



# KCD<sup>TM</sup>

(ISO 9001 : 2015)

**Dated: 12<sup>th</sup> August 2024**

**To**  
**Listing Compliances**  
**BSE Limited**  
P. J. Towers, Dalal Street,  
Mumbai – 400 001.

**Scrip code : KCDGROUP**  
**Scrip Id : 540696**

**Subject: Outcome of Board Meeting held on Monday, 12<sup>th</sup> August 2024.**

Meeting commencement time : 04.00 P.M.  
Meeting conclusion time : 05.40 P.M.

Dear Sir/Madam,

In continuation to our letter dated 05<sup>th</sup> August 2024 intimating the date of the Board Meeting of KCD Industries India Limited. This is to inform you that Board of Directors at its meeting held today i.e. Monday, 12<sup>th</sup> August 2024 at the registered office of the company has considered and approved the Unaudited Financial Results (Standalone and Consolidated) for the quarter ended 30<sup>th</sup> June 2024.

Pursuant to regulation 33 of the SEBI (LODR), kindly find enclosed herewith, a statement of Standalone and Consolidated Unaudited Financial Results along with Limited Review Report for the quarter ended 30<sup>th</sup> June 2024.

Kindly take the above intimation on record.

Thanking you,

**For KCD Industries India Limited**

**Rajiv Chandul Darji**  
**Managing Director**  
**DIN: 02088219**

## **KCD INDUSTRIES INDIA LIMITED**

### **Registered Office**

Unit No 101, 1st Floor,  
KCD Jogesh Eva, Road No. 1,  
Jogeshwari East, Mumbai - 400060  
Tel. : +91 91373 22030  
Email : [compliance@kcdindustries.com](mailto:compliance@kcdindustries.com)  
CIN: L70100MH1985PLC301881



[www.kcdindustries.com](http://www.kcdindustries.com)



# KCD™

(ISO 9001 : 2015)

**STATEMENT OF STANDALONE UNAUDITED FINANCIAL RESULTS  
FOR THE QUARTER ENDED ON 30<sup>TH</sup> JUNE 2024.**

(Amt. In Lakhs)

Sr. No.	Particulars	Standalone			
		3 months ended	Preceding 3 months ended	corresponding 3 months ended in previous year	Previous year ended
		30-Jun-2024	31-Mar-2024	30-Jun-2023	31-Mar-2024
		Unaudited	Audited	Unaudited	Audited
<b>1</b>	<b>Income</b>				
	a) Revenue From Operations	622.332	68.946	827.021	1930.493
	b) Other Income	38.524	120.375	24.034	233.952
	<b>Total Income</b>	<b>660.857</b>	<b>189.320</b>	<b>851.055</b>	<b>2164.446</b>
<b>2</b>	<b>Expenses</b>				
	a) Cost of materials consumed	0.000	0.000	0.000	0.000
	b) Purchases of stock-in-trade	0.000	985.607	25.239	1218.035
	c) Changes in inventories of finished goods, work-in-progress and stock-in-trade	622.332	-732.779	-7.821	-748.800
	d) Direct Expenses	0.201	-340.365	703.514	1048.142
	e) Employee Benefits Expenses	8.280	8.474	6.498	40.943
	f) Finance Cost	0.025	25.526	0.000	25.601
	g) Depreciation, depletion and amortisation expense	0.000	2.210	0.000	2.210
	h) Consultancy Charges	1.362	-8.573	0.000	0.000
	i) Listing Fees	3.250	-13.145	3.250	6.940
	j) Right Issue - Software Charges	0.000	0.147	0.000	0.267
	k) MCA charges	0.030	0.000	0.000	9.939
	l) Business Promotion Expenses	0.185	-0.155	0.000	16.348
	m) Advertisement Expenses	1.138	4.582	0.000	48.486
	n) Commission	0.000	0.000	0.000	2.650
	o) Travelling expenses	0.035	0.000	0.000	0.162
	p) Transportation expenses	2.295	0.000	0.000	0.000
	q) Designing Charges	1.500	0.000	0.000	0.000
	r) Other expenses (Any item exceeding 10% of the total expenses relating to continuing operations to be shown separately)	0.893	135.811	55.001	141.454
	<b>Total Expenses</b>	<b>641.527</b>	<b>67.341</b>	<b>785.681</b>	<b>1812.377</b>

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Email : compliance@kcdindustries.com  
CIN: L70100MH1985PLC301881



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(ISO 9001 : 2015)

