Rachana
Infrastructure Ltd.
604, 6th Floor, Zion Z1, Nr. Avalon Hotel, Sindhu Bhavan Road, Bodakdev, Ahmedabad-380054
Phone : 079 - 4917 2660 **E-mail :** rachanainfra404@gmail.com / info@rachanainfra.com
Website : www.rachanainfra.com **CIN No. :** L45203GJ2001PLC039725

To,
The Manager
Listing Department
National Stock Exchange of India Limited
Exchange Plaza, Bandra-Kurla Complex
Bandra (E), Mumbai- 400051,
Maharashtra, INDIA

Date: 30th May, 2024

Scrip Code: RILINFRA
Dear Sir/ Madam,

Sub: Outcome of Board Meeting Held on 30th May, 2024

Pursuant to Regulations 30 and 33 of Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, we would like to inform you that the Board of Directors at their Board meeting held on today 30th May, 2024 inter alia, has transacted and approved the following: -

1. The Annual Audited Standalone Financial Results of the Company for the Half Year and Year Ended March 31, 2024 together with the Auditor's Report thereon by the Statutory Auditor of the Company as per Regulation 33 of the SEBI (LODR) Regulations, 2015;
2. The appointment of M/s. Mukesh H. Shah & Co., Company Secretaries as Secretarial Auditors of the Company for F.Y. 2024-2025;
3. The appointment of M/s. Ankit P. Gupta & Co., Chartered Accountants as Internal Auditor of the Company for F.Y. 2024-2025;
4. The appointment of M/s. Dalwadi and Associates as Cost auditor of the Company for F.Y. 2024-2025;
5. Other Business Matters as discussed with the permission of the chair.

Brief Profile for all appointments is enclosed in **Annexure I**
Please note that the said meeting was held at 04:00 p.m. (IST) and concluded at 06.35 p.m. (IST).
The above information will be made available on the website of the company www.rachanainfra.com

We hereby request you to take note of the same and update record of the Company accordingly.
Thanking you,

Yours faithfully,

For, Rachana Infrastructure Limited

Girishkumar Raval
Digitally signed by Girishkumar Raval
Date: 2024.05.30 18:35:38 +05'30'

RACHANA INFRASTRUCTURE LTD. A'BAD

GIRISHKUMAR OCHCHHAVLAL RAVAL
MANAGING DIRECTOR
DIN: 01646747
Encl: As above.

Annexure I

Brief Profile of M/s. Mukesh H. Shah & Co., Secretarial Auditor.

M/s Mukesh H. Shah & Co., Company Secretary, Ahmedabad is a Sole Proprietorship Firm of Mr. Mukesh Himatlal Shah, Company Secretary [M.NO.:5827] having an experience of more than 20 year in the field of Corporate Laws, Foreign Exchange Management Act (FEMA), Securities Law, Foreign Contribution Regulation Act (FCRA) and appearing before Securities and Exchange Board of India (SEBI), Security Appellate Tribunal (SAT), Stock Exchange, NCLT, RD, ROC etc. The firm has well qualified and experienced team. The Secretarial Auditor is registered with the Institute of Company Secretaries of India, with CoP No.: -2213. The Firm is also holding Peer Review Certificate.

Brief Profile of M/s. Ankit P. Gupta & Co., Internal Auditor.

M/s Ankit P. Gupta & Co., Chartered Accountants, Ahmedabad is a Sole Proprietorship Firm of Mr. Ankit P. Gupta, Chartered Accountant [M.NO.: -140534] [FIRM REGISTRATION NO. 135578W] having an experience of more than 12 year in the field of Statutory Audit, Internal Audit, Management Audit, Tax Audit, Bank Audit, Corporate Laws, Foreign Exchange Management Act (FEMA), NCLT, ROC etc. The firm has well qualified and experienced team.

Brief Profile of M/s. Dalwadi and Associates., Cost auditor.

M/s. Dalwadi & Associates, Cost Accountants is a partnership firm of practicing Cost & Management Accountants led by CMA Ashwin G. Dalwadi, having more than five decades of experience in the area of Cost and Management Accountancy in diversified industries and service sectors. The firm offers services in the area of Management Consultancy, Audit & Assurance, Indirect Taxation, Financing, Taxation, XBRL, KPO, Training and other consultancy services. This firm is the excellent blend of young as well as seasoned partners with brilliant academic background having wide exposure in the field of Cost & Management Accounting and in diversified sectors. With the support of young and experienced partners, the firm is able to stand out of the crowd with their experience and manage to offer creative solutions to the clients' needs.

