Konstelec Engineers Limited
CONSULTING ENGINEERS & EPC SERVICES
KEPL
308, Creative Industrial Estate
Sunder Nagar Lane No. 2, Kalina
Santacruz (East), Mumbai - 400 098
Phone : + 91 - 22 - 43421500 Email : kepl@konstelec.com Website : www.konstelec.com
CIN : L45203MH1995PLC095011

Date: 20th May, 2025

To,
The Manager,
Listing Department,
National Stock Exchange of India Limited,
Exchange Plaza, 5th Floor, Plot No. C/1,
G Block, Bandra-Kurla Complex,
Bandra (E), Mumbai - 400 051.
Maharashtra, India.

Scip Code/Symbol: KONSTELEC

SUB: Outcome of the Board Meeting in accordance with SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 ("Listing Regulations").

Dear Sir/Madam,

The Board of Directors of the Company at their meeting held on Tuesday, 20th May, 2025 inter alia, transacted the following business items:

1. Financial Results

   Pursuant to Regulation 33 of Listing Regulation, the Board approved the Audited Financial Results (Standalone and Consolidated) for the year ended and half year ended on 31st March, 2025 together with Auditor's Report thereon.

2. Appointment of M/s. K C Suthar & Co, Practicing Company Secretaries, a Peer Reviewed Firm as Secretarial Auditors of the Company from Financial Years 2025-26 to 2029-30, subject to approval of shareholders in the ensuing Annual General Meeting of Company.

3. Any other business with the permission of the Chair.

The financial results will also be available on the website of the Company at **www.konstelec.com** and also on website of National Stock Exchange of India Limited at **www.nseindia.com**

The Company hereby declares that the Auditors have expressed an unmodified opinion in the Audit Report on the Financial Results for the year ended and half year ended on 31st March, 2025.

According to Securities and Exchange Board of India (Prohibition of Insider Trading) Regulations, 2015 and Company's code of conduct for Prohibition of Insider Trading, Company's Trading Window for dealing in securities of the company by Designated Persons has already been closed with effect from April 01, 2025 and will remain closed till 48 hours from the date the said financial results are made public.

KONSTELEC ENGINEERS LIMITED MUMBAI 400 098

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The Board Meeting commenced at 04:30 P.M and concluded at 07:35 P.M

We request you to kindly take the above information on record.

Thanking you.

Yours Faithfully,
For, Konstelec Engineers Limited.

Biharilal Ravilal Shah
Chairman cum Managing Director
DIN: 00337318
Place: Mumbai
Date: 20.05.2025

Encl:

1.Independent Auditors Report on the aforesaid results by M/s Shah P M And Associates, Chartered Accountants, the Statutory Auditors of the Company.
2. Audited Financial Results.
3.Declaration in compliance with Regulation 33(3)(d) of Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements), Regulations, 2015.
4.Details as required under Regulation 30 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 read with SEBI Circular dated December 31, 2024, in respect of Appointment of M/s K C Suthar & Co as Secretarial Auditors of the Company subject to approval of shareholders in the ensuing Annual General Meeting of Company.- ***Annexure I***

KONSTELEC ENGINEERS LIMITED MUMBAI 400 098

SHAH P M AND ASSOCIATES

Chartered Accountants

Office No 201/202, Gem Star Commercial Complex,
Kachpada, Ram Chandra Lane Extension Road,
Malad (West), Mumbai – 400 064, Maharashtra, India.

INDEPENDENT AUDITOR'S REPORT

To the Board of Directors of Konstelec Engineers Limited

Auditor's Report on Half Yearly and Year to Date Audited Standalone Financial Results of Konstelec Engineers Limited pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015

Opinion

We have audited the accompanying statement of standalone financial results of Konstelec Engineers Limited ("the Company") for the half year and year ended March 31, 2025 ("the Statement") 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 ("the Listing Regulations").