<b>3</b>	<b>Profit / (Loss) before exceptional and extraordinary items and tax (1-2)</b>	<b>19.329</b>	<b>121.979</b>	<b>65.374</b>	<b>352.069</b>
4	Exceptional Items	0.000	0.000	0.000	0.000
<b>5</b>	<b>Profit/ (Loss) before Tax (3-4)</b>	<b>19.329</b>	<b>121.979</b>	<b>65.374</b>	<b>352.069</b>
<b>6</b>	<b>Tax Expenses</b>				
	(a) Current Tax	6.031	89.568	0.000	89.568
	(b) Deferred Tax	0.000	0.134	0.000	0.134
	(c) Income Tax	0.000	6.772	0.000	6.772
<b>7</b>	<b>Total Tax Expenses</b>	<b>6.031</b>	<b>96.473</b>	<b>0.000</b>	<b>96.473</b>
<b>8</b>	<b>Profit/ (Loss) for a period from continuing operations (5-7)</b>	<b>13.299</b>	<b>25.506</b>	<b>65.374</b>	<b>255.596</b>
9	Profit/ (Loss) for a period from discontinuing operations	0.000	0.000	0.000	0.000
10	Tax Expenses of discontinued operations	0.000	0.000	0.000	0.000
<b>11</b>	<b>Profit/ (Loss) for a period from discontinuing operations (after tax) (9-10)</b>	<b>0.000</b>	<b>0.000</b>	<b>0.000</b>	<b>0.000</b>
<b>12</b>	<b>Other Comprehensive Income/ (Loss)</b>				
	A) (i) Amount of items that will not be reclassified to profit or loss	0.000	0.000	0.000	0.000
	(ii) Income tax relating to items that will not be reclassified to profit or loss	0.000	0.000	0.000	0.000
	B) (i) Amount of items that will be reclassified to profit or loss	0.000	0.000	0.000	0.000
	(ii) Income tax relating to items that will not be reclassified to profit or loss	0.000	0.000	0.000	0.000
<b>13</b>	<b>Total Comprehensive income for the period (comprising profit/loss) and other comprehensive income for the period) (8-11-12)</b>	<b>13.299</b>	<b>25.506</b>	<b>65.374</b>	<b>255.596</b>
	Paid-up Equity Share Capital (Face Value of Re. 1/- each)	371.429	371.429	100.000	371.429
<b>14</b>	<b>Earning Per Share (For continuing operations)</b>				
	(a) Basic	<b>0.047</b>	<b>0.090</b>	<b>0.654</b>	<b>0.905</b>
	(b) Diluted	<b>0.047</b>	<b>0.090</b>	<b>0.654</b>	<b>0.905</b>
<b>15</b>	<b>Earning Per Share for partly paid-up shares (For continuing operations)</b>				
	(a) Basic	<b>0.047</b>	<b>0.090</b>	<b>0.000</b>	<b>0.905</b>
	(b) Diluted	<b>0.047</b>	<b>0.090</b>	<b>0.000</b>	<b>0.905</b>

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# RAWKA & ASSOCIATES

CHARTERED ACCOUNTANTS

412, Arcade Silver 56, 1, New Palasia, Indore - 1

☎ Off. : 2541132, Mobile : 9039080380

E-mail : rawkaassociates@gmail.com, cprawka@gmail.com

## LIMITED REVIEW REPORT

[As per Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015]

To  
**The Board of Directors,**  
**KCD Industries India Limited**  
1<sup>st</sup> Floor, Unit No 101, KCD Jogesh Eva,  
Road Number 1, Jogeshwari East,  
Mumbai 400060.

We have reviewed the accompanying statement Of Standalone Un-audited financial results of **KCD Industries India Limited** for the quarter ended **30<sup>th</sup> June 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.


We conducted our review of the Statement in accordance with the Standard on Review Engagements (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 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 of Standalone Un-audited 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 the 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.

Date: 12<sup>th</sup> August 2024  
Place: Indore  
UDIN: 24429040BKESHY3707



For Rawka & Associates  
Chartered Accountants  
Firm Reg. No.021606C

  
CA Venus Rawka  
Partner  
M. No. 429040



# KCD™

(ISO 9001 : 2015)

**STATEMENT OF CONSOLIDATED UNAUDITED FINANCIAL RESULTS  
FOR THE QUARTER ENDED ON 30<sup>TH</sup> JUNE 2024.**

(Amt. In Lakhs)

