

Date: May 30, 2026

To,
The Listing Department
BSE Limited
Department of Corporate Affairs
Phiroze Jeejeebhoy Towers
Dalal Street, Mumbai – 400 001

Reference: INE469F01026; SCRIP CODE- 531784; SYMBOL- KCLINFRA

**Subject: Outcome of the Meeting of the Board of Directors of KCL Infra Projects Limited
held on Today i.e. Saturday, 30th May, 2026.**

Dear Sir/Ma'am,

Pursuant to the Regulation 30 and other applicable regulations of the SEBI (Listing obligation & Disclosure requirements) Regulations, 2015 and in continuation of our earlier intimation of the Board Meeting dated 25th May, 2026, we hereby inform you that the Board of Directors of the Company at its Meeting held today i.e. Saturday, 30th May, 2026, commenced at 04:30 P.M. and concluded at 09:10 P.M., has inter-alia considered and approved the following businesses;

1. Audited Standalone Financial Results along with Auditor's Report of the Company for the Quarter and Year ended March 31, 2026 in terms of Regulation 33 of Securities and Exchange Board of India (Listing Obligation and Disclosure Requirement) 2015. Copy of the same is attached herewith for your reference.

Further, pursuant to Regulation 33(3)(d) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, a declaration that the Statutory Auditors of the Company have issued an Audit Report with an unmodified opinion on the Audited Financial Results of the Company for the Quarter and Year ended March 31, 2026, is also attached for your ready reference.

2. Audited Standalone Financial Statements of the Company for the quarter and year ended 31st March, 2026 along with Auditor's Report thereon in terms of Section 134 of the Companies Act, 2013.

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

Thanking you,
Yours Faithfully,

FOR, KCL INFRA PROJECTS LIMITED

**MOHAN
JHAWAR**

Digitally signed by
MOHAN JHAWAR
Date: 2026.05.30
21:17:20 +05'30'

**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**

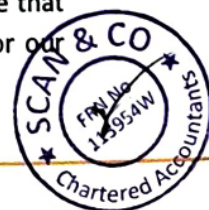
We have audited the accompanying quarterly financial results of **KCL INFRA PROJECTS LIMITED** for the quarter ended 31st March 2026 and the year to date results for the period from 01st April 2025 to 31st March 2026 attached herewith, being submitted by the company pursuant to the requirement of Regulation 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 2026 as well as the year to date results for the period from 01st April 2025 to 31st March 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 (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.

**Head Office:** C-1510, Kailas Business Park, Vikhroli West, Mumbai, Maharashtra - 400 079**Admin Office:** Scan HQ, Plot no. 287 PU4, Behind Orbit Mall, AB Road, Indore - 452 010

☎ 0731-400 4777, +91 97533 12345

✉ contact@cascan.in🌐 www.cascan.in

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Key Audit Matters

Key audit matters are those matters that, in our professional judgment, were of most significance in our audit of the Financial Statements of the current period. These matters were addressed in the context of our audit of the Financial Statements as a whole, and in forming our opinion thereon, and we do not provide a separate opinion on these matters.

1. Modification of Lease Arrangement and Accounting of Security Deposits

Why the matter was considered to be one of most significance in our audit

The Company entered into a Rent agreement with **C3 Multi Speciality Hospital Limited** on 1 December 2021, under which monthly rent of ₹7.50 lakhs was receivable and the Company received a refundable security deposit of ₹45 lakhs. However, no rental income was received from C3 Multi Speciality Hospital Limited up to 1 January 2026 under the said arrangement.

Subsequently, the earlier Rent agreement was terminated and a new Rent agreement was executed with C3 Multi Speciality Hospital Limited effective from 1 January 2026 to 30 November 2036. Under the revised arrangement, the monthly rent was reduced to ₹1.00 lakh, while the security deposit received from C3 Multi Speciality Hospital Limited was increased to ₹11.00 crore.

Considering the significant modification of the contractual terms, including the substantial increase in the security deposit, reduction in rental consideration, and the non-receipt of rent under the earlier agreement, the accounting treatment, measurement, and disclosure of the revised Rent arrangement required significant management judgement. Accordingly, this matter was considered to be of most significance in our audit and was therefore determined to be a Key Audit Matter.

