



INFRA INDUSTRIES LIMITED

CIN No. L25200MH1989PLC054503

IL/BSE/24-25/Q2

Date: November 06, 2024

Department of Corporate Services,
BSE Limited

Phiroze Jeejeebhoy Towers,
Dalal Street, Mumbai 400 001

Scrip Code : 530777
Scrip ID : INFRAIND

Sub.: Outcome of Board Meeting held today i.e. Wednesday, November 06, 2024, pursuant to Regulation 30 and 33 of SEBI (Listing Obligation & Disclosure Requirements) Regulation, 2015

Dear Sir,

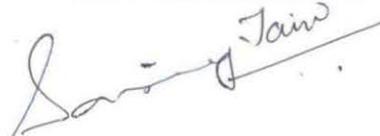
Pursuant to Regulation 30 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 ("Listing Regulations"), we hereby inform you that the Board of Directors at its meeting held today i.e. Wednesday, November 06, 2024 has, *inter-alia*, considered and approved the following:

- 1) the Statement of Un-Audited Financial Results for the Quarter and half year ended September 30, 2024, a copy of the same is enclosed here with Limited Review Report in accordance with Regulation 33 of the SEBI (Listing Obligation and Disclosure Requirements) Regulations, 2015;

The Board meeting commenced at 4:00 pm and concluded at 6:05 pm

The above is for your kind information and record. You are requested to acknowledge the receipt.

Thanking you,
Yours faithfully,
For **Infra Industries Limited**


Sanjay Kumar Jain
Whole Time Director & CFO
DIN: 00313886



Encl. as above

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	30.06.2024	30.09.2023	30.09.2024	30.09.2023	31.03.2024
		Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	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)



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STANDALONE STATEMENT OF ASSETS AND LIABILITIES				
PARTICULARS	₹ in Lakhs			
	As at 30.09.2024 Unaudited	As at 30.09.2023 Unaudited	As at 31.03.2024 Audited	
A ASSETS				
1 Non - Current Assets				
Property, Plant and Equipment	262.53	245.85	252.92	
Deferred 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)	22.67	(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	160.73
Less : Direct Taxes Paid	-	-	-
Net cash flow from / (used in) operating activities	(A) (195.68)	733.78	160.73
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/hlaf 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 Jain
(Sanjay Kumar Jain)
Whole Time Director & CFO
DIN : 00126216

Independent Auditor's Review Report on the Quarterly/Half Yearly 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 standalone financial results of **Infra Industries Limited** (the 'Company') for the quarter/half year ended September 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.

Place : Mumbai
Dated : November 6, 2024
UDIN : 24137686BKATGF9738



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

Viral Joshi
(Viral Joshi)
Partner
Membership No. 137686