

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

14.11.2023

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 14.11.2023

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, 2023, 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, 2023
Copies of unaudited financial results along with Limited Review report are enclosed herewith.

Board Meeting Commenced at 4:00 P.M. at the registered Office of the Company and concluded at 08:10pm 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, 2023

AMOUNT IN LAKH

S.NO.	PARTICULARS	As at 30 September,2023	As at 31st March 2023
I.	EQUITY AND LIABILITIES		
1)	SHAREHOLDERS' FUNDS		
	A) Share Capital	550.00	550.00
	B) Reserves and surplus	582.00	572.29
	C) Money Received against Share Warrants	375.00	0.00
	Sub-Total	1507.00	1122.29
	SHARE APPLICATION MONEY PENDING		
2)	ALLOTMENT		0.00
3)	NON CURRENT LIABILITIES		
	A) Long Term Borrowings	1210.36	1210.77
	B) Deferred tax Liabilities	47.71	30.88
	C) Other Long Term Liabilities	0.00	
	D) Long Term Provisions	0.00	0.00
	Sub-Total	1258.07	1241.65
4)	CURRENT LIABILITIES		
	A) Short term borrowings	1405.59	2801.81
	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	263.80	735.65
	C) Other Current Liabilities	75.21	265.86
	D) Short term provisions	29.34	29.34
	Sub-Total	1773.82	3832.66
	Grand Total	4538.89	6196.60
II.	ASSETS		
1)	NON CURRENT ASSETS		
	A) FIXED ASSETS :		
	i) Tangible assets	1268.59	1261.25
	ii) Capital Work In Progress		
	iii) Intangible assets		
	Sub-Total	1268.59	1261.25
	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	50.74	59.99
	Sub-Total	60.89	70.14
2)	CURRENT ASSETS		
	A) Current investment		
	B) Inventories	2123.08	4281.39
	C) Trade receivables	263.20	265.74
	D) Cash and cash equivalents	10.50	18.72
	E) Short-term loans and advances	812.62	299.36
	F) Other currents assets		
	Sub-Total	3209.40	4865.21
	Grand Total	4538.89	6196.60

DATE : 14.11.2023

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, 2023

(Rs in Lakhs)

S.NO.	PARTICULARS	HALF YEAR ENDED			FOR THE YEAR ENDED	FOR THE YEAR ENDED
		30.09.2023	31.03.2023	30.09.2022	31.03.2023	31.03.2022
		UNAUDITED	AUDITED	(UNAUDITED)	AUDITED	(AUDITED)
I)	INCOMES :					
	A) Revenue from operations	3389.79	6,603.36	2,889.01	9,492.37	6,932.26
	B) Other Income	17.87	16.89	13.29	30.18	45.04
	Total Revenue	3407.66	6,620.25	2,902.30	9,522.55	6,977.30
II)	EXPENDITURES :					
	A) Cost of Purchases	1824.36	7692.65	1934.80	9,627.45	7,730.14
	B Change in inventories of finished goods,work in progress and stock in trade	1071.77	-2133.31	657.89	(1,475.42)	(1,554.14)
	C) Employees benefit expenses	67.81	88.6	56.18	144.78	84.38
	D) Finance cost	134.46	128.74	57.23	185.97	48.69
	E) Depreciation and amortization expenses	35.24	26.44	22.92	49.36	40.80
	F) Other expenses	247.47	657.65	156.16	813.81	465.84
	Total expenses	3381.11	6,460.77	2,885.18	9,345.95	6,815.71
III)	Profit before exceptional and extraordinary items and tax (I-II)	26.54				
			159.48	17.12	176.60	161.59
IV)	Exceptional items		0	0	0.00	0.00
V)	Profit before extraordinary items and tax (III+IV)	26.54	159.48	17.12	176.60	161.59
VI)	Extraordinary items		0.00	0.00	0.00	0.00
VII)	PROFIT BEFORE TAX (V-VI)	26.54	159.48	17.12	176.60	161.59
VIII)	Tax Expenses					
	A) Current Tax					
	- Income Tax	-0.57	29.34	0.00	29.34	26.48
	- Less : Earlier year taxes	-0.72	(0.72)	0.00	(0.72)	0.77
	B) Deferred Tax	16.53	11.31	5.22	16.53	14.18
IX)	Profit (Loss) for the period from continuing operations(VII-VIII)	9.86	119.55	11.90	131.45	120.16
X)	Profit/(Loss) from discontinuing operations		0.00	0.00	0.00	0.00
XI)	Tax expenses of discontinuing operations		0.00	0.00	0.00	0.00
XII)	Profit/(Loss) from discontinuing operations (after Tax) (X - XI)		0.00	0.00	0.00	0.00
XIII)	Profit (Loss) for the period (IX +XII)	9.86	119.55	11.90	131.45	120.16
XIV)	Earnings per Equity Share:					
	A) Basic	1.79	2.17	0.02	2.39	0.30
	(b) Diluted	1.79	2.17	0.02	2.39	0.30