How our audit addressed the matter

Our audit procedures included, among others:

1. Obtained and reviewed the original lease agreement dated 1 December 2021 and the revised lease agreement executed with C3 Hospitality.
2. Evaluated the commercial terms of both agreements, including lease tenure, rental consideration, security deposit, and termination provisions.
3. Verified the receipt of security deposits through supporting documents and bank statements.
4. Assessed the accounting treatment adopted by the Company in respect of the security deposits and lease income in accordance with the applicable accounting standards.
5. Evaluated management's rationale for revising the lease terms and the basis for accounting for the modification of the lease arrangement.
6. Reviewed whether appropriate disclosures relating to the lease agreements, security deposits, and outstanding rental dues had been made in the financial statements.
7. Assessed the adequacy and appropriateness of the related financial statement disclosures.



Emphasis of Matter

1. We draw attention to Note No. 18 to the financial statements regarding dues payable to Micro and Small Enterprises registered under the Micro, Small and Medium Enterprises Development Act, 2006 (MSMED Act). As disclosed therein, outstanding balances aggregating to ₹50 lakhs remain unpaid for a period ranging from one to three years from the respective due dates for payment.
2. We draw attention to Note No. 9 to the financial statements regarding trade receivables aggregating to ₹2,69,29,964 which have remained outstanding for more than three years, as indicated in the ageing schedule of trade receivables. The recoverability of these balances is dependent upon management's assessment and future realization from the respective parties.
3. We draw attention to Note No. 5 to the financial statements regarding loans aggregating to ₹4,31,53,653. The loan agreements and supporting documentation in respect of certain loans included in the aforesaid balance were not made available to us for verification. Our Opinion is not modified on the basis of EOM.

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.



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.
- 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: 30/05/2026
UDIN: 26408113AKBXIN4035

CA Chetan Khandelwal
Partner
M. No. 408113

Annexure - A to the Independent Auditor's Report of even date on the Financial Statements of KCL Infra Projects Limited

(Referred to in paragraph 1(f) under 'Report on Other Legal and Regulatory Requirements' section of our report to the Members of KCL Infra Projects Limited of even date.

Report on the Internal Financial Controls under Clause (i) of Sub-section 3 of Section 143 of the Companies Act, 2013 ("the Act")

We have audited the internal financial controls over financial reporting of KCL Infra Projects Limited ("the Company") as of March 31, 2026 in conjunction with our audit of the Financial Statements of the Company for the year ended on that date.

Management's Responsibility for Internal Financial Controls

The Board of Directors of the Company is responsible for establishing and maintaining internal financial controls based on the internal control over financial reporting criteria established by the Company considering the essential components of internal control stated in the Guidance Note on Audit of Internal Financial Controls Over Financial Reporting issued by the Institute of Chartered Accountants of India. These responsibilities include the design, implementation and maintenance of adequate internal financial controls that were operating effectively for ensuring the orderly and efficient conduct of its business, including adherence to respective company's policies, the safeguarding of its assets, the prevention and detection of frauds and errors, the accuracy and completeness of the accounting records, and the timely preparation of reliable financial information, as required under the Companies Act, 2013.

Auditors' Responsibility

Our responsibility is to express an opinion on the internal financial controls over financial reporting of the Company based on our audit. We conducted our audit in accordance with the Guidance Note on Audit of Internal Financial Controls Over Financial Reporting (the "Guidance Note") issued by the Institute of Chartered Accountants of India and the Standards on Auditing prescribed under Section 143(10) of the Companies Act, 2013, to the extent applicable to an audit of internal financial controls. Those Standards and the Guidance Note require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether adequate internal financial controls over financial reporting was established and maintained and if such controls operated effectively in all material respects.

Our audit involves performing procedures to obtain audit evidence about the adequacy of the internal financial controls system over financial reporting and their operating effectiveness. Our audit of internal financial controls over financial reporting included obtaining an understanding of internal financial controls over financial reporting, assessing the risk that a material weakness exists, and testing and evaluating the design and operating effectiveness of internal control based on the assessed risk. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error.

We believe that the audit evidence we have obtained, is sufficient and appropriate to provide a basis for our audit opinion on the internal financial controls system over financial reporting.



