



KAY CEE ENERGY & INFRA LIMITED

REGD. OFFICE: G-249, INDRAPRASTHA INDUSTRIAL AREA, ROAD NO. 5, OPPOSITE PASHAN
BHAWAN, TALWANDI KOTA, KOTA-324005 RAJASTHAN. CIN: U74900RJ2015PLC046976

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Date: 15th May, 2026

To,

Department of Corporate Services

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

Dear Sir/Madam,

Sub: Outcome of Board Meeting dated 15th May, 2026.
Ref: Scrip Code: KCEIL (KAY CEE ENERGY & INFRA LIMITED)

With reference to the afore-mentioned subject and pursuant to Regulation 30 read with Schedule III of Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, we hereby want to inform you that the Board of Directors in their meeting held today, i.e., on Friday, 15th May 2026 at the registered office of the company which commenced at 06:00 PM and concluded at 09:45 PM inter-alia has:

- Considered and approved the Audited Standalone & Consolidated Financial Results of the Company for the half year and Year ended on March 31, 2026 as reviewed and recommended by the Audit Committee.

Pursuant to the provisions of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 we hereby enclose the following:

- Standalone Audited Financial Results for the half year and year ended March 31, 2026;
- Consolidated Audited Financial Results for the half year and year ended March 31, 2026;

Further kindly note that, Pursuant to BSE Circular No. LIST/COMP/0112019-20 dated April 02, 2019 and NSE Circular No. NSE/CML/2019111 dated April 02, 2019 and in compliance of the provisions of SEBI (Prohibition of Insider Trading) (Amendment) Regulations, 2018, the trading window has been closed w.e.f. 01st April 2026 and will remain closed till the expiry of 48 hours after the declaration of financial results.

Please take the same on your records.

Thanking You,

For, KAY CEE ENERGY & INFRA LIMITED

LOKENDRA JAIN
MANAGING DIRECTOR
DIN: 07071212

Encl: Audited Standalone & Consolidated Financial Results

Goyal Goyal & Co.

Chartered Accountants

CA. Hemant Goyal

B.Com., F.C.A.

Partner

"Shree"



Br. Off. : "Sai Sharnam"
70, Jaora Compound,
Indore-452 001 (M.P.)

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Independent Auditors' Report on Half-yearly and Annual 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, 2026 and annual financial results for the year ended March 31, 2026, 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, 2026 as well as the year-to-date results for the period from April 1, 2025 to March 31, 2026.

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 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 standalone 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 Standalone financial results

Our objectives are to obtain reasonable assurance about whether the Standalone 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 Standalone 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 standalone 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 standalone 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 standalone financial results, including the disclosures, and whether the standalone 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, 2026 & 2025 as reported in these standalone financial results are the balancing figures between audited figures in respect of the full financial year and the unaudited year-to-date published figures up to the period ended September 30, 2025 & September 30, 2024 respectively which were subject to limited review by us. Our report is not modified in respect of this matter.

For Goyal Goyal & Co.
Chartered Accountants
FRN - 015069C



(CA Hemant Goyal)

Partner

Membership No. - 405884

UDIN - 26405884LZARSY8503

Kota, May 15, 2026

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

CIN: U74900RJ2015PLC046976

STATEMENT OF AUDITED STANDALONE FINANCIAL RESULTS FOR THE HALF YEAR AND YEAR ENDED MARCH 31, 2026

(₹ In Lakhs)

