



CONSTRONICS INFRA LIMITED

CIN: L45100TN1992PLC022948

Registered Office: No. 37, old No. 16, 2nd Floor, K B Dasan Road, Teynampet, Chennai, 600018

Email ID: info@constronicsinfra.com Website: www.constronicsinfra.com

08th February 2025

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 08th February 2025

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 Saturday, 08th February 2025 has considered and approved the following:

- a) Unaudited Standalone Financial Results of the Company for the quarter and nine months ended 31st December 2024.
- b) Limited Review Report issued by the Statutory Auditors of the Company.

The meeting commenced at 03:00 PM and concluded at 04:05 PM

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



Independent Auditor's Review Report on Standalone Unaudited Quarterly Financial Results and Year to Date Results of the Company pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (as amended)

To the Board of Directors of Constronics Infra Limited

1. We have reviewed the accompanying statement of standalone unaudited financial results ('the Statement') of Constronics Infra Limited (the Company') for the quarter ended 31 December 2024 and the year to date results for the period 1 April 2024 to 31 December 2024, being submitted by the Company pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (as amended) ('Listing Regulations').
2. The Statement, which is the responsibility of the Company's management and approved by the Company's 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 ('the Act'), and other accounting principles generally accepted in India and is in compliance with the presentation and disclosure requirements of Regulation 33 of the Listing Regulations. Our responsibility is to express a conclusion on the Statement based on our review.
3. We conducted our review of the Statement in accordance with the Standard on Review Engagements (SRE) 2410, Review of Interim Financial Information Performed by the Independent Auditor of the Entity, issued by the Institute of Chartered Accountants of India. A review of interim financial information consists of making inquiries, primarily of persons responsible for financial and accounting matters, and applying analytical and other review procedures. A review is substantially less in scope than an audit conducted in accordance with the Standards on Auditing specified under section 143(10) of the Act, and consequently, does not enable us to obtain assurance that we would become aware of all significant matters that might be identified in an audit. Accordingly, we do not express an audit opinion.

4. Basis for Qualified Conclusion

As detailed in note 3, 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.

5. Based on our review conducted as above, nothing has come to our attention that causes us to believe that the accompanying Statement, prepared in accordance with the recognition and measurement principles laid down in Ind AS 34, prescribed under section 133 of the Act, and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in accordance with the requirements 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.



6. The review of standalone unaudited quarterly financial results for the quarter ended 30 September 2024, included in the Statement was carried out and reported by S. C. Ajmera & Co who has expressed unmodified conclusion except for the possible effects of the matter described in the paragraph "Basis for Qualified Conclusion" vide their review report dated 07 November 2024, whose review reports has been furnished to us and which has been relied upon by us for the purpose of our review of the Statement. Our conclusion is not modified in respect of this matter.
7. The review of standalone unaudited quarterly and year-to-date financial results for the period ended 31 December 2023 and audit of standalone financial results for the year ended 31 March 2024 included in the Statement was carried out and reported by S. C. Ajmera & Co who has expressed unmodified conclusion except for the possible effects of the matter described in the paragraph "Basis for Qualified Conclusion" vide their review report dated 13 February 2024 and unmodified opinion vide their audit report dated 29th May 2024 respectively, whose reports have been furnished to us and which have been relied upon by us for the purpose of our review of the Statement. Our conclusion is not modified in respect of this matter.

For B.Thiagarajan & Co.,
Chartered Accountants
Firm Regn No: 004371S



D. Aruchamy

Partner

Membership No. 219156

UDIN - 25219156BM1BCC 5652

Place - Chennai

Date - February 08, 2025



CONSTRONICS INFRA LIMITED
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No.16/35 K B Dasan Road Teynampet Chennai-600018

Statement of Unaudited Financial Results for the quarter and nine months ended 31 December, 2024

S.No.	Particulars	Three months ended			Nine months ended		Year Ended
		31-Dec-24	30-Sep-24	31-Dec-23	31-Dec-24	31-Dec-23	31-Mar-24
		Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
1	Income from Operations:						
a.	Revenue from operations (net)	1,587.12	1,381.31	14.75	3,254.84	30.50	77.25
b.	Other Income	79.59	4.59	2.25	98.03	6.75	48.97
	Total Income From Operations (a + b)	1,666.71	1,385.90	17.00	3,352.87	37.25	126.22
2	Expenses:						
	Purchases	64.76	60.09	-	230.04	-	50.04
	Changes in inventories	0.36	20.88	-	14.59	-	(45.38)
	Direct Expenses	1,357.40	1,142.19	-	2,648.00	-	-
	Employee benefits expense	36.62	21.85	3.31	61.97	11.37	15.04
	Finance costs	10.91	0.01	0.03	12.48	0.41	0.95
	Depreciation and amortisation expense	10.46	1.60	0.67	12.79	2.21	2.88
	Other expenses	18.65	16.92	8.25	89.42	15.15	25.53
	Total Expenses	1,499.17	1,263.54	12.26	3,069.29	29.14	49.06
3	Net Profit/ (Loss) for the period (before tax, exceptional and extraordinary items) (1 - 2)	167.54	122.36	4.75	283.58	8.12	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)	167.54	122.36	4.75	283.58	8.12	77.16
7	Tax expense						
	Current Tax	73.58	-	-	73.58	-	-
	Deferred Tax	(1.63)	-	-	(1.63)	-	5.51
8	Total Tax Expense	71.95	-	-	71.95	-	5.51
9	Net Profit/ (Loss) for the period after tax (6-8)	95.59	122.36	4.75	211.63	8.12	71.65
10	Other Comprehensive Income	-	-	-	-	-	-
11	Total Comprehensive income/ (Loss)	95.59	122.36	4.75	211.63	8.12	71.65
12	Details of equity share capital						
	Paid-up equity share capital (Face Value Rs 10/- per equity share)	1,252.90	1,252.90	720.90	1,252.90	720.90	720.90
13	Reserves excluding Revaluation reserves		-	-	2,503.97	(687.32)	(624.39)
14	Earnings per equity share						
	Basic Earnings/ (loss) Per Share	0.76	0.98	0.07	1.81	0.11	0.99
	Diluted Earnings/ (loss) Per Share	0.66	0.98	0.07	1.72	0.11	0.99

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

R.SUNDARARAGHAVAN
MANAGING DIRECTOR
DIN: 01197824

PLACE: CHENNAI
DATED: 08-02-2025

S.KATHIR KAMANATHAN
CHIEF FINANCIAL OFFICER



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NOTES:

- 1 The financial results for the quarter ending 31st December 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 08th February 2025 as required under Regulation 33 of the SEBI(Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended.
- 3 The cash balance available with the company on the last day of the quarter ended 31.12.2024 includes Rs.5,87,000/- being the amount seized by an Investigating Agency relating to investigation not pertaining to company's business activity.
- 4 The Company has allotted 30,09,899 convertible warrants each convertible into, or exchangeable for, 1 (one) fully paid up equity share of the company having face value of Rs 10/- each at any time within 18 months from the date of allotment of the warrants as per SEBI ICDR Regulation for cash, at a price of Rs 110/- per warrant.
- 5 The Company, during the quarter and nine months ended 31st December, 2024 utilised the 25% of consideration received through share warrants for investing in SPV, for setting up solar power plant with capacity of about 21MW or such other capacity as decided by the board
- 6 Figures of previous period have been regrouped / reclassified wherever necessary to conform to current period's classification.
- 7 No investor complaints 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

S. KATHIR
S.KATHIR KAMANATHAN
CHIEF FINANCIAL OFFICER



PLACE: CHENNAI