



KCDTM

(ISO 9001 : 2015)

21st December 2024

To,
BSE Limited
Corporate Relationship department,
Phiroze Jeejeebhoy towers,
Dalal street, Mumbai – 400 001.

Script code : 540696
Script id : KCDGROUP

Dear Sir/Madam,

Ref: Intimation of Board Meeting dated 11th November 2024.

Outcome of Board Meeting submitted on 21st November 2024.

Sub: Submission of Consolidated Un-Audited Financial Results as on 30th September 2024 along with original Standalone Unaudited Financial Results as on 30th September 2024.

As per the instructions received from the stock exchange, we are submitting herewith revised Outcome of Board Meeting held on 21st November 2024 for submission of Standalone and Consolidated Financial Results as on 30th September 2024 alongwith Limited Review Report issued thereon.

Kindly take a note of the above cited information on your record.

Thanking you,

KCD Industries India Limited

Rajiv 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
CIN: L70100MH1985PLC301881



www.kcdindustries.com



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(ISO 9001 : 2015)

KCD Industries India Limited							
CIN: L70100MH1985PLC301881							
Regd. Off.: Unit No. 101, 1st Floor, KCD Jogesh Eva, Road No. 01, Jogeshwari (East), Mumbai - 400060.							
Tel: 9137322030 Website: www.kcdindustries.com Email: compliance@kcdindustries.com							
STATEMENT OF UN- AUDITED FINANCIAL RESULTS FOR THE QUARTER AND HALF YEAR ENDED ON 30.09.2024							
(Amount in Lakhs)							
Sr. No.	Particulars	STANDALONE					
		3 months ended	Preceding 3 months ended	Corresponding 3 months ended in the previous year	6 months ended	Corresponding 6 months ended in the previous year	Previous year ended
		30.09.2024	30.06.2024	30.09.2023	30.09.2024	30.09.2023	31.03.2024
		Un-Audited	Un-Audited	Un-Audited	Un-Audited	Un-Audited	Audited
1	Income						
	(a) Revenue From Operations	160.923	622.332	631.792	783.256	1458.813	1930.493
	(b) Other Income	0.000	38.524	48.423	38.524	72.458	233.962
	Total Income	160.923	660.857	680.215	821.780	1531.271	2164.456
2	Expenses						
	(a) Cost of materials consumed	0.000	0.000	0.000	0.000	0.000	0.000
	(b) Purchases of stock-in-trade	0.000	0.000	118.140	0.000	193.343	1218.035
	(c) Changes in inventories of finished goods, work-in-progress and stock-in-trade	126.467	622.332	(8.199)	748.799	(16.020)	(748.800)
	(d) Direct Expenses	0.000	0.201	441.382	0.201	1096.176	1064.413
	(e) Employee Benefit Expenses	8.213	8.280	15.225	16.493	21.723	40.943
	(f) Finance Cost	0.050	0.025	0.000	0.075	0.000	25.601
	(g) Depreciation and amortisation expense	0.000	0.000	0.000	0.000	0.000	2.210
	(h) Consultancy charges/ Professional Fees	0.587	1.362	5.230	1.948	0.000	0.000
	(i) Listing Fees	0.000	3.250	0.000	3.250	3.250	6.940
	(j) Right Issue - Software Charges	0.000	0.000	5.000	0.000	0.000	0.267
	(k) MCA Charges	0.078	0.030	9.939	0.108	0.000	9.939
	(l) Business Promotion Expenses	0.000	0.185	0.000	0.185	0.000	16.348
	(m) Advertisement Expenses	0.646	1.138	0.000	1.784	0.000	48.486
	(n) Commission	0.000	0.000	0.000	0.000	0.000	2.650
	(o) Travelling expenses	0.000	0.035	0.000	0.094	0.000	0.162
	(p) Transportation expenses	0.000	2.295	0.000	2.295	0.000	0.000
	(q) Designing Charges	0.000	1.500	0.000	1.500	0.000	0.000
	(r) Printing & Stationery	2.530	0.000	0.000	2.530	0.000	0.000
	(s) Other expenses (Any item exceeding 10% of the total expenses relating to continuing operations to be shown separately)	0.501	0.893	13.185	1.336	88.354	141.464
	Total Expenses	139.073	641.527	599.901	780.600	1386.825	1828.657

