



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

Email: kaycee.energy.infra@gmail.com

(M): +91- 94141-88324

Email: info@kayceeenergy.in

Website: <https://kayceeenergy.com/>

Date: January 25, 2024

To,
The Manager,
Listing & Compliance Department,
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: Disclosures under Regulation 30 of The SEBI (LODR) Regulations, 2015.

REF: SCRIP CODE: KCEIL

With reference to the above-mentioned subject and pursuant to Regulation 30 of The SEBI (LODR) Regulations, 2015, we hereby want to inform you that the Board of Directors in their meeting held today, i.e., on Thursday, 25th January 2024 at the registered office of the company which commenced at 04.00 PM and concluded at 05.20 PM inter-alia has:

1. Considered and approved the unaudited standalone Financial Results for the Half Year ended 30th September, 2023 as per Regulation 33(J) of Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015.
2. Considered and appointed **National Securities Depository Limited** as designated Depository for the purpose of System Driven Disclosures in accordance with the SEBI Circular No.: SEBI/HO/CFD/DCR1/CIR/P/2018/85.
3. Considered and appointed **National Securities Depository Limited** as designated Depository of monitoring Foreign Investment Limits in accordance with SEBI Circular No.: IMD/FPIC/CIR/P/2018/61 dated April 5, 2018, further amended by Circular No.: IMD/FPIC/CIR/P/2018/74 dated April 27, 2018.
4. Considered and approved the appointment of **BANSAL MANISH & ASSOCIATES (Membership No. 423632)** as Internal Auditor of the company for the term of 5 financial years i.e., from 2023-2024 to 2027-2028.
5. Considered and approved the appointment of **HIMANSHU SK GUPTA & ASSOCIATES (CP NO: 22596)** Practicing Company Secretaries as secretarial Auditor of the company for the financial year 2023-2024.



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Further, the detailed disclosure as required under Regulation 30 of the Listing Regulations read with SEBI Circular No. CIR/CFD/CMD/4/2015 dated September 9, 2015, is enclosed as Annexure-A and B.

Yours faithfully

For, KAY CEE ENERGY & INFRA LIMITED

LOKENDRA JAIN
Managing Director
DIN: 07071212



KAY CEE ENERGY & INFRA LIMITED

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Annexure A

Disclosures as required under Regulation 30 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.

Reason for change viz. appointment, resignation, removal, death or otherwise	Appointment
Date of appointment/cessation (as applicable) & term of appointment	Date of Appointment: - 25 th January 2024 Term of Appointment: For a term of 5 financial years i.e., from 2023-2024 to 2027-2028.
Brief profile	Bansal Manish & Associates is the proprietorship Firm of CA Manish Bansal and is Situated in Kota Rajasthan. The Firm is engaged into the matters relating to Income Tax, GST, Companies Act, Auditing & Project Financing Services.
Disclosure of relationships between director	Not Applicable



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Annexure B

Disclosures as required under Regulation 30 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.

Reason for change viz. appointment, resignation, removal, death or otherwise	Appointment
Date of appointment/cessation (as applicable) & term of appointment	Date of Appointment: 25 th January 2024 Term of Appointment: As secretarial Auditor of the company for the financial year 2023-2024
Brief profile	Himanshu SK Gupta & Associates is a leading Practicing Company secretaries firm that offers comprehensive solutions for all the secretarial and legal requirements of businesses. With a team of highly experienced professionals, the firm specializes in providing quality services in the areas of Corporate Laws, Listings and Capital Markets, Intellectual Property Rights (IPRs), Corporate Governance issues, Legal matters, and Advocacy in SEBI and Securities Appellate Tribunal (SAT), Corporate Restructuring, and other Regulatory Licensing.
Disclosure of relationships between director	Not Applicable

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

CIN: U74900RJ2015PLC046976

STATEMENT OF UNAUDITED PROFIT AND LOSS ACCOUNT FOR THE HALF-YEAR ENDED SEPTEMBER 30, 2023

(₹ In Lakhs)

Particulars	For the half-year ended			For the year ended
	30-09-2023	31-03-2023	30-09-2022	March 31, 2023
	Unaudited	Audited	Unaudited	Audited
I Revenue from operations	2,412.55	4,745.20	1,363.98	6,109.18
II Other income	14.98	26.23	5.41	31.64
III Total Revenue (I + II)	2,427.53	4,771.43	1,369.39	6,140.82
IV Expenses:				
(a) Cost of Raw Material Consumed	1,092.55	3,101.56	1,077.58	4,179.14
(b) Direct expenses	315.46	709.05	372.15	1,081.20
(c) Changes in inventories of stock-in-trade	(122.38)	(293.10)	(886.61)	(1,179.71)
(d) Employee benefits expense	381.44	412.44	354.28	766.72
(e) Finance costs	206.00	150.23	125.78	276.01
(f) Depreciation and amortization expense	4.10	4.51	4.25	8.76
(g) Other expenses	170.39	78.41	145.58	223.99
Total Expenses	2,047.56	4,163.10	1,193.01	5,356.11
V Profit before prior-period items and tax (III - IV)	379.97	608.33	176.38	784.71
VI Prior-Period Items	29.23	-	-	-
VII Profit before tax (V- VI)	350.74	608.33	176.38	784.71
VIII Tax expense:				
(1) Current tax expense	93.45	155.38	51.35	206.73
(2) Deferred tax expense/(credit)	(22.39)	14.01	(13.89)	0.12
(3) Short/(Excess) provision of tax for earlier years	0.76	-	-	-
	71.82	169.39	37.46	206.85
IX Profit from continuing operations (VII-VIII)	278.92	438.94	138.92	577.86
X Paid-up Equity Share Capital (Face Value of ₹ 10/- each)	801.00	25.00	25.00	25.00
XI Reserves excluding revaluation reserves as per balance sheet of previous accounting year				2,191.30
XII Earnings per Equity Share (Non-Annualised) :- Face Value of ₹ 10/- each				
(Pre-bonus)				
- Basic	111.57	175.58	55.57	231.14
- Diluted	111.57	175.58	55.57	231.14
(Post-bonus)				
- Basic	3.60	5.66	1.79	7.46
- Diluted	3.60	5.66	1.79	7.46

