

Kedia Construction Co. Ltd.

CIN No. : L45200MH1981PLC025083

Regd. Office : 202, A-Wing, Bldg. No.3, Rahul Mittal Industrial Estate, Sir M. V. Road, Andheri (E), Mumbai - 400 059.
Email : kcclindia@gmail.com • Website : www.kcclindia.in

May 26, 2026

To,
BSE Limited
25th Floor, P J Towers,
Dalal Street,
Mumbai - 400 001
Scrip Code: 508993
Email: corp.comm@bseindia.com

Dear Sir/Madam,

Sub: Outcome of the Board Meeting

Pursuant to Regulation 30 and 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 ('Listing Regulations'), we wish to inform you that the meeting of the Board of Directors of the Company was held today i.e., Tuesday, May 26, 2026, inter alia, to consider and approve the following businesses:

1. **Audited Financial Results:**

The Board approved the Audited Financial Results of the Company for the quarter and financial year ended March 31, 2026. A copy of Financial Results along with Auditors' Report and Declaration regarding audit report(s) with an unmodified opinion thereupon is enclosed herewith.

The meeting commenced at 11:30 A.M. and concluded at 12:00 Noon.

This is for your information and record.

Thanking you

For Kedia Construction Co. Limited

Vijay Kumar Khowala
Director
DIN: 00377686

Place: Mumbai

Independent Auditor's Report on the Quarterly and Year to Date Standalone Financial Results of KEDIA CONSTRUCTION COMPANY LIMITED Pursuant to the requirements of Regulation 33 and 52 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended

To the board of directors of

KEDIA CONSTRUCTION COMPANY LIMITED

Report on the audit of the Standalone Financial Results

Opinion

We have audited the accompanying statement of quarterly and year to date standalone financial results of **KEDIA CONSTRUCTION COMPANY LIMITED** (the "Company") for the quarter ended March 31, 2026 and for the year ended March 31, 2026 ("Statement"), attached herewith, 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 (the "Listing Regulations").

In our opinion and to the best of our information and according to the explanations given to us, the Statement:

- a. is presented in accordance with the requirements of Regulation 33 and 52 of the LODR Regulations; and
- b. gives a true and fair view in conformity with the Indian Accounting Standards prescribed under section 133 of the Act read with the Companies (Indian Accounting Standards) Rules, 2015, as amended, ("Ind AS") and other accounting principles generally accepted in India, of the Net Profit for the quarter and year ended March 31, 2026, other comprehensive income and other state of the affairs of the Company for the quarter ended March 31, 2026 and for the year ended March 31, 2026.



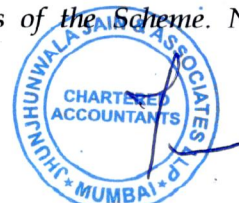
Basis for Opinion

We conducted our audit in accordance with the Standards on Auditing (SAs) specified under section 143 (10) of the Companies Act, 2013, as amended ("the Act"). Our responsibilities under those Standards are further described in the "Auditor's Responsibilities for the Audit of the Standalone Financial Results" section of our report. We are independent of the Company in accordance with the Code of Ethics issued by the Institute of Chartered Accountants of India together with the ethical requirements that are relevant to our audit of the financial statements under the provisions of the Act and the Rules thereunder, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the Code of Ethics. We believe that the audit evidence obtained by us is sufficient and appropriate to provide a basis for our opinion.

Emphasis of Matter

We draw attention to the following matters:

- a. *We draw your attention to the 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.72.17 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 been transferred to and merged with the Company and accounted for in accordance with the approved Scheme and Appendix C to Ind AS 103 - Business Combinations of Entities under Common Control, using the pooling of interest method. The Company has also given effect to the reduction of share capital of Transferee Company, in accordance with the terms of the Scheme. Necessary corporate actions in this regard are currently being completed.*



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.

Management's Responsibilities for the Standalone Financial Results

The Statement has been prepared on the basis of the standalone annual financial statements. The Board of Directors of the Company are responsible for the preparation and presentation of the Statement that gives a true and fair view of the Net Profit, other comprehensive income of the Company and other financial information in accordance with the applicable accounting standards prescribed under Section 133 of the Act read with relevant rules issued thereunder and other accounting principles generally accepted in India and in compliance with Regulation 33 of the Listing Regulations.

This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding of the assets of the Company and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and the design, implementation and maintenance of adequate internal financial controls, that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the Statement that give a true and fair view and are free from material misstatement, whether due to fraud or error.

