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**

30-05-2024

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 30-05-2024

Dear Sir/Madam

This is to inform you that the board of Directors of the Company at their Meeting held today i.e. 30th May, 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 audited Financial Results for the half and year ended 31St March, 2024
Copies of audited financial results along with Audit report are enclosed herewith.

Board Meeting Commenced at 1:00 P.M. at the registered Office of the Company and concluded at 9:00pm
But due to power issue in our area we were not able to do the filing on time.

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

Thanking You
Your's Faithfully

For KCK Industries Limited

Jagdish Prasad Arya
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Date: 2024.05.30 23:37:38 +05'30'

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 31st March 2024

AMOUNT IN LAKH

S.NO.	PARTICULARS	As at 31st March 2024	As at 31st March 2023
I.	**EQUITY AND LIABILITIES**		
1)	**SHAREHOLDERS' FUNDS**		
	A) Share Capital	921.99	550.00
	B) Reserves and surplus	1103.90	572.29
	C) Money Received against Share Warrants	189.01	0.00
	Sub-Total	**2214.90**	**1122.29**
	SHARE APPLICATION MONEY PENDING		
2)	**ALLOTMENT**	0.00	0.00
3)	**NON CURRENT LIABILITIES**		
	A) Long Term Borrowings	675.45	1210.77
	B) Deferred tax Liabilities	45.06	30.88
	C) Other Long Term Liabilities		
	D) Long Term Provisions	0.00	0.00
	Sub-Total	**720.51**	**1241.65**
4)	**CURRENT LIABILITIES**		
	A) Short term borrowings	1630.37	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	413.65	735.65
	C) Other Current Liabilities	71.80	265.86
	D) Short term provisions	41.47	29.34
	Sub-Total	**2157.29**	**3832.66**
	Grand Total	**5092.70**	**6196.60**
II.	**ASSETS**		
1)	**NON CURRENT ASSETS**		
	A) FIXED ASSETS :		
	i) Tangible assets	1251.58	1261.25
	ii) Capital Work In Progress		
	iii) Intangible assets		
	Sub-Total	**1251.58**	**1261.25**
	B) Non-current Investment	10.15	10.15
	C) Deferred tax assets (net)	0.00	0.00
	D) Long term loan and advances		
	E) Other non-current assets	42.88	59.99
	Sub-Total	**53.03**	**70.14**
2)	**CURRENT ASSETS**		
	A) Current investment		
	B) Inventories	3293.29	4281.39
	C) Trade receivables	106.79	265.74
	D) Cash and cash equivalents	4.30	18.72
	E) Short-term loans and advances	383.71	299.36
	F) Other currents assets		
	Sub-Total	**3788.09**	**4865.21**
	Grand Total	**5092.70**	**6196.60**

Jagdish Prasad Arya

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DATE : 30.05.2024
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 31st March 2024

(Rs in Lakhs)