For, Rachana Infrastructure Limited

Girishkumar Raval

Digitally signed by Girishkumar Raval
Date: 2024.05.30 18:36:03 +05'30'

RACHANA INFRASTRUCTURE LTD. A'BAD

GIRISHKUMAR OCHCHHAVLAL RAVAL
MANAGING DIRECTOR
DIN: 01646747

Rachana
Infrastructure Ltd.

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Website : www.rachanainfra.com **CIN No. :** L45203GJ2001PLC039725

To,
National Stock Exchange of India Limited
Exchange Plaza, Bandra-Kurla Complex
Bandra (E), Mumbai- 400 051,
Maharashtra, INDIA

Date: 30th May, 2024

Scrip Code: RILINFRA

Subject: - Submission of Audited Standalone Financial Results of the Company for the Half Year and Financial Year Ended 31st March,2024

Dear Sir/Ma'am,

With reference to above, we are pleased to submit herewith, pursuant to Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, Audited Standalone Financial Results of the Company for the half year & financial year ended 31st March, 2024. Further note that the Statutory Auditors, i.e., M/s. Ankit Chokshi & Co., Chartered Accountants (FRN.: 121722W), of the Company have issued audit reports with un-modified/ un-qualified opinion in this regard, reviewed by the Audit Committee and subsequently approved by the Board of Directors of the Company at their respective meetings held on 30th May, 2024.

You are requested to take note of the same.

Thanking you.
Yours faithfully,
FOR, Rachana Infrastructure Limited

Girishkumar Raval
Managing Director
DIN: 01646747

RACHANA INFRASTRUCTURE LTD. A'BAD

Encl.: A/a

Rachana
Infrastructure Ltd.
604, 6th Floor, Zion Z1, Nr. Avalon Hotel, Sindhu Bhavan Road, Bodakdev, Ahmedabad-380054
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Website : www.rachanainfra.com **CIN No.** : L45203GJ2001PLC039725

Date: 30th May, 2024

To,
The Manager
Listing Department
National Stock Exchange of India Limited
Exchange Plaza, Bandra-Kurla Complex
Bandra (E), Mumbai- 400 051,
Maharashtra, INDIA

Scrip Code: RILINFRA

DECLARATION

I, Girishkumar Raval, Managing Director of M/s. Rachana Infrastructure Limited having its registered office at 604, 6th Floor, ZION Z-ONE, NEAR HOTEL AVALON, OFF. SINDHUBHAVAN ROAD, BODAKDEV, Ahmedabad-380054 do hereby declare that, the Statutory Auditors of the Company, M/s. Ankit Chokshi & Co, Chartered Accountants (FRN:121722W) of Ahmedabad have issued an Audit Report with un-modified/ un-qualified opinion on annual audited standalone financial results for the year ended March 31, 2024.

This declaration is issued in compliance of Regulation 33(3)(d) of the SEBI (Listing Obligations and Disclosure Requirements), Regulations, 2015 as amended by the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) (Amendment) Regulations, 2016.

Thanking you.
Yours faithfully,
FOR, Rachana Infrastructure Limited

RACHANA INFRASTRUCTURE LTD. A'BAD

Girishkumar Raval
Managing Director
DIN: 01646747

Independent Auditor's Report on Standalone Financial Results of Rachana Infrastructure Limited for the Half Year and year ended March 31, 2024 pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015

To,
The Board of Directors of
Rachana Infrastructure Limited,

Opinion

We have audited the accompanying statement of Standalone Financial Results ("the Statement") of **Rachana Infrastructure Limited** (hereinafter referred to as "the Company") for the Half Year and year ended March 31, 2024, 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 year to date Standalone financial results:

i. are presented in accordance with the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 as amended in this regard; and
ii. give a true and fair view in conformity with the aforesaid Accounting Standards and other accounting principles generally accepted in India of the net profit and other financial information of the Company for the year ended March 31, 2024.

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 Standalone 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 Standalone 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 Code of Ethics. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion on the Standalone Financial Results.

Management's and Board of Directors' Responsibilities for the Standalone Financial Results

These Standalone Financial Results have been prepared on the basis of the standalone financial results.

The Company's Management and the Board of Directors are responsible for the preparation and presentation of these Standalone 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 Accounting Standards prescribed under Section 133 of the Act and other accounting principles generally accepted in India and in compliance with Regulation 33 of the Listing Regulations. This

ANKIT CHOKSHI & CO. CHARTERED ACCOUNTANTS AHMEDABAD F.R.N. 121722W

responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act; 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 the design, implementation and maintenance of adequate internal financial controls, that were operating effectively for ensuring accuracy and completeness of the accounting records, relevant to the preparation and presentation of the Standalone 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 Management and 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 the Board of Directors 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.