In preparing the Statement, the Board of Directors are responsible for assessing the Company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the Board of Directors either intends to liquidate the Company or to cease operations, or has no realistic alternative but to do so.

The Board of Directors are also responsible for overseeing the Company's financial reporting process.

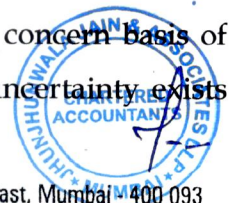


Auditor's Responsibilities for the Audit of the Standalone Financial Results

Our objectives are to obtain reasonable assurance about whether the Statement as a whole is free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with SAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of the Statement.

As part of an audit in accordance with SAs, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the Statement, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances. Under Section 143(3)(i) of the Act, we are also responsible for expressing our opinion on whether the Company has adequate internal financial controls with reference to financial statements in place and the operating effectiveness of such controls.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Board of Directors.
- Conclude on the appropriateness of the Board of Directors' use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists



related to events or conditions that may cast significant doubt on the Company's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial results or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Company to cease to continue as a going concern.

- Evaluate the overall presentation, structure and content of the Statement, including the disclosures, and whether the Statement represents the underlying transactions and events in a manner that achieves fair presentation.
- Obtain sufficient appropriate audit evidence regarding the standalone financial results of the Company to express an opinion on the standalone financial results.

Materiality is the magnitude of misstatements in the standalone financial results that, individually or in aggregate, makes it probable that the economic decisions of a reasonably knowledgeable user of the standalone financial results may be influenced. We consider quantitative materiality and qualitative factors in (i) planning the scope of our audit work and in evaluating the results of our work; and (ii) to evaluate the effect of any identified misstatements in the standalone financial results.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards.



Other Matter


The Statement includes the results for the quarter ended March 31, 2026 being the balancing figure between the audited figures in respect of the full financial year ended March 31, 2026 and the published unaudited year-to-date figures up to the third quarter of the current financial year, which were subjected to a limited review by us and other auditor, as required under the Listing Regulations.

Further, pursuant to the effect of scheme of Arrangement and Amalgamation and reduction of share capital, the comparative financial information for the quarter ended December 31, 2025 and for the quarter and year ended March 31, 2025 has been restated.

For Jhunjhunwala Jain & Associates LLP

Chartered Accountants

Firm's Registration No: 113675W/W100361



(CA Priteesh Jitendra Jain)



Partner

Membership Number : 164931
UDIN : 26164931VRTMYO8752
Date : May 26, 2026
Place : Mumbai

Kedia Construction Co. Ltd.

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Audited Financial Result for the Quarter and Year Ended 31st March, 2026						
Particulars	Quarter Ended			Year Ended		
	31-Mar-2026	31-Dec-2025	31-Mar-2025	31-Mar-2026	31-Mar-2025	31-Mar-2025
	Audited	Un-Audited	Audited	Audited	Audited	Audited
		Restated	Restated		Restated	Reported
1. Net Sales / Income from Operations	12.00	12.00	35.75	55.00	68.25	30.25
2. Other Income	(14.18)	17.66	(1.29)	28.55	14.35	0.11
3. Total Income (1+2)	(2.18)	29.66	34.46	83.55	82.60	30.36
4. Expenditure						
a. Cost of materials consumed	3.58	5.70	24.93	15.39	61.44	61.44
b. Purchase of traded goods	-	-	-	-	-	-
c. (Increase) / decrease in stock of finished goods, work in progress and stock-in-trade	(104.71)	79.82	44.41	239.33	(84.62)	(62.02)
d. Employees benefit expense	9.18	8.58	8.00	38.72	31.34	12.17
e. Finance Cost	-	-	-	-	-	-
f. Depreciation & Amortisation	-	-	-	-	-	-
g. Administrative, Selling & General Expenses	4.37	4.12	9.32	19.68	24.56	18.27
h. Other Expenses	-	-	-	-	-	-
Total Expenditure	(87.58)	98.23	86.66	313.12	32.73	29.86
5. Profit (+) / Loss (-) before exceptional item and tax	85.40	(68.58)	(52.20)	(229.57)	49.87	0.50
6. Exceptional items	-	-	-	-	-	-
7. Profit (+) / Loss (-) from Ordinary	85.40	(68.58)	(52.20)	(229.57)	49.87	0.50
8. Tax expense						
Current Tax	0.05	0.90	6.03	3.15	10.63	(0.03)
Previous years tax adjusted in Current Year	(0.52)	1.21	4.24	2.81	10.64	-
Deferred Tax	0.57	(0.32)	1.79	0.01	(0.03)	(0.03)
9. Net Profit (+) / Loss (-) from Ordinary Activities after tax	85.35	(69.47)	(58.23)	(232.72)	39.25	0.53
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)	85.35	(69.47)	(58.23)	(232.72)	39.25	0.53
11. Paid-up equity share capital (Face value : Rs. 1/- per shares)	110.62	110.62	110.62	110.62	110.62	110.62
12. Earnings Per Share (EPS) (of Rs. 1/- each) (Not Annualised)						
- Basic and diluted EPS before	0.772	(0.628)	(0.526)	(2.104)	0.355	0.005



For KEDIA CONSTRUCTION CO. LTD.

