

To,

Date: 14<sup>th</sup> November, 2025

The Corporate Relationship Department,  
BSE Limited  
Phiroze Jeejeebhoy Towers,  
Dalal Street, Mumbai-400001 MH- IN  
SYMBOL: KCDGROUP  
Scrip Code: 540696

**Subject: Outcome of Board Meeting held on Friday, 14<sup>th</sup> November, 2025**

**Ref: Additional Disclosure required under Regulation 30 - Part A of Para A of Schedule III of SEBI (Listing Obligations and Disclosure Requirements) Regulations 2015 read along with SEBI Circular SEBI/HO/CFD/PoD2/CIR/P/0155 dated November 11 2024**

Dear Sir/Ma'am,

With reference to the captioned subject and pursuant to Regulation 30 of the SEBI LODR Regulations, we write to inform you that the Board of Directors of the Company has, at its meeting held today i.e. on **Friday, 14th November, 2025 at 12:30 p.m.** at the Registered office of the Company situated at Unit No 101, KCD Jogesh Eva, Natwar Nagar, Road No. 1, Jogeshwari (East), Mumbai – 400060 inter-alia considered and approved the following matters:

1. Approved the Unaudited Standalone Financial Results for the quarter and half year ended **September 30, 2025** prepared under Indian Accounting Standards (IND-AS) and as per Regulation 33 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 as amended from time to time (“Listing Regulations”) along with Limited Review Report of the Statutory Auditors. Please find enclosed herewith a copy of the same for your information.
2. Considered and approved the resignation of **M/s. SN & Co., Chartered Accountants (FRN: 128887W)** as the Internal Auditor of the Company.  
Enclosed the Resignation Letter- **“Annexure- A”**.
3. Based on the recommendation of the Audit committee, the board at its meeting held today, **14th November, 2025** has considered the aappointment of **M/s SWM & Associates (Chartered Accountants)(FRN: 137336W)** as the Internal Auditor of the Company for the financial year 2025-26.

Requisite details as per SEBI Master Circular bearing Ref. No. SEBI/HO/CFD/PoD2/CIR/P/0155 dated November 11, 2024 is enclosed as **Annexure B”**.

The Board Meeting commenced at 12.30 PM and concluded at 07:30 PM.  
Kindly take the above information on your records.  
This is for your information & dissemination to all concerned.

Thanking you,  
Your's faithfully,  
For **KCD INDUSTRIES INDIA LIMITED**

**AKASH T. SHAH**  
Joint Managing Director  
DIN: 08521214

**Enclosed: 1. Limited Review Report**  
**2. Financial Results**  
**3. Annexures A**  
**4. Annexures B**

**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





**J. SINGH & ASSOCIATES (Regd.)**  
**CHARTERED ACCOUNTANTS**

505/506/507, **HUBTOWN** Viva, Shankarwadi,  
Western Express Highway Between Andheri &  
Jogeshwari (East) Mumbai-400060  
Telephone: - 022-6694617/18  
E-mail: -ca\_jsingh@rediffmail.com  
mumbai@cajsingh.com

**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 Obligation and Disclosure Requirements) Regulation 2015 For the Quarter Ended 30th September 2025**

**Review Report to  
The Board of Directors of,  
KCD Industries India Limited**


We have reviewed the accompanying statement of Standalone Un-audited Ind AS Financial Results of KCD Industries India Limited ("the Company") for the Second Quarter ended September 30, 2025 (the statement) attached herewith, being submitted by Company pursuant to the requirements of Regulation 33 of SEBI (listing Obligations and Disclosure Requirements) Regulations, 2015, as amended (the 'Listing Regulations').

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 done in Indian Accounting Standard 34 (Ind AS 34) "Interim Financial Reporting" 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.

We conducted our review in accordance with the Standard on Review Engagement (SRE) 2410, Review of Interim Financial Information Performed by the Independent Auditor of the Entity, 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 provide less assurance than an audit. We have not performed an audit and accordingly, we do not express an audit opinion.

