

Limited Review Report on Unaudited Financial Results of Kanoria Energy & Infrastructure Limited (Formerly Known as A Infrastructure Limited) for the quarter ended June 30, 2024 pursuant to Regulation 33 of SEBI (Listing Obligation and Disclosure Requirements) Regulations, 2015, as amended.

To,
The Board of Directors of
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 ended June 30, 2024, together with notes thereon (herein after referred to as "the Statement"), attached herewith. The statement is being submitted by the Company pursuant to the requirement of Regulation 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 ("the Regulation") as amended, and has been initialed by us for identification purpose.

2. This Statement, which is the responsibility of the Company's Management and approved by the Board of Directors in their meeting held on August 9, 2024, 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.

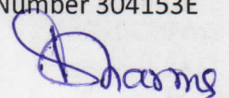
3. We conducted our review of the statement in accordance with the Standard on Review Engagement (SRE) 2410 "Review of Interim Financial Information Performed by the Independent Auditor of the Entity" specified under Section 143(10) of the Companies Act, 2013. This Standard requires that we plan and 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 stated above, nothing has come to our attention that causes us to believe that the accompanying Statement, prepared in accordance with the applicable Indian Accounting Standards as prescribed under Section 133 of the Companies Act, 2013, as amended read with relevant rules issued there under and other recognized accounting principles, practices and policies, 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 amended, including the manner in which it is to be disclosed, or that it contains any material misstatement.

5. Attention is drawn to the fact that the figures for the quarter ended March 31, 2024 as reported in these financial results are the balancing figures between audited figures in respect of the full previous financial year and the published year to date figures up to the third quarter of the previous financial year. The figures up to the end of the third quarter of previous financial year had only been reviewed and not subjected to audit.

Place: Kolkata
Date: 09.08..2024

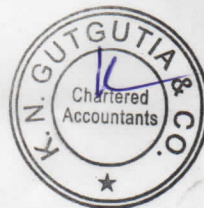
For K. N. Gutgutia & Co.
Chartered Accountants
Firm Registration Number 304153E



K. C. Sharma
Partner

Membership No. 050819

UDIN: 24050819BKBUNU4829



KANORIA ENERGY & INFRASTRUCTURE LIMITED

(Formerly known as A INFRASTRUCTURE LIMITED)

Regd. Office & Works : Hamirgarh - 311 025, Distt. Bhilwara (Rajasthan) Phone : 01482-286102,
Website: www.ainfrastructure.com, Email:cs@kanoria.org, CIN : L25191RJ1980PLC002077

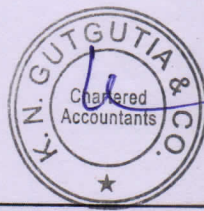
Statement of Unaudited Financial Results for the Quarter Ended 30th June, 2024

(in lakhs of rupees)

Sl. No.	Particulars	Quarter ended			Year Ended
		30-June-2024 (Un-audited)	31-March-2024 (Audited)	30-June-2023 (Un-audited)	31-March-2024 (Audited)
1	Income From Operations				
a)	Revenue from Operations	11,714.08	7,688.58	12,881.56	34,777.57
b)	Other Income	6.92	95.39	5.84	123.21
	Total income from operations	11,721.00	7,783.97	12,887.40	34,900.78
*2	Expenses				
a)	Cost of materials consumed	5,011.01	4,777.81	5,916.66	19,768.61
b)	Purchases of Stock-in-Trade	277.08	200.45	92.98	804.06
c)	Changes in inventories of finished goods,work-in-progress and stock-in-trade	2,235.70	(900.35)	1,834.38	(769.49)
d)	Employee benefit expenses	684.94	725.55	723.70	2,788.02
e)	Finance costs (Net)	325.20	373.89	296.55	1,292.93
f)	Depreciation and amortisation expenses	96.20	86.00	85.61	351.99
g)	Other Expenses	2,676.97	2,483.69	3,298.46	9,610.09
	Total expenses	11,307.10	7,747.04	12,248.34	33,846.21
3	Profit/(loss) before Exceptional Item and Tax	413.90	36.93	639.06	1,054.57
4	Exceptional Items	-	-	-	-
5	Profit/Loss before tax	413.90	36.93	639.06	1,054.57
6	Tax Expenses				
	Current Tax	82.26	59.44	124.55	294.50
	Deferred Tax	(9.28)	(29.77)	(5.21)	(25.99)
7	Net Profit for the period	340.92	7.26	519.72	786.06
	Other Comprehensive Income (Net of Tax)				
a)	Item that will not be reclassified to Profit or Loss	0.94	(0.92)	1.82	3.76
b)	Item that will be reclassified to Profit or Loss	-	-	-	-
8	Total Other Comprehensive Income for the period	0.94	(0.92)	1.82	3.76
9	Total Comprehensive Income for the period	341.86	6.34	521.54	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
	Total Reserve i.e. Other Equity				4,757.34
11	Earning per Equity Share of Rs. 5 each (Not annualised)				
1	Basic	0.40	0.01	0.61	0.92
2	Diluted	0.40	0.01	0.61	0.92

- 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 09th August, 2024.
 - 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 figures for the quarter ended 31.03.2024 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.
 - The Company has only one operating segment i.e, A.C. Sheets and Pipes.
 - 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



Place : New Delhi
Date : 09th August , 2024


 Sanjay Kumar Kanoria
 Managing Director
 DIN: 00067203