

# KCK INDUSTRIES LIMITED

Regd Office: PLOT NO 484B, VILLAGE DARIA KHATAUNI NO 95, KHASRA 9/7  
CHANDIGARH

CIN : U24232CH2013PLC034388

Email ID: [cs@kcksales.co.in](mailto:cs@kcksales.co.in) Phone: 0172-5086885

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**14.11.20234**

To

Listing Compliance Department  
National Stock Exchange of India Ltd. (NSE)  
Exchange Plaza, Bandra Kurla Complex  
Bandra (East), Mumbai – 400051

**Ref: Script Code- KCK**

**Subject: Outcome of Board Meeting dated 14.11.2024**

Dear Sir/Madam

This is to inform you that the board of Directors of the Company at their Meeting held today i.e. 14th November, 2024, have discuss the following matters:

Pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligation and Disclosure Requirements) Regulation, 2015, the board of Directors of the Company at their Meeting has inter alia approved unaudited Financial Results for the half year ended 30th September, 2024  
Copies of unaudited financial results along with Limited Review report are enclosed herewith.

Board Meeting Commenced at 11:00 A.M. at the registered Office of the Company and concluded at 18:00 m P.M.

Please take the above on record and acknowledge receipt of the same.

Thanking You  
Your's Faithfully

For KCK Industries Limited

**JAGDISH PRASAD ARYA**  
Director

**KCK Industries Limited**  
**CIN - U24232CH2013PLC034388**  
**PLOT NO.484-B,VILLAGE DARIA ,KHATAUNI NO.95,KSARA 9/7,**  
**CHANDIGARH-160101**

**Balance Sheet As At 30th September, 2024**

AMOUNT IN LAKH

S.NO.	PARTICULARS	As at	As at
		30 September,2024	31st March 2024
<b>I.</b>	<b>EQUITY AND LIABILITIES</b>		
1)	<b>SHAREHOLDERS' FUNDS</b>		
	A) Share Capital	1272.03	921.99
	B) Reserves and surplus	1475.61	1103.90
	C) Money Received against Share Warrants	13.98	189.01
	<b>Sub-Total</b>	<b>2761.63</b>	<b>2214.90</b>
	<b>SHARE APPLICATION MONEY PENDING</b>		
2)	<b>ALLOTMENT</b>		0.00
3)	<b>NON CURRENT LIABILITIES</b>		
	A) Long Term Borrowings	375.60	675.45
	B) Deferred tax Liabilities	49.98	45.06
	C) Other Long Term Liabilities	0.00	
	D) Long Term Provisions	0.00	0.00
	<b>Sub-Total</b>	<b>425.58</b>	<b>720.51</b>
4)	<b>CURRENT LIABILITIES</b>		
	A) Short term borrowings	1020.26	1630.37
	B) Trade payables		
	1. Total outstanding due of Micro Enterprises and Small Enterprises		
	2. Total outstanding due of Creditors other than Micro Enterprises and Small Enterprises	470.57	413.65
	C) Other Current Liabilities	59.05	71.80
	D) Short term provisions	45.81	41.47
	<b>Sub-Total</b>	<b>1595.69</b>	<b>2157.29</b>
	<b>Grand Total</b>	<b>4782.90</b>	<b>5092.70</b>
<b>II.</b>	<b>ASSETS</b>		
1)	<b>NON CURRENT ASSETS</b>		
	A) FIXED ASSETS :		
	i) Tangible assets	1217.95	1251.58
	ii) Capital Work In Progress		
	iii) Intangible assets		
	<b>Sub-Total</b>	<b>1217.95</b>	<b>1251.58</b>
	B) Non-current Investment	10.15	10.15
	C) Deferred tax assets (net)		0.00
	D) Long term loan and advances		
	E) Other non-current assets	50.75	42.88
	<b>Sub-Total</b>	<b>60.90</b>	<b>53.03</b>
2)	<b>CURRENT ASSETS</b>		
	A) Current investment		
	B) Inventories	2631.81	3293.29
	C) Trade receivables	475.30	106.79
	D) Cash and cash equivalents	2.75	4.30
	E) Short-term loans and advances	394.18	383.71
	F) Other currents assets		
	<b>Sub-Total</b>	<b>3504.05</b>	<b>3788.09</b>
	<b>Grand Total</b>	<b>4782.90</b>	<b>5092.70</b>

DATE : 14.11.2024  
PLACE :CHANDIGARH

JAGDISH PRASAD ARYA  
(MANAGING DIRECTOR)

**KCK Industries Limited**  
**CIN - U24232CH2013PLC034388**  
**PLOT NO.484-B,VILLAGE DARIA ,KHATAUNI NO.95,KSARA 9/7,**  
**CHANDIGARH-160101**  
**Profit and Loss as On 30th September, 2024**

