KCL INFRA PROJECTS LTD.
CIN : L45201MH1995PLC167630

**Corp. Off. :** KCL Business Park,
46-47 PU-4 Commercial,
3rd Floor, Behind C-21 Mall,
A.B. Road, Indore-452 010 (M.P.)
Tel. : 0731-4044440, 3249501

**Date: 13th February, 2023**

To,
The General Manager,
Corporate Relationship Department,
BSE Limited,
Phiroz Jeejeebhoy Tower,
Dalal Street, Mumbai – 400001,
Maharashtra, India

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

**Reference : ISIN - INE469F01026; Scrip Code-531784; Symbol-KCLINFRA**

Respected Sir/ Ma'am,

Pursuant to the provisions of Regulation 33(3)(d) and Regulation 30 of Securities And Exchange Board Of India (Listing Obligation And Disclosure Requirement) 2015 and in continuation of our earlier intimation of Board Meeting dated February 04, 2023 we hereby inform you that meeting of Board of Directors of the company duly convened and held on Monday, February 13, 2023 at 4:00 PM (1600 Hours) and concluded at 07:45 PM (1945 Hours) the Board Of Directors has inter alia transacted following businesses:

(a) Standalone Unaudited Financial Results of the Company for quarter ended on 31st December, 2023;
(b) Limited Review Report on the standalone financials by the Auditors for quarter ended on 31st December, 2023;
(c) Other incidental and ancillary matters.

We are in the process to file the abovementioned Unaudited Financial Results in XBRL format within the stipulated time and same also be hosted at the website of the stock exchange and company www.kclinfra.com,www.bseindia.com

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

Thanking you,

Yours truly,
**For KCL Infra Project Limited**

**Mohan Jhawar**
**Managing Director**
**DIN: 00495473**

KCL INFRA PROJECT LTD.

**SCAN & Co.**
*Chartered Accountants*

T : 0731-4004777 ✆ +91 9753312345, M : +91 9826340076
Email: scanadvisory@gmail.com

**Independent Auditor's Review Report on Unaudited Quarterly & Nine Month Ended Financial Results of the Company Pursuant to the Regulation 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (as amended)**

**To**
**Board of Directors,**
**KCL INFRA PROJECTS LIMITED**

1. We have reviewed the accompanying Statement of Unaudited Financial Results of KCL INFRA PROJECTS LIMITED ("the Company") for the Quarter and Nine- Month Ended December 31, 2022 ("the Statement"), being submitted by the Company pursuant to the requirement of Regulation 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 as amended, including relevant circulars issued by the Securities and Exchange Board of India.

2. This Statement, which is responsibility of the Company's Management and approved by the Board of Directors, has been compiled from the related interim condensed financial statements which has been prepared in accordance with the recognition and measurement principles laid down in Accounting Standard 34 "Interim Financial Reporting" (Ind AS 34), prescribed under the Section 133 of the Companies Act 2013('the Act') and other accounting principles generally accepted in India and is in compliance with presentation and disclosure requirements of Regulation 33 of SEBI (Listing Obligation and Disclosure Requirements) Regulations, 2015 (as amended) including relevant circulars issued by the Securities and Exchange Board of India. Our responsibility is to issue a conclusion on the Statement based on our review.

3. We conducted our review of the statement in accordance with the Standard on Review Engagement (SRE) 2410 "Review of Interim Financial Information Performed by the Independent Auditor of the Entity" issued by the Institute of Chartered Accountants of India. A review of interim financial information consists of making inquiries, primarily of persons responsible for financial and accounting matters, and applying analytical and other review procedures. A review is substantially less in scope than an audit conducted in accordance with Standard on Auditing specified under section 143(10) of the Act, and consequently, does not enable us to obtain assurance that we would become aware of all significant matters that might be identified in an audit. Accordingly, we do not express an audit opinion.

   We also performed procedures in accordance with the SEBI circular No. CIR/CFD/CMD1/44/2019 dated March 29, 2019 issued by SEBI under Regulation 33 (8) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 as amended to the extent applicable.

SCAN & CO. Chartered Accountants FRN No. 113954W

4. Based on our review conducted and procedures performed as stated in paragraph 3 above, nothing has come to our attention that causes us to believe that the accompanying Statement has not been prepared in all material respects in accordance with the recognition and measurement laid down in the aforesaid Indian Accounting Standard and other accounting principles generally accepted in India and has not disclosed the information required to be disclosed in terms of Regulation 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 as amended including the manner in which it is to be disclosed, or that it contains any material misstatement.
5. On the basis of review and to the best of our information and according to the explanations given to us, we would bring to notice matters highlighted in Emphasis of Matter paragraph.

