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/2025-26 Date: 14.11.2025

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: Outcome of Board meeting.

Dear Sir,

We are pleased to inform you that the Board of Directors of the Company at its meeting held on 14th November, 2025 have taken the following decision:

- 1. Approved Un-Audited Financial Results of the Company for the quarter and half year ended 30th September, 2025. A copy of the Un-Audited Financial Results for the quarter ended 30th September, 2025 along with Limited Review Report are enclosed.
- 2. Other business as per agenda.

The meeting was started at 3.00 P.M. and concluded at 4.25 P.M.

Kindly take the same on record.

Thanking You.

Yours faithfully,

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

(Kuldeep Kaw)

Whole Time Director DIN: 07882201

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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 Limited Review Report on Unaudited Financial Results of Kanoria Energy & Infrastructure Limited (Formerly Known as A Infrastructure Limited) for the quarter and half year ended September 30, 2025 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 and half year ended September 30, 2025, 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 November 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" 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.

Kolkata November 14, 2025 For K. N. Gutgutia & Co.
Chartered Accountants
Firm Registration Number 304153E

K. C. SHARMA Partner

Membership No.050819

UDIN: 25050819BMLCT14029





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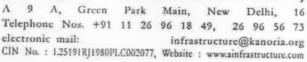
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Kanoria Energy & Infrastructure Limited (Formerly known as A Infrastructure Limited)





			Quarter ended		Half Yea	(in Lakhs o	Year Ended
SI. No.	Particulars	30-September- 2025 (Unaudited)	30-June-2025 (Unaudited)	30-September- 2024 (Unaudited)	30-September- 2025 (Unaudited)		31-March- 2025 (Audited)
1	Income from operations						
a)	Revenue from Operations	3,899,27	9,963.82	5,274,72	13,863.09	16,988.80	29,836,83
b)	Other Income	3,16	44,44	16.58	47,60	23.50	278.23
	Total income from operations(Net)	3,902,43	10,008,26	5,291.30	13,910,69	17,012.30	30,115.00
2	Expenses						
a)	Cost of materials consumed	2,833.75	4,183.96	3,935.50	7,017.71	8,946.51	15,520.08
b)	Purchases of Stock-in-Trade	273.29	673.15	97.38	946.44	374.46	1,448.21
c)	Changes in inventories of finished goods, work-in-progress and stock-in-trade	(1,490.85)	1,879.97	(1,701.39)	389.12	534.31	(53.26
d)	Employee benefit expenses	521.35	626,65	627.69	1,148,00	1,312,63	2,762.70
c)	Finance costs (Net)	244,16	306.05	313.53	550.21	638.73	1,210.08
n	Depreciation and amortisation expenses	106.77	104.12	125.32	210.89	221.52	396,36
g)	Other Expenses	1,406.30	2,210.50	1,782.03	3,616.80	4,459.00	8,305.70
	Total expenses	3,894.77	9,984.40	5,180.06	13,879.17	16,487.16	29,589.87
3	Profit/(loss) before Exceptional Item and Tax	7.66	23.86	111.24	31.52	525.14	525.19
1	Exceptional Items	-	-	-			
5	Profit(+)/Loss (-) before tax Tax Expenses	7.66	23.86	111.24	31.52	525.14	525.19
	Current Tax	1.56	2.14	49.46	3.70	131.72	132.23
	Deferred Tax charged/(relief)	4.38	6.69	23.01	11.07	13.73	36.64
- 1	Net Profit(+)/Loss (-) for the period Other Comprehensive Income (Net of Tax)	1.72	15.03	38.77	16.75	379.69	356.32
	a) Item that will not be reclassified to Profit or Loss b) Item that will be reclassified to Profit or Loss	11.26	11.26	1.27	22.52	2.21	45.05
	Total Other Comprehensive Income for the period	11.26	11.26	1.27	22.52	2.21	45.05
	Total Comprehensive Income for the period	12.98	26.29	40.04	39.27	381.90	401.37
	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
2	Total Reserve i.e.Other Equity Earning per Equity Share of Rs 5/- each (not annualised)						5,116.07
7 1	Basic	0.00	0.02	0.05	0.02	0.45	0.42
2	Diluted	0.00	0.02	0.05	0.02	0.45	0.42

- 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.
- 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 November, 2025.
- 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.

Place: New Delhi

Date: 14th November, 2025

For and on behalf of the Board of Directors SA Intrastructure

Sanjay Kumar Kanoria Managing Director DIN: 00067203





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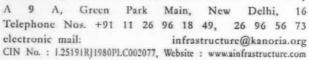
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Kanoria Energy & Infrastructure Limited (Formerly known as A Infrastructure Limited)





