



KAY CEE ENERGY & INFRA LIMITED

(Formerly KAY CEE ENERGY & INFRA PRIVATE LIMITED)

REGD. OFFICE: 9 KRISHNA VIHAR, NEAR CHUNGI NAKA, NANTA ROAD, KUNHADI KOTAL IN LADPURA, KOTA-324001 RAJASTHAN. CIN: U74900RJ2015PLC046976

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Date: 13th November, 2024

To,

Department of Corporate Services
National Stock Exchange of India Limited
Exchange Plaza, 5th Floor, Plot No. C/1,
G Block, Bandra Kurla Complex, Bandra,
Mumbai – 400051.

Dear Sir/Madam,

Sub: Outcome of Board Meeting dated 13th November, 2024.
Ref: Scrip Code: KCEIL (KAY CEE ENERGY & INFRA LIMITED)

With reference to the afore-mentioned subject and pursuant to Regulation 30 read with Schedule III of Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, we hereby want to inform you that the Board of Directors in their meeting held today, i.e., on Wednesday, 13th November 2024 at the registered office of the company which commenced at 01:00 PM and concluded at 7:00 PM inter-alia has:

- Considered and approved the Unaudited Standalone Financial Results of the Company for the half year ended on 30th September, 2024 pursuant to Regulation 33 of Securities Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 along with Limited Review Report Provided by the Statutory auditor.
- Considered and accorded, in-principle approval for formation of Joint Venture company (JVCo.) by the Company to execute EPC Projects in Power sector and to do business in Renewable energy sector, and such other matters as may be agreed from time to time, subject to requisite approval(s).

The Board accorded the in-principle, approval for the aforesaid formation of 50:50 Joint Venture Company of M/s. Kay Cee Energy & Infra Limited and M/s. Jost's Engineering Company Limited by investing upto an amount of Rs. 2 Crores (in one or more tranches) either by way of equity, loan or advance or combination thereof.

Upon occurrence of event i.e on execution of Joint Venture Agreement and Incorporation of aforesaid Company the relevant information as required under Regulation 30 of the SEBI Listing Regulations read with SEBI Circular No. SEBI/HO/CFD/PoD2/CIR/P/2023/120 dated 11th July, 2023 and SEBI/HO/CFD/CFD-PoDI/P /CIR/2023/123 dated 13th July, 2023 shall be intimated accordingly.

Further kindly note that, Pursuant to BSE Circular No. LIST/COMP/0112019-20 dated April 02, 2019 and NSE Circular No. NSE/CML/2019111 dated April 02, 2019 and in compliance of the provisions of SEBI (Prohibition of Insider Trading) (Amendment) Regulations, 2018, the trading window has been closed w.e.f. 01st October 2024 and will remain closed till the expiry of 48 hours after the declaration of financial results.

Please take the same on your records.

Thanking You,

For, KAY CEE ENERGY & INFRA LIMITED

LOKENDRA JAIN
MANAGING DIRECTOR
DIN: 07071212

Encl: Unaudited Standalone Financial Results and Limited Review Report.

KAY CEE ENERGY & INFRA LIMITED
(FORMERLY KNOWN AS "KAY CEE ENERGY & INFRA PRIVATE LIMITED")

CIN: U74900RJ2015PLC046976

STATEMENT OF UNAUDITED PROFIT AND LOSS ACCOUNT FOR THE HALF-YEAR ENDED SEPTEMBER 30, 2024

(₹ In Lakhs)

Particulars	For the half-year ended			For the year ended
	30-09-2024	31-03-2024	30-09-2023	March 31, 2024
	Unaudited	Audited	Unaudited	Audited
I Revenue from operations	3,786.04	4,033.97	2,412.55	6,446.52
II Other income	48.47	24.82	14.98	39.80
III Total Revenue (I + II)	3,834.51	4,058.79	2,427.53	6,486.32
IV Expenses:				
(a) Cost of Raw Material Consumed	2,239.72	2,325.22	1,092.55	3,417.77
(b) Direct expenses	594.16	875.64	315.46	1,191.10
(c) Changes in inventories of work-in-progress	(357.79)	(412.57)	(122.38)	(534.95)
(d) Employee benefits expense	350.61	419.95	381.44	801.39
(e) Finance costs	189.16	207.01	206.00	413.01
(f) Depreciation and amortization expense	4.08	4.00	4.10	8.10
(g) Other expenses	159.52	121.07	170.39	291.46
Total Expenses	3,179.46	3,540.32	2,047.56	5,587.88
V Profit before prior-period items and tax (III - IV)	655.05	518.47	379.97	898.44
VI Prior-Period Items	-	-	29.23	29.23
VII Profit before tax (V - VI)	655.05	518.47	350.74	869.21
VIII Tax expense:				
(1) Current tax expense	160.94	141.15	93.45	234.60
(2) Deferred tax expense/(credit)	6.93	1.71	(22.39)	(20.68)
(3) Short/(Excess) provision of tax for earlier years	(12.97)	-	0.76	0.76
	154.90	142.86	71.82	214.68
IX Profit from continuing operations (VII-VIII)	500.15	375.61	278.92	654.53
X Paid-up Equity Share Capital (Face Value of ₹ 10/- each)	1,096.00	1,096.00	801.00	1,096.00
XI Reserves excluding revaluation reserves as per balance sheet of previous accounting year				3,366.68
XII Earnings per Equity Share (Non-Annualised) :-				
Face Value of ₹ 10/- each				
- Basic	4.56	3.98	3.60	7.61
- Diluted	4.56	3.98	3.60	7.61

