



**KCD**<sup>TM</sup>  
(ISO 9001 : 2015)

14<sup>th</sup> February 2025

To,  
**BSE Limited**  
Corporate Relationship department,  
Phiroze Jeejeebhoy towers,  
Dalal street, Mumbai – 400 001.

Script code : 540696  
Script id : KCDGROUP

Dear Sir/Madam,

**Ref: Intimation of Board Meeting dated 04<sup>th</sup> February 2025.**

**Sub: Outcome of the Board Meeting for consideration and approval of Un-Audited Standalone & Consolidated Financial Results for the quarter and nine months ended as on 31<sup>st</sup> December, 2024.**

This is to notify the exchange that the Board of Directors of the Company at their meeting held today i.e. **Friday, 14<sup>th</sup> February, 2025** at the Registered Office of the Company considered and approved Un-audited Standalone & Consolidated Financial Results for quarter and nine months ended as on 31<sup>st</sup> December, 2024;

Further a copy of the said financial results along with the Limited Review Report issued by the Statutory Auditors thereon is enclosed herewith.

The meeting of the Board of Directors commenced at 3.10 P.M. and concluded at 3.40 P.M.

Kindly take a note of the above cited information on your record.

Thanking you,

**For KCD Industries India Limited**

RAJIV  
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RAJIV  
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**Rajiv Darji**  
**Managing Director**  
**DIN: 02088219**

**KCD INDUSTRIES INDIA LIMITED**

**Registered Office**

Unit No 101, 1st Floor,  
KCD Jogesh Eva, Road No. 1,  
Jogeshwari East, Mumbai - 400060  
Tel. : +91 91373 22030  
Email : [compliance@kcdindustries.com](mailto:compliance@kcdindustries.com)  
CIN: L70100MH1985PLC301881



[www.kcdindustries.com](http://www.kcdindustries.com)



# KCD<sup>TM</sup>

(ISO 9001 : 2015)

