

To,
National Stock Exchange of India Limited
Exchange Plaza, Bandra-Kurla Complex
Bandra (E), Mumbai- 400 051,
Maharashtra, INDIA

Date: 09th January, 2025

Scrip Symbol: KTL

Subject:- Outcome of Board Meeting Held on 09th January, 2025

Dear Sir/ Ma'am,

Pursuant to Regulations 30 and 33 of Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, we would like to inform you that the Board of Directors at their Board meeting held on today 09th January, 2025 inter alia, has transacted and approved the following:-

1. the standalone un-audited financial statements along with Limited Review Report by the statutory auditor of the Company for the half year ended September 30, 2024;
2. Considered and approved all other businesses as per agenda circulated.

Please note that the said meeting was held at around 05:00 P.M. IST and closed at around 06:00 pm IST.

Kindly take note of the same and update on record of the Company accordingly.

Thanking you.
Yours faithfully,
For, Kalahridhaan Trendz Limited

Niranjan D Agarwal
Managing Director
DIN: 00413530

Encl.:- A/a



Limited Review Report on Unaudited Half Yearly Financial Results pursuant to Regulation 33 of the SEBI (Listing Obligation and Disclosure Requirements) Regulations, 2015

To the Board of Directors

Kalahridhaan Trendz Limited

(Formerly known as "Kalahridhaan Trendz Private Limited")

We have reviewed the accompanying statement of unaudited financial results of Kalahridhaan Trendz Limited (**Formerly Known as** "Kalahridhaan Trendz Private Limited") (the "Company") for the half-year ended 30th September 2024, ("the Statement") being submitted by the Company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended.

This statement is the responsibility of the Company's Management and approved by the Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in Accounting Standard 25 Interim Financial Reporting, prescribed under section 133 of the Companies Act, 2013 read with relevant rules issued there under and other accounting principles generally accepted in India and in compliance with Regulation 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 ('Listing Regulations'). Our responsibility is to issue a report on these financial statements based on our review.

We conducted our review in accordance with the Standard on Review Engagement (SRE) 2410, "Review of Interim Financial Information Performed by the Independent Auditor of the Entity" 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 misstatements. A review is limited primarily to inquiries of company personnel and analytical procedures applied to financial data and thus provide 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 of unaudited financial results prepared in accordance with applicable accounting standards and other recognized accounting practices and policies has not disclosed the information required to be disclosed in terms of Regulation 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 including the manner in which it is to be disclosed, or that it contains any material misstatement.