For and on behalf of the Board of Directors

Lokendra Jain
(Managing Director)
DIN: 07071212

Place : Kota
Date : November 13, 2024

KAY CEE ENERGY & INFRA LIMITED
(FORMERLY KNOWN AS "KAY CEE ENERGY & INFRA PRIVATE LIMITED")

CIN: U74900RJ2015PLC046976

UNAUDITED CASH FLOW STATEMENT FOR THE HALF-YEAR ENDED SEPTEMBER 30, 2024

(₹ In Lakhs)

Particulars	For the half-year ended September 30, 2024		For the year ended March 31, 2024	
	₹	₹	₹	₹
A) CASH FLOW FROM OPERATING ACTIVITIES :				
1 Profit before Tax		655.05		869.21
Add/ (Less) : Adjustment for				
Depreciation and amortization expense	4.08		8.10	
Prior period item	-		0.21	
Finance costs	189.16		413.01	
Provision for Gratuity	(25.86)		16.47	
Profit/(Loss) on sale of fixed asset	0.69			
Interest Income on Fixed Deposits	(20.79)	147.28	(34.51)	403.28
2 Operating Profit before changes in operating assets and liabilities		802.33		1,272.49
Adjustment for (increase)/decrease in operating assets:				
Inventories	(375.52)		(522.05)	
Trade Receivables	741.10		(1,104.33)	
Loans and Advances	(470.49)		(101.57)	
Other Current Asset	(237.92)		(297.19)	
Other Non Current Assets	(113.33)		(201.33)	
Other Bank Balance	343.35		(189.03)	
Adjustment for increase/(decrease) in operating Liabilities:				
Trade Payables	(294.46)		403.18	
Other Current Liabilities and Provisions	(355.74)	(763.01)	(204.19)	(2,216.51)
Net Changes in Working Capital		39.32		(944.02)
3 Cash generated from operations				
Income Tax Paid (Net)		(126.42)		(260.15)
Net Cash flow from Operating Activities		(87.10)		(1,204.17)
B) CASH FLOW FROM INVESTING ACTIVITIES				
Purchase of Property, Plant & Equipment		(131.83)		(75.84)
Proceeds from Sale of Property, Plant & Equipment		7.14		3.09
Consideration Paid Against leasehold land		-		(296.72)
Interest received on Fixed Deposits		20.79		34.51
Net Cash flow used in Investing Activities		(103.90)		(334.96)
C) CASH FLOW FROM FINANCING ACTIVITIES				
Proceeds from Issue of Shares (Net of share issue expenses)		-		1,591.85
Proceeds /repayment of Borrowings		375.22		356.68
Finance Cost Paid		(189.16)		(413.01)
Net Cash flow from Financing Activities		186.06		1,535.52
Net increase/(decrease) in Cash and cash equivalents (A+B+C)		(4.94)		(3.61)
Cash and cash equivalents at the beginning of the year/period		10.63		14.24
Cash and cash equivalents as at the end of the year/period		5.69		10.63
Cash and Cash Equivalents consists of :-				
(i) Cash-in-Hand		5.69		10.63
(ii) Balance with Banks in Current Accounts		-		-
Total		5.69		10.63

Note:
The above Cash Flow Statement has been prepared under the "Indirect Method" set out in Accounting Standard (AS-3) "Cash Flow Statements" specified under Section 133 of the Companies Act, 2013.

For and on behalf of the Board of Directors

Lokendra Jain
(Managing Director)
DIN: 07071212

Place : Kota
Date : November 13, 2024

KAY CEE ENERGY & INFRA LIMITED
(FORMERLY KNOWN AS "KAY CEE ENERGY & INFRA PRIVATE LIMITED")

CIN: U74900RJ2015PLC046976

UNAUDITED BALANCE SHEET AS AT SEPTEMBER 30, 2024

(₹ In Lakhs)

