BHARAT GLOBAL DEVELOPERS LTD.
(Formerly Known as Kkrrafton Developers ltd)

CIN: L70100GJ1992PLC017815
GST: 24AAACP9354K1Z5

To, **13 Nov, 2024**
Department of Corporate Services
The Bombay Stock Exchange Ltd.
PJ. Towers,
Dalal Street, Fort, Bombay- 400 001

Subject: Outcome of Board Meeting of the Company held on 13th November, 2024 and Submission of Un-Audited Financial results for the quarter and half year ended 30th September, 2024

Ref.: BSE Script code: - 521238

Dear Sir/Madam,

Pursuant to the provisions of Regulation 30 read with Regulations 33 and 52 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 ("SEBI Listing Regulations") kindly find enclosed herewith the Un-Audited Financial Results alongwith Limited Review Report for the quarter and half year ended 30th September, 2024 which is approved by the Board of Directors in its meeting held on 13th November, 2024.

Kindly note that the meeting commenced at 02.00 P.M. on 13th November, 2024 and concluded at 02:30 P.M. on 13th November, 2024.

Please take into your records.

Thanking You,

Yours faithfully,

For BHARAT GLOBAL DEVELOPERS LTD
(Formerly known as Kkrrafton Developers ltd)

Ashok Kumar Sewda
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MANAGING DIRECTOR
ASHOK KUMAR SEWDA
DIN: 06703029

(+91)79- 49229525
inquiry@bgdl.co.in
A 707, Sun West Bank, Ashram Road,
Ahmedabad,380009- Gujarat (India)
www.bgdl.co.in

K M Chauhan & Associates
Chartered Accountants

Mo. 94080 05110
bhavdip.poriya@gmail.com

Independent Auditor's Limited Review Report on Unaudited Quarterly financial results of the Company Pursuant to the Regulation 33 of the SEBI (Listing Obligation and Disclosure Requirements) Regulations, 2015.

To
The Board of Directors
BHARAT GLOBAL DEVELOPERS LIMITED
(Previously known as KKRRAFTON DEVELOPERS LIMITED)

We have reviewed the accompanying statement of unaudited standalone financial results of **BHARAT GLOBAL DEVELOPERS LIMITED (Previously known as KKRRAFTON DEVELOPERS LIMITED)** ('the Company') for the quarter ended **30th September 2024** being submitted by the Company pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (as amended). Our responsibility is to issue a report on the financial statement based on our review.

This Statement, which 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 Indian Accounting Standard 34 "Interim Financial Reporting" ("Ind AS 34"), prescribed under Section 133 of the Companies Act, 2013 and rules thereunder, requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 and other accounting principles generally accepted in India. Our responsibility is to express a conclusion on the Statement based on our review.

We conducted our review of the Statement 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.

K. M. Chauhan & Associates Rajkot FRN: 125924W Chartered Accountants

204, Krishna Con-Arch, Near Post Office, University Road, Rajkot - 360005

Mo. 94080 05110
bhavdip.poriya@gmail.com

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 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 prepared in accordance with applicable accounting standards i.e. Ind AS prescribed under section 133 of the act read with relevant rules issued there under and other recognized accounting practice and policies has not disclosed the information required to be disclosed in terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (as amended), including the manner in which it is to be disclosed, or that it contains any material misstatement.

Thanking you

FOR, K M CHAUHAN AND ASSOCIATES
CHARTERED ACCOUNTANTS
FRN 125924W

K M Chauhan & Associates * Rajkot FRN: 125924W * Chartered Accountants

CA Bhavdip P Poriya
Partner
Membership No. 154536

Date : 13/11/2024
Place : Rajkot
UDIN : 24154536BKBNKV4932

BHARAT GLOBAL DEVELOPERS LIMITED
(Previously known as KKRRAFTON DEVELOPERS LIMITED)
CIN - L70100GJ1992PLC017815

A 707 Sun West BankAshram Road Ahmedabad, Ashram Road P.O
Ahmedabad, City Taluka, Gujarat, India, 380009

Statement of Assets & Liabilities for the quarter ended on September 30, 2024

(Amount in Rs Lakhs)

