

**Limited Review Report on quarterly financial results of  
A Infrastructure Limited, pursuant to the Regulation 33 of the SEBI (Listing  
Obligations and Disclosure Requirements) Regulation, 2015**

To,  
The Board of Directors,  
A Infrastructure Limited,

1. We have reviewed the accompanying statement of unaudited financial results of **A Infrastructure Limited**, ("the Company"), for the quarter ended on 30<sup>th</sup> June, 2022 ("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.

This statement is the responsibility of the Company's Management and has been approved by the Board of Directors. Our responsibility is to issue a report on these financial statements based on our review.

2. 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.
3. 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 : Delhi  
Date: 08<sup>th</sup> August, 2022

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

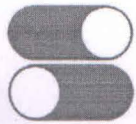
UDIN: 22050819AOMXBS7698



*K.C. Sharma*

K.C.Sharma  
Partner

Membership No. 050819



# A Infrastructure Limited

( FORMERLY SHREE PIPES LIMITED )

Regd. Office & Works : HAMIRGARH - 311025, Distt. Bhilwara (Rajasthan)



## Statement of Unaudited Financial Results for the Quarter Ended 30th June, 2022

Sl. No.	Particulars	Quarter Ended			Year ended
		30.06.2022	31.03.2022	30.06.2021	31.03.2022
		Un-audited	Audited	Un-audited	Audited
					(Rs. in Lakhs)
1	<b>Income from operations</b>				
	a) Revenue from Operations	9,336.79	8,048.90	8,829.08	28,532.63
	b) Other Income	35.60	45.56	7.45	114.66
	<b>Total income from operations</b>	<b>9,372.39</b>	<b>8,094.46</b>	<b>8,836.53</b>	<b>28,647.29</b>
2	<b>Expenses</b>				
	a) Cost of materials consumed	3,967.05	3,932.02	3,285.05	14,430.58
	b) Purchases of Stock-in-Trade	202.14	547.25	135.60	921.71
	c) Changes in inventories of finished goods, work-in-progress and	380.86	(112.14)	873.82	(978.17)
	d) Employee benefits expense	664.56	569.46	630.25	2,529.96
	e) Finance costs	222.39	181.93	195.33	734.42
	f) Depreciation and amortisation expense	84.55	81.34	84.73	311.54
	g) Other Expenses	3,230.67	2,606.50	3,105.01	9,734.49
	<b>Total expenses</b>	<b>8,752.22</b>	<b>7,806.36</b>	<b>8,309.79</b>	<b>27,684.53</b>
3	Profit/(loss) before Exceptional Items and Tax	620.17	288.10	526.74	962.76
4	Exceptional Items	-	(8.97)	-	696.67
5	Profit(+)/Loss (-) before tax	620.17	279.13	526.74	1,659.43
6	Tax Expenses				
	Current Tax	119.49	207.84	60.80	437.84
	Deferred Tax	3.94	(49.44)	(17.25)	(17.61)
7	Net Profit for the period	496.74	120.73	483.19	1,239.20
	Other Comprehensive Income (Net of Tax)	(1.79)	(4.10)	0.79	(4.01)
8	Total Other Comprehensive Income for the period	(1.79)	(4.10)	0.79	(4.01)
9	Total Comprehensive Income for the period	494.95	116.63	483.98	1,235.19
10	Paid up equity share capital (Face Value of Rs 5/- per share)	2,132.29	2,132.29	2,132.29	2,132.29
11	Total Reserve i.e. Other Equity				5,224.35
12	Earning per Equity Share of Rs. 5 each (not annualised)				
1	Basic	1.16	0.28	1.13	2.91
2	Diluted	1.16	0.28	1.13	2.91

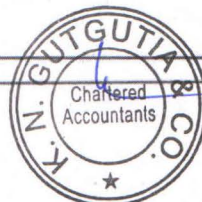
### Notes:

- The financial results of the Company have been prepared in accordance with Indian Accounting Standards (Ind AS) notified under the Companies (India Accounting Standards) Rules, 2015 as amended.
- The above financial results have been reviewed by the Audit Committee and have been approved by Board of Directors at its meeting held on 08th August 2022
- 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
- The Company has only one operating segment i.e. A.C. Sheets and Pipes.
- The Company has entered into an agreement on 25th June, 2018 as amended vide agreement dated 20th December, 2018 for purchase of land and related assets of Distillery unit from M/s J.R. Organics Ltd. for a sum of Rs. 28.50 Crore. An advance of Rs. 26.73 Crore has been given by the company to M/s J.R. Organics Ltd. till 30th June, 2022 which has been included in Capital Work-in-Progress.
- The figures for the quarter ended 31.03.2022 are the balancing figures between the audited figures of the full financial year and the unaudited year to date figure upto the third quarter of the respective financial year.
- Based on past performance of the Quarterly result of the company current tax for the Quarter has been provided on estimated profit for the full year of 2022-23
- Exceptional items represent Gain on sale of Land situated at Aurangabad.
- Figures for the previous period have been regrouped / reclassified wherever necessary, to conform to current period's classification.

Place : New Delhi  
Date : 08th August 2022

For and on behalf of the Board of Directors

  
(Randeep Kaw)  
Director  
DIN:07882201



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