In our opinion and to the best of our information and according to the explanations given to us, the Statement:

i) is presented in accordance with 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 accounting standards and other accounting principles generally accepted in India, of the net profit and other financial information for the half year and year ended 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 Statement under the provisions of the Act and the Rules thereunder, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the Code of Ethics. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Responsibility of Management for the Standalone Financial Results

The Statement, which is the responsibility of the Company's management and approved by the Board of Directors, has been prepared on the basis of the standalone financial statements. The Company's Board of Directors are responsible for the preparation and presentation of the Statement that give a true and fair view of the net profit and other financial information in accordance with the recognition and measurement principles laid down in Accounting Standard 25, '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 Statement that give a true and fair view and are free from material misstatement, whether due to fraud or error.

In preparing the Statement, the Board of Directors are responsible for assessing the Company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless management 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 Responsibility for the Audit of the Standalone Financial Results

Our objectives are to obtain reasonable assurance about whether the Statement 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 the Statement.

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

1. Identify and assess the risks of material misstatement of the Statement, 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.

2. 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 system in place and the operating effectiveness of such controls.

3. Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.

4. Conclude on the appropriateness of management's 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 Statement or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Company to cease to continue as a going concern.

5. Evaluate the overall presentation, structure and content of the Statement, including the disclosures, and whether the Statement represent the underlying transactions and events in a manner that achieves fair presentation.

6. Obtain sufficient appropriate audit evidence regarding the Statement to express an opinion on the Statement

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

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.

Other Matter

The Statement includes the results for the half year ended March 31, 2025 being the balancing figure between audited figures in respect of the full financial year and the unaudited year to date figures upto the first half year (September 30, 2024) of the current financial year which were subject to limited review by us. Our report on the Statement is not modified in respect of this matter.

For SHAH P M AND ASSOCIATES
Chartered Accountants
ICAI Firm Registration No: 131576W



MAULIN Y. SHAH
Partner
Membership No: 137282
UDIN: 25137282BMHYEE4337
Place: Mumbai
Date: 20 May 2025

SHAH P M AND ASSOCIATES

Chartered Accountants
Office No 201/202, Gem Star Commercial Complex,
Kachpada, Ram Chandra Lane Extension Road,
Malad (West), Mumbai – 400 064, Maharashtra, India.

INDEPENDENT AUDITOR'S REPORT

To the Board of Directors of Konstelec Engineers Limited

Auditor's Report on Half Yearly and Year to Date Audited Consolidated Financial Results of Konstelec Engineers Limited pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015

Opinion

We have audited the accompanying statement of consolidated financial results of Konstelec Engineers Limited ("the Company") and its joint venture, for the half year and year ended March 31, 2025 ("the Statement") 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 ("the Listing Regulations").

In our opinion and to the best of our information and according to the explanations given to us and based on the consideration of the report of the other auditor on separate financial statements of joint venture, the Statement

i) includes the annual financial results of its joint venture Konstelec Hitech Engineers Private Limited;
ii) is presented in accordance with the Listing Regulations in this regard; and
iii) gives a true and fair view in conformity with the recognition and measurement principles laid down in the applicable accounting standards and other accounting principles generally accepted in India of the net profit and other financial information for the half year and year ended 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. 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 Company, its joint venture 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 Statement under the provisions of the Act and the Rules thereunder, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the Code of Ethics. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Responsibilities of Management and Those Charged with Governance for the Consolidated Financial Results

The Statement, which is the responsibility of the Company's management and approved by the Board of Directors, has been prepared on the basis of the consolidated financial statements. The Company's Board of



Directors are responsible for the preparation and presentation of the Statement that give a true and fair view of the consolidated net profit and other financial information in accordance with the recognition and measurement principles laid down in Accounting Standard 25, '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. The respective Board of Directors of the jointly controlled entity are responsible for maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding the assets of the entity 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 Statement 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 Statement by the Board of Directors of the Company, as aforesaid.

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

The respective Board of Directors of the Company and its jointly controlled entity are responsible for overseeing the financial reporting process of the Company and its jointly controlled entity.

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

Our objectives are to obtain reasonable assurance about whether the Statement 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 the Statement.

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 Statement, 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 Companies Act, 2013, we are also responsible for expressing our opinion on whether the company has adequate internal financial

SHAH P M AND ASSOCIATES
MUMBAI
FRN No.131576W
CHARTERED ACCOUNTANTS

controls system 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 management.

- Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the ability of the Company and its jointly controlled entity to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the Statement or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Company and its jointly controlled entity to cease to continue as a going concern.

- Evaluate the overall presentation, structure and content of the Statement, including the disclosures, and whether the Statement represent the underlying transactions and events in a manner that achieves fair presentation.

- Obtain sufficient appropriate audit evidence regarding the financial information of the jointly controlled entity to express an opinion on the Statement. We are responsible for the direction, supervision and performance of the audit of the financial information of such entities included in the Statement of which we are the independent auditors.

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

We communicate with those charged with governance of the Company 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.

Other Matter

a) We did not audit the financial statements of one jointly controlled entity Konstelec Hitech Engineers Private Limited, whose financial statements reflect the Company's share of total assets of Rs.1.99 lakhs as at March 31, 2025, and the Company's share of total revenues of Rs.0.55 lakhs for the year ended on that date, as considered in the Statement. These financial statements have been audited by other auditor whose report have been furnished to us by the management and our opinion on the

SHAH P M AND ASSOCIATES
MUMBAI
FRN No.131576W

consolidated financial results, in so far as it relates to the amounts and disclosures included in respect of this jointly controlled entity, and our report in so far as it relates to the aforesaid jointly controlled entity is based solely on the report of the other auditor. The auditor of joint venture Konstelec Hitech Engineers Private Limited has mentioned in the basis of opinion para of their audit report that events or conditions indicate that a material uncertainty exists that may cast significant doubt on the joint venture's ability to continue as a going concern. The Company during the year has made provision for loss on the Investment of Rs.47 lakhs in joint venture Konstelec Hitech Engineers Private Limited.

b) During the year, the Company established a Foreign Joint Venture Company in Saudi Arabia, acquiring Saudi Riyal 50,000 (50%) of its share capital equivalent to 500 shares valued at 100 Saudi Riyal per share equivalent to Rs.11.39 lakhs as per the Memorandum of Understanding executed with a Foreign Joint Venture Partner. The Company is currently in the process of depositing/payment of subscription money for the acquired shares, ensuring compliance with the applicable laws and regulations. Since the operations of this joint venture have not started as on March 31, 2025, financial statements are not prepared by the joint venture.

c) The Statement includes the results for the half year ended March 31, 2025 being the balancing figure between audited figures in respect of the full financial year and the unaudited year to date figures upto the first half year (September 30, 2024) of the current financial year which were subject to limited review by us. Our report on the Statement is not modified in respect of this matter.

For SHAH P M AND ASSOCIATES
Chartered Accountants
ICAI Firm Registration No: 131576W



Maulin Y. Shah
Partner
Membership No: 137282
UDIN: 25137282BMHYEF2084
Place: Mumbai
Date: 20 May 2025

KONSTELEC ENGINEERS LIMITED

CIN: L45203MH1995PLC095011

Regd Address: 308, Creative Industrial Estate, Sundar Nagar Lane 2, Kalina, Santacruz (East), Mumbai - 400 098

STANDALONE STATEMENT FOR PROFIT AND LOSS FOR THE YEAR ENDING ON 31 MARCH 2025

(All amounts in rupees lakhs)

	Particulars	Half Year Ended			Year Ended	
		31-03-2025	30-09-2024	31-03-2024	31-03-2025	31-03-2024
	Whether results are audited or unaudited	**Audited**	**Unaudited**	**Audited**	**Audited**	**Audited**
1	Revenue from operations	10,926.22	8,444.46	12,233.40	19,370.68	21,531.53
2	Other income	103.86	90.61	80.02	194.47	208.80
3	**Total Income**	**11,030.08**	**8,535.07**	**12,313.42**	**19,565.15**	**21,740.33**
4	**Expenses**					
	(a) Cost of materials consumed	4,781.64	2,656.51	5,867.33	7,438.15	10,115.63
	(b) Employee benefits expense	1,528.63	1,727.40	1,761.92	3,256.03	3,209.50
	(c) Finance costs	397.06	334.38	418.63	731.44	711.40
	(d) Depreciation and amortization expense	58.78	50.44	51.39	109.22	98.71
	(e) Other expenses	4,103.44	3,258.35	3,499.44	7,361.79	6,357.33
	Total expenses	**10,869.55**	**8,027.08**	**11,598.71**	**18,896.63**	**20,492.57**
5	Profit before Exception Item and Tax	160.53	507.99	714.71	668.52	1,247.76
6	**Exception Item**					
	Less: Provision for Loss in Joint Venture	-	(47.00)	-	(47.00)	-
	Profit before Tax	160.53	460.99	714.71	621.52	1,247.76
6	**Tax expense:**					
	Current Tax	60.11	138.22	81.47	198.33	319.29
	Deferred Tax	(3.64)	(0.90)	(0.79)	(4.54)	4.81
7	**Profit after Tax**	**104.06**	**323.67**	**634.03**	**427.73**	**923.66**
8	**Earnings Per Share (of face value of Rs.10/- each) Basic and Diluted (Adjusted for previous year)**	**0.69**	**2.14**	**5.26**	**2.83**	**7.89**