	Particulars	Quarter Ended			Year Till date		Year Ended
		30.09.2024	30.06.2024	30.09.2023	30.09.2024	30.09.2023	31.03.2024
		Unaudited	Audited	Unaudited	Unaudited	Unaudited	Audited
I.	**ASSETS**						
	Non-Current Assets						
(1) (a)	Property, Plant and Equipment and Intangible Assets						
	(i) Property, Plant and Equipment	4.03	3.10	-	4.03	-	3.33
	(ii) Intangible Assets	-	-	-	-	-	-
	(iii) Capital Work-in-Progress	-	-	-	-	-	-
	(iv) Intangible Assets Under Development	-	-	-	-	-	-
(b)	Non-Current Investments	418.53	418.53	418.53	418.53	418.53	418.53
(c)	Deferred Tax Assets (Net)	-	-	-	-	-	-
(d)	Long-term Loans and Advances	-	-	-	-	-	-
(e)	Other Non-Current Assets	-	-	-	-	-	-
2	**Current Assets**						
(a)	Current Investments	-	-	-	-	-	-
(b)	Inventories	7,274.95	9,665.02	-	7,274.95	-	13,519.74
(c)	Trade Receivables	19,541.42	2,448.50	6.58	19,541.42	6.58	2,476.81
(d)	Cash and Cash Equivalents	52.82	780.90	4.37	52.82	4.37	42.52
(e)	Short-Term Loans and Advances	9,022.11	165.58	50.68	9,022.11	50.68	64.08
(f)	Other Current Assets	374.90	19.13	6.03	374.90	6.03	22.59
		-	-	-	-	-	-
	Total Assets	**36,688.76**	**13,500.75**	**486.19**	**36,688.76**	**486.19**	**16,547.60**
II.	**EQUITY AND LIABILITIES**						
	(1) Shareholder's Funds						
(a)	Share Capital	10,125.96	9,775.96	55.96	10,125.96	55.96	9,775.96
(b)	Reserves and Surplus	8,593.07	582.11	(4.36)	8,593.07	(4.36)	328.31
(c)	Money received against Share Warrants						
	(2) Share Application Money Pending Allotment	-	-	-	-	-	-
	(3) Non-Current Liabilities						
(a)	Long-Term Borrowings	-	-	-	-	-	-
(b)	Deferred Tax Liabilities (Net)	0.05	0.05	-	0.05	-	0.10
(c)	Other Long Term Liabilities	-	-	-	-	-	-
(d)	Long-Term Provisions	-	-	-	-	-	-
	(4) Current Liabilities						
(a)	Short-Term Borrowings	5,435.75	370.75	400.75	5,435.75	400.75	370.75
(b)	Trade Payables						
	(A) Total outstanding dues of micro enterprises and small enterpr	11,957.77	2,529.62	33.20	11,957.77	33.20	5,924.35
	(B) Total outstanding dues Other Than micro enterprises and sma	-	-	-	-	-	-
(c)	Other Current Liabilities	-	15.41	0.32	-	0.32	14.32
(d)	Short-Term Provisions	576.16	226.85	0.32	576.16	0.32	133.81
	Total Equity and Liabilities	**36,688.76**	**13,500.75**	**486.19**	**36,688.76**	**486.19**	**16,547.60**

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Place: Rajkot
Date : 13/11/2024

DINESH KUMAR BIHARILAL SHARMA
Director
DIN - 08105026

ASHOK KUMAR SEWDA
Chairman & Managing Director
DIN - 06703029

BHARAT GLOBAL DEVELOPERS LIMITED
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CIN - L70100GJ1992PLC017815

A 707 Sun West BankAshram Road Ahmedabad, Ashram Road P.O
Ahmedabad, City Taluka, Gujarat, India, 380009

Statement of Profit & Loss the quarter ended on September 30,2024

(Amount in Rs Lakhs)

