

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 Phone: 0172-5086885

14.11.2025

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 14.11.2025

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, 2025, 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, 2025.

Copies of unaudited financial results along with Limited Review report are enclosed herewith.

Board Meeting Commenced at 1:00 P.M. at the registered Office of the Company and concluded at 8:15 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, 2025

AMOUNT IN LAKH

S.NO.	PARTICULARS	As at 30 September,2025	As at 31st March 2025
I.	EQUITY AND LIABILITIES		
1)	SHAREHOLDERS' FUNDS		
	A) Share Capital	1272.03	1272.03
	B) Reserves and surplus	1543.86	1540.79
	C) Money Received against Share Warrants	0.00	0.00
	Sub-Total	2815.89	2812.82
	SHARE APPLICATION MONEY PENDING		
2)	ALLOTMENT		
3)	NON CURRENT LIABILITIES		
	A) Long Term Borrowings	251.60	326.60
	B) Deferred tax Liabilities	50.42	50.42
	C) Other Long Term Liabilities		
	D) Long Term Provisions		0.00
	Sub-Total	302.02	377.02
4)	CURRENT LIABILITIES		
	A) Short term borrowings	-0.06	-0.05
	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	479.68	568.88
	C) Other Current Liabilities	225.06	930.86
	D) Short term provisions	30.89	30.89
	Sub-Total	735.58	1530.58
	Grand Total	3853.49	4720.42
II.	ASSETS		
1)	NON CURRENT ASSETS		
	A) FIXED ASSETS :		
	i) Tangible assets	89.55	724.02
	ii) Capital Work In Progress		
	iii) Intangible assets		
	Sub-Total	89.55	724.02
	B) Non-current Investment	217.39	10.15
	C) Deferred tax assets (net)	0.00	0.00
	D) Long term loan and advances		
	E) Other non-current assets	47.30	50.75
	Sub-Total	264.69	784.92
2)	CURRENT ASSETS		
	A) Current investment		
	B) Inventories	1659.64	2438.79
	C) Trade receivables	1275.28	561.49
	D) Cash and cash equivalents	39.23	537.16
	E) Short-term loans and advances	525.10	398.06
	F) Other currents assets		
	Sub-Total	3499.25	3935.50
	Grand Total	3853.49	4720.42

DATE : 14.11.2025

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, 2025

(Rs in Lakhs)

S.NO.	PARTICULARS	HALF YEAR ENDED			FOR THE YEAR	FOR THE YEAR ENDED
		30.09.2025	31.03.2025	30.09.2024	ENDED	ENDED
		UNAUDITED	AUDITED	UNAUDITED	audited	audited
I)	INCOMES :					
	A) Revenue from operations	810.51	2,069.74	1451.71	3,521.45	7,670.26
	B) Other Income	46.11	70.07	2.02	72.09	18.97
	Total Revenue	856.62	2,139.81	1453.73	3,593.54	7,689.23
II)	EXPENDITURES :					
	A) Cost of Purchases	7.93	1598.87	369.53	1968.40	6577.79
	B Change in inventories of finished goods,work in progress and stock in trade	779.16	324.70	809.03	1133.73	-203.62
	C) Employees benefit expenses	19.87	31.46	34.96	66.42	144.21
	D) Finance cost	1.20	37.42	86.94	124.36	263.97
	E) Depreciation and amortization expenses	7.65	33.64	39.60	73.24	71.06
	F) Other expenses	37.27	36.61	82.73	119.34	620.53
	Total expenses	853.08	2062.69	1422.80	3,485.49	7,473.94
III)	Profit before exceptional and extraordinary items and tax (I-II)	3.54	77.12	30.93	108.05	215.29
IV)	Exceptional items				0	0
V)	Profit before extraordinary items and tax (III+IV)	3.54	77.12	30.93	108.05	215.29
VI)	Extraordinary items				0.00	0.00
VII)	PROFIT BEFORE TAX (V-VI)	3.54	77.12	30.93	108.05	215.29
VIII)	Tax Expenses					
	A) Current Tax					
	- Income Tax		26.55	4.34	30.89	41.47
	- Less : Earlier year taxes	0.46	-1.06		(1.06)	
	B) Deferred Tax		0.44	4.92	5.36	14.18
IX)	Profit (Loss) for the period from continuing operations(VII-VIII)	3.08	51.19	21.67	72.86	159.64
X)	Profit/(Loss) from discontinuing operations	0.00	0.00	0.00	0.00	0.00
XI)	Tax expenses of discontinuing operations	0.00	0.00	0.00	0.00	0.00
XII)	Profit/(Loss) from discontinuing operations (after Tax) (X - XI)		0.00		0.00	0.00
XIII)	Profit (Loss) for the period (IX +XII)	3.08	51.19	21.67	72.86	159.64
XIV)	Earnings per Equity Share:					
	A) Basic	0.02	0.40	0.17	0.57	2.90
	(b) Diluted	0.02	0.40	0.17	0.57	2.90

