



KCD™

(ISO 9001 : 2015)

10th November 2022

To,
Listing Department
BSE Limited
P.J. Towers, Dalal Street,
Fort, Mumbai — 400 001.

Scrip Code : 540696
Scrip Id : KCDGROUP

Dear Sir/Madam,

Ref: Regulation 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.

Sub: Un-Audited Financial Results of the Company for the Quarter and Half Year ended on 30th September 2022.

Date of the Meeting : 10th November 2022

Commencement time : 5:00 P.M.

Conclusion time : 6.15 P.M.

Enclosed herewith the un-audited financial results of the Company for the quarter and half year ended on 30th September 2022 in terms of Regulation 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, duly reviewed and recommended by the Audit Committee and approved by the Board of Directors along with Limited Review Report of the Auditors thereon.

We request you to take note of the same.

Thanking You,
For KCD Industries India Limited

Rajiv Darji
Managing Director
DIN: 02088219

KCD INDUSTRIES INDIA LIMITED

(Formerly known as Ruchika Industries India Limited)

Corporate Division

501, Ruby Crescent Business Boulevard,
Ashok Chakravati Road, Above Axis Bank,
Kandivali (East), Mumbai - 400 101.

Tel. : +91 91373 22030

Email : roc.ruchika@gmail.com, info@kcdindustries.com,

CIN: L70100MH1985PLC301881



www.kcdindustries.com



KCD™

(ISO 9001 : 2015)

KCD Industries India Limited							
CIN: L70100MH1985PLC301881							
Regd. Off.: 501,5th Floor, Ruby Crescent Business Boulevard, Ashok Chakravati Road, Kandivali (East), Mumbai 400 101.							
Tel: 9137322030 Website: www.kcdindustries.com Email: compliance@kcdindustries.com							
STATEMENT OF UN- AUDITED FINANCIAL RESULTS FOR THE QUARTER AND HALF YEAR ENDED ON 30.09.2022							
(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
		30.09.2022	30.06.2022	30.09.2021	30.09.2022	30.09.2021	31.03.2022
		Un-Audited	Un-Audited	Un-Audited	Un-Audited	Un-Audited	Audited
1	Income						
	(a) Revenue from Operations	14.973	0.000	0.000	14.973	0.000	(73.204)
	(b) Other Income	19.232	18.421	0.000	37.653	0.000	66.859
	Total Income	34.205	18.421	0.000	52.626	0.000	(6.345)
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	0.000	0.000	0.000	0.000
	(c) Changes in inventories of finished goods, work-in-progress and stock-in-trade	11.671	0.000	0.000	11.671	0.000	(73.204)
	(d) Employee Benefit Expenses	0.761	6.135	0.180	6.896	2.505	16.250
	(e) Finance Cost	0.047	0.025	0.005	0.072	0.045	0.119
	(f) Depreciation and amortisation expense	0.000	0.000	0.000	0.000	0.230	0.663
	(g) Directors Remuneration	0.000	0.000	0.000	0.000	0.000	0.000
	(h) Consultancy charges/ Professional Fees	0.544	0.000	0.390	0.544	0.500	1.556
	(i) Listing Fees	0.000	0.212	0.000	0.212	0.000	3.540
	(j) Commission	0.000	0.000	0.000	0.000	0.000	0.000
	(k) Travelling Expenses	0.000	0.000	0.000	0.000	0.000	0.000
	(l) Other expenses (Any item exceeding 10% of the total expenses relating to continuing operations to be shown separately)	2.072	1.018	0.100	3.090	0.340	2.804
	Total Expenses	15.095	7.390	0.675	22.485	3.620	(48.273)
3	Profit / (Loss) before exceptional items and tax (1-2)	19.110	11.031	(0.675)	30.141	(3.620)	41.928

KCD INDUSTRIES INDIA LIMITED

(Formerly known as Ruchika Industries India Limited)

Corporate Division

501, Ruby Crescent Business Boulevard,
Ashok Chakravati Road, Above Axis Bank,
Kandivali (East), Mumbai - 400 101.