Based on our review conducted as above, nothing has come to our attention that causes us to believe that the accompanying statement of Standalone 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. 120022]**

  
**Amit J Joshi  
Partner  
M. No. 120022  
UDIN: 25120022BBIKDG2157**



**Date: 14/11/2025  
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 (Jharkhand) • Thiruvananthapuram (Kerala) • Tirunelveli (Tamilnadu) • Varanasi (U.P.).

# KCD Industries India Limited

CIN: L70100MH1985PLC301881

Regd. Off.: Unit No. 101, 1st Floor, KCD Jogesh Eva, Road No. 01, Jogeshwari (East), Mumbai - 400060.

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

**STATEMENT OF UN-AUDITED FINANCIAL RESULTS FOR THE QUARTER AND HALF YEAR ENDED ON 30.09.2025**

(Amount in Thousand)

Sr. No.	Particulars	STANDALONE					
		3 months ended	Preceding 3 months ended	Corresponding 3 months ended in the previous year	6 month ended	Corresponding 6 months ended in the previous year	Previous year ended
		30.09.2025	30.06.2025	30.09.2024	30.09.2025	30.09.2024	31.03.2025
		Un-Audited	Un-Audited	Un-Audited	Un-Audited	Un-Audited	Audited
1	<b>Income</b>						
	(a) Revenue From Operations	7510.500	8500.000	16092.349	16010.500	78325.595	30408.236
	(b) Other Income	0.000	0.000	0.000	0.000	3852.433	5677.479
	<b>Total Income</b>	<b>7510.500</b>	<b>8500.000</b>	<b>16092.349</b>	<b>16010.500</b>	<b>82178.028</b>	<b>36085.615</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	1657.683	1444.383	0.000	3102.066	0.000	-49417.360
	(c) Changes in inventories of finished goods, work-in-progress and stock-in-trade	(1657.683)	0.000	12646.703	-1657.683	74879.949	74879.949
	(d) Direct Expenses	5530.500	4583.967	0.000	10114.467	20.142	289.622
	(e) Employee Benefit Expenses	298.446	419.343	821.340	717.789	1649.316	3247.818
	(f) Finance Cost	0.561	0.715	4.955	1.276	7.491	10.807
	(g) Depreciation and amortisation expense	0.000	0.000	0.000	0.000	0.000	184.838
	(h) Consultancy charges/ Professional Fees	177.126	268.046	58.682	445.172	194.832	412.257
	(i) Listing Fees	0.000	325.000	0.000	325.000	325.000	341.250
	(j) Right Issue - Software Charges	0.000	0.000	0.000	0.000	0.000	0.000
	(k) MCA Charges	0.000	0.000	7.800	0.000	10.824	20.306
	(l) Business Promotion Expenses	0.000	0.000	0.000	0.000	18.500	18.500
	(m) Advertisement Expenses	38.135	21.600	64.596	59.735	178.418	312.578
	(n) Commission	377.247	0.000	0.000	377.247	0.000	0.000
	(o) Travelling expenses	0.000	2.007	0.000	2.007	9.371	365.856
	(p) Transportation expenses	0.000	0.000	0.000	0.000	229.500	229.450
	(q) Designing Charges	0.000	0.000	0.000	0.000	150.000	150.000
	(r) Printing & Stationery	7.500	0.000	253.039	7.500	253.039	253.039
	(s) Other expenses (Any item exceeding 10% of the total expenses relating to continuing operations to be shown separately)	173.018	76.585	50.148	249.603	133.624	1694.686
	<b>Total Expenses</b>	<b>6602.532</b>	<b>7141.646</b>	<b>13907.263</b>	<b>13744.178</b>	<b>78060.006</b>	<b>32993.596</b>
3	<b>Profit / (Loss) before exceptional items and tax (1-2)</b>	<b>907.968</b>	<b>1358.354</b>	<b>2185.086</b>	<b>2266.322</b>	<b>4118.022</b>	<b>3092.019</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>907.968</b>	<b>1358.354</b>	<b>2185.086</b>	<b>2266.322</b>	<b>4118.022</b>	<b>3092.019</b>
6	<b>Tax Expenses</b>						
	(a) Current Tax	45.398	300.000	681.746	345.398	1284.800	979.423
	(b) Deferred Tax	0.000	0.000	0.000	0.000	0.000	0.000
	(c) Income Tax	0.000	0.000	0.000	0.000	0.000	0.000
	<b>Total Tax Expenses</b>	<b>45.398</b>	<b>300.000</b>	<b>681.746</b>	<b>345.398</b>	<b>1284.800</b>	<b>979.423</b>
8	<b>Profit/ (Loss) for a period from continuing operations (5-7)</b>	<b>862.570</b>	<b>1058.354</b>	<b>1503.340</b>	<b>1920.924</b>	<b>2833.222</b>	<b>2112.596</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>862.570</b>	<b>1058.354</b>	<b>1503.340</b>	<b>1920.924</b>	<b>2833.222</b>	<b>2112.596</b>
	Paid-up Equity Share Capital (Face Value of Rs. 1/- each)	25288.554	25288.554	37142.857	25288.554	37142.857	25288.554
	<b>Earning Per Share for fully paid-up shares (For continuing operations)</b>						
	(a) Basic	0.034	0.042	0.059	0.076	0.112	0.084
	(b) Diluted	0.034	0.042	0.059	0.076	0.112	0.084
15	<b>Earning Per Share for Partly paid-up shares (For continuing operations)</b>						
	(a) Basic	0.034	0.042	0.059	0.076	0.112	0.084
	(b) Diluted	0.034	0.042	0.059	0.076	0.112	0.084