For **PIYUSH KOTHARI & ASSOCIATES**
CHARTERED ACCOUNTANTS

FRN: 140711W

Piyush Kothari
Partner

M.No.: 158407

UDIN: 25158407BMJFWG3998



Date: 9th January, 2025

Place: Ahmedabad

KALAHRIDHAAN TRENDZ LIMITED

CIN : L17299GJ2016PLC092224

STATEMENT OF STANDALONE AUDITED FINANCIAL RESULTS FOR THE QUARTER ENDED 30th SEPTEMBER, 2024

Part-I

Sr. No.	Particulars	Half year ended		Year ended
		30/09/2024	30/09/2023	31.03.2024
		Unaudited	Unaudited	Audited
1	Income			
	(a) Revenue from operations	8897.46	8427.13	19416.71
	(b) Other Income	6.41	7.41	13.80
	Total Income	8903.87	8434.54	19430.51
2	Expenses			
	a) Cost of Material Consumed	7120.07	6468.09	16442.22
	b) Purchase of Stock-in-trade	0.00	0.00	0.00
	c) Changes in inventories of finished goods, work-in-progress and stock-in-trade	846.18	636.42	337.71
	d) Employee's benefit expense	63.41	19.68	73.27
	e) Finance Cost	307.13	363.36	575.98
	f) Depreciation and amortization expense	53.09	45.95	71.85
	g) Other Expenses	383.51	259.56	858.65
	Total Expenses	8773.39	7793.06	18359.68
3	Profit before tax (1-2)	130.48	641.48	1070.83
4	Tax expenses			
	Current Tax	32.84	170.00	269.42
	Excess provision of tax for earlier years		-	8.00
	Deferred Tax Charge / (Credit)		-11.79	-11.75
5	Profit/(loss) for the period (3-4)	97.64	483.27	805.16
6	Other Comprehensive Income			
	(i) Items that will not be reclassified to Profit or Loss (Net of tax)	0.00	0.00	0.00
	(ii) Items that will be reclassified to Profit or Loss	0.00		0.00
7	Other Comprehensive Income (i+ii)	0.00	0.00	0.00
8	Total Comprehensive Income for the period (5+7)	97.64	483.27	805.16
6	Paid-up Equity share capital (Face value Rs.10/- each)	1718.70	1218.90	1718.70
10	Other Equity	0.00	0.00	0.00
11	Reserve excluding Revaluation Reserves as per balance sheet of previous accounting year	3143.30	1301.30	3143.30
12	Earning Per Share (EPS) (of Rs.10/- each)	(Not Annualised)	(Not Annualised)	(Annualised)
	a) Basic & diluted EPS before Extraordinary items	0.57	3.96	7.70
	b) Basic & diluted EPS after Extraordinary items	0.48	3.96	7.70

Notes:

- 1 The above unaudited standalone financial results as reviewed by Audit Committee are subsequently approved by the Board of Directors at their meeting held on 01 November, 2024.
- 2 The Statutory Auditors have performed limited review of Company's unaudited standalone financial results for the quarter ended 30th September, 2024
- 3 As the company is having only one segment "TEXTILE", there are no reportable segments in accordance with the requirement of IND AS 108 "Operating Segment" specified under Section 133 of the Companies Act, 2013.
- 4 The aforesaid financial results for the quarter and half year ended on 30th September, 2024 have been prepared in accordance with Companies (Indian Accounting Standard) Rule, 2015 as prescribed under Section 133 of the Companies Act, 2013 read with relevant rules issued thereunder and in terms of Regulation 33 and Regulation 52 of SEBI (LODR) Regulations, 2015 and amendments thereof.
- 5 The figures for the previous period have been regrouped/recast, wherever necessary, to confirm with the current period presentation.



For, Kalahridhaan Trendz Limited

Niranjan D. Agarwal
(Managing Director)
(DIN-00413530)

Aditya N. Agarwal
(Director)
(DIN-07511136)

Place : Ahmedabad
Date : 09/01/2025

KALAHRIDHAAN TRENDZ LIMITED

CIN : L17299GJ2016PLC092224

Statement of Assets and Liabilities

As on 30 September, 2024

[Rs. In Lakhs]

Particulars	As at Sept. 30,2024	As at March 31,2024
ASSETS		
Non-current assets		
Property, Plant and Equipment	512.48	565.57
Capital work-in-progress	0.00	0.00
Other intangible assets	0.00	0.00
Financial assets		
(i) Investments	0.00	0.00
(ii) Loans	20.37	42.86
(iii) Deferred Tax	9.83	9.83
Total non-current assets	542.68	618.26
Current assets		
Inventories	5240.95	4991.90
Financial assets		
(i) Trade receivables	6020.66	5892.42
(ii) Cash and cash equivalents	11.56	11.17
(iii) Short Term Loans & Advances	1093.60	1499.38
(iv) Other Current assets	225.00	232.45
Total current assets	12591.77	12627.32
TOTAL ASSETS	13134.45	13245.58
EQUITY AND LIABILITIES		
Equity		
Equity share capital	1718.70	1718.70
Other equity	3240.94	3143.31
Total equity	4959.64	4862.01
Liabilities		
Non-current liabilities		
Financial liabilities		
Borrowings	1404.36	1954.97
Total non-current liabilities	1404.36	1954.97
Current liabilities		
Financial liabilities		
(i) Borrowings	4774.77	4752.78
(ii) Trade payables		
Total outstanding due to micro enterprise and small enterprise	0.00	0.00
Total outstanding due to creditors other than micro enterprise and small enterprise	1485.74	1073.50
(iii) Other financial liabilities	0.00	0.00
Other current liabilities	89.80	82.82
Provisions	420.14	519.50
Total current liabilities	6770.45	6428.60
Total liabilities	13134.45	13245.58