Tel : +91 91373 22030

Email : roc.ruchika@gmail.com, info@kcdindustries.com,

CIN: L70100MH1985PLC301881



www.kcdindustries.com



KCD™

(ISO 9001 : 2015)

4	Exceptional Items	0.000	0.000	0.000	0.000	0.000	0.000
5	Profit / (Loss) before tax (3-4)	19.110	11.031	0.000	30.141	(3.620)	41.928
6	Tax Expenses						
	(a) Current Tax	0.000	0.000	0.000	0.000	0.000	10.500
	(b) Deferred Tax	0.000	0.000	0.000	0.000	0.000	(0.080)
	(c) Income Tax	0.000	0.000	0.000	0.000	0.000	12.245
7	Total Tax Expenses	0.000	0.000	0.000	0.000	0.000	22.665
8	Profit/ (Loss) for a period from continuing operations (5-7)	19.110	11.031	(0.675)	30.141	(3.620)	19.263
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	0.000	0.000	0.000	0.000	0.000
13	Total Comprehensive income for the period (comprising profit/loss) and other comprehensive income for the period) (8-11-12)	19.110	11.031	(0.675)	30.141	(3.620)	19.263
	Paid -up Equity Share Capital (Face Value of Rs. 5/- each)	100.000	100.000	100.000	100.000	100.000	100.000
14	Earning Per Share (For continuing operations)						
	(a) Basic	0.956	0.552	(0.034)	1.507	(0.181)	0.963
	(b) Diluted	0.956	0.552	(0.034)	1.507	(0.181)	0.963

KCD INDUSTRIES INDIA LIMITED

(Formerly known as Ruchika Industries India Limited)

Corporate Division

501, Ruby Crescent Business Boulevard,
Ashok Chakravati Road, Above Axis Bank,
Kandivali (East), Mumbai - 400 101.

Tel. : +91 91373 22030

Email : roc.ruchika@gmail.com, info@kcdindustries.com,

CIN: L70100MH1985PLC301881



www.kcdindustries.com



KCD™

(ISO 9001 : 2015)

KCD Industries India Limited			
CIN: L70100MH1985PLC301881			
Regd. Off.: 501,5th Floor, Ruby Crescent Business Boulevard, Ashok Chakravati Road, Kandivali (East), Mumbai 400 101.			
Tel: 9137322030 Website: www.kcdindustries.com Email: compliance@kcdindustries.com			
STATEMENT OF STATEMENT OF ASSETS AND LIABILITIES FOR THE HALF YEAR ENDED ON 30.09.2022			
(Amount in Lakhs)			
Sr. No.	Particulars	STANDALONE	
		As at half year ended	As at previous year ended
		30.09.2022	31.03.2022
		(Un-Audited)	(Audited)
A	ASSETS		
1	Non-Current Assets		
	Property, plant and equipment	0.536	0.536
	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)	0.366	0.366
	Other non-current assets	0.000	0.000
	Total non-current assets	0.902	0.902
2	Current assets		
	Inventories	79.355	91.026
	Current financial asset		
	Current investments	0.000	0.000
	Trade receivables, current	(20.824)	16.040
	Cash and cash equivalents	2.008	0.675
	Bank balance other than cash and cash equivalents	1.028	0.000
	Loans, current	0.000	0.000
	Other current financial assets	553.033	510.645
	Total current financial assets	614.600	527.361
	Current tax assets (net)	10.784	7.019
	Other current assets	0.000	0.000

KCD INDUSTRIES INDIA LIMITED

(Formerly known as Ruchika Industries India Limited)

Corporate Division

501, Ruby Crescent Business Boulevard,
Ashok Chakravati Road, Above Axis Bank,
Kandivali (East), Mumbai - 400 101.