Sr. No.	Particulars	Consolidated			
		3 months ended	Preceding 3 months ended	corresponding 3 months ended in previous year	Previous year ended
		30-Jun-2024	31-Mar-2024	30-Jun-2023	31-Mar-2024
		Unaudited	Audited	Unaudited	Audited
<b>1</b>	<b>Income</b>				
	a) Revenue From Operations	622.332	68.946	827.021	1930.493
	b) Other Income	38.524	120.385	24.034	233.962
	<b>Total Income</b>	<b>660.857</b>	<b>189.330</b>	<b>851.055</b>	<b>2164.456</b>
<b>2</b>	<b>Expenses</b>				
	a) Cost of materials consumed	0.000	0.000	0.000	0.000
	b) Purchases of stock-in-trade	0.000	985.607	25.239	1218.035
	c) Changes in inventories of finished goods, work-in-progress and stock-in-trade	622.332	-732.779	-7.821	-748.800
	d) Direct Expenses	0.201	-326.010	703.514	1064.413
	e) Employee Benefits Expenses	8.280	8.474	6.498	40.943
	f) Finance Cost	0.025	25.526	0.000	25.601
	g) Depreciation, depletion and amortisation expense	0.000	2.210	0.000	2.210
	h) Consultancy Charges	1.362	-8.573	0.000	0.000
	i) Listing Fees	3.250	-13.145	3.250	6.940
	j) Right Issue - Software Charges	0.000	0.147	0.000	0.267
	k) MCA charges	0.030	0.000	0.000	9.939
	l) Business Promotion Expenses	0.185	-0.155	0.000	16.348
	m) Advertisement Expenses	1.138	4.582	0.000	48.486
	n) Commission	0.000	0.000	0.000	2.650
	o) Travelling expenses	0.035	0.000	0.000	0.162
	p) Transportation expenses	2.295	0.000	0.000	0.000
	q) Designing Charges	1.500	0.000	0.000	0.000
	r) Other expenses (Any item exceeding 10% of the total expenses relating to continuing operations to be shown separately)	0.893	135.821	55.001	141.464
	<b>Total Expenses</b>	<b>641.527</b>	<b>81.705</b>	<b>785.681</b>	<b>1828.657</b>

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(ISO 9001 : 2015)

<b>3</b>	<b>Profit / (Loss) before exceptional and extraordinary items and tax (1-2)</b>	<b>19.329</b>	<b>107.625</b>	<b>65.374</b>	<b>335.798</b>
4	Exceptional Items	0.000	0.000	0.000	0.000
<b>5</b>	<b>Profit/ (Loss) before Tax (3-4)</b>	<b>19.329</b>	<b>107.625</b>	<b>65.374</b>	<b>335.798</b>
<b>6</b>	<b>Tax Expenses</b>				
	(a) Current Tax	6.031	89.568	0.000	89.568
	(b) Deferred Tax	0.000	0.134	0.000	0.134
	(c) Income Tax	0.000	6.772	0.000	6.772
<b>7</b>	<b>Total Tax Expenses</b>	<b>6.031</b>	<b>96.473</b>	<b>0.000</b>	<b>96.473</b>
<b>8</b>	<b>Profit/ (Loss) for a period from continuing operations (5-7)</b>	<b>13.299</b>	<b>11.152</b>	<b>65.374</b>	<b>239.325</b>
<b>9</b>	Profit/ (Loss) for a period from discontinuing operations	0.000	0.000	0.000	0.000
<b>10</b>	Tax Expenses of discontinued operations	0.000	0.000	0.000	0.000
<b>11</b>	<b>Profit/ (Loss) for a period from discontinuing operations (after tax) (9-10)</b>	<b>0.000</b>	<b>0.000</b>	<b>0.000</b>	<b>0.000</b>
<b>12</b>	<b>Other Comprehensive Income/ (Loss)</b>				
	A) (i) Amount of items that will not be reclassified to profit or loss	0.000	0.000	0.000	0.000
	(ii) Income tax relating to items that will not be reclassified to profit or loss	0.000	0.000	0.000	0.000
	B) (i) Amount of items that will be reclassified to profit or loss	0.000	0.000	0.000	0.000
	(ii) Income tax relating to items that will not be reclassified to profit or loss	0.000	0.000	0.000	0.000
<b>13</b>	<b>Total Comprehensive income for the period (comprising profit/loss) and other comprehensive income for the period) (8-11-12)</b>	<b>13.299</b>	<b>11.152</b>	<b>65.374</b>	<b>239.325</b>
	Paid-up Equity Share Capital (Face Value of Re. 1/- each)	371.429	371.429	100.000	371.429
<b>14</b>	<b>Earning Per Share (For continuing operations)</b>				
	(a) Basic	<b>0.047</b>	<b>0.039</b>	<b>0.654</b>	<b>0.847</b>
	(b) Diluted	<b>0.047</b>	<b>0.039</b>	<b>0.654</b>	<b>0.847</b>
<b>15</b>	<b>Earning Per Share for partly paid-up shares (For continuing operations)</b>				
	(a) Basic	<b>0.047</b>	<b>0.039</b>	<b>0.000</b>	<b>0.847</b>
	(b) Diluted	<b>0.047</b>	<b>0.039</b>	<b>0.000</b>	<b>0.847</b>