For, Kalahridhaan Trendz Limited

Niranjan D. Agarwal
(Managing Director)
(DIN-00413530)

Aditya N. Agarwal
(Director)
(DIN-07511136)

Place: Ahmedabad
Date : 09/01/2025

KALAHRIDHAAN TRENDZ LIMITED
Cash Flow Statement for the year ended 30 September, 2024

(Amounts in Lakhs)

Particulars	30.09.2024	31.03.2024
A CASH FLOW FROM OPERATING ACTIVITIES		
Profit / (Loss) before tax	130.48	1,070.83
Adjustments for:		
Interest Paid	307.13	575.98
Depreciation and amortisation expense	53.09	71.85
Interest income	(6.41)	(13.80)
Deferred Tax Asset	-	11.75
Preliminary expenses written off from reserves	-	-
Movement in provision for employee benefits and others	-	-
Operating Profit before Working Capital Changes	484.29	1,716.61
Movement in working capital		
Decrease/ (Increase) in non-current loans	-	-
Decrease/(Increase) in inventories	(249.05)	(207.49)
Decrease/ (Increase) in trade receivables	(128.24)	(429.16)
Decrease/ (Increase) in Short Term Loans & Advances	405.78	(1,364.83)
Decrease/ (Increase) in Long Term Loans & Advances	-	-
Decrease/(Increase) in other current assets	7.44	(24.32)
Decrease/(Increase) in trade payables	412.22	(1,717.46)
(Decrease)/ Increase in other liabilities	6.99	50.51
Decrease in Short Term Provision	(99.36)	295.23
Increase (Decrease) in Short term Borrowings	21.99	1,049.17
Cash flow generated from / (used in) operations	377.78	(2,348.35)
Adjustment for Income tax	32.84	277.42
Net cash flow from operating activities (A)	829.23	(909.16)
B CASH FLOWS FROM INVESTING ACTIVITIES		
Purchase of fixed assets (including capital work-in-progress)	-	(336.32)
Proceeds from sale/disposal of fixed assets	-	-
Purchase of intangible assets	-	-
Movement in fixed deposits (net)	-	-
Interest received	6.41	13.80
Rent received	-	-
Increase in Long Term Loans & Advances	-	-
Increase in Non-current Assets	22.49	22.39
Net cash flows used in investing activities (B)	28.90	(300.13)
C CASH FLOWS FROM FINANCING ACTIVITIES		
Proceeds from issue of capital (including securities premium and share application money)	-	2,249.10
Proceeds from long-term borrowings (net)	(550.61)	(343.75)
Reduction in security premium	-	(103.00)
Repayment of short-term borrowings (net)	-	-
Movement in retained earnings	-	-
Interest paid	(307.13)	(575.98)
Dividend paid (including tax)	-	-
Increase in Deferred Tax Asset	-	(11.75)
Net cash used in financing activities (C)	(857.74)	1,214.62
Net Increase / (decrease) in cash and cash equivalents	0.39	5.33
Cash and cash equivalents as at April 1, (opening Balance)	11.17	5.84
Cash and cash equivalents as at March 31, (Closing Balance)	11.56	11.17

See accompanying notes to financial statements
In terms of our report attached



For and on behalf of the Board of Directors
KALAHRIDHAAN TRENDZ LIMITED
CIN: L17299GJ2016PLC092724

Niranjan Agarwal
Managing Director
DIN: 00413530

ADITYA N AGARWAL
Whole time Director
DIN: 07511136

Place: Ahmedabad