



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: May 23, 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 for approval of Audited Standalone Financial Results of the Company for the half year and year ended on 31st March, 2024.

Ref: Scrip Code: KCEIL (KAY CEE ENERGY & INFRA LIMITED)

With reference to the above-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 Thursday, 23th May 2024 at the registered office of the company which commenced at 07:00 PM and concluded at 9:40 PM inter-alia has:

- Considered and approved the Audited Standalone Financial Results of the Company for the half year and year ended on 31st March, 2024 pursuant to Regulation 33 of Securities Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015.

We hereby declare that Pursuant to the SEBI Circular No. CIR/CFD/CMD/56/2016 dated May 27, 2016, there is unmodified opinion with respect to the Annual Audited Standalone Financial Results for the half year and Year ended March 31, 2024.

Please take the same on your records.

Thanking You,
Yours faithfully,

For, KAY CEE ENERGY & INFRA LIMITED

LOKENDRA JAIN
MANAGING DIRECTOR
DIN: 07071212

Kay Cee Energy & Infra Limited
(Formerly known as "Kay Cee Energy & Infra Private Limited")

CIN: U74900RJ2015PLC046976

STATEMENT OF AUDITED FINANCIAL RESULTS FOR THE HALF YEAR AND YEAR ENDED MARCH 31, 2024

(₹ In Lakhs)

Particulars	For the half year ended			For the year ended	For the year ended
	March 31, 2024	September 30, 2023	March 31, 2023	March 31, 2024	March 31, 2023
	Audited	Unaudited	Audited	Audited	Audited
I Revenue from operations	4,033.97	2,412.55	4,745.20	6,446.52	6,109.18
II Other income	24.82	14.98	26.23	39.80	31.64
III Total Revenue (I + II)	4,058.79	2,427.53	4,771.43	6,486.32	6,140.82
IV Expenses:					
(a) Purchase of Stock-in-trade	2,325.22	1,092.55	3,101.56	3,417.77	4,179.14
(b) Direct expenses	875.64	315.46	709.05	1,191.10	1,081.20
(c) Changes in inventories of stock-in-trade	(412.57)	(122.38)	(293.10)	(534.95)	(1,179.71)
(d) Employee benefits expense	419.95	381.44	412.44	801.39	766.72
(e) Finance costs	207.01	206.00	150.23	413.01	276.01
(f) Depreciation and amortization expense	4.00	4.10	4.51	8.10	8.76
(g) Other expenses	121.07	170.39	78.41	291.46	223.99
Total Expenses	3,540.32	2,047.56	4,163.10	5,587.88	5,356.11
V Profit before prior-period items and tax (III - IV)	518.47	379.97	608.33	898.44	784.71
VI Prior-Period Items	-	29.23	-	29.23	-
VII Profit before tax (V - VI)	518.47	350.74	608.33	869.21	784.71
VIII Tax expense:					
(1) Current tax expense	141.15	93.45	155.38	234.60	206.73
(2) Deferred tax expense/(credit)	1.71	(22.39)	14.01	(20.68)	0.12
(3) Short/(Excess) provision of tax for earlier years	-	0.76	-	0.76	-
	142.86	71.82	169.39	214.68	206.85
IX Profit from continuing operations (VII-VIII)	375.61	278.92	438.94	654.53	577.86
X Paid-up Equity Share Capital (Face Value of ₹ 10/- each)	1,096.00	801.00	25.00	1,096.00	25.00
XI Reserves excluding revaluation reserves as per balance sheet of previous accounting year				3,366.68	2,191.29
XII Earnings per Equity Share (Pre-Bonus) :- Face Value of ₹ 10/- each					
Basic	3.98	3.60	175.58	7.61	231.14
Diluted	3.98	3.60	175.58	7.61	231.14
XIII Earnings per Equity Share (Post-Bonus) :- Face Value of ₹ 10/- each					
Basic	3.98	3.60	5.66	7.61	7.46
Diluted	3.98	3.60	5.66	7.61	7.46

For and on behalf of the Board of Directors

Lokendra Jain
(Managing Director)
DIN: 07071212

Place : Kota
Date : May 23, 2024

Kay Cee Energy & Infra Limited
(Formerly known as "Kay Cee Energy & Infra Private Limited")