S.NO.	PARTICULARS	HALF YEAR ENDED			FOR THE YEAR ENDED	FOR THE YEAR ENDED
		31.03.2024	30.09.2023	31.03.2023	31.03.2024	31.03.2023
		AUDITED	(UNAUDITED)	AUDITED	AUDITED	AUDITED
I)	**INCOMES :**					
	A) Revenue from operations	4,280.47	3389.79	6,603.36	7,670.26	9,492.37
	B) Other Income	1.10	17.87	16.89	18.97	30.18
	Total Revenue	**4,281.57**	**3407.66**	**6,620.25**	**7,689.23**	**9,522.55**
II)	**EXPENDITURES :**					
	A) Cost of Purchases	4753.43	1824.36	7692.65	6577.79	9627.45
	B Change in inventories of finished goods,work in progress and stock in trade	-1275.39	1071.77	-2133.31	-203.62	-1475.42
	C) Employees benefit expenses	76.40	67.81	88.6	144.21	144.78
	D) Finance cost	129.51	134.46	128.74	263.97	185.97
	E) Depreciation and amortization expenses	35.82	35.24	26.44	71.06	49.36
	F) Other expenses	373.06	247.47	657.65	620.53	813.81
	Total expenses	4092.83	**3381.11**	**6,460.77**	**7,473.94**	**9,345.95**
III)	**Profit before exceptional and extraordinary items and tax (I-II)**	**188.74**	**26.54**	**159.48**	**215.29**	**176.60**
IV)	Exceptional items			0	0	0
V)	Profit before extraordinary items and tax (III+IV)	**188.74**	26.54	**159.48**	**215.29**	**176.60**
VI)	Extraordinary items			0.00	0.00	0.00
VII)	**PROFIT BEFORE TAX (V-VI)**	**188.74**	**26.54**	**159.48**	**215.29**	**176.60**
VIII)	Tax Expenses					
	A) Current Tax					
	- Income Tax	42.04	-0.57	29.34	41.47	29.34
	- Less : Earlier year taxes	(0.72)	-0.72	(0.72)		(0.72)
	B) Deferred Tax	(2.35)	16.53	11.31	14.18	16.53
IX)	**Profit (Loss) for the period from continuing operations(VII-VIII)**	**149.77**	**9.86**	**119.55**	**159.64**	**131.45**
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)**	**149.77**	**9.86**	**119.55**	**159.64**	**131.45**
XIV)	**Earnings per Equity Share:**					
	A) Basic	1.60	1.79	2.17	2.90	2.39
	(b) Diluted	1.60	1.79	2.17	2.90	2.39

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DATE : 30.05.2024
PLACE :CHANDIGARH

JAGDISH PRASAD ARYA
(MANAGING DIRECTOR)

	(In Lacs)	
	FOR THE YEAR ENDED 31.03.2024 (Rs.)	FOR THE YEAR ENDED 31.03.2023 (Rs.)
CASH FLOW FROM OPERATING ACTIVITIES		
Net Profit before tax and extraordinary items	215.28	176.60
Adjustments for:		
Depreciation	71.06	49.36
Misc Expenditure W/off	0.00	0.00
(Profit)/Loss on Sale of Fixed Assets		
Interest Paid	255.95	184.36
Interest Income	-1.90	-1.44
Income Tax Previous Years Adjustment	0.00	0.00
Operating profit before working capital changes	540.39	408.88
Adjustments for:		
Decrease/(-) Increase in trade and other receivables	158.95	393.42
Decrease/(-) Increase in inventories	988.09	-2321.16
Increase/(-) Decrease in trade payables	-322.00	-1163.63
Increase/(-) Decrease in other current liabilities	-194.06	209.79
Increase/(-) Decrease in Short Term Provisions	12.14	-2.28
Decrease/(-) Increase in Other Current Assets	0.00	0.00
Decrease/(-) Increase in Short Term Loan & Advances	-84.35	227.99
Cash generation from operation	1099.17	-2246.99
Income Taxes paid	-41.47	-28.62
Net cash from/usedin Operating Activities	1057.69	-2275.61
CASH FLOW FROM/USED IN INVESTING ACTIVITIES		
Purchase of fixed assets	-36.98	-345.37
(including capital work in progress)	-18.56	215.42
Sale of Fixed Assets	0.00	0.00
Interest Received	1.90	1.44
Increase (Decrease) in Long Term Advances	11.26	-39.10
Net cash from/used in Investing Activities	-42.38	-167.61
CASH FLOW FROM/USED IN FINANCING ACTIVITIES		
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)	-535.32	639.90
Proceeds from working capital borrowings from banks	-1171.44	1534.46
Proceeds from Share Capital	371.99	150.00
Proceeds from Share Premium	371.99	300.00
Interest paid	-255.95	-184.36
Net cash from/used Financing Activities	-1218.74	2440.00
Net Increase in Cash and Cash Equivalents	-203.42	-3.23
Opening Cash and Cash Equivalents	18.72	21.95
Closing Cash and Cash Equivalents	-184.70	18.72