For Konstelec Engineers Limited

KONSTELEC ENGINEERS LIMITED MUMBAI 400 098

Bihari lal Ravilal Shah
Chairman and Managing Director
DIN: 00337318

Place: Mumbai
Date: 20 May 2025

KONSTELEC ENGINEERS LIMITED

CIN: L45203MH1995PLC095011

Regd Address: 308, Creative Industrial Estate, Sundar Nagar Lane 2, Kalina, Santacruz (East), Mumbai - 400 098

STANDALONE BALANCE SHEET AS AT 31 MARCH 2025

(All amounts in rupees lakhs)

	Particulars	As at 31 March 2025	As at 31 March 2024
A	**EQUITY AND LIABILITIES**		
1	**Shareholders' funds**		
	(a) Share capital	1,510.00	1,510.00
	(b) Reserves and surplus	8,356.18	7,937.65
		9,866.18	**9,447.65**
2	**Non-current liabilities**		
	(a) Long-term borrowings	432.70	430.61
		432.70	**430.61**
3	**Current liabilities**		
	(a) Short-term borrowings	6,465.93	4,079.12
	(b) Trade payables	4,179.65	3,446.51
	(i) total outstanding dues of micro enterprises and small enterprises	725.33	438.29
	(ii) total outstanding dues of creditors other than micro enterprises and small enterprises	3,454.32	3,008.23
	(c) Other current liabilities	2,550.50	2,751.48
	(d) Short-term provisions	356.91	405.14
		13,552.99	**10,682.25**
	TOTAL	**23,851.87**	**20,560.51**
B	**ASSETS**		
1	**Non-current assets**		
	(a) Property, Plant and Equipment and Intangible Assets	1,245.70	860.00
	(i) Property plant and Equipment	1,027.56	852.19
	(ii) Intangible Assets	5.31	7.81
	(iii) Capital Work in Progress	212.83	-
	(b) Non current investment	20.39	128.77
	(c) Deferred Tax Assets/(Deferred Tax Liabilities) (Net)	(8.98)	(13.52)
	(d) Long-term loans and advances	23.48	50.07
	(e) Other Non Current Assets	589.90	600.41
		1,870.49	**1,625.73**
2	**Current assets**		
	(a) Trade receivables	6,684.56	6,945.82
	(b) Cash and bank balances	2,120.64	2,412.26
	(c) Short-term loans and advances	1,489.39	1,147.56
	(d) Other Current Assets	11,686.79	8,429.14
		21,981.38	**18,934.78**
	TOTAL	**23,851.87**	**20,560.51**

For Konstelec Engineers Limited

KONSTELEC ENGINEERS LIMITED MUMBAI 400 098

Bihari lal Ravilal Shah
Chairman and Managing Director
DIN: 00337318

Place: Mumbai
Date: 20 May 2025

KONSTELEC ENGINEERS LIMITED
CIN: L45203MH1995PLC095011
Regd Address: 308, Creative Industrial Estate, Sundar Nagar Lane 2, Kalina, Santacruz (East), Mumbai - 400 098

STANDALONE CASH FLOW STATEMENT FOR THE YEAR ENDING ON 31 MARCH 2025

(All amounts in rupees lakhs)