(Rs in Lakhs)

S.NO.	PARTICULARS	HALF YEAR ENDED			FOR THE YEAR	FOR THE YEAR ENDED
		30.09.2024	31.03.2024	30.09.2023	ENDED	31.03.2023
		UNAUDITED	AUDITED	(UNAUDITED)	31.03.2024 audited	AUDITED
<b>I)</b>	<b>INCOMES :</b>					
	A) Revenue from operations	1451.71	4,280.47	3389.79	7,670.26	9,492.37
	B) Other Income	2.02	1.10	17.87	18.97	30.18
	<b>Total Revenue</b>	<b>1453.73</b>	<b>4,281.57</b>	<b>3407.66</b>	<b>7,689.23</b>	<b>9,522.55</b>
<b>II)</b>	<b>EXPENDITURES :</b>					
	A) Cost of Purchases	369.53	4753.43	1824.36	6577.79	9,627.45
	B Change in inventories of finished goods,work in progress and stock in trade	809.03	-1275.39	1071.77	-203.62	(1,475.42)
	C) Employees benefit expenses	34.96	76.40	67.81	144.21	144.78
	D) Finance cost	86.94	129.51	134.46	263.97	185.97
	E) Depreciation and amortization expenses	39.60	35.82	35.24	71.06	49.36
	F) Other expenses	82.73	373.06	247.47	620.53	813.81
	<b>Total expenses</b>	<b>1422.80</b>	<b>4092.83</b>	<b>3381.11</b>	<b>7,473.94</b>	<b>9,345.95</b>
<b>III)</b>	<b>Profit before exceptional and extraordinary items and tax (I-II)</b>	<b>30.93</b>	<b>188.74</b>	<b>26.54</b>	<b>215.29</b>	<b>176.60</b>
<b>IV)</b>	Exceptional items				0	0.00
<b>V)</b>	Profit before extraordinary items and tax (III+IV)	<b>30.93</b>	<b>188.74</b>	<b>26.54</b>	<b>215.29</b>	<b>176.60</b>
<b>VI)</b>	Extraordinary items				0.00	0.00
<b>VII)</b>	<b>PROFIT BEFORE TAX (V-VI)</b>	<b>30.93</b>	<b>188.74</b>	<b>26.54</b>	<b>215.29</b>	<b>176.60</b>
<b>VIII)</b>	Tax Expenses					
	A) Current Tax					
	- Income Tax	4.34	42.04	-0.57	41.47	29.34
	- Less : Earlier year taxes		(0.72)	-0.72		(0.72)
	B) Deferred Tax	4.92	(2.35)	16.53	14.18	16.53
<b>IX)</b>	<b>Profit (Loss) for the period from continuing operations(VII-VIII)</b>	<b>21.67</b>	<b>149.77</b>	<b>9.86</b>	<b>159.64</b>	<b>131.45</b>
<b>X)</b>	Profit/(Loss) from discontinuing operations	0.00	0.00		0.00	0.00
<b>XI)</b>	Tax expenses of discontinuing operations	0.00	0.00		0.00	0.00
<b>XII)</b>	Profit/(Loss) from discontinuing operations (after Tax) (X - XI)		0.00		0.00	0.00
<b>XIII)</b>	<b>Profit (Loss) for the period (IX +XII)</b>	<b>21.67</b>	<b>149.77</b>	<b>9.86</b>	<b>159.64</b>	<b>131.45</b>
<b>XIV)</b>	<b>Earnings per Equity Share:</b>					
	A) Basic	0.17	1.60	1.79	2.90	2.39
	(b) Diluted	0.17	1.60	1.79	2.90	2.39

DATE : 14.11.2024  
PLACE :CHANDIGARH

JAGDISH PRASAD ARYA  
(MANAGING DIRECTOR)

