

INFRA INDUSTRIES LIMITED

CIN No. L25200MH1989PLC054503

STATEMENT OF AUDITED FINANCIAL RESULTS FOR THE QUARTER AND YEAR ENDED MARCH 31, 2025					
Sr. No.	Particulars	Quarter Ended			₹ in Lakhs except EPS
		31.03.2025		Year Ended	
		Audited	Unaudited	Audited	Audited
1	Revenue from Operations	61.59	26.10	3.53	122.96
2	Other Income	1.88	-	-	0.01
3	Total Income (1 + 2)	63.47	26.10	3.53	124.84
4	Expenses				
	a) Cost of materials consumed	37.81	8.02	9.80	110.36
	b) Purchases of stock-in-trade	-	-	-	-
	c) Changes in inventories of finished goods work-in-progress	3.17	2.35	173.34	(55.43)
	d) Employee benefits expenses	20.37	19.46	13.50	75.56
	e) Depreciation and amortisation expenses	6.26	6.48	6.20	26.20
	f) Finance costs	21.00	13.22	6.00	53.40
	g) Other expenses	34.00	19.23	120.17	131.64
	Total expenses	122.61	68.76	329.01	341.73
5	Profit / (Loss) before exceptional items (3 - 4)	(59.14)	(42.66)	(325.48)	(216.89)
6	Exceptional items	-	-	-	-
7	Profit / (Loss) before tax (5 - 6)	(59.14)	(42.66)	(325.48)	(216.89)
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)	(59.14)	(42.66)	(325.48)	(216.89)
10	Other Comprehensive Income	-	-	-	-
	Items that not will be reclassified to profit or loss	0.05	0.05	-	0.23
	Income tax relating to items that not will be reclassified to profit or loss	-	-	-	-
11	Total Comprehensive Income for the period (net of tax)	(59.09)	(42.61)	(325.48)	(216.66)
12	Paid-up equity share capital (Face Value ₹ 10/- per share)	415.14	415.14	415.14	415.14
13	Reserves excluding Revaluation Reserves	-	-	-	-
14	Earning per share (EPS)	-	-	-	-
	(of ₹ 10/- each) (not annualised) :	-	-	-	-
	Basic and Diluted ₹	(1.42)	(1.03)	(7.84)	(5.22)
					(7.91)

STATEMENT OF ASSETS AND LIABILITIES

PARTICULARS	₹ in Lakhs	
	As at 31.03.2025 Audited	As at 31.03.2024 Audited
A ASSETS		
1 Non - Current Assets		
Property, Plant and Equipment	277.93	252.92
Intangible Assets	0.83	-
Financial Assets	-	-
Non-Current Investments	0.05	-
Other non-current assets	2.32	2.32
Sub-total - Non - Current Assets	281.13	255.24
2 Current Assets		
Inventories	87.06	9.01
Financial Assets	-	-
Trade Receivables	14.76	-
Cash and Cash Equivalents	12.83	13.21
Other Current Assets	36.15	10.38
Current Tax	0.10	-
Sub-total - Current Assets	150.90	32.60
TOTAL - ASSETS	432.03	287.84
B EQUITY AND LIABILITIES		
1 Equity		
Equity Share Capital	415.14	415.14
Other Equity	(568.81)	(352.15)
Sub-total - Equity	(153.67)	62.99
2 Non-Current Liabilities		
Financial Liabilities	-	-
Borrowings	450.32	-
Provisions	0.07	0.04
Sub-total - Non - Current Liabilities	450.39	0.04
3 Current Liabilities		
Financial Liabilities	-	-
Borrowings	99.68	200.00
Trade and other payables	-	-
- Dues to Micro, Small & Medium Enterprises	14.79	3.13
- Dues to Others	8.43	16.82
Other Current Liabilities	12.41	4.86
Provisions	-	-
Sub-total - Current Liabilities	135.31	224.81
TOTAL - EQUITY AND LIABILITIES	432.03	287.84



INFRA INDUSTRIES LIMITED

CIN No. L25200MH1989PLC054503

CASH FLOW STATEMENT FOR THE YEAR ENDED 31st MARCH, 2025

	31.03.2025	31.03.2024
A) CASH FLOW FROM OPERATING ACTIVITIES		
Net Profit Before Tax and Extraordinary Items	(217.22)	(399.19)
Adjustments For:		
Depreciation	26.54	24.85
Finance Costs	53.40	6.00
Loss on Sale of Property, Plant & Equipments	3.17	-
Operating Profit Before Working Capital Changes	(134.11)	(368.34)
Adjustments For:		
Inventories	(78.05)	184.90
Trade & Other Receivables	(40.53)	337.72
Trade Payables	3.27	19.95
Other Current Liabilities & provisions	7.37	(7.50)
Cash generated from operating activities	(242.05)	166.73
Less: Direct Taxes Paid	(0.10)	-
Net cash flow from / (used in) operating activities	(A) (242.15)	166.73
B) CASH FLOW FROM INVESTING ACTIVITIES		
Purchase of Investments	(0.05)	-
Purchase of Property, Plant & Equipments	(58.37)	(19.55)
Sale of Property, Plant & Equipments	3.15	-
Net Cash flow from / (used in) investing activities	(B) (55.27)	(19.55)
C) CASH FLOW FROM FINANCING ACTIVITIES		
Proceeds from Long Term Borrowings	475.00	-
Proceeds / (Repayment) of Short Term Loan	(125.00)	(163.33)
Finance Costs	(52.96)	(6.00)
Net cash flow / (used in) from financing activities	(C) 297.04	(169.33)
Net increase / (Decrease) in Cash and Cash equivalents	(A+B+C) (0.38)	(22.15)
Opening Balance of Cash and Cash equivalents	13.21	35.36
Closing Balance of Cash and Cash equivalents	12.83	13.21

Notes:

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

	31.03.2025	31.03.2024
a) Cash on Hand	0.01	4.59
b) Balances with Banks	12.82	8.62
Total cash and cash equivalents as per Statement of Cash Flows	12.83	13.21

Notes:

- The Results have been reviewed by the Audit Committee and approved by the Board of Directors at their meeting held on May 20, 2025.
- The above statement is prepared in accordance with the 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 possible.
- 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 figures for the quarter ended March 31, 2025 and March 31, 2024 are the balancing figures between audited figures in respect of full financial year and the unaudited published year to date figures upto nine months ended December 31, 2024 and December 31, 2023 which were subject to limited review.
- Figures of previous periods have been regrouped wherever necessary.

Place : Mumbai
Dated : May 20, 2025

For Infra Industries Limited

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