| KCD Industries India Limited                                                                    |                                                                                                                            |                |                          |                                                   |                |                                                   |                     |
|-------------------------------------------------------------------------------------------------|----------------------------------------------------------------------------------------------------------------------------|----------------|--------------------------|---------------------------------------------------|----------------|---------------------------------------------------|---------------------|
| CIN: L70100MH1985PLC301881                                                                      |                                                                                                                            |                |                          |                                                   |                |                                                   |                     |
| Regd. Off.: Unit No. 101, 1st Floor, KCD Jogesh Eva, Road No. 1, Jogeshwari East, Mumbai-400060 |                                                                                                                            |                |                          |                                                   |                |                                                   |                     |
| Tel: 9137322030 Website: www.kcdindustries.com Email: compliance@kcdindustries.com              |                                                                                                                            |                |                          |                                                   |                |                                                   |                     |
| STATEMENT OF UN- AUDITED FINANCIAL RESULTS FOR THE QUARTER AND NINE MONTHS ENDED ON 31.12.2024  |                                                                                                                            |                |                          |                                                   |                |                                                   |                     |
| (Amount in Lakhs except EPS)                                                                    |                                                                                                                            |                |                          |                                                   |                |                                                   |                     |
| STANDALONE                                                                                      |                                                                                                                            |                |                          |                                                   |                |                                                   |                     |
| Sr. No.                                                                                         | Particulars                                                                                                                | 3 months ended | Preceding 3 months ended | Corresponding 3 months ended in the previous year | 9 months ended | Corresponding 9 months ended in the previous year | Previous year ended |
|                                                                                                 |                                                                                                                            | 31-Dec-24      | 30-Sep-24                | 31-Dec-23                                         | 31-Dec-24      | 31-Dec-23                                         | 31-Mar-24           |
|                                                                                                 |                                                                                                                            | Un-Audited     | Un-Audited               | Un-Audited                                        | Un-Audited     | Un-Audited                                        | Audited             |
| 1                                                                                               | <b>Income</b>                                                                                                              |                |                          |                                                   |                |                                                   |                     |
|                                                                                                 | (a) Revenue From Operations                                                                                                | 25.000         | 160.923                  | 402.735                                           | 808.255        | 1861.548                                          | 1,930.493           |
|                                                                                                 | (b) Other Income                                                                                                           | 0.000          | 0.000                    | 41.120                                            | 38.524         | 113.577                                           | 233.962             |
|                                                                                                 | <b>Total Income</b>                                                                                                        | <b>25.000</b>  | <b>160.923</b>           | <b>443.855</b>                                    | <b>846.779</b> | <b>1,975.125</b>                                  | <b>2,164.455</b>    |
| 2                                                                                               | <b>Expenses</b>                                                                                                            |                |                          |                                                   |                |                                                   |                     |
|                                                                                                 | (a) Cost of materials consumed                                                                                             | 0.000          | 0.000                    | 0.000                                             | 0.000          | 0.000                                             | 0.000               |
|                                                                                                 | (b) Purchases of stock-in-trade                                                                                            | 0.000          | 0.000                    | 39.085                                            | 0.000          | 232.429                                           | 1,218.035           |
|                                                                                                 | (c) Changes in inventories of finished goods, work-in-progress and stock-in-trade                                          | 0.000          | 126.467                  | 0.000                                             | 748.799        | (16.020)                                          | (748.800)           |
|                                                                                                 | (d) Direct Expenses                                                                                                        | 2.308          | 0.000                    | 293.061                                           | 2.509          | 1,388.507                                         | 1,064.413           |
|                                                                                                 | (e) Employee Benefits Expenses                                                                                             | 5.263          | 8.213                    | 10.745                                            | 21.756         | 32.468                                            | 40.943              |
|                                                                                                 | (f) Finance Cost                                                                                                           | 0.014          | 0.050                    | 0.008                                             | 0.089          | 0.075                                             | 25.601              |
|                                                                                                 | (g) Depreciation and amortisation expense                                                                                  | 0.000          | 0.000                    | 0.000                                             | 0.000          | 0.000                                             | 2.210               |
|                                                                                                 | (h) Consultancy charges/ Professional Fees                                                                                 | 0.673          | 0.587                    | 0.915                                             | 2.622          | 8.573                                             | 0.000               |
|                                                                                                 | (i) Listing Fees                                                                                                           | 0.000          | 0.000                    | 0.000                                             | 3.250          | 20.085                                            | 6.940               |
|                                                                                                 | (j) Right Issue - Software Charges                                                                                         | 0.000          | 0.000                    | 0.060                                             | 0.000          | 0.120                                             | 0.267               |
|                                                                                                 | (k) MCA charges                                                                                                            | 0.089          | 0.078                    | 0.000                                             | 0.197          | 9.939                                             | 9.939               |
|                                                                                                 | (l) Business Promotion Expenses                                                                                            | 0.000          | 0.000                    | 11.745                                            | 0.185          | 16.503                                            | 16.348              |
|                                                                                                 | (m) Advertisement Expenses                                                                                                 | 0.360          | 0.646                    | 2.249                                             | 2.144          | 43.903                                            | 48.486              |
|                                                                                                 | (n) Commission                                                                                                             | 0.000          | 0.000                    | 0.000                                             | 0.000          | 0.000                                             | 2.650               |
|                                                                                                 | (o) Travelling Expenses                                                                                                    | 0.047          | 0.000                    | 0.000                                             | 0.082          | 0.000                                             | 0.162               |
|                                                                                                 | (p) Transportation Expenses                                                                                                | 0.000          | 0.000                    | 0.000                                             | 2.295          | 0.000                                             | 0.000               |
|                                                                                                 | (q) Designing Charges                                                                                                      | 0.000          | 0.000                    | 0.000                                             | 1.500          | 0.000                                             | 0.000               |
|                                                                                                 | (r) Printing and stationary                                                                                                | 0.000          | 2.530                    | 0.000                                             | 2.530          | 0.000                                             | 0.000               |
|                                                                                                 | (s) Other expenses (Any item exceeding 10% of the total expenses relating to continuing operations to be shown separately) | 6.803          | 0.501                    | 1.072                                             | 8.197          | 8.453                                             | 141.463             |
|                                                                                                 | <b>Total Expenses</b>                                                                                                      | <b>15.556</b>  | <b>139.072</b>           | <b>358.940</b>                                    | <b>796.154</b> | <b>1,745.035</b>                                  | <b>1,828.657</b>    |

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CIN: L70100MH1985PLC301881

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[www.kcdindustries.com](http://www.kcdindustries.com)