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# RAWKA & ASSOCIATES

CHARTERED ACCOUNTANTS

412, Arcade Silver 56, 1, New Palasia, Indore - 1

**Independent Auditor's Review Report on the Quarterly Un-Audited Consolidated Financial Results of the Company Pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, (as amended)**

To

**The Board of Directors,  
KCD Industries India Limited**  
1<sup>st</sup>Floor, Unit No 101, KCD Jogesh Eva,  
Road Number 1, Jogeshwari East,  
Mumbai 400060.

We have reviewed the accompanying statement Of Consolidated Un-audited financial results of **KCD Industries India Limited** for the quarter ended **30<sup>th</sup> June 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.

This Statement includes the results of M/s. KCD Carmatrix Private Limited ("the Subsidiary").

This Statement, which is the responsibility of the Holding Company's management and approved by the Holding Company's 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 ('the Act'), and other accounting principles generally accepted in India and is in compliance with the presentation and disclosure requirements of Regulation 33 and Regulation 52 read with Regulation 63 of the Listing Regulations. 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 Engagements (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 Statement is free of material misstatement. A review of interim financial information consists of making inquiries, primarily of persons responsible for financial and accounting matters, and applying analytical and other review procedures. A review is substantially less in scope than an audit conducted in accordance with Standards on Auditing and consequently does not enable us to obtain assurance that we would become aware of all significant matters that might be identified in an audit. Accordingly, we do not express an audit opinion.

We also performed procedures in accordance with the circular issued by the SEBI under Regulation 33 (8) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended, to the extent applicable.

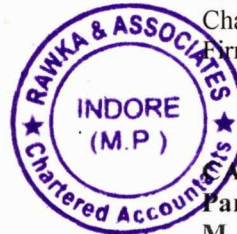
Based on our review conducted as above, nothing has come to our attention that causes us to believe that the accompanying statement of Un-audited Consolidated Financial Results prepared in accordance with applicable accounting standards and other recognized accounting practices and policies has not disclosed the information required to be disclosed in terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 including the manner in which it is to be disclosed, or that it contains any material mis-statement.

We did not review the financial information of the aforesaid Subsidiary mentioned in paragraph 2 included in this statement for the quarter ended 30<sup>th</sup> June, 2024. This financial information has been reviewed by other auditor whose reports have been furnished to us by the Management and our conclusion on the Statement, in so far as it relates to the amounts and disclosures included in respect of the aforesaid subsidiary, is based solely on the reports of the other auditor and the procedures performed by us as stated in paragraph 4 above.

Our conclusion on the unaudited consolidated financial results is not modified in respect of the above matter.

**Date: 12<sup>th</sup> August 2024**  
**Place: Indore**  
**UDIN: 24429040BKESHZ5200**

**For Rawka & Associates**  
Chartered Accountants  
Firm Reg. No.021606C



*[Signature]*  
**A Venus Rawka**  
Partner  
M. No. 429040



# KCD™

(ISO 9001 : 2015)

## Notes:

1. The Un-audited Standalone and Consolidated financial statement for the quarter ended on 30<sup>th</sup> June, 2024 has been reviewed by the Audit Committee and approved by the Board of Directors at their meeting held on 12<sup>th</sup> August 2024.
2. The Statutory Auditors have carried out a "Limited Review" of the financial results for the quarter ended on 30<sup>th</sup> June 2024.
3. The statement has been prepared in accordance with the Companies (Indian Accounting Standard) Rules, 2015 (Ind AS) prescribed under section 133 of the Companies Act, 2013 and other recognized accounting practices and policies to the extent applicable.
4. As the Company's business activity falls within a single business segment, the disclosure requirements as per Ind-AS 108 "operating segments" are not applicable.
5. KCD Carmatrix Private Limited was incorporated as a subsidiary company of KCD Industries India Limited on 04<sup>th</sup> September 2023. Therefore, figures mentioned for 30<sup>th</sup> June 2023 reflects Previous figures submitted for Standalone Financials for 30<sup>th</sup> June 2023.
6. Previous period figures have been re-grouped and re-classified wherever necessary.

## For KCD Industries India Limited

**Rajiv Chandulal Darji**  
**Managing Director**  
**DIN: 02088219**

## KCD INDUSTRIES INDIA LIMITED

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