

Independent Auditor's limited review report on unaudited consolidated financial results of Enviro Infra Engineers Limited for the quarter September 30, 2025, and year to date April 01, 2025, to September 30, 2025, pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended.

Review Report

**To the Board of Directors of
Enviro Infra Engineers Limited**

1. We have reviewed the accompanying statement of unaudited consolidated financial results of Enviro Infra Engineers Limited ("the Holding Company") which includes five joint operations of the group accounted on proportionate basis, its subsidiaries and its step down subsidiaries (the Holding Company, its subsidiaries, its step down subsidiaries and joint operations together referred to as "the Group"), for the quarter ended September 30, 2025 and year to date results for the period April 01, 2025 to September 30, 2025 (the 'Statement') attached herewith, being prepared and submitted by the Holding Company pursuant to the requirements of Regulation 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended thereafter ('the Listing Regulations'), which has been initialed by us for identification purpose.
2. This Statement, which is the responsibility of the Holding's Company Management and approved by the Holding's Company 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, as amended ("the Act") read with relevant Rules issued thereunder and other accounting principles generally accepted in India and in compliance with 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 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 ("the ICAI"). 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 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 Standards on Auditing, 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.

We also performed procedures in accordance with the Circular No. CIR/CFD/CMD1/44/2019 dated March 29, 2019, issued by the Securities and Exchange Board of India under Regulation 33(8) of the Listing Regulations, to the extent applicable.

4. Emphasis of Matters:

We draw attention to Note No. 5 of the Statement, wherein the holding Company has disclosed that fraud has been identified in the Company during the period. Based on our review procedures and the submissions made to us, we report that the requirements of Section 143(12) of the Companies Act, 2013 read with Rule 13 of the Companies (Audit and Auditors) Rules, 2014 have been duly complied with, including reporting the matter to the Audit Committee / Board of Directors within the prescribed timelines and filing of the requisite report in Form ADT-4 with the Central Government

Our conclusion on the Statement is not modified in respect of the above matter.

5. The Statement includes the financial results of the entities mentioned in Annexure-1
6. Based on our review conducted and procedures performed as stated in paragraph 3 above, nothing

Enviro Consolidated- Limited Review – Q2 FY 2025-2026



Page 1 of 3

SS KOTHARI MEHTA & CO. LLP

CHARTERED ACCOUNTANTS

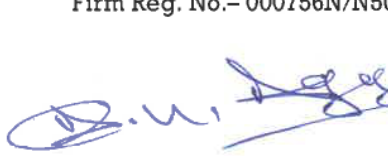
has come to our attention that causes us to believe that the accompanying Statement, prepared in accordance with the recognition and measurement principle laid down in the aforesaid Indian Accounting Standard ('Ind AS') prescribed under Section 133 the Act as amended, read with relevant Rules issued thereunder and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in terms of the Listing Regulations including the manner in which it is to be disclosed, or that it contains any material misstatement.

7. (a) We did not review the interim financial information/ financial results of five joint operations included in the consolidated unaudited interim financial results, whose results reflect total assets of Rs. 923.75 Lakhs as at September 30, 2025, total revenues of Nil and Nil, total net profit / (loss) after tax of Rs. (0.12) Lakhs and Rs. (1.09) Lakhs total comprehensive income / (losses) of Rs. (0.12) Lakhs and Rs. (1.09) Lakhs for the quarter ended on September 30, 2025, and for the period from April 01, 2025, to September 30, 2025, respectively and cash inflows/(outflows) (net) of Rs. (0.19) for the period from April 01, 2025, to September 30, 2025. The interim financial results of the joint operations have been considered based on management certified financials. According to the information and explanations given to us by the management, these joint operations are not considered material to the Group. All the figures stated above are before giving the effect of consolidation adjustments.