CIN: U74900RJ2015PLC046976
BALANCE SHEET AS AT MARCH 31, 2024

(₹ in Lakhs)

Particulars		As at March 31, 2024	As at March 31, 2023
		₹	₹
A	EQUITY AND LIABILITIES		
(1)	Shareholders' funds		
	(a) Share capital	1,096.00	25.00
	(b) Reserves and Surplus	3,366.68	2,191.29
		4,462.68	2,216.29
(2)	Non-current liabilities		
	(a) Long-term borrowings	1,969.27	1,722.55
	(b) Other Long term liabilities	-	296.72
	(c) Long-term provisions	83.01	62.98
		2,052.28	2,082.25
(3)	Current liabilities		
	(a) Short Term Borrowing	678.48	568.52
	(b) Trade payables		
	(i) Total outstanding dues of micro enterprises and small enterprises	9.65	5.54
	(ii) Total outstanding dues of creditors other than micro enterprises and small enterprises	2,489.09	2,090.02
	(c) Other current liabilities	711.02	915.21
	(d) Short-term provisions	72.81	101.17
		3,961.05	3,680.46
	TOTAL	10,476.01	7,979.00
B	ASSETS		
(1)	Non-current assets		
	(a) Property, Plant & Equipment and Intangible Assets		
	Property, Plant & Equipment	1,619.42	1,514.15
	Intangible assets	0.10	0.01
	Capital Work-in-Progress	248.44	289.36
	(b) Deferred tax assets (net)	21.92	1.24
	(c) Long-term loans and advances	-	-
	(d) Other Non-Current Assets	201.36	0.03
		2,091.24	1,804.79
(2)	Current assets		
	(a) Current Investment	0.50	0.50
	(b) Inventories	2,603.44	2,081.39
	(c) Trade receivables	1,735.49	631.16
	(d) Cash and bank balances	634.77	449.35
	(e) Short-term loans and advances	270.78	169.21
	(f) Other current assets	3,139.79	2,842.60
		8,384.77	6,174.21
	TOTAL	10,476.01	7,979.00

For and on behalf of the Board of Directors

Lokendra Jain
(Managing Director)
DIN: 07071212

Place : Kota
Date : May 23, 2024

Kay Cee Energy & Infra Limited
(Formerly known as "Kay Cee Energy & Infra Private Limited")

CIN: U74900RJ2015PLC046976
CASH FLOW STATEMENT FOR THE YEAR ENDED MARCH 31, 2024

(₹ in Lakhs)

Particulars	For the year ended March 31, 2024		For the year ended March 31, 2023	
	₹	₹	₹	₹
A) CASH FLOW FROM OPERATING ACTIVITIES :				
1 Profit before Tax		869.21		784.71
Add / (Less) : Adjustment for				
Depreciation and amortisation	8.10		8.76	
Prior Period Items	0.21		-	
Finance Costs	413.01		276.01	
Provision for Gratuity	16.47		-	
Interest Income on Income Tax Refund	-		(4.32)	
Interest Income on Fixed Deposits	(34.51)	403.28	(27.31)	253.14
2 Operating Profit before working capital changes		1,272.49		1,037.85
Changes in Working Capital :				
Adjustment for (increase)/decrease in operating assets:				
Inventories	(522.05)		(1,183.30)	
Trade Receivables	(1,104.33)		238.66	
Short Term Loans and Advances	(101.57)		201.22	
Other Current Assets	(297.19)		(340.35)	
Other Non-Current Assets	(201.33)		(0.03)	
Other Bank Balances	(189.03)		(435.11)	
Adjustment for increase/(decrease) in operating Liabilities:				
Trade Payables	403.18		(724.36)	
Other Current Liabilities	(204.19)		34.64	
Provisions	-	(2,216.51)	-	(2,208.63)
Net Changes in Working Capital		(944.02)		(1,170.78)
3 Cash generated from operations		(260.15)		(223.74)
Income Tax Paid (Net)		(260.15)		(223.74)
Net Cash flow from Operating Activities		(1,204.17)		(1,394.52)
B) CASH FLOW FROM INVESTING ACTIVITIES				
Purchase of Property, Plant & Equipment		(75.84)		(20.98)
Proceeds from Sale of Property, Plant & Equipment		3.09		-
Consideration payable for purchase of leasehold land		(296.72)		-
Interest Income on Income Tax Refund		-		4.32
Interest received on Fixed Deposits		34.51		27.31
Net Cash flow used in Investing Activities		(334.96)		10.65
C) CASH FLOW FROM FINANCING ACTIVITIES				
Proceeds from Issue of Shares (Net of share issue expenses)		1,591.85		-
Redemption of Preference Shares		-		-
Proceeds/(Repayment) of Borrowings		356.68		1,639.61
Finance Cost Paid		(413.01)		(276.01)
Net Cash flow from Financing Activities		1,535.52		1,363.60
Net increase / (decrease) in Cash and cash equivalents (A+B+C)		(3.61)		(20.27)
Cash and cash equivalents at the beginning of the year		14.24		34.51
Cash and cash equivalents as at the end of the year		10.63		14.24
Cash and Cash Equivalents consists of :-				
(i) Cash-in-hand		10.63		14.09
(ii) Balance with Banks in Current Accounts		-		0.15
(iii) Balance with Banks in Overdraft Accounts		-		-
Total		10.63		14.24