**For KCD Industries India Limited**

Date: 14-11-2025

Place: Mumbai

**Akash T. Shah**  
**Joint Managing Director**  
**DIN: 08521214**

<b>KCD Industries India Limited</b>			
CIN: L70100MH1985PLC301881			
Regd. Off.: Unit No. 101, 1st Floor, KCD Jogesh Eva, Road No. 01, Jogeshwari (East), Mumbai - 400060.			
Tel: 9137322030 Website: www.kcdindustries.com Email: compliance@kcdindustries.com			
STATEMENT OF ASSETS AND LIABILITIES FOR THE HALF YEAR ENDED ON 30.09.2025			
(Amount in Thousand)			
Sr.No.	Particulars	STANDALONE	
		As at half year ended	As at previous year ended
		30.09.2025 (Un-Audited)	31.03.2025 (Audited)
<b>A</b>	<b>ASSETS</b>		
<b>1</b>	<b>Non-Current Assets</b>		
	Property, plant and equipment	1135.873	1122.373
	Capital work-in-progress	0.000	0.000
	Investment 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
	<b>Non-Current Financial Assets</b>		
	Non-current investments	0.000	0.000
	Trade receivables, non-current	0.000	0.000
	Loans, non-current	363429.745	0.000
	Other non-current financial assets	0.000	0.000
	<b>Total non-current financial assets</b>	<b>363429.745</b>	<b>0.000</b>
	Deferred tax assets (net)	0.000	0.000
	Other non-current assets	0.000	4900.000
	<b>Total non-current assets</b>	<b>364565.617</b>	<b>6022.372</b>
<b>2</b>	<b>Current assets</b>		
	Inventories	3110.786	1453.103
	<b>Current financial asset</b>		
	Current investments	0.000	0.000
	Trade receivables, current	137994.087	144933.830
	Cash and cash equivalents	1443.436	1457.220
	Bank balance other than cash and cash equivalents	0.000	0.000
	Deposits, current	7163.482	0.000
	Other current financial assets	0.000	0.000
	<b>Total current financial assets</b>	<b>146601.006</b>	<b>146391.051</b>
	Current tax assets (net)	0.000	0.000
	Other current assets	883.308	359626.844
	<b>Total current assets</b>	<b>150595.100</b>	<b>507470.997</b>
<b>3</b>	Non-current assets classified as held for sale	0.000	0.000
<b>4</b>	Regulatory deferral account debit balances and related deferred tax Assets	0.000	0.000
	<b>Total Assets</b>	<b>515160.718</b>	<b>513493.370</b>
	<b>Equity and liabilities</b>		
<b>1</b>	<b>Equity</b>		
	Equity attributable to owners of parent	0.000	0.000
	Equity share capital	25288.554	25288.554
	Other equity	381748.451	379827.527
	<b>Total equity attributable to owners of parent</b>	<b>407037.005</b>	<b>405116.081</b>
	Non controlling interest - Right Issue	0.000	0.000
	<b>Total equity</b>	<b>407037.005</b>	<b>405116.081</b>
<b>2</b>	<b>Liabilities</b>		
	<b>Non-current liabilities</b>	0.00	0.000
	<b>Non-current financial liabilities</b>		
	Borrowings, non-current	0.000	0.000
	Trade payables, non-current	0.000	0.000
	Other non-current financial liabilities	0.000	0.000
	<b>Total non-current financial liabilities</b>	<b>0.000</b>	<b>0.000</b>
	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
	<b>Total non-current liabilities</b>	<b>0.000</b>	<b>0.000</b>
	<b>Current liabilities</b>		
	Current financial liabilities	0.000	0.000
	Borrowings, current	33730.352	0.000
	Trade payables, current	60413.959	61345.652
	Other current financial liabilities	0.000	43175.345
	<b>Total current financial liabilities</b>	<b>94144.312</b>	<b>104520.997</b>
	Other current liabilities	9477.711	0.000
	Provisions, current	4501.690	3856.292
	Current tax liabilities (Net)	0.000	0.000
	Deferred government grants, Current	0.000	0.000
	<b>Total current liabilities</b>	<b>108123.713</b>	<b>108377.289</b>
<b>3</b>	Liabilities directly associated with assets in disposal group classified as held for sale	0.000	0.000
<b>4</b>	Regulatory deferral account credit balances and related deferred tax liability	0.000	0.000
	<b>Total Equity and Liabilities</b>	<b>515160.718</b>	<b>513493.370</b>
<b>Date: 14-11-2025</b>			<b>For KCD Industries India Limited</b>
<b>Place: Mumbai</b>			
<b>Akash T. Shah</b>			
<b>Joint Managing Director</b>			
<b>DIN: 08521214</b>			

