

KAY CEE ENERGY & INFRA PRIVATE LIMITED

CIN: U74900RJ2015PTC046976

Regd. Off.: 9 Krishna Vihar, Near Chungi Naka, Nanta Road,
Kunhadi, Ladpura Kota Kota Rajasthan 324001

Email: kaycee.energy.infra@gmail.com

Contact:94141-88324

NOTICE

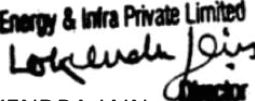
NOTICE IS HEREBY GIVEN THAT THE SEVENTH ANNUAL GENERAL MEETING (AGM) OF THE MEMBERS OF KAY CEE ENERGY & INFRA PRIVATE LIMITED, WILL BE HELD ON FRIDAY, 30TH SEPTEMBER, 2022 AT THE REGISTERED OFFICE OF COMPANY SITUATED AT 9-KRISHNA VIHAR, NEAR CHUNGI NAKA, NANTA ROAD, KUNHADI, LADPURA KOTA RAJASTHAN 324001, TO TRANSACT THE FOLLOWING BUSINESS:

ORDINARY BUSINESS

1. To receive, consider and adopt the Profit and Loss Statement for the year ended March 31, 2022 and the Balance Sheet as at that date and the Board's Report and Auditor's Report thereon.

On behalf of the Board


For: KAY CEE ENERGY & INFRA PRIVATE LIMITED

For Kay Cee Energy & Infra Private Limited

Director

LOKENDRA JAIN

(Director)

DIN: 07071212

For Kay Cee Energy & Infra Private Limited

Director

SHALINI JAIN

(Director)

DIN: 07071215

Place: Kota (Raj.)

Dated: 5th September, 2022

NOTE:

A member entitled to attend and vote at the meeting is entitled to appoint a proxy to attend and vote instead of himself and such proxy need not be a member of the company. The proxies to be effective should be deposited at the registered office of the company not later than 48 hours before the commencement of the meeting.



Independent Auditor's Report

To the Members of **KAY CEE ENERGY & INFRA PRIVATE LIMITED**
Kota (Rajasthah)

Report on the Audit of the Standalone Financial Statements

Opinion

We have audited the financial statements of KAY CEE ENERGY & INFRA PRIVATE LIMITED ("the Company"), which comprise the balance sheet as at 31st March 2022, and the statement of Profit and Loss and statement of cash flows for the year then ended, and notes to the financial statements, including a summary of significant accounting policies and other explanatory information.

In our opinion and to the best of our information and according to the explanations given to us, the aforesaid financial statements give the information required by the Act in the manner so required and give a true and fair view in conformity with the accounting principles generally accepted in India, of the state of affairs of the Company as at 31st March, 2022, its profit/loss and its cash flows for the year ended on that date.

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. Our responsibilities under those Standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements 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 statements 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.

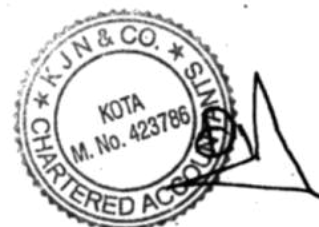
Information other than the financial statements and auditors' report thereon

The Company's board of directors is responsible for the preparation of the other information. The other information comprises the information included in the Board's Report including Annexures to Board's Report but does not include the financial statements and our auditor's report thereon.

Our opinion on the financial statements does not cover the other information and we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained during the course of our audit or otherwise appears to be materially misstated.

If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard.



Emphasis of Matter

We draw attention to Note X of the financial statements, which describes the effects of a in the Company's facilities. Our opinion is not modified in respect of this matter.

Responsibilities of Management and Those Charged with Governance for the Standalone Financial Statements

The Company's Board of Directors is responsible for the matters stated in section 134(5) of the Companies Act, 2013 ("the Act") with respect to the preparation of these financial statements that give a true and fair view of the financial position, financial performance and cash flows of the Company in accordance with the accounting principles generally accepted in India, including the accounting Standards specified under section 133 of the Act. 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 statements that give a true and fair view and are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is 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 management either intends to liquidate the Company or to cease operations, or has no realistic alternative but to do so.

Those Board of Directors are also responsible for overseeing the Company's financial reporting process.

Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements 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 statements.

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 statements, 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. Under section 143(3)(i) of the Companies Act, 2013, we are also responsible for expressing our opinion on whether the company has adequate internal financial controls system in place and the operating effectiveness of such controls.



- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
- Conclude on the appropriateness of management's 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 statements 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 statements, including the disclosures, and whether the financial statements 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.

Report on Other Legal and Regulatory Requirements

1. As required by the Companies (Auditor's Report) Order, 2020 ("the Order"), issued by the Central Government of India in terms of sub-section (11) of section 143 of the Companies Act, 2013, we give in the 'Annexure A', a statement on the matters specified in paragraphs 3 and 4 of the Order, to the extent applicable.
2. As required by Section 143 (3) of the Act, we report that:
 - a) We have sought and obtained all the information and explanations which to the best of our knowledge and belief were necessary for the purposes of our audit.
 - b) In our opinion, proper books of account as required by law have been kept by the Company so far as it appears from our examination of those books.
 - c) The Balance Sheet, the Statement of Profit and Loss and the Cash Flow Statement dealt with by this Report are in agreement with the books of account.
 - d) In our opinion, the aforesaid financial statements comply with the Accounting Standards specified under Section 133 of the Act, read with Rule 7 of the Companies (Accounts) Rules, 2014.
 - e) On the basis of the written representations received from the directors as on 31st March, 2022 taken on record by the Board of Directors, none of the directors is disqualified as on 31st March, 2022 from being appointed as a director in terms of Section 164 (2) of the Act.
 - f) With respect to the adequacy of the internal financial controls with reference to financial statements of the Company and the operating effectiveness of such controls, refer to our separate Report in 'Annexure B'.



- g) With respect to the other matters to be included in the Auditor's report in accordance with the requirements of Sec 197(16) of the Act as amended, we report that Section 197 is not applicable to a private company. Hence reporting as per Section 197(16) is not required.
- h) With respect to the other matters to be included in the Auditor's Report in accordance with Rule 11 of the Companies (Audit and Auditors) Rules, 2014, in our opinion and to the best of our information and according to the explanations given to us:
- i. The Company does not have any pending litigations which would impact its financial position.
 - ii. The Company did not have any long-term contracts including derivative contracts for which there were any material foreseeable losses.
 - iii. There were no amounts which were required to be transferred to the Investor Education and Protection Fund by the Company.
 - iv. (i) The management has represented that, to the best of its knowledge and belief, other than as disclosed in the notes to the accounts, no funds have been advanced or loaned or invested (either from borrowed funds or share premium or any other sources or kind of funds) by the company to or in any other person(s) or entity(ies), including foreign entities ("Intermediaries"), with the understanding, whether recorded in writing or otherwise, that the Intermediary shall :
 - whether, directly or indirectly lend or invest in other persons or entities identified in any manner whatsoever by or on behalf of the company ("Ultimate Beneficiaries") or
 - provide any guarantee, security or the like on behalf of the Ultimate Beneficiaries;
 - v. (ii) The management has represented, that, to the best of its knowledge and belief, other than as disclosed in the notes to the accounts, no funds have been received by the company from any person(s) or entity(ies), including foreign entities ("Funding Parties"), with the understanding, whether recorded in writing or otherwise, that the company shall :
 - whether, directly or indirectly, lend or invest in other persons or entities identified in any manner whatsoever by or on behalf of the Funding Party ("Ultimate Beneficiaries") or
 - provide any guarantee, security or the like on behalf of the Ultimate Beneficiaries; and
 - vi. (iii) Based on audit procedures which we considered reasonable and appropriate in the circumstances, nothing has come to their notice that has caused them to believe that the representations under sub-clause (i) and (ii) contain any material mis-statement.
 - vii. The company has not declared or paid any dividend during the year in contravention of the provisions of section 123 of the Companies Act, 2013.
 - viii. With respect to the matter to be included in the Auditors' Report under Section 197(16) of the Act, in our opinion and according to the information and explanations given to us, the limit prescribed by section 197 for maximum permissible managerial remuneration is not applicable to a private limited company.

**For M/S. K J N & CO.
Chartered Accountants
FRN: 0020692C**



**Place:-KOTA
Date: 05/09/2022
UDIN:22423786BBGMX16361**

**Sd/-
DHARMENDRA KUMAR JAIN
(PARTNER)
Membership No. 423786**

Annexure A

to the Auditor's report on the standalone financial statements of Kay Cee Energies & Infra Tecmate Private Limited for the year ended 31 March 2022

Report as required by the Companies (Auditor's Report) Order, 2020 ("the Order"), issued by the Central Government of India in terms of sub-section (11) of section 143 of the Companies Act, 2013 (Refer to in paragraph 1 under 'Report on Other Legal and Regulatory Requirements' section of our report of even date) With reference to the Annexure A referred to in the Independent Auditors' Report to the members of the Company on the financial statements for the year ended March 31, 2022, we report the following:

- (i) (a)
- A. The Company has maintained proper records showing full particulars, including quantitative details and situation of Property, plant and equipment.
 - B. The Company has maintained proper records showing full particulars of Intangible assets.
- (b) According to the information and explanations given to us and on the basis of our examination of the records of the Company, the Company has a regular programme of physical verification of its property, plant and equipment by which all Property, plant and equipment are verified in a phased manner over a period of three years. In accordance with this programme, certain Property, plant and equipment were verified during the year. In our opinion, this periodicity of physical verification is reasonable having regard to the size of the Company and the nature of its assets. No material discrepancies were noticed on such verification.
- (c) According to the information and explanations given to us and on the basis of our examination of the records of the Company, the title deeds of immovable properties (other than immovable properties where the Company is the lessee and the lease agreements are duly executed in favour of the lessee) disclosed in the standalone financial statements are held in the name of the Company.
- (d) According to the information and explanations given to us and on the basis of our examination of the records of the Company, the Company has not revalued its Property, plant and equipment (including Right-of-use assets) or Intangible assets or both during the year.
- (e) According to the information and explanations given to us and on the basis of our examination of the records of the Company, there are no proceedings initiated or pending against the Company for holding any benami property under the Prohibition of Benami Property Transactions Act, 1988 and rules made there under.
- (ii) (a) The inventory has been physically verified by the management during the year.



