Kedia Construction Co. Ltd.

CIN No. : L45200MH1981PLC025083

Regd. Office : 901 A, 81 Crest, Linking Road, Santacruz (West), Mumbai - 400 054.
Email : kcclindia@gmail.com • **Website** : www.kcclindia.in

November 03, 2026

To,
BSE Limited
25th Floor, P J Towers,
Dalal Street,
Mumbai – 400 001

Scrip Code: 508993
Email: corp.comm@bseindia.com

Sub: Outcome of Board Meeting – Pursuant to Regulation 30 of the SEBI ((Listing Obligations and Disclosure Requirements) Regulations, 2015 ("Listing Regulations").

In the Board Meeting held on November 03, 2026, Board has approved following matters:

1. As per the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015:

- Approval of the Un-audited Financial Results for the quarter and half year ended on September 30, 2026 and Limited Review report of Statutory Auditors for the quarter and half year ended on September 30, 2026.

Accordingly, we are enclosing following:

- Un-audited Financial Results for the quarter and half year ended on September 30, 2026.
- Limited Review Report for the quarter and half year ended on September 30, 2026.

The aforesaid Meeting commenced at 03.00 P.M. and concluded at 03.30 P.M.

This is for your information and record.

Yours faithfully

FOR KEDIA CONSTRUCTION CO. LIMITED

Vijay Khowala

Digitally signed by Vijay Khowala
Date: 2026.11.03 16:03:33 +05'30'

VIJAYKUMAR KHOWALA
DIRECTOR
DIN: 00377686

Independent Auditor's Review Report on Quarterly and year to date Unaudited Standalone Financial Results of KEDIA CONSTRUCTION COMPANY LIMITED pursuant to the Regulation 33 and 52 of the SEBI (Listing Obligations and Disclosures Requirements) Regulations, 2015 (as amended).

TO THE BOARD OF DIRECTORS OF **KEDIA CONSTRUCTION COMPANY LIMITED**

1. We have reviewed the accompanying Statement of Unaudited Standalone Financial Results of **KEDIA CONSTRUCTION COMPANY LIMITED** (the "Company") for the quarter ended September 30, 2026 (the "Statement"), and year to date results for the period from April 1, 2026 to September 30, 2026, being submitted by the Company pursuant to the requirement of Regulation 33 and 52 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (as amended) including relevant circulars issued by the SEBI from time to time.

2. This Statement, which is the responsibility of the Company's Management and approved by the Board of Directors of the Company, has been prepared in accordance with the recognition and measurement principles laid down in the Indian Accounting Standard 34 "Interim Financial Reporting" ("Ind AS 34"), prescribed under Section 133 of the Companies Act, 2013 read with relevant rules issued there under and other accounting principles generally accepted in India and is in compliance with the presentation and disclosure requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (as amended) including relevant circulars issued by the SEBI from time to time. Our responsibility is to issue a report on the Statement based on our review.

3. 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.



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 provides less assurance than an audit. We have not performed an audit and, accordingly, we do not express an audit opinion.

4. Based on our review conducted and procedures performed as stated above, nothing has come to our attention that causes us to believe that the accompanying Statement of Unaudited Financial Results prepared in accordance with the recognition and measurement principles laid down in the aforesaid Indian Accounting Standard and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended, including the manner in which it is to be disclosed, or that it contains any material misstatement.

5. **Emphasis of Matter**

We draw your attention to the following matters:

a. *There is a pending litigation of the company along with a group company against LIC of India for the Ridge Road Property which is being shown as inventory. Although the property is in dispute the company has not made any provision for diminution in value. The carrying amount of the same is Rs.112.99 Lakhs.*

b. *Pursuant to the Scheme of Arrangement and Amalgamation between Kirti Investments Limited ("Transferor Company" or "KIL") and Kedia Construction Company Limited ("Transferee Company" or "KCCL"), which inter alia provided for reduction of share capital of the Transferee Company and amalgamation of the Transferor Company with the Transferee Company, was approved by the Hon'ble National Company Law Tribunal, Mumbai Bench vide order dated April 6, 2026 and having appointed date as April 1, 2024, the business of the Transferor Company has*

JHUNJHUNWALA JAIN & ASSOCIATES LLP * MUMBAI * CHARTERED ACCOUNTANTS

been transferred to and merged with the Company and accounted for in accordance with the approved Scheme.