(b) We did not review the unaudited financial information/ financial results of two subsidiaries (including one step down subsidiary), whose results reflect total assets of Rs. 25940.13 Lakhs as at September 30, 2025, total revenues of Rs. 704.82 Lakhs and Rs. 1249.06 Lakhs, total net profit / (loss) after tax of Rs. (25.35) Lakhs and Rs. 13.04 Lakhs total comprehensive income / (losses) of Rs. (25.35) Lakhs and Rs. 13.04 Lakhs for the quarter ended on September 30, 2025, and for the period from April 01, 2025 to September 30, 2025, respectively and cash inflows/(outflows) (net) of Rs. (892.94) Lakhs for the period from April 01, 2025, to September 30, 2025 as considered in the Statement which has been reviewed by their independent auditors. The independent auditors' report on interim financial results of the entities has been furnished to us by Management and our conclusion on the Statement, so far it relates to the amounts and disclosures in respect of the subsidiaries/step down subsidiaries are based solely on the report of such auditors and procedures performed by us as stated in Paragraph 3 above. All the figures stated above are before giving the effect of consolidation adjustments.

Our conclusion on the Statement is not modified in respect of the above matters with respect to our reliance on the work done and the report of the other auditors including management certified financials.

For **SS Kothari Mehta & Co. LLP**
Chartered Accountants
Firm Reg. No. - 000756N/N500441




Deepak K. Aggarwal
Partner
Membership No. - 095541
UDIN No. - 25095541BMOQZW7166
Place: New Delhi
Date: November 04, 2025

Annexure 1

List of entities included in the Consolidated Financial Results: -

A. Subsidiaries:

1. EIEPL Bareilly Infra Engineers Private Limited
2. EIEL Mathura Infra Engineers Private Limited
3. Enviro Infra Engineers (Saharanpur) Private Limited
4. EIE Renewables Private Limited

B. Step-down Subsidiaries:

1. Sunaxis Renewables Private Limited
2. Soltrix Energy Solution Private Limited
3. Vento Power Infra Private Limited (w.e.f. 20/08/2025)