Sr. No.	Particulars	For the Year Ended 31 March 2025		For the Year Ended 31 March 2024	
(A)	**Cash Flow From Operating Activities:**				
	Profit before taxation		621.52		1,247.76
	Adjustments for:				
	Depreciation	109.22		98.71	
	(Profit)/Loss on sale of Investments	(13.40)		(50.48)	
	(Profit)/Loss on sale of Fixed Assets	(11.77)		-	
	Financial expense	568.81		544.03	
	Dividend income	(0.00)		(0.22)	
	Provision for Loss in JV	47.00		-	
	Other adjustments pertaining to previous years	-		-	
	Retention money wrongly debited to P&L account earlier				
	Cash generated from operating activities	699.86		592.04	
	Adjustments for working capital:				
	Increase/ (decrease) in trade payables	733.14		456.53	
	Increase / (decrease) in provisions	(48.24)		176.27	
	Increase / (decrease) in other current liabilities	(200.98)		1,050.99	
	Decrease / (increase) in trade receivables	261.26		(1,628.57)	
	Decrease / (increase) in loans and advances	(315.23)		91.79	
	Decrease / (increase) in other assets	(2,992.68)	(1,862.86)	(4,357.32)	(3,618.28)
	Cash used in operations		(1,241.34)		(2,370.53)
	Income Tax Refund/ (Paid) (Net)		(198.33)		(319.29)
	Net cash generated From operating activities		(1,439.67)		(2,689.81)
(B)	**Cash Flow From Investing Activities:**				
	Sale of Fixed Assets	17.10		-	
	Acquisition of fixed assets	(287.44)		(121.49)	
	Capital Work in Progress	(212.83)		-	
	Investment in Joint Venture	(11.39)		-	
	Investment in Mutual Fund & Shares (Net)	86.17		125.35	
	Dividend	0.00		0.22	
	Net cash utilised for investing activities		(408.39)		4.08
(C)	**Cash Flow From Financing Activities:**				
	Proceeds/(Repayment) of long-term borrowings (Net)	2.10		(169.62)	
	Proceeds from IPO	-		2,870.00	
	Expenses Related to IPO	(9.20)		(549.93)	
	Net increase / (decrease) in short term borrowings	2,386.81		1,156.63	
	Repayment of Term Loans				
	Financial Expense paid	(568.81)		(544.03)	
	Dividend Paid (inclusive of Tax on Dividend)	-		-	
	Net Cash generated from Financing Activities		1,810.90		2,763.05
	Net Increase/(Decrease) in Cash and Cash Equivalents		(37.16)		77.32
	Add: Cash and Cash Equivalents (Opening)		118.35		41.03
	Cash and cash equivalents (Closing)		81.19		118.35
(D)	**Cash and Cash Equivalents includes:**				
	Cash on hand		1.81		7.17
	Bank Balances including deposits having original maturity less than 3 months		79.38		111.17
			81.19		118.35

For Konstelec Engineers Limited

Bharilal Ravilal Shah
Chairman and Managing Director
DIN: 00337318

Place: Mumbai
Date: 20 May 2025

KONSTELEC ENGINEERS LIMITED

CIN: L45203MH1995PLC095011

Regd Address: 308, Creative Industrial Estate, Sundar Nagar Lane 2, Kalina, Santacruz (East), Mumbai - 400 098

CONSOLIDATED STATEMENT FOR PROFIT AND LOSS FOR THE YEAR ENDING ON 31 MARCH 2025

(All amounts in rupees lakhs)