	Particulars	Quarter Ended			Year Till date		Year Ended
		30.09.2024	30.06.2024	30.09.2023	30.09.2024	30.09.2023	31.03.2024
		Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
I	Revenue From Operations	21,635.07	5,405.13	-	27,040.20	-	2,575.71
II	Other Income	1,353.65	0.18	1.15	1,353.82	1.75	2.11
III	**Total Income (I+II)**	**22,988.72**	**5,405.30**	**1.15**	**28,394.03**	**1.75**	**2,577.82**
IV	EXPENSES:						
	Cost of Materials Consumed	20,410.03	4,965.41	-	25,375.44	-	1,976.41
	Purchase of Stock-in-Trade	-	-	-	-	-	-
	Change in inventory of finished goods, work-in-progress and Stock-in-Trade	-	-	-	-	-	-
	Employee Benefits Expenses	9.23	14.91	0.21	24.14	0.45	3.68
	Finance costs	-	-	-	-	-	-
	Depreciation and amortization expenses	0.57	0.54	-	1.11	-	0.42
	Other Expenses	1,204.76	81.51	0.61	1,286.27	0.73	130.46
	Total expenses (IV)	**21,624.59**	**5,062.37**	**0.82**	**26,686.96**	**1.18**	**2,110.97**
V	Profit/(Loss) before exceptional items and tax	1,364.14	342.93	0.33	1,707.06	0.57	466.85
VI	Exceptional Items	-	-	-	-	-	-
VII	Profit before extraordinary items and tax	1,364.14	342.93	0.33	1,707.06	0.57	466.85
VIII	Extraordinary items	-	-	-		-	-
IX	**Profit/(Loss) before tax**	**1,364.14**	**342.93**	**0.33**	**1,707.06**	**0.57**	**466.85**
X	**Tax expense:** -						
	(1) Current Tax	353.17	89.17	-	442.35	-	133.52
	(2) MAT Credit Entitlement	-	-	-	-	-	-
	(3) Deferred Tax Liability/(Deferred Tax Asset)	0.01	(0.05)	-	(0.04)	-	0.10
XI	Profit/(Loss) for the period from continuing operation	**1,010.96**	**253.70**	**0.33**	**1,264.76**	**0.57**	**333.43**
XII	Profit/(Loss) for discontinued operation	-	-	-	-	-	-
XIII	Tax expenses of discontinued operations	-	-	-	-	-	-
XIV	Profit/(Loss) form Discontinued operation (after tax)	-	-	-	-	-	-
XV	Profit/(Loss) for the period	**1,010.96**	**253.70**	**0.33**	**1,264.76**	**0.57**	**333.43**
XVI	Earnings per equity share:						
	(1) Basic	1.03	10.10	0.06	1.29	0.10	5.00
	(2) Diluted	1.03	10.10	0.06	1.29	0.10	5.00

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Place: Rajkot
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DINESH KUMAR BIHARILAL SHARMA
Director
DIN - 08105026

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Cash Flow Statement as on 30/09/2024

Particulars	Amount in Lakhs 30.09.2024 Rs	Amount in Lakhs 30.09.2024 Rs	Amount in Lakhs 30.09.2023 Rs	Amount in Lakhs 30.09.2023 Rs
A CASH FLOW FROM OPERATING ACTIVITIES				
Net Profit Before Tax		1,707.06		0.57
Add Back: -				
Depreciation	1.11		-	
Deferred Revenue Expenditure	-		-	
Loss on sale of Assets	-		-	
Interest expense	-		-	
Others if any	-	1.11	-	-
Deduct: -				
Interest income	-		-	
Profit on sale of Assets	-		-	
Others if any	1,353.82	1,353.82	1.75	1.75
Operating profit before working capital changes		354.35		(1.18)
Adjustments for:				
Decrease/(Increase) in Receivables	(17,064.62)		-	
Decrease/(Increase) in Inventories	6,244.78		-	
Increase/(Decrease) in Payables	6,033.42	(4,786.42)	(20.00)	(20.00)
Cash generated from operations		(4,432.07)		(21.18)
Income Tax Adjustment		-		-
Cash flow before extraordinary item		(4,432.07)		(21.18)
Proceeds from extraordinary item		1,353.82		1.75
Net Cash flow from Operating activities		**(3,078.24)**		**(19.43)**
B CASH FLOW FROM INVESTING ACTIVITIES				
Purchase of Fixed Assets	(1.80)		-	
Sale of Fixed Assets	-		-	
Increase in Long & Short Term Advances & Investment	-		-	
Increase in other Current & NON Current Assets	(9,310.33)		27.12	
Interest income	-		-	
Net Cash used in Investing activities		**(9,312.14)**		**27.12**
C CASH FLOW FROM FINANCING ACTIVITIES				
Proceeds from issuance of share capital	7,350.00		-	
Proceeds from Long term Borrowings	-		-	
Proceeds from Short term Borrowings	5,050.68		(1.68)	
Subsidy	-		-	
Interest paid	-		-	
Net Cash used in financing activities		**12,400.68**		**(1.68)**
Net increase in cash & Cash Equivalents		**10.30**		**6.01**
Cash and Cash equivalents as at	31.03.2024	42.52	31.03.2023	(1.64)
Cash and Cash equivalents as at	30.09.2024	52.82	30.09.2023	4.37

