



KCD™

(ISO 9001:2015)

30th June 2021

To,
BSE Limited
P.J. Towers,
Dalal Street, Fort,
Mumbai – 400 001.

Scrip Code : 540696
Scrip Id : KCDGROUP

Subject: Audited Financial Results for the Quarter and Financial Year ended on 31st March 2021.

Dear Sir/ Madam,

Pursuant to Regulation 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, The Board of Directors of the Company in their meeting held today i.e. on 30th June 2021 have considered and approved:

1. Audited Financial Results (standalone) for the quarter and year ended on 31st March 2021.
2. Auditors Report on quarterly and year to date financial results for the period ended on 31st March 2021.

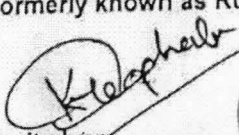
Please also find enclosed herewith declaration in respect of Auditor's Report with un-modified opinion for the Audited Financial Results for the quarter and year ended on 31st March 2021.

The meeting of the Board of Directors commenced at 2 p.m. and concluded at 3 p.m.

We request you to kindly take the above mentioned information on your record.

Thanking You.

For KCD Industries India Limited
(formerly known as Ruchika Industries India Limited)


Kavita Iyer
Chairman & Managing Director
DIN: 08417118



KCD INDUSTRIES INDIA LIMITED

(Formerly known as Ruchika Industries India Limited)

Corporate Division

501, Ruby Crescent Business Boulevard,
Ashok Chakravati Road, Above Axis Bank,
Kandivali (East), Mumbai - 400 101.

Tel. : +91 91373 22030

Email : roc.ruchika@gmail.com, info@kcdindustries.com,

CIN: L70100MH1985PLC301881



www.kcdindustries.com

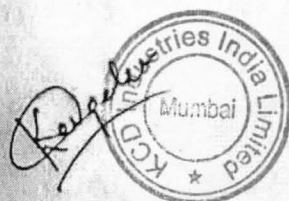
KCD Industries India Limited						
(formerly known as Ruchika Industries India Limited)						
CIN: L70100MH1985PLC301881						
Regd. Off.: 501, 5th Floor, Ruby Crescent Business Boulevard, Ashok Chakravarti Road, Kandivalli (East), Mumbai - 400 101						
Tel: 9137322030 Website: www.kcdindustries.com Email: compliance@kcdindustries.com						
STATEMENT OF AUDITED FINANCIAL RESULTS FOR THE QUARTER AND FINANCIAL YEAR ENDED 31ST MARCH, 2021.						
Sr. No.	Particulars	3 months ended	Preceding 3 months ended	Corresponding 3 months ended in the previous year	Current Year	Previous year ended
		31-03-2021	31-12-2020	31-03-2020	31-03-2021	31-03-2020
		Audited	Unaudited	Audited	Audited	Audited
1	Income					
	(a) Revenue From Operations	0.000	6.424	73.204	10.514	82.475
	(b) Other Income	0.100	0.000	19.575	1.300	60.483
	Total Income	0.100	6.424	92.779	11.814	142.958
2	Expenses					
	(a) Cost of materials consumed	0.000	0.000	0.000	0.000	0.000
	(b) Purchases of stock-in-trade	(2.609)	2.609	75.419	0.000	89.612
	(c) Changes in inventories of finished goods, work-in-progress and stock-in-trade	8.087	0.000	(3.213)	8.087	(5.783)
	(d) Direct Expenses	0.000	0.000	0.000	0.000	0.000
	(e) Employee Benefits Expenses	0.540	0.540	2.976	2.950	16.018
	(f) Finance Cost	0.060	0.000	0.060	0.175	0.082
	(g) Depreciation, depletion and amortisation expense	0.990	1.332	0.806	2.327	1.403
	(h) Consultancy Charges/Professional fees	0.970	0.000	0.000	1.360	1.950
	(i) Listing Fees	3.000	0.000	0.944	3.000	4.444
	(j) Commission	0.000	0.000	8.000	0.000	8.000
	(k) Travelling expenses	(0.200)	0.000	2.211	0.000	3.226
	(l) Other expenses (Any item exceeding 10% of the total expenses relating to continuing operations to be shown separately)	0.910	1.002	2.940	1.520	9.657
	Total Expenses	11.748	5.484	90.143	19.419	128.609
3	Profit / (Loss) before exceptional and extraordinary items and tax (1-2)	(11.648)	0.940	2.636	(7.606)	14.349
4	Exceptional Items	0.000	0.000	0.000	0.000	0.000
5	Profit/ (Loss) before Tax (3-4)	(11.648)	0.940	2.636	(7.606)	14.349
6	Tax Expenses					
	(a) Current Tax	0.000	0.000	0.685	0.000	3.730
	(b) Deferred Tax	0.227	0.000	(0.072)	0.227	(0.072)
7	Total Tax Expenses	0.227	0.000	0.613	0.227	3.658
8	Profit/ (Loss) for a period from continuing operations (5-7)	(11.421)	0.940	2.023	(7.378)	10.691
9	Profit/ (Loss) for a period from discontinuing operations	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
11	Profit/ (Loss) for a period from discontinuing operations (after tax) (9-10)	0.000	0.000	0.000	0.000	0.000
12	Other Comprehensive Income/ (Loss)					
	A) (i) Amount of items that will not be reclassified to profit or loss	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
	B) (i) Amount of items that will be reclassified to profit or loss	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
13	Total Comprehensive income for the period (comprising profit/loss) and other comprehensive income for the period) (8-11-12)	(11.421)	0.940	2.023	(7.378)	10.691
	Paid-up Equity Share Capital (Face Value of Rs. 5/- each)	100.000	100.000	100.000	100.000	100.000
14	Earning Per Share (For continuing operations)					
	(a) Basic	(0.571)	0.047	0.101	(0.369)	0.535
	(b) Diluted	(0.571)	0.047	0.101	(0.369)	0.535



