



13.08.2024

TO,
THE LISTING DEPARTMENT,
BSE LIMITED,
P.J. TOWERS, DALAL STREET,
FORT, MUMBAI – 400 001
MAHARASHTRA

BSE SCRIP CODE: 523844

Sub: Submission of Outcome of Board Meeting held on 13th August, 2024

Ref: Pursuant to Regulation 33 & 30 read with Schedule III, Part A (4) of the SEBI (Listing Obligations & Disclosure Requirements) Regulations, 2015

Dear Sir,

Pursuant to Regulation 33 and 30 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 read with Schedule III Part A Para A we hereby inform you that the Board of Directors of the Company in their meeting held today i.e. on Tuesday, 13th August, 2024 has considered and approved the followings:

1. Unaudited Standalone Financial Results of the Company for the quarter ended 30th June, 2024.
 - a. Further, pursuant to the applicable provisions of SEBI LODR, please find enclosed herewith as "Annexure - A".
 1. the Unaudited Standalone Financial Results for the quarter ended 30th June 2024; and
 2. Limited Review Report(s) issued by the Statutory Auditors of the Company with a modified opinion w.r.t. the Unaudited Standalone Financial Results respectively, and taken on record by the Board of Directors of the Company.
2. Appointment of M/s. GNST & Associates, Chartered Accountants as Internal Auditor for the financial year 2024-25.

The disclosure as required under Regulation 30 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 read with SEBI Circular No. SEBI/HO/CFD/CFD-PoD-1/P/CIR/2023/123 dated July 13, 2023 with respect to the above items is enclosed as Annexure – A & B respectively.

The meeting commenced at 06:00 P.M and concluded at 07:15 P.M

We request you to kindly take the same on record.

Thanking You,

Yours faithfully,

For CONSTRONICS INFRA LIMITED

RISHAB KOTHARI
COMPANY SECRETARY & COMPLIANCE OFFICER
M.NO: A58023

CONSTRONICS INFRA LIMITED
(Formerly known as Invicta Meditek Limited)
CIN: L45100TN1992PLC022948

REGD OFF: Wibur Co Working, No.77, 2nd Floor, Chamiers Road, Alwarpet, Chennai - 600028.

S.No	Particulars	Three months ended			Year Ended
		30-Jun-24	31-Mar-24	30-Jun-23	31-Mar-24
		Unaudited	Audited	Audited	Audited
1	Income from Operations:				
a.	Revenue from operations (net)	286.41	40.00	13.50	77.25
b.	Other Income	13.85	48.97	-	48.97
	Total Income From Operations (a + b)	300.26	88.97	13.50	126.22
2	Expenses:				
	Purchases	105.19	50.04	-	50.04
	Direct Expenses	148.41	-	-	-
	Changes in inventories	-6.65	-45.38	-	-45.38
	Employee benefits expense	3.50	3.67	5.58	15.04
	Finance costs	1.56	0.09	0.19	0.95
	Depreciation and amortisation expense	0.73	0.67	0.85	2.88
	Other expenses	53.85	10.83	4.21	25.53
	Total Expenses	306.59	19.92	10.83	49.06
3	Net Profit/ (Loss) for the period (before tax, exceptional and extraordinary items) (1 - 2)	-6.33	69.05	2.67	77.16
4	Exceptional items	-	-	-	-
5	Extraordinary items	-	-	-	-
6	Net Profit/ (Loss) for the period before tax (after exceptional and extraordinary items) (3+4+5)	-6.33	69.05	2.67	77.16
7	Tax expense				
	Current Tax	-	-	-	-
	MAT Entitlement	-	-	-	-
	Deferred Tax	-	5.51	-	5.51
8	Total Tax Expense	0.00	5.51	0.00	5.51
9	Net Profit/ (Loss) for the period after tax (6-8)	-6.33	63.53	2.67	71.65
10	Other Comprehensive Income	-	-	-	-
11	Total Comprehensive income/ (Loss)	-6.33	63.53	2.67	71.65
12	Details of equity share capital				
	Paid-up equity share capital (Face Value Rs 10/- per equity share)	1252.90	720.90	720.90	720.90
13	Reserves excluding Revaluation reserves	-	-	-	-624.39
14	Earnings per equity share				
	Basic Earnings/ (loss) Per Share	(0.05)	0.88	0.04	0.10
	Diluted Earnings/ (loss) Per Share	(0.05)	0.88	0.04	0.10

By Order of the Board
for **CONSTRONICS INFRA LIMITED**

R.SUNDARARAJAVAN
MANAGING DIRECTOR
DIN: 01197824
PLACE: CHENNAI
DATED: 13-08-2024

For **S.C.AJMERA & Co**
Chartered Accountants
FRN: 002908C

Arun Sarupria
Partner
Membership No.: 078398

NOTES:

- 1 The Company has adopted Indian Accounting Standards (IND AS) as prescribed under Section 133 of Companies Act, 2013 with effect from 01st April 2017 and also Ind AS 115 - "Revenue from contracts with customers" from 01.04.2018. The financial results for the quarter ending 30th June 2024 are in compliance with IND AS and other accounting principles generally accepted in India.
- 2 The above results have been reviewed by the Audit Committee and approved by the Board of Directors of the Company in the respective meeting held on 13-08-2024 as required under Regulation 33 of the SEBI(Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended.
- 3 (a) The company has discontinued its earlier business activities since 24th of February 2009 and has sold its entire asset pursuant to sale. agreement with TTK Healthcare Limited in the FY 2009-10. The Company has accumulated losses of Rs. 9,28,99,222/- which is more than 50% of its net worth.

