

INFRA INDUSTRIES LIMITED

CIN No. L25200MH1989PLC054503

STATEMENT OF UNAUDITED FINANCIAL RESULTS FOR THE QUARTER ENDED 30TH JUNE, 2024

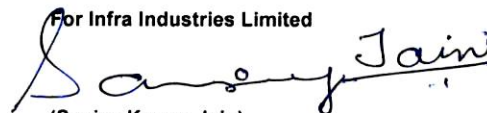
₹ in Lakhs except EPS

Sr. No.	Particulars	Quarter Ended			Year Ended
		30.06.2024	31.03.2024	30.06.2023	31.03.2024
		Unaudited	Unaudited	Unaudited	Audited
1	Revenue from Operations	13.27	3.53	-	3.53
2	Other Income	-	-	-	0.01
3	Total Income (1 + 2)	13.27	3.53	-	3.54
4	Expenses				
	a) Cost of materials consumed	31.01	9.80	-	9.80
	b) Purchases of stock-in-trade	-	-	-	-
	c) Changes in inventories of finished goods work-in-progress	(24.11)	173.34	-	173.34
	d) Employee benefits expenses	16.98	13.50	-	17.90
	e) Depreciation and amortisation expenses	6.66	6.20	6.15	24.85
	f) Finance costs	7.74	6.00	-	6.00
	g) Other expenses	37.89	120.17	0.78	170.84
	Total expenses	76.17	329.01	6.93	402.73
5	Profit / (Loss) before exceptional items (3 - 4)	(62.90)	(325.48)	(6.93)	(399.19)
6	Exceptional Items	-	-	-	-
7	Profit / (Loss) before tax (5 - 6)	(62.90)	(325.48)	(6.93)	(399.19)
8	Tax expense				
	- Current year's Tax	-	-	-	-
	- Deferred Tax	-	-	-	-
	- Prior year's tax adjustments	-	-	-	-
9	Net Profit / (Loss) from ordinary activities after tax (7 - 8)	(62.90)	(325.48)	(6.93)	(399.19)
10	Other Comprehensive Income				
	Items that will not be reclassified to profit or loss	-	-	-	-
	Income tax relating to items that will be reclassified to profit or loss	(0.10)	-	-	-
11	Total Comprehensive Income for the period (net of tax)	(63.00)	(325.48)	(6.93)	(399.19)
12	Paid-up equity share capital (Face Value ₹ 10/- per share)	415.14	415.14	598.31	415.14
13	Reserves excluding Revaluation Reserves				(352.15)
14	Earning per share (EPS)				
	(of ₹ 10/- each) (not annualised) :				
	Basic and Diluted	(1.52)	(7.84)	(0.12)	(7.91)

Notes:

- The results were reviewed by the Audit Committee and approved by the Board of Directors at their meeting held on August 6, 2024.
- The Statutory Auditors of the Company have carried out a Limited Review of the results for the quarter ended June 30, 2024 and have issued an unqualified review report.
- This statement has been prepared in accordance with companies (Indian Accounting Standards) Rules, 2015 (Ind AS), prescribed under section 133 of the Companies Act, 2013 and other recognised accounting practices and policies to the extent applicable.
- Company's application for Listing with BSE Limited, for Listing of Equity Shares after extinguishment and allotment pursuant to the Resolution Plan, is under Process and Trading in Shares remains under Suspension for procedural reasons.
- The Company mainly engaged in the manufacturing of Plastic products in India. As such there are no separate reportable segments as per Ind AS 108 'Operating Segments'.
- The financial results for the quarter ended March 31, 2024 are balancing figures between audited figures in respect of the full financial year and the year to date figures upto the third quarter which was subject to limited review by auditors.
- Figures of the corresponding previous period have been regrouped wherever necessary.



For Infra Industries Limited

 (Sanjay Kumar Jain)
 Whole Time Director & CFO
 DIN : 0313886

Place : Mumbai
 Dated : 06.08.2024

UDIN : 24045629BRAD012627

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

Review Report to,
**The Board of Directors,
Infra Industries Limited**

1. We have reviewed the accompanying statement of unaudited financial results of **Infra Industries Limited** (the 'Company') for the quarter ended June 30, 2024 (the "Statement") attached herewith, being submitted by the Company pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 ('the Regulation') as amended.
2. The preparation of the Statement in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34, (Ind AS 34) "Interim Financial Reporting" prescribed under Section 133 of the Companies Act, 2013, as amended, read with relevant rules issued thereunder and other accounting principles generally accepted in India, read with the Circular is the responsibility of the Company's management and has been approved by the Board of Directors of the Company. Our responsibility is to express a conclusion on the Statement based on our review.
3. We conducted our review of the Statement in accordance with the Standard on Review Engagements (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 Statement is free of material misstatement. 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, prepared in accordance with the recognition and measurement principles laid down in the applicable Indian Accounting Standards ('Ind AS') specified under Section 133 of the Companies Act, 2013 as amended, read with relevant rules issued thereunder and other recognised accounting practices and policies has not disclosed the information required to be disclosed in terms of the Regulation, read with the Circular, including the manner in which it is to be disclosed, or that it contains any material misstatement.



For KARNAVAT & CO.
Chartered Accountants
Firm Regn. No. 104863W

Shashikant Gupta
(Shashikant Gupta)
Partner
Membership No. 045629

Place : Mumbai
Dated : August 6, 2024