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Tel: 9137322030 Website: www.kcdindustries.com Email: compliance@kcdindustries.com			
STATEMENT OF ASSETS AND LIABILITIES AS ON 31ST MARCH, 2021			
(Rs. in Lakhs)			
Sr.No.	Particulars	STANDALONE	
		As at 31-03-2021	As at 31-03-2020
		(Audited)	(Audited)
A	ASSETS		
1	Non-Current Assets		
	Property, Plant and Equipment	1.637	3.963
	Capital work-in-progress	0.000	0.000
	Investments Property	0.000	0.000
	Goodwill	0.000	0.000
	Other Intangible Assets	0.000	0.000
	Intangible Assets under development	0.000	0.000
	Biological Assets Other than bearer Plants	0.000	0.000
	Investments accounted for using equity method	0.000	0.000
	Non-Current Financial Assets		
	Non-Current Investments	0.000	9.240
	Trade receivables, non-current	0.000	0.000
	Loans, non-current	0.000	0.000
	Other non-current Financial Assets	0.000	0.000
	Total non-current Financial Assets	0.000	9.240
	Deferred Tax Assets (Net)	0.286	0.059
	Other Non-current Assets	0.000	0.000
	Total Non-current Assets	1.923	13.262
2	Current Assets		
	Inventories	17.822	25.910
	Current Financial Assets		
	Current Investments	0.000	0.000
	Trade Receivables, current	60.339	47.933
	Cash and Cash equivalents	12.178	0.095
	Bank Balance other than cash and cash equivalents	0.000	0.035
	Loans, current	0.000	0.000
	Other Current Financial Assets	397.764	0.000
	Total Current Financial Assets	470.281	48.063
	Current Tax Assets (net)	11.295	0.000
	Other Current Assets	0.000	396.994
	Total Current Assets	499.399	470.967
3	Non-current assets classified as held for sale	0.000	0.000
4	Regulatory deferral account debit balances and related deferred tax assets	0.000	0.000
	TOTAL ASSETS	501.321	484.229
B	EQUITY AND LIABILITIES		
1	Equity		
	Equity attributable to owners of parent	0.000	0.000
	Equity Share Capital	100.000	100.000
	Other Equity	223.173	230.553
	Total Equity attributable to owners of parent	323.173	330.553
	Non-controlling interest	0.000	0.000
	Total Equity	323.173	330.553
2	Liabilities		
	Non-current Liabilities	0.000	0.000
	Non-current Financial Liabilities		
	Borrowings, non-current	0.000	0.000
	Trade Payables, non-current	0.000	0.000
	Other non-current Financial Liabilities	0.000	0.000
	Total Non-current Financial Liabilities	0.000	0.000
	Provisions, non-current	0.000	0.000
	Deferred Tax Liabilities (Net)	0.000	0.000
	Deferred Government grants, non-current	0.000	0.000
	Other Non-current Liabilities	0.000	0.000
	Total Non-current Liabilities	0.000	0.000



