

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

10th February, 2021

To,
The Manager
Department of Corporate Services
M/s. Bombay Stock Exchange Ltd.
P.J. Towers, Dalal Street
Mumbai - 400 001

Sub : Outcome of Board meeting held on 10.02.2021 at 2.30 p.m- Unaudited Financial Results for the Quarter ended 31st December, 2020 pursuant to Regulation 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.

Ref :Scrip Code: 508993

With reference to our notice dated 01st February, 2021 towards meeting of Board of Directors to consider inter alia Unaudited Financial Results for the quarter ended 31st December, 2020 and any other matter with the permission of the Chair. In this regard, we would like to inform you that the Board of Directors had transacted the following business:

a) Considered and approved the inter alia Unaudited Financial Results of the Company for the quarter ended 31st December, 2020.

We are enclosing herewith following documents for your record & information:

Unaudited Financial Results for the quarter ended 31st December, 2020.
Independent Auditor's Limited Review Report

The Meeting commenced at 02.30 p.m. and concluded at 02.50 p.m.

We request you to take the same on your records.

Thanking you,

Yours faithfully,

FOR KEDIA CONSTRUCTION COMPANY LIMITED



Murlidhar Gupta
Director
DIN: 01644127

Kedia Construction Co. Ltd.

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Un-Audited Financial Result for the Quarter and Nine Month Ended 31st December, 2020

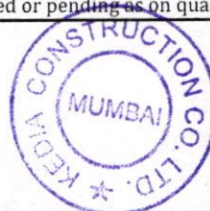
Rs. in Lakhs (Except EPS)

Scrip Code : 508993

Particulars	Quarter Ended			Nine Months Ended		Year Ended
	31-Dec-2020	30-Sep-2020	31-Dec-2019	31-Dec-2020	31-Dec-2019	31-Mar-2020
	Un-Audited			Un-Audited		Audited
1. Net Sales / Income from Operations	4.50	6.00	9.00	16.50	29.00	38.00
2. Other Income	2.14	1.56	-	6.19	0.05	0.49
3. Total Income (1+2)	6.64	7.56	9.00	22.69	29.05	38.49
4. Expenditure						
a. Cost of materials consumed	-	-	-	-	-	-
b. Purchase of traded goods	-	-	-	-	-	-
c. (Increase) / decrease in stock of finished goods, work in progress and stock-in-trade	-	-	-	-	-	-
d. Employees benefit expense	2.43	2.18	2.30	5.95	7.25	9.61
e. Finance Cost	-	-	-	-	-	-
f. Depreciation & Amortisation	-	-	-	-	-	-
g. Administrative, Selling & General Expenses	1.84	1.90	0.45	5.32	7.71	15.53
Total Expenditure	4.27	4.08	2.75	11.27	14.96	25.14
5. Profit (+)/ Loss (-) before exceptional item and tax	2.37	3.48	6.25	11.42	14.09	13.35
6. Exceptional items	-	-	-	-	-	-
7. Profit (+)/ Loss (-) from Ordinary Activities before tax (3) - (4+5+6)	2.37	3.48	6.25	11.42	14.09	13.35
8. Tax expense	(3.82)	0.59	1.02	(2.52)	3.83	3.61
Current Tax	0.06	0.59	1.02	1.36	3.83	3.61
Deferred Tax	(3.88)	-	-	(3.88)	-	-
9. Net Profit (+)/ Loss (-) from Ordinary Activities after tax	6.19	2.89	5.23	13.94	10.26	9.74
10. Other Comprehensive Income (Net of Tax)						
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	-	-	-	-	-	-
Other Comprehensive Income (Net of Tax)	-	-	-	-	-	-
Total Comprehensive Income for the period (9+10)	6.19	2.89	5.23	13.94	10.26	9.74
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	0.206	0.096	0.174	0.465	0.342	0.325

Notes :

(1) The above results have been reviewed by the Audit Committee and approved by the Board of Directors at their meeting held on 10th February, 2021. (2) The Company is engaged in Construction business and there is no separate reportable segment as per Ind AS 108. (3) The above financial results have been prepared in accordance with the recognition and measurement principles laid down in the Ind AS 34 "Interim Financial Reporting" prescribed under section 133 of the Companies Act, 2013 read with the relevant rules issued thereunder and the other accounting principles generally accepted in India. (4) Figures of previous period have been regrouped and / or recast wherever considered necessary to confirm the grouping of current period (5) In view of the unprecedented COVID 19 pandemic, the management has made an assessment of its position as at the Balance Sheet date. In assessing, the Company has taken into consideration external and internal information upto the date of approval of these financial results. The Company has assessed its liquidity, assets, capital & financial resources, profitability, internal financial reporting and has concluded that there has been no material impact to its operations or its financial position. (6) The Financial Results of the Company are submitted to BSE and are available on Company's website at www.kcclindia.in (7) There is no complaint received or pending as on quarter ending December 31, 2020.