Tel : +91 91373 22030

Email : roc.ruchika@gmail.com, info@kcdindustries.com,

CIN: L70100MH1985PLC301881



www.kcdindustries.com



KCD™

(ISO 9001 : 2015)

	Total current assets	625.384	625.405
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	626.285	626.307
	Equity and liabilities		
1	Equity		
	Equity attributable to owners of parent	0.000	0.000
	Equity share capital	100.000	100.000
	Other equity	272.577	242.436
	Total equity attributable to owners of parent	372.577	342.436
	Non-controlling interest	0.000	0.000
	Total equity	372.577	342.436
2	Liabilities		
	Non-current liabilities	0.000	0.000
	Non-current financial liabilities	0.000	0.000
	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	59.546	92.882
	Other current financial liabilities	0.000	1.540
	Total current financial liabilities	59.546	94.422
	Other current liabilities	180.674	178.948
	Provisions, current	10.500	10.500
	Current tax liabilities (Net)	2.988	0.000
	Deferred government grants, Current	0.000	0.000
	Total current liabilities	253.708	283.870
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 liabilities	253.708	283.870
	Total Equity and Liabilities	626.285	626.307

KCD INDUSTRIES INDIA LIMITED

(Formerly known as Ruchika Industries India Limited)

Corporate Division

501, Ruby Crescent Business Boulevard,
Ashok Chakravati Road, Above Axis Bank,
Kandivali (East), Mumbai - 400 101.

Tel. : +91 91373 22030

Email : roc.ruchika@gmail.com, info@kcdindustries.com,

CIN: L70100MH1985PLC301881



www.kcdindustries.com



KCD™

(ISO 9001 : 2015)

KCD Industries India Limited			
CIN: L70100MH1985PLC301881			
Regd. Off.: 501,5th Floor, Ruby Crescent Business Boulevard, Ashok Chakravati Road, Kandivali (East), Mumbai 400 101.			
Tel: 9137322030 Website: www.kcdindustries.com Email: compliance@kcdindustries.com			
CASH FLOW STATEMENT FOR THE HALF YEAR ENDED ON 30.09.2022			
(Amount in Lakhs)			
Particulars	As At		As At
	30.09.2022		31.03.2022
	Un-audited		Audited
A.	CASH FLOW FROM OPERATING ACTIVITIES:		
a)	Net Profit/ (Loss) before tax	30.141	41.928
	Add: Income Tax Refund	0.000	0.000
	Less: Income Tax Provision	0.000	(22.745)
b)	OPERATING PROFIT BEFORE WORKING CAPITAL CHANGES	30.141	19.183
	<u>Adjustments For:</u>		
	Loss on Sale of Fixed Assets	0.000	0.000
	Depreciation	0.000	0.663
	CASH GENERATED FROM OPERATIONS	30.141	19.845
	<u>Adjustments for</u>		
	Decrease/(Increase) in Inventories	11.671	(73.204)
	Decrease/(Increase) in Trade Receivables	36.865	44.299
	Increase/(Decrease) in Other Current Assets	(46.153)	(112.881)
	Increase/(Decrease) in Current Assets (Net)	0.000	4.276
	Increase/(Decrease) in Trade Payables	(47.712)	70.191
	Increase/(Decrease) in Current Financial Liabilities	17.572	0.844
	Increase/(Decrease) in Other Current Liabilities	(0.022)	24.841
	Increase/(Decrease) in Provisions	0.000	9.845
	NET CASH FROM/ (USED IN) OPERATING ACTIVITIES (A)	2.362	(11.943)
B.	CASH FLOW FROM INVESTING ACTIVITIES:		
	Purchase of fixed assets	0.000	0.000
	Sale of fixed assets	0.000	0.439
	Sale of Investments	0.000	0.000
	(Increase) / Decrease in Loans & Advances	0.000	0.000
	NET CASH FROM/ (USED IN) INVESTING ACTIVITIES (B)	0.000	0.439
C.	CASH FLOW FROM FINANCING ACTIVITIES		
	Profit on Sale of Fixed Assets	0.000	0.000
	Change in Long Term Borrowings	0.000	0.000
	NET CASH FROM FINANCING ACTIVITIES (C)	0.000	0.000
	NET INCREASE/(DECREASE) IN CASH AND CASH EQUIVALENTS	2.362	(11.504)

