

Kabra Extrusiontechnik Ltd.
STANDALONE AND CONSOLIDATED UNAUDITED FINANCIAL RESULTS
FOR THE QUARTER AND NINE MONTHS ENDED 31ST DECEMBER 2023

(₹ in lakhs)

Sr. No.	Particulars	Standalone						Consolidated											
		Quarter Ended			9 Month Ended			Quarter Ended			9 Month Ended			Year Ended					
		Dec 31	Sept 30	Dec 31	Dec 31	Dec 31	Mar 31	Dec 31	Sept 30	Dec 31	Dec 31	Dec 31	Mar 31	Dec 31	Sept 30	Dec 31	Dec 31	Mar 31	
		2023	2023	2022	2023	2022	2023	2023	2023	2022	2023	2022	2023	2023	2023	2022	2023	2022	2023
	Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited	Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited	Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited	
I	Revenue from operations	12,385.90	18,238.75	20,684.67	43,987.04	49,204.93	67,000.77	12,385.90	18,238.75	20,684.67	43,987.04	49,204.93	67,000.77	12,385.90	18,238.75	20,684.67	43,987.04	49,204.93	67,000.77
II	Other Income	173.05	240.04	101.44	530.47	293.61	317.34	173.05	240.04	101.44	530.47	293.61	317.34	173.05	240.04	101.44	530.47	293.61	317.34
III	Total income (I + II)	12,558.96	18,478.78	20,786.11	44,517.51	49,498.54	67,318.11	12,558.96	18,478.78	20,786.11	44,517.51	49,498.54	67,318.11	12,558.96	18,478.78	20,786.11	44,517.51	49,498.54	67,318.11
IV	EXPENSES																		
	Cost of material consumed	10,139.53	15,048.83	14,889.77	35,155.24	37,875.66	49,210.23	10,107.33	15,060.37	14,889.77	35,075.30	37,875.66	49,224.09	10,107.33	15,060.37	14,889.77	35,075.30	37,875.66	49,224.09
	Changes in inventories of finished goods & work in progress	(1,604.36)	(1,084.66)	421.54	(3,323.44)	(1,705.66)	(583.14)	(1,565.56)	(1,121.71)	421.54	(3,299.44)	(1,705.66)	(607.14)	(1,565.56)	(1,121.71)	421.54	(3,299.44)	(1,705.66)	(607.14)
	Employee benefit expense	1,367.88	1,405.50	1,238.33	4,174.95	3,511.26	4,771.81	1,367.88	1,405.50	1,238.33	4,174.95	3,511.26	4,771.81	1,367.88	1,405.50	1,238.33	4,174.95	3,511.26	4,771.81
	Finance Cost	237.09	244.10	246.43	725.68	607.23	906.14	237.09	244.10	246.43	725.68	607.23	906.14	237.09	244.10	246.43	725.68	607.23	906.14
	Depreciation and amortisation expense	393.61	385.66	343.25	1,150.36	1,001.00	1,356.93	395.08	387.08	344.61	1,154.63	1,004.87	1,362.16	395.08	387.08	344.61	1,154.63	1,004.87	1,362.16
	Other Expenses	1,97.89	1,725.30	1,913.69	4,721.11	4,432.86	6,170.80	1,612.46	1,741.76	1,923.69	4,766.42	4,454.07	6,204.61	1,612.46	1,741.76	1,923.69	4,766.42	4,454.07	6,204.61
	Total expenses (IV)	12,731.64	17,724.72	19,053.02	42,583.90	45,722.34	61,832.76	12,154.28	17,717.10	19,064.37	42,597.55	45,747.42	61,861.67	12,154.28	17,717.10	19,064.37	42,597.55	45,747.42	61,861.67
