



**KCL INFRA
PROJECTS LTD.**
CIN : L45201MH1995PLC167630

Corp. Off. : KCL Business Park,
46-47 PU-4 Commercial,
3rd Floor, Behind C-21 Mall,
A.B. Road, Indore-452 010 (M.P.)
Tel. : 0731-4044440, 3249501

Date: 17th April, 2024

To,
The General Manager,
Corporate Relationship Department,
BSE Limited,
Phiroz Jeejeebhoy Tower,
Dalal Street, Mumbai – 400001,
Maharashtra, India

Subject: Outcome of the Meeting of the Board of Directors of KCL Infra Projects Limited.

Reference : ISIN - INE469F01026; Scrip Code-531784; Symbol-KCLINFRA

Respected Sir/ Ma'am,

Pursuant to the provisions of Regulation 33(3)(d) and Regulation 30 of Securities And Exchange Board Of India (Listing Obligation And Disclosure Requirement) 2015 and in continuation of our earlier intimation of Board Meeting dated April 08, 2024 we hereby inform you that board meeting of Board of Directors of the company duly convened and held on Wednesday April 17, 2024 at 4:00 pm(1600 Hours) and concluded at 10:20 pm (2220 Hours) the Board Of Directors has inter alia transacted following businesses:

1. Audited Standalone Financial Results along with Auditor's Report of the Company for the quarter and year ended March 31, 2024.
2. Audited Standalone Financial Statements of the Company for the year ended March 31,2024

We are in the process to file the above mentioned Financial Results in XBRL format within the stipulated time and same also be hosted at the website of the company www.kclinfra.com.

You are requested to please take the same in your record.

Thanking you,
Yours truly,

For KCL Infra Project Limited

Mohan
Jhavar

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by Mohan Jhavar
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Mohan Jhavar
Managing Director
DIN: 00495473





SCAN & Co.
Chartered Accountants

T:0731-4004777; M:+91-97533-12345, +91-9826340076

Email: scanadvisory@gmail.com

Independent Auditor's Review Report on Audited Quarterly & Year Ended Financial Results of the Company Pursuant to the Regulation 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (as amended)

To

Board of Directors,
KCL INFRA PROJECTS LIMITED

1. We accompanied the Statement of Audited Financial Results of KCL INFRA PROJECTS LIMITED ("the Company") for the Quarter and Year Ended March 31, 2024 ("the Statement"), being submitted by the Company pursuant to the requirement of Regulation 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 as amended, including relevant circulars issued by the Securities and Exchange Board of India.
2. This Statement, which is responsibility of the Company's Management and approved by the Board of Directors, has been compiled from the related interim condensed financial statements which has been prepared in accordance with the recognition and measurement principles laid down in Accounting Standard 34 "Interim Financial Reporting" (Ind AS 34), prescribed under the Section 133 of the Companies Act 2013 ('the Act') and other accounting principles generally accepted in India and is in compliance with presentation and disclosure requirements of Regulation 33 of SEBI (Listing Obligation and Disclosure Requirements) Regulations, 2015 (as amended) including relevant circulars issued by the Securities and Exchange Board of India. Our responsibility is to issue a conclusion on the Statement based on our review.
3. We conducted our audit of the statement in accordance with the Standard on Review Engagement (SRE) 2410 "Review of Interim Financial Information Performed by the Independent Auditor of the Entity" issued by the Institute of Chartered Accountants of India. A review of interim financial information consists of making inquiries, primarily of persons responsible for financial and accounting matters, and applying analytical and other review procedures. A review is substantially less in scope than an audit conducted in accordance with Standard on Auditing specified under section 143(10) of the Act, and consequently, does not enable us to obtain assurance that we would become aware of all significant matters that might be identified in an audit. Accordingly, we do not express an audit opinion.

We also performed procedures in accordance with the SEBI circular No. CIR/CFD/CMD1/44/2019 dated March 29, 2019 issued by SEBI under Regulation 33 (8) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 as amended to the extent applicable.

Head Office: C-1510, Kailas Business Park, Vikhroli West, Mumbai, Maharashtra - 400079

Admin Office: 287, PU4, Behind Orbit Mall, AB Road, Indore - 452001

Branches: New Delhi | Jaipur | Kota | Patna | Kolkata | Port Blair

4. Based on our Audit conducted and procedures performed as stated in paragraph 3 above, nothing has come to our attention that causes us to believe that the accompanying Statement has not been prepared in all material respects in accordance with the recognition and measurement laid down in the aforesaid Indian Accounting Standard and other accounting principles generally accepted in India and has not disclosed the information required to be disclosed in terms of Regulation 33 of 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.

Place: Indore
Date: 31/03/2024
UDIN: 24181347BKEGOT4338



For SCAN & Co
Chartered Accountants
Firm Reg. No.113954W

A handwritten signature in blue ink, appearing to read "Aman Saluja".