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3	Profit / (Loss) before exceptional items and tax (1-2)	21.851	19.329	80.314	41.180	144.446	335.798
4	Exceptional Items	0.000	0.000	0.000	0.000	0.000	0.000
5	Profit / (Loss) before tax (3-4)	21.851	19.329	80.314	41.180	144.446	335.798
6	Tax Expenses						
	(a) Current Tax	6.817	6.031	0.000	12.848	0.000	89.568
	(b) Deferred Tax	0.000	0.000	0.000	0.000	0.000	0.134
	(c) Income Tax	0.000	0.000	0.000	0.000	0.000	6.772
7	Total Tax Expenses	6.817	6.031	0.000	12.848	0.000	96.473
8	Profit/ (Loss) for a period from continuing operations (5-7)	15.033	13.299	80.314	28.332	144.446	239.325
9	Profit/ (Loss) for a period from dis -continuing operations	0.000	0.000	0.000	0.000	0.000	0.000
10	Tax Expenses of discontinued operations	0.000	0.000	0.000	0.000	0.000	0.000
11	Profit/ (Loss) for a period from dis -continuing operations (after tax) (9-10)	0.000	0.000	0.000	0.000	0.000	0.000
12	Other Comprehensive Income/ (Loss)						
	A) (i) Amount of items that will not be reclassified to profit or loss	0.000	0.000	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	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	0.000	0.000
	(ii) Income tax relating to items that will not be reclassified to profit or loss	0.000	0.00	0.00	0.00	0.00	0.00
13	Total Comprehensive income for the period (comprising profit/loss) and other comprehensive income for the period) (8-11-12)	15.033	13.299	80.314	28.332	144.446	239.325
	Paid-up Equity Share Capital (Face Value of Rs. 1/- each)	371.429	371.429	371.428	371.429	371.428	371.429
	Earning Per Share for fully paid-up shares (For continuing operations)						
	(a) Basic	0.059	0.047	0.285	0.112	0.512	0.847
	(b) Diluted	0.059	0.047	0.981	0.112	1.764	0.847
15	Earning Per Share for Partly paid-up shares (For continuing operations)						
	(a) Basic	0.059	0.047	0.285	0.112	0.512	0.847
	(b) Diluted	0.059	0.047	0.981	0.112	1.764	0.847

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STATEMENT OF ASSETS AND LIABILITIES FOR THE HALF YEAR ENDED ON 30.09.2024			
(Amount in Lakhs)			
Sr.No.	Particulars	STANDALONE	
		As at half year ended	As at previous year ended
		30.09.2024	31.03.2024
		(Un-Audited)	(Audited)
A	ASSETS		
1	Non-Current Assets		
	Property, plant and equipment	13.072	13.072
	Capital work-in-progress	0.000	0.000
	Investment property	0.000	0.000
	Goodwill	0.000	0.000
	Other intangible assets	0.000	0.000
	Intangible assets under development	0.000	0.000
	Biological assets other than bearer plants	0.000	0.000
	Investments accounted for using equity method	0.000	0.000
	Non- Current Financial Assets		
	Non-current investments	0.000	0.000
	Trade receivables, non-current	0.000	0.000
	Loans, non-current	0.000	0.000
	Other non-current financial assets	0.000	0.000
	Total non-current financial assets	0.000	0.000
	Deferred tax assets (net)	0.240	0.240
	Other non-current assets	1202.164	702.344
	Total non-current assets	1215.474	715.655
2	Current assets		
	Inventories	14.531	763.331
	Current financial asset		
	Current investments	0.000	0.000
	Trade receivables, current	2102.039	1274.115
	Cash and cash equivalents	17.123	4.432
	Bank balance other than cash and cash equivalents	0.533	0.086
	Deposits, current	0.000	0.000
	Other current financial assets	0.000	0.000
	Total current financial assets	2119.695	1278.633
	Current tax assets (net)	0.000	0.000
	Other current assets	2750.099	3239.527
	Total current assets	4884.325	5281.491
3	Non-current assets classified as held for sale	0.000	0.000
4	Regulatory deferral account debit balances and related deferred tax Assets	0.000	0.000
	Total Assets	6099.800	5997.146