C. Joint Operations:

1. EIEPL-HNB JV
2. HNB-EIEPL JV
3. BIPL-EIEPL JV
4. EIEPL-ABI JV
5. EIEPL-LCIPPL-ABI JV



	Particulars	Quarter Ended			Half Year Ended		Year Ended	
		30th June 2025			30th September 2024			
		Unaudited			Unaudited			
		30th September 2025	30th June 2025	30th September 2024	30th September 2025	30th September 2024		
		Unaudited						
I	Revenue From Operations	22,734.79	24,092.02	21,301.46	46,826.82	41,819.47	1,06,605.61	
II	Other Income	1,404.55	827.25	853.61	2,231.80	1,081.21	1,941.25	
III	Total Income (I+II)	24,139.34	24,919.27	22,155.07	49,058.62	42,900.68	1,08,546.86	
IV	EXPENSES:-							
	Manufacturing, Construction and Operating Expenses							
	Cost of Materials Consumed	8,904.10	9,649.88	8,632.93	18,553.98	19,034.71	54,578.15	
	Stores, Spares and Tools Consumed and Hiring of Equipment & Machinery	280.06	439.45	150.30	719.51	308.11	775.93	
	Other Construction and Operating Expenses	4,615.53	5,401.16	5,499.55	10,016.69	8,441.30	17,154.88	
	Total	13,799.69	15,490.49	14,282.78	29,290.18	27,784.12	72,508.96	
	Employee Benefits Expense	1,469.35	1,515.31	1,090.49	2,984.66	4,791.21	4,791.21	
	Finance Cost	737.12	704.85	1,218.11	1,441.97	2,066.07	3,718.13	
	Depreciation and Amortization Expenses	497.55	324.65	223.55	822.20	420.01	944.44	
	Other Expenses	971.69	665.05	366.00	1,636.74	1,232.41	2,529.00	
	Total Expenses (IV)	17,475.40	18,700.35	17,180.93	36,175.75	33,614.95	84,491.74	
V	Profit before exceptional items and tax (III-IV)	6,663.94	6,218.92	4,974.14	12,882.87	9,285.73	24,055.12	
VI	Exceptional Items (Refer note 5)	(355.95)	(495.00)	-	(850.95)	-	-	
VII	Profit before Tax (V+VI)	6,307.99	5,723.92	4,974.14	12,031.92	9,285.73	24,055.12	
VIII	Tax Expense :							
	- Current Tax	1,430.21	1,438.00	1,220.28	2,868.21	2,553.48	6,324.29	
	- (Excess)/Short Provision of Income Tax for Earlier Years	-	-	64.38	-	54.38	5.90	
	- Deferred Tax charge/(credit)	(71.78)	37.87	52.81	(33.90)	34.40	10.14	
	Total Tax Expense (VIII)	1,358.43	1,475.87	1,337.47	2,834.31	2,652.26	6,340.33	
IX	Profit after Tax (VII-VIII)	4,949.56	4,248.05	3,636.67	9,197.61	6,633.47	17,714.79	
X	Profit after Tax attributable to:							
	Owners of the Parent	4,871.67	4,189.62	3,558.04	9,061.29	6,635.81	17,630.27	
	Non Controlling interest	77.89	58.43	78.63	136.32	(2.33)	84.52	
	Total Profit for the period/year	4,949.56	4,248.05	3,636.67	9,197.61	6,633.48	17,714.79	
XI	Other Comprehensive Income							
	Items that will not be reclassified to Profit & Loss							
	Remeasurement of Income/(Loss) on defined benefit plans	(3.39)	(3.20)	0.88	(6.59)	5.53	(11.64)	
	Income tax relating to items that will not be reclassified to profit or loss	0.85	0.81	(0.22)	1.66	(1.39)	2.93	
	Total Other Comprehensive Income/(Loss) for the period/year	(2.54)	(2.39)	0.66	(4.93)	4.14	(8.71)	
	Total Other Comprehensive Income/(Loss) for the period/year attributable to:							
	Owners of the Parent	(2.54)	(2.39)	0.66	(4.93)	4.14	(8.71)	
	Non Controlling interest	-	-	-	-	-	-	
	Total Comprehensive Income/(Loss) for the period/year (X+XI)	4,947.02	4,245.66	3,637.33	9,192.68	6,637.62	17,706.08	
XII	Total Comprehensive Income/(Loss) for the period/year (X-XI) attributable to:							
	Owners of the Parent	4,869.13	4,187.23	3,558.70	9,056.36	6,639.95	17,621.56	
	Non Controlling interest	77.89	58.43	78.63	136.32	(2.33)	84.52	
XIII	Paid-up share capital (face value of ₹ 10 per share)	17,553.00	17,553.00	13,685.00	17,553.00	13,685.00	17,553.00	
XIV	Other Equity	-	-	-	-	-	81,898.06	
	Earnings Per Equity Share (face value of ₹ 10/-) (previous year ₹ 10/-)*							
	(1) Basic (₹)	2.78	2.39	2.60	5.16	4.85	11.76	
	(2) Diluted (₹)	2.78	2.39	2.60	5.16	4.85	11.76	

* EPS is not annualised for the quarter and half-year ended 30th September 2025 and quarter ended 30th June 2025



By the Order of Board of Directors

[Signature]

Sanjay Jain
Chairman and Whole Time Director
DIN: 02575734

ENVIRO INFRA ENGINEERS LIMITED

Regd. Office: Unit No. 201, 2nd Floor, RG Metro Arcade, Sector-11, Rohini, New Delhi-110085

CIN: L37003DL2009PLC191418

PHONE :011-40591549

EMAIL: ho@eiepl.in

WEBSITE: www.eiepl.in

STATEMENT OF UNAUDITED CONSOLIDATED BALANCE SHEET AS AT 30TH SEPTEMBER 2025

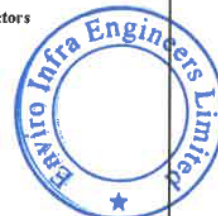
(all amounts are in Lakhs, unless otherwise stated)