In our opinion, the frequency of such verification is reasonable and procedures and coverage as followed by management were appropriate. No discrepancies were noticed on verification between the physical stocks and the book records that were 10% or more in the aggregate for each class of inventory.

(b) According to the information and explanations given to us and on the basis of our examination of the records of the Company, the Company has been sanctioned working capital limits in excess of five crore rupees, in aggregate, from banks on the basis of security of current assets. In our opinion, the quarterly returns or statements filed by the Company with such banks are in agreement with the books of account of the Company.

(iii) According to the information and explanations given to us and on the basis of our examination of the records of the Company, the Company has not made any investments, provided guarantee or security or granted any loans or advances in the nature of loans, secured or unsecured, to companies, firms, limited liability partnerships or any other parties during the year.

(a) A. Based on the audit procedures carried on by us and as per the information and explanations given to us, the Company has not granted any loans or advances and guarantees or security to subsidiaries, joint ventures and associates

B. Based on the audit procedures carried on by us and as per the information and explanations given to us, the Company has not granted any loans or advances and guarantees or security to other than subsidiaries, joint ventures and associates.

(b) According to the information and explanations given to us and based on the audit procedures conducted by us, we are of the opinion that investments made, guarantees provided, security given and the terms and conditions of the grant of all loans and advances in the nature of loans and guarantees provided are, prima facie, not prejudicial to the interest of the Company.

(c) According to the information and explanations given to us and on the basis of our examination of the records of the Company, in the case of in respect of loans and advances in the nature of loans given, the repayment of principal and payment of interest has been stipulated and the repayments or receipts have been regular.

(d) According to the information and explanations given to us and on the basis of our examination of the records of the Company, there is no overdue amount for more than ninety days in respect of loans given. Hence reasonable steps not required to be taken by the company for recovery of the principal and interest;

(e) According to the information and explanations given to us and on the basis of our examination of the records of the Company, there is no loan granted which has fallen due during the year, which has been renewed or extended or fresh loans granted to settle the over dues of existing loans given to the same party.



- (f) According to the information and explanations given to us and on the basis of our examination of the records of the Company, the Company has not given any loans either repayable on demand or without specifying any terms or period of repayment,
- (iv) According to the information and explanations given to us and on the basis of our examination of the records, the Company has not given any loans, investments or provided any guarantee or security as specified under Section 185 of the Companies Act, 2013 and the Company has not provided any guarantee or security as specified under Section 186 of the Companies Act, 2013. Further, the Company has complied with the provisions of Section 185 and 186 of the Companies Act, 2013 in relation to loans given and investments made.
- (v) The Company has not accepted any deposits or amounts which are deemed to be deposits from the public as per the provisions of sections 73 to 76 or any other relevant provisions of the Companies Act and the rules made thereunder. Accordingly, clause 3(v) of the Order is not applicable.
- (vi) According to the information and explanations given to us, the Central Government has not prescribed the maintenance of cost records under Section 148(1) of the Companies Act, 2013 for the products manufactured by it (and/ or services provided by it). Accordingly, clause 3(vi) of the Order is not applicable.
- (vii) (a) The Company does not have liability in depositing undisputed statutory dues including Goods and Services Tax, provident fund, employees' state insurance, income-tax, sales-tax, service tax, duty of customs, duty of excise, value added tax, cess and any other statutory dues to the appropriate authorities during the year.

According to the information and explanations given to us and on the basis of our examination of the records of the Company, amounts deducted/ accrued in the books of account in respect of undisputed statutory dues including Goods and Services Tax ('GST'), Provident fund, Employees' State Insurance, Income-tax, Duty of Customs, Cess and other material statutory dues have generally been regularly deposited with the appropriate authorities.

According to the information and explanations given to us, no undisputed amounts payable in respect of GST, Provident fund, Employees' State Insurance, Income-tax, Duty of Customs, Cess and other material statutory dues were in arrears as at 31 March 2022 for a period of more than six months from the date they became payable.

- (viii) According to the information and explanations given to us and on the basis of our examination of the records of the Company, the Company has not surrendered or disclosed any transactions, previously unrecorded as income in the books of account, in the tax assessments under the Income-tax Act, 1961 as income during the year.
- (ix) (a) According to the information and explanations given to us and on the basis of our examination of the records of the Company, the Company did not have any loans or borrowings from any lender during the year. Accordingly, clause 3(ix)(a) of the Order is not applicable.

- (b) According to the information and explanations given to us and on the basis of our examination of the records of the Company, the Company has not been declared a willful defaulter by any bank or financial institution or government or government authority.
- (c) According to the information and explanations given to us by the management, the Company has not obtained any term loans. Accordingly, clause 3(ix)(c) of the Order is not applicable.
- (d) According to the information and explanations given to us and on an overall examination of the balance sheet of the Company, we report that no funds have been raised on short term basis by the Company. Accordingly, clause 3(ix)(d) of the Order is not applicable.
- (e) According to the information and explanations given to us and on an overall examination of the financial statements of the Company, we report that the Company has not taken any funds from any entity or person on account of or to meet the obligations of its subsidiaries as defined under the Companies Act, 2013. Accordingly, clause 3(ix)(e) of the Order is not applicable.
- (f) According to the information and explanations given to us and procedures performed by us, we report that the Company has not raised loans during the year on the pledge of securities held in its subsidiaries as defined under the Companies Act, 2013. Accordingly, clause 3(ix)(f) of the Order is not applicable.
- (x) (a) The Company has not raised any moneys by way of initial public offer or further public offer (including debt instruments) during the year. Accordingly, clause 3(x)(a) of the Order is not applicable.
- (b) According to the information and explanations given to us and on the basis of 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 as per requirements of the section 42 and section 62 of the Companies Act, 2013. Accordingly, clause 3(x)(b) of the Order is not applicable.
- (xi) (a) Based on examination of the books and records of the Company and according the information and explanations given to us, considering the principles of materiality outlined in Standards on Auditing, we report that no fraud by the Company or on the Company has been noticed or reported during the course of the audit.
- (b) According to the information and explanations given to us, no report under sub-section (12) of Section 143 of the Companies Act, 2013 has been filed by the auditors in Form ADT-4 as prescribed under Rule 13 of Companies (Audit and Auditors) Rules, 2014 with the Central Government.
- (c) We have taken into consideration the whistle blower complaints received by the Company during the year while determining the nature, timing and extent of our audit procedures.

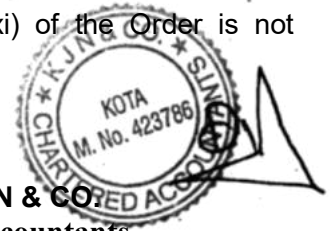


- (xii) According to the information and explanations given to us, the Company is not a Nidhi Company. Accordingly, clause 3(xii) of the Order is not applicable.
- (xiii) In our opinion and according to the information and explanations given to us, the transactions with related parties are in compliance with Sections 177 and 188 of the Companies Act, 2013, where applicable, and the details of the related party transactions have been disclosed in the standalone financial statements as required by the applicable Indian Accounting Standards.
- (xiv) (a) Based on information and explanations provided to us and our audit procedures, in our opinion, the Company has an internal audit system commensurate with the size and nature of its business.
(b) We have considered the internal audit reports of the Company issued till date for the period under audit.
- (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 its directors or persons connected to its directors and hence, provisions of Section 192 of the Companies Act, 2013 are 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. Accordingly, clause 3(xvi)(a) of the Order is not applicable.
(b) The Company is not required to be registered under Section 45-IA of the Reserve Bank of India Act, 1934. Accordingly, clause 3(xvi)(b) of the Order is not applicable.
(c) The Company is not a Core Investment Company (CIC) as defined in the regulations made by the Reserve Bank of India. Accordingly, clause 3(xvi)(c) of the Order is not applicable.
(d) According to the information and explanations provided to us during the course of audit, the Group does not have any CIC. Accordingly, the requirements of clause 3(xvi)(d) are not applicable.
- (xvii) The Company has not incurred cash losses in the current and in the immediately preceding financial year. Accordingly, clause 3(xvii) of the Order is not applicable.
- (xviii) There has been no resignation of the statutory auditors during the year. Accordingly, clause 3(xviii) of the Order is not applicable.
- (xix) According to the information and explanations given to us and on the basis of the financial ratios, ageing and expected dates of realization of financial assets and payment of financial liabilities, other information accompanying the financial statements, our knowledge of the Board of Directors and management plans and based on our examination of the evidence supporting the assumptions, nothing has come to our attention, which causes us to believe that any material uncertainty exists as on the date of the audit report that the Company is not capable of meeting its liabilities existing at the

date of balance sheet as and when they fall due within a period of one year from the balance sheet date. We, however, state that this is not an assurance as to the future viability of the Company. We further state that our reporting is based on the facts up to the date of the audit report and we neither give any guarantee nor any assurance that all liabilities falling due within a period of one year from the balance sheet date, will get discharged by the Company as and when they fall due.

