

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

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

30th May, 2018

Dear Sir/ Madam,

Sub : Outcome of Board meeting held on 30.05.2018 at 4.30 p.m - Audited Financial Results for the Quarter & Year ended 31st March, 2018 pursuant to Regulation 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.

Ref : Scrip Code: 508993

With reference to our notice dated 10th May, 2018 towards meeting of Board of Directors to consider inter alia Audited Financial Results for the quarter & year ended 31st March, 2018, in this regard, we would like to inform you that the Board of Directors had adopted the Audited Financial Results for the quarter & year ended 31st March, 2018 at its meeting held on 30th May, 2018 at 4.30 p.m.

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

1. Audited Financial Results for the quarter & year ended 31st March, 2018.
2. Statement of Assets and Liabilities as at 31st March, 2018.
3. Disclosure of the Impact of Audit Qualifications by the Listed Entities
4. Auditors Report on Quarterly Financial Results and year to date results of the Company pursuant to the regulations 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.

Further Board has also transacted the following business:


1. Approval for Inter corporate Loans and Investments in excess of Prescribed Limits under Section 186 of the Companies Act, 2013.

The Meeting commenced at 4.30 p.m and concluded at 4.55 p.m.

We request you to take the same on your records.

Thanking you,

FOR KEDIA CONSTRUCTION COMPANY LIMITED


Manidhar Gupta
Compliance Officer

Encl: As Above



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

Audited Financial Result for the Quarter and Year Ended 31st March, 2018.					
Particulars	Rs. in Lacs				
	Quarter Ended			Year Ended	
	31-Mar-2018 Audited	31-Dec-2017 Un-Audited	31-Mar-2017 Audited	31-Mar-2018 Audited	31-Mar-2017 Audited
1. Net Sales / Income from Operations	9.00	8.40	1.91	34.20	8.39
2. Other Income	10.20	0.17	9.95	10.55	10.59
3. Total Income (1+2)	19.20	8.57	11.86	44.75	18.98
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	9.27	7.52	(1.26)	28.47	3.94
e. Finance Cost	-	-	-	-	-
f. Depreciation & Amortisation	-	-	-	-	-
g. Administrative, Selling & General Expenses	5.78	1.73	4.32	11.00	7.73
Total Expenditure	15.05	9.25	3.07	39.47	11.68
5. Profit (+) / Loss (-) before exceptional item and tax	4.15	(0.68)	8.80	5.28	7.31
6. Exceptional items	-	-	-	-	-
7. Profit (+) / Loss (-) from Ordinary	4.15	(0.68)	8.80	5.28	7.31
Activities before tax (3) - (4+5+6)					
8. Tax expense with Deferred Tax	2.85	0.01	2.25	2.87	2.25
9. Net Profit (+) / Loss (-) from Ordinary	1.30	(0.69)	6.55	2.41	5.06
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)	1.30	(0.69)	6.55	2.41	5.06
11. Paid-up equity share capital (Face value : Rs. 10/- per shares)	150.00	150.00	150.00	150.00	150.00
12. Earnings Per Share (EPS) (of Rs. 10/- each) (Not Annualised)					
- Basic and diluted EPS before	0.09	(0.05)	0.44	0.16	0.34

Notes :

(1) The above results have been reviewed by the Audit Committee and approved by the Board of Directors at their meeting held on 30th May, 2018 (2) The Company is engaged in Construction business and there is no separate reportable segment as per AS-17. (3) The Company has adopted Indian Accounting Standards ("Ind AS") from 1st April, 2017 and accordingly above financial results have been prepared in accordance with the Companies (Indian Accounting Standards) Rules, 2015 (Ind AS) 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) The Ind AS compliant financial result for the corresponding quarter ended 31st March, 2017 have been restated in the terms of SEBI circular CIR/CFD/FAC/62/2016 dated 5th July, 2016. (5) Figures of the previous period have been regrouped and/or recast wherever considered necessary to confirm the groupings of the current period. (6) The reconciliation of net profit & loss reported in accordance with Indian GAAP to total comprehensive income in accordance with IND AS is given below. (7) The above is an extract of the detailed format of Quarterly Financial Result filed with the BSE under Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015. The full format of the Quarterly Financial Results are available on the web site of BSE and on the Company's website at www.kcclindia.com

Thane, 30th May, 2018





For Kedia Construction Co. Ltd.