V	Profit/(Loss) before exceptional items & tax (III - IV)	427.32	754.06	1,733.09	1,933.61	3,776.20	5,485.35	404.67	761.68	1,721.74	1,919.97	3,751.12	5,456.44	404.67	761.68	1,721.74	1,919.97	3,751.12	5,456.44
VI	Share in Profit/(Loss) of Joint Ventures & Associates (net of tax)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
VII	Exceptional items	-	-	-	-	-	-	36.72	(13.63)	(34.90)	43.50	(50.82)	(30.34)	36.72	(13.63)	(34.90)	43.50	(50.82)	(30.34)
VIII	Profit/ (Loss) before tax (V + VI - VII)	427.32	754.06	1,733.09	1,933.61	3,776.20	5,485.35	441.39	748.05	1,686.84	1,963.46	3,700.30	5,426.10	441.39	748.05	1,686.84	1,963.46	3,700.30	5,426.10
IX	Tax expenses																		
	Current Tax	113.56	209.10	448.01	533.72	1,012.71	1,441.33	112.14	210.51	448.01	533.72	1,012.71	1,441.33	112.14	210.51	448.01	533.72	1,012.71	1,441.33
	Income Tax Earlier Year	-	-	-	-	-	(14.91)	-	-	-	-	-	(14.91)	-	-	-	-	-	(14.91)
	MAT Credit entitlement	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	Deferred Tax	(15.38)	(24.82)	92.87	(55.70)	177.66	251.36	(15.48)	(24.97)	92.31	(55.25)	176.63	249.87	(15.48)	(24.97)	92.31	(55.25)	176.63	249.87
X	Profit/ (Loss) for the period (VIII - IX)	329.14	569.79	1,192.20	1,455.59	2,585.83	3,807.57	344.73	562.51	1,146.52	1,484.99	2,510.96	3,749.81	344.73	562.51	1,146.52	1,484.99	2,510.96	3,749.81
XI	Other Comprehensive Income																		
	i) Items that will not be reclassified to profit or loss	538.71	670.02	(787.31)	1,873.30	(486.32)	(1,315.60)	538.71	670.02	(787.31)	1,873.30	(486.32)	(1,315.60)	538.71	670.02	(787.31)	1,873.30	(486.32)	(1,315.60)
	ii) Income tax relating to items that will not be reclassified to profit or loss	(92.07)	(43.93)	17.45	(139.39)	-	1.05	(92.07)	(43.93)	17.45	(139.39)	-	1.05	(92.07)	(43.93)	17.45	(139.39)	-	1.05
XII	Total Comprehensive Income for the period (X + XI) (Comprising Profit (Loss) and Other Comprehensive Income for the period)	775.78	1,195.87	422.34	3,189.51	2,099.51	2,493.02	791.38	1,188.60	376.66	3,218.90	2,024.64	2,435.26	791.38	1,188.60	376.66	3,218.90	2,024.64	2,435.26
XIII	Paid up Equity Share Capital (Face Value of Rs. 5/- each)	1,748.64	1,748.64	1,604.14	1,748.64	1,604.14	1,679.56	1,748.64	1,748.64	1,604.14	1,748.64	1,604.14	1,679.56	1,748.64	1,748.64	1,604.14	1,748.64	1,604.14	1,679.56
XIV	Earning per share (Face Value of Rs. 5/- each) (basic and diluted but not annualized) (In ₹)																		
	1. Basic	0.94	1.66	3.72	4.24	8.06	11.75	0.99	1.63	3.57	4.33	7.83	11.57	0.99	1.63	3.57	4.33	7.83	11.57
	2. Diluted	0.94	1.63	3.41	4.16	7.39	10.89	0.99	1.61	3.28	4.25	7.18	10.72	0.99	1.61	3.28	4.25	7.18	10.72

