

# Kedia Construction Co. Ltd.

CIN No. : L45200MH1981PLC025083

Regd. Office : 202, A-Wing, Bldg. No. 3, Rahul Mittal Industrial Estate, Sir M. V. Road, Andheri (E), Mumbai - 400 059.  
Email : kcclindia@gmail.com • Website : www.kcclindia.in

26<sup>th</sup> October, 2024

To,  
**BSE Limited**  
25<sup>th</sup> Floor, P J Towers,  
Dalal Street,  
Mumbai - 400 001  
**Scrip Code: 508993**  
Email: corp.comm@bseindia.com

**Sub: Outcome of Board Meeting held on October 26, 2024**

Pursuant to Regulation 30 and 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 ("SEBI LODR"), this is to inform you that the Company's Board of Directors, at their Meeting held on today i.e. October 26, 2024 have inter-alia considered and approved the un-audited Financial Results of the Company for the quarter and half year ended on 30<sup>th</sup> September, 2024.

Further, in terms of the provisions of Regulation 33 of the SEBI LODR, enclosed herewith please find the following:

1. Approval of the Un-audited Financial Results for the quarter and half year ended on 30<sup>th</sup> September, 2024 and Limited Review report of Statutory Auditors for the quarter and half year ended on 30<sup>th</sup> September, 2024.

The aforesaid Meeting commenced at 02.00 noon and concluded at 02.30 p.m.

This is for your information and record.  
Yours faithfully

**For Kedia Construction Co. Limited**

**Nitin Kedia**  
**Director**  
**DIN: 00050749**  
**Place: Mumbai**

# Kedia Construction Co. Ltd.

CIN No. : L45200MH1981PLC025083

**Regd. Office :** 202, A-Wing, Bldg. No. 3, Rahul Mittal Industrial Estate, Sir M. V. Road, Andheri (E), Mumbai - 400 059.  
**Email :** kcclindia@gmail.com • **Website :** www.kcclindia.in

Un-Audited Financial Result for the Quarter and Half Year Ended 30th September, 2024						
Particulars	Quarter Ended			Half Year Ended		Year Ended
	30-Sep-2024	30-Jun-2024	30-Sep-2023	30-Sep-2024	30-Sep-2023	31-Mar-2024
	Un-Audited			Un-Audited		Audited
1. Net Sales / Income from Operations						
2. Other Income	4.75	6.00	3.75	10.75	8.75	16.25
<b>3. Total Income (1+2)</b>	<b>4.80</b>	<b>6.05</b>	<b>4.51</b>	<b>10.85</b>	<b>9.75</b>	<b>17.60</b>
<b>4. Expenditure</b>						
a. Cost of materials consumed	19.63	4.24	19.40	23.87	22.14	41.63
b. Purchase of traded goods	-	-	-	-	-	-
c. (Increase) / decrease in stock of finished goods, work in progress and stock-in-trade	-	-	-	-	-	-
d. Employees benefit expense	(20.21)	(4.24)	13.51	(24.45)	10.77	(8.72)
e. Finance Cost	2.69	2.51	1.25	5.21	4.56	8.38
f. Depreciation & Amortisation	-	-	-	-	-	-
g. Administrative, Selling & General Expenses	7.69	1.54	2.62	9.23	4.32	8.25
<b>Total Expenditure</b>	<b>9.80</b>	<b>4.06</b>	<b>36.77</b>	<b>13.86</b>	<b>41.79</b>	<b>49.54</b>
<b>5. Profit (+) / Loss (-) before exceptional item and tax</b>	<b>(5.00)</b>	<b>1.99</b>	<b>(32.26)</b>	<b>(3.01)</b>	<b>(32.04)</b>	<b>(31.94)</b>
6. Exceptional items	-	-	-	-	-	-
<b>7. Profit (+) / Loss (-) from Ordinary Activities before tax (3) - (4+5+6)</b>	<b>(5.00)</b>	<b>1.99</b>	<b>(32.26)</b>	<b>(3.01)</b>	<b>(32.04)</b>	<b>(31.94)</b>
<b>8. Tax expense</b>						
Current Tax	(1.70)	0.50	0.26	(1.20)	0.32	0.34
Previous years tax adjusted in Current Year	(0.50)	0.50	0.16	-	0.22	0.24
Deferred Tax	-	-	0.10	-	0.10	0.10
<b>9. Net Profit (+) / Loss (-) from Ordinary Activities after tax</b>	<b>(1.20)</b>	<b>0.00</b>	<b>0.00</b>	<b>(1.20)</b>	<b>0.00</b>	<b>0.00</b>
<b>10. Other Comprehensive Income (Net of Tax)</b>	<b>(3.30)</b>	<b>1.49</b>	<b>(32.52)</b>	<b>(1.81)</b>	<b>(32.36)</b>	<b>(32.28)</b>
Item that will not be classified to profit & Loss						
(i) Re-measurement of defined benefit plan	-	-	-	-	-	-
(ii) Income tax related to item no. (i) above	-	-	-	-	-	-
<b>Other Comprehensive Income (Net of Tax)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Comprehensive Income for the period (9+10)</b>	<b>(3.30)</b>	<b>1.49</b>	<b>(32.52)</b>	<b>(1.81)</b>	<b>(32.36)</b>	<b>(32.28)</b>
11. Paid-up equity share capital (Face value : Rs. 5/- per shares)	150.00	150.00	150.00	150.00	150.00	150.00
12. Earnings Per Share (EPS) (of Rs. 5/- each) (Not Annualised) - Basic and diluted EPS before	(0.110)	0.050	(1.084)	(0.060)	(1.079)	(1.076)