Vijaykumar Khowala
Director
DIN : 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

Audited Statement of Assets and Liabilities as on 31st March, 2018			
Scrip Code : 508993		Rs in Lakhs	Rs in Lakhs
Particulars		Year Ended 31-Mar-2018	Year Ended 31-Mar-2017
		Audited	Audited
ASSETS			
1	Non-Current Assets		
	-Property, Plant and Equipment's	0.13	0.13
	-Non-Current Investments		
	-Trade Receivables, non-current		
	-Financial Assets		
	-Non-Current Investments	111.88	139.59
	-Loans & Advances	19.76	24.18
	-Other Non-Current Financial Assets		
	-Other Non-Current Assets		
	-Deferred Tax Assets (Net)		
		131.76	163.89
2	Current Assets		
	-Inventories	159.59	125.33
	-Current Investments		
	-Trade Receivables, current	0.87	-
	-Cash and cash equivalents	3.52	2.87
	-Bank Balance other than cash and cash equivalents		
	-Loans, current	0.12	
	-Current Tax Asset	2.83	0.68
	-Other current financial assets		
	-Other Current Assets	1.71	
		168.63	128.88
	TOTAL ASSETS(1+2)	300.38	292.78
EQUITY AND LIABILITIES			
1	Equity		
	Equity attributable to owners of parent		
	-Equity Share Capital	150.00	150.00
	-Other Equity	141.72	139.31
		291.72	289.31
2	Liabilities		
	Non-Current Liabilities		
	-Deferred Tax Liabilities	3.88	2.32
		3.88	2.32
	Current Liabilities		
	-Borrowing, current		
	-Trade Payable, current		
	-Other Current financial liabilities		
	-Other Current Liabilities	0.40	0.08
	-Provisions, current	4.39	1.07
	-Current Tax Liabilities (Net)		
	-Deferred government grants, current		
		4.79	1.15
	TOTAL EQUITY AND LIABILITIES(1+2)	300.38	292.78
Thane, 30th May, 2018		<div style="display: flex; justify-content: space-between; align-items: center;"> <div style="text-align: center;">  <p>For Kedia Construction Co. Ltd.</p> </div> <div style="text-align: center;">  <p>Vijaykumar Khowala Director DIN : 00377686</p> </div> </div>	

Admin. Office : Prestige Precinct, 3rd Floor, Almeida Road, Thane (West) - 400 601. INDIA.
Tel.: 2598 5900 / 2534 2566 / 67 / 69 Fax : 00-91-22-25345854

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

KEDIA CONSTRUCTION CO. LIMITED

CIN No. L45200MH1981PLC025083

Ind-As Convergence

Reconciliation of total comprehensive income for the year ended 31st March, 2017

	(INR in Lakhs)	
	Quarter Ended 31st March, 2017	Year Ended 31st March, 2017
	Audited	
Net profit after tax under previous GAAP	1.97	0.48
Ind AS adjustments [Increase in profits/ (decrease in profits)]		
i. Fair valuation of Investments	6.62	6.62
ii. Deferred Tax effects of adjustments	(2.04)	(2.04)
Total adjustments	4.58	4.58
Profit after tax as per Ind AS	6.55	5.06
Other Comprehensive Income		
i. Remeasurements of post employment obligations	-	-
ii. Tax effects of adjustments	-	-
iii. Share of other comprehensive income of associate	-	-
Total Other Comprehensive Income	-	-
Total Other Comprehensive Income as per Ind AS	6.55	5.06



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

Date: 30th May, 2018

To
BSE Limited,
Listing Compliance
Phiroze Jeejeebhoy Towers,
Dalal Street,
Mumbai - 400 001
Phones : 91-22 - 22721233/4/22728307

BSE Scrip Code : 508993

Dear Sir/ Madam,

Subject : Disclosure of the Impact of Audit Qualifications by the Listed Entities under Regulation 33 (d) of SEBI (Listing Obligations and Disclosure Requirements Regulations), 2015.

