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: 30th May, 2025

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 May 23, 2025 we hereby inform you that board meeting of Board of Directors of the company duly convened and held on Friday May 30, 2025 at 05:00 PM (1700 Hours) and concluded at 07:15 PM (1915 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, 2025.
2. Audited Standalone Financial Statements of the Company for the year ended March 31, 2025.

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

KCL INFRA PROJECT LTD. *

Mohan Jhawar
Managing Director
DIN: 00495473

/

INDEPENDENT AUDITOR'S REPORT

TO

THE BOARD OF DIRECTORS OF KCL INFRA PROJECTS LIMITED

Report on the audit of the Financial Results

Opinion

We have audited the accompanying quarterly financial results of **KCL INFRA PROJECTS LIMITED** for the quarter ended 31st March 2025 and the year to date results for the period from 01st April 2024 to 31st March 2025 attached herewith, being submitted by the company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended ("Listing Regulations").

In our opinion and to the best of our information and according to the explanations given to us these financial results:

i. are presented in accordance with the requirements of Regulation 33 of the Listing Regulations in this regard; and

ii. give a true and fair view in conformity with the recognition and measurement principles laid down in the applicable accounting standards and other accounting principles generally accepted in India of the net profit/loss and other comprehensive income and other financial information for the quarter ended 31st March 2025 as well as the year to date results for the period from 01st April 2024 to 31st March 2025

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 (the Act). Our responsibilities under those Standards are further described in the Auditor's Responsibilities for the Audit of the 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 results under the provisions of the Companies Act, 2013 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 we have obtained is sufficient and appropriate to provide a basis for our opinion.

SCAN & CO.
FRN No.
113954W
Chartered Accountants

Management's Responsibilities for the Financial Results

These quarterly financial results as well as the year to date financial results have been prepared on the basis of the interim financial statements. The Company's Board of Directors are responsible for the preparation of these financial results that give a true and fair view of the net profit/loss and other comprehensive income and other financial information in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34, 'Interim Financial Reporting' 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 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 financial results that give a true and fair view and are free from material misstatement, whether due to fraud or error. In preparing the financial results, 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 Financial Results

Our objectives are to obtain reasonable assurance about whether the financial results as a whole are 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 these financial results.

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 financial results, 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.

SCAN & CO
FRN No
113954W
Chartered Accountants

- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the company's internal control.
- 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 financial results, including the disclosures, and whether the financial results represent the underlying transactions and events in a manner that achieves fair presentation.

  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.
- During the current year, certain items in the balance sheet have been reclassified to conform with the current year's presentation. These reclassifications were made to provide a more accurate and meaningful presentation of the financial position of the entity. Comparative figures have been restated where necessary to reflect these changes. These reclassifications have no impact on the previously reported net assets or profit/loss of the entity.

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

Place: Indore
Date: 30/05/2025
UDIN: 25181347BMKROT9281

CA Aman Saluja
Partner
M. No. 181347

SCAN & CO. FRN No. 113954W Chartered Accountants

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KCL Infra Projects Limited

Audited Statement of Assets and Liabilities as at 31th March 2025

	Particulars	As at 31 March 2025	As at 31 March 2024
	Assets		
	Non-current Assets		
(a)	Property, Plant and Equipment	35.45	36.83
(b)	Intangible assets	-	-
(c)	Capital Work-In-Progress	-	-
(d)	Financial assets	-	-
	- Investments	300.10	0.10
	- Loans	2,584.76	1,118.48
	- Other Financial Assets	704.86	3.64
(e)	Deferred Tax Assets	0.21	0.19
(f)	Non-current Assets	-	-
(g)	Other Non-current Assets	46.00	91.60
	Total non-current assets	3,671.38	1,250.84
	Current assets		
	Inventories	345.34	522.63
	Financial Assets	-	-
	- Trade Receivables	562.79	515.95
	- Cash and Cash Equivalents	37.85	369.49
	-Other	-	-
	Other financial Assets	2,376.22	3,262.10
	Other Current Assets	103.30	448.65
	Total current assets	3,425.49	5,118.83
	Total assets	7,096.88	6,369.67
	Equity and Liabilities		
	Equity		
(a)	Equity Share Capital	3,378.24	3,850.22
(b)	Other Equity	2,137.64	1,613.59
	Total equity	5,515.87	5,463.81
	Liabilities		
	Non Current Liabilities		
(a)	Financial Liabilities		
	- Borrowings	337.52	371.62
	- Other Financial Liabilities	131.50	131.50
(b)	Deferred Tax Liabilities	-	-
(c)	Other Non Current Liability		
	Total non-current liabilities	469.02	503.12
	Current liabilities		
(a)	Financial Liabilities		
	- Borrowings	34.10	34.44
	- Trade Payables	774.22	69.01
	- Other Financial Liabilities	249.86	247.72
(b)	Other Current Labilities	53.81	51.57
(c)	Current Tax Labilities		
	Total current liabilities	1,111.98	402.74
	Total liabilities	1,581.00	905.86
	Total equity and liabilities	7,096.88	6,369.67

The accompanying notes form an integral part of these financials statements

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

KCL INFRA PROJECT LTD.