DATE : 14.11.2025
PLACE :CHANDIGARH

JAGDISH PRASAD ARYA
(MANAGING DIRECTOR)

PARTICULARS		FOR THE	FOR THE
		YEAR ENDED	YEAR ENDED
		30.09.2025	31.03.2025
		(Rs.)	(Rs.)
A.	CASH FLOW FROM OPERATING ACTIVITIES		
	Net Profit before tax and extraordinary items	3.54	215.28
	Adjustments for:		
	Depreciation	7.65	71.06
	Misc Expenditure W/off	0.00	0.00
	(Profit)/Loss on Sale of Fixed Assets	0.00	
	Interest Paid	1.18	255.95
	Interest Income	0.00	-1.90
	Income Tax Previous Years Adjustment	0.00	0.00
	Operating profit before working capital changes	12.38	540.39
	Adjustments for:		
	Decrease/(-) Increase in trade and other receivables	-713.81	158.95
	Decrease/(-) Increase in inventories	779.16	988.09
	Increase/(-) Decrease in trade payables	-89.20	-322.00
	Increase/(-) Decrease in other current liabilities	-705.80	-194.06
	Increase/(-) Decrease in Short Term Provisions	0.00	12.14
	Decrease/(-) Increase in Other Current Assets	0.00	0.00
	Decrease/(-) Increase in Short Term Loan & Advances	-127.04	-84.35
	Cash generation from operation	-844.31	1099.17
	Income Taxes paid	-30.89	-41.47
	Net cash from/used in Operating Activities	-875.20	1057.69
B.	CASH FLOW FROM/USED IN INVESTING ACTIVITIES		
	Purchase of fixed assets	0.00	-36.98
	(including capital work in progress)		-18.56
	Sale of Fixed Assets	0.00	
	Profit/Loss on Sale of Fixed Assets	0.00	
	Interest Received	0.00	1.90
	Increase (Decrease) in Long Term Advances	0.00	11.26
	Net cash from/used in Investing Activities	0.00	-42.38
C.	CASH FLOW FROM/USED IN FINANCING ACTIVITIES		0.00
	Net Proceeds from share application money/Share Capital	0.00	
	Repayment of Long Term Borrowings		
	Proceeds from term loans from banks and others (net)	-75.00	-535.32
	Proceeds from working capital borrowings from banks	-0.01	-1171.44
	Proceeds from Share Capital	0.00	371.99
	Proceeds from Share Premium	0.00	371.99
	Proceeds from Share Warrant	0.00	189.01
	Interest paid	-1.18	-255.95
	Net cash from/used Financing Activities	-76.20	-1029.73
	Net Increase in Cash and Cash Equivalents	-951.32	-14.42
	Opening Cash and Cash Equivalents	537.16	18.72
	Closing Cash and Cash Equivalents	-414.17	4.30