For KEDIA CONSTRUCTION CO. LTD.

Murlihar Gupta

Director

DIN No. : 01644127

Thane, 10th February, 2021

Kedia Construction Co. Ltd.

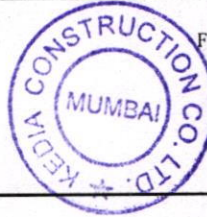
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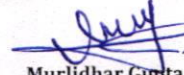
STATEMENT OF CASH FLOWS for the period ended 31st December, 2020

Particulars	As at 31st Dec, 2020 Rs. in Lakhs	As at 31st Dec, 2019 Rs. in Lakhs	As at 31st March 2020 Rs. in Lakhs
A. Cash flow from Operating Activities			
Profit before tax as per Profit & Loss Account	11.42	14.09	13.35
Fair Valuation of Investment	-	-	-
Depreciation & Amortization	-	-	-
Operating profit before working capital changes Adjustment for	11.42	14.09	13.35
(Increase) / decrease in Stock / W.I.P.	(0.55)	(1.35)	(1.35)
(Increase) / decrease in Sundry Debtors	(4.73)	(2.32)	(8.03)
(Increase) / decrease in Loans & Advances	0.16	0.81	0.54
(Increase) / decrease in Other Current Assets	5.74	(4.69)	(1.12)
Increase / (decrease) in Sundry Creditors	0.94	(0.06)	(0.08)
Increase / (decrease) in Other Current Liabilities	(5.86)	3.04	3.10
Cash generated from operations	7.12	9.52	6.41
Direct taxes expenses	(1.36)	(3.83)	(3.61)
Net Cash flow from Operating Activities	5.76	5.69	2.80
B. Cash flow from Investing Activities			
(Purchase) / Sale of Fixed Assets	-	-	-
(Purchase) / Sale of Investments	(6.01)	0.66	(0.57)
(Purchase) / Sale of Other Misc. Assets	-	-	-
Net Cash flow from investing Activities	(6.01)	0.66	(0.57)
C. Cash flow from Financing Activities			
Proceeds / (Repayment) of Secured Loans (net)	-	-	-
Proceeds / (Repayment) of Unsecured Loans (net)	-	(0.14)	-
Net Cash flow from Financing Activities	-	(0.14)	-
Net Increase / (decrease) in cash and cash equivalent	(0.25)	6.21	2.23
Cash and cash equivalent as at the beginning of the year	5.27	3.02	3.04
Cash and cash equivalent as at the closing of the year	5.02	9.23	5.27

Thane, 10th February, 2021



For KEDIA CONSTRUCTOIN CO. LTD.



Murlidhar Gupta

Director

DIN No. : 01644127

Independent Auditor's Review Report on quarterly and year to date Unaudited Financial Results of the Company Pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended

**Review Report to,
The Board of Directors,
Kedia Construction Co. Limited**

1. We have reviewed the accompanying Statement of Unaudited Financial Results of **Kedia Construction Co. Limited** ("the company") for the quarter ended December 31, 2020 and year to date from April 1, 2020 to December 31, 2020 ("the Statement")(Refer point 2 of Emphasis of Matter) attached herewith, being submitted by the Company pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended (the Listing Regulations").
2. This statement is the responsibility of the Company's Management and has been approved by the Company's Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in the Indian Accounting Standard 34 'Interim Financial Reporting' prescribed under section 133 of the Companies Act, 2013 read with relevant rules issued thereunder and other accounting principles generally accepted in India. Our responsibility is to express a conclusion 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 financial statements are free of material misstatement. A review is limited primarily to inquiries of company personnel and analytical procedure 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.
4. Based on our review conducted as above, nothing has come to our attention that causes us to believe that the accompanying statement of unaudited standalone financial results, prepared in accordance with applicable Indian Accounting Standards prescribed under section 133 of Companies Act 2013 read with rules issued thereunder and other recognized accounting practices and policies 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.



Emphasis of Matter

1. We draw attention to note 5 of the financial results which describes the possible effect of uncertainties relating to COVID-19 pandemic on the Company's financial performance as assessed by the management. Our opinion is not modified in this matter.

2. We did not review the interim financial result for the quarter ended June 30, 2020. The interim financial result of the Company for the said quarter have been reviewed by the earlier Independent Auditors of the Company. We disclaim from giving any opinion in this matter.

Other Matters

Due to COVID-19 pandemic and the lockdown and other restrictions imposed by the Government and local administration, the audit processes were carried out based on the remote access to the extent available/feasible and necessary records made available by the management through digital medium.

For GMJ & Co

Chartered Accountants

Firm Registration No: 103429W

Atul Jain

CA Atul Jain

Partner

M. No. 037097

UDIN:

Place : Mumbai *21037097AAAAAU7494*

Date : 10th February, 2021.