Particulars	For the half year ended			For the year	For the year
	March 31, 2026	September 30, 2025	March 31, 2025	ended March 31, 2026	ended March 31, 2025
	Audited	Unaudited	Audited	Audited	Audited
I Revenue from operations	8,097.71	8,332.76	11,482.01	16,430.47	15,268.05
II Other income	59.46	69.24	0.42	128.70	48.89
III Total Revenue (I + II)	8,157.17	8,402.00	11,482.43	16,559.17	15,316.94
IV Expenses:					
(a) Cost of Material Consumed	4,709.37	6,232.85	4,721.44	10,942.22	6,961.16
(b) Direct expenses	1,844.51	1,495.70	2,121.61	3,340.21	2,715.77
(c) Changes in inventories of work-in-progress	(1,399.80)	(2,088.09)	1,786.52	(3,487.89)	1,428.73
(d) Employee benefits expense	884.85	833.32	603.46	1,718.17	954.07
(e) Finance costs	391.51	366.38	283.87	757.89	473.03
(f) Depreciation and amortization expense	9.03	10.76	8.78	19.79	12.86
(g) Other expenses	422.93	317.54	335.80	740.47	495.32
Total Expenses	6,862.40	7,168.46	9,861.48	14,030.86	13,040.94
V Profit before tax (III - IV)	1,294.77	1,233.54	1,620.95	2,528.31	2,276.00
VI Tax expense:					
(1) Current tax expense	341.79	310.08	419.45	651.87	580.39
(2) Deferred tax expense/(credit)	(2.99)	4.76	(4.55)	1.77	2.38
(3) Short/(Excess) provision of tax for earlier years	(5.16)	-	-	(5.16)	(12.97)
	333.64	314.84	414.90	648.48	569.80
VII Profit from continuing operations (V-VI)	961.13	918.70	1,206.05	1,879.83	1,706.20
VIII Paid-up Equity Share Capital (Face Value of ₹ 10/- each)	1,222.40	1,222.40	1,096.00	1,222.40	1,096.00
IX Reserves excluding revaluation reserves as per balance sheet of previous accounting year				9,082.58	5,072.88
X Earnings per Equity Share :-					
Face Value of ₹ 10/- each					
Basic	7.87	7.61	11.00	15.48	15.57
Diluted	7.87	7.61	11.00	15.48	15.57
See accompanying notes forming part of the Financial Statements					

For and on behalf of the Board of Directors

Lokendra Jain
(Managing Director)
DIN: 07071212

Place : Kota

Date : May 15, 2026

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

CIN: U74900RJ2015PLC046976
STANDALONE BALANCE SHEET AS AT MARCH 31, 2026

(₹ in Lakhs)

Particulars		As at March 31, 2026 (Audited)	As at March 31, 2025 (Audited)
		₹	₹
A	EQUITY AND LIABILITIES		
(1)	Shareholders' funds		
	(a) Share capital	1,222.40	1,096.00
	(b) Reserves and Surplus	9,082.58	5,072.88
		10,304.98	6,168.88
(2)	Non-current liabilities		
	(a) Long-term borrowings	1,594.00	1,747.14
	(b) Long-term provisions	97.08	67.80
		1,691.08	1,814.94
(3)	Current liabilities		
	(a) Short Term Borrowings	5,926.05	3,735.44
	(b) Trade payables		
	(i) Total outstanding dues of micro enterprises and small enterprises	62.53	64.08
	(ii) Total outstanding dues of creditors other than micro enterprises and small enterprises	2,262.52	4,015.46
	(c) Other current liabilities	3,325.61	1,270.61
	(d) Short-term provisions	259.20	287.26
		11,835.91	9,372.85
	TOTAL	23,831.97	17,356.67
B	ASSETS		
(1)	Non-current assets		
	(a) Property, Plant & Equipment and Intangible Assets		
	Property, Plant & Equipment	1,951.65	1,949.97
	Intangible assets	1.37	0.08
	Capital Work-in-Progress	165.09	151.86
	(b) Non-current Investments	13.33	2.50
	(c) Deferred tax assets (net)	17.77	19.54
	(d) Other Non-Current Assets	119.79	212.16
		2,269.00	2,336.11
(2)	Current assets		
	(a) Current Investments	0.50	0.50
	(b) Inventories	4,817.45	3,405.51
	(c) Trade receivables	3,349.26	3,999.73
	(d) Cash and bank balances	1,882.61	1,064.41
	(e) Short-term loans and advances	1,223.18	526.12
	(f) Other current assets	10,289.97	6,024.29
		21,562.97	15,020.56
	TOTAL	23,831.97	17,356.67