- Notes :**
- (1) The above results have been reviewed by the Audit Committee and approved by the Board of Directors at their meeting held on 26th October, 2024.
  - (2) The Company is engaged in Construction business and there is no separate reportable segment as per Ind AS 108.
  - (3) Figures of previous period have been regrouped and / or recast wherever considered necessary to confirm the grouping of current period.
  - (4) The Financial Results of the Company are submitted to BSE and are available on Company's website at www.kcclindia.in
  - (5) Neither any complaints were received nor any complaints are pending as on quarter ending 30th September, 2024.
  - (6) A court case is going on by the company along with group company against LIC of India for the Ridge Road Property which is shown at Rs. 45.88 lakhs under Inventory and no provision for diminution in value is made as the matter is subjudice.

Mumbai, 26th October, 2024



For KEDIA CONSTRUCTION CO. LTD.

**VIJAY KUMAR PURANMAL KHOWALA**  
Director

DIN No. : 00377686

# Kedia Construction Co. Ltd.

CIN No. : L45200MH1981PLC025083

Regd. Office : 202, A-Wing, Bldg. No. 3, Rahul Mittal Industrial Estate, Sir M. V. Road, Andheri (E), Mumbai - 400 059.  
Email : kcclindia@gmail.com • Website : www.kcclindia.in