<b>KCD Industries India Limited</b>			
CIN: L70100MH1985PLC301881			
Regd. Off.: Unit No. 101, 1st Floor, KCD Jogesh Eva, Road No. 01, Jogeshwari (East), Mumbai - 400060.			
Tel: 9137322030 Website: www.kcdindustries.com Email: compliance@kcdindustries.com			
CASHFLOW STATEMENT AS ON 30.09.2025			
(Amount in Thousand)			
Sr. No.	Particulars	STANDALONE	
		As at 30.09.2025	As at 31.03.2025
<b>A</b>	<b>CASH FLOW FROM OPERATING ACTIVITIES</b>		
	a) Net profit/(Loss) before tax	2266.322	3092.220
	Add: Income Tax Refund	0.000	0.000
	Less: Income Tax Prov.	(345.398)	(979.400)
	<b>b) OPERATING PROFIT BEFORE WORKING CAPITAL CHANGES</b>	<b>1920.924</b>	<b>2112.820</b>
	Adjustments For:		
	Loss on Sale of Fixed Assets	0.000	0.000
	Depreciation	0.000	184.800
	<b>CASH GENERATED FROM OPERATIONS</b>	<b>1920.924</b>	<b>2297.620</b>
	Adjustments for		
	Decrease/(Increase) in Inventories	-1657.683	74880.000
	Decrease/(Increase) in Trade Receivables	6939.743	(17522.300)
	Decrease/(Increase) in Other Current Assets	351580.053	(35222.500)
	Decrease/(Increase) in Other Non Current Assets	-358529.745	0.000
	Decrease/(Increase) in Current Assets (Net)	0.000	65358.200
	Increase/(Decrease) in Trade Payables	-931.693	(43827.700)
	Increase/(Decrease) in Current Financial Liabilities	33730.352	(569.500)
	Increase/(Decrease) in Other Current Liabilities	-33697.634	(26553.600)
	Increase/(Decrease) in Provisions	645.398	(595.600)
	<b>Net cash from Operating activities (A)</b>	<b>(0.284)</b>	<b>18244.620</b>
<b>B</b>	<b>CASH FLOW FROM INVESTING ACTIVITIES</b>		
	Purchases of fixed assets	-13.500	0.000
	Deposits Given	0.000	0.000
	Sale of investments	0.000	0.000
	<b>Net cash from investing activities (B)</b>	<b>(13.500)</b>	<b>0.000</b>
<b>C</b>	<b>CASH FLOW FROM FINACING ACTIVITIES</b>		
	Profit on Sale of Fixed Asset	0.000	0.000
	Changing in Capital	0.000	15288.600
	Other Equity	0.000	(32527.600)
	Change in Long Term Borrowings	0.000	0.000
	<b>Net cash from financing activities (C)</b>	<b>0.000</b>	<b>(17239.000)</b>
	<b>Net increase in cash and cash equivalents</b>	<b>(13.784)</b>	<b>1005.620</b>
	<b>Cash and cash equivalents at the beginning of the year</b>	<b>1457.420</b>	<b>451.800</b>
	<b>Cash and cash equivalents at the end of the year</b>	<b>1443.636</b>	<b>1457.420</b>