Particulars	As at 30th September 2025	As at 31st March 2025
	Unaudited	Audited
ASSETS		
Non-Current Assets		
(a) Property, Plant and Equipment	21,069.62	7,018.21
(b) Capital Work-in-progress	231.95	-
(c) Goodwill	269.00	-
(d) Other Intangible Assets	-	-
(e) Intangible Assets under Development	-	15.50
(f) Financial Assets		
(i) Loans	16.40	19.02
(ii) Other	23,457.70	18,544.67
(g) Deferred Tax Assets (Net)	217.07	189.36
(h) Other Non-Current Assets	141.14	1,698.94
Total Non-Current Assets	45,402.88	27,485.70
Current Assets		
(a) Inventories	1,686.17	4,213.29
(b) Financial Assets		
(i) Investments	5,247.87	944.90
(ii) Trade Receivables	12,650.76	20,567.11
(iii) Cash and Cash Equivalents	7,624.39	16,237.11
(iv) Bank balances other than (iii) above	29,635.64	39,278.33
(v) Loans	20.23	13.08
(vi) Other	50,141.83	37,906.67
(c) Current Tax Assets (Net)	195.95	148.69
(d) Other Current Assets	4,877.74	3,039.50
Total Current Assets	1,12,080.58	1,22,348.68
TOTAL ASSETS	1,57,483.46	1,49,834.38
EQUITY AND LIABILITIES		
Equity		
(a) Equity Share Capital	17,553.00	17,553.00
(b) Other Equity	96,288.62	81,898.06
Equity attributable to owners of the Company	1,13,841.62	99,451.06
Non controlling interest	64.49	(71.82)
Total Equity	1,13,906.11	99,379.24
Liabilities		
Non-Current Liabilities		
(a) Financial Liabilities		
(i) Borrowings	13,195.43	9,826.46
(ii) Other Financial Liabilities	253.54	255.18
(b) Provisions	159.49	132.97
(c) Other Non-Current Liabilities	821.28	412.50
Total Non-Current Liabilities	14,429.75	10,627.11
Current Liabilities		
(a) Financial Liabilities		
(i) Borrowings	16,260.71	13,585.05
(ii) Trade Payables:		
(A) Total outstanding dues of micro enterprises and small enterprises	1,580.29	3,622.30
(B) Total outstanding dues of creditors other than micro enterprises and small enterprises	2,428.59	13,081.99
(iii) Other Financial Liabilities	7,454.65	5,202.71
(b) Other Current Liabilities	1,031.59	3,194.76
(c) Provisions	31.42	38.40
(d) Current Tax Liabilities (Net)	360.35	1,102.82
Total Current Liabilities	29,147.60	39,828.03
TOTAL EQUITY AND LIABILITIES	1,57,483.46	1,49,834.38

By the Order of Board of Directors



Sanjay Jain



Sanjay Jain

Chairman and Whole Time Director

DIN: 02575734

Place: New Delhi

Date: 04-11-2025

ENVIRO INFRA ENGINEERS LIMITED

Regd. Office: Unit No. 201, 2nd Floor, RG Metro Arcade, Sector-11, Rohini, New Delhi-110085

CIN: L37003DL2009PLC191418

PHONE :011-40591549 EMAIL: ho@eiepl.in WEBSITE: www.eiel.in

STATEMENT OF UNAUDITED CONSOLIDATED CASH FLOWS FOR THE HALF YEAR ENDED 30TH SEPTEMBER 2025

(all amounts are in Lakhs, unless otherwise stated)