For and on behalf of the Board of Directors

Lokendra Jain
(Managing Director)
DIN: 07071212

Place : Kota
Date : May 15, 2026

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

CIN: U74900RJ2015PLC046976

STANDALONE CASH FLOW STATEMENT FOR THE YEAR ENDED MARCH 31, 2026

(₹ in Lakhs)

Particulars	For the year ended March 31, 2026		For the year ended March 31, 2025	
	₹	₹	₹	₹
A) CASH FLOW FROM OPERATING ACTIVITIES :				
1 Profit before Tax		2,528.31		2,276.00
Add/ (Less) : Adjustment for				
Depreciation and amortisation	19.79		12.86	
Loss on Sale of Car	-		0.70	
Unrealised Foreign (Gain)/Loss	1.81		-	
GST Balance Written-off	121.78			
Net Balance Write off	4.61			
Interest Cost	613.50		374.33	
Provision for Gratuity	33.53		3.10	
Interest Income on Fixed Deposits	(121.33)	673.69	(45.19)	345.80
		3,202.00		2,621.80
2 Operating Profit before working capital changes				
Changes in Working Capital :				
Adjustment for (increase)/decrease in operating assets:				
Inventories	(1,411.94)		(802.07)	
Trade Receivables	553.78		(2,264.24)	
Short Term Loans and Advances	(818.84)		(255.34)	
Other Current Assets	(4,265.68)		(2,884.50)	
Other Non-Current Assets	92.37		(10.80)	
Other Bank Balances	(585.70)		(414.48)	
Adjustment for increase/(decrease) in operating Liabilities:				
Trade Payables	(1,664.22)		1,580.80	
Provisions and Other Current Liabilities	2,032.88	(6,067.35)	560.09	(4,490.54)
Net Changes in Working Capital		(2,865.35)		(1,868.74)
3 Cash generated from operations				
Income Tax Paid (Net)		(656.90)		(371.78)
Net Cash flow from Operating Activities		(3,522.25)		(2,240.52)
B) CASH FLOW FROM INVESTING ACTIVITIES				
Purchase of Property, Plant & Equipment (including Capital work-in-progress)		(35.98)		(254.64)
Proceeds from Sale of Property, Plant & Equipment		-		7.13
Investment in Subsidiary		(1.03)		(2.50)
Investment in Mutual Fund		(9.80)		
Interest received on Fixed Deposits		121.33		45.19
Net Cash flow used in Investing Activities		74.52		(204.82)

Kay Cee Energy & Infra Limited
(Formerly known as "Kay Cee Energy & Infra Private Limited")
CIN: U74900RJ2015PLC046976
STANDALONE CASH FLOW STATEMENT FOR THE YEAR ENDED MARCH 31, 2026

(₹ in Lakhs)

Particulars	For the year ended March 31, 2026		For the year ended March 31, 2025	
	₹	₹	₹	₹
C) CASH FLOW FROM FINANCING ACTIVITIES				
Proceeds from Issue of Shares (Net of share issue expenses)		2,256.27		-
Proceeds from Borrowings		7,960.02		4,487.35
(Repayment) of Borrowings		(5,922.56)		(1,652.52)
Interest Paid		(613.50)		(374.33)
Net Cash flow from Financing Activities		3,680.23		2,460.50
Net increase/(decrease) in Cash and cash equivalents (A+B+C)		232.50		15.16
Cash and cash equivalents at the beginning of the year		25.79		10.63
Cash and cash equivalents as at the end of the year		258.29		25.79
Cash and Cash Equivalents consists of :-				
(i) Cash-in-hand		22.97		18.83
(ii) Balance with Banks in Overdraft Accounts		235.32		6.96
Total		258.29		25.79

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 15, 2026

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

CIN: U74900RJ2015PLC046976

STATEMENT OF STANDALONE RESULTS FOR THE HALF YEAR AND YEAR ENDED MARCH 31, 2026

Notes to Financial Results

- 1 The above audited standalone financial results were reviewed by the audit committee and then approved by the Board of Directors at their respective meetings held on May 15, 2026
- 2 The results for the year ended March 31, 2026 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 (AS20) which required effect of bonus issue to be given till the earliest period reported. EPS for the half-year ended March 31, 2026, September 30, 2025 and March 31, 2025, are not annualised.
- 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, 2025 is unaudited subject to limited reviewed by the statutory auditors of the Company and for the six month ended March 31,2025 have been audited 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, 2025 and 2026 has been derived by subtracting figures for the half year ended September 30, 2024 and 2025 respectively from the audited figures for the year ended March 31, 2025 and 2026.
- 8 The company has issued 12,64,000 equity shares of Rs.10 each at a premium of Rs.188 each by way of qualified institutions placement (QIP) and equity shares were issued on April 24, 2025.

