

# KCK INDUSTRIES LIMITED

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

Corp Office: SCF 214, FIRST FLOOR MOTOR MARKET, MANIMAJRA CHANDIGARH

CIN : U24232CH2013PLC034388

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

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**14.11.2022**

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 14.11.2022.

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, 2022, 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, 2022.

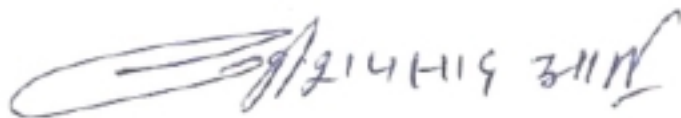
Copies of unaudited financial results along with Limited Review report are enclosed herewith.

Board Meeting Commenced at 2:30 P.M. at the registered Office of the Company and concluded at 8.30 P.M.

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

Thanking You  
Your's Faithfully

For KCK Industries Limited



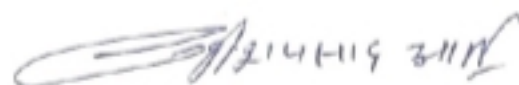
**JAGDISH PRASAD ARYA**  
Director

**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, 2022**

AMOUNT IN LAKH

| S.NO. | PARTICULARS                                                                              | As at<br>30 September,2022 | As at<br>31 March,2022 |
|-------|------------------------------------------------------------------------------------------|----------------------------|------------------------|
| I.    | <b>EQUITY AND LIABILITIES</b>                                                            |                            |                        |
| 1)    | <b>SHAREHOLDERS' FUNDS</b>                                                               |                            |                        |
|       | A) Share Capital                                                                         | 550.00                     | 400.00                 |
|       | B) Reserves and surplus                                                                  | 452.74                     | 140.84                 |
|       | C) Money Received against Share Warrants                                                 | 0.00                       | 0.00                   |
|       | <b>Sub-Total</b>                                                                         | <b>1002.74</b>             | <b>540.84</b>          |
|       | <b>SHARE APPLICATION MONEY PENDING</b>                                                   |                            |                        |
| 2)    | <b>ALLOTMENT</b>                                                                         | 0.00                       | 0.00                   |
| 3)    | <b>NON CURRENT LIABILITIES</b>                                                           |                            |                        |
|       | A) Long Term Borrowings                                                                  | 7.70                       | 7.70                   |
|       | B) Deferred tax Liabilities                                                              | 19.57                      | 14.35                  |
|       | C) Other Long Term Liabilities                                                           | 0.00                       | 0.00                   |
|       | D) Long Term Provisions                                                                  | 0.00                       | 0.00                   |
|       | <b>Sub-Total</b>                                                                         | <b>27.27</b>               | <b>22.05</b>           |
| 4)    | <b>CURRENT LIABILITIES</b>                                                               |                            |                        |
|       | A) Short term borrowings                                                                 | 1044.41                    | 1825.90                |
|       | B) Trade payables                                                                        | -                          | -                      |
|       | 1. Total outstanding due of Micro Enterprises and Small Enterprises                      | 0.00                       | 0.00                   |
|       | 2. Total outstanding due of Creditors other than Micro Enterprises and Small Enterprises | 1468.87                    | 1899.28                |
|       | C) Other Current Liabilities                                                             | 33.53                      | 60.70                  |
|       | D) Short term provisions                                                                 | 27.22                      | 31.62                  |
|       | <b>Sub-Total</b>                                                                         | <b>2574.03</b>             | <b>3817.50</b>         |
|       | <b>Grand Total</b>                                                                       | <b>3604.04</b>             | <b>4380.39</b>         |
| II.   | <b>ASSETS</b>                                                                            |                            |                        |
| 1)    | <b>NON CURRENT ASSETS</b>                                                                |                            |                        |
|       | A) FIXED ASSETS :                                                                        |                            |                        |
|       | i) Tangible assets                                                                       | 940.29                     | 959.51                 |
|       | ii) Capital Work In Progress                                                             | 264.78                     | 215.42                 |
|       | iii) Intangible assets                                                                   | 0.00                       | 0.00                   |
|       | <b>Sub-Total</b>                                                                         | <b>1205.07</b>             | <b>1174.93</b>         |
|       | B) Non-current Investment                                                                | 0.00                       | 0.00                   |
|       | C) Deferred tax assets (net)                                                             | 0.00                       | 0.00                   |
|       | D) Long term loan and advances                                                           | -                          | -                      |
|       | E) Other non-current assets                                                              | 33.27                      | 11.80                  |
|       | <b>Sub-Total</b>                                                                         | <b>33.27</b>               | <b>11.80</b>           |
| 2)    | <b>CURRENT ASSETS</b>                                                                    |                            |                        |
|       | A) Current investment                                                                    | 0.00                       | 0.00                   |
|       | B) Inventories                                                                           | 1134.66                    | 1960.23                |
|       | C) Trade receivables                                                                     | 481.58                     | 659.16                 |
|       | D) Cash and cash equivalents                                                             | 18.84                      | 21.95                  |
|       | E) Short-term loans and advances                                                         | 136.25                     | 121.95                 |
|       | F) Other currents assets                                                                 | 594.37                     | 430.37                 |
|       | <b>Sub-Total</b>                                                                         | <b>2365.70</b>             | <b>3193.66</b>         |
|       | <b>Grand Total</b>                                                                       | <b>3604.04</b>             | <b>4380.39</b>         |