CA Aman Saluja
Partner
M. No. 181347

KCL Infra Projects Limited

Audited Statement of Assets and Liabilities as at 31st March 2024

		(Rs. In Lacs)	
Particulars	Notes	As at 31 March 2024	As at 31 March 2023
Assets			
Non-current Assets			
(a) Property, Plant and Equipment	1	36.83	44.05
(b) Intangible assets			
(c) Capital Work-In-Progress			
(d) Financial assets			
- Investments		0.10	-
- Loans	2	1,118.48	2,093.06
- Other Financial Assets	3	3.64	3.64
(e) Deferred Tax Assets		0.19	
(f) Non-current Assets			
(g) Other Non-current Assets	4	91.60	91.60
Total non-current assets		1,250.84	2,232.35
Current assets			
Inventories	5	522.63	797.48
Financial Assets			
- Trade Receivables	6	515.95	1,019.70
- Cash and Cash Equivalents	7	369.50	150.89
- Other			
Other financial Assets	8	3,262.10	1,001.45
Other Current Assets	9	448.65	130.60
Total current assets		5,118.83	3,100.11
Total assets		6,369.68	5,332.46
Equity and Liabilities			
Equity			
(a) Equity Share Capital	10	3,850.22	2,480.15
(b) Other Equity	11	1,613.60	1,526.48
Total equity		5,463.82	4,006.63
Liabilities			
Non Current Liabilities			
(a) Financial Liabilities			
- Borrowings	12	406.06	400.97
- Other Financial Liabilities	13	131.50	111.50
(b) Deferred Tax Liabilities			0.27
(c) Other Non Current Liability			
Total non-current liabilities		537.56	512.74
Current liabilities			
(a) Financial Liabilities			
- Borrowings			
- Trade Payables	14	69.01	458.79
- Other Financial Liabilities	15	247.72	290.27
(b) Other Current Liabilities	16	51.57	64.03
(c) Current Tax Liabilities			
Total current liabilities		368.30	813.09
Total liabilities		905.86	1,325.83
Total equity and liabilities		6,369.68	5,332.46

The accompanying notes form an integral part of these financial statements

For and on behalf of Board of Directors of
KCL Infra Projects Limited

Mohan
Jhwar

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Jhwar
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Mohan Jhwar
(Managing Director)
(DIN 00495473)



STATEMENT OF AUDITED FINANCIAL RESULTS FOR THE QUARTER AND YEAR ENDED MARCH 31, 2024

Sr. No.	Particulars	(Rs. In Lacs)				
		Quarter Ended			Year Ended	
		31.03.2024	31.12.2023	31.03.2023	31.03.2024	31.03.2023
		Audited	Unaudited	Audited	Audited	Audited
1.	Income					
	Revenue from Operations	158.04	270.94	616.83	855.82	1,953.90
	Other Income	149.17	20.61	44.94	322.65	203.24
	Total Income	307.20	291.55	661.77	1,178.47	2,157.14
2	Expenses					
	(a) Cost of material consumed	38.49	77.83	920.49	609.75	2,065.65
	(b) change in inventory of finished goods, work-in-progress, stock-in-trade	289.49	106.00	(308.81)	274.84	(162.46)
	(c) Employee benefits expenses	16.90	16.33	22.45	67.21	51.04
	(d) Finance costs	21.34	13.43	11.60	62.29	48.43
	(e) Depreciation and amortisation expenses	1.90	1.86	1.68	7.51	7.59
	(f) Other expenses	9.20	7.83	5.57	37.13	40.86
	Total Expenses (a to e)	377.31	223.28	652.98	1,058.73	2,051.10
3	Profit/(Loss) from operations before exceptional items and tax (1-2)	(70.12)	68.27	8.79	119.73	106.03
4	Exceptional items					
5	Profit/(Loss) before tax (3+4)	(70.12)	68.27	8.79	119.73	106.03
6	Tax expense :					
	(a) Current Tax	(18.23)	17.75	2.29	31.13	27.57
	(b) Deferred Tax	0.09	(0.09)	0.34	(0.46)	0.26
	(c) Income tax for earlier year	1.95		(0.17)	1.95	(0.37)
	Total Tax Expense (a+b+c)	(16.19)	17.66	2.36	32.62	27.45
7	Net Profit/(Loss) from the period (5-6)	(53.92)	50.61	6.35	87.12	78.58
8	Other Comprehensive Income/(loss)					
(A)	Items that will not be reclassified to profit or loss					
	(i) Re-measurement gains/(losses) on defined benefit plans					-
	(ii) Deferred Tax (Assets)/Liabilities on above					-
	(iii) Net (loss)/gain on FVTOCI Equity securities					-
	(iv) Deferred Tax (Assets)/Liabilities on above					-
(B)	Items that will be reclassified to profit or loss					-
9	Total Comprehensive Income for the year (comprising profit /loss and other comprehensive income for the year) (7+8)	(53.92)	50.61	6.35	87.12	78.58
10	Paid-up equity share capital (face value of the Share Rs 2/-each & Partly Paid Of Rs 0.50)	3,850.22	3,850.22	2,480.15	3,850.22	2,480.15
11	Reserve excluding Revaluation Reserves					
12	Basic /Diluted Earnings Per Share (Not annualised)					
	(1) Basic (in Rs.)	0.05	0.016	0.0051	0.0226	0.06
	(2) Diluted (in Rs.)	0.05	0.016	0.0051	0.02	0.06