Accordingly, the comparative financial information for the previous periods presented in the accompanying Statement has been restated from the beginning of the preceding period, being April 1, 2024.

Our opinion is not modified in respect of these matters.

For Jhunjhunwala Jain & Associates LLP
Chartered Accountants
Firm's Registration No.: 113675W/W100361



(CA Priteesh Jitendra Jain)
Partner
Membership Number : 164931
UDIN : 26164931CQOYOI8582
Date : November 3, 2026
Place : Mumbai

Kedia Construction Co. Ltd.

CIN No. : L45200MH1981PLC025083

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Scrip Code : 508993

Un-Audited Financial Result for the Quarter and Half Year Ended 30th September, 2026

Rs. in Lakhs (Except EPS)

Particulars	Quarter Ended				Half Year Ended			Year Ended
	30-Sep-2026	30-Jun-2026	30-Sep-2025	30-Sep-2025	30-Sep-2026	30-Sep-2025	30-Sep-2025	31-Mar-2026
	Un-Audited				Un-Audited			Audited
			Restated	Reported		Restated	Reported	
1. Net Sales / Income from Operations	10.50	10.50	19.00	13.00	21.00	31.00	19.00	55.00
2. Other Income	(0.78)	17.55	8.09	0.01	16.77	25.07	0.08	28.55
3. Total Income (1+2)	**9.72**	**28.05**	**27.09**	**13.01**	**37.77**	**56.07**	**19.08**	**83.55**
4. Expenditure								
a. Cost of materials consumed	38.09	7.64	19.63	2.48	45.72	6.11	6.11	15.39
b. Purchase of traded goods	-	-	-	-	-	-	-	-
c. (Increase) / decrease in stock of finished goods, work in progress and stock-in-trade	45.53	24.80	206.43	(2.43)	70.33	264.22	(6.05)	239.33
d. Employees benefit expense	9.34	7.89	10.91	6.07	17.23	20.96	11.72	38.72
e. Finance Cost	-	-	-	-	-	-	-	-
f. Depreciation & Amortisation	-	-	-	-	-	-	-	-
g. Administrative, Selling & General Expenses	2.02	16.12	3.93	2.33	18.14	11.19	7.95	19.68
Total Expenditure	**94.97**	**56.45**	**240.91**	**8.45**	**151.42**	**302.47**	**19.72**	**313.12**
5. Profit (+)/ Loss (-) before exceptional item and tax	**(85.25)**	**(28.40)**	**(213.82)**	**4.55**	**(113.65)**	**(246.40)**	**(0.65)**	**(229.57)**
6. Exceptional items	-	-	-	-	-	-	-	-
7. Profit (+)/ Loss (-) from Ordinary Activities before tax (3) - (4+5+6)	**(85.25)**	**(28.40)**	**(213.82)**	**4.55**	**(113.65)**	**(246.40)**	**(0.65)**	**(229.57)**
8. Tax expense								
Current Tax	-	-	**3.00**	**(1.17)**	-	**2.20**	**0.14**	**3.15**
Previous years tax adjusted in Current Year	-	-	1.38	-	-	2.11	-	2.81
Deferred Tax	-	-	0.33	-	-	0.33	-	0.33
9. Net Profit (+)/ Loss (-) from Ordinary Activities after tax	**(85.25)**	**(28.40)**	**(216.83)**	**3.38**	**(113.65)**	**(248.60)**	**(0.51)**	**(232.72)**
10. Other Comprehensive Income (Net of Tax)								
Item that will not be classified to profit & Loss								
(i) Re-measurement of defined benefit plan	-	-	-	-	-	-	-	-
(ii) Income tax related to item no. (i) above	-	-	-	-	-	-	-	-
Other Comprehensive Income (Net of Tax)	-	-	-	-	-	-	-	-
Total Comprehensive Income for the period (9+10)	**(85.25)**	**(28.40)**	**(216.83)**	**3.38**	**(113.65)**	**(248.60)**	**(0.51)**	**(232.72)**
11. Paid-up equity share capital (Face value : Rs. 1/- per shares)	110.62	110.62	110.62	150.00	110.62	110.62	150.00	110.62
12. Earnings Per Share (EPS) (of Rs. 1/- each) (Not Annualised) - Basic and diluted EPS before	(0.771)	(0.257)	(1.960)	0.113	(1.027)	(2.247)	(0.017)	(2.104)