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B	EQUITY AND LIABILITIES		
1	Equity		
	Equity attributable to owners of parent	0.000	0.000
	Equity share capital	252.886	100.000
	Other equity	3805.886	4086.154
	Total equity attributable to owners of parent	4058.772	4186.154
	Non controlling interest - Right Issue	0.000	0.000
	Total equity	4058.772	4186.154
2	Liabilities		
	Non-current liabilities	0.00	0.000
	Non-current financial liabilities		
	Borrowings, non-current	0.000	0.000
	Trade payables, non-current	0.000	0.000
	Other non-current financial liabilities	0.000	0.000
	Total non-current financial liabilities	0.000	0.000
	Provisions, non-current	0.000	0.000
	Deferred tax liabilities (net)	0.000	0.000
	Deferred government grants, Non-current	0.000	0.000
	Other non-current liabilities	0.000	0.000
	Total non-current liabilities	0.000	0.000
	Current liabilities		
	Current financial liabilities	0.000	0.000
	Borrowings, current	0.000	0.000
	Trade payables, current	1310.463	1063.489
	Other current financial liabilities	6.828	5.695
	Total current financial liabilities	1317.290	1069.184
	Other current liabilities	666.371	697.289
	Provisions, current	57.367	44.519
	Current tax liabilities (Net)	0.000	0.000
	Deferred government grants, Current	0.000	0.000
	Total current liabilities	2041.028	1810.992
3	Liabilities directly associated with assets in disposal group classified as held for sale	0.000	0.000
4	Regulatory deferral account credit balances and related deferred tax liability	0.000	0.000
	Total Equity and Liabilities	6099.800	5997.146

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CASHFLOW STATEMENT AS ON 30.09.2024			
(Amount in Lakhs)			
Sr. No.	Particulars	STANDALONE	
		As at 30.09.2024	As at 31.03.2024
A	CASH FLOW FROM OPERATING ACTIVITIES		
	a) Net profit/(Loss) before tax	41.180	335.798
	Add: Income Tax Refund	0.000	0.000
	Less: Income Tax Prov.	0.000	(96.340)
	b) OPERATING PROFIT BEFORE WORKING CAPITAL CHANGES	41.180	239.458
	Adjustments For:		
	Loss on Sale of Fixed Assets	0.000	0.000
	Depreciation	0.000	2.210
	CASH GENERATED FROM OPERATIONS	41.180	241.668
	Adjustments for		
	Decrease/(Increase) in Inventories	-748.800	(748.799)
	Decrease/(Increase) in Trade Receivables	842.175	(1240.879)
	Decrease/(Increase) in Other Current Assets	-499.820	13.924
	Decrease/(Increase) in Current Assets (Net)	489.428	(2516.442)
	Increase/(Decrease) in Trade Payables	-246.974	1024.011
	Increase/(Decrease) in Current Financial Liabilities	1.133	1.385
	Increase/(Decrease) in Other Current Liabilities	-30.918	460.937
	Increase/(Decrease) in Provisions	12.848	40.497
	Net cash from Operating activities (A)	(139.748)	(2723.698)
B	CASH FLOW FROM INVESTING ACTIVITIES		
	Purchases of fixed assets	0.000	(15.016)
	Deposits Given	0.000	(702.344)
	Sale of investments	0.000	0.000
	Net cash from investing activities (B)	0.000	(717.359)
C	CASH FLOW FROM FINACING ACTIVITIES		
	Profit on Sale of Fixed Asset	0.000	0.000
	Changing in Capital	152.886	0.000
	Receipt of Right Call Share Application Money Pending Allotment	0.000	3441.587
	Change in Long Term Borrowings	0.000	0.000
	Net cash from financing activities (C)	152.886	3441.587
	Net increase in cash and cash equivalents	13.138	0.531
	Cash and cash equivalents at the beginning of the year	4.518	3.987
	Cash and cash equivalents at the end of the year	17.656	4.518

