

K K FINCORP LIMITED

Regd. Office : Remi House, Plot No.11, Cama Industrial Estate, Goregaon (East), Mumbai - 400 063

CIN-L65990MH1981PLC023696

STATEMENT OF STANDLONE UNAUDITED FINANCIAL RESULTS (PROVISIONAL) FOR THE QUARTER ENDED 30TH SEPTEMBER, 2023

(Rs. in Lakhs)

Particulars	Quarter Ended			Half Year Ended		Year Ended
	30-09-2023	30-06-2023	30-09-2022	30-09-2023	30-09-2022	31-03-2023
	Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
I. Income						
a) Revenue from Operations						
Interest Income	2.97	3.00	3.23	5.97	6.40	15.98
Capital Gain	-	-	14.87	-	14.87	74.56
Dividend Income	2.41	0.21	0.63	2.62	0.63	0.69
b) Other Income				-	-	0.51
Total Income	5.38	3.21	18.73	8.59	21.90	91.74
II. Expenses						
(a) Employee benefits expenses	3.21	3.20	2.88	6.41	6.34	12.03
(b) Finance Costs	-	-	-	-	-	-
(c) Depreciation and amortisation expenses	-	-	-	-	-	-
(d) Other expenses	2.61	3.05	2.09	5.66	5.11	9.96
Total expenses	5.82	6.25	4.97	12.07	11.45	21.99
III. Profit / (Loss) before exceptional items of tax (I - II)	(0.44)	(3.04)	13.76	(3.48)	10.45	69.75
IV. Exceptional Items	-	-	-	-	-	-
V. Profit / (Loss) Ordinary Activities before Tax (III + IV)	(0.44)	(3.04)	13.76	(3.48)	10.45	69.75
VI. Tax Expenses						
(a) Current Tax / (Credit)	-	-	-	-	-	2.90
(b) Deferred Tax / (Credit)	(0.11)	(0.76)	4.92	(0.87)	4.09	4.30
VII. Net Profit/(Loss) from Ordinary Activities after Tax (V - VI)	(0.33)	(2.28)	8.84	(2.61)	6.36	62.55
VIII. Other Comprehensive Income (Net of tax)	54.88	65.88	32.52	120.76	0.46	(49.46)
IX. Total Comprehensive income (VII + VIII)	54.55	63.60	41.36	118.15	6.82	13.09
X. Paid-up Equity Share Capital (Face Value of Rs. 10/- per share)	560.00	560.00	560.00	560.00	560.00	560.00
XI. Earnings per share						
(1) Basic	(0.01)	(0.04)	0.16	(0.05)	0.11	1.12
(2) Diluted	(0.01)	(0.04)	0.16	(0.05)	0.11	1.12



Contd.....2.

NOTES :**1. STANDALONE STATEMENT OF ASSETS AND LIABILITIES**

(Rs. in Lakhs)

Particulars	As at 30/09/2023	As at 31/03/2023
	(Unaudited)	(Audited)
I. ASSETS		
(1) FINANCIAL ASSETS		
(a) Cash and cash equivalents	3.33	51.34
(b) Receivables	-	-
(c) Loans	38.32	-
(d) Investments	918.44	782.09
(e) Other Financial Assets	10.10	3.63
(2) NON-FINANCIAL ASSETS		
(a) Inventories	-	-
(b) Current Tax Assets (Net)	-	-
(c) Deferred Tax Assets (Net)	-	2.02
Total Assets	970.19	839.08
II. LIABILITIES & EQUITY		
(1) FINANCIAL LIABILITIES		
(a) Short Term Borrowing	-	-
(b) Payable	2.02	2.03
(c) Other Financial Liabilities	2.11	1.74
(d) Deferred Tax Liabilities (Net)	12.70	-
(2) NON-FINANCIAL LIABILITIES		
(a) Provisions	1.01	1.13
(3) Equity		
(a) Equity Share Capital	560.00	560.00
(b) Other Equity	392.35	274.18
Total Equity and Liabilities	970.19	839.08



Contd.....3.