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




**CA Aman Saluja**
Partner
M. No. 181347

**Place: Indore**
**Date: 13/02/2023**
**UDIN: 23181347BGXVNO4911**

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## STATEMENT OF UNAUDITED FINANCIAL RESULTS FOR THE QUARTER AND NINE MONTH ENDED DECEMBER 31,2022

(Rs.In Lacs)

| Sr. No. | Particulars | Quarter Ended | | | Nine Month Ended | | Year Ended |
|---|---|---|---|---|---|---|---|
| | | 31.12.2022 | 30.09.2022 | 31.12.2021 | 31.12.2022 | 31.12.2021 | 31.03.2022 |
| | | Unaudited | Unaudited | Unaudited | Unaudited | Unaudited | Audited |
| 1 | Income | | | | | | |
| | Revenue from Operations | 557.78 | 632.84 | 36.08 | 1,337.07 | 386.53 | 1,557.15 |
| | Other Income | 50.86 | 60.27 | 19.54 | 158.30 | 59.29 | 73.52 |
| | **Total Income** | **608.64** | **693.11** | **55.62** | **1,495.37** | **445.82** | **1,630.67** |
| 2 | Expenses | | | | | | |
| | (a) Cost of materials consumed | 534.04 | 214.15 | 33.65 | 1,145.16 | 395.16 | 1,390.00 |
| | (b) change in inventory of finished goods, work-in-prograss, stock-in-trade | (26.85) | 421.70 | (29.93) | 146.35 | (70.71) | 5.99 |
| | (c) Employee benefits expenses | 21.35 | 4.55 | 5.22 | 28.59 | 12.23 | 16.94 |
| | (d)Finance costs | 13.86 | 11.57 | 11.50 | 36.83 | 58.33 | 69.79 |
| | (e) Depreciation and amortisation expenses | 1.96 | 1.96 | 1.99 | 5.91 | 5.99 | 7.99 |
| | (f) Other expenses | 10.99 | 17.85 | 3.99 | 35.29 | 10.54 | 74.97 |
| | **Total Expenses (a to f)** | **555.35** | **671.78** | **26.41** | **1,398.13** | **411.53** | **1,565.66** |
| 3 | **Profit/(Loss) from operations before exceptional items and tax (1-2)** | **53.29** | **21.33** | **29.21** | **97.24** | **34.29** | **65.01** |
| 4 | **Exceptional items** | - | - | - | - | - | - |
| 5 | **Profit/(Loss) before tax (3+4)** | **53.29** | **21.33** | **29.21** | **97.24** | **34.29** | **65.01** |
| 6 | Tax expense : | | | | | | |
| | (a)Current Tax | 13.86 | 5.54 | 7.60 | 25.28 | 8.85 | 16.85 |
| | (b)Deferred Tax | (0.12) | - | - | (0.08) | 0.09 | 0.09 |
| | (c) Income tax for earlier year | - | - | - | (0.20) | | |
| | **Total Tax Expense (a+b+c)** | **13.74** | **5.54** | **7.60** | **25.00** | **8.94** | **16.94** |
| 7 | **Net Profit/(Loss) from the period (5-6)** | **39.55** | **15.78** | **21.62** | **72.24** | **25.34** | **48.07** |
| 8 | **Other Comprehensive Income/(loss)** | | | | | | |
| (A) | **Items that will not be reclassified to profit or loss** | | | | | | |
| | (i) Re-measurement gains/(losses) on defined benefit plans | - | - | - | - | - | |
| | -Tax impact Thereon | | | | | | |
| | (ii) Deffered Tax (Assets)/Liabilities on above | - | - | - | - | - | |
| | (iii) Net (loss)/gain on FVTOCI Equity securities | - | - | - | - | - | |
| | (iv) Deffered Tax (Assets)/Liabilities on above | - | - | - | - | - | |
| (B) | **Items that will be reclassified to profit or loss** | | | | | | |
| 9 | **Total Comprehensive Income for the year (comprising profit /loss and other comprensive income for the year) (7+8)** | **39.55** | **15.78** | **21.62** | **72.24** | **25.34** | **48.07** |
| 10 | **Paid-up equity share capital(face value of the Share Rs 2/-each) Includes Both Fully Paid up shares of Rs. 2 and partly paid shares of 0.50 paise** | **1,711.52** | **1,711.52** | **526.62** | **1,711.52** | **526.62** | **526.62** |
| 11 | **Reserve excluding Revaluation Reserves** | - | - | - | - | - | - |
| 12 | **Basic /Diluted Earnings Per Share (Not annualised)** | | | | | | |
| | (1) Basic (in Rs.) | 0.07 | 0.03 | 0.08 | 0.12 | 0.10 | 0.18 |
| | (2) Diluted (in Rs.) | 0.07 | 0.03 | 0.08 | 0.12 | 0.10 | 0.18 |

KCL INFRA PROJECTS LTD.

**Notes to the Financial Results**

1. The above Un-Audited Financial Results for the Quarter and Nine-Month Ended December 31, 2022 were reviewed by the Audit Committee at its meeting held on 13 February, 2023 and approved by the Board of Directors at the meeting held on that date. The Statutory Auditors of the Company have carried out limited review of these results in terms of Regulation 33 of SEBI (Listing Obligation and Disclosure Requirements) Regulations, 2015.

2. The Company has prepared these financial results in accordance with the Indian Accounting Standards (Ind AS) as prescribed under Section 133 of the Companies Act, 2013 read with relevant rules issued thereunder and other accounting principles generally accepted in India,

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

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




**CA Aman Saluja**
Partner
M. No. 181347

**Place: Indore**
**Date: 13/02/2023**
**UDIN: 23181347BGXVNO4911**