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Limited Review Report on Unaudited Quarterly Standalone Financial Results of KCD Industries India Limited Pursuant to Regulation 33 Of Securities Exchange Board of India (Listing Obligation and Disclosure Requirements) Regulation 2015 For the Quarter Ended 30th September 2024

**Review Report to
The Board of Directors of,
KCD Industries India Limited**

We have reviewed the accompanying statement of Standalone Un-audited Ind AS Financial Results of KCD Industries India Limited ("the Company") for the Second Quarter ended September 30, 2024 (the statement) attached herewith, being submitted by Company pursuant to the requirements of Regulation 33 of SEBI (listing Obligations and Disclosure Requirements) Regulations, 2015, as amended (the 'Listing Regulations').

This Statement, which is the responsibility of the Company's Management and approved by the Company's Board of Directors, has been prepared in accordance with the recognition and measurement of principles laid done in Indian Accounting Standard 34 (Ind AS 34) "Interim Financial Reporting" prescribed under section 133 of the Companies Act, 2013 as amended, read with relevant rules issued there under and other accounting principles generally accepted in India. Our Responsibility is to issue a report on the statement 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, 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 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 Standalone 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 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.

For, J Singh & Associates
Chartered Accountants
[Firm Reg. No. 120022]



Amit J Joshi
Partner
M. No. 120022
UDIN: 24120022BKAVEE4763
Date: 21/11/2024
Place: Ahmedabad



Branch Office:

- Ahmedabad (Gujrat) • Bangalore (Karnataka) • Chennai (Tamil Nadu) • Hyderabad (Andra Pradesh) • Indore (M.P.) • Jaipur (Rajasthan)
- Kolkata (West Bengal) • New Delhi • Patna (Bihar)
- Punjab (Mohali) • Ranchi (Jharkhand) • Thiruvananthapuram (Kerla) • Tirunelveli (Tamil Nadu) • Varanasi (U.P.)