Notes:

1. The above Unaudited financial statements have been approved by the Audit Committee and the Board of Directors at their meeting held on 14th November, 2025.
2. The company operates only under one segment.

**For KCD Industries India Limited**

**Akash T. Shah**  
**Joint Managing Director**  
**DIN: 08521214**



# KCD<sup>TM</sup>

(ISO 9001 : 2015)

## Annexure-A

### Disclosure as required in case of Resignation:

<b>Name</b>	<b>M/s. SN &amp; Co., Chartered Accountants (FRN: 128887W)</b>
<b>Reason for change viz. <del>appointment, resignation, removal, death or otherwise</del></b>	Resignation due to other commitments and pre occupations.
<b>Date of <del>appointment/</del> cessation and <del>term of appointment</del></b>	Closure of business hours on November 14, 2025
<b>Brief profile (in case of appointment)</b>	Not Applicable

*\* Resignation Letter has been attached at the end of the file.*

### 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)

Date: 14/11/2025

To,

The Board of Directors

KCD INDUSTRIES INDIA LIMITED

Unit No. 101, KCD Jogesh Eva, Road no. 1

Jogeshwari (East), Mumbai-400 060

Sub: Letter of Resignation as Internal Auditor

Dear Sir,

Due to my preoccupation in the other professional assignments, I am not in position to devote my time to the affairs of the company. Accordingly, I hereby submitting my resignation as an Internal Auditor of the company with immediate effect for the Financial Year 2025-26.

Please accept this letter as my resignation with immediate effect, from the post of auditor of the company Kindly acknowledge the receipt of this resignation letter.

Thanking you,  
For S N & Co.  
Chartered Accountants  
FRN: 128887W

*Shrenik Shah*



CA Shrenik Shah  
Partner  
Membership No. 126610  
Place: Mumbai





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

**Annexure-B**

**BRIEF PROFILE OF M/s S W M & ASSOCIATES (CHARTERED ACCOUNTANTS)(FRN: 137336W)**

(Pursuant to SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015)

PARTICULARS	DETAILS
Reason for change viz. appointment, re-appointment, resignation, removal, death or otherwise;	Appointment
Date of appointment/ re-appointment /cessation (as applicable)	November 14, 2025
Name of the Auditor	M/s S W M & ASSOCIATES
Proposed Audit fees payable to the Auditors	As may be decided between the Board of Directors and Auditor.
Term of Appointment	Appointed for the financial year 2025-26
Brief Profile	M/s <b>S W M &amp; ASSOCIATES</b> , Chartered Accountants ("Firm") is a distinguished firm of Chartered Accountants founded by partners with extensive experience of working with global consulting firms and companies. The expertise spans audit & assurance, accounting, legal and taxation, risk assessment, preparation of standard operating procedures, and designing risk control matrices. Firm specialize in IND AS, IFRS, US GAAP and Internal Audit providing a comprehensive suite of services tailored to meet diverse client needs. The partners' team possesses an advanced skill set. With years of experience in audit, assurance, and taxation, the senior team's, bring extensive expertise to the firm. The firm is committed to delivering outstanding client experiences while maintaining the highest standards of regulatory compliance, independence, ethics, and quality.

**KCD INDUSTRIES INDIA LIMITED**

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