Particulars	Half Year Ended	
	30th September 2025	30th September 2024
	Unaudited	Unaudited
A CASH FLOW FROM OPERATING ACTIVITIES		
Profit before Tax	12,031.92	9,285.73
Adjustment to reconcile profit before tax to net cash flows:		
Depreciation and Amortization Expense	822.20	420.01
Change in ECL Provision	275.50	154.70
Finance Cost	1,441.97	2,066.07
Net Loss on Foreign Exchange Fluctuation	1.50	-
Interest Income	(1,425.28)	(1,055.70)
Gain on derecognition of financial liability	(774.87)	-
Gain on sale of liquid investment	(21.66)	-
Net fair value change in investment	1.61	-
Intangible assets under development written off	15.50	-
Cash generated from operations before working capital changes	12,368.39	10,870.82
Adjustment for:		
(Increase)/Decrease in Inventories	2,527.12	1,879.20
(Increase)/Decrease in Loans and Advances	(4.52)	3.19
(Increase)/Decrease in Trade Receivable	8,321.47	(1,899.56)
(Increase)/Decrease in Receivables from Service concession arrangements	(3,754.43)	(2,926.82)
(Increase)/Decrease in Other financial assets	(12,105.87)	(17,033.23)
(Increase)/Decrease in Other Current assets	(1,777.77)	(1,248.26)
(Increase)/Decrease in Other Non-Current assets	-	(93.08)
Increase/(Decrease) in Trade Payables	(12,702.77)	(10,556.43)
Increase/(Decrease) in Non-Current Liabilities	435.30	26.30
Increase/(Decrease) in Current Liabilities	(6.99)	10.85
Increase/(Decrease) in Other Financial Liabilities	1,994.64	6,262.20
Increase/(Decrease) in Other Current Liabilities	(2,165.47)	268.65
Cash flow from operations	(6,870.90)	(14,436.17)
Income tax paid (net of refunds)	(3,657.94)	(371.84)
Net Cash flow from / (used in) operating activities (A)	(10,528.84)	(14,808.01)
B CASH FLOW FROM INVESTING ACTIVITIES		
Consideration paid for acquisition subsidiary (net of cash acquired)*	14.21	-
Purchase of Property, Plant and Equipments (including capital work in progress and capital advance)	(966.37)	(1,087.01)
Interest Income	1,425.28	1,055.70
Proceeds from sale of liquid funds	2,400.00	-
Change in term deposits and other bank balances (net)	8,128.72	3,026.10
Investment in Unquoted Instruments	(6,682.92)	-
Net Cash flow from / (used in) Investing Activities (B)	4,318.90	2,994.79
C CASH FLOW FROM FINANCING ACTIVITIES		
Proceeds from Non-current borrowings (incl. current maturities)	(8,663.36)	5,272.78
Payment of Non-current borrowings	(526.15)	(4,081.37)
Proceeds from Share Warrants and CCD (incl. security premium)	4,416.80	-
Increase/(Decrease) Other Financial Liabilities	(1.64)	(439.94)
Interest & Financial Charges Paid	(1,441.97)	(2,066.07)
Short Term Borrowings (Net)	3,813.53	13,058.08
Net Cash flow from / (used in) financing Activities (C)	(2,402.79)	11,743.48
Net Increase/(Decrease) in Cash and Cash equivalents (A+B+C)	(8,612.72)	(69.74)
Opening Cash and Cash equivalents	16,237.11	86.75
Closing Cash and Cash equivalents	7,624.39	17.01

*Net cash inflow of ₹14.21 lakhs represents the amount received on acquisition of Vento Power Infra Pvt. Ltd. (₹284.21 lakhs) net off cash outflow towards acquisition of Soltrix Energy Solution Pvt. Ltd. (₹ 270.00 lakhs).



Place: New Delhi
Date: 04-11-2025

By the Order of Board of Directors



Sanjay Jain
 Chairman and Whole Time Director
 DIN: 02575734

Independent Auditor's Limited Review Report on unaudited standalone financial results of Enviro Infra Engineers Limited for the quarter ended September 30, 2025 and year to date results for the period from April 01, 2025 to September 30, 2025 pursuant to Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended.

Review Report

**To the Board of Directors of
Enviro Infra Engineers Limited**

1. We have reviewed the accompanying statement of unaudited standalone financial results of Enviro Infra Engineers Limited ('the Company') which includes five joint operations accounted on proportionate basis for the quarter ended September 30, 2025 and year to date results for the period from April 01, 2025 to September 30, 2025 ('the Statement'), attached herewith, being prepared and submitted by the Company pursuant to the requirement of Regulation 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended thereafter ('the Listing Regulations'), which has been initialed by us for identification purpose.
2. This Statement, which is the responsibility of the Company's Management and has been approved by the Board of Directors of the Company, 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, as amended (the "Act"), read with relevant Rules issued thereunder and other accounting principles generally accepted in India, read with the Listing Regulations. 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 Statement is free of material misstatement. A review of interim financial information consists of making inquiries primarily of the person 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 Standards on Auditing 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. Emphasis of Matters:

We draw attention to Note No. 5 of the Statement, wherein the Company has disclosed that fraud has been identified in the Company during the period. Based on our review procedures and the submissions made to us, we report that the requirements of Section 143(12) of the Companies Act, 2013 read with Rule 13 of the Companies (Audit and Auditors) Rules, 2014 have been duly complied with, including reporting the matter to the Audit Committee / Board of Directors within the prescribed timelines and filing of the requisite report in Form ADT-4 with the Central Government.