Kay Cee Energy & Infra Limited

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

CIN: U74900RJ2015PLC046976

STATEMENT OF STANDALONE RESULTS FOR THE HALF YEAR AND YEAR ENDED MARCH 31, 2026

Notes to Financial Results

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

(Rs. in lakhs)

S. No.	Object of the Issue	Allocated Amount	Amount utilized till March 31, 2026	Amount unutilized till March 31, 2026	Remarks (if any)
1	Funding working capital requirements of our Company	2,000.00	2,000.00	-	-
2	General Corporate Purpose	277.24	277.24	-	-
3	Public Issue expense	225.48	225.48	-	-
Total		2,502.72	2,502.72	-	-

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 15, 2026

**INDEPENDENT AUDITOR'S REPORT**

TO THE BOARD OF DIRECTORS OF
Kay Cee Energy & Infra Limited
(Formerly Known as Kay Cee Energy & Infra Private Limited)

Opinion

We have audited the accompanying consolidated annual financial results of **Kay Cee Energy & Infra Limited (Formerly known as Kay Cee Energy & Infra Private Limited)** (hereinafter referred to as the 'Holding Company') and its subsidiary and joint venture (the Holding company and its subsidiary and joint venture together referred to as "the Group"), which comprise the consolidated statement of assets and liabilities as at 31st March, 2026, the consolidated statement of profit and loss and the consolidated cash flow statement for the year then ended, and a summary of significant accounting policies and other explanatory information, being submitted by the Holding company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended (the Listing Regulations).

In our opinion and to the best of our information and according to the explanations given to us and based on the consideration of reports of other auditors on separate financial statements /financial results/ financial information of the subsidiary and joint venture, the aforesaid consolidated financial results:

(i) includes the annual financial results of the following entities:

Name of Entity	Relationship	Country of Incorporation	% of Ownership
Suryavayu Renewable and Energy Solutions Private Limited	Subsidiary (w.e.f March 30, 2026)	India	100%
Suryavayu Renewable and Energy Solutions Private Limited	Joint Venture (till March 29, 2026)	India	50%

- (ii) are presented in accordance with the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended; and
- (iii) gives 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 consolidated net profit/(loss) and other financial information of the Group for the half-year ended and year ended March 31, 2026.

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 (the Act). Our responsibilities under those Standards are further described in the Auditor's Responsibilities for the Audit of the Consolidated Financial Results section of



our report. We are independent of the Group, its associates and joint ventures in accordance with the Code of Ethics issued by the Institute of Chartered Accountants of India (ICAI) together with the ethical requirements that are relevant to our audit of the Consolidated Financial Results 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 ICAI's Code of Ethics. We believe that the audit evidence obtained by us and the management of subsidiaries in terms of their reports referred to in "Other Matter" paragraph below, is sufficient and appropriate to provide a basis for our opinion.

Board of Director's Responsibilities for the Consolidated Financial Results

This Statement, which is the responsibility of the Holding company's Management and approved by the Holding company's Board of Directors, has been compiled from the related audited interim consolidated financial information. The Holding company's Board of Directors are responsible for the preparation and presentation of the Consolidated Financial Results that give a true and fair view of the consolidated net profit/loss and other financial information of the Group in accordance with the recognition and measurement principles laid down in the Accounting Standard 25 "Interim Financial Reporting" ("AS 25"), 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.

The respective Board of Directors of the companies included in the Group are responsible for maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding of the assets of the Group 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 the 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 respective financial results that give a true and fair view and are free from material misstatement, whether due to fraud or error, which have been used for the purpose of preparation of this Consolidated Financial Results by the Directors of the Holding company, as aforesaid.