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(Amount in Lakhs)							
Sr. No.	Particulars	CONSOLIDATED					Previous year ended
		3 months ended	Preceding 3 months ended	Corresponding 3 months ended in the previous year	6 months ended	Corresponding 6 months ended in the previous year	
		30.09.2024	30.06.2024	30.09.2023	30.09.2024	30.09.2023	
		Un-Audited	Un-Audited	Un-Audited	Un-Audited	Un-Audited	
1	Income						
	(a) Revenue From Operations	160.923	622.332	631.792	783.256	1458.813	
	(b) Other Income	0.000	38.524	48.423	38.524	233.962	
	Total Income	160.923	660.857	680.215	821.780	1531.271	
2	Expenses						
	(a) Cost of materials consumed	0.000	0.000	0.000	0.000	0.000	
	(b) Purchases of stock-in-trade	0.000	0.000	118.140	0.000	193.343	
	(c) Changes in inventories of finished goods, work-in-progress and stock-in-trade	126.467	622.332	(8.199)	748.799	(16.020)	
	(d) Direct Expenses	0.000	0.201	441.382	0.201	1096.176	
	(e) Employee Benefit Expenses	8.213	8.280	15.225	16.493	21.723	
	(f) Finance Cost	0.050	0.025	0.000	0.075	0.000	
	(g) Depreciation and amortisation expense	0.000	0.000	0.000	0.000	2.210	
	(h) Consultancy charges/ Professional Fees	0.587	1.362	5.230	1.948	0.000	
	(i) Listing Fees	0.000	3.250	0.000	3.250	6.940	
	(j) Right Issue - Software Charges	0.000	0.000	5.000	0.000	0.267	
	(k) MCA Charges	0.078	0.030	9.939	0.108	0.000	
	(l) Business Promotion Expenses	0.000	0.185	0.000	0.185	16.348	
	(m) Advertisement Expenses	0.646	1.138	0.000	1.784	0.000	
	(n) Commission	0.000	0.000	0.000	0.000	2.650	
	(o) Travelling expenses	0.000	0.035	0.000	0.094	0.162	
	(p) Transportation expenses	0.000	2.295	0.000	2.295	0.000	
	(q) Designing Charges	0.000	1.500	0.000	1.500	0.000	
	(r) Printing & Stationery	2.530	0.000	0.000	2.530	0.000	
	(s) Other expenses (Any item exceeding 10% of the total expenses relating to continuing operations to be shown separately)	0.501	0.893	13.185	1.336	88.354	
	Total Expenses	139.073	641.527	599.901	780.600	1386.825	
3	Profit / (Loss) before exceptional items and tax (1-2)	21.851	19.329	80.314	41.180	335.798	
4	Exceptional Items	0.000	0.000	0.000	0.000	0.000	
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6	Tax Expenses						
	(a) Current Tax	6.817	6.031	0.000	12.848	0.000	
	(b) Deferred Tax	0.000	0.000	0.000	0.000	89.568	
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	(c) Income Tax	0.000	0.000	0.000	0.000	0.000	6.772
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8	Profit/ (Loss) for a period from continuing operations (5-7)	15.033	13.299	80.314	28.332	144.446	239.325
9	Profit/ (Loss) for a period from dis - continuing operations	0.000	0.000	0.000	0.000	0.000	0.000
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12	Other Comprehensive Income/ (Loss)						
	A) (i) Amount of items that will not be reclassified to profit or loss	0.000	0.000	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	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	0.000	0.000
	(ii) Income tax relating to items that will not be reclassified to profit or loss	0.000	0.00	0.00	0.00	0.00	0.00
13	Total Comprehensive income for the period (comprising profit/loss) and other comprehensive income for the period (8-11-12)	15.033	13.299	80.314	28.332	144.446	239.325
	Paid-up Equity Share Capital (Face Value of Rs. 1/- each)	371.429	371.429	371.428	371.429	371.428	371.429
	Earning Per Share for fully paid-up shares (For continuing operations)						
	(a) Basic	0.059	0.047	0.285	0.112	0.512	0.847
	(b) Diluted	0.059	0.047	0.981	0.112	1.764	0.847
15	Earning Per Share for Partly paid-up shares (For continuing operations)						
	(a) Basic	0.059	0.047	0.285	0.112	0.512	0.847
	(b) Diluted	0.059	0.047	0.981	0.112	1.764	0.847

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(Amount in Lakhs)			
Sr.No.	Particulars	CONSOLIDATED	
		As at half year ended	As at previous year ended
		30.09.2024	31.03.2024
		(Un-Audited)	(Audited)
A	ASSETS		
1	Non-Current Assets		
	Property, plant and equipment	13.072	13.072
	Capital work-in-progress	0.000	0.000
	Investment property	0.000	0.000
	Goodwill	0.000	0.000
	Other intangible assets	0.000	0.000
	Intangible assets under development	0.000	0.000
	Biological assets other than bearer plants	0.000	0.000
	Investments accounted for using equity method	0.000	0.000
	Non- Current Financial Assets		
	Non-current investments	0.000	0.000
	Trade receivables, non-current	0.000	0.000
	Loans, non-current	0.000	0.000
	Other non-current financial assets	0.000	0.000
	Total non-current financial assets	0.000	0.000
	Deferred tax assets (net)	0.240	0.240
	Other non-current assets	1202.164	702.344
	Total non-current assets	1215.474	715.655
2	Current assets		
	Inventories	14.531	763.331
	Current financial asset		
	Current investments	0.000	0.000
	Trade receivables, current	2102.039	1274.115
	Cash and cash equivalents	17.123	4.432
	Bank balance other than cash and cash equivalents	0.533	0.086
	Deposits, current	0.000	0.000
	Other current financial assets	0.000	0.000
	Total current financial assets	2119.695	1278.633
	Current tax assets (net)	0.000	0.000
	Other current assets	2750.099	3239.527
	Total current assets	4884.325	5281.491
3	Non-current assets classified as held for sale	0.000	0.000
4	Regulatory deferral account debit balances and related deferred tax Assets	0.000	0.000
	Total Assets	6099.800	5997.146
	Equity and liabilities		
1	Equity		
	Equity attributable to owners of parent	0.000	0.000