DATE : 14.11.2022  
PLACE : CHANDIGARH

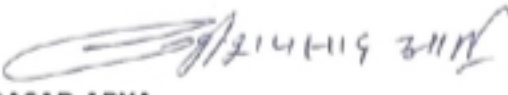
JAGDISH PRASAD ARYA  
(MANAGING DIRECTOR)

**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, 2022**

(Rs in Lakhs)

| S.NO. | PARTICULARS                                                                   | HALF YEAR ENDED |                 | FOR THE YEAR ENDED |
|-------|-------------------------------------------------------------------------------|-----------------|-----------------|--------------------|
|       |                                                                               | 30.09.2022      | 30.09.2021      | 31.03.2022         |
|       |                                                                               | (UNAUDITED)     | (UNAUDITED)     | (AUDITED)          |
| I)    | <b>INCOMES :</b>                                                              |                 |                 |                    |
|       | A) Revenue from operations                                                    | 2,889.01        | 2,137.85        | 6,932.26           |
|       | B) Other Income                                                               | 13.29           | 16.42           | 45.04              |
|       | <b>Total Revenue</b>                                                          | <b>2,902.30</b> | <b>2,154.27</b> | <b>6,977.30</b>    |
| II)   | <b>EXPENDITURES :</b>                                                         |                 |                 |                    |
|       | A) Cost of Purchases                                                          | 1934.80         | 2137.42         | 7,730.14           |
|       | B Change in inventories of finished goods,work in progress and stock in trade | 657.89          | -309.52         | -1,554.14          |
|       | C) Employees benefit expenses                                                 | 56.18           | 27.61           | 84.38              |
|       | D) Finance cost                                                               | 57.23           | 15.39           | 48.69              |
|       | E) Depreciation and amortization expenses                                     | 22.92           | 19.64           | 40.80              |
|       | F) Other expenses                                                             | 156.16          | 164.46          | 465.84             |
|       | <b>Total expenses</b>                                                         | <b>2,885.18</b> | <b>2,055.00</b> | <b>6,815.71</b>    |
| III)  | <b>Profit before exceptional and extraordinary items and tax (I-II)</b>       | <b>17.12</b>    | <b>99.27</b>    | <b>161.59</b>      |
| IV)   | Exceptional items                                                             | 0               |                 | 0.00               |
| V)    | <b>Profit before extraordinary items and tax (III+IV)</b>                     | <b>17.12</b>    |                 | <b>161.59</b>      |
| VI)   | Extraordinary items                                                           | 0.00            | 0.00            | 0.00               |
| VII)  | <b>PROFIT BEFORE TAX (V-VI)</b>                                               | <b>17.12</b>    | <b>99.27</b>    | <b>161.59</b>      |
| VIII) | <b>Tax Expenses</b>                                                           |                 |                 |                    |
|       | A) Current Tax                                                                |                 |                 |                    |
|       | - Income Tax                                                                  | 0.00            | 29.67           | 26.48              |
|       | - Less : Earlier year taxes                                                   | 0.00            | 0.00            | 0.77               |
|       | B) Deferred Tax                                                               | 5.22            | 7.36            | 14.18              |
| IX)   | <b>Profit (Loss) for the period from continuing operations(VII-VIII)</b>      | <b>11.90</b>    | <b>62.24</b>    | <b>120.16</b>      |
| X)    | Profit/(Loss) from discontinuing operations                                   | 0.00            | 0.00            | 0.00               |
| XI)   | Tax expenses of discontinuing operations                                      | 0.00            | 0.00            | 0.00               |
| XII)  | Profit/(Loss) from discontinuing operations (after Tax) (X - XI)              | 0.00            | 0.00            | 0.00               |
| XIII) | <b>Profit (Loss) for the period (IX +XII)</b>                                 | <b>11.90</b>    | <b>62.24</b>    | <b>120.16</b>      |
| XIV)  | <b>Earnings per Equity Share:</b>                                             |                 |                 |                    |
|       | A) Basic                                                                      | 0.02            | 0.15            | 0.30               |
|       | (b) Diluted                                                                   | 0.02            | 0.15            | 0.30               |

