KCK INDUSTRIES LIMITED

Regd Office: PLOT NO 484B, VILLAGE DARIA KHATAUNI NO 95, KHASRA 9/7 CHANDIGARH
CIN : L24232CH2013PLC034388
Email ID: cs@kcksales.co.in Phone: 0172-5086885

09-06-2025

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 09-06-2025
Dear Sir/Madam

This is to inform you that the board of Directors of the Company at their Meeting held today i.e. 9TH JUNE 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 audited Financial Results for the half and year ended 31St March, 2025
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 7:30pm

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: 2025.06.09 19:43:37 +05'30'

JAGDISH PRASAD ARYA
Director

D S P & ASSOCIATES
CHARTERED ACCOUNTANTS
527-R, 2nd Floor, City Tower, Model Town, Ludhiana - 141 002
Phone : 0161-4626062, 4626063 Fax :0161-4621064
Email : contact.dspludhiana@gmail.com

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 Results

Opinion

We have audited the accompanying standalone quarterly financial results of **KCK INDUSTRIES LIMITED** for the quarter ended 31ST March, 2025 and the year to date results for the period from 1st April, 2024 to 31st March, 2025, attached herewith, 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 these standalone financial results:

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 net profit/loss and other comprehensive income and other financial information for the year ended 31st March, 2025 as well as the year to date results for the period from 1st April, 2024 to 31st March, 2025

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 Results* 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 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

(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.

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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.

Our opinion is not modified in respect of this matter.

(ii) Further, without qualifying our opinion, we draw attention to Note 15 to the financial statements, which describes the status of recoverability of certain 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.

Management's Responsibilities for the Standalone Financial Results

These quarterly financial results as well as the year-to-date standalone financial results have been prepared on the basis of the interim 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 results, 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 results 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 results.

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 results, 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.

D S P & ASSOCIATES
FRN 006791N
LUDHIANA
CHARTERED ACCOUNTANTS

- 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.
  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.

  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.

Date:09th June 2025
Place: Ludhiana

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

D S P & ASSOCIATES * CHARTERED ACCOUNTANTS * FRN-006791N LUDHIANA

Sidharth

SIDHARTH GUPTA

Partner
M. No. 541066

UDIN: 25541066BMOLFU2678

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 2025

AMOUNT IN LAKH

S.NO.	PARTICULARS	AS AT 31ST MARCH 2025	As at 31st March 2024
I.	**EQUITY AND LIABILITIES**		
1)	**SHAREHOLDERS' FUNDS**		
	A) Share Capital	1272.03	921.99
	B) Reserves and surplus	1540.79	1103.90
	C) Money Received against Share Warrants	0.00	189.01
	Sub-Total	**2812.82**	**2214.90**
2)	**SHARE APPLICATION MONEY PENDING ALLOTMENT**		0.00
3)	**NON CURRENT LIABILITIES**		
	A) Long Term Borrowings	326.60	675.45
	B) Deferred tax Liabilities	50.42	45.06
	C) Other Long Term Liabilities		
	D) Long Term Provisions	0.00	0.00
	Sub-Total	**377.02**	**720.51**
4)	**CURRENT LIABILITIES**		
	A) Short term borrowings	-0.05	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	568.88	413.65
	C) Other Current Liabilities	930.86	71.80
	D) Short term provisions	30.89	41.47
	Sub-Total	**1530.58**	**2157.29**
	Grand Total	4720.42	**5092.70**
II.	**ASSETS**		
1)	**NON CURRENT ASSETS**		
	A) FIXED ASSETS :		
	i) Tangible assets	724.02	1251.58
	ii) Capital Work In Progress		
	iii) Intangible assets		
	Sub-Total	724.02	**1251.58**
	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	50.75	42.88
	Sub-Total	784.92	**53.03**
2)	**CURRENT ASSETS**		
	A) Current investment		
	B) Inventories	2438.79	3293.29
	C) Trade receivables	561.49	106.79
	D) Cash and cash equivalents	537.16	4.30
	E) Short-term loans and advances	398.06	383.71
	F) Other currents assets		
	Sub-Total	3935.50	**3788.09**
	Grand Total	4720.42	**5092.70**

Jagdish Prasad Arya
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Date: 2025.06.09 19:44:41 +05'30'

DATE : 09-06-2025
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 31st March 2025

(Rs in Lakhs)