STATEMENT OF ASSETS AND		(in Lakhs of rupees)
Particulars	As at 30th September, 2025 (Un audited)	As at 31st March, 2025 (Audited)
ASSETS	1	
1 Non-current assets		
(a) Property, Plant & Equipment	8,954.70	9,138.4
(b) ROU Asset	114.16	129.
(c) Capital work-in-progress	774.28	655.
(d) Intangible assets	22.04	26.
(e) Financial Assets		
(i) Others	263.69	325.
(f) Other non-current assets	46.17	46.
2 Current assets		
(a) Inventories	10,772.63	12,322.
(b) Financial Assets	10,772.03	,
	1,782.40	1,891.
(i) Trade Receivables	183.76	232.
(ii) Cash and Cash Equivalents		253.
(iii) Bank balances other than (ii) above	370.98	
(iv) Loans	1,728.57	1,738.
(v) Investments		22.
(vi) Others	96.42	82.
(c) Other current assets	1,470.88	1,124.
TOTAL	26,580.68	27,989.66
QUITY AND LIABILITIES		
1 EQUITY		
(a) Equity Share Capital	4,264.57	4,264.
(b) Other Equity	5,112.71	5,116.
2 LIABILITIES	7,22	
2.1 Non-current Liabilities		
(a) Financial Liabilities	2 205 50	2,353.
(i) Borrowings	2,395.58	
(ii) Lease Liability	49.50	71.
(iii) Other Financial Liabilities	341.83	357.
(b) Provisions	519.60	595
(c) Deferred Tax Liabilities (Net)	309.25	290
(d) Other Non-Current Liabilities	296.01	297
2.2 Current Liabilities		
(a) Financial Liabilities		
(i) Borrowings	7,982.04	9,460
(ii) Lease Liability	39.05	39
(iii) Trade Payables		
a) Total outstanding dues of Micro and Small Enterprises	112.42	166
b) Total outstanding dues of creditors other than Micro and		
Small Enterprises	2,625.00	3,159
(iv) Other Financial Liabilities	1,664.54	783.
(b) Other Current Liabilities	350.16	514.
(b) Other current habilities	514.72	516
(c) Provisions	3.70	2
(c) Provisions (d) Current tax liabilities (Net)		
(c) Provisions	₹ 26,580.68	27,989.66

A Infrastructure Limiter

Place : New Delhi Date: 14th Nov, 2025 Sanjay Kumar Kanoria **Managing Director** DIN: 00057203





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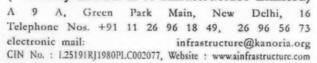
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Kanoria Energy & Infrastructure Limited (Formerly known as A Infrastructure Limited)





STATEMENT OF CASH FLOWS (In Lakhs of Rupees)						
Particulars	As at 30th September 2025	As at 30th September 2024				
A. CASH FLOW FROM OPERATING ACTIVITY						
Profit before tax from continuing operations	31.52	525.14				
Profit Before Tax	31.52	525.14				
Adjustments to reconcile profit before tax to net cash flows:						
Depreciation And Impairment Of Property, Plant And Equipment	210.89	221.52				
Dividend Received	- 1					
Gain On Fair Value Of Investment	30.10	(0.44)				
Finance Costs (Net)	550.20	638.73				
Working capital adjustments:						
(Increase)/Decrease in Trade and Other Receivables and Prepayments	108.78	180.37				
(Increase)/Decrease in Bank Balances other than Cash & Cash Equivalents	(117.64)	(255.91)				
(Increase)/Decrease In Inventory	1,550.24	1,725.71				
(Increase)/Decrease In Loans, Advances and Other Assets	(288.84)	334.69				
Increase/(Decrease) In Trade And Other Payables	(588.80)	(1,210.44)				
Increase/(Decrease) In Provisions and Other Liabilities	647.00	130.10				
CONTROL OF THE STATE OF THE STA	2,133.45	2,289.47				
Income Tax Paid	(2.23)	(86.44)				
Net Cash Flows From Operating Activities	2,131.22	2,203.03				
B. CASH FLOW FROM INVESTING ACTIVITY						
Purchase Of Property, Plant And Equipment	(7.06)	(121.81)				
Sale/Purchase of Investment	22.36	(25.00)				
Dividend Received	-					
Movement In Balance Of Capital Work-In-Progress	(118.66)	(134.33)				
Net Cash Flows Used In Investing Activities	(103.36)	(281.14)				
C. CASH FLOW FROM FINANCING ACTIVITY						
Proceeds From/(Repayment Of) Long-Term Borrowings	42.00	(20.50)				
Proceeds From/(Repayment Of) Issue of 5% Redeemable Preference Shares						
Proceeds From/(Repayment Of) Short-Term Borrowings	(1,478.77)	(672.35)				
Finance Cost	(550.20)	(638.73)				
Payment of Lease Obligation	(22.22)	(5.07)				
Dividends Paid To Equity Holders	(67.59)	(15.02)				
Net Cash Flows From/(Used In) Financing Activities	(2,076.78)	(1,351.67)				
Net Increase In Cash And Cash Equivalents(A+B+C)	(48.92)	570.22				
Cash And Cash Equivalents At The Beginning Of The Year	232.68	218.27				
Cash And Cash Equivalents At Year End	183.76	788.49				

 The above Statement of Cash Flows has been prepared under the 'Indirect Method' as set out in Ind AS 7, 'Statement of Cash Flows'.

Place: New Delhi

Date: 14th November, 2025

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For and on behalf of the Board of Directors

Sanjay Kumar Kanoria Managing Director DIN: 00067203