3	CURRENT LIABILITIES		
	Current Financial Liabilities	0.000	0.000
	Borrowings, current	0.000	0.000
	Trade Payable, current	22.691	22.039
	Other Current Financial Liabilities	0.696	0.000
	Total Current Financial Liabilities	23.386	22.039
	Other Current Liabilities	154.107	126.950
	Provisions, current	0.655	4.687
	Current Tax Liabilities (Net)	0.000	0.000
	Deferred Government grants, current	0.000	0.000
	Total Current Liabilities	178.148	153.676
	Liabilities directly associated with assets in disposal group classified as held for sale	0.000	0.000
	Regulatory deferral account credit balances and related deferred tax liabilities	0.000	0.000
	TOTAL EQUITY AND LIABILITIES	501.321	484.229



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CASHFLOW STATEMENT AS ON 31ST MARCH, 2021			
(Rs. In Lakhs)			
Sr. No.	Particulars	STANDALONE	
		As at 31-03-2021	As at 31-03-2020
A	CASH FLOW FROM OPERATING ACTIVITIES		
	a) Net profit/(Loss) before tax	(7.607)	14.348
	Add: Income Tax Refund	0.000	0.000
	b) OPERATING PROFIT BEFORE WORKING CAPITAL CHANGES	(7.607)	14.348
	Adjustments For:		
	Loss on Sale of Fixed Assets	0.000	0.000
	Depreciation	2.327	1.403
	CASH GENERATED FROM OPERATIONS	(5.281)	15.751
	Adjustments for		
	Decrease/(Increase) in Inventories	8.087	(5.783)
	Decrease/(Increase) in Trade Receivables	(12.406)	252.309
	Decrease/(Increase) in Other Current Assets	(4.957)	(396.994)
	Increase/(Decrease) in Trade Payables	0.652	18.324
	Increase/(Decrease) in Other Current Liabilities & Provisions	16.710	123.479
	Net cash from Operating activities (A)	2.805	7.080
B	CASH FLOW FROM INVESTING ACTIVITIES		
	Purchases of fixed assets		(5.180)
	Sale of Investments	9.240	
	Net cash from investing activities (B)	9.240	(5.180)
C	CASH FLOW FROM FINANCING ACTIVITIES		
	Change in Long Term Borrowings	0.000	(1.800)
	Net cash from financing activities (C)	0.000	(1.800)
	Net increase in cash and cash equivalents	12.045	0.100
	Cash and cash equivalents at the beginning of the year	0.130	0.030
	Cash and cash equivalents at the end of the year	12.175	0.130





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(ISO 9001:2015)

Notes:

1. The Audited financial statements for the quarter and year ended on 31st March 2021 have been reviewed by the Audit Committee and approved by the Board of Directors at their meeting held on 30th June 2021.
2. The Statutory Auditors of the Company have carried out audit of the financial results for the quarter and year ended on 31st March 2021 in compliance of Regulation 33 of SEBI (LODR), 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. The figures for the quarter ended 31st March 2021 and 31st March 2020 are the balancing figures between audited figures in respect of full financial year and unaudited published year-to-date figures up to third quarter ended 31st December 2020 and 31st December 2019 respectively, which were subject to limited review.
6. Previous period figures have been re-grouped and re-classified wherever necessary.