## Un-Audited Statement of Assets and Liabilities as at 30th September, 2024

Scrip Code : 508993

Rs. in Lakhs

Particulars	Half Year Ended		Year Ended
	30-Sep-2024	30-Sep-2023	31-Mar-2024
	Un-Audited		Audited
<b>ASSETS</b>			
<b>1 Non-Current Assets</b>			
-Property, Plant and Equipment's	0.13	0.13	0.13
-Non-Current Investments	-	-	-
-Trade Receivables, non-current	-	-	-
-Financial Assets			
-Non-Current Investment	-	-	-
-Loans & Advances	-	-	-
-Other Non-Current Financial Assets	-	-	-
-Other Non-Current Assets	-	-	-
-Deferred Tax Assets (Net)	1.18	-	-
	<b>1.31</b>	<b>0.13</b>	<b>0.13</b>
<b>2 Current Assets</b>			
-Inventories	380.58	336.64	356.13
-Current Investments	-	-	-
-Trade Receivables, current	-	-	-
-Cash and cash equivalents	0.81	0.48	0.22
-Bank Balance other than cash and cash equivalents	2.29	22.75	5.09
-Loan & Advances	-	0.25	-
-Current Tax Assets	2.59	0.69	1.51
-Other current assets	10.74	8.46	6.48
	<b>397.01</b>	<b>369.26</b>	<b>369.43</b>
<b>TOTAL ASSETS(1+2)</b>	<b>398.32</b>	<b>369.39</b>	<b>369.55</b>
<b>EQUITY AND LIABILITIES</b>			
<b>1 Equity</b>			
<b>Equity attributable to owners of parent</b>			
-Equity Share Capital	150.00	150.00	150.00
-Other Equity	214.02	215.76	215.83
	<b>364.02</b>	<b>365.76</b>	<b>365.83</b>
<b>2 Liabilities</b>			
<b>Non-Current Liabilities</b>			
-Financial Borrowings	-	-	-
-Deferred Tax Liabilities	-	0.01	0.01
	-	<b>0.01</b>	<b>0.01</b>
<b>Current Liabilities</b>			
-Borrowing, current	-	-	-
-Trade Payable	1.30	0.60	0.06
-Other Current Liabilities	30.07	0.42	-
-Provisions	2.93	2.60	3.56
-Current Tax Liabilities	-	-	0.08
	<b>34.30</b>	<b>3.62</b>	<b>3.71</b>
<b>TOTAL EQUITY AND LIABILITIES(1+2)</b>	<b>398.32</b>	<b>369.39</b>	<b>369.55</b>



For KEDIA CONSTRUCTION CO. LTD.

VIJAY KUMAR PURANMAL KHOWALA

Director

DIN No. : 00377686

Mumbai, 26th October, 2024

# Kedia Construction Co. Ltd.


CIN No. : L45200MH1981PLC025083

Regd. Office : 202, A-Wing, Bldg. No. 3, Rahul Mittal Industrial Estate, Sir M. V. Road, Andheri (E), Mumbai - 400 059.  
Email : kcclindia@gmail.com • Website : www.kcclindia.in

STATEMENT OF CASH FLOWS for the period ended 30th September, 2024			
Particulars	As at 30th September, 2024 Rs. in Lakhs	As at 30th September, 2023 Rs. in Lakhs	As at 31st March 2024 Rs. in Lakhs
<b>A. Cash flow from Operating Activities</b>			
Profit before tax as per Profit & Loss Account	(3.01)	(32.04)	(31.94)
Interest Income	(0.10)	(1.00)	(1.35)
<b>Operating profit before working capital changes</b>	<b>(3.11)</b>	<b>(33.04)</b>	<b>(33.29)</b>
Adjustment for			
(Increase) / decrease in Stock / W.I.P.	(24.45)	10.77	(8.72)
(Increase) / decrease in Sundry Debtors	-	-	-
(Increase) / decrease in Loans & Advances	-	29.79	30.04
(Increase) / decrease in Other Current Assets	(4.27)	(4.90)	(2.01)
Increase / (decrease) in Sundry Creditors	1.24	(1.03)	(1.58)
Increase / (decrease) in Other Current Liabilities	29.35	(0.56)	0.07
<b>Cash generated from operations</b>	<b>(1.23)</b>	<b>1.02</b>	<b>(15.49)</b>
Direct taxes expenses	(1.08)	(2.56)	(4.31)
<b>Net Cash flow from Operating Activities</b>	<b>(2.31)</b>	<b>(1.53)</b>	<b>(19.81)</b>
<b>B. Cash flow from Investing Activities</b>			
(Purchase) / Sale of Investments	-	-	-
Interest Received	0.10	1.00	1.35
Dividend Received	-	-	-
<b>Net Cash flow from investing Activities</b>	<b>0.10</b>	<b>1.00</b>	<b>1.35</b>
<b>C. Cash flow from Financing Activities</b>			
Proceeds / (Repayment) of Secured Loans (net)	-	-	-
Proceeds / (Repayment) of Unsecured Loans (net)	-	-	-
<b>Net Cash flow from Financing Activities</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Net Increase / (decrease) in cash and cash equivalent</b>	<b>(2.21)</b>	<b>(0.54)</b>	<b>(18.45)</b>
Cash and cash equivalent as at the beginning of the year	5.31	23.76	23.76
<b>Cash and cash equivalent as at the closing of the year</b>	<b>3.10</b>	<b>23.23</b>	<b>5.31</b>