Meaning of Internal Financial Controls over Financial Reporting

A company's internal financial control over financial reporting is a process designed to provide reasonable assurance regarding the reliability of financial reporting and the preparation of financial statements for external purposes in accordance with generally accepted accounting principles. A company's internal financial control over financial reporting includes those policies and procedures that

- (1) pertain to the maintenance of records that, in reasonable detail, accurately and fairly reflect the transactions and dispositions of the assets of the company;
- (2) provide reasonable assurance that transactions are recorded as necessary to permit preparation of financial statements in accordance with generally accepted accounting principles, and that receipts and expenditures of the company are being made only in accordance with authorizations of management and directors of the Company; and
- (3) provide reasonable assurance regarding prevention or timely detection of unauthorized acquisition, use, or disposition of the company's assets that could have a material effect on the financial statements.

Inherent Limitations of Internal Financial Controls over Financial Reporting

Because of the inherent limitations of internal financial controls over financial reporting, including the possibility of collusion or improper management override of controls, material misstatements due to error or fraud may occur and not be detected. Also, projections of any evaluation of the internal financial controls over financial reporting to future periods are subject to the risk that the internal financial control over financial reporting may become inadequate because of changes in conditions, or that the degree of compliance with the policies or procedures may deteriorate.

Opinion

In our opinion, to the best of our information and according to the explanations given to us, the Company has, in all material respects, an adequate internal financial controls system over financial reporting and such internal financial controls over financial reporting were operating effectively as at March 31, 2025, based on the internal control over financial reporting criteria established by the Company considering the essential components of internal control stated in the Guidance Note on Audit of Internal Financial Controls Over Financial Reporting issued by the Institute of Chartered Accountants of India.

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



Sd/-

CA Chetan Khandelwal
Partner

Place : Indore
Date : 30th May 2026
UDIN : 26408113AKBXIN4035

M. No. 408113

Annexure - B to Independent Auditor's Report

Referred to in paragraph 2 under "Report on Other Legal and Regulatory Requirements" section of our report of even date to the members of KCL Infra Projects Limited

- i. In respect of the Company's Fixed Assets:
 - a. The Company has maintained proper records showing full particulars, including quantitative details and situation of fixed assets.
 - b. As explained to us, the fixed assets of the Company have been physically verified by the management during the year, which in our opinion is reasonable, having regard to the size of the Company and the nature of its assets. No material discrepancies between the book records and the physical inventory have been noticed. In our opinion, the frequency of verification is reasonable.
 - c. There is Office Premise which is held in the name of the Company..
- ii. The inventories have been physically verified by the management during the year. In our opinion, the frequency of verification is reasonable and no material discrepancies were noticed.
- iii. The Company has made investments in, provided guarantee or security and granted loans or advances in the nature of loans, secured or unsecured, to companies, firms, limited liability partnerships or any other parties during the year, in respect of which:
 - a. The company has provided loans or advances in the nature of loans, or stood guarantee, or provided security to any other entity during the year:

Particulars	Loans (₹)	Guarantees(₹)
Aggregate amount granted / provided during the year:		
– Subsidiaries	0	0
– Joint Ventures	0	0
– Others	215233298.00	0
Balance outstanding as at balance sheet date:		
– Subsidiaries	0	0
– Joint Ventures	0	0
– Others	316196088.00	0

- iv. According to the information and explanations given to us and based on our examination of the records of the Company, the Company has not granted any loans, made any investments, provided guarantees, or given securities to directors or any other persons in whom the directors are interested, as specified under Section 185 of the Companies Act, 2013. Accordingly, the provisions of Section 185 have been complied with. Further, the Company has complied with the provisions of Section 186 of the



Companies Act, 2013 in respect of loans and investments made, guarantees provided, and securities given.

- v. In our opinion and according to the information and explanations given to us, the Company has not accepted deposits from the public within the meaning of Section 73 to 76 or any other relevant provisions of the Companies Act, 2013 and the Rules, framed there under. As informed to us no Order has been passed by the Company Law Board or National Company Law Tribunal or Reserve Bank of India or any court or any other Tribunal.
- vi. The maintenance of cost records has not been specified by the Central Government under Section 148 (1) of the Companies Act, 2013 for the business activities carried out by the company. Thus, reporting under clause 3 (vi) of the Order is not applicable to the Company.
- vii. According to the information and explanations given to us, in respect of Statutory dues:

1. The Company has generally been regular in depositing undisputed statutory dues including Provident Fund, Employee's State Insurance, Income Tax, Goods and Service Tax, Customs Duty, Cess and other material statutory dues applicable to it with the appropriate authorities Except ,

S.No.	Nature of Statutory Dues	Amount (₹)
1	Employees' State Insurance (ESIC)	59,520
2	Professional Tax (PT)	10, 80
	Total	70,500

2. There were no undisputed amounts payable in respect of Provident Fund, Employee's State Insurance, Income Tax, Goods and Service Tax, Customs Duty, Cess and other material statutory dues in arrears as at March 31, 2026 for a period of more than six months from the date they became payable.
3. Details of dues of Service Tax, Sales Tax, Value Added Tax which have not been deposited/ partially deposited as at March 31, 2026 on account of dispute are given below:

- viii. According to the information and explanations given to us and the records of the Company examined by us, there are no transactions in the books of account that has been surrendered or disclosed as income during the year in the tax assessments under the Income Tax Act, 1961, that has not been recorded in the books of account.
- ix. According to the records of the Company examined by us and as per the information and explanations given to us, the Company has not defaulted in repayment of dues to financial institution, bank or government as on the balance sheet date. The Company has not issued any debenture.



- x. According to the information and explanations given to us and based on our examination of the records of the Company, the Company has not raised money by way of initial public offer, further public offer (including debt instruments), or by way of preferential allotment or private placement of shares or convertible debentures during the year. Accordingly, the provisions of clause (x) of the Order are not applicable.
- xi. During the course of our examination of the books of account and records of the Company, carried out in accordance with the generally accepted auditing practices in India and according to the information and explanations given to us, we have neither come across any instance of material fraud on or by the Company, noticed or reported during the year, nor have we been informed of such case by the management.
- xii. In our opinion and according to information and explanation given to us, the company is not a Nidhi Company therefore, the provision of para 3 (xii) of the Order is not applicable to the Company.
- xiii. According to the information and explanations given to us and based on our examination of the records of the Company, transactions with the related parties are in compliance with sections 177 and 188 of the Act where applicable and details of such transactions have been disclosed in the Financial Statements as required by the applicable accounting standards.
- xiv. a. In our opinion and according to the information and explanation given to us, the Company has an internal audit system commensurate with the size and nature of its business.
b. The reports of the Internal Auditor for the period under audit have been considered by us.
According to the information and explanations given to us and based on our examination of the records of the Company, the Company has not made any preferential allotment or private placement of shares or fully or partly convertible debentures during the year, therefore the provision of para 3 (xiv) of the Order is not applicable to the Company
- xv. In our opinion and according to the information and explanations given to us, the Company has not entered into any non-cash transactions with directors or persons connected with him during the year, hence the provision of para 3 (xv) of the Order is not applicable to the Company.
- xvi. a. The Company is not required to be registered under section 45-IA of the Reserve Bank of India Act, 1934 therefore, the provision of para 3 (xvi) of the Order is not applicable to the Company for the year under audit.
b. The Company has not conducted non-banking financial / housing finance activities during the year. Accordingly, the reporting under clause 3(xvi)(b) of the Order is not applicable to the Company.



- c. The Company is not a Core Investment Company (CIC) as defined in the regulations made by the Reserve Bank of India. Accordingly, the reporting under clause 3(xvi)(c) of the Order is not applicable to the Company.
- xvii. The Company has not incurred any cash losses in the financial year or in the immediately preceding financial year.
- xviii. There has been no resignation of the statutory auditors during the year and accordingly the reporting under clause 3(xviii) of the Order is not applicable to the Company.
- xix. According to the information and explanations give to us and based on our examination of the records of the Company, the Company has paid / provided for managerial remuneration in accordance with the requisite approvals mandated by the provisions of section 197 read with Schedule V to the Act.
- xx. a. The company has not any other than ongoing projects, therefore provision of section 135 of Companies Act, 2013 is not applicable to the company;
b. This clause is not applicable to the company.
- xxi. The reporting under clause 3(xxi) of the Order is not applicable in respect of audit of standalone financial statements. Accordingly, no comment in respect of the said clause has been included in this report.