In preparing the Consolidated Financial Results, the respective Board of Directors of the companies included in the Group are responsible for assessing the ability of the respective entities to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the respective Board of Directors either intends to liquidate their respective entities or to cease operations, or has no realistic alternative but to do so.

The respective Board of Directors of the companies included in the Group are responsible for overseeing the financial reporting process of the Group and of its associates and jointly controlled entities.

Auditor's Responsibilities for the Audit of the Consolidated Financial Results

Our objectives are to obtain reasonable assurance about whether the Consolidated 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 this Consolidated Financial Results.

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 Consolidated 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.
- 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.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Board of Directors.
- 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 ability of the Group and its associates and joint ventures 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 Consolidated 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 Group and its associates and joint ventures to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the Consolidated Financial Results, including the disclosures, and whether the Consolidated Financial Results represent the underlying transactions and events in a manner that achieves fair presentation.
- Obtain sufficient appropriate audit evidence regarding the financial results/financial information of the branches, entities within the Group to express an opinion on the Consolidated Financial Results. We are responsible for the direction, supervision and performance of the audit of financial information of such branches or entities included in the Consolidated Financial Results of which we are the independent auditors. For the other branches or entities included in the Consolidated Financial Results, which have been audited by the branch auditors or other auditors, such branch auditors or other auditors remain responsible for the direction, supervision and performance of the audits carried out by them. We remain solely responsible for our audit opinion.

Materiality is the magnitude of misstatements in the Consolidated Financial Results that, individually or in aggregate, makes it probable that the economic decisions of a reasonably knowledgeable user of the Consolidated Financial Results may be influenced. We consider quantitative materiality and qualitative



factors in (i) planning the scope of our audit work and in evaluating the results of our work; and (ii) to evaluate the effect of any identified misstatements in the Consolidated Financial Results.

We communicate with those charged with governance of the Holding company and such other entities included in the Consolidated Financial Results of which we are the independent auditors 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

- (a) We did not audit/review the financial statements of a subsidiary (formerly a joint venture up to March 29, 2026) included in the consolidated financial results, whose financial statements reflect total assets of Rs. 4.14 Lakhs as at March 31, 2026, share of revenue from the joint venture of Rs. Nil and Rs. Nil for the half-year and year ended March 31, 2026 respectively, total revenues of Rs. Nil and Rs. Nil for the half-year and year ended March 31, 2026 respectively for the period from March 30, 2026 to March 31, 2026, and net cash inflow of Rs. 1.05 Lakhs for the year ended March 31, 2026, as considered in the Statement. These financial statements have been audited/reviewed by other auditors whose reports have been furnished to us by the Management, and our opinion and conclusion on the Statement, in so far as it relates to the amounts and disclosures included in respect of such subsidiary (formerly a joint venture), is based solely on the reports of such other auditors and the procedures performed by us as stated in the section titled "Auditor's Responsibilities for the Audit of the Consolidated Financial Results" above.
- (b) The figures for the half-year ended March 31, 2026, as reported in these consolidated financial results, are the balancing figures between the audited consolidated figures in respect of the full financial year ended March 31, 2026 and the unaudited year-to-date published consolidated figures up to the period ended September 30, 2025, which were subjected to limited review by us. The figures for the half-year ended March 31, 2025, as reported in these consolidated financial results, are the balancing figures between the audited consolidated figures for the full financial year ended March 31, 2025 and the unaudited year-to-date standalone figures up to September 30, 2024, which were subjected to limited review by us. The Company was not required to prepare consolidated financial results for the half-year ended September 30, 2024, as the requirement for preparation of consolidated financial results was not applicable during that period. Our report is not modified in respect of the above matters.