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 : May 23, 2024

Kay Cee Energy & Infra Limited
(Formerly known as "Kay Cee Energy & Infra Private Limited")

CIN: U74900RJ2015PLC046976

STATEMENT OF AUDITED RESULTS FOR THE HALF YEAR ENDED & YEAR ENDED MARCH 31, 2024

Notes to Financial Results

- 1 The above audited Financial Results and Statement of Assets and Liabilities were reviewed by the Audit Committee and then approved by the Board of Directors at their respective meetings held on May 23, 2024.
- 2 The Results for the year ended March 31, 2023 are audited 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.
- 5 The Company does not have more than one reportable segment in terms of AS-17 and hence, segment wise reporting is not applicable.
- 6 The comparative results and other information for the six months ended September 30, 2023 have been limited reviewed by the statutory auditors of the Company and for the six months ended March 31, 2023 have not been audited/limited reviewed 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.
- 7 The figures for the half - year ended March 31, 2024 and March 31, 2023 are balancing figures between audited figures in respect of the full financial year and the unaudited figures upto the half- year period ended September 30, 2023 and September 30, 2022 respectively.
- 8 The company has issued 29,50,000 equity shares of ₹ 10 each at a premium of ₹ 44 each by way of initial public offer ("IPO") and got listed on Emerge Platform of National Stock Exchange of India Limited on January 5, 2024.

Kay Cee Energy & Infra Limited
(Formerly known as "Kay Cee Energy & Infra Private Limited")

CIN: U74900RJ2015PLC046976

STATEMENT OF AUDITED RESULTS FOR THE HALF YEAR ENDED & YEAR ENDED MARCH 31, 2024

Notes to Financial Results

9 The company has utilised proceeds from IPO as per the object clause of the prospectus as detailed below:

S. No.	Object of the Issue	Allocated Amount	Amount utilised till March 31, 2024	Amount unutilised till March 31, 2024	Remarks (if any)
		(₹ in Lakhs)	(₹ in Lakhs)	(₹ in Lakhs)	
1	Funding the working capital requirements of the company	1,300.00	1,300.00	-	-
2	General Corporate Expenses	169.50	169.50	-	-
3	Public Issue Expenses	123.50	123.50	-	-
Total		1,593.00	1,593.00	-	

10 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 : May 23, 2024



Independent Auditors' Report on Half-yearly and Year to date financial results of the Company pursuant to the Regulation 33 Of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 (as amended)

**To the Board of Directors of
Kay Cee Energy & Infra Limited
(Formerly Known as Kay Cee Energy & Infra Private Limited)**

We have audited the accompanying half-yearly financial results of **Kay Cee Energy & Infra Limited (Formerly Known as "Kay Cee Energy & Infra Private Limited")** ("the Company") for the half-year ended March 31, 2024 and the year-to-date results for the period from April 1, 2023 to March 31, 2024, attached herewith, being submitted by the Company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 as amended ("Listing Regulations").