(xx) In our opinion and according to the information and explanations given to us, Section 135 of the Act is not applicable on company so there is no such question regarding section 135(5) of the act.

(xxi) CFS not applicable to this Company. Accordingly, clause 3(xxi) of the Order is not applicable.



For M/S. K J N & CO.
Chartered Accountants
FRN: 0020692C

Place:-KOTA
Date: 05/09/2022

Sd/-
DHARMENDRA KUMAR JAIN
(PARTNER)
Membership No. 423786

Report on Internal Financial Controls with reference to financial statements

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 KAY CEE ENERGY & INFRA PRIVATE LIMITED ("the Company") as of March 31, 2022 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 Company's management 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 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 Company's internal financial controls over financial reporting 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") and the Standards on Auditing, issued by ICAI and deemed to be prescribed under section 143(10) of the Companies Act, 2013, to the extent applicable to an audit of internal financial controls, both applicable to an audit of Internal Financial Controls and, both issued by the Institute of Chartered Accountants of India. 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 judgement, 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 Company's 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, 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, 2022, 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 M/S. K J N & CO.
Chartered Accountants
FRN: 0020692C



Place:-KOTA
Date: 05/09/2022
UDIN: 22423786BBGMXI6361

DHARMENDRA KUMAR JAIN
(PARTNER)
MembershipNo. 423786

KAY CEE ENERGY & INFRA PRIVATE LIMITED
KOTA-324008
CIN : U74900RJ2015PTC046976

Balance Sheet as at 31st March 2022

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IN LACS

Particulars	Note No.	As at 31st March 2022	As at 31st March 2021
EQUITY AND LIABILITIES			
Shareholder's funds			
Share capital	1	25.00	25.00
Reserves and surplus	2	1654.64	1343.06
Money received against share warrants			
		1679.64	1368.06
Share application money pending allotment			
Non-current liabilities			
Long-term borrowings	3	583.67	275.36
Deferred tax liabilities (Net)			
Other long term liabilities			
Long-term provisions	4	31.62	21.28
		615.29	296.64
Current liabilities			
Short-term borrowings	5	67.78	
Trade payables	6		
(A) Micro enterprises and small enterprises			
(B) Others		2819.91	2091.43
Other current liabilities	7	1154.08	46.11
Short-term provisions	4	131.53	102.37
		4173.32	2239.92
TOTAL		6468.25	3904.63
ASSETS			
Non-current assets			
assets	8		
Property,Plant and Equipment		1791.22	225.89
Intangible assets		0.07	0.14
Capital work-in-Progress			
Intangible assets under development			
Non-current investments			
Deferred tax assets (net)			
Long-term loans and advances	9		
Other non-current assets			
		1791.29	226.02
Current assets			
Current investments	10	0.50	0.50
Inventories	11	898.08	135.37

Trade receivables	12	869.81	730.76
Cash and cash equivalents	13	34.51	133.11
Short-term loans and advances	9	370.43	513.21
Other current assets	14	2503.60	2165.63
		4676.96	3678.60
TOTAL		6468.25	3904.63

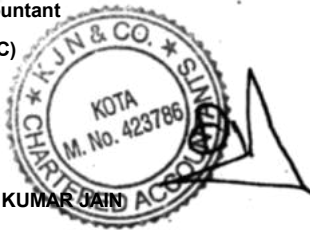
The accompanying notes are an integral part of the financial statements.

As per our report of even date

For M/S. K J N & CO.

Chartered Accountant

(FRN: 0020692C)



DHARMENDRA KUMAR JAIN

PARTNER

Membership No.: 423786

Place: KOTA

Date: 05/09/2022

UDIN:22423786BBGMXI6361

For Kay Cee Energy & Infra Private Limited
Lokendra Jain
 Director

LOKENDRA JAIN

Director

DIN: 07071212

Date: 05/09/2022

For Kay Cee Energy & Infra Private Limited
Shalini Jain
 Director

For and on behalf of the Board of Directors

SHALINI JAIN

Director

DIN: 07071215

Date: 05/09/2022

Statement of Profit and loss for the year ended 31st March 2022

₹

IN LACS

Particulars	Note No.	31st March 2022	31st March 2021
Revenue			
Revenue from operations	15	4959.36	3477.33
Less: Excise duty			
Net Sales		4959.36	3477.33
Other income	16	53.24	81.01
Total Income		5012.61	3558.34
Expenses			
Cost of material Consumed	17		
Purchase of stock-in-trade	18	3324.92	1635.76
Changes in inventories	19	-762.71	-128.58
Employee benefit expenses	20	805.21	862.2
Finance costs	21	50.29	18.94
Depreciation and amortization expenses	22	9.08	5.41
Other expenses	23	1155.41	876.29
Total expenses		4582.22	3270.03
Profit before exceptional, extraordinary and prior period items and tax		430.38	288.31
Exceptional items			
Profit before extraordinary and prior period items and tax		430.38	288.31
Extraordinary items			
Prior period item			
Profit before tax		430.38	288.31
Tax expenses			
Current tax	24	108.32	87.75
Deferred tax		0	-0.68
Excess/short provision relating earlier year tax			
Profit(Loss) for the period		322.06	201.23
Earning per share			
Basic			0
Before extraordinary Items			
After extraordinary Adjustment			
Diluted			
Before extraordinary Items			0
After extraordinary Adjustment			0

The accompanying notes are an integral part of the financial statements.

As per our report of even date

For M/S. K J N & CO.

Chartered Accountant

(FRN: 0020692C)

DHARMENDRA KUMAR JAIN

PARTNER

Membership No.: 423786

Place: KOTA

Date: 05/09/2022



For Kay Cee Energy & Infra Private Limited

For and on behalf of the Board of Directors

LOKENDRA JAIN

Director

DIN: 07071212

Date: 05/09/2022

For Kay Cee Energy & Infra Private Limited

For and on behalf of the Board of Directors

SHALINI JAIN

Director

DIN: 07071215

Date: 05/09/2022

UDIN:22423786BBGMXI6361

Notes to Financial statements for the year ended 31st March 2022

The previous year figures have been regrouped / reclassified, wherever necessary to confirm to the current year presentation.

Note No. 1 Share Capital

₹

IN LACS

Particulars	IN LACS	
	As at 31st March 2022	As at 31st March 2021
Authorised :		
250000 (31/03/2021:250000) Equity shares of Rs. 10.00/- par value	25.00	25.00
Issued :		
250000 (31/03/2021:250000) Equity shares of Rs. 10.00/- par value	25.00	25.00
Subscribed and paid-up :		
250000 (31/03/2021:250000) Equity shares of Rs. 10.00/- par value	25.00	25.00
Total	25.00	25.00

Reconciliation of the Shares outstanding at the beginning and at the end of the reporting period

Equity shares

₹

IN LACS

	As at 31st March 2022		As at 31st March 2021	
	No. of Shares	Amount	No. of Shares	Amount
At the beginning of the period	2.5	25.00	2.5	25.00
Issued during the Period				
Redeemed or bought back during the period				
Outstanding at end of the period	2.5	25.00	2.5	25.00

Right, Preferences and Restriction attached to shares

Equity shares

The company has only one class of Equity having a par value Rs. 10.00 per share. Each shareholder is eligible for one vote per share held. The dividend proposed by the board of directors is subject to the approval of the shareholders in ensuing Annual General Meeting, except in case of interim dividend. In the event of liquidation, the Equity shareholders are eligible to receive the remaining assets of the company after distribution of all preferential amounts, in proportion to their shareholding.

Details of shareholders holding more than 5% shares in the company

Type of ShareName of Shareholders

Type of Share	Name of Shareholders	As at 31st March 2022		As at 31st March 2021	
		No. of Shares	% of Holding	No. of Shares	% of Holding
Equity [NV: 10.00]	LOKENDRA JAIN	2.46	98.4	2.46	98.4
Equity [NV: 10.00]	SHALINI JAIN				
	Total :	2.46	98.4	2.46	98.4

Note No. 2 Reserves and surplus



IN LACS

Particulars	As at 31st March 2022	As at 31st March 2021
Surplus		
Opening Balance	1343.06	1405.09
Add: Profit for the year	322.06	201.23
Less:FDR DEDUCTION		-41.98
Less:UIT KOTA		-200
Less:FDR DEDUCTION		-21.28
Less:PROVISION FOR GRATUITY	-10.33	
Less:TAX PENALTY	-0.16	
Closing Balance	1654.64	1343.06
Balance carried to balance sheet	1654.64	1343.06

Note No. 3 Long-term borrowings

₹

IN LACS

Particulars	As at 31st March 2022			As at 31st March 2021		
	Non-Current	Current Maturities	Total	Non-Current	Current Maturities	Total
Term Loan - From banks						
AXIS BANK LOAN unsecured	18.88		18.88			
IDFC BANK LOAN 4293 unsecured	20.93		20.93			
KOTAK MAHINDRA BANK LOAN unsecured	16.3		16.3			
ICICI CAR LOAN secured	3.63		3.63	6.96		6.96
	59.76		59.76	6.96		6.96
Term Loan - From Others						
ADITYA BIRLA FINANCE secured	77.21		77.21	114.25		114.25
ADITYA BIRLA FINANCE 1 secured	111.12		111.12			
BAJAJ FINSERV 23957 unsecured	16.17		16.17			
	204.51		204.51	114.25		114.25
Loans and advances from related parties						
LOKENDRA JAIN unsecured	262.24		262.24			
SHALINI JAIN unsecured	45.15		45.15			
KANAK JAIN unsecured	12.00		12.00			
Loans directors Unsecured				154.13		154.13
	319.39		319.39	154.13		154.13
The Above Amount Includes						
Secured Borrowings	191.98		191.98	121.22		121.22
Unsecured Borrowings	391.69		391.69	154.13		154.13
Net Amount	583.67	0	583.67	275.35	0	275.35

a.	Term of Repayment of Loan
i.	EMI
ii.	EMI
iii.	EMI
iv.	EMI
v.	EMI
vi.	EMI
vii.	ON DEMAND
viii.	ON DEMAND
ix.	ON DEMAND
x.	EMI
xi.	ON DEMAND