For and on behalf of the Board of Directors

Lokendra Jain
(Managing Director)
DIN: 07071212

Place : Kota
Date : January 25, 2024

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

CIN: U74900RJ2015PLC046976

UNAUDITED BALANCE SHEET AS AT SEPTEMBER 30, 2023

(₹ In Lakhs)

Particulars		As at September 30, 2023	As at March 31, 2023
		(Unaudited)	(Audited)
		₹	₹
A	EQUITY AND LIABILITIES		
(1)	Shareholders' funds		
	(a) Share capital	801.00	25.00
	(b) Reserves and Surplus	1,824.21	2,191.30
		2,625.21	2,216.30
(2)	Non-current liabilities		
	(a) Long term Borrowings	2,272.78	1,722.55
	(b) Other Long term liabilities	-	296.72
	(c) Long term Provisions	72.12	62.98
		2,344.90	2,082.25
(3)	Current liabilities		
	(a) Short Term Borrowings	757.62	568.52
	(b) Trade payables		
	(i) Total outstanding dues of micro enterprises and small enterprises	13.12	5.54
	(ii) Total outstanding dues of creditors other than micro enterprises and small enterprises	1,930.25	2,090.02
	(c) Other current liabilities	769.69	915.21
	(d) Short-term provisions	62.59	101.17
		3,533.27	3,680.46
	TOTAL	8,503.38	7,979.01
B	ASSETS		
(1)	Non-current assets		
	(a) Property, Plant & Equipment and Intangible Assets		
	(i) Property, Plant & Equipment	1,623.04	1,514.15
	(ii) Intangible Assets	0.11	0.01
	(iii) Capital Work-in-Progress	222.23	289.36
	(b) Deferred tax assets (net)	23.63	1.24
	(c) Long-term loans and advances		-
	(d) Other Non-Current Assets	0.03	0.03
		1,869.04	1,804.79
(2)	Current assets		
	(a) Current Investments	0.50	0.50
	(b) Inventories	2,177.72	2,081.39
	(c) Trade receivables	715.80	631.16
	(d) Cash and bank balances	622.45	449.35
	(e) Short-term loans and advances	381.57	169.22
	(f) Other current assets	2,736.30	2,842.60
		6,634.34	6,174.22
	TOTAL	8,503.38	7,979.01

For and on behalf of the Board of Directors

Lokendra Jain
(Managing Director)
DIN: 07071212

Place : Kota
Date : January 25, 2024

KAY CEE ENERGY & INFRA LIMITED
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CIN: U74900RJ2015PLC046976

CASH FLOW STATEMENT FOR THE HALF-YEAR ENDED SEPTEMBER 30, 2023

(₹ In Lakhs)

Particulars	For the half-year ended September 30, 2023		For the year ended March 31, 2023	
	₹	₹	₹	₹
A) CASH FLOW FROM OPERATING ACTIVITIES :				
1 Profit before Tax		350.74		784.71
Add/ (Less) : Adjustment for				
Depreciation and amortization expense	4.10		8.76	
Prior period item	0.20		-	
Finance costs	206.00		276.01	
Gratuity Expense	5.21		-	
Interest Income on Income Tax Refund	-		(4.31)	
Interest Income on Fixed Deposits	(12.49)	203.02	(27.32)	253.14
2 Operating Profit before working capital changes		553.76		1,037.85
Changes in Working Capital :				
Adjustment for (increase)/ decrease in operating assets:				
Inventories	(96.33)		(1,183.30)	
Trade Receivables	(84.64)		238.66	
Loans and advances	(212.35)		201.21	
Other Current Asset	106.30		(340.35)	
Other Non Current Assets	-		(0.03)	
Other Bank Balance	(54.01)		(435.11)	
Adjustment for increase/(decrease) in operating Liabilities:				
Trade Payables	(152.19)		(724.36)	
Other Current Liabilities and Provisions	(145.51)	(638.73)	34.64	(2,208.64)
Net Changes in Working Capital		(84.97)		(1,170.79)
3 Cash generated from operations				
Income Tax Paid (Net)	(128.88)	(128.88)		(223.74)
Net Cash flow from Operating Activities		(213.85)		(1,394.53)
B) CASH FLOW FROM INVESTING ACTIVITIES				
Purchase of Property, Plant & Equipment		(46.16)		(20.98)
Consideration Paid Against leasehold land		(296.72)		-
Interest Income on Income Tax Refund		-		4.31
Interest received on Fixed Deposits		12.49		27.32
Net Cash flow used in Investing Activities		(330.39)		10.65
C) CASH FLOW FROM FINANCING ACTIVITIES				
Proceeds /repayment of Borrowings		739.33		1,639.61
Finance Cost Paid		(206.00)		(276.01)
Issue of shares		130.00		-
Net Cash flow from Financing Activities		663.33		1,363.60
Net increase /(decrease) in Cash and cash equivalents (A+B+C)		119.09		(20.28)
Cash and cash equivalents at the beginning of the year		14.24		34.52
Cash and cash equivalents as at the end of the year		133.33		14.24
Cash and Cash Equivalents consists of :-				
(i) Cash-in-Hand		3.33		14.09
(ii) Balance with Banks in Current Accounts		130.00		0.15
Total		133.33		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 : January 25, 2024