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(ISO 9001 : 2015)

|    |                                                                                                                                    |              |               |               |               |                |                |
|----|------------------------------------------------------------------------------------------------------------------------------------|--------------|---------------|---------------|---------------|----------------|----------------|
| 3  | <b>Profit / (Loss) before exceptional items and tax (1-2)</b>                                                                      | <b>9.444</b> | <b>21.851</b> | <b>84.915</b> | <b>50.625</b> | <b>230.090</b> | <b>335.798</b> |
| 4  | Exceptional Items                                                                                                                  | 0.000        | 0.000         | 0.000         | 0.000         | 0.000          | 0.000          |
| 5  | <b>Profit / (Loss) before tax (3-4)</b>                                                                                            | <b>9.444</b> | <b>21.851</b> | <b>84.915</b> | <b>50.625</b> | <b>230.090</b> | <b>335.798</b> |
| 6  | <b>Tax Expenses</b>                                                                                                                |              |               |               |               |                |                |
|    | (a) Current Tax                                                                                                                    | 2.946        | 6.817         | 0.000         | 15.794        | 0.000          | 89.568         |
|    | (b) Deferred Tax                                                                                                                   | 0.000        | 0.000         | 0.000         | 0.000         | 0.000          | 0.134          |
|    | (c) Income Tax                                                                                                                     | 0.000        | 0.000         | 0.000         | 0.000         | 2.626          | 6.772          |
| 7  | <b>Total Tax Expenses</b>                                                                                                          | <b>2.946</b> | <b>6.817</b>  | <b>0.000</b>  | <b>15.794</b> | <b>0.000</b>   | <b>96.474</b>  |
| 8  | <b>Profit/ (Loss) for a period from continuing operations (5-7)</b>                                                                | <b>6.497</b> | <b>15.034</b> | <b>84.915</b> | <b>34.830</b> | <b>230.090</b> | <b>239.324</b> |
| 9  | Profit/ (Loss) for a period from dis -continuing operations                                                                        | 0.000        | 0.000         | 0.000         | 0.000         | 0.000          | 0.000          |
| 10 | Tax Expenses of discontinued operations                                                                                            | 0.000        | 0.000         | 0.000         | 0.000         | 0.000          | 0.000          |
| 11 | <b>Profit/ (Loss) for a period from dis -continuing operations (after tax) (9-10)</b>                                              | <b>0.000</b> | <b>0.000</b>  | <b>0.000</b>  | <b>0.000</b>  | <b>0.000</b>   | <b>0.000</b>   |
| 12 | <b>Other Comprehensive Income/ (Loss)</b>                                                                                          |              |               |               |               |                |                |
|    | A) (i) Amount of items that will not be reclassified to profit or loss                                                             | 0.000        | 0.000         | 0.000         | 0.000         | 0.000          | 0.000          |
|    | (ii) Income tax relating to items that will not be reclassified to profit or loss                                                  | 0.000        | 0.000         | 0.000         | 0.000         | 0.000          | 0.000          |
|    | B.) (i) Amount of items that will be reclassified to profit or loss                                                                | 0.000        | 0.000         | 0.000         | 0.000         | 0.000          | 0.000          |
|    | (ii) Income tax relating to items that will not be reclassified to profit or loss                                                  | 0.000        | 0.000         | 0.000         | 0.000         | 0.000          | 0.000          |
| 13 | <b>Total Comprehensive income for the period (comprising profit/loss) and other comprehensive income for the period) (8-11-12)</b> | <b>6.497</b> | <b>15.034</b> | <b>84.915</b> | <b>34.830</b> | <b>230.090</b> | <b>239.324</b> |
|    | Paid -up Equity Share Capital (Face Value of Re. 1/- each)                                                                         | 371.429      | 371.429       | 371.428       | 371.428       | 371.428        | 371.429        |
| 14 | <b>Earning Per Share for fully paid-up shares (For continuing operations)</b>                                                      |              |               |               |               |                |                |
|    | (a) Basic                                                                                                                          | <b>0.017</b> | <b>0.059</b>  | <b>0.301</b>  | <b>0.094</b>  | <b>0.816</b>   | <b>0.847</b>   |
|    | (b) Diluted                                                                                                                        | <b>0.017</b> | <b>0.059</b>  | <b>1.037</b>  | <b>0.094</b>  | <b>2.810</b>   | <b>0.847</b>   |
| 15 | <b>Earning Per Share for partly paid-up shares (For continuing operations)</b>                                                     |              |               |               |               |                |                |
|    | (a) Basic                                                                                                                          | <b>0.017</b> | <b>0.059</b>  | <b>0.301</b>  | <b>0.094</b>  | <b>0.816</b>   | <b>0.847</b>   |
|    | (b) Diluted                                                                                                                        | <b>0.017</b> | <b>0.059</b>  | <b>1.037</b>  | <b>0.094</b>  | <b>2.810</b>   | <b>0.847</b>   |