Vijay Kumar Khowala
Director
DIN No. : 00377686

Mumbai, 26th day of May, 2026

Kedia Construction Co. Ltd.

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Audited Statement of Assets and Liabilities as at 31st March, 2026

Scrip Code : 508993

Rs. in Lakh

Particulars	Year Ended		
	31-Mar-2026	31-Mar-2025	31-Mar-2025
	Audited	Audited Restated	Audited Reported
1 Non-Current Assets			
-Property, Plant and Equipment's	0.32	0.32	0.13
-Non-Current Investments	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)	-	0.01	0.01
	11.31	11.33	0.14
2 Current Assets			
-Inventories	1,215.44	1,455.90	418.15
-Current Investments	285.21	273.25	-
-Trade Receivables, current	-	-	-
-Cash and cash equivalents	49.29	50.80	15.37
-Loan & Advances	-	-	-
-Current Tax Assets	4.11	0.71	4.54
-Other current assets	11.16	13.97	9.57
	1,565.21	1,794.64	447.63
TOTAL ASSETS(1+2)	1,576.53	1,805.96	447.77
EQUITY AND LIABILITIES			
1 Equity			
Equity attributable to owners of parent			
-Equity Share Capital	110.62	110.62	150.00
-Other Equity	1,373.96	1,606.69	216.36
	1,484.58	1,717.31	366.36
2 Liabilities			
Non-Current Liabilities			
-Financial Borrowings	-	-	-
-Deferred Tax Liabilities	-	-	-
	-	-	-
Current Liabilities			
-Borrowing, current	-	-	-
-Trade Payable	-	-	-
-Provisions	0.86	0.24	0.08
-Other Current Liabilities	6.01	7.16	4.50
	85.06	81.25	76.83
	91.94	88.66	81.40
TOTAL EQUITY AND LIABILITIES(1+2)	1,576.53	1,805.96	447.77



For KEDIA CONSTRUCTION CO. LTD.

Vijay Kumar Khowala

Director

DIN No. : 00377686

Mumbai, 26th day of May, 2026

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Statement of Cash Flow for the year ended 31st March, 2026

Particulars	As at 31st March, 2026	As at 31st March, 2025	As at 31st March, 2025
	Rs. in Lakh	Rs. in Lakh Restated	Rs. in Lakh Reported
A. Cash flow from Operating Activities			
Profit before tax as per Profit & Loss Account			
Fair Value Of Investments	(229.57)	49.87	0.50
Profit on Sale of Investments	(11.80)	23.60	-
Interest Income	(3.10)	(19.42)	-
Dividend Income	(10.00)	(14.88)	(0.11)
Depreciation & Amortization	(3.65)	(3.65)	-
Operating profit before working capital changes Adjustment for	(258.12)	35.52	0.39
(Increase) / decrease in Stock / Work in Progress			
(Increase) / decrease in Sundry Debtors	240.46	(84.62)	(62.02)
(Increase) / decrease in Loans & Advances	-	-	-
(Increase) / decrease in Other Current Assets	-	174.58	-
Increase / (decrease) in Sundry Creditors	2.81	(4.70)	(3.09)
Increase / (decrease) in Other Current Liabilities	0.62	(0.67)	0.02
Cash generated from operations	2.66	78.88	77.68
Direct Taxes Expenses (Net of Income Tax Refund)	(11.57)	198.99	12.97
Net Cash flow from Operating Activities	(6.54)	(11.10)	(3.03)
B. Cash flow from Investing Activities	(18.11)	187.89	9.95
(Purchase) / Sale of Fixed Assets	-	-	-
(Purchase) / Sale of Investments	-	-	-
Interest Received	2.95	(200.48)	-
Dividend Received	10.00	14.88	0.11
Net Cash flow from investing Activities	3.65	3.65	-
C. Cash flow from Financing Activities	16.60	(181.95)	0.11
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	(1.51)	5.94	10.06
Cash and cash equivalent as at the beginning of the year	50.80	44.87	5.31
Cash and cash equivalent as at the closing of the year	49.29	50.80	15.37



For KEDIA CONSTRUCTION CO. LTD.

