

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

04th November, 2023

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

Sub: Outcome of Board Meeting held on November 04, 2023

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 November 04, 2023, has inter-alia transacted the following business:

1. Approval of the Un-audited Financial Results for the quarter and half year ended on 30th September 2023 and Limited Review report of Statutory Auditors for the quarter and half year ended on 30th September 2023.
2. Considered and approved the borrowing power to comply with Section 180 (1) (a) of the Companies Act, 2013 subject to the approval of the Shareholders in the Postal Ballot Meeting.
3. Approved the Related party transaction(s) under Section 188 of The Companies Act, 2013 and Regulation 23 of The SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 and IND AS 24, subject to the approval of shareholders in the Postal Ballot Meeting.
4. Approved the notice of Postal Ballot for Section 180 (1) (a) of Companies Act, 2013 & related to Related Party Transaction(s) under Section 188 of The Companies Act, 2013 and Regulation 23 of The SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 and IND AS 24, subject to the approval of shareholders.

The aforesaid meeting commenced at 03.30 p.m. and concluded at 04.40 p.m.
This is for your information and record.

Yours faithfully

For Kedia Construction Co. Limited

Vijaykumar Khowala
Director
DIN: 00377686

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Un-Audited Statement of Assets and Liabilities as at 30th September, 2023

Scrip Code : 508993

Rs. in Lakhs

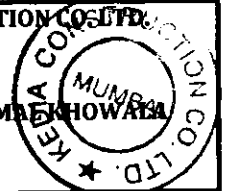
Particulars	Half Year Ended		Year Ended
	30-Sep-2023	30-Sep-2022	31-Mar-2023
	Un-Audited		Audited
ASSETS			
1 Non-Current Assets			
-Property, Plant and Equipment's	0.13	0.13	0.13
-Non-Current Investments	-	-	-
-Trade Receivables, non-current	-	-	-
-Financial Assets			
-Non-Current Investment	-	51.23	-
-Loans & Advances	-	-	-
-Other Non-Current Financial Assets	-	-	-
-Other Non-Current Assets	-	-	-
-Deferred Tax Assets (Net)	-	-	-
	0.13	51.36	0.13
2 Current Assets			
-Inventories	336.64	265.90	347.41
-Current Investments	-	-	-
-Trade Receivables, current	-	-	-
-Cash and cash equivalents	0.48	0.35	0.76
-Bank Balance other than cash and cash equivalents	22.75	8.00	22.99
-Loan & Advances	0.25	39.84	30.04
-Current Tax Assets	0.69	2.24	-
-Other current assets	8.46	1.64	4.47
	369.26	317.97	405.67
TOTAL ASSETS(1+2)	369.39	369.33	405.80
EQUITY AND LIABILITIES			
1 Equity			
Equity attributable to owners of parent			
-Equity Share Capital	150.00	150.00	150.00
-Other Equity	215.76	175.60	248.12
	365.76	325.60	398.12
2 Liabilities			
Non-Current Liabilities			
-Financial Borrowings	-	-	-
-Deferred Tax Liabilities	0.01	-	0.01
	0.01	-	0.01
Current Liabilities			
-Borrowing, current	-	38.00	-
-Trade Payable	0.60	0.63	1.63
-Other Current Liabilities	0.42	0.15	0.16
-Provisions	2.60	4.95	3.42
-Current Tax Liabilities	-	-	2.46
	3.62	43.73	7.67
TOTAL EQUITY AND LIABILITIES(1+2)	369.39	369.33	405.80

For KEDIA CONSTRUCTION CO. LTD.

VIJAY KUMAR PURANMA EKHOWATA

Director

DIN No. : 00377686



Mumbai,

Kedia Construction Co. Ltd.

CIN No. : L45200MH1981PLC025083

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Un-Audited Financial Result for the Quarter and Half Year Ended 30th September, 2023

Scrip Code : 508993

Rs. in Lakhs (Except EPS)

Particulars	Quarter Ended			Half Year Ended		Year Ended
	30-Sep-2023	30-Jun-2023	30-Sep-2022	30-Sep-2023	30-Sep-2022	31-Mar-2023
	Un-Audited			Un-Audited		Audited
1. Net Sales / Income from Operations	3.75	5.00	6.25	8.75	10.00	42.57
2. Other Income	0.76	0.24	0.97	1.00	0.97	1.97
3. Total Income (1+2)	4.51	5.24	7.22	9.75	10.97	44.53
4. Expenditure						
a. Cost of materials consumed	19.40	2.74	21.45	22.14	25.30	51.81
b. Purchase of traded goods	-	-	-	-	-	-
c. (Increase) / decrease in stock of finished goods, work in progress and stock-in-trade	13.51	(2.74)	(22.51)	10.77	(25.30)	(106.81)
d. Employees benefit expense	1.25	3.31	2.67	4.56	5.31	10.95
e. Finance Cost	-	-	-	-	-	-
f. Depreciation & Amortisation	-	-	-	-	-	-
g. Administrative, Selling & General Expenses	2.62	1.70	3.43	4.32	4.97	10.93
Total Expenditure	36.77	5.02	5.04	41.79	10.28	(33.12)
5. Profit (+)/ Loss (-) before exceptional item and tax	(32.26)	0.22	2.18	(32.04)	0.69	77.66
6. Exceptional items	-	-	-	-	-	-
7. Profit (+)/ Loss (-) from Ordinary Activities before tax (3) - (4+5+6)	(32.26)	0.22	2.18	(32.04)	0.69	77.66
8. Tax expense	0.26	0.06	0.05	0.32	0.05	4.51
Current Tax	0.16	0.06	0.05	0.22	0.05	4.50
Previous years tax adjusted in Current Year	0.10	-	-	0.10	-	(0.02)
Deferred Tax	0.00	0.00	-	0.00	-	0.01
9. Net Profit (+)/ Loss (-) from Ordinary Activities after tax	(32.52)	0.17	2.13	(32.36)	0.64	73.16
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)	(32.52)	0.17	2.13	(32.36)	0.64	73.16
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	(1.084)	0.006	0.071	(1.079)	0.021	2.439