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
CIN: L70100MH1985PLC301881



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	Equity share capital	252.886	100.000
	Other equity	3805.886	4086.154
	Total equity attributable to owners of parent	4058.772	4186.154
	Non controlling interest - Right Issue	0.000	0.000
	Total equity	4058.772	4186.154
2	Liabilities		
	Non-current liabilities	0.00	0.000
	Non-current financial liabilities		
	Borrowings, non-current	0.000	0.000
	Trade payables, non-current	0.000	0.000
	Other non-current financial liabilities	0.000	0.000
	Total non-current financial liabilities	0.000	0.000
	Provisions, non-current	0.000	0.000
	Deferred tax liabilities (net)	0.000	0.000
	Deferred government grants, Non-current	0.000	0.000
	Other non-current liabilities	0.000	0.000
	Total non-current liabilities	0.000	0.000
	Current liabilities		
	Current financial liabilities	0.000	0.000
	Borrowings, current	0.000	0.000
	Trade payables, current	1310.463	1063.489
	Other current financial liabilities	6.828	5.695
	Total current financial liabilities	1317.290	1069.184
	Other current liabilities	666.371	697.289
	Provisions, current	57.367	44.519
	Current tax liabilities (Net)	0.000	0.000
	Deferred government grants, Current	0.000	0.000
	Total current liabilities	2041.028	1810.992
3	Liabilities directly associated with assets in disposal group classified as held for sale	0.000	0.000
4	Regulatory deferral account credit balances and related deferred tax liability	0.000	0.000
	Total Equity and Liabilities	6099.800	5997.146

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CIN: L70100MH1985PLC301881			
Regd. Off.: Unit No. 101, 1st Floor, KCD Jogesh Eva, Road No. 01, Jogeshwari (East), Mumbai - 400060.			
Tel: 9137322030 Website: www.kcdindustries.com Email: compliance@kcdindustries.com			
CASHFLOW STATEMENT AS ON 30.09.2024			
(Amount in Lakhs)			
Sr. No.	Particulars	CONSOLIDATED	
		As at 30.09.2024	As at 31.03.2024
A	CASH FLOW FROM OPERATING ACTIVITIES		
	a) Net profit/(Loss) before tax	41.180	335.798
	Add: Income Tax Refund	0.000	0.000
	Less: Income Tax Prov.	0.000	(96.340)
	b) OPERATING PROFIT BEFORE WORKING CAPITAL CHANGES	41.180	239.458
	Adjustments For:		
	Loss on Sale of Fixed Assets	0.000	0.000
	Depreciation	0.000	2.210
	CASH GENERATED FROM OPERATIONS	41.180	241.668
	Adjustments for		
	Decrease/(Increase) in Inventories	-748.800	(748.799)
	Decrease/(Increase) in Trade Receivables	842.175	(1240.879)
	Decrease/(Increase) in Other Current Assets	-499.820	13.924
	Decrease/(Increase) in Current Assets (Net)	489.428	(2516.442)
	Increase/(Decrease) in Trade Payables	-246.974	1024.011
	Increase/(Decrease) in Current Financial Liabilities	1.133	1.385
	Increase/(Decrease) in Other Current Liabilities	-30.918	460.937
	Increase/(Decrease) in Provisions	12.848	40.497
	Net cash from Operating activities (A)	(139.748)	(2723.698)
B	CASH FLOW FROM INVESTING ACTIVITIES		
	Purchases of fixed assets	0.000	(15.016)
	Deposits Given	0.000	(702.344)
	Sale of investments	0.000	0.000
	Net cash from investing activities (B)	0.000	(717.359)
C	CASH FLOW FROM FINANCING ACTIVITIES		
	Profit on Sale of Fixed Asset	0.000	0.000
	Changing in Capital	152.886	0.000
	Receipt of Right Call Share Application Money Pending Allotment	0.000	3441.587
	Change in Long Term Borrowings	0.000	0.000
	Net cash from financing activities (C)	152.886	3441.587
	Net increase in cash and cash equivalents	13.138	0.531
	Cash and cash equivalents at the beginning of the year	4.518	3.987
	Cash and cash equivalents at the end of the year	17.656	4.518