Note No. 4 Provisions

₹

IN LACS

Particulars	As at 31st March 2022			As at 31st March 2021		
	Long-term	Short-term	Total	Long-term	Short-term	Total
Provision for employee benefit						
EPF PAYABLE		6.14	6.14		4.82	4.82
ESI PAYABLE		1.29	1.29		1.04	1.04
		7.44	7.44		5.86	5.86
Other provisions						
TDS PAYABLE		14.57	14.57		15.12	15.12
AUDIT FEES		1.2	1.2		1.15	1.15
PROVISION FOR INCOME TAX		108.32	108.32		80.2	80.2
PROVISION FOR GRATUITY	31.62		31.62	21.28		21.28
TCS ON SALE					0.02	0.02
	31.62	124.09	155.71	21.28	96.5	117.79
Total	31.62	131.53	163.15	21.28	102.37	123.66

Note No. 5 Short-term borrowings

₹

IN LACS

Particulars	As at 31st March 2022	As at 31st March 2021
Loans Repayable on Demands - From banks		
BANK OD unsecured	67.78	
	67.78	
Total	67.78	

Note No. 6 Trade payables

₹

IN LACS

Particulars	As at 31st March 2022	As at 31st March 2021
(B) Others		
SUNDRY CREDITORS (as per List attached)	2819.91	2091.43
	2819.91	2091.43
Total	2819.91	2091.43

Note No. 7 Other current liabilities

₹

IN LACS

Particulars	As at 31st March 2022	As at 31st March 2021
Income Received in Advance		
Advances From Party	45.9	
	45.9	
Others payables		
SALARIES PAYABLE	35.71	29.08
SECURITY DEPOSITE PETTY		
CONTRACTORS	0.44	0.44
SECURITY DEPOSITE FROM SALARY		0.38
RIICO PLOT PAYABLE	1055.4	
SHALINI JAIN (OFFICE RENT)	0.42	
DIRECTOR SALARY	16.21	16.21
	1108.18	46.11
Total	1154.08	46.11

Note No. 8 Property, Plant and Equipment and Intangible assets as at 31st March 2022



IN LACS

	Assets	Useful Life (In Years)	Gross Block				Accumulated Depreciation/ Amortisation				Net Block	
			Balance as at 1st April 2021	Additions during the year	Addition on account of business acquisition	Deletion during the year	Balance as at 31st March 2022	Balance as at 1st April 2021	Provided during the year	Deletion / adjustments during the year	Balance as at 31st March 2022	Balance as at 31st March 2022
A	Tangible assets											
	Own Assets											
	Air Condition	5	2.55	0.00		2.8	1.97	0.51		2.48	0.33	0.58
	TAURUS-PREZIOHM TFR 54 HF	5		0		10.8		2.05		2.05	8.74	
	Mobile	3	0.18			0.18	0.04	0.06		0.10	0.08	0.14
	Car	8	59.5			59.5	11.46	5.22		16.69	42.81	48.04
	Motor Cycle	10	2.48			2.48	1.02	0.23		1.25	1.24	1.46271
	Computer	3	3.33			3.33	1.4	0.74		2.14	1.19	1.92969
	Printer	3	69.00			0.69	0.41	0.21		0.63	0.07	0.28
	Fan	5	0.10			0.10	0.10	0.00521		0.10		521
	Factory	0	170.36	98.01		268.38					268.38	170.37
	Plot	0	3.08			3.08					3.09	3.08
	RIICO PLOT			1465.28		1465.28					146.53	
	Total (A)		242.32	1574.35		1816.67	16.42	9.02		25.45	1791.22	225.89
	P.Y Total		167.67	78.84		242.32	11.08	5.34		16.42	225.89	156.59
B	Intangible assets											
	Tally	3	0.21			0.21	0.07	0.07		0.14	0.07	0.14
	Total (B)		0.21			0.21	0.07	0.07		0.14	0.07	0.14
	P.Y Total		0.17	0.04		0.21	0.00597	0.07		0.07	0.14	0.17
	Current Year Total (A + B)		242.52	1574.35		1816.88	16.5	9.08		25.59	1791.29	226.03
	Previous Year Total		167.84	78.88		242.52	11.08	5.41		16.5	226.03	156.76

General Notes :

- 1 No depreciation if remaining useful life is negative or zero.
- 2 Depreciation is calculated on pro-rata basis in case assets is purchased/sold during current F.Y.
- 3 If above assets is used for any time during the year for double shift, the depreciation will increase by 50% for that period and in case of the triple shift the depreciation shall be calculated on the basis of 100% for that period.

Note No. 9 Loans and advances

₹

IN LACS

Particulars	As at 31st March 2022		As at 31st March 2021	
	Long-term	Short-term	Long-term	Short-term
Other loans and advances				
Secured, considered good(Head)		370.43		513.22
		370.43		513.22
Total		370.43		513.22

Note No. 10 Current investments

₹

IN LACS

Particulars	As at 31st March 2022	As at 31st March 2021
Investments in equity Instruments (Quoted)		
In Others		
HDFC MUTUAL FUND (Lower of cost and Market value)	0.50	0.50
Gross Investment	0.50	0.50
Net Investment	0.50	0.50
Aggregate amount of quoted investments (Market Value:0) (2021:0)	0.50	0.50
Aggregate amount of unquoted investments		

Note No. 11 Inventories

₹

IN LACS

Particulars	As at 31st March 2022	As at 31st March 2021
(Valued at cost or NRV unless otherwise stated)		
Inventories other	898.08	135.37
Total	898.08	135.37

Note No. 12 Trade receivables

₹

IN LACS

Particulars	As at 31st March 2022	As at 31st March 2021
Secured, Considered good	869.82	730.77
Unsecured, Considered Good		
Doubtful		
Total	869.82	730.77

(Current Year)

₹

IN LACS

Particulars	Outstanding for following periods from due date of payment#					Total
	Less than 6 months	6 months - 1 year	1-2 years	2-3 years	More than 3 years	
(i) Undisputed Trade receivables (considered good)	669.24		200.58			869.82
(ii) Undisputed Trade Receivables (considered doubtful)						
(iii) Disputed Trade Receivables considered good						
(iv) Disputed Trade Receivables considered doubtful						

(Previous Year)

₹

IN LACS

Particulars	Outstanding for following periods from due date of payment#					Total
	Less than 6 months	6 months - 1 year	1-2 years	2-3 years	More than 3 years	
(i) Undisputed Trade receivables (considered good)	730.77					730.77
(ii) Undisputed Trade Receivables (considered doubtful)						
(iii) Disputed Trade Receivables considered good						
(iv) Disputed Trade Receivables considered doubtful						

Note No. 13 Cash and cash equivalents

₹

IN LACS

Particulars	As at 31st March 2022	As at 31st March 2021
Balance with banks		
YES BANK 0152 (BHAWANI MANDI)		0.00
YES BANK 0162(SAWAI MADHOPUR)		0.05
YES BANK 0172 (UDAIPUR)		0.07
YES BANK 0182 (BANSWARA)		0.00
YES BANK 099 (BHIWADI)		0.00
YES BANK 112 (DUNGARPUR)		0.00
YES BANK 1261 (KOTA)	28.64	10.57
YES BANK 0102(JAIPUR)	0.00	0.00
STATE BANK OF INDIA-81944 (KOTA)	0.00	116.63
DIVIDEND A/C	0.00	0.00
STATE BANK OF INDIA-8579 (KOTA)	0.15	0.36
YES BANK 0079 (KOTA)	0.00	0.10
YES BANK 0089 (NAGAU)	0.00	0.00
YES BANK 0122 (DELHI)	0.00	0.00
YES BANK 0132 (BUNDI)	0.00	0.00
YES BANK 0142 (JHALAWAR)	0.00	0.00
Total	28.79	127.80
Cash in hand		
Cash in hand	5.73	5.31
Total	5.73	5.31
Total	34.52	133.11

Note No. 14 Other current assets

₹

IN LACS

Particulars	As at 31st March 2022	As at 31st March 2021
Other Assets		
GST RECIVABLE	31.67	52.56
TCS	1.06	0.33
TDS	58.90	58.28
Deffered Tax Assets	1.36	1.36
Income tax refund	40.40	0.00
Advance Income Tax	50.00	62.00
SD and EMD	1927.61	751.55
FDR Current	392.61	1238.27
TDS	0.00	1.29
Total	2503.61	2165.64

Note No. 15 Revenue from operations

₹

IN LACS

Particulars	31st March 2022	31st March 2021
Sale of services	2556.70	1786.47
Other operating revenues		
JOB WORK INCOME		252.78
OPERATION AND MAINT. INCOME	2402.66	1438.08
	2402.66	1690.86
Net revenue from operations	4959.37	3477.33

Note No. 16 Other income

₹

IN LACS

Particulars	31st March 2022	31st March 2021
Interest Income		
INTEREST ON FDR	53.22	81.02
	53.22	81.02
Other non-operating income		
	1318.00	0.03
	0.03	
Total	53.25	81.02