KCD INDUSTRIES INDIA LIMITED

(Formerly known as Ruchika Industries India Limited)

Corporate Division

501, Ruby Crescent Business Boulevard,
Ashok Chakravati Road, Above Axis Bank,
Kandivali (East), Mumbai - 400 101.

Tel : +91 91373 22030

Email : roc.ruchika@gmail.com, info@kcdindustries.com,

CIN: L70100MH1985PLC301881



www.kcdindustries.com



KCD™

(ISO 9001 : 2015)

	CASH AND CASH EQUIVALENTS (At the beginning of the year)	0.674	12.178
	CASH AND CASH EQUIVALENTS (At the end of the year)	3.036	0.674
1.	The above cash flow statement has been prepared under the "Indirect Method" as set out in the Accounting Standard -3 on Cash Flow Statement issued by The Institute of Chartered Accountants of India.		
2.	Previous Year's figure have been regrouped, rearranged, wherever necessary, to correspond with the current half years classification/disclosure.		
3.	Earlier year's Defer Tax Expenses will be provided at the end of the year.		

KCD INDUSTRIES INDIA LIMITED

(Formerly known as Ruchika Industries India Limited)

Corporate Division

501, Ruby Crescent Business Boulevard,
Ashok Chakravati Road, Above Axis Bank,
Kandivali (East), Mumbai - 400 101.

Tel. : +91 91373 22030

Email : roc.ruchika@gmail.com, info@kcdindustries.com,

CIN: L70100MH1985PLC301881



www.kcdindustries.com

Notes:

1. The above un-audited financial results were reviewed and recommended by the Audit Committee and subsequently the same has been approved by the Board of Directors at their respective meetings held on 10th November 2022. The Statutory Auditors have issued Limited Review Report on these results.
2. The financial results for all the periods have been prepared in accordance with the Indian Accounting Standards ("Ind AS") notified under section 133 of the Companies Act, 2013, read together with the Companies (Indian Accounting Standards) Rule, 2015, as amended from time to time and other recognized accounting practices and policies to the extent applicable.
3. 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.
4. The Company has neither Subsidiary nor Associates or Joint Venture. Hence, the reporting under the Ind AS - 110, "Consolidated Financial Statements is 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.

For KCD Industries India Limited

Rajiv Darji
Managing Director
DIN: 02088219

KCD INDUSTRIES INDIA LIMITED

(Formerly known as Ruchika Industries India Limited)

Corporate Division

501, Ruby Crescent Business Boulevard,
Ashok Chakravati Road, Above Axis Bank,
Kandivali (East), Mumbai - 400 101.

Tel. : +91 91373 22030

Email : roc.ruchika@gmail.com, info@kcdindustries.com,

CIN: L70100MH1985PLC301881





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
501, 5th Floor, Ruby Crescent Business Boulevard,
Ashok Chakravati Road, Kandivali (East),
Mumbai, Maharashtra, 400101

We have reviewed the accompanying statement of Un-audited Financial Results of **KCD Industries India Limited** for the quarter and half year ended on 30th September, 2022 along with Un-audited Statement of Assets & Liabilities and Cash flow Statement. 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 in accordance with the Standard on Review Engagement (SRE) 2400, Engagements to Review Financial Statements 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 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 Sayed and Associates
Chartered Accountants
Firm Reg. No.133736W



Rehmat Ali Nazim Ali Sayed
(Proprietor)

M.No.: 143094

UDIN: 22143094BCTMWI9204

Place: Mumbai

Date: 10/11/2022