

INFRA INDUSTRIES LIMITED

CIN No. L25200MH1989PLC054503

STATEMENT OF UNAUDITED FINANCIAL RESULTS FOR THE QUARTER / HALF YEAR ENDED 30TH SEPTEMBER, 2024

₹ in Lakhs except EPS

Sr. No.	Particulars	Quarter Ended			Half Year Ended		Year Ended
		30.09.2024 Unaudited	30.06.2024 Unaudited	30.09.2023 Unaudited	30.09.2024 Unaudited	30.09.2023 Unaudited	31.03.2024 Audited
1	Revenue from Operations	22.00	13.27	-	35.27	-	3.53
2	Other Income	-	-	-	-	-	0.01
3	Total Income (1 + 2)	22.00	13.27	-	35.27	-	3.54
4	Expenses						
	a) Cost of materials consumed	33.52	31.01	-	64.53	-	9.80
	b) Purchases of stock-in-trade	-	-	-	-	-	-
	c) Changes in inventories of finished goods work-in-progress	(36.84)	(24.11)	-	(60.95)	-	173.34
	d) Employee benefits expenses	18.75	16.98	1.35	35.73	1.35	17.90
	e) Depreciation and amortisation expenses	6.80	6.66	6.23	13.46	12.38	24.85
	f) Finance costs	11.44	7.74	-	19.18	-	6.00
	g) Other expenses	40.52	37.89	15.35	78.41	16.13	170.84
	Total expenses	74.19	76.17	22.93	150.36	29.86	402.73
5	Profit / (Loss) before exceptional items (3 - 4)	(52.19)	(62.90)	(22.93)	(115.09)	(29.86)	(399.19)
6	Exceptional Items	-	-	-	-	-	-
7	Profit / (Loss) before tax (5 - 6)	(52.19)	(62.90)	(22.93)	(115.09)	(29.86)	(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)	(52.19)	(62.90)	(22.93)	(115.09)	(29.86)	(399.19)
10	Other Comprehensive Income						
	Items that not will be reclassified to profit or loss	0.23	(0.10)	-	0.13	-	-
	Income tax relating to items that not will be reclassified to profit or loss	-	-	-	-	-	-
11	Total Comprehensive Income for the period (net of tax)	(51.96)	(63.00)	(22.93)	(114.96)	(29.86)	(399.19)
12	Paid-up equity share capital (Face Value ₹ 10/- per share)	415.14	415.14	415.14	415.14	415.14	415.14
13	Reserves excluding Revaluation Reserves as shown in the balance sheet						(352.15)
14	Earning per share (EPS)						
	(of ₹ 10/- each) (not annualised) :						
	Basic and Diluted	(1.26)	(1.52)	(0.55)	(2.77)	(0.72)	(7.91)



Sastry Jain



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STANDALONE STATEMENT OF ASSETS AND LIABILITIES				₹ in Lakhs
PARTICULARS	As at	As at	As at	
	30.09.2024 Unaudited	30.09.2023 Unaudited	31.03.2024 Audited	
A ASSETS				
1 Non - Current Assets				
Property, Plant and Equipment	262.53	245.85	252.92	
Defered Tax Assets	-	-	-	
Other non-current assets	2.32	-	2.32	
Sub-total - Non - Current Assets	264.85	245.85	255.24	
2 Current Assets				
Inventories	82.01	193.91	9.01	
Financial Assets				
Trade Receivables	5.53	-	-	
Cash and Cash Equivalents	17.19	19.29	13.21	
Other Current Assets	39.70	-	10.38	
Sub-total - Current Assets	144.43	213.20	32.60	
TOTAL - ASSETS	409.28	459.05	287.84	
B EQUITY AND LIABILITIES				
1 Equity				
Equity Share Capital	415.14	415.14	415.14	
Other Equity	(467.11)	22.87	(352.15)	
Sub-total - Equity	(51.97)	437.81	62.99	
2 Non-Current Liabilities				
Financial Liabilities				
Borrowings	-	-	-	
Provisions	0.04	-	0.04	
Sub-total - Non - Current Liabilities	0.04	-	0.04	
3 Current Liabilities				
Financial Liabilities				
Borrowings	425.00	18.50	200.00	
Trade and other payables				
- Dues to Micro, Small & Medium Enterprises				
- Dues to Others	10.59	0.97	19.95	
Other financial liabilities	-	-	-	
Other Current Liabilities	25.62	1.77	4.86	
Provisions	-	-	-	
Sub-total - Current Liabilities	461.21	21.24	224.81	
TOTAL - EQUITY AND LIABILITIES	409.28	459.05	287.84	

CASH FLOW STATEMENT FOR THE HALF YEAR ENDED 30TH SEPTEMBER, 2024

	₹ in Lakhs		
	30.09.2024	30.09.2023	31.03.2024
A) CASH FLOW FROM OPERATING ACTIVITIES			
Net Profit Before Tax and Extraordinary Items	(115.09)	(29.86)	(399.19)
Adjustments For :			
Depreciation	13.46	12.38	24.85
Loss on Sale of Property, Plant & Equipments	2.27	-	-
Operating Profit Before Working Capital Changes	(99.36)	(17.48)	(374.34)
Adjustments For :			
Inventories	(73.00)	720.59	184.90
Trade & Other Receivables	(34.85)	-	337.72
Trade Payables	(9.36)	(246.19)	19.95
Other Current Liabilities & provisions	20.89	276.86	(7.50)
Cash generated from operating activities	(195.68)	733.78	180.73
Less : Direct Taxes Paid	-	-	-
Net cash flow from / (used in) operating activities	(A) (195.68)	733.78	180.73
B) CASH FLOW FROM INVESTING ACTIVITIES			
Purchase of Property, Plant & Equipments	(26.40)	-	(19.55)
Sale of Property, Plant & Equipments	1.06	-	-
Net Cash flow from / (used in) investing activities	(B) (25.34)	-	(19.55)
C) CASH FLOW FROM FINANCING ACTIVITIES			
Repayment of Borrowings	225.00	(749.85)	(163.33)
Net cash flow / (used in) from financing activities	(C) 225.00	(749.85)	(163.33)
Net increase / (Decrease) in Cash and Cash equivalents	(A+B+C) 3.98	(16.07)	(22.15)
Opening Balance of Cash and Cash equivalents	13.21	35.36	35.36
Closing Balance of Cash and Cash equivalents	17.19	19.29	13.21



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Notes :

Cash and cash equivalents included in the Statement of cash flows comprise the following :

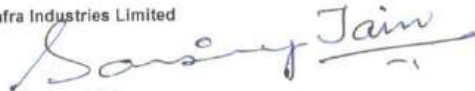
	30.09.2024	30.09.2023	31.03.2024
a) Cash on Hand	0.57	4.52	4.59
b) Balances with Banks	16.62	14.77	8.62
Total cash and cash equivalents as per Statement of Cash Flows	17.19	19.29	13.21

Notes:

- 1 The results were reviewed by the Audit Committee and approved by the Board of Directors at their meeting held on November 6, 2024.
- 2 The Statutory Auditors of the Company have carried out a Limited Review of the results for the quarter/half year ended September 30, 2024 and have issued an unqualified review report.
- 3 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.
- 4 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.
- 5 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'.
- 6 Figures of the corresponding previous periods have been regrouped wherever necessary.

Place : Mumbai
Dated : November 6, 2024

For Infra Industries Limited


(Sanjay Kumar Jain)
Whole Time Director & CFO
DIN : 00126216