DATE : 14-11-2025

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 14-11-2025 and approved by board of Directors in their meeting held on 14-11-2025
2. There are no investor complaints received/pending as on 30.09.2025
3. Figures of previous period/ year have been regrouped/ recast wherever necessary, in order to make them comparable.
4. As per MCA notification dated 16th 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

DATE : 14.11.2025
PLACE :CHANDIGARH

JAGDISH PRASAD ARYA
MANAGING DIRECTOR



D S P & ASSOCIATES

CHARTERED ACCOUNTANTS

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INDEPENDENT AUDITOR'S REVIEW REPORT TO THE BOARD OF DIRECTORS OF KCK INDUSTRIES LIMITED Report on the Review of Standalone Unaudited Financial Results

We have reviewed the accompanying Statement of Standalone Unaudited Financial Results of **KCK INDUSTRIES LIMITED** (the "Company") for the half year ended **30 Sep 2025** ("the Statement"), attached herewith, being submitted by the Company pursuant to the requirements of applicable Laws and Rules & Regulation.

This Statement, which is the responsibility of the Company's Management and approved by the Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34 "Interim Financial Reporting" ("Ind AS 34"), prescribed under Section 133 of the Companies Act, 2013, read with relevant rules issued thereunder, and other accounting principles generally accepted in India. Our responsibility is to express a conclusion on the Statement based on our review.

Scope of Review

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. A review of interim financial information consists of making inquiries, primarily of persons responsible for financial and accounting matters, and applying analytical and other review procedures. A review is substantially less in scope than an audit conducted in accordance with Standards on Auditing and consequently does not enable us to obtain assurance that we would become aware of all significant matters that might be identified in an audit. Accordingly, we do not express an audit opinion.

Emphasis of Matter

- (i) We draw attention to the fact that during the financial year ended 31st March 2025, the Company sold its land and building. Further, the Company entered into an agreement during the year for the sale of its plant and machinery, which was subsequently executed in April and May 2025. The proceeds from these sales were utilized to repay outstanding bank loans and credit facilities.

Management has represented to us that these transactions form part of a planned transition from manufacturing to trading operations. They have provided projected financial information for the next two financial years and expressed their view that the Company remains a going concern and is capable of meeting its obligations as they fall due.

While our audit procedures have not identified any indication of material uncertainty, we are unable to independently assess the realisation of the projected outcomes due to the inherent uncertainties associated with future business plans.

Further, The Company reported sales of ₹8.10 crore during the half-year primarily from the sale of existing brought-forward inventory, which amounted to ₹16.60 crore as on 30 September 2025. Purchases during the period were relatively low (₹7.93 lakh), as significant sales were executed from inventory carried forward from prior periods.

Our opinion is not modified in respect of this matter.

- (ii) Trade creditors outstanding as at 30 September 2025 amounted to ₹4.80 crore, compared to approximately ₹5.68 crore as at 31 March 2025. Although repayments made during the period are relatively limited, management has represented that the creditor balances are within agreed terms, not disputed, and no defaults or adverse communications have been received from suppliers. Our conclusion is not modified in respect of these matters.



DSP & ASSOCIATES CHARTERED ACCOUNTANTS

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(iii) Further, without qualifying our opinion, we draw attention to Note 13 & 15 to the financial statements, which describes the status of recoverability of certain Trade receivables and interest free advances given to employees of the Company and the management assessment for the recoverability of the above amount. Our opinion is not modified in respect of this matter.

Conclusion

Based on our review conducted as above, nothing has come to our attention that causes us to believe that the accompanying Statement, prepared in accordance with the applicable accounting standards and other recognised accounting practices and policies, has not disclosed the information required to be disclosed in terms of Regulation 33 of the SEBI LODR Regulations, 2015, as amended, including the manner in which it is to be disclosed, or that it contains any material misstatement.

For DSP & Associates
Chartered Accountants
Firm Registration No. 006791N




Sidharth Gupta
Partner

Membership No. 541066

UDIN: 25541066BM02GA3877

Date: 14th Nov 2025