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**Limited Review Report on Unaudited Quarterly Standalone Financial Results of KCD Industries India Limited, pursuant to regulation 33 of Securities Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, for the quarter and nine Months ended 31st December 2024.**

**Review Report to**  
**The Board of Directors of,**  
**KCD INDUSTRIES INDIA LIMITED**

1. We have reviewed the accompanying statement of Standalone Un-audited Ind AS Financial Results of KCD Industries India Limited ("the Company") for the Quarter Ended December 31, 2024 (the statement) attached herewith, being submitted by the Company pursuant to the requirements of Regulation 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended.
2. 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 of principles laid down in Indian Accounting Standard 34 (Ind AS 34) "Interim Financial Reporting" as prescribed under section 133 of the Companies Act, 2013 as amended, 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.
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 financial statements are 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 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 accounting standards 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.

**For, J SINGH & ASSOCIATES**  
**Chartered Accountants**  
**[Firm Reg. No. 110266W]**



**Amit J Joshi**

**Partner**

**M. No. 120022**

**UDIN: 25120022BMIJYJ3822**

**Date: 14/02/2025**

**Place: Ahmedabad**



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**Branch Office:**

Ahmedabad (Gujrat) • Bangalore (Karnataka) • Chennai (Tamilnadu) • Hyderabad (Andhra Pradesh) • Hisar (Haryana) • Jaipur (Rajasthan) • Kolkata (West Bengal) • New Delhi • Patna (Bihar) • Punjab (Mohali) • Ranchi (Jharkhand) • Thiruvananthapuram (Kerala) • Tirunelveli (Tamilnadu) • Varanasi (U.P.) .



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Tel: 9137322030 Website: www.kcdindustries.com Email: compliance@kcdindustries.com

**STATEMENT OF UN- AUDITED FINANCIAL RESULTS FOR THE QUARTER AND NINE MONTHS ENDED ON 31.12.2024****(Amount in Lakhs except EPS)****CONSOLIDATED**