	Particulars	As at September 30, 2024	As at March 31, 2024
		(Unaudited)	(Audited)
		₹	₹
A	EQUITY AND LIABILITIES		
(1)	Shareholders' funds		
	(a) Share capital	1,096.00	1,096.00
	(b) Reserves and Surplus	3,866.83	3,366.68
		4,962.83	4,462.68
(2)	Non-current liabilities		
	(a) Long term Borrowings	1,508.62	1,969.27
	(b) Other Long term liabilities	-	-
	(c) Long term Provisions	59.18	83.01
		1,567.80	2,052.28
(3)	Current liabilities		
	(a) Short Term Borrowings	1,514.35	678.48
	(b) Trade payables		
	(i) Total outstanding dues of micro enterprises and small enterprises	6.07	9.65
	(ii) Total outstanding dues of creditors other than micro enterprises and small enterprises	2,198.21	2,489.09
	(c) Other current liabilities	355.29	711.02
	(d) Short-term provisions	92.50	72.81
		4,166.42	3,961.05
	TOTAL	10,697.05	10,476.01
B	ASSETS		
(1)	Non-current assets		
	(a) Property, Plant & Equipment and Intangible Assets		
	(i) Property, Plant & Equipment	1,663.23	1,619.42
	(ii) Intangible Assets	0.10	0.10
	(iii) Capital Work-in-Progress	324.57	248.44
	(b) Deferred tax assets (net)	14.99	21.92
	(c) Other Non-Current Assets	314.69	201.36
		2,317.58	2,091.24
(2)	Current assets		
	(a) Current Investments	0.50	0.50
	(b) Inventories	2,978.96	2,603.44
	(c) Trade receivables	994.39	1,735.49
	(d) Cash and bank balances	286.48	634.77
	(e) Short-term loans and advances	741.43	270.78
	(f) Other current assets	3,377.71	3,139.79
		8,379.47	8,384.77
	TOTAL	10,697.05	10,476.01

For and on behalf of the Board of Directors

Lokendra Jain
(Managing Director)
DIN: 07071212

Place : Kota
Date : November 13, 2024

KAY CEE ENERGY & INFRA LIMITED
(FORMERLY KNOWN AS "KAY CEE ENERGY & INFRA PRIVATE LIMITED")
CIN: U74900RJ2015PLC046976

Notes to Financial Results

- 1 The above unaudited Financial Results were reviewed by the Audit Committee and then approved by the Board of Directors in their respective meeting held on November 13, 2024.
- 2 The Results for the half-year ended September 30, 2024 are reviewed by the statutory auditor of the company in compliance with Regulation 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.
- 3 These financial results have been prepared in accordance with the recognition and measurement principles of Accounting Standards ("AS") prescribed section 133 of the Companies Act 2013 (the "Act") read with relevant rules issued thereunder and the other accounting principles generally accepted in India.
- 4 The Earning Per Share (EPS) has been computed in accordance with the Accounting Standard on Earnings Per Share (AS 20) which required effect of bonus issue to be given till the earliest period reported. EPS for the half-year ended March 31, 2024, September 2024 and 2023 are not annualised.
- 5 The comparative results for the half-year ended September 30, 2023 have been subjected to limited review by the statutory auditors of the Company. The management has exercised necessary due diligence to ensure that the said comparative results provide a true and fair view of its affairs.
- 6 The figures for the half-year ended March 31, 2024 are balancing figures between audited figures in respect of the full financial year ended March 31, 2024 which were audited by the statutory auditor and the unaudited half-year figures up to the period ended September 30, 2023 as above in Pt. 5.
- 7 The Company is exclusively engaged in the business of Engineering, Procurement and Construction business (EPC) and ancillary operations and maintenance services relating to infrastructure interalia products, projects and systems and related activities for power transmission and distribution sector. This in the context of Accounting Standard (AS 17) "Segment Reporting", notified under the Companies (Accounting Standards) Rules, 2021, constitutes one single primary segment. The Company does not have a secondary segment. Accordingly, disclosures required under AS 17 are not applicable.
- 8 Previous year/period's figures have been regrouped/reclassified wherever necessary to correspond with the current period's classification for comparison.

For and on behalf of the Board of Directors

Lokendra Jain
(Managing Director)
DIN: 07071212

Place : Kota
Date : November 13, 2024



Independent Auditors' Review Report on Unaudited Half-yearly Financial Results of Kaycee Energy & Infra Limited (Formerly Known as Kaycee Energy & Infra Private Limited) pursuant to the Regulation 33 Of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 (as amended)

Review Report

To the Board of Directors of

Kaycee Energy & Infra Limited

(Formerly Known as Kaycee Energy & Infra Private Limited)

1. We have reviewed the accompanying statement of unaudited financial results of **Kaycee Energy & Infra Limited (Formerly Known as "Kaycee Energy & Infra Private Limited")** (the "Company") for the half-year ended 30th September 2024, ("the Statement ") being submitted by the Company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended.
2. This statement is the responsibility of the Company's Management and approved by the Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in Accounting Standard 25 Interim Financial Reporting, prescribed under section 133 of the Companies Act, 2013 read with relevant rules issued there under and other accounting principles generally accepted in India and in compliance with Regulation 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 ('Listing Regulations'). 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, "Review of Interim Financial Information Performed by the Independent Auditor of the Entity" 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 statements are free of material misstatements. A review is limited primarily to inquiries of company personnel and analytical procedures applied to financial data and thus provide 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 accounting standards and other recognized accounting practices and policies has not disclosed the information required to be disclosed in terms of Regulation 33 of Listing Regulations including the manner in which it is to be disclosed, or that it contains any material misstatement.

For **Goyal Goyal & Co.**

Chartered Accountants

FRN - 015069C



(CA Hemant Goyal)

Partner

Membership No. - 405884

UDIN - 24405884BKCOZA2532

Kota, November 13, 2024