Notes :

(1) The above results have been reviewed by the Audit Committee and approved by the Board of Directors at their meeting held on 03rd November, 2026.

(2)The Company is engaged in Construction business and there is no separate reportable segment as per Ind AS 108.

(3) Figures of previous period have been regrouped and / or recast wherever considered necessary to confirm the grouping of current period.

(4) The Financial Results of the Company are submitted to BSE and are available on Company's website at www.kcclindia.in

(5) Neither any complaints were received nor any complaints are pending as on quarter ending 30th September, 2026.

(6) A court case is going on by the company along with group company against LIC of India for the Ridge Road Property which is shown at Rs. 112.99 lakhs under Inventory and no provision for diminution in value is made as the matter is subjudice.

Mumbai, 03rd November, 2026

For **KEDIA CONSTRUCTION CO. LTD.**

VIJAY KUMAR KHOWALA
Director
DIN No. : 00377686

Kedia Construction Co. Ltd.

CIN No. : L45200MH1981PLC025083

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Un-Audited Statement of Assets and Liabilities as at 30th September, 2026

Scrip Code : 508993

Rs. in Lakhs

Particulars	Half Year Ended			Year Ended
	30-Sep-2026	30-Sep-2025	30-Sep-2025	31-Mar-2026
	Un-Audited			Audited
		Restated	Reported	
ASSETS				
1 Non-Current Assets				
-Property, Plant and Equipment's	0.32	0.32	0.13	0.32
-Non-Current Investments	10.99	10.99	-	10.99
-Trade Receivables, non-current	-	-	-	-
-Financial Assets				
-Non-Current Investment	-	-	-	-
-Loans & Advances	-	-	-	-
-Other Non-Current Financial Assets	-	-	-	-
-Other Non-Current Assets	-	-	-	-
-Deferred Tax Assets (Net)	-	0.25	0.15	-
	11.31	**11.57**	**0.28**	**11.31**
2 Current Assets				
-Inventories	1,145.12	1,191.69	424.20	1,215.44
-Current Investments	297.42	289.88	-	285.21
-Trade Receivables, current	-	-	-	-
-Cash and cash equivalents	7.17	39.65	3.45	49.29
-Loan & Advances	-	0.54	0.54	-
-Current Tax Assets	6.66	4.98	4.93	4.11
-Other current assets	15.80	14.45	14.13	11.16
	1,472.17	**1,541.19**	**447.25**	**1,565.21**
TOTAL ASSETS(1+2)	**1,483.48**	**1,552.76**	**447.53**	**1,576.53**
EQUITY AND LIABILITIES				
1 Equity				
Equity attributable to owners of parent				
-Equity Share Capital	110.62	110.62	150.00	110.62
-Other Equity	1,260.32	1,358.09	215.85	1,373.96
	1,370.94	**1,468.71**	**365.85**	**1,484.58**
2 Liabilities				
Non-Current Liabilities				
-Financial Borrowings	-	-	-	-
-Deferred Tax Liabilities	-	-	-	-
	-	-	-	-
Current Liabilities				
-Borrowing , current	-	-	-	-
-Trade Payable	5.00	1.32	1.20	0.86
-Other Current Liabilities	102.85	76.74	76.87	85.06
-Provisions	4.70	5.99	3.60	6.01
-Current Tax Liabilites	-	-	-	-
	112.55	**84.05**	**81.67**	**91.94**
TOTAL EQUITY AND LIABILITIES(1+2)	**1,483.48**	**1,552.76**	**447.53**	**1,576.53**