For KCD Industries India Limited
(formerly known as Ruchika Industries India Limited)


Kavita Jyer
Chairman & Managing Director
DIN: 08417118



Date: 30th June 2021
Place: Mumbai

KCD INDUSTRIES INDIA LIMITED

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Corporate Division

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Auditor's Report on Quarterly Financial Results and Year to Date Results of KCD Industries India Limited (formerly known as Ruchika Industries India Limited) Pursuant to the Regulation 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015

To,
The Board of Directors,
KCD Industries India Limited
(Formerly known as Ruchika Industries India Limited),
501, 5th Floor, Ruby Crescent Business Boulevard,
Ashok Chakravati Road, Kandivali (East),
Mumbai – 400 101.

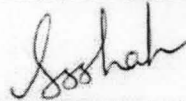
We have audited the quarterly financial results of KCD Industries India Limited (formerly known as Ruchika Industries India Limited) for the quarter and year ended 31st March, 2021 and the year to date results along with audited statement of assets and liabilities and cash flow statement for the period 1st April, 2020 to 31st March, 2021, attached herewith, being submitted by the company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015. These quarterly financial results as well as the year to date financial results have been prepared from interim financial statements, which are the responsibility of the company's management. Our responsibility is to express an opinion on these financial results based on our audit of such interim financial statements, which have been prepared in accordance with the recognition and measurement principles laid down in Accounting Standard for Interim Financial Reporting (AS 25 / Ind AS 34), prescribed, under Section 133 of the Companies Act, 2013 read with relevant rules issued there under, as applicable and other accounting principles generally accepted in India.

We conducted our audit in accordance with the auditing standards generally accepted in India. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial results are free of material misstatement(s). An audit includes examining, on a test basis, evidence supporting the amounts disclosed as financial results. An audit also includes assessing the accounting principles used and significant estimates made by management. We believe that our audit provides a reasonable basis for our opinion.

In our opinion and to the best of our information and according to the explanations given to us these quarterly financial results as well as the year to date results:

- (i) are presented in accordance with the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulation 2015 in this regard ; and
- (ii) give a true and fair view of the net profit/ loss and other financial information for the quarter ended 31st March, 2021 as well as the year to date results for the period from 1st April, 2020 to 31st March, 2021.

For SN & Co,
Chartered Accountants



Shrenik Shah
Partner

Membership Number: 126610



Place : Mumbai

Date : 30/06/2021

UDIN: 21126610AAAAGZ4787



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30th June 2021

To,
BSE Limited
P.J. Towers,
Dalal Street, Fort,
Mumbai – 400 001.

Scrip Code : 540696
Scrip Id : KCDGROUP

Subject: Declaration in respect of Auditor's Report with un-modified opinion for the Audited Financial Results for the quarter and year ended on 31st March 2021.

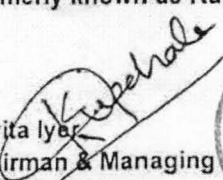
Dear Sir/Madam,

With reference to the Audited Financial Results of the Company for the quarter and year ended on 31st March 2021, We hereby declare that the statutory auditors of the company M/s S.N. & Co., Chartered Accountants (Firm Registration No. 128887W) have expressed an un-modified opinion in its report on Audited Financial Results of the Company for the quarter and year ended on 31st March 2021.

You are requested to take the above cited information on your records.

Thanking You.

For KCD Industries India Limited
(formerly known as Ruchika Industries India Limited)


Kavita Iyer
Chairman & Managing Director
DIN: 08417118




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