(b) The company has effected alterations to the object clause of the Memorandum of Association through a special resolution passed in the Extraordinary General Meeting held on 05.09.2018 for undertaking diversified line of business activities. Consequent upon the amendment to the object clause of the Memorandum of Association, the Company has carried on trading Activities during the Financial Year. The amount shown under operating income for the Quarter ending 30.06.2024 consists of revenue from changed business activity as mentioned above.
- 4 In view of the decision taken by the management for diversifying the business activities, the company has commenced new line of business activity as stated in Note No. 3(b) above with effect from September 2018, the Directors are hopeful that the company would earn profits in the coming years which will wipe out the accumulated Loss. Accordingly the Financial results of the company have been prepared with the assumption as that of a Going Concern.
- 5 The cash balance available with the company on the last day of the quarter ended 30.06.2024 includes Rs.5,87,000/- being the amount seized by an Investigating Agency relating to investigation not pertaining to company's business activity.
- 6 There is no Chief Financial Officer serving the Company at present.
- 7 The amounts shown under other expenses for the quarter ended 30.06.2024, include Rs. 3,00,000 being the Listing processing fees paid to BSE Limited for preferential allotment of Equity shares and Rs. 3,25,000 paid to BSE Limited for Annual Issuer Fees.
- 8 Figures of previous period have been regrouped / reclassified wherever necessary to conform to current period's classification.
- 9 No investor compliants have been received and pending for the quarter under review.

By Order of the Board
for **CONSTRONICS INFRA LIMITED**


R.SUNDARARAGHAVAN
MANAGING DIRECTOR
DIN: 01197824
PLACE: CHENNAI
DATED: 13-08-2024



For **S.C.AJMERA & Co**
Chartered Accountants
FRN: 002908C


Arun Sarupria
Partner
Membership No.: 078398

S. C. AJMERA & CO.

CHARTERED ACCOUNTANTS

PAN : AAQFS9420E

Independent Auditor's Review Report on the Quarterly and year to date Unaudited Standalone Financial Results of the Constronics Infra Limited pursuant to the Regulation 33 and 52 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended

Review report to the Board of Directors of Constronics Infra Limited

1. We have reviewed the accompanying Unaudited Standalone Financial Results of **Constronics Infra Limited** ("the Company") for the quarter ended 30th June 2024 and for the period from April 01, 2024 to June 30, 2024 ('the statement') attached herewith, being submitted by the company pursuant to the requirement of Regulation 33 and 52 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations 2015, as amended (the "Listing Regulations").
2. This statement which is the responsibility of the Company's Management and has been approved by the Board of Directors has been prepared in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34, "Interim Financial Reporting" ("Ind AS 34"), prescribed under Section 133 of the Companies Act, 2013 read with relevant rules issued thereunder and other accounting principles generally accepted in India and is in compliance with the presentation and disclosure requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (as amended), including relevant circulars issued by the SEBI from time to time. 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. **Basis for Qualified Conclusion**
 - i) Note 5 to the standalone financial results wherein, cash Rs. 5.87 Lakhs was seized by an Investigating Agency relating to investigation not pertaining to company's business activity for which no provision has been made in the books of accounts. Had the provision of the Rs. 5.87 Lakhs made during the quarter ended 30th June 2024 the loss of Rs. 6.33 Lakhs would have increased to Rs. 12.2 Lakhs.

5. Emphasis of Matter

We draw attention to:-

- (i) Note No. 4, regarding the diverse line of business undertaken by the company since September 2018, and the preparation of the accounts with the assumption as that of a going concern.
- (ii) Note no. 6, regarding the post of the Chief Financial Officer since 8th June, 2023 has not been filled, as required by section 203(1) of Companies Act, 2013.

Our opinion is not modified in respect of the above matters.



S. C. AJMERA & CO.

CHARTERED ACCOUNTANTS

PAN : AAQFS9420E

6. Based on our review conducted above, , except for the possible effects of the matter described in the paragraph 4 above "Basis for Qualified Conclusion" and read with our comments in paragraph 5 above, nothing has come to our attention that causes us to believe that the statement, prepared in accordance with the recognition and measurement principles laid down in the applicable Indian Accounting Standards prescribed under section 133 of the Companies Act, 2013 read with the relevant rules issued thereunder and other accounting practices and policies 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 amended, including the manner in which it is to be disclosed, or that it contains any material misstatement.
7. Restriction on use:
This report is addressed to the Board of Directors of the Company and has been prepared for and only for the purpose set out in paragraph above. This report should not be otherwise used by any other party for any other purpose.

Place: Udaipur
Date: 13.08.2024



For S.C. Ajmera & Co
Chartered Accountants
FRN: 002908C

Arun
(Arun Sarupria – Partner)

M. No .078398

UDIN-24078398BKBOLE3593



ANNEXURE – B

Disclosure of information pursuant to Regulation 30 of SEBI LODR Regulations read with SEBI circular No. SEBI/HO/CFD/CFD-PoD1/P/CIR/2023/123 dated July 13, 2023

Appointment of M/s. GNST & Associates, Chartered Accountants as Internal Auditors of the Company

Sr. No.	Particulars	Details of Change
1	Reason for change viz. appointment, re-appointment, resignation, removal, death or otherwise	Appointment
2	Date of appointment, re-appointment/Cessation	13 th August, 2024
3	Terms of appointment	To hold office for 1 (One) year (i.e. 2024-25)
4	Brief Profile: (In case of Appointment)	M/s. GNST & Associates is a firm of Chartered Accountants, having an experience of fields of accounts, taxation and auditing, commercial operation. Their expertise lies in designing and implementing financial systems and procedures to facilitate internal financial control and ensure compliance with statutory accounting standards.
5	Disclosure of relationship between directors: (In case of Appointment of Director)	Not applicable