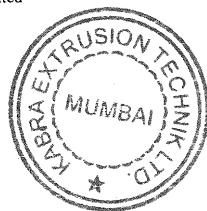
Notes

- The above Results have been reviewed and recommended by the Audit Committee & approved by the Board of Directors at their meeting held on 25th Jan 24.
- Figures for previous periods have been regrouped wherever necessary.

For Kabra Extrusiontechnik Limited

S. V. Kabra
Executive Chairman
DIN: 00015415

Place: Mumbai
Date: 25-01-2024



Kabra Extrusiontechnik Ltd.

Standalone & Consolidated Segment Information for Quarter and Nine month ended 31st Dec 2023

(₹ in Lakhs)

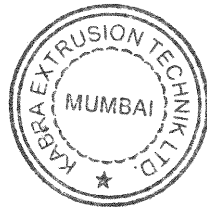
Sr No	Particulars	Standalone						Consolidated							
		Quarter ended			Nine month Ended			Quarter ended			Nine month Ended			Year ended	
		Dec 31, 2023	Sept 30, 2023	Dec 31, 2022	Dec 31, 2023	Dec 31, 2022	March 31, 2023	Dec 31, 2023	Sept 30, 2023	Dec 31, 2022	Dec 31, 2023	Dec 31, 2022	March 31, 2023		
		(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)		
(i)	Segment Revenue														
	Extrusion Machinery Division	7,106.06	8,326.08	8,781.63	22,263.13	21,593.78	31,978.11	7,106.06	8,326.08	8,781.63	22,263.13	21,593.78	31,978.11		
	Battery Division	5,454.59	10,152.70	12,004.47	22,254.38	27,904.77	35,340.00	5,454.59	10,152.70	12,004.47	22,254.38	27,904.77	35,340.00		
	Total Segment Revenue	12,560.64	18,478.78	20,786.11	44,517.51	49,498.54	67,318.11	12,560.64	18,478.78	20,786.11	44,517.51	49,498.54	67,318.11		
(ii)	Segment Results														
	Extrusion Machinery Division	661.32	716.97	796.61	2,304.53	1,922.60	3,659.06	661.32	716.97	796.61	2,304.53	1,922.60	3,659.06		
	Battery Division	3.09	281.19	1,182.92	354.76	2,460.84	2,732.43	3.09	281.19	1,182.92	354.76	2,460.84	2,732.43		
	Total Segment Results	664.41	998.16	1,979.53	2,659.29	4,383.43	6,391.49	664.41	998.16	1,979.53	2,659.29	4,383.43	6,391.49		
	Unallocated Corporate income net of unallocated expenses	-	-	-	-	-	-	-22.65	7.61	-11.35	3.65	-25.08	-28.90		
	Profit / (loss) before interest and taxation	664.41	998.16	1,979.53	2,659.29	4,383.43	6,391.49	641.76	1,005.77	1,968.18	2,655.65	4,358.35	6,362.59		
	Finance Cost	237.09	244.10	246.43	725.68	607.23	906.14	237.09	244.10	246.43	725.68	607.23	906.14		
	Profit (+)/loss (-) before exceptional items and share of loss	427.32	754.06	1,733.10	1,933.61	3,776.20	5,485.35	404.67	761.67	1,721.75	1,929.97	3,751.12	5,456.45		
	Share in profit/(loss) of joint ventures / associates	-	-	-	-	-	-	36.72	-13.63	-34.90	43.50	-50.82	-30.34		
	Profit(+)/Loss(-) before exceptional items and tax	427.32	754.06	1,733.10	1,933.61	3,776.20	5,485.35	441.39	748.04	1,686.85	1,963.46	3,700.30	5,426.11		
	Exceptional items	-	-	-	-	-	-	-	-	-	-	-	-		
	Profit(+)/ Loss (-) before tax	427.32	754.06	1,733.10	1,933.61	3,776.20	5,485.35	441.39	748.04	1,686.85	1,963.46	3,700.30	5,426.11		
	Tax Expenses														
	Current Tax	113.56	209.09	448.01	533.72	1,012.71	1,441.33	112.14	210.51	448.01	533.72	1,012.71	1,441.33		
	MAT Credit Entitlement	-	-	-	-	-	-	-	-	-	-	-	-		
	Income Tax of earlier year	-	-	-	-	-	-	-	-	-	-	-	-		
	Deferred Tax	-15.38	-24.82	92.87	-55.70	177.66	251.36	-15.48	-24.97	92.31	-55.25	176.63	249.87		
	Net Profit/ (loss) after tax	329.14	569.79	1,192.21	1,455.59	2,585.83	3,807.57	344.73	562.51	1,146.53	1,484.99	2,510.96	3,749.82		
	Other Comprehensive Income	446.64	626.08	-769.86	1,733.91	-486.32	-1,314.55	446.64	626.08	-769.86	1,733.91	-486.32	-1,314.55		
	Net Comprehensive Income	775.78	1,195.87	422.35	3,189.51	2,099.51	2,493.02	791.38	1,188.59	376.67	3,218.90	2,024.64	2,435.27		
(iii)	Segment Assets														
	Extrusion Machinery Division	31,025.19	28,362.31	27,511.89	31,025.19	27,511.89	27,373.58	31,025.19	28,362.31	27,511.89	31,025.19	27,511.89	27,373.58		
	Battery Division	28,856.60	28,381.04	26,854.06	28,856.60	26,854.06	25,367.65	28,856.60	28,381.04	26,854.06	28,856.60	26,854.06	25,367.65		
	Total Segment Assets	59,881.80	56,743.35	54,365.95	59,881.80	54,365.95	52,741.24	59,881.80	56,743.35	54,365.95	59,881.80	54,365.95	52,741.24		
	Unallocated Corporate Assets	14,286.89	15,767.98	7,589.35	14,286.89	7,589.35	10,737.78	14,313.57	15,899.88	7,522.51	14,313.57	7,522.51	10,737.78		
	Total Assets	74,168.68	72,511.33	61,955.30	74,168.68	61,955.30	63,497.69	74,195.37	72,643.23	61,888.47	74,195.37	61,888.47	63,497.69		
(iv)	Segment Liabilities														
	Extrusion Machinery Division	12,478.17	11,677.74	10,724.88	12,478.17	10,724.88	11,379.97	12,478.17	11,677.74	10,724.88	12,478.17	10,724.88	11,379.97		
	Battery Division	6,748.66	8,145.80	6,011.77	6,748.66	6,011.77	4,890.98	6,748.66	8,145.80	6,011.77	6,748.66	6,011.77	4,890.98		
	Total Segment Liabilities	19,226.83	19,823.54	16,736.65	19,226.83	16,736.65	16,270.94	19,226.83	19,823.54	16,736.65	19,226.83	16,736.65	16,270.94		
	Unallocated Corporate Liabilities	54,941.85	52,687.78	45,218.65	54,941.85	45,218.65	47,226.75	54,968.54	52,819.69	45,151.82	54,968.54	45,151.82	47,208.07		
	Total Liabilities	74,168.68	72,511.33	61,955.30	74,168.68	61,955.30	63,497.69	74,195.37	72,643.23	61,888.47	74,195.37	61,888.47	63,497.69		

