

UNAUDITED FINANCIAL RESULTS FOR THE QUARTER 30th June, 2017

Particulars		Amount in Lakhs	
		As per IND AS	
		For the Period Ended on 30th June, Unaudited	For the Period Ended on 30th June, Unaudited
I	Revenue from Operations	52.97	478.34
II	Other Income	6.91	43.69
III	Total Income (I+II)	59.88	522.03
IV	EXPENSES		
	Purchase & Operating Expenses	31.43	476.21
	Purchases of Stock-in-Trade		
	Changes in inventories of finished goods, work-in-progress and stock in trade	-	0.56
	Employee Benefits Expense	11.40	7.65
	Finance Costs	11.17	7.18
	Depreciation and Amortisation Expense	3.28	2.89
	Other Expenses	7.37	13.01
	Total Expenses	64.65	507.50
V	Profit/(loss) before exceptional items and tax (III-IV)	(4.77)	14.54
VI	Exceptional Items		-
VII	Profit/(loss) before tax (V-VI)	(4.77)	14.54
VIII	Tax expense		
	Current Tax		0.03
	Deferred Tax	0.53	-
	Tax for earlier years		-
IX	Profit/(loss) for the period (VII-VIII)	(4.24)	14.50
X	Profit/ (Loss) after tax From Continuing Operations	(4.24)	14.50
XI.	Profit/ (Loss) from Discontinued Operations	-	-
XII	Tax Expense for Discontinued Operations	-	-
XIII	Profit/(Loss) after tax from Discontinued Operations (XII - XIII)	-	-
XIV	Profit/(Loss) for the Year (XI + XIV)	(4.24)	14.50
XV	Other comprehensive income		
	a Items that will not be reclassified to profit or loss	-	-
	- Mark-to-market of investments in equity instruments, other than subsidiaries (Net of Tax)		
	Employee Benefits		
	Tax Impact		



	b	Items that will be reclassified to profit or loss	-	-
XVI		Total comprehensive income for the period	(4.24)	14.50
XVII		Paid-Up Equity Share Capital (face value Rs 2/-	263.31	263.31
XVIII		Earnings per equity share		
	a	Basic	(0.02)	0.06
	b	Diluted	(0.02)	0.06
		Before Exceptional and Extraordinary Item		
	a	Basic	(0.02)	0.06
	b	Diluted	(0.02)	0.06
		After Exceptional and Extraordinary Item		
	a	Basic	(0.02)	0.06
	b	Diluted	(0.02)	0.06

- 1 The above results were reviewed by the Audit Committee and approved at the meeting of the Board of Directors held on 14th September, 17.
- 2 The Company adopted Indian Accounting Standards ("IND AS") from 01.04.2017 and accordingly these financial results together with the results of comparative previous period have been prepared in accordance with the recognition and measurement principles laid down in Ind AS 34 on Interim Financial Reporting prescribed under Section 133 of the Companies Act, 2013 read with the relevant rules made thereunder.
- 3 The Ind AS compliant corresponding figures for the quarter ended 30th June, 2016 have not been subject to limited review or audit. However, the management has exercised necessary due diligence to ensure that the financial results for the quarter ended 30th June, 2016 provide a true and fair view of the Company's affairs.
- 4 Reconciliation of Net Profit as previously reported on account of transition from the previous Indian GAAP to IND AS for the Quarter ended 30.06.2016 as under:

Particulars	Quarter ended 30.06.2016 (Unaudited)
Net profit for the quarter under previous Indian GAAP	14.43
Adjustments:	
Discounting impact on interest free deposits	0.11
Tax Impact on above	0.03
Net profit for the quarter under IND AS	14.50
Other Comprehensive Income/(expenses) (net of tax)	
Total Comprehensive income for the quarter	

- 5 The statement does not include Ind AS compliant results for the preceding quarter and previous year ended March 31, 2017 as the same is not mandatory as per SEBI's circular dated July 05, 2016.
- 6 Previous period/year figures have been regrouped/recasted wherever necessary, to make them comparable with current period/year figures.





Limited Review Report

Review Report to
The Board of Directors,
KCL Infra Projects Limited

1. We have reviewed the accompanying Statement of Unaudited Financial Results (hereinafter referred to as the Statement) of **KCL Infra Projects Limited** (hereinafter referred to as the Company) for the quarter and three months ended **30th June 2017** attached herewith, being submitted by the company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015
2. This statement is the responsibility of the Company's management and has been approved by the Board of Directors. Our responsibility is to issue a report on these financial statements based on our review.
3. We conducted our review in accordance with the Standard on Review Engagement (SRE) 2410, Engagements to Review Financial Statements 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 results 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 India Accounting Standards ("IND-AS") prescribed under section 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 **S.Ramanand Aiyar & Co.**
Chartered Accountants
Firm Reg No. 000990 N

Amit Singhvi

Partner

Membership No. 129331



Indore, dated 14th September, 2017