Note No. 18 Purchase of stock-in-trade

₹

IN LACS

Particulars	31st March 2022	31st March 2021
Raw Material Purchases	3324.93	1635.77
Total	3324.93	1635.77

Note No. 19 Changes in inventories

₹

IN LACS

Particulars	31st March 2022	31st March 2021
Inventory at the end of the year		
Work-in-Progress	873.53	130.25
other inventory	24.56	5.12
	898.09	135.38
Inventory at the beginning of the year		
Work-in-Progress	130.25	
other inventory	5.12	6.79
	135.38	6.79
(Increase)/decrease in inventories		
Work-in-Progress	-743.28	-130.25
other inventory	-19.44	1.66
	-762.71	-128.56

Note No. 20 Employee benefit expenses

₹

IN LACS

Particulars	31st March 2022	31st March 2021
Salaries and Wages		
Salary and wages	445.41	530.02
Director Salary	274.80	274.80
Diwali Bonus		0.13
Labour payment	2.88	17.06
Labourcess	15.73	
	738.82	822.01
Contribution to provident and other fund		
ESI	7.06	9.23
EPF	33.26	30.96
	40.32	40.19
Staff welfare Expenses	26.07	
Total	805.21	862.20

Note No. 21 Finance costs

₹

IN LACS

Particulars	31st March 2022	31st March 2021
Interest		
Interest on long-term loans from banks	33.78	2.50
Interest on long-term loans from others		16.45
	33.78	18.95
Other Borrowing costs		
Finance Charges	16.51	
	16.51	
Total	50.29	18.95

Note No. 22 Depreciation and amortization expenses

₹

IN LACS

Particulars	31st March 2022	31st March 2021
Depreciation on tangible assets	9.02	5.35
Amortisationon intangible assets	0.07	0.07
Total	9.09	5.41

Note No. 23 Other expenses

₹

IN LACS

Particulars	31st March 2022	31st March 2021
Administrative expenses	5.70	
Audit fees	0.06	0.70
Fright and transportation	51.68	15.31
Machinery Hiring Exp.	129.12	231.02
Repair and Maintinance	4.05	6.47
Survey Exp.	5.24	13.15
Testing and Investigation	45.18	12.93
Travelling Expenses	8.52	12.59
Contract Sublet	814.38	465.16
Accounting Exp.		2.00
Bank charges	2.04	13.17
Insurance expenses	14.57	15.38
Interest on Tds	0.94	
LabourCess		31.77
Legal fees exp		1.02
Electricity expenses	1.61	1.49
Rent Exp.	13.34	12.86
Petrol and diesal	10.33	
Printing and stationery	2.13	1.31
Royalty Exp.	1.01	4.23
Telephone expenses		3.31
Tender Fees	1.18	1.04
Shortfall in Bill		2.07
Professional expenses	1.00	
Postage expenses		0.19
Hotel Exp.		0.21
GSS Exp	13.01	
Food and Refreshment Exp.		2.27
Car Exp.		2.46
Stamp exp.	4.03	3.19
Interest on Tds		0.23
CROP COMPENSATION	7.72	7.67
Other expenditure		2.09
Donations		11.00
Revenue clearing account	6.48	
Traning Exp.	2.32	
Uit auction money forfeed	9.26	
Total	1155.42	876.29

Note No. 24 Current tax

₹

IN LACS

Particulars	31st March 2022	31st March 2021
Current tax pertaining to current year	108.32	87.76
Total	108.32	87.76

advances: Secured, considered good(Head)

₹

IN LACS

Particulars	As at 31st March 2022		2021	
	Long-term	Short-term	Long-term	Short-term
ADVANCES TO PARTY		370.43		513.22
Total		370.43		513.22

**Note number: Additional
Regulatory Information**

(1) Ratios:

Ratio	Numerator	Denominator	C.Y. Ratio	P.Y. Ratio	% Change	Reason for variance
(a) Current Ratio	Current Assets	Current Liabilities	1.12	1.64	-31.71	
(b) Debt-Equity Ratio	Long Term Debt + Short Term Debt	Shareholder equity	0.39	0.2	95.00	
(c) Debt Service Coverage Ratio	Earning Before Interest, tax, Depreciation & Amortisation	Total principal + Interest on Borrowings			0.00	
(d) Return on Equity Ratio	Earning After Interest, tax, Depreciation & Amortisation	Average Shareholder's Equity	0.22	0.14	57.14	
(e) Inventory turnover ratio	Turnover	Average Inventory	9.59	48.92	-80.40	
(f) Trade Receivables turnover ratio	Net Credit Sales	Average Trade Receivable	6.2	3.54	75.14	
(g) Trade payables turnover ratio	Net Credit Purchase	Average Trade Payable	1.35	0.74	82.43	
(h) Net capital turnover ratio	Total Sales	Average Working Capital	9.72	2.42	301.65	
(i) Net profit ratio	Net Profit	Net Sales	0.07	0.06	16.67	
(j) Return on Capital employed	Earning Before Interest & tax	Capital employed	0.2	0.18	11.11	
(k) Return on investment					0.00	

KAY CEE ENERGY & INFRA PRIVATE LIMITED

SIGNIFICANT ACCOUNTING POLICIES & NOTES ON FINANCIAL STATEMENTS

Note No. :24

A. Significant Accounting Policies

1. Basis of accounting:-

These financial statements have been prepared in accordance with the Generally Accepted Accounting Principles in India (Indian GAAP) including the Accounting Standards notified under Section 133 of the Companies Act, 2013, read with Rule 7 of the Companies (Accounts) Rules, 2014 and the relevant provisions of the Companies Act, 2013.

The financial statements have been prepared under the historical cost convention on accrual basis.

2. Use of Estimates

The preparation of financial statements in conformity with Indian GAAP requires the management to make judgments, estimates and assumptions that affect the reported amounts of revenues, expenses, assets and liabilities and the disclosure of contingent liabilities, at the end of the reporting period. Although these estimates are based on the management's best knowledge of current events and actions, uncertainty about these assumptions and estimates could result in the outcomes requiring a material adjustment to the carrying amounts of assets or liabilities in future periods.

3. Revenue Recognition: -

Expenses and Income considered payable and receivable respectively are accounted for on accrual basis.

Revenue is recognized to the extent that it is probable that the economic benefits will flow to the Company and the revenue can be reliably measured.

4. Principles of consolidation (*only in case where consolidation is made)

a. The consolidated financial statements relate to KAY CEE ENERGY & INFRA PRIVATE LIMITED ('the Company') and its **associate/subsidiary** company **_NIL_**.

b. The consolidated financial statements have been prepared in accordance with requirement of section 129 read with schedule- III of the Companies Act 2013, Accounting Standard (AS) 21 - 'Consolidated Financial Statements' or 23 - 'Accounting for investments in associates in Consolidated Financial Statements' as specified under section 133 of the Companies Act, 2013 read with Rule 7 of the Companies (Accounts) Rules, 2014 and generally accepted accounting principles.

- c. **In case of associates*** Equity Method as stated in AS-23 "Accounting for Investments in Associates in Consolidated Financial Statements is followed for preparation of consolidated financial statements.

The difference between the cost of investment in the Associate, over the net assets at the time of acquisition of shares in the Associate is disclosed in the consolidated financial statements as Goodwill or Capital Reserve, as the case may be.

Profits/losses resulting from intra-group transactions that are recognised in assets are eliminated in full, if any.

- d. As far as possible, the consolidated financial statements are prepared using uniform accounting policies for like transactions and other events in similar circumstances and are presented in the same manner as the Company's separate financial statements.
- e. Entities controlled by the company are consolidated from the date control commences until the date control ceases.
- f. **In case of associates*** If, under the equity method, an investor's share of losses of an associate equals or exceeds the carrying amount of the investment, the investor ordinarily discontinues recognising its share of further losses and the investment is reported at nil value. Additional losses are provided for to the extent that the investor has incurred obligations or made payments on behalf of the associate to satisfy obligations of the associate that the investor has guaranteed or to which the investor is otherwise committed. If the associate subsequently reports profits, the investor resumes including its share of those profits only after its share of the profits equals the share of net losses that have not been recognised.

5. Property, Plant & Equipment :-

Property, Plant & Equipment including intangible assets are stated at their original cost of acquisition including taxes, freight and other incidental expenses related to acquisition and installation of the concerned assets less depreciation till date.

Company has adopted cost model for all class of items of Property Plant and Equipment.

6. Depreciation :-

Depreciation on Fixed Assets is provided to the extent of depreciable amount on the SLM method. Depreciation is provided based on useful life of the assets as prescribed in Schedule II to the Companies Act, 2013.

Depreciation on assets acquired/sold during the year is recognised on a pro-rata basis to the statement of profit and loss till the date of acquisition/sale.

The carrying amount of assets is reviewed at each balance sheet date if there is any indication of impairment based on internal/external factors. An impairment loss is recognised wherever the carrying amount of an asset exceeds its recoverable amount. The recoverable amount is the greater of the assets, net

selling price and value in use. In assessing value in use, the estimated future cash flows are discounted to their present value using a pre-tax discount rate that reflects current market assessments of the time value of money and risks specific to the asset.

After impairment, depreciation is provided on the revised carrying amount of the asset over its remaining useful life.

7. Foreign currency Transactions: -

Transactions arising in foreign currencies during the year are converted at the rates closely approximating the rates ruling on the transaction dates. Liabilities and receivables in foreign currency are restated at the year-end exchange rates. All exchange rate differences arising from conversion in terms of the above are included in the statement of profit and loss.