Notes :

- Company operates in two business segments i) Extrusion Machinery ii) Battery.
- Previous year figures have been regrouped wherever necessary.

For Kabra Extrusiontechnik Limited

S. V. Kabra
S. V. Kabra
Executive Chairman
DIN: 00015415

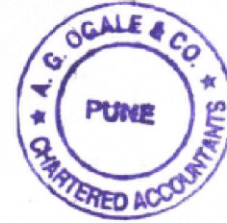


Place: Mumbai
Date: 25-01-2024



A.G. OGALE & CO.

Chartered Accountants



LIMITED REVIEW REPORT

Independent Auditor's Review Report on Standalone Unaudited Financial Results of Kabra Extrusiontechnik Limited for the quarter ended December 31, 2023 pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended

To The Board of Directors of Kabra Extrusiontechnik Limited

1. We have reviewed the accompanying statement of unaudited standalone financial results of Kabra Extrusiontechnik Limited ('the Company') for the quarter ended 31st December 2023 ('the Statement') attached herewith, being submitted by the Company pursuant to the requirements of Regulation 33 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended ('the Regulations').
2. The preparation of the statement in accordance with the recognition and measurement principles laid down in Indian Accounting Standards 34 -"Interim Financial Reporting" (Ind AS 34) prescribed under Section 133 of the Companies Act, 2013 read with Companies (Indian Accounting Standards) Rules, 2013, 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 statements based on our review.
3. We conducted our review in accordance with the Standard on Review Engagement (SRE) 2410, "Review of Interim Financial Information Performed by Independent Auditor of the Entity", issued by the Institute of Chartered Accountants of India. A review of interim financial information consists of making inquiries, primarily of persons responsible for financial and accounting matters, and applying analytical and

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other review procedures. A review is substantially less in scope than an audit conducted in accordance with Standards on Auditing and consequently does not enable us to obtain assurance that we would become aware of all significant matters that might be identified in an audit. Accordingly, we do not express an audit opinion.

