

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, 2022

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

Dear Sir/Madam,

Sub: Outcome of the Board Meeting held on February 10, 2022

Pursuant to Regulation 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. February 10, 2022 have inter-alia considered and approved the un-audited Financial Results of the Company for the quarter/ nine months ended on 31st December, 2021, as recommended by the Audit Committee.


Further, in terms of the provisions of Regulation 33 of the SEBI LODR, enclosing herewith the following:

1. Un-audited Financial Results for the quarter ended on 31st December, 2021 and
2. Limited Review report of Statutory Auditors for the quarter ended on 31st December, 2021.

The aforesaid meeting commenced at 1.00 p.m. and concluded at 02.30 p.m.

This is for your information and record.

FOR KEDIA CONSTRUCTION COMPANY LIMITED


Murlidhar Gupta
Director
DIN: 01644127

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CIN No. L45200MH1981PLC025083						
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, 2021						
Scrip Code : 508993			Rs. in Lakhs (Except EPS)			
Particulars	Quarter Ended			Nine Months Ended		Year Ended
	31-Dec-2021	30-Sep-2021	31-Dec-2020	31-Dec-2021	31-Dec-2020	31-Mar-2021
	Un-Audited			Un-Audited		Audited
1. Net Sales / Income from Operations	5.95	4.50	4.50	13.50	16.50	21.00
2. Other Income	0.42	1.47	2.14	3.13	6.19	7.33
3. Total Income (1+2)	6.37	5.97	6.64	16.63	22.69	28.33
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	2.68	2.67	2.43	7.08	5.95	7.86
e. Finance Cost	-	-	-	-	-	-
f. Depreciation & Amortisation	-	-	-	-	-	-
g. Administrative, Selling & General Expenses	1.75	2.10	1.84	6.23	5.32	10.57
Total Expenditure	4.43	4.77	4.27	13.31	11.27	18.43
5. Profit (+)/ Loss (-) before exceptional item and tax	1.94	1.20	2.37	3.32	11.42	9.90
6. Exceptional items	-	-	-	-	-	-
7. Profit (+)/ Loss (-) from Ordinary Activities before tax (3) - (4+5+6)	1.94	1.20	2.37	3.32	11.42	9.90
8. Tax expense	0.11	-	(3.82)	0.11	(2.52)	(0.18)
Current Tax	0.11	-	0.06	0.11	1.36	1.01
Previous Years tax adjusted in current year	-	-	-	-	-	2.69
Deferred Tax	-	-	(3.88)	-	(3.88)	(3.88)
9. Net Profit (+)/ Loss (-) from Ordinary Activities after tax	1.83	1.20	6.19	3.21	13.94	10.08
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)	1.83	1.20	6.19	3.21	13.94	10.08
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	0.061	0.040	0.206	0.107	0.465	0.336

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, 2022. (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, 2021.



For KEDIA CONSTRUCTION CO. LTD.

KUTIN KEDIA
Director

DIN No.: 00050749

Thane, 10th February, 2022

Kedia Construction Co. Ltd.

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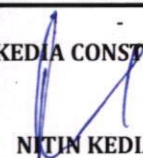
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Un-Audited Statement of Assets and Liabilities as at 31st December, 2021				
Scrip Code : 508993		Rs. in Lakhs		
Particulars	Nine Months Ended		Year Ended	
	31-Dec-2021	31-Dec-2020	31-Mar-2021	
	Un-Audited		Audited	
ASSETS				
1 Non-Current Assets				
-Property, Plant and Equipment's	0.13	0.13	0.13	
-Non-Current Investments	-	-	-	
-Trade Receivables, non-current	-	-	-	
-Financial Assets				
-Non-Current Investment	-	-	-	
-Loans & Advances	63.23	68.10	68.23	
-Other Non-Current Financial Assets	-	-	-	
-Other Non-Current Assets	-	-	-	
-Deferred Tax Assets (Net)	-	-	-	
	63.36	68.23	68.36	
2 Current Assets				
-Inventories	235.71	168.16	202.30	
-Current Investments	50.65	70.48	47.60	
-Trade Receivables, current	0.14	13.67	1.66	
-Cash and cash equivalents	0.15	0.24	0.21	
-Bank Balance other than cash and cash equivalents	1.65	4.78	2.47	
-Loan & Advances	-	0.20	0.16	
-Current Tax Assets	1.91	4.12	0.56	
-Other current assets	0.85	1.07	0.32	
	291.06	262.72	255.28	
TOTAL ASSETS(1+2)	354.42	330.95	323.64	
EQUITY AND LIABILITIES				
1 Equity				
Equity attributable to owners of parent				
-Equity Share Capital	150.00	150.00	150.00	
-Other Equity	171.16	171.81	167.95	
	321.16	321.81	317.95	
2 Liabilities				
Non-Current Liabilities				
-Financial Borrowings	-	-	-	
-Deferred Tax Liabilities	-	-	-	
	-	-	-	
Current Liabilities				
-Borrowing, current	28.65	-	-	
-Trade Payable	0.17	1.08	0.16	
-Provisions	4.05	6.41	5.30	
-Current Tax Liabilites	0.11	1.36	-	
-Other Current Liabilities	0.28	0.29	0.23	
	33.26	9.14	5.69	
TOTAL EQUITY AND LIABILITIES(1+2)	354.42	330.95	323.64	