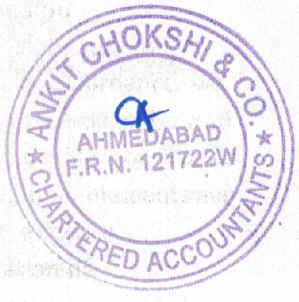
As part of an audit in accordance with SAs, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

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 but not for the purpose of expressing an opinion on the effectiveness of such controls.

c. Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the management and Board of Directors.

d. Evaluate the appropriateness and reasonableness of disclosures made by the Board of Directors in terms of the requirements specified under Regulation 33 of the Listing Regulations.



e. Conclude on the appropriateness of management's 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.

f. 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.

g. Obtain sufficient appropriate audit evidence regarding the financial information of the Company to express an opinion on the standalone financial results

Materiality is the magnitude of misstatements in the standalone financial results that, individually or in aggregate, makes it probable that the economic decisions of a reasonably knowledgeable user of the standalone 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 standalone financial results.

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 Matter

The Standalone Financial Results include the results for the Half Year ended September 2023 being the balancing figures between the audited figures of the full financial year and the published unaudited year to date figures up to 1st half year of the current financial year.

For, Ankit Chokshi & Co.,
(F.R. No: 121722W)
(Chartered Accountants)

ANKIT CHOKSHI & CO. * AHMEDABAD F.R.N. 121722W * CHARTERED ACCOUNTANTS

(Ankit Chokshi)
(M. No: 110303)
Partner

Place : Ahmedabad
Date : 30.05.2024

UDIN: 24110303BKAAUE9185

RACHANA INFRASTRUCTURE LIMITED
(CIN: L45203GJ2001PLC039725)
Registered Office : 604, 6th Floor, Zion Z1, Nr. Avalon Hotel, S.B. Road, Bodakdev, Ahmedabad - 380054,Gujarat-India
E mail id: info@rachanainfra.com
website: www.rachanainfra.com

STATEMENT OF PROFIT AND LOSS FOR THE YEAR ENDED ON 31.03.2024

		Rs. in Lakhs (Except EPS)				
		6 month Ended			Year Ended	Year Ended
		31-03-2024	30-09-2023	31-03-2023	31-03-2024	31-03-2023
	(Refer Notes Below)	(Audited)	(Un-Audited)	(Audited)	(Audited)	(Audited)
1	**Revenue from Operations**					
	Sales/Income from operations	6480.11	2667.48	3853.07	9147.59	6351.67
	Other income	105.39	143.97	85.69	249.37	171.22
	Total income	**6585.50**	**2811.45**	**3938.76**	**9396.95**	**6522.90**
2	**Expenses**	-				
	(a) Cost of Materials consumed	5323.20	1114.48	1072.56	6437.67	2746.11
	(b) Purchase of stock-in-trade	39.37	738.27	1743.81	777.65	1743.81
	(c) Changes in inventories of finished goods, work-in-progress and stock-in-trade	-43.34	48.01	8.71	4.67	50.14
	(d) Employee benefits expense	303.28	275.42	261.21	578.69	537.81
	(e)Finance Cost	112.74	146.74	129.80	259.48	283.29
	(e)Depreciation and amortisation expense	140.39	105.20	89.63	245.58	186.46
	(f)Other expenses(Any item exceeding 10% of the total expenses relating to continuing operations to be shown separately)	361.41	277.65	412.70	639.06	671.34
	Total Expenses	**6237.04**	**2705.77**	**3718.42**	**8942.82**	**6218.95**
3	**Profit / (Loss) before exceptional, extra ordinary items and tax (1-2)**	**348.46**	**105.68**	**220.34**	**454.14**	**303.94**
4	Exceptional Items	-	-	-	-	-
5	**Profit / (Loss) before extra ordinary items and tax (3-4)**	**348.46**	**105.68**	**220.34**	**454.14**	**303.94**
6	Extra Ordinary Items	-	-	-	-	-
7	**Profit / (Loss) from ordinary activities before tax**	**348.46**	**105.68**	**220.34**	**454.14**	**303.94**
8	**Tax expense**	-				
	Current Tax	83.40	26.60	56.00	110.00	75.00
	Less: MAT Credit utilised	-	-	-	-	-
	Deferred Tax [Assets/(Liabilities)]	-24.77	6.05	-1.02	-18.72	2.73
	Short / (Excess) Provision for Income Tax					
	Total Tax Expenses	58.63	32.65	54.98	91.28	77.73
9	**Profit / (Loss) from continuing operation after tax**	**289.82**	**73.03**	**165.37**	**362.85**	**226.21**
10	Profit / (Loss) from discontinuing operation	-	-	-	-	-
11	Tax expense of Discontinuing Operation	-	-	-	-	-
12	**Profit / (Loss) from discontinuing operation after Tax**	-	-	-	-	-
13	**Net Profit/(Loss) for the Period**	**289.82**	**73.03**	**165.37**	**362.85**	**226.21**
14	**Details of equity share capital**					
	Paid-up share capital	**1860.50**	**1860.50**	**1860.50**	**1860.50**	**1860.50**
	Face value of equity share capital	**10**	**10**	**10**	**10**	**10**
15	**Reserves excluding revaluation reserve**					
16	**Earning per Equity Shareof Rs.10 Each (Not Annualised)**					
	(i) before extraordinary items					
	(a)Basic	**1.56**	**0.39**	**0.89**	**1.95**	**1.22**
	(b)Diluted	**1.56**	**0.39**	**0.89**	**1.95**	**1.22**
	(i) After Extraordinary Items					
	(a) Basic	**1.56**	**0.39**	**0.89**	**1.95**	**1.22**
	(b) Diluted	**1.56**	**0.39**	**0.89**	**1.95**	**1.25**