8. Investments :-

Investments, which are readily realizable and intended to be held for not more than one year from the date on which such investments are made, are classified as current investments. All other investments are classified as non-current investments.

On disposal of an investment, the difference between its carrying amount and net disposal proceeds is charged or credited to the statement of profit and loss.

9. Inventories :-

Inventories are valued as under:-

1. Inventories : **Lower of cost(FIFO/specific cost)** or net realizable value
2. Scrap : At net realizable value.

10. Borrowing cost:-

Borrowing costs that are attributable to the acquisition or construction of the qualifying assets are capitalized as part of the cost of such assets. A qualifying asset is one that necessarily takes a substantial period of time to get ready for its intended uses or sale. All other borrowing costs are charged to revenue in the year of incurrence..

11. Retirement Benefits:-

The retirement benefits are accounted for as and when liability becomes due for payment.

12. Taxes on Income:-

Provision for current tax is made on the basis of estimated taxable income for the current accounting year in accordance with the Income Tax Act, 1961. The deferred tax for timing differences between the book and tax profits for the year is accounted for, using the tax rates and laws that have been substantively enacted by the balance sheet date. Deferred tax assets arising from timing differences are

recognized to the extent there is virtual certainty with convincing evidence that these would be realized in future. At each Balance Sheet date, the carrying amount of deferred tax is reviewed to reassure realization.

13. Provisions, Contingent Liabilities and Contingent Assets:- (AS-29)

Provisions are recognized only when there is a present obligation as a result of past events and when a reliable estimate of the amount of the obligation can be made.

Contingent Liabilities is disclosed in Notes to the account for:-

- (i) Possible obligations which will be confirmed only by future events not wholly within the control of the company or
- (ii) Present Obligations arising from past events where it is not probable that an outflow of resources will be required to settle the obligation or a reliable estimate of the amount of the obligation cannot be made.

Contingent assets are not recognized in the financial statement since this may result in the recognition of the income that may never be realized.

General:

Except wherever stated, accounting policies are consistent with the generally accepted accounting principles and have been consistently applied.

(B) Notes on Financial Statements

1. The SSI status of the creditors is not known to the Company; hence the information is not given.
2. Salaries includes directors remuneration on account of salary Rs.2,74,80,000 /- (Previous Year Rs.2,74,80000 /-)
3. Trade receivables, Trade payables, Loans & Advances and Unsecured Loans have been taken at their book value subject to confirmation and reconciliation.
4. Payments to Auditors:

Auditors Remuneration	2021-2022	2020-2021
Audit Fees	60000/-	70000/-
Tax Audit Fees		
Company Law Matters		
GST		
Total		

5. Loans and Advances are considered good in respect of which company does not hold any security other than the personal guarantee of persons.
6. No provision for retirement benefits has been made, in view of accounting policy No. 11. The impact of the same on Profit & Loss is not determined.

7. Advance to others includes advances to concerns in which directors are interested:

Name of Concern	Current Year Closing Balance	Previous Year Closing Balance

8. Related Party disclosure as identified by the company and relied upon by the auditors:

(A) Related Parties and their Relationship

(I) Key Management Personnel

1. LOKENDRA JAIN
2. SHALINI JAIN
3. KANAK JAIN

(II) Transactions with Related Parties

NAME OF RELATED PARTY	RELATION	AMOUNT	NATURE OF TRANSACTION
LOKENDRA JAIN	DIRECTOR & SHARE HOLDER	2,16,00,000	Salary
Shalini Jain	DIRECTOR & SHARE HOLDER	48,00,000	Salary
Kanak Jain	DIRECTOR & SHARE HOLDER	10,80,000	Salary
Shalini Jain	DIRECTOR & SHARE HOLDER	5,88,735	Rent
Lokendra Jain	DIRECTOR & SHARE HOLDER	2,75,00,000	Received from Director
Lokendra Jain	DIRECTOR & SHARE HOLDER	1,66,89,737	Paid to Director
Kanak Jain	DIRECTOR & SHARE HOLDER	12,00,000	Received from Director
Sahalini Jain	DIRECTOR & SHARE HOLDER	12,60,000	Paid to Director

Sahalini Jain	DIRECTOR & SHARE HOLDER	57,75,000	Received from Director
---------------	----------------------------	-----------	------------------------

9. Company has made no provision in respect of penalty of Rs. **NIL** imposed by department in respect of assessment for AY **NIL** as the company has filed an appeal before the _____ and the company quite hopeful of getting relief.

10. % of imported & indigenous raw material & consumables

Particulars	2022		2021	
	%	Amount	%	Amount
Imported	0.00	0.00	0.00	0.00
Indigenous	0.00	0.00	0.00	0.00

11. Value of Imports

Raw Material	Nil	Nil
Finished Goods	Nil	1,35,37,560

12. Expenditure in Foreign Currency Nil Nil

13. Earning in Foreign Exchange Nil Nil

14. Previous year figures have been regrouped/rearranged wherever necessary.

Signature to notes 1 to 24

In terms of Our Separate Audit Report of Even Date Attached.

For M/S. K J N & CO.

**For KAY CEE ENERGY & INFRA
PRIVATE LIMITED**

Chartered Accountants

For Kay Cee Energy & Infra Private Limited

For Kay Cee Energy & Infra Private Limited

Sd/-
(DHARMENDRA KUMAR JAIN)
PARTNER

Lokendra Jain
Sd/-
LOKENDRAJAIN

Shalini Jain
Sd/-
SHALINI JAIN

Membership No. 423786
Registration No. 0020692C



Place:- KOTA

Director

Director

DIN :07071212

DIN:07071215

Date: - 05/09/2022

UDIN:-22423786BBGMXI6361

KAY CEE ENERGY & INFRA PRIVATE LIMITED

CIN: U74900RJ2015PTC046976

Regd. Off.: 9 Krishna Vihar, Near Chungi Naka, Nanta Road,
Kunhadi, Ladpura Kota Kota Rajasthan 324001

Email: kaycee.energy.infra@gmail.com

Contact:94141-88324

DIRECTOR'S REPORT

To
The Members of
KAY CEE ENERGY & INFRA PRIVATE LIMITED
Kota Rajasthan

Your Directors have pleasure in presenting this Annual report on the affairs of the Company together with the Audited Statement of Accounts for the year period 1st April 2021 to 31st March, 2022.

FINANCIAL HIGHLIGHTS

Particulars	Year ended March 31, 2022 (Rs.)	Year ended March 31, 2021 (Rs.)
Revenue from operations	49,59,36,650	34,77,33,064
Other Income	55,24,667	81,01,926
Total Revenue	50,12,61,317	35,58,34,990
Less: Expenses:		
Cost of materials consumed		
Purchase of stock in trade	33,24,92,943	16,35,76,800
Changes in inventories	(7,62,71,371)	(1,28,58,640)
Employee benefit expense	8,05,21,261	8,62,20,008
Finance Cost	50,29,000	18,94,961
Depreciation and amortization expenses	9,08,958	5,41,255
Other expenses	11,55,41,840.22	8,76,29,486
Total expenses	45,82,22,631.22	32,70,03,870
Profit/(-)Loss before tax	4,30,38,685.78	2,88,31,120
Provision for tax – current tax	1,08,32,076.00	87,75,916
Deferred Tax Liability	(90.00)	(68,783)
Profit/(-)Loss after tax	3,22,06,699.78	2,01,23,987

REVIEW OF OPERATIONS

The Company has reported total profit of Rs. ₹3,22,06,699.78/- for the year ended March 31, 2022 as against Rs. ₹2,01,23,987/- reported during the previous year ended March 31, 2021.

TRANSFER TO RESERVE

The Company has not transferred any amount to reserves

DIVIDEND

No dividend pay out to the shareholders has been recommended by the Board of Directors of the Company for the current year.

TRANSFER OF UNCLAIMED/UNPAID AMOUNT TO INVESTOR EDUCATION AND PROTECTION FUND

Pursuant to provisions of the Act read with the Investor Education and Protection Fund Authority (Accounting, Audit, Transfer and Refund) Rules, 2016, as amended, ('Rules'), the dividend which remains unclaimed or unpaid for a period of seven years from the date of transfer to the Unpaid Dividend Account of the Company and shares on which dividend are unclaimed or unpaid for a consecutive period of seven years or more are liable to be transferred to IEPF. This clause is not applicable.

MATERIAL CHANGES AND COMMITMENTS AFFECTING THE FINANCIAL POSITION OF THE COMPANY SUBSEQUENT TO THE DATE OF FINANCIAL STATEMENTS

No Material changes and commitments affecting the Financial Position of the company occurred subsequent to the close of the financial year as on March 31, 2022 and the date of the Board's Report.

SIGNIFICANT AND MATERIAL ORDERS PASSED BY THE REGULATORS / COURTS / TRIBUNALS

During the year under review, no significant or material orders were passed by the Regulators/ Courts/ Tribunals which would impact the going concern status of the Company and its future operations.

DETAILS OF SUBSIDIARY/JOINT VENTURES/ASSOCIATE COMPANIES AND THEIR PERFORMANCE

The Company has no subsidiary companies as on the financial year ended 31st March, 2022

STATUTORY AUDITORS

M/s. K J N & Co., Chartered Accountants having FRN 020692C, was appointed as Statutory Auditors of your Company at the Annual General Meeting of Company.

M/s. K J N & Co., Chartered Accountants have also given their confirmation regarding compliance of conditions prescribed under Sections 139 and 141 of the Act in regard to continuation of their term.