Pursuant to SEBI circular CIR/CFD/CMD/56/2016 dated May 27, 2016, we hereby declare and confirm that M/s. Sandeep Rathi & Associates, Statutory Auditor of the Company, have provided **unmodified audit opinion** on the standalone financial results of the Company for the financial year ended March 31, 2018.

Kindly take the same on your records.

Thanking you,

FOR KEDIA CONSTRUCTION COMPANY LIMITED


Murlidhar Gupta



Chairman - Audit Committee



Auditor's Review Report on quarterly financial results and year to date results of the Company pursuant to the Regulations 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations 2015.

To
The Board of Directors
Kedia Construction Company Limited

1. We have audited the accompanying quarterly financial results of Kedia Construction Company Limited ("the Company"), for the quarter ended 31st March, 2018 and the financial results for the year ended 31st March, 2018 attached herewith, being submitted by the Company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements), Regulations, 2015. The quarterly financial results are the derived figures between the audited figures in respect of the year ended 31st March, 2018 and the published nine months figures up to 31st December, 2017, being the date of the end of the third quarter of the current financial year, which were subjected to limited review. The financial results for the quarter ended 31st March, 2018 have been prepared on the basis of the financial results for the nine month period ended 31st December, 2017, the audited annual financial statements as at and for the year ended 31st March, 2018, and the relevant requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements), Regulations, 2015 and are the responsibility of the Company's management and have been approved by the Board of Directors of the company. Our responsibility is to express an opinion on these financial results based on our review of financial results for the nine months period ended 31st December, 2017 which was prepared in accordance with the recognition and measurement principles laid down in Accounting Standard (Ind AS) "Interim Financial Reporting" specified under section 133 of the Companies Act 2013 read with relevant rules issued there under and other accounting principles generally accepted in India; our audit of the annual financial statements as at and for the year ended 31st March, 2018 and the relevant requirements of regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements), Regulations, 2015.
2. We conducted our audit in accordance with the auditing standards generally accepted in India. Those Standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial results are free of material mismanagement. As audit includes examining, on a test basis, evidence supporting the amounts disclosed in financial results. An audit also includes assessing the accounting principles used and significant estimates made by the management. We believe that our audit provides a reasonable basis for our opinion.
3. In our opinion and to the best of our information and according to the explanation given to us, these quarterly financial results as well as the year to date results:
 - i. are presented in accordance with the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 read with SEBI Circular No. CIR/CFD/FAC/62/2016 dated 5th July, 2016 in these regard and





Office : 304, Saba Palace, 4th Road,
Khar (West), Mumbai 400 052.

Tel. : 2600 5888 • Res. 2625 0831 •

Mobile : 9821 238 422.

E-mail. : casandeeprathi@gmail.com

- ii. gives a true and fair view of the net profit and other financial information for the quarter ended 31st March, 2018 and for the year ended 31st March, 2018.
4. Further, the previously issued financial information of the company for the year ended 31st March, 2017 prepared with the companies (Accounting Standards) Rules 2006 and audited by us have been restated to comply with the Indian Accounting Standards and included in this statements as corresponding financial information. Adjustments reconcile the equity for the year ended 31st March 2017 and the net profit for the corresponding year ended 31st March 2017 reported under the previously applicable Generally Accepted Accounting Principles with the equity and total comprehensive income as reported in these financial results under Ind AS. Our conclusion is not modified in respect of this matter.

For Sandeep Rathi And Associates

Chartered Accountants

Firm Registration No: 113728w

Sandeep Rathi

Proprietor

Membership No.047377

Mumbai, 30th May, 2018

