KINETIC TRUST GROUP

KINETIC TRUST LIMITED

Date: February 14, 2025

Electronic Filing

BSE Limited
Department of Corporate Services,
P. J. Towers, Dalal Street, Fort,
Mumbai- 400001

Sub- **Integrated Filings (Financial) for the quarter and nine months period ended December 31, 2024**

Scrip Code – **531274 Kinetic Trust Limited**

Dear Sir/Madam (s),

Pursuant to SEBI Circular No. SEBI/HO/CFD/CFD-PoD-2/CIR/P/2024/185 dated December 31, 2024, read with BSE Circular No. 20250102-4 and NSE Circular No. NSE/CML/2025/02 dated January 2, 2025, we are submitting herewith the Integrated Filing (Financial) for the quarter and nine months period ended December 31, 2024.

We request you to kindly take the above information on your records.

Thanking you,

Yours faithfully,
For Kinetic Trust Limited

Kinetic Trust Limited * New Delhi *

RAJESH ARORA
DIRECTOR
DIN: 00662396

CIN: L67120PB1992PLC012532

CORPORATE OFFICE : 1406, VIKRAM TOWER, 16 RAJENDRA PLACE, NEW DELHI - 110008. INDIA
PH.: 011-66402000-4 FAX : 25860460 E-MAIL : kintrust@gmail.com
REGD OFFICE : 527R, City Tower, 2nd Floor, Model Town, LUDHIANA - 141002. (Pb.) INDIA

Sunita Agrawal & Co.
(Chartered Accountants)

THE LIMITED REVIEW REPORT

Review Report to the Board of directors of Kinetic Trust Limited

We have reviewed the accompanying statement of unaudited financial results of Kinetic Trust Limited for the quarter ended 31st Dec 2024. 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.

The preparation of the Statement in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34, Interim Financial Reporting (Ind AS 34) prescribed under Section 133 of the Companies Act. 2013 read with Rule 3 of Companies [Indian Accounting Standards) Rules. 2015 read with SEBI Circular No. CIR/CFD/FAC/62/2016 dated July 5, 2016 is the responsibility of the company's management and has been approved by the Board of Directors of the Company. Our responsibility is to express a conclusion on the Statement based on our review.

We conducted our review in accordance with the Standard on Review Engagement (SRE) 2410, Engagements to Review Interim Financial Statements issued by the Institute of Chartered Accountants of India. This standard requires that we plan and perform the review to obtain moderate assurance as to whether the financial statements are free of material misstatement. A review is limited primarily to inquiries of company personnel and analytical procedures applied to financial data and thus provides less assurance than an audit. We have not performed an audit and accordingly, we do not express an audit opinion.

Based on our review conducted as above, nothing has come to our attention that causes us to believe that the accompanying statement prepared in accordance with the applicable Accounting Standards specified under Section 133 of the Companies Act 2013 read with Rule 7 of the Companies (Accounts) Rules, 2014 and other recognized accounting practices and principles generally accepted in India, has not disclosed the information required to be disclose in terms of Regulation 33 of the Securities Exchange Board of India (SEBI) [Listing Obligations and Disclosure Standard) Regulations 2015, including the manner in which it is to be disclosed, or that it contains any material misstatement.

For Sunita Agarwal & Co.
Chartered Accountants
FRN :515225C

Sunita Agarwal
Chartered Accountant
Partner
M No.: 095196
UDIN : 25095196BMLFGE8518

Place: New Delhi
Date: 14.02.2025

Head Office : 10, Girraj Nagar, Inside Fort, Bharatpur, Rajasthan - 321001 **TEL** : 05644-225679 **Mob** : 9899567391
Branch Office : B-157, Boullevard, Upper Lobby Level, Hotel Holiday Inn, Mayur Vihar, Phase-I, Delhi - 110 091
E.mail : sac.icai@gmail.com | mail@taxfirst.in
Web : www.taxfirst.in

