

Date- 14th November ,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

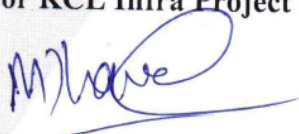
Subject: Outcome of Meeting of the Board of Directors of KCL Infra Projects Limited

Respected Sir/Madam,

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 7th November, 2024 we hereby inform you that meeting of the Board of Directors of the Company, duly convened and held at the registered office of the Company i.e. B-3/204, Saket Complex Thane (West), MH 400601, on Thursday, 14th November, 2024 at 04:00 P.M. (i.e., 1600 Hours) and concluded at 6.50 P.M (i.e., 1850 Hours) the Board of Directors has inter alia transacted the following businesses:

1. The Board considered and approved the Unaudited Financial Results of the Company along with the Limited Review Report as issued by Statutory Auditor of the Company for the half year and quarter ended on 30th September, 2024.
2. Standalone Statement of Assets and Liabilities for the half year and quarter ended on 30th September, 2024.
3. Standalone Cash Flow Statement for the half year and quarter ended on 30th September, 2024.
4. Other incidental and ancillary matters.

Yours truly,
For KCL Infra Project Limited


Mohan Jhawar
Managing Director
DIN: 00495473





Independent Auditor's Review Report on Unaudited Quarterly & Half Yearly 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 have reviewed the accompanying Statement of Unaudited Financial Results of KCL INFRA PROJECTS LIMITED ("the Company") for the Quarter and Half Year Ended September 30, 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 review 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.

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

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.

4. Based on our review 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: Mumbai
Date: 14/11/2024
UDIN: 24181347BKEGRD3716

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



Aman Saluja
Partner
M. No. 181347

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KCL INFRA PROJECTS LIMITED
CIN - L74110MH1987PLC142326

Unaudited Statement of Assets and Liabilities as at 30th September, 2024

Particulars	(Rs. In lakhs)	
	As at 30th September, 2024 Unaudited	As at 31 st March, 2024 Audited
I. ASSETS		
(1) Non-Current Assets		
(a) Property, Plant and Equipment and Intangible Assets	38.20	36.83
(b) Financial assets		
(i) Investments	851.32	0.10
(ii) Loans	1,243.94	1,118.48
(iii) Other financial assets	3.64	3.64
(c) Deferred Tax Assets (net)	0.41	0.19
(d) Other non current assets	91.60	91.60
Total Non-Current Assets	2,229.11	1,250.84
(2) Current Assets		
(a) Inventories	601.44	522.63
(b) Financial Assets		
(i) Trade Receivables	577.25	515.95
(ii) Cash and cash equivalents	34.36	369.50
(iii) Bank balances Other than (ii) above	-	-
(iv) Other Financial Assets	3,065.41	3,262.10
(d) Other Current Assets	120.65	448.65
Total Current Assets	4,399.11	5,118.83
TOTAL ASSETS	6,628.21	6,369.68
II. EQUITY AND LIABILITIES		
(1) EQUITY		
(a) Share Capital	3,378.23	3,850.22
(b) Other Equity	2,111.35	1,613.60
Total Equity	5,489.58	5,463.82
(2) LIABILITIES		
(I) Non-Current Liabilities		
(a) Financial Liabilities		
(i) Borrowings	299.76	406.06
(ii) Other Financial Liabilities	131.50	131.50
(b) Deferred Tax Liabilities	-	-
Total Non-Current Liabilities	431.26	537.56
(II) Current Liabilities		
(a) Financial Liabilities		
(i) Borrowings	89.66	-
(ii) Trade Payables	282.93	69.01
(iii) Other Financial Liabilities	247.72	247.72
(b) Other Current Liabilities	87.05	51.57
Total Current Liabilities	707.36	368.30
TOTAL EQUITY AND LIABILITIES	6,628.21	6,369.68

