Kedia Construction Co. Ltd.

CIN No. : L45200MH1981PLC025083

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

Date: 14th August, 2026

To,
Department of Corporate Services (DSC-CRD)
Bombay Stock Exchange Limited
Phiroze Jeejeebhoy Towers,
Dalal Street, Fort,
Mumbai – 400001.
Scrip Code: 508875

Subject: Outcome of Board Meeting held on Friday, 14th August, 2026 pursuant to Regulation 30 & 33 of the SEBI (Listing Obligation and Disclosure Requirements) Regulations, 2015.

Pursuant to Regulation 30 & 33 of Chapter IV read with Schedule III of the SEBI (Listing Obligations & Disclosure Requirements) Regulations, 2015 and in continuation to our letter dated 10th August, 2026, about intimating the date of Board Meeting of Kedia Construction Company Limited ("Company"), We would like to inform you that the Board of Directors of the Company in their meeting held today, i.e., Friday, 14th August, 2026, have inter alia, considered, recommended, and approved the following matters:

1. Un-Audited Financial Results of the Company for the Quarter ended 30th June, 2026 along with Limited Review Report of the Statutory Auditors on the said Un-audited Financial Results of the Company pursuant to Regulation 30 and 33 of the SEBI (LODR) Regulations, 2015 is enclosed herewith.

2. Approval of the Draft Directors' Report, Management Discussion and Analysis Report, and Annual Financial Statement for the year 2025-26 and authorize the Directors and/ or the Management team to finalize the same.

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

Board meeting's commencement time: **12:00 PM**
Board meeting's concluded time: **12:45 PM**

Thanking you.

FOR KEDIA CONSTRUCTION COMPANY LIMITED

Vijay Khowala
Digitally signed by Vijay Khowala
Date: 2026.08.14 12:53:35 +05'30'

VIJAY KHOWALA
DIRECTOR
DIN: 00377686

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

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

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

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

3. We conducted our review of the Statement in accordance with the Standard on Review Engagements (SRE) 2410 "Review of Interim Financial Information Performed by the Independent Auditor of the Entity", issued by the Institute of Chartered Accountants of India. This Standard requires that we plan and perform the review to obtain moderate assurance as to whether the Statement is free of material misstatement. A review is limited primarily to

JHUNJHUNWALA JAIN & ASSOCIATES LLP CHARTERED ACCOUNTANTS MUMBAI inquiries of Company personnel and analytical procedures applied to financial data and thus provides less assurance than an audit. We have not performed an audit and, accordingly, we do not express an audit opinion.

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

5. **Emphasis of Matter**

We draw your attention to the following matters:

a. *There is a pending litigation of the company along with a group company against LIC of India for the Ridge Road Property which is being shown as inventory. Although the property is in dispute the company has not made any provision for diminution in value. The carrying amount of the same is Rs.77.38 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.*

JHUNJHUNWALA JAIN & ASSOCIATES LLP CHARTERED ACCOUNTANTS * MUMBAI *

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

Our opinion is not modified in respect of these matters.

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

(CA Priteesh Jitendra Jain)
Partner

Membership Number	: 164931
UDIN	: 26164931JJUAPX6990
Date	: August 14, 2026
Place	: Mumbai

Kedia Construction Co. Ltd.

CIN No. : L45200MH1981PLC025083

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Un-Audited Financial Result for the Quarter Ended 30th June, 2026

Scrip Code : 508993

Rs. in Lakhs (Except EPS)

Particulars	Quarter Ended				Year Ended
	30-Jun-2026	31-Mar-2026	30-Jun-2025	30-Jun-2025	31-Mar-2026
	Un-Audited	**Audited**	**Un-Audited**	**Un-Audited**	**Audited**
			Restated	**Reported**	
1. Net Sales / Income from Operations	10.50	12.00	12.00	6.00	55.00
2. Other Income	17.55	(14.18)	16.98	0.07	28.55
3. Total Income (1+2)	**28.05**	**(2.18)**	**28.98**	**6.07**	**83.55**
4. Expenditure					
a. Cost of materials consumed	7.64	3.58	3.62	3.62	15.39
b. Purchase of traded goods	-	-	-	-	-
c. (Increase) / decrease in stock of finished goods, work in progress and stock-in-trade	24.80	(104.71)	40.63	(3.62)	239.33
d. Employees benefit expense	7.89	9.18	10.05	5.65	38.72
e. Finance Cost	-	-	-	-	-
f. Depreciation & Amortisation	-	-	-	-	-
g. Administrative, Selling & General Expenses	16.12	4.37	7.25	5.62	19.68
Total Expenditure	**56.45**	**(87.58)**	**61.56**	**11.27**	**313.12**
5. Profit (+)/ Loss (-) before exceptional item and tax	**(28.40)**	**85.40**	**(32.58)**	**(5.20)**	**(229.57)**
6. Exceptional items	-	-	-	-	-
7. Profit (+)/ Loss (-) from Ordinary Activities before tax (3) - (4+5+6)	**(28.40)**	**85.40**	**(32.58)**	**(5.20)**	**(229.57)**
8. Tax expense	-	**0.05**	**(0.80)**	**(1.31)**	**3.15**
Current Tax	-	(0.52)	0.73	-	2.81
Previous years tax adjusted in Current Year	-	-	-	-	0.33
Deferred Tax	-	0.57	(1.54)	(1.31)	0.01
9. Net Profit (+)/ Loss (-) from Ordinary Activities after tax	**(28.40)**	**85.35**	**(31.78)**	**(3.89)**	**(232.72)**
10. Other Comprehensive Income (Net of Tax)					
Item that will not be classified to profit & Loss					
(i) Re-measurement of defined benefit plan	-	-	-	-	
(ii) Income tax related to item no. (i) above	-	-	-	-	
Other Comprehensive Income (Net of Tax)	-	-	-	-	-
Total Comprehensive Income for the period (9+10)	**(28.40)**	**85.35**	**(31.78)**	**(3.89)**	**(232.72)**
11. Paid-up equity share capital (Face value : Rs. 1/- per shares)	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	(0.257)	0.772	(0.287)	(0.035)	(2.104)

Notes :

(1) The above results have been reviewed by the Audit Committee and approved by the Board of Directors at their meeting held on 14th August, 2026.

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

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

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

(5) Neither any complaints were received nor any complaints are pending as on quarter ending 30th June, 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. 77.38 lakhs under Inventory and no provision for diminution in value is made as the matter is subjudice.

KEDIA CONSTRUCTION CO. LTD. MUMBAI

For **KEDIA CONSTRUCTION CO. LTD.**

Vijay Kumar Khowala
Director
DIN No. : 00377686

Mumbai, 14th August, 2026