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



Sd/-

CA Chetan Khandelwal

Partner

M. No. 408113

Place: Indore
Date: 30/05/2026
UDIN: 26408113AKBXIN4035

KCL INFRA PROJECTS LIMITED
FINANCIAL STATEMENTS AS AT MARCH 31, 2026

Particulars	As at 31 March 2026	As at 31 March 2025
Assets		
Non-current Assets		
(a) Property, Plant and Equipment	24.70	35.45
(b) Intangible assets		
(c) Capital Work-In-Progress		
(d) Financial assets		
- Investments	300.10	300.10
- Loans	4,235.93	2,584.76
- Other Financial Assets	3.64	704.86
(e) Deferred Tax Assets	-	0.21
(f) Non-current Assets	-	-
(g) Other Non-current Assets	86.00	46.00
Total non-current assets	4650.37	3671.38
Current assets		
Inventories	1,027.81	345.34
Financial Assets		
- Trade Receivables	3,161.96	562.79
- Cash and Cash Equivalents	227.79	37.85
- Others	-	-
- Other	-	-
Other financial Assets	1,443.14	2,376.22
Other Current Assets	274.96	103.30
Total current assets	6135.66	3425.49
Total assets	10786.03	7096.88
Equity and Liabilities		
Equity		
(a) Equity Share Capital	3,378.24	3,378.24
(b) Other Equity	2,303.60	2,137.64
Total equity	5681.84	5515.87
Liabilities		
Non Current Liabilities		
(a) Financial Liabilities		
- Borrowings	298.27	337.52
- Other Financial Liabilities	1,133.50	131.50
(b) Deferred Tax Liabilities	0.08	-
(c) Other Non Current Liability	-	-
Total non-current liabilities	1431.85	469.02
Current liabilities		
(a) Financial Liabilities		
- Borrowings	33.47	34.10
- Trade Payables	3,486.77	774.22
- Other Financial Liabilities	1.82	249.86
(b) Other Current Liabilities	150.28	53.81
(c) Current Tax Liabilities	-	-
Total current liabilities	3672.34	1111.98
Total liabilities	5104.19	1581.00
Total equity and liabilities	10786.03	7096.88

Date : 30.05.2026
Place: ANDHERI

For KCL Infra Projects Limited

**MOHAN
JHAWAR**

Digitally signed by
MOHAN JHAWAR
Date: 2026.05.30
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Mohan Jhawar
Managing Director
DIN: 00495473



KCL Infra Projects Limited

STATEMENT OF AUDITED FINANCIAL STATEMENT FOR THE QUARTER AND YEAR ENDED MARCH 31, 2026

Sr. No.	Particulars	(Rs. In Lacs)				
		Three Months Ended			Year Ended	
		31.03.2026	31.12.2025	31.03.2025	31.03.2026	31.03.2025
		AUDITED	UNAUDITED	AUDITED	AUDITED	AUDITED
1	Income					
	Revenue from Operations	4,421.36	1,285.52	911.56	5,880.37	1,217.05
	Other Income	132.14	131.36	90.73	374.69	316.17
	Total Income	4,553.51	1,416.88	1,002.29	6,255.06	1,533.22
2	Expenses					
	(a) Cost of materials consumed	4,972.97	1,241.52	537.49	6,404.52	903.67
	(b) change in inventory of finished goods, work-in-progress, stock-in-trade	(618.37)	(7.23)	220.00	(682.47)	177.29
	(c) Employee benefits expenses	7.90	10.07	33.17	51.63	92.89
	(d) Finance costs	14.29	12.76	14.29	53.81	57.43
	(e) Depreciation and amortisation expenses	0.79	1.29	1.57	4.67	6.51
	(f) Other expenses	120.93	9.43	194.34	172.86	221.64
	Total Expenses (a to f)	4,498.52	1,267.84		6,005.01	1,459.43
3	Profit/(Loss) from operations before exceptional items and tax (1-2)	54.99	149.04	1.42	250.04	73.79
4	Exceptional items	-	-	-	-	-
5	Profit/(Loss) before tax (3+4)	54.99	149.04	1.42	250.04	73.79
6	Tax expense :					
	(a) Current Tax	32.95	38.75	0.37	83.67	19.18
	(b) Deferred Tax	0.29	-	0.12	0.29	(0.02)
	(c) Income tax for earlier year	0.12	-	(0.49)	0.12	2.55
	Total Tax Expense (a+b+c)	33.36	38.75	-	84.08	21.71
7	Net Profit/(Loss) from the period (5-6)	21.61	110.28	1.42	165.96	52.07
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	-	-	-	-	-
	-Tax impact Thereon	-	-	-	-	-
	(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)	21.61	110.29	1.42	165.96	52.07
10	Paid-up equity share capital (face value of the Share Rs 2/-each) Includes Both Fully Paid up shares of Rs. 2 and partly paid shares of 0.50 paise	3,378.24	3,378.24	3,378.24	3,378.24	3,378.24
11	Reserve excluding Revaluation Reserves	-	-	-	-	-
12	Basic /Diluted Earnings Per Share (Not annualised)					
	(1) Basic (In Rs.)	0.01	0.07	0.0008	0.10	0.03
	(2) Diluted (In Rs.)	0.01	0.07	0.0008	0.10	0.03