| Sr. No. | Particulars                                                                                                                | 3 months ended | Preceding 3 months ended | Corresponding 3 months ended in the previous year | 9 months ended | Corresponding 9 months ended in the previous year | Previous year ended |
|---------|----------------------------------------------------------------------------------------------------------------------------|----------------|--------------------------|---------------------------------------------------|----------------|---------------------------------------------------|---------------------|
|         |                                                                                                                            | 31-Dec-24      | 30-Sep-24                | 31-Dec-23                                         | 31-Dec-24      | 31-Dec-23                                         | 31-Mar-24           |
|         |                                                                                                                            | Un-Audited     | Un-Audited               | Un-Audited                                        | Un-Audited     | Un-Audited                                        | Audited             |
| 1       | <b>Income</b>                                                                                                              |                |                          |                                                   |                |                                                   |                     |
|         | (a) Revenue From Operations                                                                                                | 25.000         | 160.923                  | 402.735                                           | 808.255        | 1861.548                                          | 1,930.493           |
|         | (b) Other Income                                                                                                           | 0.000          | 0.000                    | 41.120                                            | 38.524         | 113.577                                           | 233.962             |
|         | <b>Total Income</b>                                                                                                        | <b>25.000</b>  | <b>160.923</b>           | <b>443.855</b>                                    | <b>846.779</b> | <b>1,975.125</b>                                  | <b>2,164.455</b>    |
| 2       | <b>Expenses</b>                                                                                                            |                |                          |                                                   |                |                                                   |                     |
|         | (a) Cost of materials consumed                                                                                             | 0.000          | 0.000                    | 0.000                                             | 0.000          | 0.000                                             | 0.000               |
|         | (b) Purchases of stock-in-trade                                                                                            | 0.000          | 0.000                    | 39.085                                            | 0.000          | 232.429                                           | 1,218.035           |
|         | (c) Changes in inventories of finished goods, work-in-progress and stock-in-trade                                          | 0.000          | 126.467                  | 0.000                                             | 748.799        | (16.020)                                          | (748.800)           |
|         | (d) Direct Expenses                                                                                                        | 2.308          | 0.000                    | 294.247                                           | 2.509          | 1,390.423                                         | 1,064.413           |
|         | (e) Employee Benefits Expenses                                                                                             | 5.263          | 8.213                    | 10.745                                            | 21.756         | 32.468                                            | 40.943              |
|         | (f) Finance Cost                                                                                                           | 0.014          | 0.050                    | 0.008                                             | 0.089          | 0.075                                             | 25.601              |
|         | (g) Depreciation and amortisation expense                                                                                  | 0.000          | 0.000                    | 0.000                                             | 0.000          | 0.000                                             | 2.210               |
|         | (h) Consultancy charges                                                                                                    | 0.673          | 0.587                    | 0.915                                             | 2.622          | 8.573                                             | 0.000               |
|         | (i) Listing Fees                                                                                                           | 0.000          | 0.000                    | 0.000                                             | 3.250          | 20.085                                            | 6.940               |
|         | (j) Right Issue - Software Charges                                                                                         | 0.000          | 0.000                    | 0.060                                             | 0.000          | 0.120                                             | 0.267               |
|         | (k) MCA Charges                                                                                                            | 0.089          | 0.078                    | 0.000                                             | 0.197          | 9.939                                             | 9.939               |
|         | (l) Business Promotion Expenses                                                                                            | 0.000          | 0.000                    | 11.745                                            | 0.185          | 16.503                                            | 16.348              |
|         | (m) Advertisement Expenses                                                                                                 | 0.360          | 0.646                    | 2.249                                             | 2.144          | 43.903                                            | 48.486              |
|         | (n) commission                                                                                                             | 0.000          | 0.000                    | 0.000                                             | 0.000          | 0.000                                             | 2.650               |
|         | (o) Travelling Expenses                                                                                                    | 0.047          | 0.000                    | 0.000                                             | 0.082          | 0.000                                             | 0.162               |
|         | (p) Transportation Expenses                                                                                                | 0.000          | 0.000                    | 0.000                                             | 2.295          | 0.000                                             | 0.000               |
|         | (q) Designing Charges                                                                                                      | 0.000          | 0.000                    | 0.000                                             | 1.500          | 0.000                                             | 0.000               |
|         | (r) Printing and Stationery                                                                                                | 0.000          | 2.530                    | 0.000                                             | 2.530          | 0.000                                             | 0.000               |
|         | (s) Other expenses (Any item exceeding 10% of the total expenses relating to continuing operations to be shown separately) | 6.803          | 0.503                    | 1.072                                             | 8.197          | 8.454                                             | 141.462             |
|         | <b>Total Expenses</b>                                                                                                      | <b>15.556</b>  | <b>139.074</b>           | <b>360.126</b>                                    | <b>796.154</b> | <b>1,746.952</b>                                  | <b>1,828.656</b>    |
| 3       | <b>Profit / (Loss) before exceptional items and tax (1-2)</b>                                                              | <b>9.444</b>   | <b>21.850</b>            | <b>83.729</b>                                     | <b>50.625</b>  | <b>228.173</b>                                    | <b>335.799</b>      |