For Goyal Goyal & Co.
Chartered Accountants
FRN - 015069C

(CA Hemant Goyal)
Partner

Membership No. - 405884
UDIN - 26405884IQZWMV9814
Kota, May 15, 2026



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

CIN: U74900RJ2015PLC046976

STATEMENT OF AUDITED CONSOLIDATED FINANCIAL RESULTS FOR THE HALF YEAR AND YEAR ENDED MARCH 31, 2026

(₹ In Lakhs)

Particulars	For the half year ended			For the year	For the year
	March 31, 2026	September 30, 2025	March 31, 2025	ended March 31, 2026	ended March 31, 2025
	Audited	Unaudited	Audited	Audited	Audited
I Revenue from operations	8,097.71	8,332.76	11,482.01	16,430.47	15,268.05
II Other income	59.46	69.24	0.42	128.70	48.89
III Total Revenue (I + II)	8,157.17	8,402.00	11,482.43	16,559.17	15,316.94
IV Expenses:					
(a) Cost of Material Consumed	4,709.37	6,232.85	4,721.44	10,942.22	6,961.16
(b) Direct expenses	1,844.51	1,495.70	2,121.61	3,340.21	2,715.77
(c) Changes in inventories of work-in-progress	(1,399.80)	(2,088.09)	1,786.52	(3,487.89)	1,428.73
(d) Employee benefits expense	884.85	833.32	603.46	1,718.17	954.07
(e) Finance costs	391.49	366.41	283.87	757.90	473.03
(f) Depreciation and amortization expense	9.03	10.76	8.78	19.79	12.86
(g) Other expenses	423.42	318.46	335.85	741.88	495.37
Total Expenses	6,862.87	7,169.41	9,861.53	14,032.28	13,040.99
V Profit before tax (III - IV)	1,294.30	1,232.59	1,620.90	2,526.89	2,275.95
VI Tax expense:					
(1) Current tax expense	341.79	310.08	419.45	651.87	580.39
(2) Deferred tax expense/(credit)	(2.74)	4.51	(4.55)	1.77	2.38
(3) Short/(Excess) provision of tax for earlier years	(5.16)	-	-	(5.16)	(12.97)
	333.89	314.59	414.90	648.48	569.80
VII Profit from continuing operations (V-VI)	960.41	918.00	1,206.00	1,878.41	1,706.15
VIII Paid-up Equity Share Capital (Face Value of ₹ 10/- each)	1,222.40	1,222.40	1,096.00	1,222.40	1,096.00
IX Reserves excluding revaluation reserves as per balance sheet of previous accounting year				9,081.11	5,072.83
X Earnings per Equity Share :-					
Face Value of ₹ 10/- each					
Basic	7.86	7.61	11.00	15.47	15.57
Diluted	7.86	7.61	11.00	15.47	15.57
See accompanying notes forming part of the Financial Statements					

For and on behalf of the Board of Directors

Lokendra Jain
(Managing Director)
DIN: 07071212

Place : Kota

Date : May 15, 2026

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

CIN: U74900RJ2015PLC046976

CONSOLIDATED BALANCE SHEET AS AT MARCH 31, 2026

(₹ in Lakhs)

Particulars		As at March 31, 2026 (Audited)	As at March 31, 2025 (Audited)
		₹	₹
A	EQUITY AND LIABILITIES		
(1)	Shareholders' funds		
	(a) Share capital	1,222.40	1,096.00
	(b) Reserves and Surplus	9,081.11	5,072.83
		10,303.51	6,168.83
(2)	Non-current liabilities		
	(a) Long-term borrowings	1,594.00	1,747.14
	(b) Long-term provisions	97.08	67.80
		1,691.08	1,814.94
(3)	Current liabilities		
	(a) Short Term Borrowings	5,926.05	3,735.44
	(b) Trade payables		
	(i) Total outstanding dues of micro enterprises and small enterprises	62.53	64.08
	(ii) Total outstanding dues of creditors other than micro enterprises and small enterprises	2,262.52	4,015.46
	(c) Other current liabilities	3,327.69	1,270.76
	(d) Short-term provisions	259.20	287.26
		11,837.99	9,373.00
	TOTAL	23,832.58	17,356.77
B	ASSETS		
(1)	Non-current assets		
	(a) Property, Plant & Equipment and Intangible Assets		
	Property, Plant & Equipment	1,951.65	1,949.97
	Intangible assets	1.37	0.08
	Capital Work-in-Progress	165.09	151.86
	(b) Non-current Investments	9.80	-
	(c) Deferred tax assets (net)	17.77	19.54
	(d) Other Non-Current Assets	119.79	212.16
		2,265.47	2,333.61
(2)	Current assets		
	(a) Current Investments	0.50	0.50
	(b) Inventories	4,817.45	3,405.51
	(c) Trade receivables	3,349.26	3,999.73
	(d) Cash and bank balances	1,886.56	1,066.91
	(e) Short-term loans and advances	1,223.37	526.12
	(f) Other current assets	10,289.97	6,024.39
		21,567.11	15,023.16
	TOTAL	23,832.58	17,356.77