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Place: Rajkot
Date : 13/11/2024

DINESH KUMAR BIHARILAL SHARMA
Director
DIN - 08105026

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SEGMENT WISE REVENUE, RESULTS, ASSETS AND LIABILITIES

(Amount in Rs Lakhs)

	Particulars	Note No.	Quarter Ended			Year Till date	
			30.09.2024	30.06.2024	30.09.2023	30.09.2024	30.09.2023
I.	**Segment Revenue (Sales and Other operating income)**						
	- Construction Material		840.26	0.00	0.00	840.26	0.00
	- Gold		2732.42	0.00	0.00	2732.42	0.00
	- Agricultural Products		10261.61	4237.39	0.00	14499.00	0.00
	- Textile		7796.53	1167.74	0.00	8964.27	0.00
	- Other (Electronics, etc..)		4.25	0.00	0.00	4.25	
	Total Segment Revenue		21635.07	5405.13	0.00	27040.20	0.00
II.	**Segment Results**						
	- Construction Material		23.07	0.00	0.00	23.07	0.00
	- Gold		-28.37	0.00	0.00	-28.37	0.00
	- Agricultural Products		419.07	361.67	0.00	780.73	0.00
	- Textile		810.55	78.05	0.00	888.60	0.00
	- Other (Electronics, etc..)		11.54	0.00	0.00	11.54	0.00
	- Unallocable Income (Net of Unallocable Expense)	1	-224.90	-185.91	0.33	-410.82	0.57
	Total Segment Results		1010.96	253.80	0.33	1264.76	0.57
III.	**Segment Assets**						
	- Construction Material		66.74	0.00	0.00	66.74	0.00
	- Gold		5868.06	0.00	0.00	5868.06	0.00
	- Agricultural Products		8496.23	9672.10	0.00	8496.23	0.00
	- Textile		17039.49	1226.13	0.00	17039.49	0.00
	- Other (Electronics, etc..)		7.29	0.00	0.00	7.29	0.00
	- Unallocable Corporate Assets	2	13230.43	12107.60	487.87	13230.43	487.87
	Total Segment Assets		44708.24	23005.83	487.87	44708.24	487.87
IV.	**Segment Liabilities**						
	- Construction Material		14594.90	6535.40	0.00	14594.90	0.00
	- Gold		823.51	499.95	0.00	823.51	0.00
	- Agricultural Products		2992.97	0.00	0.00	2992.97	0.00
	- Textile		958.97	828.64	0.00	958.97	0.00
	- Other (Electronics, etc..)		0.00	0.00	0.00	0.00	0.00
	- Unallocable Corporate Liabilities	2	24885.24	15141.83	487.87	24885.24	487.87
	Total Segment Liabilities		44255.59	23005.83	487.87	44255.59	487.87

Notes on Segment Information:

1. Segment Revenue, Results, Assets and Liabilities represent amounts identifiable to each of the segments. Other "unallocable income net of unallocable expenditure" mainly includes incomes and expenses on common services not directly identifiable to individual segments, corporate expenses and unallocable exceptional items.

Segment Assets and Segment Liabilities are as at 30th September 2024, 30th June 2024 and 30th September 2023. Unallocable corporate assets less Unallocable corporate liabilities mainly represent investment of surplus funds and cash and bank.

2. Previous period figures have been re-grouped / re-classified wherever necessary, to conform to this period's classification.

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Place: Rajkot
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ASHOK KUMAR SEWDA
Chairman & Managing Director
DIN - 06703029

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Director
DIN - 08105026