Thane, 10th February, 2022

For KEDIA CONSTRUCTOIN CO. LTD.



NETIN KEDIA
Director
DIN No. : 00050749



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STATEMENT OF CASH FLOWS for the period ended 31st December, 2021

Particulars	As at 31st Dec, 2021 Rs. in Lakhs	As at 31st Dec, 2020 Rs. in Lakhs	As at 31st March 2021 Rs. in Lakhs
A. Cash flow from Operating Activities			
Profit before tax as per Profit & Loss Account	3.32	11.42	9.90
Fair Valuation of Investment	-	-	-
Depreciation & Amortization	-	-	-
Operating profit before working capital changes Adjustment for	3.32	11.42	9.90
(Increase) / decrease in Stock / W.I.P.	(33.41)	(0.55)	(34.69)
(Increase) / decrease in Sundry Debtors	1.52	(4.73)	7.28
(Increase) / decrease in Loans & Advances	5.16	0.16	0.07
(Increase) / decrease in Other Current Assets	(1.88)	5.74	3.14
Increase / (decrease) in Sundry Creditors	0.01	0.94	0.03
Increase / (decrease) in Other Current Liabilities	(1.09)	(5.86)	(5.37)
Cash generated from operations	(26.37)	7.12	(19.64)
Direct taxes expenses	(0.11)	(1.36)	0.18
Net Cash flow from Operating Activities	(26.48)	5.76	(19.46)
B. Cash flow from Investing Activities			
(Purchase) / Sale of Fixed Assets	-	-	-
(Purchase) / Sale of Investments	(3.05)	(6.01)	16.87
(Purchase) / Sale of Other Misc. Assets	-	-	-
Net Cash flow from investing Activities	(3.05)	(6.01)	16.87
C. Cash flow from Financing Activities			
Proceeds / (Repayment) of Secured Loans (net)	-	-	-
Proceeds / (Repayment) of Unsecured Loans (net)	28.65	-	-
Net Cash flow from Financing Activities	28.65	-	-
Net Increase / (decrease) in cash and cash equivalent	(0.88)	(0.25)	(2.59)
Cash and cash equivalent as at the beginning of the year	2.68	5.27	5.27
Cash and cash equivalent as at the closing of the year	1.80	5.02	2.68



For KEDIA CONSTRUCTOIN CO. LTD.

NITIN KEDIA
Director

DIN No. : 00050749

Thane, 10th February, 2022

Independent Auditor's Review Report on Quarterly and Year to Date Unaudited Financial Results of the Kedia Construction Co. Limited pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended

To,
The Board of Directors,
Kedia Construction Co. Limited

Report on the audit of the Financial Statements

Qualified Opinion

We have reviewed the accompanying Statement of quarterly and year to date Unaudited Financial Results of **Kedia Construction Co. Limited** ("the company") for the period ended December 31,2021 ("the Statement") 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").

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 provides less assurance than an audit. We have not performed an audit and accordingly, we do not express an audit opinion.

Qualified Conclusion

In our opinion and to the best of our information and according to the explanations given to us, **except** for the effects on the financial results of the matter described in "Basis for Qualified Opinion" paragraph, the financial results:

- i. are presented in accordance with the requirements of Regulation 33 of the Listing Regulations in this regard; and
- ii. give a true and fair view in conformity with the recognition and measurement principles laid down in the applicable accounting standards and other accounting principles generally accepted in India of the total comprehensive loss (comprising profit and other comprehensive loss for the year) and other financial information for the period ended December 31, 2021.