For and on behalf of the board
Rachana Infrastrucutre Limited

Girishbhai Raval
Managing Director
DIN: 01646747

Date:30.05.2024
Place: Ahmedabad

RACHANA INFRASTRUCTURE LTD. A'BAD

RACHANA INFRASTRUCTURE LIMITED

Registered Office : 604, 6th Floor, Zion Z1, Nr. Avalon Hotel, S.B. Road, Bodakdev, Ahmedabad -3800 54

Email id: info@rachanainfra.com website: www.rachanainfra.com

Statement of Assets and Liabilities for Rachana Infrastructure Limited

(CIN: L45203GJ2001PLC039725) **(In Rs. Lakhs)**

Standalone Statement of Assets and Liabilities	As at 31/03/2024	As at 31/03/2023
A EQUITY AND LIABILITIES		
1 Shareholders' funds		
(a) Share capital	1860.50	1860.50
(b) Reserves and surplus	7520.16	7163.42
(c) Money received against share warrants		
Sub-total - Shareholders' funds	**9380.66**	**9023.92**
2. Share application money pending allotment	-	
3. Minority interest *		
4. Non-current liabilities		
(a) Long-term borrowings	1031.20	1093.21
(b) Deferred tax liabilities (net)	-	-
(c) Other long-term liabilities	-	-
(d) Long-term provisions	82.79	62.02
Sub-total - Non-current liabilities	**1113.99**	**1155.24**
5. Current liabilities		
(a) Short-term borrowings	511.03	644.47
(b) Trade payables	1359.87	468.35
(c)Other current liabilities	149.80	117.15
(d) Short-term provisions	130.13	89.76
Sub-total - Current liabilities	**2150.83**	**1319.74**
TOTAL - EQUITY AND LIABILITIES	**12645.48**	**11498.90**
B ASSETS		
1. Non-current assets		
(a) Fixed assets	1194.30	973.98
(b) Goodwill on consolidation *	-	-
(c) Non-current investments	1748.92	1766.72
(d) Deferred tax assets (net)	188.95	170.23
(e) Long-term loans and advances	950.00	950.00
(f) Other non-current assets	599.27	883.68
Sub-total - Non-current assets	**4681.45**	**4744.60**
2 Current assets		
(a) Current investments	-	-
(b) Inventories	388.63	393.30
(c) Trade receivables	2560.99	2192.25
(d) Cash and cash equivalents	492.64	158.08
(e) Short-term loans and advances	.00	316.28
(f) Other current assets	4521.77	3694.37
Sub-total - Current assets	**7964.03**	**6754.30**
Total -Assets	**12645.48**	**11498.90**

For and on behalf of the board
Rachana Infrastructure Limited

RACHANA INFRASTRUCTURE LTD. A'BAD

Girishbhai Raval
Managing Director
DIN: 01646747

Date: 30.05.2024
Place:Ahmedabad

RACHANA INFRASTRUCTURE LIMITED

Registered Office : 604, 6th Floor, Zion Z1, Nr. Avalon Hotel, S.B. Road, Bodakdev, Ahmedabad - 380054