DATE : 14.11.2023
PLACE :CHANDIGARH

JAGDISH PRASAD ARYA
(MANAGING DIRECTOR)

KCK Industries Limited

CASH FLOW STATEMENT FOR THE YEAR ENDED 30 SEPT 2023

(In Lacs)

PARTICULARS	FOR THE YEAR ENDED 30.09.2023 (Rs.)	FOR THE YEAR ENDED 31.03.2023 (Rs.)
A. CASH FLOW FROM OPERATING ACTIVITIES		
Net Profit before tax and extraordinary items	26.54	161.60
Adjustments for:		
Depreciation	35.24	40.80
Misc Expenditure W/off	-	-
(Profit)/Loss on Sale of Fixed Assets		
Interest Paid	133.79	46.50
Interest Income	(1.30)	(1.44)
Income Tax Previous Years Adjustment	-	-
Operating profit before working capital changes	194.28	247.46
Adjustments for:		
Decrease/(-) Increase in trade and other receivables	2.54	844.70
Decrease/(-) Increase in inventories	2,158.30	(1,574.53)
Increase/(-) Decrease in trade payables	(471.97)	(152.23)
Increase/(-) Decrease in other current liabilities	(190.65)	6.99
Increase/(-) Decrease in Short Term Provisions	-	25.06
Decrease/(-) Increase in Other Current Assets	-	-
Decrease/(-) Increase in Short Term Loan & Advances	(513.26)	(336.11)
Cash generation from operation	1,179.25	(938.66)
Income Taxes paid	-	(27.26)
Net cash from/used in Operating Activities	1,179.25	(965.92)
B. CASH FLOW FROM/USED IN INVESTING ACTIVITIES		
Purchase of fixed assets	(3.50)	(922.61)
(including capital work in progress)	(36.21)	663.00
Sale of Fixed Assets	-	
Interest Received	1.30	1.44
Increase (Decrease) in Long Term Advances	3.52	(16.80)
Net cash from/used in Investing Activities	(34.90)	(274.98)
C. CASH FLOW FROM/USED IN FINANCING ACTIVITIES		
Repayment of Long Term Borrowings		
Proceeds from term loans from banks and others (net)	(0.41)	7.79
Proceeds from working capital borrowings from banks	(1,396.23)	1,265.18
Proceeds from Share Capital	375.00	
Proceeds from Share Premium	300.00	
Interest paid	(133.79)	(46.50)

Net cash from/used Financing Activities**(855.43)****1,226.47**

Net Increase in Cash and Cash Equivalents

288.92

(14.43)

Opening Cash and Cash Equivalents

18.72

36.38

Closing Cash and Cash Equivalents

307.64

21.94

Notes:

1. The above unaudited Financial results have been reviewed by the Audit committee in their meeting on 14-11-2023 and approved by board of Directors in their meeting held on 14-11-2023
2. There are no investor complaints received/pending as on 30.09.2023
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

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DATE : 14.11.2023
PLACE :CHANDIGARH

JAGDISH PRASAD ARYA
MANAGING DIRECTOR



D S P & ASSOCIATES

CHARTERED ACCOUNTANTS

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

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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 30th September, 2023

We have reviewed the accompanying statement of unaudited financial results of KCK INDUSTRIES LIMITED for the quarter and half year ended 30th September, 2023. 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

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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: 14th November 2023

Place: Ludhiana

For. D S P & ASSOCIATES

Chartered Accountants

SIDHARTH GUPTA Digitally signed by
SIDHARTH GUPTA
Date: 2023.11.14
14:43:52 +05'30'

SIDHARTH GUPTA

PARTNER

M. NO. 541066

Firm Registration No.-06791N

UDIN: 23541066BGZHYW3769