The report of the Statutory Auditors along with notes to Schedules is enclosed to this Report. The explanation to the observations made in the Auditors' Report has been submitted by the Board.

AUDITORS' REPORT

The Auditors Report appended to the financial statements is self explanatory. There is no adverse remark in the Auditor's Report.

MAINTENANCE OF COST RECORDS

The Directors state that the overall turnover of the company does not exceed the limit prescribed for maintenance of Cost Records as specified by the Central Government under Section 148(1) of the Companies Act, 2013, accordingly such accounts and records are not made and maintained by the Company.

CHANGE IN THE NATURE OF BUSINESS

There is no change in the nature of the business of the Company done during the year.

PARTICULARS OF LOANS, GUARANTEES OR INVESTMENTS

Your company has not directly or indirectly

- a) given any loan to any person or other body corporate other than usual advances envisaged in a contract of supply of materials if any,
- b) given any guarantee or provide security in connection with a loan to any other body corporate or person and
- c) acquired by way of subscription purchase or otherwise, the securities of any other body corporate exceeding sixty percent, of its paid-up share capital, free reserve and securities premium account or one hundred percent of its free reserves and securities premium account whichever is more.

DETAILS OF MONEY ACCEPTED FROM DIRECTOR

During the period under review the Company following money accepted in the form of unsecured loan from the director or relative of the director of the Company.

Name of Director	Type of Loan	Amount
Lokendra Jain	Unsecured	2,62,24,202
Shalini Jain	Unsecured	45,12,000
Kanak Jan	Unsecured	12,00,000

DIRECTORS AND KEY MANAGERIAL PERSONNEL

No change in the composition and size of board of the Company during financial year

SHARE CAPITAL

The Paid up share capital of the company at the end of the year is Rs 25,00,000 divided into 2,50,000 Equity share of Rs 10 Each.

BOARD MEETINGS

During the year ended 31st March 2022, Five meetings of the Board were held as follows:

Sr. No.	Date	Strength	No. of members present
1.	20.05.2021	3	3
2.	13.08.2021	3	3
3.	12.10.2021	3	3
4.	09.12.2021	3	3
5.	25.02.2022	3	3

DETAILS OF MEETING ATTENDED BY EACH DIRECTOR

<u>Sr. No.</u>	<u>Name of Director</u>	<u>Number of Board meeting attended</u>	<u>Number of Committee meeting attended</u>
1.	Lokendra Jain	5	0
2.	Shalini Jain	5	0
3	Kanak Jain	5	0

DIRECTORS SOCIAL RESPONSIBILITY

As required under Section 134(3)(c) of the Companies Act, 2013, your Directors hereby state and confirm that:

- a) in the preparation of the annual accounts, the applicable accounting standards have been followed along with proper explanation relating to material departures;
- b) the directors have selected such accounting policies and applied them consistently and made judgments and estimates that are reasonable and prudent so as to give a true and fair view of the state of affairs of the Company at the end of the financial year and of the profit and loss of the Company for the year under review;

- c) the directors have taken proper and sufficient care for the maintenance of adequate accounting records in accordance with the provisions of the Companies Act, 2013 for safeguarding the assets of the Company and for preventing and detecting fraud and other irregularities;
- d) the directors have prepared the annual accounts on a going concern basis.
- e) the directors have devised proper systems to ensure compliance with the provisions of all applicable laws and that such systems were adequate and operating effectively.

SECRETARIAL STANDARDS

The Directors state that applicable Secretarial Standards, i.e. SS-1 and SS-2, relating to 'Meetings of the Board of Directors' and 'General Meetings', respectively, have been duly followed by the Company.

DIRECTORS AND KEY MANAGERIAL PERSONNEL AND CHANGES AMONG THEM

No change in the composition and size of board of the Company during financial year 2021-22.

The provisions of Section 203 of the Companies Act, 2013 pertaining to appointment of Key Managerial Personnel are not applicable to the Company

DEPOSITS

Your Company has neither invited nor accepted any deposits from the public during the Financial Year from 1st April 2021 to 31st March 2022. There were no unclaimed or unpaid deposits as on 31st March 2022.

ESTABLISHMENT OF CSR POLICY AND RELATED DISCLOSURE / COMPLIANCES

The Company does not cross the threshold limit provided under Section 135 of the Companies Act, 2013 read with the Companies (Corporate Social Responsibility Policy) Rules, 2014 relating to Corporate Social Responsibility, hence CSR is not applicable to the Company.

DECLARATION BY AN INDEPENDENT DIRECTOR(S) AND RE- APPOINTMENT, IF ANY

The provisions of Section 149 pertaining to the appointment of Independent Directors do not apply to our Company.

FRAUDS REPORTED BY AUDITORS UNDER SECTION 143(12), OTHER THAN THOSE WHICH ARE REPORTABLE TO THE CENTRAL GOVERNMENT.

The Statutory Auditors have not reported any incident of fraud to the Board of Directors of the Company.

RISK MANAGEMENT POLICY

The Company does not have any Risk Management Policy as the elements of risk threatening the Company's existence are very minimal.

VIGIL MECHANISM

The provisions of Section 177 relating to establish a Vigil Mechanism are not applicable to the Company.

COMPANY'S POLICY ON DIRECTORS' APPOINTMENT AND REMUNERATION INCLUDING CRITERIA FOR DETERMINING QUALIFICATIONS, POSITIVE ATTRIBUTES, INDEPENDENCE OF A DIRECTOR AND OTHER MATTERS PROVIDED UNDER SUB-SECTION (3) OF SECTION 178;

The Company, being a Private Limited Company was not required to constitute a Nomination and Remuneration Committee under Section 178(1) of the Companies Act, 2013 and Rule 6 of the Companies (Meetings of Board and its Powers) Rules, 2014 and Stakeholders Relationship Committee under Section 178(5) of the Companies Act, 2013.

PARTICULARS OF EMPLOYEE:

None of the employee has received remuneration exceeding the limit as stated in rule 5(2) of the Companies (Appointment and Remuneration of Managerial Personnel) Rules, 2014

RISK MANAGEMENT POLICY

The Board of Directors facilitates the execution of Risk Management Practices in the Company, in the areas of risk identification, assessment, monitoring, mitigation and reporting. At present the Company has not identified any element of risk which may threaten the existence of the Company.

PARTICULARS OF LOANS, GUARANTEES AND INVESTMENTS UNDER SECTION 186 OF COMPANIES ACT 2013

During the Year under review, the company has not advance any loans/given guarantees/ made Investments.

RELATED PARTY TRANSACTIONS

Related party Transactions:

No transactions were entered by the Company during the financial year with any related party in the ordinary course of business and on the arm's length basis.

Thus, the provisions of Section 188(1) of the Companies Act, 2013 are not applicable.

During the period ending 31st March, 2022, the Company has not entered into any contract/arrangement/transaction of material nature with any of the related parties which are in conflict with the interest of the Company. Related party disclosures are given in the notes to the financial statement.

EXTRACT OF THE ANNUAL RETURN

The extracts of Annual Return pursuant to the provisions of Section 92 (3) read with Rule 12 (1) of the Companies (Management and administration) Rules, 2014 is furnished in Annexure I and is attached to this Report (MGT-9).

DETAILS OF APPLICATION / ANY PROCEEDING PENDING UNDER THE INSOLVENCY AND BANKRUPTCY CODE, 2016

Neither any application was made nor any proceeding pending under the Insolvency and Bankruptcy Code, 2016 (31 of 2016) during the financial year.

DETAILS OF DIFFERENCE BETWEEN AMOUNT OF THE VALUATION DONE AT THE TIME OF ONE TIME SETTLEMENT AND THE VALUATION DONE WHILE TAKING LOAN FROM THE BANKS OR FINANCIAL INSTITUTIONS ALONG WITH THE REASONS THEREOF

As Company has not done any one-time settlement during the year under review hence no disclosure is required.

CONSERVATION OF ENERGY, TECHNOLOGY ABSORPTION AND FOREIGN EXCHANGE EARNINGS AND OUTGO

The details of conservation of energy, technology absorption, foreign exchange earnings and outgo are as follows:

(A) Conservation of energy:

The steps taken or impact on conservation of energy.	Nil
The steps taken by the company for utilizing alternate sources of energy.	Nil
The capital investment on energy conservation equipments.	Nil

(B) Technology absorption:

The efforts made towards technology absorption	Nil
The benefits derived like product improvement, cost reduction, product development or import substitution etc.	Nil
In case of imported technology (imported during the last three years reckoned from the beginning of the financial year)---	Not applicable
The details of technology imported	Not applicable
Year of Import	Not applicable
whether the technology been fully absorbed	Not applicable
If not fully absorbed, areas where has not taken place, reasons thereof.	Not applicable
The expenditure incurred on Research and Development	Not applicable

(C) Foreign exchange earnings and Outgo:

- Foreign Exchange earned during the year in terms of actual inflows - Nil
- Foreign Exchange outgo during the year in terms of actual outflows –Nil

DISCLOSURE IN TERMS OF VARIOUS PROVISIONS OF THE COMPANIES ACT, 2013

The status of the Company being a Limited Company and not having material profit/turnover/Bank's borrowings, the provision related to:

- (a) Statement on declaration given by Independent Directors (Section 149)
- (b) Formation of Audit Committee (Section 177)
- (c) Formation of Nomination and Remuneration Committee (Section 178)
- (d) Undertaking formal Annual Evaluation of Board and that of its committees and the individual Directors
- (e) Undertaking Secretarial Audit (Section 204)

are not applicable to the Company and hence no comment is invited in this regard.