For **KEDIA CONSTRUCTION CO. LTD.**

KEDIA CONSTRUCTION CO. LTD. MUMBAI

VIJAY KUMAR KHOWALA
Director
DIN No. : 00377686

Mumbai, 03rd November, 2026

Kedia Construction Co. Ltd.

CIN No. : L45200MH1981PLC025083

Regd. Office : 901 A, 81 Crest, Linking Road, Santacruz (West), Mumbai - 400 054.
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Statement of Cash Flow for the period ended 30th September, 2026

Particulars	For the period ended 30th September, 2026 Rs. in Lakhs	For the period ended 30th September, 2025 Rs. in Lakhs	For the period ended 30th September, 2025 Rs. in Lakhs	For the Year Ended 31st March 2026 Rs. in Lakhs
		Restated	Reported	
A. **Cash flow from Operating Activities**				
Profit before tax as per Profit & Loss Account	(113.65)	(246.40)	(0.65)	(229.57)
Fair Valuation of Investment	(12.21)	(16.48)	-	(11.80)
Profit on Sale of Investments	-	0.38	-	(3.10)
Interest Income	(4.54)	(5.32)	(0.08)	(10.00)
Dividend Income	(0.03)	(3.65)	-	(3.65)
Depreciation & Amortization	-	-	-	-
Operating profit before working capital changes Adjustment for	**(130.43)**	**(271.47)**	**(0.72)**	**(258.12)**
(Increase) / decrease in Stock / Work in Progress	70.33	264.22	(6.05)	240.46
(Increase) / decrease in Sundry Debtors	-	-	-	-
(Increase) / decrease in Loans & Advances	-	(0.54)	(0.54)	-
(Increase) / decrease in Other Current Assets	(4.64)	(3.72)	(4.56)	2.81
Increase / (decrease) in Sundry Creditors	4.13	1.08	1.12	0.62
Increase / (decrease) in Other Current Liabilities	16.47	(2.44)	(0.85)	2.66
Cash generated from operations	**(44.14)**	**(12.88)**	**(11.61)**	**(11.57)**
Direct taxes expenses	(2.55)	(6.72)	(0.39)	(6.54)
Net Cash flow from Operating Activities	**(46.69)**	**(19.60)**	**(11.99)**	**(18.11)**
B. Cash flow from Investing Activities				
(Purchase) / Sale of Investments	-	(0.53)	-	2.95
Interest Received	4.54	5.32	0.08	10.00
Dividend Received	0.03	3.65	-	3.65
Net Cash flow from investing Activities	**4.56**	**8.44**	**0.08**	**16.60**
C. **Cash flow from Financing Activities**				
Proceeds / (Repayment) of Secured Loans (net)	-	-	-	-
Proceeds / (Repayment) of Unsecured Loans (net)	-	-	-	-
Net Cash flow from Financing Activities	-	-	-	-
Net Increase / (decrease) in cash and cash equivalent	**(42.12)**	**(11.16)**	**(11.91)**	**(1.51)**
Cash and cash equivalent as at the beginning of the year	49.29	50.80	15.36	50.80
Cash and cash equivalent as at the closing of the year	**7.17**	**39.65**	**3.45**	**49.29**

For KEDIA CONSTRUCTION CO. LTD.

VIJAY KUMAR KHOWALA
Director
DIN No. : 00377686

Mumbai, 03rd November, 2026