2. STANDLONE CASH FLOW STATEMENT

	(₹ In Lakhs)	
	30/09/2023	30/09/2022
A. CASH FLOW FROM OPERATING ACTIVITIES		
Net Profit before tax and extra - ordinary items	(3.48)	10.45
Adjustment For		
Other Income	(2.62)	(0.63)
Capital Profit	-	(14.87)
Operating Profit before Working Capital Changes	(6.10)	(5.05)
Adjustment For		
Trade and other receivables	(44.78)	(17.90)
Trade Payable and Provision	0.25	0.38
Cash Generated from Operations	(50.63)	(22.57)
Direct Taxes Paid	-	-
Cash flow before extra ordinary items	(50.63)	(22.57)
Extra ordinary Items	-	-
Net Cash from operating Activities	(A) (50.63)	(22.57)
B. CASH FLOW FROM INVESTMENTS ACTIVITIES		
Purchase of Investments	-	-
Sale of Investments	-	19.08
Other Income	2.62	0.63
Net Cash used in Investing Activities	(B) 2.62	19.71
C. CASH FLOW FROM FINANCING ACTIVITIES		
Repayment of Short Term Loan	-	-
Net Cash used in Financing Activities	(C) -	-
Net Cash and Cash Equivalents		
Cash & Cash Equivalents as at (Closing Balance)	3.33	1.53
Cash & Cash Equivalents as at (Opening Balance)	51.34	4.39
Net Increase/Decrease in Cash and Cash Equivalents	48.01	2.86

- The financial results of the Company have been prepared in accordance with Indian Accounting Standards ("Ind As") notified under the Companies (Indian Accounting Standard) (Amendment), Rules 2015 prescribed under section 133 of the Companies Act, 2013 and other Recognised Accounting Practices and Policies to the extent applicable.
- The above financial results have been reviewed by Audit Committie and approved by the Board of Directors at their meeting held on 9th November 2023.
- Previous period's figures have been regrouped/recast/reclassified, wherever necessary.

Mumbai
9th Nov, 2023



On Behalf of Board of Directors

(Shivkumar Sharma)

Whole-Time-Director

K K FINCORP LIMITED

Regd. Office : Remi House, Plot No.11, Cama Industrial Estate, Goregaon (East), Mumbai - 400 063

CIN-L65990MH1981PLC023696

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(Rs. in Lakhs)

Particulars	Quarter Ended			Half Year Ended		Year Ended
	30-09-2023	30-06-2023	30-09-2022	30-09-2023	30-09-2022	31-03-2023
	Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
I. Income						
a) <u>Revenue from Operations</u>						
Interest Income	2.97	3.00	3.23	5.97	6.40	15.98
Capital Gain	-	-	14.87	-	14.87	74.56
Dividend Income	2.41	0.21	0.63	2.62	0.63	0.69
b) <u>Other Income</u>				-	-	0.51
Total Income	5.38	3.21	18.73	8.59	21.90	91.74
II. Expenses						
(a) Employee benefits expenses	3.21	3.20	2.88	6.41	6.34	12.03
(b) Finance Costs	-	-	-	-	-	-
(c) Depreciation and amortisation expenses	-	-	-	-	-	-
(d) Other expenses	2.61	3.05	2.09	5.66	5.11	9.96
Total expenses	5.82	6.25	4.97	12.07	11.45	21.99
III. Profit / (Loss) before exceptional items of tax (I - II)	(0.44)	(3.04)	13.76	(3.48)	10.45	69.75
IV. Exceptional Items	-	-	-	-	-	-
V. Share Profit / (Loss) of Associates Companies	2.75	4.59	(2.68)	7.34	3.31	0.36
VI. Profit / (Loss) Ordinary Activities before Tax (III + IV)	2.31	1.55	11.08	3.86	13.76	70.11
VII. Tax Expenses						
(a) Current Tax / (Credit)	-	-	-	-	-	2.90
(b) Deferred Tax / (Credit)	(0.11)	(0.76)	4.92	(0.87)	4.09	4.30
VIII. Net Profit/(Loss) from Ordinary Activities after Tax (V - VI)	2.42	2.31	6.16	4.73	9.67	62.91
IX. Other Comprehensive Income (Net of tax)	54.88	65.88	32.52	120.76	0.46	(49.46)
X. Total Comprehensive income (VII + VIII)	57.30	68.19	38.68	125.49	10.13	13.45
XI. Paid-up Equity Share Capital (Face Value of Rs. 10/- per share)	560.00	560.00	560.00	560.00	560.00	560.00
XII. Earnings per share						
(1) Basic	0.04	0.04	0.11	0.08	0.17	1.12
(2) Diluted	0.04	0.04	0.11	0.08	0.17	1.12



Contd.....2.