Jagdish Prasad Arya Digitally signed by Jagdish Prasad Arya Date: 2024.05.30 23:41:34 +05'30'

DATE : 30.05.2024 **JAGDISH PRASAD ARYA**

PLACE :CHANDIGARH **(MANAGING DIRECTOR)**

Notes:

1. The above audited Financial results have been reviewed by the Audit committee in their meeting on 30-05-2024and approved by board of Directors in their meeting held on 30-05-2024

2. There are no investor complaints received/pending as on 31.03.2024

3. Figures of previous period/ year have been regrouped/ recast wherever necessary, in order to make them comparable.

4. As per MCA notification dated 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

Jagdish Prasad Arya

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Date: 2024.05.30 23:41:54 +05'30'

DATE : 30-05-2024
PLACE :CHANDIGARH

` JAGDISH PRASAD ARYA
MANAGING DIRECTOR

D S P & ASSOCIATES

CHARTERED ACCOUNTANTS

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Email: contact.dspludhiana@gmail.com

UDIN: 24541066BKHJJM7715 **DATED: 30.05.2024**

INDEPENDENT AUDITOR'S REPORT

To

The Board of Directors
KCK INDUSTRIES LIMITED
PLOT NO 484B, VILLAGE DARIA
KHATAUNI NO 95, KHASRA 9/7
CHANDIGARH

Report on the audit of the Standalone Financial Statements

Opinion

We have audited the accompanying Standalone Financial Statement of KCK INDUSTRIES LIMITED ("the Company") which comprises the Balance Sheet as at March 31, 2024, the Statement of Profit and Loss, the cash flows for the year ended on that date, and notes to the financial statements, including a summary of significant accounting policies and other explanatory information (hereinafter referred to as "the financial statements"), being submitted by the company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended ("Listing Regulations").

In our opinion and to the best of our information and according to the explanations given to us the aforesaid financial statements:

i. are presented in accordance with the requirements of Regulation 33 of the Listing Regulations in this regard; and

ii. give a true and fair view in conformity with the recognition and measurement principles laid down in the applicable accounting standards and other accounting principles generally accepted in India of the state of the affairs of the Company as at March 31, 2024, its profit and its cash flows for the year ended on that date.

Basis for Opinion

We conducted our audit in accordance with the Standards on Auditing (SAs) specified under section 143(10) of the Companies Act, 2013 (the Act). Our responsibilities under those Standards are further described in the *Auditor's Responsibilities for the Audit of the Standalone Financial Statements* section of our report. We are independent of the Company in accordance with the Code of Ethics issued by the Institute of Chartered Accountants of India together with the ethical requirements that are relevant to our audit of the financial results under the provisions of the Companies Act, 2013 and the Rules there under, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the

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Code of Ethics. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Emphasis of Matter

Without qualifying our opinion, we draw attention that:

1. ***The Company has slow moving trade receivables and trade payables, details to which has been mentioned in notes to accounts point 2.3(d) & (e) , management is of opinion that the same are recoverable and payable.***

Key audit matters

Key audit matters are those matters that, in our professional judgment, were of most significance in our audit of the financial statements of the current period. These matters were addressed in the context of our audit of the financial statements as a whole, and in forming our opinion thereon, and we do not provide a separate opinion on these matters. We have nothing to report in this regard.

Other matters

Other matters are those matters that, in our professional judgment are significant and are included in annual report other than financial statements and our audit reports. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon. Our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the course of the audit, or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact. In this regard we would like to mention that the company has not implemented audit trail feature as required under Rule 11(g), which is mandatory for all the companies registered under Companies Act 2013. Also, we would like to draw attention upon long outstanding advances given by the company, which they believe are recoverable hence not written off, we do not form any adverse opinion upon the same. Above mentioned details are provided for the purpose of providing information.