Notes

- The audited Financial Results for the quarter and year ended March 31, 2024 were reviewed by the Audit Committee at its meeting held on April 17, 2024 and approved by the Board of Directors at the meeting held on that date. The Statutory Auditors of the Company have carried out Limited Review of these results in terms of Regulation 33 of SEBI (Listing Obligation and Disclosure Requirements) Regulations, 2015.
- The Company has prepared these financial results in accordance with the Indian Accounting Standards (Ind AS) as prescribed under Section 133 of the Companies Act, 2013 read with relevant rules issued thereunder and other accounting principles generally accepted in India,
- The figures of previous period/ year have been regrouped/ re-arranged wherever necessary to correspond with current period's classification/ disclosure.

Mohan
Jhawar

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KCL Infra Projects Limited
Cash flow statement for the year ended 31st March 2024

Particulars	(Rs. In Lacs)	
	Year ended 31.03.2024	Year ended 31.03.2023
A Cash flow from operating activities:		
Profit before tax	119.73	106.03
Adjustments for :		
Depreciation and amortisation expense	7.51	7.59
Interest expense	62.29	48.43
Interest income	-322.65	-198.06
Loss on Sale of Assets		
Operating profit before working capital changes	(133.11)	(36.01)
Adjustments for changes in working capital :		
Decrease/ (Increase) in inventories	274.84	-162.46
Decrease/ (Increase) in trade & other receivables	185.70	57.37
Increase / (Decrease) in trade payables & Current Liabilities	-444.79	-1,026.16
Cash flow from/ (used in) operations	-117.36	-1,167.26
Income taxes paid	-32.62	-27.45
Net cash flow from/(used in) operating activities	(149.98)	(1,194.71)
B Cash flow from investing activities:		
Purchase of fixed assets (including capital work-in-progress, capital advances and intangibles under development)	-0.20	-0.25
Proceeds From Sale of Fixed Assets	-	0.46
Sale of Investments	-	-
Net proceeds (to)/from financial asset	-2,260.65	-885.99
Net proceeds (to)/from Non-current Asset	-	-
Interest received	322.65	198.06
Net cash (used in)/flow from investing activities	(1,938.20)	(687.72)
C Cash flow from financing activities:		
Proceeds from issue of Share Capital	1,370.07	1,953.53
Proceeds from financial liabilities	25.02	21.05
Loan given during the period	974.00	1.53
Interest paid	-62.29	-48.43
Net cash (used in)/flow from financing activities:	2,306.80	1,927.68
D Net increase in cash and cash equivalents	218.62	45.25
Cash and cash equivalents at the beginning of the year	150.89	105.64
Cash and cash equivalents at the end of the year	369.50	150.89
E Cash and cash equivalents comprises of:		
Balances with banks	336.28	138.98
on current accounts	33.22	11.91
Cash in hand	369.50	150.89



**Mohan
Jhawar**

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Mohan Jhawar
Date: 2024.04.17
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Date: 17th April, 2024

To,
The General Manager,
Corporate Relationship Department,
BSE Limited,
Phiroz Jeejeebhoy Tower,
Dalal Street, Mumbai – 400001,
Maharashtra, India

Reference: ISIN - INE469F01026; Scrip Code-531784; Symbol-KCLINFRA

Subject: Declaration pursuant to Regulation 33(3)(d) of the SEBI (LODR) Regulations, 2015

Dear Sir/Madam,

We hereby declare that the Standalone Audit Reports issued by Statutory Auditors of the company M/s Scan & Co., Chartered Accountants, have issued an unmodified opinion on the Audited Standalone Financial Results and Financial Statements of the Company for the Quarter and Year ended March 31, 2024 which have been approved by the Board of Director at its meeting held today i.e April 17, 2024.

This Declaration is given in compliance to Regulation 33(3)(d) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 as amended by the SEBI (Listing Obligations and Disclosure Requirements) (Amendment) Regulations, 2016, vide notification No. SEBI/LAD-NRO/GN/2016-17/001 dated May 25, 2016 and Circular No. CIR/CFD/CMD/56/2016 dated May 27, 2016.

Kindly take the same on record.

Thank you,
Yours truly,

For KCL Infra Project Limited

**Mohan
Jhavar**

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by Mohan Jhavar
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**Mohan Jhavar
Managing Director
DIN: 00495473**