NOTES :**1. CONSOLIDATED STATEMENT OF ASSETS AND LIABILITIES**

(Rs. in Lakhs)

Particulars	As at 30/09/2023	As at 31/03/2023
	(Unaudited)	(Audited)
I. ASSETS		
(1) FINANCIAL ASSETS		
(a) Cash and cash equivalents	3.33	51.34
(b) Receivables	-	-
(c) Loans	38.32	-
(d) Investments	1,538.69	1,394.99
(e) Other Financial Assets	10.10	3.63
(2) NON-FINANCIAL ASSETS		
(a) Inventories	-	-
(b) Current Tax Assets (Net)	-	-
(c) Deferred Tax Assets (Net)	-	2.02
Total Assets	1,590.44	1,451.98
II. LIABILITIES & EQUITY		
(1) FINANCIAL LIABILITIES		
(a) Short Term Borrowing	-	-
(b) Payable	2.02	2.03
(c) Other Financial Liabilities	2.11	1.74
(d) Deferred Tax Liabilities (Net)	12.70	-
(2) NON-FINANCIAL LIABILITIES		
(a) Provisions	1.01	1.13
(3) Equity		
(a) Equity Share Capital	560.00	560.00
(b) Other Equity	1,012.60	887.08
Total Equity and Liabilities	1,590.44	1,451.98



Contd.....3.

2. CONSOLIDATED CASH FLOW STATEMENT

(₹ In Lakhs)

	30/09/2023	30/09/2022
A. CASH FLOW FROM OPERATING ACTIVITIES		
Net Profit before tax and extra - ordinary items	(3.48)	10.45
Adjustment For		
Other Income	(2.62)	(0.63)
Share Profit of Associate Company	7.34	3.31
Capital Profit	-	(14.87)
Operating Profit before Working Capital Changes	1.24	(1.74)
Adjustment For		
Trade and other receivables	(44.78)	(17.90)
Trade Payable and Provision	0.25	0.38
Cash Generated from Operations	(43.29)	(19.26)
Direct Taxes Paid	-	-
Cash flow before extra ordinary items	(43.29)	(19.26)
Extra ordinary Items	-	-
Net Cash from operating Activities	(A) (43.29)	(19.26)
B. CASH FLOW FROM INVESTMENTS ACTIVITIES		
Purchase of Investments	-	-
Share Profit of Associate Company	(7.34)	(3.31)
Sale of Investments	-	19.08
Other Income	2.62	0.63
Net Cash used in Investing Activities	(B) (4.72)	16.40
C. CASH FLOW FROM FINANCING ACTIVITIES		
Repayment of Short Term Loan	-	-
Net Cash used in Financing Activities	(C) -	-
Net Cash and Cash Equivalents		
Cash & Cash Equivalents as at (Closing Balance)	3.33	1.53
Cash & Cash Equivalents as at (Opening Balance)	51.34	4.39
Net Increase/Decrease in Cash and Cash Equivalents	48.01	2.86

- The Consolidated financial results of the Company have been prepared in accordance with Indian Accounting Standards ("Ind As") notified under the Companies (Indian Accounting Standard) (Amendment), Rules 2015 prescribed under section 133 of the Companies Act, 2013 and other Recognised Accounting Practices and Policies to the extend applicable.
- The above Consolidated financial results have been reviewed by Audit Committie and approved by the Board of Directors at their meeting held on 9th November 2023.
- Previous period's figures have been regrouped/recast/reclassified, wherever necessary.

On Behalf of Board of Directors

Mumbai
9th Nov, 2023



SK Sharma
(Shivkumar Sharma)
Whole-Time-Director