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Limited Review Report on Unaudited Quarterly Consolidated Financial Results of KCD Industries India Limited Pursuant to Regulation 33 Of Securities Exchange Board of India (Listing Obligation and Disclosure Requirements) Regulation 2015 For the Quarter Ended 30th September 2024

**Review Report to
The Board of Directors of,
KCD Industries India Limited**

We have reviewed the accompanying statement of Consolidated Un-audited Ind AS Financial Results of KCD Industries India Limited ("the Company") for the Second Quarter ended September 30, 2024 (the statement) attached herewith, being submitted by Company pursuant to the requirements of Regulation 33 of SEBI (listing Obligations and Disclosure Requirements) Regulations, 2015, as amended (the 'Listing Regulations').

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

This Statement, which is the responsibility of the Company's Management and approved by the Company's Board of Directors, has been prepared in accordance with the recognition and measurement of principles laid down in Indian Accounting Standard 34 (Ind AS 34) "Interim Financial Reporting" prescribed under section 133 of the Companies Act, 2013 as amended, read with relevant rules issued there under and other accounting principles generally accepted in India. Our Responsibility is to issue a report on the statement 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, 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 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 Consolidated 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 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.

**For, J Singh & Associates
Chartered Accountants
[Firm Reg. No. 120022]**



**Amit J Joshi
Partner
M. No. 120022
UDIN: 24120022BKAVEN6658
Date: 21/11/2024
Place: Ahmedabad**



Branch Office:

- Ahmedabad (Gujrat) • Bangalore (Karnataka) • Chennai (Tamil Nadu) • Hyderabad (Andra Pradesh) • Indore (M.P.) • Jaipur (Rajasthan)
- Kolkata (West Bengal) • New Delhi • Patna (Bihar)
- Punjab (Mohali) • Ranchi (Jharkhand) • Thiruvananthapuram (Kerla) • Tirunelveli (Tamil Nadu) • Varanasi (U.P.)



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Notes:

- 1) The Standalone and Consolidated Un-Audited financial statements for the quarter and half year ended on 30th September, 2024 have been reviewed by the Audit Committee and approved by the Board of Directors at their meeting held on 21st November, 2024.
- 2) The Statutory Auditors M/s. J Singh & Associates have carried out Limited Review of the financial results for the quarter and half year ended on 30th September 2024 in compliance with terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.
- 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 recognised accounting practices and policies to the extent applicable.
- 4) As the Company's business activity falls within a single primary business segment, the disclosure requirements as per Ind AS 108 "operating segments" are not applicable.
- 5) Provision for taxes, if any, shall be made at the end of the year.
- 6) Previous period figures have been re-grouped and re-classified wherever necessary.

KCD Industries India Limited

Rajiv Darji
Managing Director
DIN: 02088219

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