	Particulars	Half Year Ended			Year Ended	
		31-03-2025	30-09-2024	31-03-2024	31-03-2025	31-03-2024
	Whether results are audited or unaudited	**Audited**	**Unaudited**	**Audited**	**Audited**	**Audited**
1	Revenue from operations	10,926.22	8,444.46	12,233.40	19,370.68	21,531.53
2	Other income	104.41	90.61	80.02	195.02	208.80
3	**Total Income**	**11,030.63**	**8,535.07**	**12,313.42**	**19,565.70**	**21,740.33**
4	**Expenses**					
	(a) Cost of materials consumed	4,781.64	2,656.51	5,867.33	7,438.15	10,115.63
	(b) Employee benefits expense	1,528.63	1,727.40	1,761.92	3,256.03	3,209.50
	(c) Finance costs	397.06	334.38	418.63	731.44	711.40
	(d) Depreciation and amortization expense	58.78	50.44	51.39	109.22	98.71
	(e) Other expenses	4,104.00	3,258.35	3,530.81	7,362.35	6,388.92
	Total expenses	**10,870.11**	**8,027.08**	**11,630.08**	**18,897.19**	**20,524.16**
5	**Profit before Tax**	160.52	507.99	683.34	668.51	1,216.17
6	**Tax expense:**					
	Current Tax	60.11	138.22	81.47	198.33	319.29
	Deferred Tax	(3.64)	(0.90)	(0.79)	(4.54)	4.81
7	**Profit after Tax**	**104.05**	**370.67**	**602.66**	**474.72**	**892.07**
8	**Earnings Per Share (of face value of Rs.10/- each) Basic and Diluted (Adjusted for previous year)**	**0.69**	**2.45**	**4.99**	**3.14**	**7.62**

For Konstelec Engineers Limited

Biharilal Ravilal Shah
Chairman and Managing Director
DIN: 00337318

Place: Mumbai
Date: 20 May 2025

KONSTELEC ENGINEERS LIMITED

CIN: L45203MH1995PLC095011

Regd Address: 308, Creative Industrial Estate, Sundar Nagar Lane 2, Kalina, Santacruz (East), Mumbai - 400 098

CONSOLIDATED BALANCE SHEET AS AT 31 MARCH 2025

(All amounts in rupees lakhs)

	Particulars	As at 31 March 2025	As at 31 March 2024
A	**EQUITY AND LIABILITIES**		
1	**Shareholders' funds**		
	(a) Share capital	1,510.00	1,510.00
	(b) Reserves and surplus	8,358.09	7,891.69
		9,868.09	**9,401.69**
2	**Non-current liabilities**		
	(a) Long-term borrowings	432.70	430.61
		432.70	**430.61**
3	**Current liabilities**		
	(a) Short-term borrowings	6,465.93	4,079.11
	(b) Trade payables	4,179.65	3,446.52
	(i) total outstanding dues of micro enterprises and small enterprises	725.33	438.29
	(ii) total outstanding dues of creditors other than micro enterprises and small enterprises	3,454.32	3,008.23
	(c) Other current liabilities	2,539.13	2,751.48
	(d) Short-term provisions	356.99	435.62
		13,541.69	**10,712.73**
	TOTAL	**23,842.48**	**20,545.03**
B	**ASSETS**		
1	**Non-current assets**		
	(a) Property, Plant and Equipment and Intangible Assets	1,245.70	860.00
	(i) Property plant and Equipment	1,027.55	852.19
	(ii) Intangible Assets	5.32	7.81
	(iii) Capital Work in Progress	212.83	-
	(b) Non current investment	9.00	81.77
	(c) Deferred Tax Assets/(Deferred Tax Liabilities) (Net)	(8.98)	(13.52)
	(d) Long-term loans and advances	23.48	50.07
	(e) Other Non Current Assets	589.90	600.41
		1,859.11	**1,578.73**
2	**Current assets**		
	(a) Trade receivables	6,684.56	6,945.82
	(b) Cash and bank balances	2,121.21	2,443.78
	(c) Short-term loans and advances	1,489.39	1,147.56
	(d) Other Current Assets	11,688.22	8,429.14
		21,983.38	**18,966.30**
	TOTAL	**23,842.48**	**20,545.03**

For Konstelec Engineers Limited

KONSTELEC ENGINEERS LIMITED MUMBAI 400 098

Biharilal Ravilal Shah
Chairman and Managing Director
DIN: 00337318

Place: Mumbai
Date: 20 May 2025

KONSTELEC ENGINEERS LIMITED

CIN: L45203MH1995PLC095011

Regd Address: 308, Creative Industrial Estate, Sundar Nagar Lane 2, Kalina, Santacruz (East), Mumbai - 400 098

CONSOLIDATED CASH FLOW STATEMENT FOR THE YEAR ENDING ON 31 MARCH 2025

(All amounts in rupees lakhs)

