KANORIA ENERGY & INFRASTRUCTURE LIMITED

(Formerly known as **A INFRASTRUCTURE LIMITED)**
Regd. Office & Works: Hamirgarh - 311 025, Distt. Bhilwara (Rajasthan) Phone: 01482-286102, FAX: 01482-286104
Website: www.ainfrastructure.com, Email: cs@kanoria.org, CIN: L25191RJ1980PLC002077

Ref No.: KEIL/2024-25 Date: 14.02.2025

To
The Manager (Listing & Corporate Services)
Bombay Stock Exchange Ltd.
Ground Floor, Phiroze Jeejeebhoy Towers,
Dalal Street, Fort, Mumbai
Maharashtra -400001

BSE Code: 539620

Sub: Integrated filing (Financial results) for the quarter and nine month ended 31st December, 2024

Dear Sir/Madam,

Pursuant to Securities and Exchange Board of India circular dated December 31, 2024, please find enclosed integrated filing (Financial results) for the quarter and nine month ended 31st December, 2024.

Kindly take the same on record.

Thanking You.

Yours faithfully,

For **KANORIA ENERGY & INFRASTRUCTURE LIMITED**
(Formerly known as **A INFRASTRUCTURE LIMITED)**

KULDEEP KAW Digitally signed by KULDEEP KAW Date: 2025.02.14 15:34:07 +05'30'

(Kuldeep Kaw)
Director
DIN: 07882201

K. N. GUTGUTIA & CO.
CHARTERED ACCOUNTANTS
KOLKATA • NEW DELHI

PHONE : 2287-3735/56
E-mail : kngkol1938@gmail.com
cakng_kol@hotmail.com
Head Office : 6C, Middleton Street
Flat No. 23 (2nd Floor), Kolkata - 700 071
City Office : 46C, Rafi Ahmed Kidwai Road,
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Independent Auditor's Review Report on the quarterly unaudited financial results of Kanoria Energy & Infrastructure Limited (Formerly Known as A Infrastructure Limited), pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulation, 2015 as amended.

To,
The Board of Directors,
Kanoria Energy & Infrastructure Limited,

1. We have reviewed the accompanying statement of unaudited financial results of **Kanoria Energy & Infrastructure Limited (Formerly Known as A Infrastructure Limited),** ("the Company"), for the quarter and nine months ended on 31st December, 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.

2. This Statement, which Is the responsibility of the Company's Management and approved by the Board of Directors In their meeting held on February 14, 2025, has been prepared In accordance with the recognition and measurement principles laid down In the Indian Accounting Standard 34 "interim Financial Reporting"("Ind AS 34"), 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. Our responsibility is to Issue a report on the Statement based on our review.

3. We conducted our review of the statement in accordance with the Standard on Review Engagement (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 financial results are 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 of unaudited financial results read with notes thereon, prepared in accordance with aforesaid Indian Accounting Standards and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as modified by Circular No. CIR/CFD/FAC/62/2016 dated July 5, 2016, including the manner in which it is to be disclosed, or that it contains any material misstatement.

Place : Kolkata
Date: 14th February, 2025

For K. N. Gutgutia& Co.
Chartered Accountants
Firm Registration Number 304153E

Subhasish Pore

CA. SUBHASISH PORE
Partner
Membership No. 055862

UDIN: 25055862BMOQQO6089

K. N. GUTGUTIA & CO. Chartered Accountants

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UKAS QUALITY MANAGEMENT 043-A

Kanoria Energy & Infrastructure Limited

(Formerly known as A Infrastructure Limited)

A 9 A, Green Park Main, New Delhi, 16
Telephone Nos. +91 11 26 96 18 49, 26 96 56 73
electronic mail: infrastructure@kanoria.org
CIN No. : L25191RJ1980PLC002077, Website : www.ainfrastructure.com

Statement of Unaudited Financial Results for the Quarter and Nine Months Ended 31st December, 2024

(In lakhs of rupees)