ACKNOWLEDGEMENTS

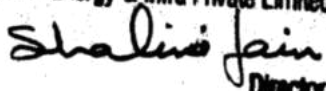
Your Directors take this opportunity to place on record their appreciation and sincere gratitude to the Government Authorities, Business associates and the Bankers to the Company for their valuable support and look forward to their continued co-operation in the years to come.

Your Directors acknowledge the support and co-operation received from the employees and all those who have helped in the day to day management.

On behalf of the Board
For KAY CEE ENERGY & INFRA PRIVATE LIMITED

For Kay Cee Energy & Infra Private Limited

LOKENDRA JAIN
(Director)
DIN: 07071212

For Kay Cee Energy & Infra Private Limited

SHALINI JAIN
(Director)
DIN: 07071215

Place: Kota (Raj.)
Dated: 05th September 2022

KAY CEE ENERGY & INFRA PRIVATE LIMITED

FORM NO. MGT 9

EXTRACT OF ANNUAL RETURN

As on financial year ended on 31.03.2022 (Annexure I)

Pursuant to Section 92 (3) of the Companies Act, 2013 and rule 12(1) of the Company (Management & Administration) Rules, 2014.

I. REGISTRATION & OTHER DETAILS:		
1	CIN	U74900RJ2015PTC046976
2	Registration Date	23rd , January, 2015
3	Name of the Company	KAY CEE ENERGY & INFRA PRIVATE LIMITED
4	Category/Sub-category of the Company	Company Limited by Shares Indian Non-Government Company
5	Address of the Registered office & contact details	9 Krishna Vihar, Near Chungi Naka, Nanta Road, Kunhadi Kota Rajasthan 324001
6	Whether listed company	No
7	Name, Address & contact details of the Registrar & Transfer Agent, if any.	N.A.

II. PRINCIPAL BUSINESS ACTIVITIES OF THE COMPANY			
(All the business activities contributing 10 % or more of the total turnover of the company shall be stated)			
S. No.	Name and Description of main products / services	NIC Code of the Product/service	% to total turnover of the company
1	Construction/ erection and maintenance of Power, telecommunication and transmission lines	42202	100
2			
3			

III. PARTICULARS OF HOLDING, SUBSIDIARY AND ASSOCIATE COMPANIES					
SN	Name and address of the Company	CIN/GLN	Holding/ Subsidiary/ Associate	% of shares held	Applicable Section
1					
2					
3					

IV. SHARE HOLDING PATTERN									
(Equity share capital breakup as percentage of total equity)									
(i) Category-wise Share Holding									
Category of Shareholders	No. of Shares held at the beginning of the year [As on 31-March-2021]				No. of Shares held at the end of the year [As on 31-March-2022]				% Change during the year
	Demat	Physical	Total	% of Total Shares	Demat	Physical	Total	% of Total Shares	
A. Promoters									
(1) Indian									
a) Individual/ HUF		2,50,000	2,50,000	100.00%		2,50,000	2,50,000	100.00%	0.00%
b) Central Govt			-	0.00%			-	0.00%	0.00%
c) State Govt(s)			-	0.00%			-	0.00%	0.00%
d) Bodies Corp.			-	0.00%			-	0.00%	0.00%
e) Banks / FI			-	0.00%			-	0.00%	0.00%
f) Any other			-	0.00%			-	0.00%	0.00%
Sub Total (A) (1)	-	2,50,000	2,50,000	100.00%	-	2,50,000	2,50,000	100.00%	0.00%
(2) Foreign									
a) NRI Individuals			-	0.00%			-	0.00%	0.00%
b) Other Individuals			-	0.00%			-	0.00%	0.00%
c) Bodies Corp.			-	0.00%			-	0.00%	0.00%

(iii) Change in Promoters' Shareholding (please specify, if there is no change)

SN	Particulars	Date	Reason	Shareholding at the beginning of the year		Cumulative Shareholding during the year	
				No. of shares	% of total shares	No. of shares	% of total shares
	At the beginning of the year			2,50,000	100.00%	2,50,000	100.00%
	Changes during the year				0.00%		0.00%
					0.00%		0.00%
					0.00%		0.00%
	At the end of the year			2,50,000	100.00%	2,50,000	100.00%

(iv) Shareholding Pattern of top ten Shareholders*(Other than Directors, Promoters and Holders of GDRs and ADRs):*

SN	For each of the Top 10 shareholders	Date	Reason	Shareholding at the beginning of the year		Cumulative Shareholding during the year	
				No. of shares	% of total shares	No. of shares	% of total shares
NA							
					0.00%		0.00%
					0.00%		0.00%
					0.00%		0.00%

(v) Shareholding of Directors and Key Managerial Personnel:

SN	Shareholding of each Directors and each Key Managerial Personnel	Date	Reason	Shareholding at the beginning of the year		Cumulative Shareholding during the year	
				No. of shares	% of total shares	No. of shares	% of total shares
1	Lokendra Jain						
	At the beginning of the year			2,46,000	98.40%	2,46,000	98.40%
	Changes during the year			-	0.00%	-	0.00%
	At the end of the year			2,46,000	98.40%	2,46,000	98.40%
2	Shalini Jain						
	At the beginning of the year			3,500	1.40%	3,500	1.40%
	Changes during the year			-	0.00%	-	0.00%
	At the end of the year			-	0.00%	-	0.00%
3	Kanak Jain						
	At the beginning of the year			500	0.20%	500	0.20%
	Changes during the year			-	0.00%	-	0.00%
	At the end of the year			-	0.00%	-	0.00%

V. INDEBTEDNESS

Indebtedness of the Company including interest outstanding/accrued but not due for payment.

(Amt. Rs./Lacs)

Particulars	Secured Loans excluding deposits	Unsecured Loans	Deposits	Total Indebtedness
Indebtedness at the beginning of the financial year				
i) Principal Amount	1,21,22,032	1,54,13,939	-	2,75,35,971
ii) Interest due but not paid	-	-	-	-
iii) Interest accrued but not due	-	-	-	-
Total (i+ii+iii)	1,21,22,032	1,54,13,939.00	-	2,75,35,971

Change in Indebtedness during the financial year				
* Addition	1,11,12,378	3,91,69,310	-	5,02,81,688
* Reduction	(40,36,405)	(1,54,13,939)	-	(1,94,50,344)
Net Change	70,75,973	2,37,55,371	-	3,08,31,344
Indebtedness at the end of the financial year				
i) Principal Amount	1,91,98,005	3,91,69,310		5,83,67,315
ii) Interest due but not paid				-
iii) Interest accrued but not due				-
Total (i+ii+iii)	1,91,98,005	3,91,69,310	-	5,83,67,315

VI. REMUNERATION OF DIRECTORS AND KEY MANAGERIAL PERSONNEL

A. Remuneration to Managing Director, Whole-time Directors and/or Manager:

SN.	Particulars of Remuneration	Name of MD/WTD/ Manager			Total Amount (Rs/Lac)
		Name	Lokendra Jain	Shalini Jain	
	Designation	Director	Director	Director	
1	Gross salary	216	48	10.8	274.8
	(a) Salary as per provisions contained in section 17(1) of the Income tax Act, 1961				
	(b) Value of perquisites u/s 17(2) Income-tax Act, 1961				-
	(c) Profits in lieu of salary under section 17(3) Income- tax Act, 1961				-
2	Stock Option				-
3	Sweat Equity				-
4	Commission - as % of profit - others, specify				- - -
5	Others, please specify				-
	Total (A)	216	48	10.8	274.80
	Ceiling as per the Act				

B. Remuneration to other Directors

SN.	Particulars of Remuneration	Name of Directors			Total Amount (Rs/Lac)
1	Independent Directors				
	Fee for attending board committee				0
	Commission				-
	Others, please specify				0
	Total (1)	-	-	-	0
2	Other Non-Executive Directors				0
	Fee for attending board committee				0
	Commission				0
	Others, please specify				-
	Total (2)				0
	Total (B)=(1+2)	-	-	-	0
	Total Managerial Remuneration				274.80
	Overall Ceiling as per the Act				

C. Remuneration to Key Managerial Personnel other than MD/Manager/WTD

SN.	Particulars of Remuneration	Name of Key Managerial Personnel			Total Amount (Rs/Lac)
		Name	CEO	CFO	
	Designation	CEO	CFO	CS	
1	Gross salary				
	(a) Salary as per provisions contained in section 17(1) of the Income-tax Act, 1961				-
	(b) Value of perquisites u/s 17(2) Income				-
	(c) Profits in lieu of salary under section 17(3) Income- tax Act, 1961				-

2	Stock Option					-
3	Sweat Equity					-
4	Commission - as % of profit - others, specify					- -
5	Others, please specify					-
	Total		-	-	-	-

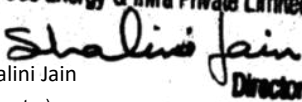
VII. PENALTIES / PUNISHMENT/ COMPOUNDING OF OFFENCES:

Type	Section of the Companies Act	Brief Description	Details of Penalty / Punishment/ Compounding fees imposed	Authority [RD / NCLT/ COURT]	Appeal made, if any (give Details)
A. COMPANY					
Penalty					
Punishment					
Compounding					
B. DIRECTORS					
Penalty					
Punishment					
Compounding					
C. OTHER OFFICERS IN DEFAULT					
Penalty					
Punishment					
Compounding					

For and on behalf of Board of Directors

For Kay Cee Energy & Infra Private Limited

 Lokendra Jain
 (Director)
 DIN: 07071212

For Kay Cee Energy & Infra Private Limited

 Shalini Jain
 (Director)
 DIN: 07071215

Date: 5th September 2022

Place: Kota