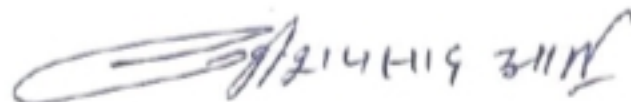
DATE : 14.11.2022  
PLACE :CHANDIGARH

  
**JAGDISH PRASAD ARYA**  
(MANAGING DIRECTOR)

**KCK Industries Limited**  
**CIN - U24232CH2013PLC034388**  
**PLOT NO.484-B,VILLAGE DARIA ,KHATAUNI NO.95,KSARA 9/7,**  
**CHANDIGARH-160101**  
**Cash Flow As At 30th September, 2022**

| Particulars                                             | 30-09.2022 | 31.03.2022 |
|---------------------------------------------------------|------------|------------|
| <b>CASH FLOW FROM OPERATING ACTIVITIES</b>              |            |            |
| Net Profit Before Tax as per Profit and Loss Account    | 17.12      | 161.60     |
| Adjusted for:                                           |            |            |
| Depreciation and amortization expenses                  | 22.93      | 2.87       |
| Rent Received                                           | -0.72      | -1.44      |
| Interest Expense                                        | 56.79      | 8.41       |
| <b>Operating Profit before working capital changes</b>  |            |            |
| Adjusted for :-                                         |            |            |
| Decrease/Increase in Trade Receivables                  | 177.58     | 334.88     |
| Decrease/Increase in Inventories                        | 825.57     | -312.00    |
| Decrease/Increase in other current assets               | -178.31    | -67.44     |
| Decrease/Increase in Loans and Advances                 | -781.49    | 437.42     |
| Decrease/Increase in Trade Payables                     | -430.41    | 316.18     |
| Decrease/Increase in other current liabilities          | -31.58     | 23.80      |
| <b>Cash generated in Operations</b>                     | -322.50    | 904.29     |
| Income Tax Paid(Net)                                    | 0.00       | -7.01      |
| <b>Net Cash from Operating Activities</b>               | -322.50    | 897.27     |
| <b>CASH FLOW FROM INVESTING ACTIVITIES</b>              |            |            |
| Purchase of Fixed Assets                                | -2.01      | -1.10      |
| Capitalisation of WIP                                   | 0.00       | 0.00       |
| Investment in Capital WIP                               | -49.36     | -878.42    |
| Sale of non current Investment                          | 0.00       | 0.00       |
| Rent Received                                           | 0.72       | 1.44       |
| Deferred Revenue Expenditure                            | -23.17     | -2.25      |
| <b>Net Cash (Used in) Investing Activities</b>          | -73.82     | -880.33    |
| <b>CASH FLOW FROM FINANCING ACTIVITIES</b>              |            |            |
| Proceeds from Share Capital                             | 150.00     | 200.00     |
| Proceeds from Share Premium                             | 300.00     | 100.00     |
| Bonus Share issued                                      | 0.00       | -150.00    |
| Repayment of Long term Borrowing                        | 0.00       | -2.18      |
| Interest Paid                                           | -56.79     | -8.41      |
| <b>Net Cash (Used in) from financing activities</b>     | 393.21     | 139.41     |
|                                                         |            |            |
| <b>Net Increase in Cash and Cash Equivalent (A+B+C)</b> | -3.11      | 156.35     |
| Cash and Cash equivalent at beginning of the period     | 21.95      | 15.20      |
| Cash and Cash equivalent at end of the period           | 18.84      | 171.56     |

DATE : 14.11.2022  
PLACE :CHANDIGARH

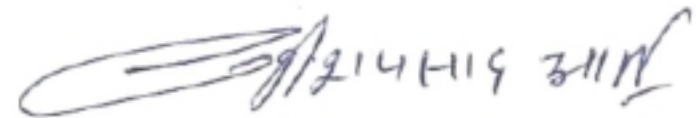
A handwritten signature in black ink, appearing to read 'Jagdish Prasad Arya' in a stylized, cursive script.

JAGDISH PRASAD ARYA  
(MANAGING DIRECTOR)

Notes:

1. The above unaudited Financial results have been reviewed by the Audit committee in their meeting on 14-11-2022 and approved by board of Directors in their meeting held on 14-11-2022
2. There are no investor complaints received/pending as on 30.09.2022
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



JAGDISH PRASAD ARYA  
MANAGING DIRECTOR

DATE : 14.11.2022  
PLACE :CHANDIGARH



# 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 484-B, VILLAGE DARIA,  
KHATAUNI NO.95, KSARA 9/7,  
CHANDIGARH-160101

Dear Sirs

Re: Report on Unaudited Financial Results for the quarter and half year ended 30<sup>th</sup> September, 2022

We have reviewed the accompanying statement of unaudited financial results of KCK INDUSTRIES LIMITED for the quarter and half year ended 30<sup>th</sup> September, 2022. 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 Interim Financial Reporting, accounting standard, 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.

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





# 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)

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 2022

Place: Ludhiana

For. D S P & ASSOCIATES

Chartered Accountants

*Sidharth*  


SIDHARTH GUPTA  
PARTNER

M. NO. 541066

Firm Registration No.-06719N

UDIN: 22541066BDKSDY1616