Mumbai, 26th October, 2024

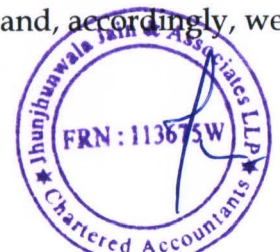
For KEDIA CONSTRUCTION CO. LTD.  
VIJAY KUMAR PURANMAL KHOWALA  
Director  
DIN No. : 00377686



**Independent Auditor's Review Report on Quarterly and year to date Unaudited Standalone Financial Results of KEDIA CONSTRUCTION COMPANY LIMITED pursuant to the Regulation 33 and 52 of the SEBI (Listing Obligations and Disclosures Requirements) Regulations, 2015 (as amended).**

TO THE BOARD OF DIRECTORS OF KEDIA CONSTRUCTION COMPANY LIMITED

1. We have reviewed the accompanying Statement of Unaudited Standalone Financial Results of KEDIA CONSTRUCTION COMPANY LIMITED (the "Company") for the quarter ended September 30, 2024 (the "Statement"), and year to date results for the period from April 1, 2024 to September 30, 2024, being submitted by the Company pursuant to the requirement of Regulation 33 and 52 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (as amended) including relevant circulars issued by the SEBI from time to time.
2. This Statement, which is the responsibility of the Company's Management and approved by the Board of Directors of the Company, has been prepared in accordance with the recognition and measurement principles laid down in the Indian Accounting Standard 34 "Interim Financial Reporting" ("Ind AS 34"), 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 is in compliance with the presentation and disclosure requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (as amended) including relevant circulars issued by the SEBI from time to time. Our responsibility is to issue a report on the Statement based on our review.
3. 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 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.



4. Based on our review conducted and procedures performed as stated above, nothing has come to our attention that causes us to believe that the accompanying Statement of Unaudited Financial Results prepared in accordance with the recognition and measurement principles laid down in the aforesaid Indian Accounting Standard and other accounting principles generally accepted in India, 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.

#### 5. **Emphasis of Matter**

*We draw your attention to the following matters:*

- a. *There is a pending litigation of the company along with a group company against LIC of India for the Ridge Road Property which is being shown as inventory. Although the property is in dispute the company has not made any provision for diminution in value. The carrying amount of the same is Rs.45.88 Lakhs.*
- b. *The Board of Directors of the company has considered and approved the Scheme of Arrangement and Amalgamation between Kirti Investments Limited ("Transferor Company" or "KIL") and Kedia Construction Company Limited ("Transferee Company" or "KCCL") and their respective shareholders and creditors under Section 66 and Sections 230-232 of the Companies Act, 2013 ("Scheme") having appointed date as April 1, 2024. The Scheme is subject to necessary shareholders approvals and other statutory & regulatory approvals including the approval of Hon'ble National Company Law Tribunal, Mumbai Bench.*

*Our opinion is not modified in respect of these matters.*

**For Jhunjhunwala Jain & Associates LLP**  
Chartered Accountants  
Firm's Registration No.: 113675W/W100361



**(CA Priteesh Jitendra Jain)**

Partner

Membership Number : 164931  
UDIN : 24164931BKBIAV3667  
Date : October 26, 2024  
Place : Mumbai