For KCL Infra Projects Limited



Mohan Jhawar

Mohan Jhawar
Managing Director
DIN : 00495473

STATEMENT OF UNAUDITED FINANCIAL RESULTS FOR THE QUARTER AND HALF YEAR ENDED SEPTEMBER 30, 2024						
Sr. No.	Particulars	Three Months Ended			Half Year Ended	
		30.09.2024	30.06.2024	30.09.2023	30.09.2024	30.09.2023
		Unaudited	Unaudited	Unaudited	Unaudited	Unaudited
1	Income					
	Revenue from Operations	(0.00)	179.44	203.18	179.44	426.85
	Other Income	53.61	51.65	91.14	105.26	152.87
	Total Income	53.61	231.09	294.32	284.70	579.72
2	Expenses					
	(a) Cost of material consumed	60.11	181.26	139.50	241.37	493.43
	(b) change in inventory of finished goods, work-in-progress, stock-in-trade	(58.81)	(20.00)	37.14	(78.81)	(120.65)
	(c) Employee benefits expenses	16.82	16.85	17.19	33.67	33.98
	(d) Finance costs	14.38	14.76	13.56	29.14	27.52
	(e) Depreciation and amortisation expenses	1.88	1.88	1.86	3.76	3.76
	(f) Other expenses	10.77	10.29	16.83	21.06	20.10
	Total Expenses (a to f)	45.15	205.04	226.07	250.19	458.14
3	Profit/(Loss) from operations before exceptional items and tax (1-2)	8.46	26.05	68.25	34.51	121.58
4	Exceptional Items	-	-	-	-	-
5	Profit/(Loss) before tax (3+4)	8.46	26.05	68.25	34.51	121.58
6	Tax expense :					
	(a) Current Tax	2.20	6.77	17.74	8.97	31.61
	(b) Deferred Tax	(0.29)	0.07	(0.09)	(0.22)	(0.46)
	(c) Income tax for earlier year	-	-	-	-	1.95
	Total Tax Expense (a+b+c)	1.91	6.85	17.65	8.75	31.15
7	Net Profit/(Loss) from the period (5-6)	39.83	19.21	50.60	25.75	90.43
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)	39.83	19.21	50.60	25.75	90.43
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.)	0.02	0.01	0.03	0.02	0.05
	(2) Diluted (in Rs.)	0.02	0.01	0.03	0.02	0.05

Notes

The unaudited Financial Results for the quarter and half year ended September 30, 2024 were reviewed by the Audit Committee at its meeting held on November 14, 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,

3 The figures of previous period/ year have been regrouped/ re-arranged wherever necessary to correspond with current period's classification/ disclosure.

For KCL Infra Projects Limited



M. Jhawar

Mohan Jhawar
Managing Director
DIN : 00495473

Cash Flow Statement for the Half year Ended 30th September, 2024

		(Rs. in Lacs)	
Particulars	Half Year ended 30.09.2024	Year ended 31.03.2024	
A Cash flow from operating activities:			
Profit before tax	34.51	119.73	
Adjustments for :			
Depreciation and amortisation expense	3.76	7.51	
Finance Cost	29.14	62.29	
Interest income	(105.26)	(322.65)	
Loss on Sale of Assets	-	-	
Operating profit before working capital changes	(37.86)	(133.11)	
Adjustments for changes in working capital :			
Decrease/(Increase) in inventories	(78.81)	274.84	
Decrease/ (Increase) in trade & other receivables	463.40	185.70	
Increase / (Decrease) in trade payables & Current Liabilities	339.08	(444.79)	
Cash flow from/ (used in) operations	685.82	(117.36)	
Income taxes paid	(8.75)	(32.62)	
Net cash flow from/(used in) operating activities	677.07	(149.98)	
B Cash flow from investing activities:			
Purchase of fixed assets (including capital work-in-progress, capital advances and intangibles under development)	(5.13)	(0.20)	
Sale of Fixed Assets	-	-	
Purchase of Investments	(851.22)	-	
Net proceeds (to)/from financial asset	(125.46)	(2,260.65)	
Net proceeds (to)/from Non-current Asset	(0.22)	-	
Interest received	105.26	322.65	
Net cash (used in)/flow from investing activities	(876.78)	(1,938.20)	
C Cash flow from financing activities:			
Proceeds from issue of Share Capital	-	1370.07	
Proceeds from financial liabilities	(106.30)	25.02	
Loan given during the period	-	974	
Interest paid	(29.14)	(62.29)	
Net cash (used in)/flow from financing activities:	(135.43)	2,306.80	
D Net increase in cash and cash equivalents	(335.14)	218.62	
Cash and cash equivalents at the beginning of the year	369.50	150.89	
Cash and cash equivalents at the end of the year	34.36	369.50	
E Cash and cash equivalents comprises of:			
Balances with banks	-	-	
on current accounts	33.21	336.28	
Cash in hand	1.15	33.22	
	34.36	369.50	

The accompanying notes form an integral part of these financial Statements

For KCL Infra Projects Limited



M. Jhavar

Mohan Jhavar

Managing Director

Regd. Off. : B-3 / 204, Saket Complex Thane (West) Thane - 400 601 (MH) India **DIN : 00495473**

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