Email id: info@rachanainfra.com **website: www.rachanainfra.com**

CIN: L45203GJ2001PLC039725

Cash Flow Statement **(In Rs. Lakhs)**

Particulars	2023-24	2022-23
Cash flows from Operating Activities		
Net Profit/(loss) before Taxation and extraordinary items	454.14	303.94
Add:- Depreciation on Property Plant & Equipments	231.83	172.14
Add: Depreciation on Investment Property	19.87	20.70
Add: Remeasurement of Gratuity liability	13.76	-1.38
Add: (Profit) / Loss on sale of Fixed Assets	-21.69	-9.04
Add: Bad Debts	16.56	32.95
Add: Finance Cost	259.48	283.29
Less : Interest received	-71.92	-
Add : Previous Year Income Tax Adjustment	11.68	17.06
Less: Other Adjustments	-2.26	-46.51
Operating Profit before working capital changes	911.45	773.16
Adjustments for:		
Increase/(Decrease) (+/-) in Trade Payables	891.52	-996.32
Increase/(Decrease)(+/-) in Other Current Liabilities	32.65	-263.38
Increase/(Decrease) (+/-) in Short Term Provisions	-4.19	-2.87
Increase/(Decrease) (+/-) in Long Term Provisions	.00	-5.69
Decrease/(Increase) (-/+) in Inventories	4.67	50.14
Decrease/(Increase) (-/+) in Trade Receivables	-368.73	-441.36
Decrease/(Increase) (-/+) in Short Term Loans & Adv.	316.28	-249.69
Decrease/(Increase) (-/+) in Other Current Assets	-827.40	-479.29
Decrease/(Increase) (-/+) in Other Non Current Assets	284.41	891.02
Income Tax Paid	-94.67	-62.50
Net Utilization of funds in Operating Activities	**1145.98**	**-786.78**
Cash Flows from Investing Activities		
Increase/(Decrease) (-/+) in Long Term Loans & Advances	-	-950.00
(Increase)/Decrease (-/+) in investment property	2.07	2.80
(Increase)/Decrease (-/+) in PPE	-430.47	-59.41
Interest received	71.92	-
Net Utilization of funds in Investing Activities	**-356.48**	**-1006.61**
Cash Flow from Financing Activity		
Finance Cost	-259.48	-283.29
Increase/(Decrease) (+/-) in short term borrowings	-133.44	-603.48
Increase/(Decrease) (+/-) in long term borrowings	-62.01	-1072.78
Increase in Share Capital	-	282.50
Increase in Securities Premium	-	3531.25
Net Cash Flow from Financing Activities	**-454.94**	**1854.21**
Cash Surplus (+) / Shortfall (-) arose during the year	334.56	60.82
Cash and Cash Equivalents at the beginning of the year	158.08	97.27
Cash and Cash Equivalents at the end of the Year	**492.64**	**158.08**

For and on behalf of the board
Rachana Infrastrucutre Limited

Girishbhai Raval
Managing Director
DIN: 01646747

RACHANA INFRASTRUCTURE LTD. A'BAD

Date:30.05.2024
Place: Ahmedabad

Notes to Financial Results 31.03.2024

1. The above audited results have been reviewed by the Audit Committee and approved by the Board of Directors in their meeting held on 30/05/2024.
2. The Financial Result for the year ended March 31, 2024 is being prepared in accordance with applicable accounting standards prescribed under section 133 of Companies Act 2013 read with Rule 7 of the Companies (Accounts) Rules 2014, other accounting principles generally accepted in India & Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.
3. As per Ministry of Corporate Affairs Notification dated 16 February 2015. Companies whose securities listed on SME Exchange as referred to in Chapter XB of the Securities and Exchange Board of India (Issue of Capital and Disclosure Requirements) Regulations, 2009 are exempted from the compulsory requirement of adoption of Ind AS.
4. The figures for the corresponding previous period have been regrouped / reclassified wherever necessary.
5. The balances appearing under Trade Payables, Loans and Advances, Other Current Liabilities are subject to confirmation and reconciliation and consequential adjustment, if any, will be accounted for in the year of confirmation and/or reconciliation.
6. Cashflow for the year ended 31st March 2024 is attached herewith.
7. Segment Reporting (Amount in 'Lakh)

	Infrastructure	Quarry mining	Trading	Total
Turnover	6952.21	1456.05	739.33	9147.59
Cost of Purchase	5650.04	515.47	738.27	6903.79

FOR, RACHANA INFRASTRUCTURE LIMITED

GIRISH O. RAVAL
Managing Director
(DIN: 01646747)

RACHANA INFRASTRUCTURE LTD. A'BAD

Date: 30/05/2024
PLACE: Ahmedabad