KINETIC TRUST LIMITED
BALANCE SHEET AS AT 31.12.2024

Amounts in Lakhs, unless stated otherwise

	Particulars	As at 31.12.2024		As at 31.03.2024
A	**Assets**			
(1)	**Financial Assets**			
(a)	Cash & Cash Equivalents	0.46		183.28
(b)	Bank Balance other than (a) above			
(c)	Derivative financial Instruments			
(d)	Receivables			
	(i) Trade Receivables	10.14		41.42
	(ii) Other Receivables	-		-
(e)	Loans	1,754.97		1,166.06
(d)	Investments	80.00		80.00
(g)	Other Financial assets			
(2)	**Non-Financial Assets**			
(a)	Inventories	-		-
(b)	Current Tax Assets (Net)	-		-
(c)	Deffered Tax Assets (Net)	-		-
(d)	Investment Property	-		-
(e)	Biological assets other than bearer plants	-		-
(f)	Property, Plant & Equipments	24.30		24.30
(g)	Capital Work - In - Progress	-		-
(h)	Intangible assets under development	-		-
(i)	Goodwill	-		-
(j)	Other Intangible assets	-		-
(k)	Other Non-Financial Assets	7.57		9.57
	Total Assets	**1,877.43**		**1,504.62**
B	**Liabilities and Equity**			
	Liabilities			
(1)	**Financial Liabilities**			
(a)	**Derivative Financial Instruments**			
(b)	**Payables**			
	(I) Trade Payables			
	(i) Total outstanding dues of micro enterprises and small enterprises	-		-
	(ii) Total outstanding dues of creditors other than micro enterprises and small enterprises	9.82		9.52
	(II) Other Payables			
	(i) Total outstanding dues of micro enterprises and small enterprises	-		-
	(ii) Total outstanding dues of creditors other than micro enterprises and small enterprises	9.61		4.48
(c)	Debt Securities			
(d)	Borrowings(Other than Debt Securities)	1,476.65		1,100.58
(e)	Deposits			
(f)	Sub-ordinated Liabilities			
(g)	Other financial liabilities			
(2)	**Non Financial Liabilities**			
(a)	Current Tax Liabilities (Net)	0.77		0.77
(b)	Provisions	7.04		4.83
(c)	Deferred Tax Liabilities (Net)	0.37		0.37
(d)	Other Non-Financial Liabilities	-		-
(3)	**Equity**			
(a)	Equity Share Capital	336.00		336.00
(b)	Other Equity			
	(i) Revaluation Reserve	1.29		1.29
	(ii) Statutory Reserve	7.30		7.30
	(iii) Retained Earnings	28.58		39.49
	Total Liabilities and Equity	**1,877.43**		**1,504.62**

Notes referred to above and notes attached there to form an integral part of Balance Sheet
This is the Balance Sheet referred to in our Report of even date.

FOR KINETIC TRUST LIMITED

Kinetic Trust Limited New Delhi

RAJESH ARORA
DIRECTOR
DIN- 00662396

Date:- 14.02.2025
Place : New Delhi

KINETIC TRUST LIMITED

CASH FLOW STATEMENT FOR THE QUARTER ENDED ON 31.12.2024

Amounts in Lakhs, unless stated otherwise

	Particulars	For the Year Ended 31.12.2024		For the Year Ended 31.03.2024
A.	**CASH FLOW FROM OPERATING ACTIVITIES**			
	Profit before Tax	(10.91)		13.32
	Add Back			
	Provision Against Standard Assets	2.21		3.46
	Depreciation	-		0.02
		(8.70)		16.80
	Deduct:			
	Interest Income	-		-
		-		-
	Operating Profit before working capital changes	(8.70)		16.80
	Changes in Working Capital			
	(Increase)/Decrease in Trade and Other Receivable	31.28		(25.18)
		-		
	Increase/ (Decrease) in Current Liabilty and Provisions	5.43		(194.58)
	Increase/ (Decrease) in Current Tax Liabilty	-		0.77
	(Increase)/Decrease in Non Financial Assets	2.01		(2.54)
		38.72		(221.53)
	Cash Generated from Operations	30.02		(204.73)
	Deduct:			
	Current Tax	-		0.77
	NET CASH INFLOW FROM OPERATING ACTIVITIES ----'A'	**30.02**		**(205.50)**
B.	**CASH FLOW FROM INVESTING ACTIVITIES**			
	Inflow			
	Sale Consideration of Investment			
	Interest Income	-		
		-		-
	Outflow			
	Purchase of Fixed Assets	-		-
	Increase in Loans	-		80.00
	Increase/(Decrease) in Investment	588.91		812.27
		588.91		892.27
	NET CASH USED IN INVESTING ACTIVITIES ----'B'	**(588.91)**		**(892.27)**
C.	**CASH FLOW FROM FINANCING ACTIVITIES**			
	Increase in Borrowings	376.07		1,100.58
		376.07		1,100.58
	NET CASH FROM FINANCING ACTIVITIES ----'C'	**376.07**		**1,100.58**
	NET INCREASE/(DECREASE) IN CASH OR CASH EQUIVALENTS (A+B+C)	**(182.82)**		**2.82**
	Cash/Cash Equivalents at commencement of the year	183.28		180.46
	Cash/Cash Equivalents at the end of the year	**0.46**		**183.28**

FOR KINETIC TRUST LIMITED

RAJESH ARORA
DIRECTOR
DIN- 00662396

Date:- 14.02.2025
Place : New Delhi

Kinetic Trust Limited
Registered Office: 527R, 2nd Floor, City Tower, Ludhiana, Punjab
Corporate Office: 1406, 16 Vikram Tower, Rajendra Place, New Delhi-110008

Statement of Standalone Unaudited Financial Results for the Quarter ended 31.12.2024