KAY CEE ENERGY & INFRA LIMITED

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

CIN: U74900RJ2015PLC046976

STATEMENT OF UNAUDITED RESULTS FOR THE HALF-YEAR ENDED SEPTEMBER 30, 2023

Notes to Financial Results

- 1 The above unaudited Financial Results were reviewed by the Audit Committee and then approved by the Board of Directors in their respective meeting held on January 25, 2024.
- 2 The Results for the half-year ended September 30, 2023 are reviewed by the statutory auditor of the company in compliance with Regulation 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.
- 3 These financial results have been prepared in accordance with the recognition and measurement principles of Accounting Standards ("AS") prescribed section 133 of the Companies Act 2013 (the "Act") read with relevant rules issued thereunder and the other accounting principles generally accepted in India.
- 4 The Earning Per Share (EPS) has been computed in accordance with the Accounting Standard on Earnings Per Share (AS 20) which required effect of bonus issue to be given till the earliest period reported. EPS for the half-year ended March 31, 2023, September 2023 and 2022 are not annualised.
- 5 The comparative results for the half-year ended September 30, 2022 have not been audited or 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.
- 6 The figures for the half-year ended March 31, 2023 are balancing figures between audited figures in respect of the full financial year ended March 31, 2023 and the unaudited unpublished half-year figures up to the period ended September 30, 2022 as calculated above in Pt. 5.
- 7 The Company is exclusively engaged in the business of Engineering, Procurement and Construction business (EPC) and ancillary operations and maintenance services relating to infrastructure interalia products, projects and systems and related activities for power transmission and distribution sector. This in the context of Accounting Standard (AS 17) "Segment Reporting", notified under the Companies (Accounting Standards) Rules, 2021, constitutes one single primary segment. The Company does not have a secondary segment. Accordingly, disclosures required under AS 17 are not applicable.
- 8 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.
- 9 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 : January 25, 2024

Goyal Goyal & Co.

Chartered Accountants

CA. Hemant Goyal

B.Com., F.C.A.

Partner

"Shree"



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

Review Report

To the Board of Directors of

Kaycee Energy & Infra Limited

(Formerly Known as Kaycee Energy & Infra Private Limited)

1. We have reviewed the accompanying statement of unaudited financial results of **Kaycee Energy & Infra Limited (Formerly Known as "Kaycee Energy & Infra Private Limited")** (the "Company") for the half-year ended 30th September 2023, ("the Statement ") being submitted by the Company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended.
2. This statement is the responsibility of the Company's Management and approved by the Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in Accounting Standard 25 Interim Financial Reporting, prescribed under section 133 of the Companies Act, 2013 read with relevant rules issued there under and other accounting principles generally accepted in India and in compliance with Regulation 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 ('Listing Regulations'). Our responsibility is to issue a report on these financial statements based on our review.
3. We conducted our review in accordance with the Standard on Review Engagement (SRE) 2410, "Review of Interim Financial Information Performed by the Independent Auditor of the Entity" issued by the Institute of Chartered Accountants of India. This standard requires that we plan and perform the review to obtain moderate assurance as to whether the financial statements are free of material misstatements. A review is limited primarily to inquiries of company personnel and analytical procedures applied to financial data and thus provide less assurance than an audit. We have not performed an audit and accordingly, we do not express an audit opinion.
4. Based on our review conducted as above, nothing has come to our attention that causes us to believe that the accompanying statement of unaudited financial results prepared in accordance with applicable accounting standards and other recognized accounting practices and policies has not disclosed the information required to be disclosed in terms of Regulation 33 of Listing Regulations including the manner in which it is to be disclosed, or that it contains any material misstatement.

For **Goyal Goyal & Co.**

Chartered Accountants

FRN - 015069C

(CA Hemant Goyal)

Partner

Membership No. - 405884

UDIN - **24405884BKCOGJ2969**



Kota, January 25, 2024