For and on behalf of the Board of Directors

Lokendra Jain
(Managing Director)
DIN: 07071212

Place : Kota
Date : May 15, 2026

Kay Cee Energy & Infra Limited
(Formerly known as "Kay Cee Energy & Infra Private Limited")
CIN: U74900RJ2015PLC046976
CONSOLIDATED CASH FLOW STATEMENT FOR THE YEAR ENDED MARCH 31, 2026

Particulars	For the year ended March 31, 2026		For the year ended March 31, 2025	
	₹	₹	₹	₹
A) CASH FLOW FROM OPERATING ACTIVITIES :				
1 Profit before Tax		2,526.89		2,275.95
Add/ (Less) : Adjustment for				
Depreciation and amortisation	19.79		12.86	
Loss on Sale of Car	-		0.70	
Unrealised Foreign (Gain)/Loss	1.81		-	
GST Balance Written-off	121.78		-	
Net Balance Write off	4.61		-	
Interest Cost	613.50		374.33	
Provision for Gratuity	33.53		3.10	
Interest Income on Fixed Deposits	(121.33)	673.69	(45.19)	345.80
2 Operating Profit before working capital changes		3,200.58		2,621.75
Changes in Working Capital :				
Adjustment for (increase)/decrease in operating assets:				
Inventories	(1,411.94)		(802.07)	
Trade Receivables	553.78		(2,264.24)	
Short Term Loans and Advances	(819.03)		(255.34)	
Other Current Assets	(4,265.58)		(2,884.60)	
Other Non-Current Assets	92.37		(10.80)	
Other Bank Balances	(585.70)		(414.48)	
Adjustment for increase/(decrease) in operating Liabilities:				
Trade Payables	(1,664.22)		1,580.80	
Provisions & Other Current Liabilities	2,034.81		560.24	
		(6,065.51)		(4,490.49)
Net Changes in Working Capital		(2,864.93)		(1,868.74)
3 Cash generated from operations				
Income Tax Paid (Net)		(656.90)		(371.78)
Net Cash flow from Operating Activities		(3,521.83)		(2,240.52)
B) CASH FLOW FROM INVESTING ACTIVITIES				
Purchase of Property, Plant & Equipment		(35.98)		(254.64)
Proceeds from Sale of Property, Plant & Equipment		-		7.13
Investment in Mutual Fund		(9.80)		
Interest received on Fixed Deposits		121.33		45.19
Net Cash flow used in Investing Activities		75.55		(202.32)

Kay Cee Energy & Infra Limited
(Formerly known as "Kay Cee Energy & Infra Private Limited")
CIN: U74900RJ2015PLC046976
CONSOLIDATED CASH FLOW STATEMENT FOR THE YEAR ENDED MARCH 31, 2026

Particulars	For the year ended March 31, 2026		For the year ended March 31, 2025	
	₹	₹	₹	₹
C) CASH FLOW FROM FINANCING ACTIVITIES				
Proceeds from Issue of Shares (Net of share issue expenses)		2,256.27		-
Proceeds from Borrowings		7,960.02		4,487.35
(Repayment) of Borrowings		(5,922.56)		(1,652.52)
Finance Cost Paid		(613.50)		(374.33)
Net Cash flow from Financing Activities		3,680.23		2,460.50
Net increase/(decrease) in Cash and cash equivalents (A+B+C)		233.95		17.66
Cash and cash equivalents at the beginning of the year		28.29		10.63
Cash and cash equivalents as at the end of the year		262.24		28.29
Cash and Cash Equivalents consists of :- (Refer Note No. 18)				
(i) Cash-in-hand		26.92		21.33
(ii) Balance with Banks in Overdraft Accounts		235.32		6.96
Total		262.24		28.29