	FOR THE YEAR ENDED	FOR THE YEAR ENDED 31.03.2024 (Rs.)
<b>CASH FLOW FROM OPERATING ACTIVITIES</b>		
Net Profit before tax and extraordinary items	30.93	215.28
Adjustments for:		
Depreciation	39.60	71.06
Misc Expenditure W/off	0.00	0.00
(Profit)/Loss on Sale of Fixed Assets		
Interest Paid	83.14	255.95
Interest Income	-0.36	-1.90
Income Tax Previous Years Adjustment	0.00	0.00
Operating profit before working capital changes	153.31	540.39
Adjustments for:		
Decrease/(-) Increase in trade and other receivables	-368.52	158.95
Decrease/(-) Increase in inventories	661.48	988.09
Increase/(-) Decrease in trade payables	56.92	-322.00
Increase/(-) Decrease in other current liabilities	-12.76	-194.06
Increase/(-) Decrease in Short Term Provisions	4.34	12.14
Decrease/(-) Increase in Other Current Assets	0.00	0.00
Decrease/(-) Increase in Short Term Loan & Advances	-10.47	-84.35
Cash generation from operation	484.31	1099.17
Income Taxes paid	-4.34	-41.47
Net cash from/used in Operating Activities	479.97	1057.69
<b>CASH FLOW FROM/USED IN INVESTING ACTIVITIES</b>		
Purchase of fixed assets	-0.11	-36.98
(including capital work in progress)		-18.56
Sale of Fixed Assets	0.00	0.00
Interest Received	0.36	1.90
Increase (Decrease) in Long Term Advances	-13.74	11.26
Net cash from/used in Investing Activities	-13.49	-42.38
<b>CASH FLOW FROM/USED IN FINANCING ACTIVITIES</b>		
Net Proceeds from share application money/Share Capital	0.00	0.00
Repayment of Long Term Borrowings		
Proceeds from term loans from banks and others (net)	-299.85	-535.32
Proceeds from working capital borrowings from banks	-610.11	-1171.44
Proceeds from Share Capital	350.04	371.99
Proceeds from Share Premium	350.04	371.99
Interest paid	-175.02	-255.95
	-83.14	
Net cash from/used Financing Activities		-1218.74
	-468.03	
Net Increase in Cash and Cash Equivalents		-203.42
Opening Cash and Cash Equivalents	-1.55	18.72
Closing Cash and Cash Equivalents	4.30	-184.70
	2.75	

DATE : 14-11-2024

JAGDISH PRASAD ARYA

PLACE :CHANDIGARH

(MANAGING DIRECTOR)

Notes:

1. The above unaudited Financial results have been reviewed by the Audit committee in their meeting on 14-11-2024 and approved by board of Directors in their meeting held on 14-11-2024
2. There are no investor complaints received/pending as on 30.09.2024
3. Figures of previous period/ year have been regrouped/ recast wherever necessary, in order to make them comparable.
4. As per MCA notification dated 16<sup>th</sup> February, 2015, companies whose shares are listed on SME as referred in Chapter XB(LODR)2015 are exempted from adoption of IND AS. As company is covered under exempted category, it has not adopted IND AS for the preparation of financial results.

FOR KCK INDUSTRIES LIMITED

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DATE : 14.11.2024  
PLACE :CHANDIGARH

JAGDISH PRASAD ARYA  
MANAGING DIRECTOR



# D S P & ASSOCIATES

CHARTERED ACCOUNTANTS

527-R, IInd Floor, City Tower, Model Town, Ludhiana-02

Phone: 0161-4621064, 4626063, Fax: 0161-4621064

Email: [contact.dspludhiana@gmail.com](mailto:contact.dspludhiana@gmail.com)

## Limited Review Report

To

THE BOARD OF DIRECTORS  
KCK INDUSTRIES LIMITED  
PLOT NO 484B, VILLAGE DARIA  
KHATAUNI NO 95 KHASRA 9/7  
CHD 160101

Dear Sirs

Re: Report on Unaudited Financial Results for half year ended 30<sup>th</sup> September, 2024

We have reviewed the accompanying statement of unaudited financial results of KCK INDUSTRIES LIMITED for the half year ended 30<sup>th</sup> September, 2024. This statement is the responsibility of the Company's Management and has been approved by the Board of Directors. Our responsibility is to issue a report on these financial statements based on our review.

This Statement, which is the responsibility of the Company's Management and 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" ( AS 35"), prescribed under Section 133 of the Companies Act, 2013 as amended, read with relevant rules issued there under and other accounting principles generally accepted in India. Our responsibility is to issue a report on the Statement based on our review.

We conducted our review of the Statement in accordance with the Standard on Review Engagement (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.





# D S P & ASSOCIATES

CHARTERED ACCOUNTANTS

527-R, IInd Floor, City Tower, Model Town, Ludhiana-02

Phone: 0161-4621064, 4626063, Fax: 0161-4621064

Email: [contact.dspludhiana@gmail.com](mailto:contact.dspludhiana@gmail.com)

Based on our review conducted as above, nothing has come to our attention that causes us to believe that the accompanying statement of unaudited financial results prepared in accordance with applicable Indian Accounting Standards specified under Section 133 of the Companies Act, 2013 as amended, read with relevant rules issued there under and other recognized accounting practices and policies has not disclosed the information required to be disclosed in terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 including the manner in which it is to be disclosed, or that it contains any material misstatement.

Date: 14<sup>th</sup> November 2024

Place: Chandigarh

For. DSP & ASSOCIATES

Chartered Accountants

Firm Registration No.- 06791N



SIDHARTH GUPTA

Partner

M.No:541066

UDIN-24541066BKHJY9094