Information other than the financial statements and auditors' report thereon

The Company's board of directors is responsible for the preparation of the other information. The other information comprises the information included in the Board's Report including Annexure to

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Board's Report, Business Responsibility Report but does not include the financial statements and our auditor's report thereon.

Our opinion on the financial statements does not cover the other information and we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the standalone financial statements or our knowledge obtained during the course of our audit or otherwise appears to be materially misstated.

If, based on the work we performed, we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard.

Management's Responsibilities for the Standalone Financial Statements

The Company's Board of Directors are responsible for the preparation of these financial results that give a true and fair view of the net profit/loss and other comprehensive income and other financial information in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34, 'Interim Financial Reporting' prescribed under Section 133 of the Act read with relevant rules issued there under and other accounting principles generally accepted in India and in compliance with Regulation 33 of the Listing Regulations. This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding of the assets of the Company and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and design, implementation and maintenance of adequate internal financial controls that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the standalone financial results that give a true and fair view and are free from material misstatement, whether due to fraud or error.

In preparing the Standalone Financial Statements, the Board of Directors are responsible for assessing the Company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the Board of Directors either intends to liquidate the Company or to cease operations, or has no realistic alternative but to do so.

The Board of Directors are also responsible for overseeing the Company's financial reporting process.

Auditor's Responsibilities for the Audit of the Standalone Financial Results

Our objectives are to obtain reasonable assurance about whether the Standalone Financial Statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of

assurance, but is not a guarantee that an audit conducted in accordance with SAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these Standalone Financial Statements.

As part of an audit in accordance with SAs, we exercise professional judgment and maintain professional scepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the Standalone Financial Statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.

- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the company's internal control.

- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Board of Directors.

- Conclude on the appropriateness of the Board of Directors' use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Company's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial results or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Company to cease to continue as a going concern.

- Evaluate the overall presentation, structure and content of the standalone financial results, including the disclosures, and whether the financial results represent the underlying transactions and events in a manner that achieves fair presentation.

- Materiality is the magnitude of the misstatements in the financial statements that individually or in aggregate makes it probable that the economic decisions of a reasonably knowledgeable user of the financial statements may be influenced. We consider quantitative materiality factors in (i) planning the scope of our audit work and in evaluating the results of our work; and (ii) to evaluate the effect of any identified misstatements in the financial statements.

- We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

D S P & ASSOCIATES

CHARTERED ACCOUNTANTS

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- We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards. From the matters communicated with those charged with governance, we determine those matters that were of most significance in the audit of the financial statements of the current period and are therefore the key audit matters. We describe these matters in our auditor's report unless law or regulation precludes public disclosure about the matter or when, in extremely rare circumstances, we determine that a matter should not be communicated in our report because the adverse consequences of doing so would reasonably be expected to outweigh the public interest benefits of such communication.

Date: 30th May, 2024
Place: Ludhiana

For D S P & ASSOCIATES
Chartered Accountants
Firm Reg No. - 006791N





Sidharth Gupta
M. No. 541066
Partner

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 Phone: 0172-5086885

DECLARATION

It is hereby declared and confirmed that, the Statutory Auditors of the company, M/s D S P & Associates Chartered Accountants (FRN No : 006791N) have issued an Audit Report with unmodified opinion on Standalone Audited Financial Results for the quarter and year ended on 31/03/2023 and year to date results for the period 01/04/2023 to 31/03/2024.

This declaration is furnished pursuant to the second proviso to clause (d) of Sub Regulation (3) of regulation 33 of SEBI (Listing Obligation & Disclosures Requirements), Regulation, 2015 notified on 27th May 2016.

For **KCKINDUSTRIES LIMITED**

Jagdish Prasad Arya
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Date: 2024.05.30 23:42:21 +05'30'

Jagdish Prasad Arya
Managing Director