Sr. No.	Particulars	For the Year Ended 31 March 2025		For the Year Ended 31 March 2024	
(A)	**Cash Flow From Operating Activities:**				
	Profit before taxation		668.51		1,216.17
	Adjustments for:				
	Depreciation	109.22		98.71	
	(Profit)/Loss on sale of Investments	(13.40)		(50.48)	
	(Profit)/Loss on sale of Fixed Assets	(11.77)		-	
	Interest expense	568.81		544.03	
	Dividend income	(0.00)		(0.22)	
	Other adjustments pertaining to previous years	0.88		-	
	Retention money wrongly debited to P&L account earlier				
	Cash generated from operating activities	653.74		592.04	
	Adjustments for working capital:				
	Increase/ (decrease) in trade payables	733.13		456.54	
	Increase / (decrease) in provisions	(78.64)		206.75	
	Increase / (decrease) in other current liabilities	(212.35)		1,050.99	
	Decrease / (increase) in trade receivables	261.26		(1,628.57)	
	Decrease / (increase) in loans and advances	(315.23)		91.79	
	Decrease / (increase) in other assets	(2,994.11)	(1,952.20)	(4,325.73)	(3,556.20)
	Cash used in operations		(1,283.69)		(2,340.03)
	Income Tax Refund/ (Paid) (Net)		(198.33)		(319.29)
	Net cash generated From operating activities		(1,482.02)		(2,659.32)
(B)	**Cash Flow From Investing Activities:**				
	Sale of Fixed Assets	17.10		-	
	Acquisition of fixed assets	(287.44)		(121.49)	
	Capital Work in Progress	(212.83)		-	
	Investment in Mutual Fund & Shares (Net)	86.17		125.35	
	Dividend	0.00		0.22	
	Net cash utilised for investing activities		(397.00)		4.08
(C)	**Cash Flow From Financing Activities:**				
	Proceeds/(Repayment) of long-term borrowings (Net)	2.10		(169.62)	
	Proceeds from IPO	-		2,870.00	
	Expenses Related to IPO	(9.20)		(549.93)	
	Net increase / (decrease) in short term borrowings	2,386.81		1,156.63	
	Financial Expense paid	(568.81)		(544.03)	
	Dividend Paid (inclusive of Tax on Dividend)	-		-	
	Net Cash generated from Financing Activities		1,810.90		2,763.05
	Net Increase/(Decrease) in Cash and Cash Equivalents		(68.12)		107.81
	Add: Cash and Cash Equivalents (Opening)		149.87		42.06
	Cash and cash equivalents (Closing)		81.75		149.87
(D)	**Cash and Cash Equivalents includes:**				
	Cash on hand		1.81		7.17
	Bank Balances including deposits having original maturity less than 3 months		79.94		142.70
			81.75		149.87

For Konstelec Engineers Limited

KONSTELEC ENGINEERS LIMITED MUMBAI 400 098

Bihari lal Ravilal Shah
Chairman and Managing Director
DIN: 00337318

Place: Mumbai
Date: 20 May 2025

Notes to the Financial Results:	
1	The above financial results which are published in accordance with Regulations 33 of SEBI (Listing Obligation & Disclosure Requirements), 2015 have been reviewed by the Audit Committee and approved by the Board of Directors at their respective meeting held on 20th May 2025. The Financial results have been prepared in accordance with the Accounting Standards ("AS") as prescribed under Section 133 of the Companies Act, 2013 read with Rule 7 of Companies (Account) Rules 2014 by the Ministry of Corporate Affairs and amendments thereof.
2	As per MCA Notification dtd.16th February 2015, Companies whose shares are listed on SME exchange as referred to in Chapter XB of SEBI (Issue of Capital and disclosure Requirements) Regulation, 2009 are exempted from the compulsory requirement of adoption of IND-AS.
3	The Statements are prepared in accordance with the requirement of accounting Standards (AS) specified under section 133 of the Companies Act , 2013 read with rule 7 of the Companies (Accounts) Rules , 2014
4	All activities of the company revolve around the main business and as such there is no separate reportable business segment.
5	The company is having joint venture with Konstelec Hitech Engineers Private Limited having share of 47%, consolidated statement is prepared for the same.
6	Earning Per Share is calculated on weighted average of the share capital received by the company. Half yearly EPS is not annualised.
7	Figures of the half year ended on March 31, 2025 represent the difference between the audited figures in respect of full financial year and the published unaudited figures of six months ended September 30, 2024.
8	The figures for the corresponding previous periods / year have been regrouped / reclassified wherever necessary.
9	The Statutory Auditors have carried out the Statutory Audit of the above financial results of the Company and have expressed an unmodified opinion on these results.
10	Company has made provision for expected loss from its JV in Konstelec Hitech Engineers Private Limied as the same is not recoverable.