**KCD INDUSTRIES INDIA LIMITED****Registered Office**

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|    |                                                                                                                                    |              |               |               |               |                |                |
|----|------------------------------------------------------------------------------------------------------------------------------------|--------------|---------------|---------------|---------------|----------------|----------------|
| 4  | Exceptional Items                                                                                                                  | 0.000        | 0.000         | 0.000         | 0.000         | 0.000          | 0.000          |
| 5  | <b>Profit / (Loss) before tax (3-4)</b>                                                                                            | <b>9.444</b> | <b>21.850</b> | <b>83.729</b> | <b>50.625</b> | <b>228.173</b> | <b>335.799</b> |
| 6  | <b>Tax Expenses</b>                                                                                                                |              |               |               |               |                |                |
|    | (a) Current Tax                                                                                                                    | 2.946        | 6.817         | 0.000         | 15.794        | 0.000          | 89.568         |
|    | (b) Deferred Tax                                                                                                                   | 0.000        | 0.000         | 0.000         | 0.000         | 0.000          | 0.134          |
|    | (c) Income Tax                                                                                                                     | 0.000        | 0.000         | 0.000         | 0.000         | 0.000          | 6.772          |
| 7  | <b>Total Tax Expenses</b>                                                                                                          | <b>2.946</b> | <b>6.817</b>  | <b>0.000</b>  | <b>15.794</b> | <b>0.000</b>   | <b>96.474</b>  |
| 8  | <b>Profit/ (Loss) for a period from continuing operations (5-7)</b>                                                                | <b>6.497</b> | <b>15.033</b> | <b>83.729</b> | <b>34.830</b> | <b>228.173</b> | <b>239.325</b> |
| 9  | Profit/ (Loss) for a period from dis -continuing operations                                                                        | 0.000        | 0.000         | 0.000         | 0.000         | 0.000          | 0.000          |
| 10 | Tax Expenses of discontinued operations                                                                                            | 0.000        | 0.000         | 0.000         | 0.000         | 0.000          | 0.000          |
| 11 | <b>Profit/ (Loss) for a period from dis -continuing operations (after tax) (9-10)</b>                                              | <b>0.000</b> | <b>0.000</b>  | <b>0.000</b>  | <b>0.000</b>  | <b>0.000</b>   | <b>0.000</b>   |
| 12 | <b>Other Comprehensive Income/ (Loss)</b>                                                                                          |              |               |               |               |                |                |
|    | A) (i) Amount of items that will not be reclassified to profit or loss                                                             | 0.000        | 0.000         | 0.000         | 0.000         | 0.000          | 0.000          |
|    | (ii) Income tax relating to items that will not be reclassified to profit or loss                                                  | 0.000        | 0.000         | 0.000         | 0.000         | 0.000          | 0.000          |
|    | B.) (i) Amount of items that will be reclassified to profit or loss                                                                | 0.000        | 0.000         | 0.000         | 0.000         | 0.000          | 0.000          |
|    | (ii) Income tax relating to items that will not be reclassified to profit or loss                                                  | 0.000        | 0.000         | 0.000         | 0.000         | 0.000          | 0.000          |
| 13 | <b>Total Comprehensive income for the period (comprising profit/loss) and other comprehensive income for the period) (8-11-12)</b> | <b>6.497</b> | <b>15.033</b> | <b>83.729</b> | <b>34.830</b> | <b>228.173</b> | <b>239.325</b> |
|    | Paid -up Equity Share Capital (Face Value of Re. 1/- each)                                                                         | 371.429      | 371.429       | 371.428       | 371.428       | 371.428        | 371.429        |
| 14 | <b>Earning Per Share for fully paid-up shares (For continuing operations)</b>                                                      |              |               |               |               |                |                |
|    | (a) Basic                                                                                                                          | 0.017        | 0.059         | 0.297         | 0.094         | 0.810          | 0.847          |
|    | (b) Diluted                                                                                                                        | 0.017        | 0.059         | 1.023         | 0.094         | 1.318          | 0.847          |
| 15 | <b>Earning Per Share for partly paid-up shares (For continuing operations)</b>                                                     |              |               |               |               |                |                |
|    | (a) Basic                                                                                                                          | 0.017        | 0.059         | 0.297         | 0.094         | 0.810          | 0.847          |
|    | (b) Diluted                                                                                                                        | 0.017        | 0.059         | 1.023         | 0.094         | 1.318          | 0.847          |

## KCD INDUSTRIES INDIA LIMITED

### Registered Office

Unit No 101, 1st Floor,  
KCD Jogesh Eva, Road No. 1,  
Jogeshwari East, Mumbai - 400060  
Tel. : +91 91373 22030  
Email : compliance@kcdindustries.com  
CIN: L70100MH1985PLC301881

RAJIV  
CHANDU  
LAL DARJI

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by RAJIV  
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[www.kcdindustries.com](http://www.kcdindustries.com)