1. The above Audited Financial Results for the quarter ended March 31, 2026 were reviewed by the Audit Committee at its meeting held on 30 May, 2026 and approved by the Board of Directors at the meeting held on that date. The statutory Auditors of the Company have carried out audit of these results in terms of Regulation 33 of SEBI (Listing Obligation and Disclosure Requirements) Regulations, 2015.

2. The results of comparative previous period have been prepared in accordance with recognition and measurement principles laid down in of the (Ind AS) 34 on Interim Financial Reporting 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 the previous period/year have been re-grouped and re-arranged wherever necessary to correspond with current period's classification/ disclosure.

Date : 30.05.2026

Place: ANDHERI

For KCL Infra Projects Limited

MOHAN JHAWAR

Mohan Jhawar

Managing Director

DIN: 00495473



KCL INFRA PROJECTS LIMITED
STANDALONE CASH FLOW STATEMENT FOR THE YEAR ENDED 31st MARCH, 2026

Particulars	(Amount in Lakhs)	
	For the year 2025-26	For the year 2024-25
A Cash Flow From Operating Activities		
Profit / (Loss) before Tax	250.04	73.79
Adjustment for:		
Profit on Sale of Asset	(1.03)	-
Depreciation, amortisation and impairment Expenses	4.67	6.51
Finance cost	53.81	57.43
Interest Income	(374.69)	(316.17)
Deffered Tax Asset/(LIABILITY)	-	0.02
Operating Profit before working capital changes	(67.20)	(178.43)
Working capital adjustments:		
(Increase)/ Decrease in trade and other receivables	(2,770.83)	298.51
(Increase)/ Decrease in inventories	(682.47)	177.29
Increase/ (Decrease) in trade and other payables	2,560.35	706.69
Cash Generated from Operation	(960.14)	1,004.06
Income Taxes paid		
Cash Flow before Extraordinary Item	(1,043.93)	984.88
Extraordinary Item		
Net Cash Flow from Operating Activities	(1,043.93)	984.88
B Cash Flow from Investing Activities		
Sale of Fixed Assets	8.00	-
Purchase / Acquisition of Fixed Assets	(0.89)	(5.13)
Changes due to Remeasurement Plan		
Interest Income	374.69	316.17
Purchase of Investment	-	(300.00)
Net Proceeds from Financial Assets	1,634.30	184.66
Loan and Advances Given	(1,691.17)	(1,420.68)
Net Cash Flow from Investing Activities	324.92	(1,224.97)
C Cash Flow from Financing Activities		
Forfeiture of Equity Share		
Proceed from Borrowings	962.75	(34.12)
Proceed from issue of Equity Shares		
Finance cost	(53.81)	(57.43)
Net Cash Flow from Financing Activities	908.94	(91.55)
D Net Increase / (decrease) In Cash & Cash Equivalents	189.94	(331.64)
Cash & Cash Equivalent at beginning of the year	37.85	369.49
Cash & Cash Equivalent at end of the year	227.79	37.85
Increase / (Decrease) in cash and cash equivalent	189.94	(331.64)

Date : 30.05.2026
Place: ANDHERI



For KCL Infra Projects Limited

**MOHAN
JHAWAR**

Digitally signed by MOHAN
JHAWAR
Date: 2026.05.30 21:18:53
+05'30'

Mohan Jhawar
Managing Director
DIN: 00495473