For Konstelec Engineers Limited

Bihari lal Ravilal Shah
Chairman cum Managing Director
DIN: 00337318

Place: Mumbai
Date: 20 May 2025

KEPL

Konstelec Engineers Limited

CONSULTING ENGINEERS & EPC SERVICES

308, Creative Industrial Estate
Sunder Nagar Lane No. 2, Kalina
Santacruz (East), Mumbai - 400 098

Phone : + 91 - 22 - 43421500 Email : kepl@konstelec.com Website : www.konstelec.com
CIN : L45203MH1995PLC095011

Date: 20th May, 2025

To,
The Manager,
Listing Department,
National Stock Exchange of India Limited,
Exchange Plaza, 5th Floor, Plot No. C/1,
G Block, Bandra-Kurla Complex,
Bandra (E), Mumbai - 400 051.
Maharashtra, India.

Scip Code/Symbol: KONSTELEC

SUB. Declaration in Compliance with Regulation 33 (3) (d) of Securities and Exchange Board of India (Listing Obligations and Disclosures Requirements) Regulations. 2015

Dear Sir/Madam,

Pursuant to Regulation 33(3)(d) of the SEBI (Listing Obligations & Disclosure Requirements) Regulations ,2015, we hereby confirm that M/s Shah P M & Associates; Chartered Accountants, Mumbai (FRN: 131576W) , Statutory Auditors of the Company has issued its report with unmodified opinion(s) in respect of Audited (Standalone & Consolidated) Financial Results of the Company for the financial year ended on 31st March, 2025.

We request you to kindly take the above information on record.

Thanking you.

Yours Faithfully,
For, Konstelec Engineers Limited.

KONSTELEC ENGINEERS LIMITED MUMBAI 400 098

Biharilal Ravilal Shah
Chairman cum Managing Director
DIN: 00337318
Place: Mumbai
Date: 20.05.2025

Annexure – I

Details as required under Regulation 30 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 read with SEBI Circular dated December 31, 2024 in respect of Appointment of M/s K C Suthar & Co as Secretarial Auditors of the Company subject to approval of shareholders at the ensuing Annual General Meeting of Company.

Sr No.	Particulars	Details
1.	Reason for change viz. Appointment ~~resignation, removal, death or otherwise;~~	Appointment of M/s. K C Suthar & Co, Practicing Company Secretaries, a Peer Reviewed Firm having Membership No. F5191 and CP No. 4075 as Secretarial Auditors of the Company for the period of 5 years from Financial Years 2025-26 to 2029-30 subject to approval of shareholders at the ensuing Annual General Meeting of Company.
2.	Date of appointment (as applicable) & term of appointment	M/s. K C Suthar & Co, Practicing Company Secretaries, will hold office as Secretarial Auditors of the Company for a term of Five (5) consecutive years, from the conclusion of this ensuing Thirtieth (30th) AGM till the conclusion of Thirty Fifth (35th) AGM of the Company.
3.	Brief profile (in case of appointment)	K. C. Suthar & Co., Practicing is proprietorship firm of practicing company secretaries, established in the year of 2001 and since then the firm is providing secretarial and special solutions services to the various listed and unlisted companies. The firm is having a team of experts of different kind of corporate legal matters and providing all kind of corporate legal services to the client on PAN INDIA basis. The Firm's Associates are having office all over India in major metro cities and operating to these cities trough Associates.
4.	Disclosure of relationships between directors (~~in case of appointment of a director~~).	N.A

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