S.No.	Particulars	Quarter ended			Nine Months ended		Year Ended
		31-December-2024 (Unaudited)	30-September-2024 (Unaudited)	31-December-2023 (Unaudited)	31-December-2024 (Unaudited)	31-December-2023 (Unaudited)	31-March-2024 (Audited)
1	Income from operations						
a)	Revenue from Operations	6,134.69	5,274.72	7,642.29	23,123.49	27,088.99	34,777.57
b)	Other Income	1.31	16.58	14.57	24.81	27.82	123.21
	Total income from operations (Net)	6,136.00	5,291.30	7,656.86	23,148.30	27,116.81	34,900.78
2	Expenses						
a)	Cost of materials consumed	3,164.71	3,935.50	4,423.60	12,111.22	14,990.80	19,768.61
b)	Purchases of Stock-in-Trade	61.29	97.38	233.74	435.75	603.61	804.06
c)	Changes in inventories of finished goods,work-in-progress and stock-in-trade	(10.74)	(1,701.39)	(449.45)	523.57	130.86	(769.49)
d)	Employee benefit expenses	682.58	627.69	612.25	1,995.21	2,062.47	2,788.02
e)	Finance costs (Net)	220.20	313.53	331.87	858.93	919.04	1,292.93
f)	Depreciation and amortisation expenses	111.54	125.32	90.59	333.06	265.99	351.99
g)	Other Expenses	1,879.66	1,782.03	2,223.66	6,338.66	7,126.40	9,610.09
	Total expenses	6,109.24	5,180.06	7,466.26	22,596.40	26,099.17	33,846.21
3	Profit/(Loss) before Exceptional Item and Tax	26.76	111.24	190.60	551.90	1,017.64	1,054.57
4	Exceptional Items	-	-	-	-	-	-
5	Profit(+)/Loss (-) before tax	26.76	111.24	190.60	551.90	1,017.64	1,054.57
6	Tax Expenses						
	Current Tax	0.38	49.46	43.31	132.10	235.06	294.50
	Deferred Tax charged/(relief)	22.44	23.01	3.34	36.17	3.78	(25.99)
7	Net Profit(+)/Loss (-) for the period	3.94	38.77	143.95	383.63	778.80	786.06
	Other Comprehensive Income (Net of Tax)						
	a) Item that will not be reclassified to Profit or Loss	(0.59)	1.27	3.01	1.62	10.22	3.76
	b) Item that will be reclassified to Profit or Loss		-				-
8	Total Other Comprehensive Income for the period	(0.59)	1.27	3.01	1.62	10.22	3.76
9	Total Comprehensive Income for the period	3.35	40.04	146.96	385.25	789.02	789.82
10	Paid up equity share capital (Face Value of Rs 5/- per share)	4,264.57	4,264.57	4,264.57	4,264.57	4,264.57	4,264.57
11	Total Reserve i.e.Other Equity						4,757.34
12	Earning per Equity Share of Rs 5 each (not annualised)						
1	Basic	0.00	0.05	0.17	0.45	0.91	0.92
2	Diluted	0.00	0.05	0.17	0.45	0.91	0.92

Notes:

1. The above Financial results of the Company have been prepared in accordance with Indian Accounting Standards (Ind AS) notified under the Companies (Indian Accounting Standards) Rules, 2015 as amended.
2. The above Financial results have been reviewed by the Audit Committee and have been approved by Board of Directors at their respective meeting held on 14th February, 2025.
3. The statutory auditors of the Company have carried out the limited review of these Financial results as required under Regulation 33 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015
4. The Company has only one operating segment i.e, A.C. Sheets and Pipes.
5. The Company has no Subsidiary, Joint Ventures & Associates and hence preparation of Consolidated Financial Statement is not required by the company.
6. Figures for the previous period have been regrouped / reclassified wherever necessary to conform to current period's classification.

For and on behalf of the Board of Directors

Sanjay Kumar Kanoria
Managing Director
DIN: 00067203

Place : New Delhi
Date : 14th February, 2025

K.N. GUTGUTIA & CO. Chartered Accountants

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STATEMENT ON DEVIATION OR VARIATION FOR PROCEEDS OF PUBLIC ISSUE' RIGHTS ISSUE, PREFERENTIAL ISSUE; QUALIFIED INSTITUTIONS PLACEMENT ETC. –

Not Applicable

FORMAT FOR DISCLOSING OUTSTANDING DEFAULT ON LOANS AND DEBT SECURITIES –

Not Applicable, No default

FORMAT FOR DISCLOSURE OF RELATED PARTY TRANSACTIONS (applicable only for half-yearly filings i.e., 2nd and 4th quarter) –

Not Applicable

STATEMENT ON IMPACT OF AUDIT QUALIFICATIONS (FOR AUDIT REPORT WITH MODIFIED OPINION) SUBMITTED ALONGWITH ANNUAL AUDITED FINANCIAL RESULTS ((appticable only for Annual Filing i.e" 4th quarter)

Not Applicable