**Limited Review Report on Unaudited Quarterly Consolidated Financial Results of KCD Industries India Limited, pursuant to regulation 33 of Securities Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, for the quarter and nine Months ended 31st December 2024.**

**Review Report to**  
**The Board of Directors of,**  
**KCD INDUSTRIES INDIA LIMITED**

1. We have reviewed the accompanying statement of Consolidated Un-audited Ind AS Financial Results of KCD Industries India Limited ("the Company") for the Quarter Ended December 31, 2024 (the statement) attached herewith, being submitted by the Company pursuant to the requirements of Regulation 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended.
2. 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 of principles laid down in Indian Accounting Standard 34 (Ind AS 34) "Interim Financial Reporting" as prescribed under section 133 of the Companies Act, 2013 as amended, 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.
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 financial statements are 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 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 accounting standards 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.

**For, J SINGH & ASSOCIATES**  
**Chartered Accountants**  
**[Firm Reg. No. 110266W]**



**Amit J Joshi**  
**Partner**  
**M. No. 120022**  
**UDIN: 25120022BMIJYK7703**  
**Date: 14/02/2025**  
**Place: Ahmedabad**



**Branch Office:**

Ahmedabad (Gujrat) • Bangalore (Karnataka) • Chennai (Tamilnadu) • Hyderabad (Andra Pradesh) • Hisar (Haryana) • Jaipur (Rajasthan) • Kolkata (West Bengal) • New Delhi • Patna (Bihar) • Punjab (Mohali) • Ranchi (Jarkhand) • Thiruvananthapuram (Kerala) • Tirunelveli (Tamilnadu) • Varanasi (U.P.) .



**KCD**<sup>TM</sup>  
(ISO 9001 : 2015)

**Notes:**

- 1) The Un-Audited Standalone and Consolidated financial statements for the quarter and nine months ended on 31<sup>st</sup> December, 2024 have been reviewed by the Audit Committee and approved by the Board of Directors at their meeting held on Friday, 14<sup>th</sup> February, 2025
- 2) The Statutory Auditors have carried out Limited Review of the financial results for the quarter and nine months ended on 31<sup>st</sup> December, 2024 in compliance with terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.
- 3) The statement has been prepared in accordance with the Companies (Indian Accounting Standard) Rules, 2015 (Ind AS) prescribed under section 133 of the Companies Act, 2013 and other recognised accounting practices and policies to the extent applicable.
- 4) As the Company's business activity falls within a single primary business segment, the disclosure requirements as per Ind AS 108 "operating segments" are not applicable.
- 5) Provision for taxes, if any, shall be made at the end of the year.
- 6) Previous period figures have been re-grouped and re-classified wherever necessary.

**For KCD Industries India Limited**

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CHANDU  
LAL DARJI

Digitally signed by RAJIV  
CHANDU LAL DARJI  
DN: cn=RAJIV CHANDU LAL DARJI, o=KCD Industries India Limited, email=rajiv@kcdindustries.com, c=IN

**Rajiv Darji**  
**Managing Director**  
**DIN: 02088219**

**KCD INDUSTRIES INDIA LIMITED**

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**KCD**<sup>TM</sup>  
(ISO 9001 : 2015)

**Disclosure pursuant to SEBI Circular No. SEBI/HO/CFD/CFD-PoD-2/CIR/P/2024/185 dated 31<sup>st</sup> December, 2024, read with BSE Circular no. 20250102-4 dated 2nd January, 2025:**

- a) Statement on Deviation or Variation for proceeds of Public Issue, Rights Issue, Preferential Issue, Qualified Institutions Placement etc.: **Not Applicable**
- b) Disclosure of Outstanding default on loans and debt securities: **Not Applicable**
- c) Disclosure of Related Party Transactions (Applicable only for half-yearly filings i.e., 2nd and 4th quarter): **Not Applicable**
- d) Statement On Impact of Audit Qualifications (For Audit Report with Modified Opinion) Submitted Along-with Annual Audited Financial Results (Standalone and consolidated separately) (Applicable only for annual filing i.e., 4th quarter): **Not Applicable**

RAJIV  
CHANDUL  
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Digitally signed by  
RAJIV CHANDULAL  
DARJI  
Date: 2025.02.14  
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