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

- (i) are presented in accordance with the requirements of Regulation 33 of Listing Regulations in this regard; and
- (ii) give a true and fair view in conformity with the recognition and measurement principles laid down in the applicable accounting standards, and other accounting principles generally accepted in India, of the net profit and other financial information for the half-year ended March 31, 2024 as well as the year-to-date results for the period from April 1, 2023 to March 31, 2024.

Basis of Opinion

We conducted our audit in accordance with the Standards on Auditing ("SAs") specified under section 143(10) of the Companies Act, 2013 ("the Act"). Our responsibilities under those SAs are further described in the *Auditor's Responsibilities for the Audit of the financial results* section of our report. We are independent of the Company in accordance with the Code of Ethics issued by the Institute of Chartered Accountants of India together with the ethical requirements that are relevant to our audit of the financial statements under the provisions of the Act, 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.

Management's Responsibilities for the financial results

These half-yearly financial results as well as the year-to-date financial results have been prepared on the basis of the interim and annual financial statements. The Company's Board of Directors are responsible for the preparation of these financial results that give a true and fair view of the net profit/(loss) and other financial information in accordance with the recognition and measurement principles laid down in the



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Accounting Standard 25 - Interim Financial Reporting prescribed under Section 133 of the Act read with relevant rules issued thereunder and other accounting principles generally accepted in India and in compliance with Regulation 33 of the Listing Regulations. This responsibility also includes maintenance of adequate accounting records 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 annual financial results that give a true and fair view and are free from material misstatement, whether due to fraud or error.

In preparing the financial results, the Board of Directors are responsible for assessing the Company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless Management either intends to liquidate the Company or to cease operations, or has no realistic alternative but to do so.

The Board of Directors is responsible for overseeing the Company's financial reporting process.

Auditor's Responsibilities for the Audit of the financial results

Our objectives are to obtain reasonable assurance about whether the financial results as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with SAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial results.

As part of an audit in accordance with SAs, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

- a. Identify and assess the risks of material misstatement of the financial results, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- b. 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 Act, we are also responsible for expressing our opinion through a separate report on the complete set of financial statements on whether the company has adequate internal financial controls with reference to financial statements in place and the operating effectiveness of such controls.
- c. Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Board of Directors.
- d. Conclude on the appropriateness of the Board of Directors' use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Company's ability to continue as a going



concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial results or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Company to cease to continue as a going concern.

- e. Evaluate the overall presentation, structure and content of the financial results, including the disclosures, and whether the financial results represent the underlying transactions and events in a manner that achieves fair presentation.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards.

Other Matters

The figures for the half-year ended March 31, 2024 as reported in these financial results are the balancing figures between audited figures in respect of the full financial year and the unaudited year-to-date figures up to the period ended September 30, 2023 (published) which were subject to limited review by us. The comparative financial information for the half-year ended March 31, 2023 were not been subjected to limited review by the statutory auditors and have been presented solely based on the information compiled by the management.

For **Goyal Goyal & Co.**

Chartered Accountants

FRN: 015069C



(CA Hemant Goyal)

Partner

Membership No. – 405884

UDIN - 24405884BKCOJY9782

Kota, May 23, 2024



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: May 23, 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,

DECLARATION

I, LOKENDRA JAIN, MANAGING DIRECTOR of M/s Kay Cee Energy & Infra Limited having its registered office at 9 Krishna Vihar, Near Chungi Naka, Nanta Road, Kunhadi Kotal In Ladpura, Kota-324001 Rajasthan, hereby declare that, the Statutory Auditors of the Company, M/s. Goyal Goyal & Co., Chartered Accountants, M.P. have issued an Audit Report with unmodified opinion on audited Standalone financial results for the half year and year ended on 31st March, 2024.

This declaration is issued in compliance of Regulation 33(3)(d) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 and SEBI Circular No. IR/CFD/CMD/56/2016 dated 27th May, 2016.

For, KAY CEE ENERGY & INFRA LIMITED

LOKENDRA JAIN
MANAGING DIRECTOR
DIN: 07071212