Amounts in Lakhs, unless stated otherwise

	Particulars	FOR THE QUARTER ENDED As On 31.12.2024	Corresponding 3 Months ended in the previous Year as on 31.12.2023	Preceding 3 Months ended 30.09.2024	Year to date Ended 31.12.2024	For the Year Ended 31.03.2024
		Unaudited	Unaudited	Unaudited	Unaudited	Audited
	Revenue From Operations					
I	Revenue from operations	5.39	-		5.39	48.30
II	Other income	-	0.19		-	-
III	**Total Revenue (I+II)**	5.39	0.19		5.39	48.30
IV	**Expenses**					
	Cost of materials consumed	-	-			-
	Purchases of stock-in-trade	-	-			-
	Changes in inventories of finished goods, work-in-progress and stock-in-trade	-	-			-
	Employee benefit expense	2.52	2.22	1.50	5.48	7.49
	Finance costs	0.77	-	0.63	1.40	11.03
	Depreciation and amortisation	-	-	-	-	0.02
	Other Expenses			-		
	Provision against Standard Assets	0.22	-	1.41	2.21	3.46
	Other expenses	1.84	2.92	3.83	7.22	12.98
	Total Expenes	5.34	5.14	7.37	16.30	34.98
V	Profit before exceptional and extraordinary items and taxes (III-IV)	0.05	(4.95)	(7.37)	(10.91)	13.32
VI	Exceptional items	-	-	-		-
VII	Profit before extraordinary items and taxes (V-V	0.05	(4.95)	(7.37)	(10.91)	13.32
VIII	Extraordinary items	-	-	-		-
IX	Profit before tax (VII-VIII)	0.05	(4.95)	(7.37)	(10.91)	13.32
X	Tax expense:					
	(1) Current tax	-	-	-	-	0.77
	(2) Deffered tax	-	-	-	-	3.37
XI	Profit(Loss) for the period from continuing opera	0.05	(4.95)	(7.37)	(10.91)	9.19
XII	Profit(Loss) from discontinuing operations	-	-	-	-	-
XIII	Tax expense of discontinuing operations	-	-	-	-	-
XIV	Profit(Loss) from discontinuing operations after	-	-	-	-	-
XV	Profit(Loss) for the period (XI+XIV)	0.05	(4.95)	(7.37)	(10.91)	9.19
XVI	Other Comprehensive Income					
	A (i) Items that will not be reclassified to profit o	-	-	-		-
	(ii) Income Tax relating to Items that will not be reclassified to Profit or Loss					
	B (i) Items that will be reclassified to Profit or Loss					
	(ii) Income Tax relating to items that will be reclassified to Profit or Loss					
XVII	Total Comprehensive Income For The Period (XV+XVI)(Comprising Profit /(loss) and Other Comprehensive Income for the period)	0.05	(4.95)	(7.37)	(10.91)	9.19
XVIII	Earnings per Equity shares					
	(1) Basic	0.00	(0.15)	(0.22)	(0.32)	0.27
	(2) Diluted	0.00	(0.15)	(0.22)	(0.32)	0.27

Notes:

1 The Unaudited Standalone Financial Results and Segment Results were reviewed by the Audit Committee and approved at the meeting of the Board of Directors of the Company.

2 This statement is as per Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015

3 The above interim financial results have been prepared from the respective condensed interim financial statements, which are prepared in accordance with Ind AS notified under the Companies (Indian Accounting Standards) Rules, 2015.

4 The Company does not have any exceptional item to report for the above periods

5 Depreciation and Tax Expenses Recognised on Annual Basis.

Date:- 14.02.2025
Place: New Delhi

Kinetic Trust Limited * New Delhi

KINETIC TRUST LIMITED

Equity

(A) Equity share capital	**Amount(In Rs.)**
Balance as at 31 March 2023	336
Equity share capital issued during the year	-
Balance as at 31 March 2024	336
Equity share capital issued during the year	-
Balance as at 31 Dec 2024	336

(B) Other Equity

Particulars	**Share Application Money Pending Allotment**	**RESERVES AND SURPLUS**				**Total**
		Revaluation Reserve Reserve	**Security Premium Reserves**	**Statutory Reserve**	**Retained Earnings**	
Balance as at 31.03.2023	-	**1.29**	-	**5.46**	**32.13**	**38.89**
Profit for the year					9.19	**9.19**
Transfer from Retained Earning				1.84		
Transfer To Statutory Reserve					(2)	
Balance as at 31.03.2024	-	**1.29**	-	**7.30**	**39.48**	**48.07**
Profit for the year					(10.91)	**(10.91)**
Transfer from Retained Earning						-
Transfer To Statutory Reserve						-
Balance as at 31.12.2024	-	**1.29**	-	**7.30**	**28.57**	**37.16**

Kinetic Trust Limited * New Delhi *

B. Statement on Deviation or Variation for proceeds of Public Issue, Rights Issue, Preferential Issue, Qualified Institutions Placement etc.**: Not Applicable**

C. Format for Disclosing Outstanding Default on Loans and Debt Securities: **There has been no default during the quarter under review.**

D. Format for Disclosure of Related Party Transaction (applicable only for half-yearly filings i.e. 2nd and 4th quarter): **Not applicable**

E. Statement of Impact of Audit Qualifications (For Audit Report with Modified Opinion) Submitted Along with Annual Audited Financial Results (Standalone and Consolidated Separately) (applicable only for Annual Filing i.e. 4th quarter) - **Not applicable**