railways, Ajmer Division (Rajasthan) and Ahmedabad Division (Gujarat) marking our entry to the biggest and fastest growing government enterprise.
- The company has Exported goods to US based renowned Solar Tracker manufacturer during H2 FY25.
- The company received First ever Pre- Engineering Building (PEB) order for its operational Matar facility.
- ICRA confers KP Green Engineering Limited an "A- Stable rating", recognizing companies strong multi-year revenue acceleration, low leverage, robust interest coverage, efficient operations, diversified product mix in renewables and infrastructure and a strong orderbook.



(Formerly known as K P Buildcon Pvt. Ltd.)





May 14, 2025

#### **BSE Limited**

Phiroze Jeejeebhoy Towers, Dalal Street, Mumbai - 400001

**Scrip Code: 544150** 

Sub.: Declaration in respect of unmodified opinion on annual audited Standalone and Consolidated financial results for the financial year ended March 31, 2025

Dear Sir/Madam,

Pursuant to Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 as amended from time to time, we hereby confirm and declare that M/s. K A Sanghavi & Co LLP, Chartered Accountants, statutory auditors of the Company have issued an unmodified audit report on the audited financial results (Standalone and Consolidated) of the company, for the half year and year ended March 31, 2025.

Request you to please take the same on your record.

Thanking You,

Yours faithfully,

For KP Green Engineering Limited (Formerly known as K P Buildcon Private Limited)

Muinulhaque Iqbalhusen Kadva Whole-time Director DIN: 07661317



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