

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

February 3, 2026

To,
BSE Limited
25th Floor, P J Towers,
Dalal Street,
Mumbai - 400 001

Scrip Code: 508993

Dear Sir/Madam,

Sub: Outcome of Board Meeting Held on 3rd February, 2026

Pursuant to Regulation 30 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, this is to inform you that the Company's Board of Directors, at their Meeting held on today i.e. February 3, 2026 have inter-alia considered and approved the following business.

1. Un-Audited Financial Results of the Company for the quarter and nine months ended on 31st December, 2025 and Limited review Report of statutory Auditors for the quarter and nine months ended on 31st December, 2025.

The aforesaid Meeting commenced at 4.00 p.m. and concluded at 4.30 p.m.

This is for your information and record.

FOR KEDIA CONSTRUCTION COMPANY LIMITED

VIJAY KUMAR KHOWALA
DIRECTOR
DIN: 00377686

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Reg. Office : 202, A-Wing, Bldg. No. 3, Rahul Mittal Industrial Estate, Sir. M. V. Road, Andheri (East), Mumbai - 400 059						
Un-Audited Financial Result for the Quarter and Nine Month Ended 31st December, 2025						
Scrip Code : 508993						
Particulars	Quarter Ended			Rs. in Lakhs (Except EPS)		
	31-Dec-2025	30-Sep-2025	31-Dec-2024	Nine Months Ended		Year Ended
	Un-Audited			Un-Audited		Audited
1. Net Sales / Income from Operations	6.00	13.00	3.75	25.00	14.50	30.25
2. Other Income	0.02	0.01	0.00	0.09	0.10	0.11
3. Total Income (1+2)	6.02	13.01	3.75	25.09	14.60	30.36
4. Expenditure						
a. Cost of materials consumed						
b. Purchase of traded goods	5.70	2.48	12.64	11.81	36.51	61.44
c. (Increase) / decrease in stock of finished goods, work in progress and stock-in-trade	-	-	-	-	-	-
d. Employees benefit expense	(5.70)	(2.43)	(12.64)	(11.75)	(37.09)	(62.02)
e. Finance Cost	4.77	6.07	3.59	16.49	8.79	12.17
f. Depreciation & Amortisation	-	-	-	-	-	-
g. Administrative, Selling & General Expenses	-	-	-	-	-	-
h. Other Expenses	2.89	2.33	1.62	10.83	10.85	18.27
Total Expenditure	-	-	-	-	-	-
5. Profit (+) / Loss (-) before exceptional item and tax	7.65	8.45	5.20	27.38	19.06	29.86
6. Exceptional items	(1.64)	4.55	(1.45)	(2.28)	(4.46)	0.50
7. Profit (+) / Loss (-) from Ordinary Activities before tax (3) - (4+5+6)	(1.64)	4.55	(1.45)	(2.28)	(4.46)	0.50
8. Tax expense						
Current Tax	(0.41)	(1.17)	(0.62)	(0.55)	(1.82)	(0.03)
Previous Years tax adjusted in current year	-	-	-	-	-	-
Deferred Tax	-	-	-	-	-	-
9. Net Profit (+) / Loss (-) from Ordinary Activities after tax	(0.41)	(1.17)	(0.62)	(0.55)	(1.82)	(0.03)
10. Other Comprehensive Income (Net of Tax)	(1.22)	3.38	(0.83)	(1.73)	(2.64)	0.53
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)	-	-	-	-	-	-
11. Paid-up equity share capital (Face value : Rs. 5/- per share)	(1.22)	3.38	(0.83)	(1.73)	(2.64)	0.53
12. Earnings Per Share (EPS) (of Rs. 5/- each) (Not Annualised)	150.00	150.00	150.00	150.00	150.00	150.00
- Basic and diluted EPS before	(0.041)	0.113	(0.028)	(0.058)	(0.088)	0.018
Notes :						
1) The above results have been reviewed by the Audit Committee and approved by the Board of Directors at their meeting held on 03rd February, 2026.						
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 31st December, 2025.						
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. 71.82 lakhs under Inventory and no provision for diminution in value is made as the matter is subjudice.						
Mumbai, 3rd day of February, 2026						
				For KEDIA CONSTRUCTION CO. LTD.		
						
				VIJAY KUMAR 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 December 31, 2025 (the "Statement"), and year to date results for the period from April 1, 2025 to December 31, 2025, 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.71.82 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 : 26164931FPPVVN8673
Date : February 3, 2026
Place : Mumbai