Notes :

- The above results have been reviewed by the Audit Committee and approved by the Board of Directors at their meeting held on , 2023.
- The Company is engaged in Construction business and there is no separate reportable segment as per Ind AS 108.
- Figures of previous period have been regrouped and / or recast wherever considered necessary to confirm the grouping of current period.
- The Financial Results of the Company are submitted to BSE and are available on Company's website at www.kcclindia.in
- Neither any complaints were received nor any complaints are pending as on quarter ending 30th September, 2023.
- 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. 44.63 lakhs under Inventory and no provision for diminution in value is made as the matter is subjudice.

For KEDIA CONSTRUCTION CO. LTD.

VIJAY KUMAR PURANMAL KHOSLA
Director
DIN No. : 00377686

Mumbai,

Kedia Construction Co. Ltd.

CIN No. : L45200MH1981PLC025083

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STATEMENT OF CASH FLOWS for the period ended 30th September, 2023

Particulars	As at 30th September, 2023 Rs. in Lakhs	As at 30th September, 2022 Rs. in Lakhs	As at 31st March 2023 Rs. in Lakhs
A. Cash flow from Operating Activities			
Profit before tax as per Profit & Loss Account	(32.04)	0.69	77.66
Fair Valuation of Investment	-	(0.49)	7.47
Profit on Sale of Mutual Funds	-	-	(8.68)
Interest Income	(1.00)	-	(0.76)
Dividend Income	-	-	(0.00)
Depreciation & Amortization	-	-	-
Operating profit before working capital changes	(33.04)	0.20	75.69
Adjustment for			
(Increase) / decrease in Stock / W.I.P.	10.77	(25.30)	(106.81)
(Increase) / decrease in Sundry Debtors	-	4.11	4.11
(Increase) / decrease in Loans & Advances	29.79	14.96	24.76
(Increase) / decrease in Other Current Assets	(4.90)	(1.39)	(3.83)
Increase / (decrease) in Sundry Creditors	(1.03)	0.43	1.43
Increase / (decrease) in Other Current Liabilities	(0.56)	0.75	(0.78)
Cash generated from operations	1.02	(6.25)	(5.43)
Direct taxes expenses	(2.56)	0.05	(0.17)
Net Cash flow from Operating Activities	(1.53)	(6.20)	(5.60)
B. Cash flow from Investing Activities			
(Purchase) / Sale of Investments	-	-	51.95
Interest Received	1.00	-	0.76
Dividend Received	-	-	0.00
Net Cash flow from investing Activities	1.00	-	52.71
C. Cash flow from Financing Activities			
Proceeds / (Repayment) of Secured Loans (net)	-	-	-
Proceeds / (Repayment) of Unsecured Loans (net)	-	13.00	(25.00)
Net Cash flow from Financing Activities	-	13.00	(25.00)
Net Increase / (decrease) in cash and cash equivalent	(0.54)	6.80	22.11
Cash and cash equivalent as at the beginning of the year	23.76	1.65	1.65
Cash and cash equivalent as at the closing of the year	23.23	8.45	23.76

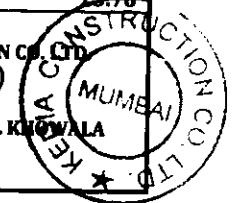
Mumbai,

For KEDIA CONSTRUCTION CO. LTD.

VIJAY KUMAR PURANMAL KHOSLA

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 of 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, 2023 (the "Statement") and year to date results for the period from April 1, 2023 to September 30, 2023, being submitted by the Company pursuant to the requirement 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.
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.



JHUNJHUNWALA JAIN & ASSOCIATES LLP

CHARTERED ACCOUNTANTS

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 attention to the following matters:

- We draw your attention to the 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.44.63 Lakhs.*

Our opinion is not modified in respect of these matters.

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

PRITEESH
JITENDRA JAIN

Digitally signed by PRITEESH JITENDRA JAIN
DN: cn=PRITEESH JITENDRA JAIN, o=JHUNJHUNWALA JAIN & ASSOCIATES LLP, ou=JHUNJHUNWALA JAIN & ASSOCIATES LLP, email=priteesh.jain@jhunjhunwalajain.com, c=IN

(CA Priteesh Jitendra Jain)

Partner

Membership Number: 164931

UDIN : 23164931BGXTBN3172

Date : 4th November, 2023

Place : Mumbai