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 15, 2026

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

CIN: U74900RJ2015PLC046976

STATEMENT OF CONSOLIDATED RESULTS FOR THE HALF YEAR ENDED AND YEAR ENDED MARCH 31, 2026

Notes to Financial Results

- 1 The above audited financial results were reviewed by the audit committee and then approved by the Board of Directors at their respective meetings held on May 15, 2026
- 2 The results for the year ended March 31, 2026 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 financial results include the audited financial results of one joint venture- Suryavayu Renewable and Energy Solutions Private Limited which became our subsidiary by purchasing the additional stake of 50% on March 30,2026.
- 5 The Earning Per Share (EPS) has been computed in accordance with the Accounting Standard on Earnings Per Share (AS20) which required effect of bonus issue to be given till the earliest period reported. EPS for the half-year ended March 31, 2026, September 30, 2025 and March 31, 2025, are not annualised.
- 6 The Company does not have more than one reportable segment in terms of AS-17 and hence, segment wise reporting is not applicable.
- 7 The comparative results and other information for the six months ended September 30, 2025 is unaudited subject to limited reviewed by the statutory auditors of the Company and for the six month ended March 31,2025 have been audited 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.
- 8 The figures for the half-year ended March 31, 2026 have been derived by subtracting the published consolidated figures for the half-year ended September 30, 2025 from the audited consolidated figures for the year ended March 31, 2026.
The figures for the half-year ended March 31, 2025, as reported in these consolidated financial results, are the balancing figures between the audited consolidated figures for the full financial year ended March 31, 2025 and the unaudited year-to-date standalone figures up to September 30, 2024, which were subjected to limited review by us. The Company was not required to prepare consolidated financial results for the half-year ended September 30, 2024, as the requirement for preparation of consolidated financial results was not applicable during that period.
- 9 The company has issued 12,64,000 equity shares of Rs.10 each at a premium of Rs.188 each by way of qualified institutions placement (QIP) and equity shares were issued on April 24, 2025.

Kay Cee Energy & Infra Limited

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

CIN: U74900RJ2015PLC046976

STATEMENT OF CONSOLIDATED RESULTS FOR THE HALF YEAR ENDED AND YEAR ENDED MARCH 31, 2026

Notes to Financial Results

10 The company has utilised the proceeds from QIP as per the object clause of the prospectus as detailed below :-

(Rs. in lakhs)

S. No.	Object of the Issue	Allocated Amount	Amount utilized till March 31, 2026	Amount unutilized till March 31, 2026	Remarks (if any)
1	Funding working capital requirements of our Company	2,000.00	2,000.00	-	-
2	General Corporate Purpose	277.24	277.24	-	-
3	Public Issue expense	225.48	225.48	-	-
Total		2,502.72	2,502.72	-	-

11 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 15, 2026**



KAY CEE ENERGY & INFRA LIMITED

REGD. OFFICE: G-249, INDRAPRASTHA INDUSTRIAL AREA, ROAD NO. 5, OPPOSITE PASHAN BHAWAN, TALWANDI KOTA, KOTA-324005 RAJASTHAN. CIN: U74900RJ2015PLC046976

Email: kaycee.energy.infra@gmail.com (M): +91- 6377208324/8829970700

Email: info@kayceeenergy.in

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

Date: May 15, 2026

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 G-249, Indraprastha Industrial Area, Road No. 5, Opposite Pashan Bhawan, Talwandi Kota, Kota-324005 Rajasthan, hereby declare that, the Statutory Auditors of the Company, M/s. Goyal Goyal & Co., Chartered Accountants, have issued an Audit Report with unmodified opinion on Audited Standalone & Consolidated Financial Results for the half year and year ended on 31st March, 2026.

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

Date: 15th May, 2026

Place: Kota