S.NO.	PARTICULARS	HALF YEAR ENDED			FOR THE YEAR ENDED	FOR THE YEAR ENDED
		31.03.2025	30.09.2024	31.03.2024	31.03.2025	31.03.2024
		AUDITED	(UNAUDITED)	AUDITED	AUDITED	AUDITED
I)	**INCOMES :**					
	A) Revenue from operations	2,069.74	1451.71	4,280.47	3,521.45	7,670.26
	B) Other Income	70.07	2.02	1.10	72.09	18.97
	Total Revenue	2,139.81	**1453.73**	**4,281.57**	**3,593.54**	**7,689.23**
II)	**EXPENDITURES :**					
	A) Cost of Purchases	1598.87	369.53	4753.43	1968.40	6577.79
	B Change in inventories of finished goods,work in progress and stock in trade	324.70	809.03	-1275.39	1133.73	-203.62
	C) Employees benefit expenses	31.46	34.96	76.4	66.42	144.21
	D) Finance cost	37.42	86.94	129.51	124.36	263.97
	E) Depreciation and amortization expenses	33.64	39.60	35.82	73.24	71.06
	F) Other expenses	36.61	82.73	373.06	119.34	620.53
	Total expenses	2062.69	**1422.80**	**4,092.83**	**3,485.49**	**7,473.94**
III)	**Profit before exceptional and extraordinary items and tax (I-II)**	77.12	**30.93**	**188.74**	**108.05**	**215.29**
IV)	Exceptional items				0	0
V)	Profit before extraordinary items and tax (III+IV)	77.12	30.93	**188.74**	**108.05**	**215.29**
VI)	Extraordinary items				0.00	0.00
VII)	**PROFIT BEFORE TAX (V-VI)**	77.12	**30.93**	**188.74**	**108.05**	**215.29**
VIII)	Tax Expenses					
	A) Current Tax					
	- Income Tax	26.55	4.34	42.04	30.89	41.47
	- Less : Earlier year taxes	-1.06		(0.72)	(1.06)	
	B) Deferred Tax	0.44	4.92	(2.35)	5.36	14.18
IX)	**Profit (Loss) for the period from continuing operations(VII-VIII)**	51.19	**21.67**	**149.77**	**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	0.00
XIII)	**Profit (Loss) for the period (IX +XII)**	51.19	**21.67**	**149.77**	**72.86**	**159.64**
XIV)	**Earnings per Equity Share:**					
	A) Basic	0.40	0.17	1.60	0.57	2.90
	(b) Diluted	0.40	0.17	1.60	0.57	2.90

Jagdish Prasad Arya Digitally signed by Jagdish Prasad Arya Date: 2025.06.09 19:45:34 +05'30'

DATE : 09-06-2025 **JAGDISH PRASAD ARYA**
PLACE :CHANDIGARH **(MANAGING DIRECTOR)**

PARTICULARS		FOR THE YEAR ENDED 31.03.2025 (Rs.)	FOR THE YEAR ENDED 31.03.2024 (Rs.)
A.	CASH FLOW FROM OPERATING ACTIVITIES		
	Net Profit before tax and extraordinary items	108.04	215.28
	Adjustments for:		
	Depreciation	73.24	71.06
	Misc Expenditure W/off	0.00	0.00
	(Profit)/Loss on Sale of Fixed Assets	-70.07	
	Interest Paid	118.59	255.95
	Interest Income	-0.36	-1.90
	Income Tax Previous Years Adjustment	0.00	0.00
	Operating profit before working capital changes	229.44	540.39
	Adjustments for:		
	Decrease/(-) Increase in trade and other receivables	-454.70	158.95
	Decrease/(-) Increase in inventories	854.50	988.09
	Increase/(-) Decrease in trade payables	155.23	-322.00
	Increase/(-) Decrease in other current liabilities	859.06	-194.06
	Increase/(-) Decrease in Short Term Provisions	-10.58	12.14
	Decrease/(-) Increase in Other Current Assets	0.00	0.00
	Decrease/(-) Increase in Short Term Loan & Advances	-14.34	-84.35
	Cash generation from operation	1618.61	1099.17
	Income Taxes paid	-41.47	-41.47
	Net cash from/usedin Operating Activities	1577.13	1057.69
B.	CASH FLOW FROM/USED IN INVESTING ACTIVITIES		
	Purchase of fixed assets	-21.30	-36.98
	(including capital work in progress)		-18.56
	Sale of Fixed Assets	493.06	
	Profit/Loss on Sale of Fixed Assets	70.07	
	Interest Received	0.36	1.90
	Increase (Decrease) in Long Term Advances	-13.74	11.26
	Net cash from/used in Investing Activities	528.45	-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)	-348.85	-535.32
	Proceeds from working capital borrowings from banks	-1630.43	-1171.44
	Proceeds from Share Capital	350.04	371.99
	Proceeds from Share Premium	350.04	371.99
	Proceeds from Share Warrant	-175.02	189.01
	Interest paid	-118.59	-255.95
	Net cash from/used Financing Activities	-1572.79	-1029.73

Net Increase in Cash and Cash Equivalents	532.86	-14.42
Opening Cash and Cash Equivalents	4.30	18.72
Closing Cash and Cash Equivalents	537.16	4.30

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DATE : 09-06-2025 **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 09-06-2025 and approved by board of Directors in their meeting held on 09-06-2025

2. There are no investor complaints received/pending as on 31.03.2025

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.

5. figures of last quarter are the balancing figures between audited figures in respect of the full financial year

FOR KCK INDUSTRIES LIMITED

Jagdish Prasad Arya

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Date: 2025.06.09 19:46:49 +05'30'

DATE : 09-06-2025
PLACE :CHANDIGARH

JAGDISH PRASAD ARYA
MANAGING DIRECTOR

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 31/03/2024 and year to date results for the period 01/04/2024 to 31/03/2025.

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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Jagdish Prasad Arya
Managing Director