Mohan Jhawar
(Managing Director)
(DIN 00495473)

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STATEMENT OF AUDITED FINANCIAL RESULTS FOR THE QUARTER AND YEAR ENDED MARCH 31,2025

(Rs.In Lacs)

Sr. No.	Particulars	QUARTER ENDED			Year Ended	
		31.03.2025	31.12.2024	31.03.2024	31.03.2025	31.03.2024
		Audited	Unaudited	Audited	Audited	Audited
1	Income					
	Revenue from Operations	911.56	126.05	158.04	1,217.05	855.82
	Other Income	90.73	120.18	149.17	316.17	322.65
	Total Income	**1,002.29**	**246.23**	**307.21**	**1,533.22**	**1,178.47**
2	Expenses					
	(a) Cost of material consumed	537.49	124.81	38.49	903.67	609.75
	(b) change in inventory of finished goods, work-in-prograss, stock-in-trade	220.00	36.10	289.49	177.29	274.84
	(c) Employee benefits expenses	33.17	26.04	16.90	92.89	67.21
	(d)Finance costs	14.29	14.01	21.34	57.43	62.29
	(e) Depreciation and amortisation expenses	1.57	1.18	1.90	6.51	7.51
	(f) Other expenses	194.34	6.24	9.20	221.64	37.13
	Total Expenses (a to e)	**1,000.87**	**208.38**	**377.31**	**1,459.44**	**1,058.73**
3	**Profit/(Loss) from operations before exceptional items and tax (1-2)**	**1.42**	**37.85**	**(70.10)**	**73.79**	**119.73**
4	**Exceptional items**					-
5	**Profit/(Loss) before tax (3+4)**	**1.42**	**37.85**	**(70.10)**	**73.79**	**119.73**
6	**Tax expense :**					
	(a)Current Tax	0.37	9.92	(18.23)	19.18	31.13
	(b)Deferred Tax	0.12	0.08	0.09	(0.02)	(0.45)
	(c) Income tax for earlier year	(0.49)	3.04	1.95	2.55	1.95
	Total Tax Expense (a+b+c)	**0.00**	**13.04**	**(16.19)**	**21.72**	**32.63**
7	**Net Profit/(Loss) from the period (5-6)**	**1.42**	**24.81**	**(53.92)**	**52.07**	**87.10**
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) Deffered Tax (Assets)/Liabilities on above					-
	(iii) Net (loss)/gain on FVTOCI Equity securities					-
	(iv) Deffered 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 comprensive income for the year) (7+8)**	**1.42**	**24.81**	**(53.92)**	**52.07**	**87.10**
10	**Paid-up equity share capital(face value of the Share Rs 2/-each**	**3,378.24**	**3,378.24**	**3,850.22**	**3,378.24**	**3,850.22**
11	**Reserve excluding Revaluation Reserves**					-
12	**Basic /Diluted Earnings Per Share (Not annualised)**					
	(1) Basic (in Rs.)	0.0004	0.007	(0.014)	0.015	0.023
	(2) Diluted (in Rs.)	0.0004	0.007	(0.014)	0.015	0.023

Notes

1	The audited Financial Results for the quarter and year ended March 31, 2025 were reviewed by the Audit Committee at its meeting held on May 30, 2025 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.
2	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,
3	The figures of previous period/ year have been regrouped/ re-arranged wherever necessary to correspond with current period's classification/ disclosure.

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

KCL INFRA PROJECT LTD.

Mohan Jhawar
(Managing Director)
(DIN 00495473)

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KCL INFRA PROJECTS LIMITED

STANDALONE CASH FLOW STATEMENT FOR THE YEAR ENDED 31st MARCH, 2025

		(Rs. In Lacs)
Particulars	**For the year 2024-25**	**For the year 2023-24**
A Cash Flow From Operating Activities		
Profit / (Loss) before Tax	73.79	119.73
	-	
Adjustment for:		
Depreciation, amortisation and impairment Expenses	6.51	7.51
Finance cost	57.43	62.29
Interest Income	(316.17)	(322.65)
		-
Deffered Tax Asset	-	-
Operating Profit before working capital changes	(178.44)	(133.11)
Working capital adjustments:		
(Increase)/ Decrease in trade and other receivables	298.51	185.70
(Increase)/ Decrease in inventories	177.29	274.84
Increase/ (Decrease) in trade and other payables	706.69	(410.35)
Cash Generated from Operation	1,004.05	(82.92)
Income Taxes paid	(19.18)	(32.63)
Cash Flow before Extraordinary Item	984.86	(115.54)
Extraordinary item	-	-
Net Cash Flow from Operating Activities	984.86	(115.54)
B Cash Flow from Investing Activities		
Purchase / Acquisition of Fixed Assets	(5.13)	(0.29)
Changes due to Remeasurement Plan	(0.00)	-
Interest income	316.17	322.65
Purchase of Investment	(300.00)	(0.10)
Net Proceeds from Financial Assets	184.66	
	-	
Loan and Advances Given	(1,420.68)	(2,260.65)
Net Cash Flow from Investing Activities	(1,224.97)	(1,938.39)
C Cash Flow from Financing Activities		
Forfeiture of Equity Share	-	-
Proceed from Borrowings	(34.12)	964.76
Proceed from issue of Equity Shares	-	1,370.07
Finance cost	(57.43)	(62.29)
Net Cash Flow from Financing Activities	(91.55)	2,272.54
D Net Increase / (decrease) In Cash & Cash Equivalents	(331.66)	218.60
Cash & Cash Equivalent at beginning of the year	369.49	150.89
Cash & Cash Equivalent at end of the year	37.85	369.49
Increase /(Decrease) in cash and cash equivalent	(331.66)	218.60

The accompanying notes form an integral part of these financials statements.

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

KCL INFRA PROJECT LTD.

Mohan Jhawar
(Managing Director)
(DIN 00495473)

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Date: 30th May, 2025

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, 2025 which have been approved by the Board of Director at its meeting held today i.e May 30th , 2025.

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

M) Lower

Mohan Jhawar
Managing Director
DIN: 00495473

KCL INFRA PROJECT LTD. ★