Vijay Kumar Khowala
Director
DIN No. : 00377686

Mumbai, 26th day of May, 2026

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Notes to the Audited Financial Result for the Quarter and Year Ended 31st March, 2026

- 1) The above results have been reviewed by the Audit Committee and approved by the Board of Directors at their meeting held on 26th May 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 31st March, 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. 72.17 lakhs under Inventory and no provision for diminution in value is made as the matter is subjudice.
- 7) The Board of Directors of the Company had approved Scheme of Arrangement and Amalgamation between Kirti Investments Limited ("Transferor Company") and Kedia Construction Company Limited ("Transferee Company") and their respective shareholders and creditors ("Scheme") in its meetings held on July 28, 2025 and November 18, 2025.

The Scheme has been sanctioned by the Hon'ble National Company Law Tribunal, Mumbai Bench vide order dated April 6, 2026. The certified copy of the order was filed with the Registrar of Companies, Mumbai on April 27, 2026, which is the effective date of the Scheme. The Scheme is operative from the appointed date of April 1, 2024.

The Scheme inter alia provides for:

- (a) Reduction of share capital of the Transferee Company
- (b) Amalgamation of the Transferor Company with the Transferee Company



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Pursuant to the Scheme, the Company has given effect to the reduction in the face value of its equity shares from ₹5/- per share to ₹1/- per share in these financial results, in accordance with the terms of the Scheme. The difference arising on reduction of face value of the shares shall be credited to the capital reserve. The necessary corporate actions in this regard are currently being completed.

Further, the amalgamation of the Transferor Company with the Transferee Company has been given effect in accordance with the Scheme. Pursuant thereto, the Company has given effect to the issuance of equity shares to the shareholders of the Transferor Company in these financial results, in accordance with the share exchange ratio specified therein, and the necessary corporate actions in this regard are currently being completed. The amalgamation has been accounted for in accordance with Appendix C to Ind AS 103 – Business Combinations of Entities under Common Control, using the pooling of interest method.

The impact of the Scheme on these financial results is as under:

Details of assets and liabilities due to Scheme

(Rs. In Lakh)

Particulars	As at 31 st March 2025	
	Reported	Restated
Total Assets	447.77	1805.96
Total Liabilities	81.41	88.65
Total Equity	366.36	1717.31

Details of revenue and profit restated due to the Scheme

(Rs. In Lakh)

Particulars	Quarter ended				Year ended	
	31 st March 2025		31 st December 2025		31 st March 2025	
	Reported	Restated	Reported	Restated	Reported	Restated
Total Income	15.76	34.46	6.02	29.66	30.36	82.60
Total Expenses	10.79	86.66	7.65	98.23	29.86	32.73
Profit / (Loss) before Tax	4.96	(52.20)	(1.64)	(68.58)	0.50	49.87
Profit / (Loss) after Tax	3.17	(58.23)	(1.22)	(69.47)	0.53	39.25



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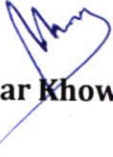
Email : kcclindia@gmail.com • Website : www.kcclindia.in

Details of cash flow restated because of the Scheme

(Rs. In Lakh)

Particulars	Year ended	
	31 March 2025	
	Reported	Restated
Net cash generated from operating activities	9.95	187.89
Net cash generated from investing activities	0.11	(181.95)
Net cash generated from financing activities	-	-

For KEDIA CONSTRUCTION CO. LTD.


Vijay Kumar Khowala
Director
DIN No.: 00377686



Mumbai, 26th day of May, 2026

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May 26, 2026

To,
BSE Limited
25th Floor, P J Towers,
Dalal Street,
Mumbai - 400 001
Scrip Code: 508993
Email: corp.comm@bseindia.com

Dear Sir/Madam,

Sub.: Declaration on Unmodified Opinion in the Auditor's Report for the Financial Year 2025-26.

Pursuant to Regulation 33 (3) (d) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 read with SEBI Circular CIR/CFD/CMD/56/2016 dated May 27, 2016, we hereby declare that the Statutory Auditors of the Company, M/s. Jhunjhunwala Jain & Associates LLP., Chartered Accountants (Registration No. 113675W), have submitted the Auditor's Report with unmodified opinion on the Standalone financial results for the financial year ended on March 31, 2026.

This is for your information and records.

For Kedia Construction Co. Limited

Vijay Kumar Khowala
Director
DIN: 00377686

Place: Mumbai