4. Based on our review conducted as above, nothing has come to our attention that causes us to believe that the accompanying statement prepared in accordance with the recognition and measurement principles laid down in Ind AS 34 and other recognised accounting principles generally accepted in India has not disclosed the information required to be disclosed in terms of Regulations 33 including the manner in which it is to be disclosed, or that it contains any material misstatement.

For M/s. A. G. OGALE & COMPANY

Chartered Accountants



Prafful Bhojak

Partner

Membership No. : 166845

UDIN - 24166845BKAPLT5126

Place - Pune

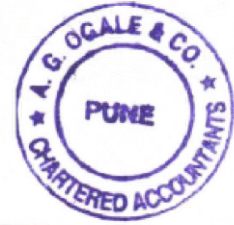
Date - January 25, 2024





A.G. OGALE & CO.

Chartered Accountants



LIMITED REVIEW REPORT

Independent Auditor's Review Report on unaudited consolidated financial results of Kabra Extrusiontechnik Limited for the quarter ended December 31, 2023 pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended

To The Board of Directors of Kabra Extrusiontechnik Limited

1. We have reviewed the accompanying statement of unaudited consolidated financial results of Kabra Extrusiontechnik Limited ('the Holding Company') and its subsidiaries (the Holding Company and its subsidiaries together referred to as the 'Group') for the quarter ended 31st December 2023 ('the Statement') attached herewith, being submitted by the Holding Company pursuant to the requirements of Regulation 33 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended ('the Regulations').
2. The preparation of the statement in accordance with the recognition and measurement principles laid down in Indian Accounting Standards 34 -"Interim Financial Reporting" (Ind AS 34) prescribed under Section 133 of the Companies Act, 2013 read with Companies (Indian Accounting Standards) Rules, 2013, is the responsibility of the Holding Company's Management and has been approved by the Holding Company's Board of Directors. Our responsibility is to issue a report on these statements based on our review.
3. We conducted our review in accordance with the Standard on Review Engagement (SRE) 2410, "Review of Interim Financial Information Performed by Independent

Ganesh Prasad, 365/38, Ekbote Colony, Shankarsheth Road, Pune - 411 042



Auditor of the Entity", issued by the Institute of Chartered Accountants of India. A review of interim financial information consists of making inquiries, primarily of persons responsible for financial and accounting matters, and applying analytical and other review procedures. A review is substantially less in scope than an audit conducted in accordance with Standards on Auditing and consequently does not enable us to obtain assurance that we would become aware of all significant matters that might be identified in an audit. Accordingly, we do not express an audit opinion.

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

4. This Statement includes the results of the Holding Company and the following entities:

Sr. No.	Name of the Entities	Relationship with the Holding Company
1	Kabra Mecanor Belling Technik Private Limited	Jointly Controlled Entity
2	Penta Auto Feeding India Limited	Jointly Controlled Entity
3	Varos Technology Private Limited	Subsidiary
4	Kabra Energy Private Limited	Subsidiary

5. Based on our review conducted as above, nothing has come to our attention that causes us to believe that the accompanying statement prepared in accordance with the recognition and measurement principles laid down in Ind AS 34 and other recognised accounting principles generally accepted in India has not disclosed the information required to be disclosed in terms of Regulations 33 including the manner in which it is to be disclosed, or that it contains any material misstatement.
6. The Statement includes the interim financial results of two subsidiaries and two jointly controlled entities which have not been reviewed by us for the quarter ended December 31, 2023, as considered in the Statement. These interim financial results have been furnished to us by the Management and the same has been reviewed by the auditors of respective group company and our conclusion on the Statement in so far as it relates to the amounts and disclosures included in respect of these subsidiaries and jointly controlled entities is based solely on such unaudited interim financial results. According

to the information and explanations given to us by the Management, these interim financial results are not material to the Group.

Our conclusion is not modified in respect of the above matter.

For M/s. A. G. OGALE & COMPANY

Chartered Accountants

PrH

Prafful Bhojak

Partner

Membership No. : 166845

UDIN - 24166845BKAPLU8767

Place - Pune

Date - January 25, 2024