Our conclusion on the Statement is not modified in respect of the above matter.

5. The statement includes the results of the five joint operations mentioned in Annexure-1.
6. Based on our review conducted as above, nothing has come to our attention that causes us to believe that the accompanying Statement, prepared in all material respects in accordance with the recognition and measurement principles laid down in the applicable Indian Accounting Standards ('Ind AS') prescribed under the Act read with relevant rules issued thereunder including the amendments thereof and other recognized accounting practices and policies generally accepted in India, has not disclosed the information required to be disclosed in



SS KOTHARI MEHTA & CO. LLP

CHARTERED ACCOUNTANTS

accordance with the requirements of the Listing Regulations including the manner in which it is to be disclosed, or that it contains any material misstatement.

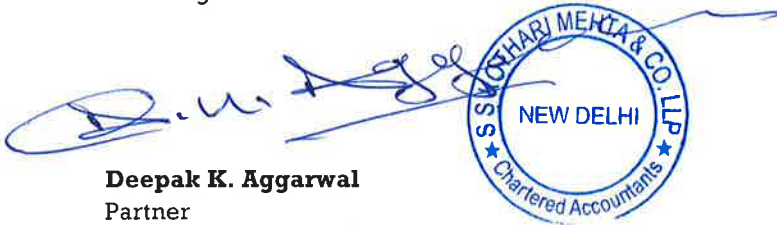
7. We did not review the interim financial information/ financial results of five joint operations included in the standalone unaudited interim financial results, whose results reflect total assets of Rs. 923.75 Lakhs as at September 30, 2025, total revenues of Rs. Nil and Nil, total net profit / (loss) after tax of Rs. (0.12) Lakhs and Rs. (1.09) Lakhs total comprehensive income / (losses) of Rs. (0.12) Lakhs and Rs. (1.09) Lakhs for the quarter ended on September 30, 2025, and for the period from April 01, 2025 to September 30, 2025, respectively and cash inflows/(outflows) (net) of Rs. (0.19) Lakhs for the period from April 01, 2025, to September 30, 2025. The interim financial results of the above joint operations have been considered based on management certified financials. According to the information and explanations given to us by the management, these joint operations are not considered material to the Company. All the figures stated above are before giving the effect of consolidation adjustments.

Our conclusion on the statement is not modified in respect of the above matters.

For **SS Kothari Mehta & Co. LLP**

Chartered Accountants

Firm Reg. No.- 000756N/N500441



Deepak K. Aggarwal

Partner

Membership No. - 095541

Udin No: 25095541BMOQZV5877

Place: New Delhi

Date: November 04, 2025

Annexure 1

List of entities included in the Standalone Financial Results: -

Joint Operations:

1. EIEPL-HNB JV
2. HNB-EIEPL JV
3. BIPL-EIEPL JV
4. EIEPL-ABI JV
5. EIEPL-LCIPPL-ABI JV



STATEMENT OF UNAUDITED STANDALONE FINANCIAL RESULTS FOR THE QUARTER AND HALF-YEAR ENDED 30TH SEPTEMBER 2025

(all amounts are in Lakhs, unless otherwise stated)

Particulars	Quarter Ended			Half Year Ended		Year Ended
	30th September 2025	30th June 2025	30th September 2024	30th September 2025	30th September 2024	31st March 2025
	Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
<u>Income</u>						
I Revenue From Operations	21,692.45	23,241.06	20,882.72	44,933.50	41,400.74	1,04,567.65
II Other Income	827.32	1,011.62	420.23	1,838.94	771.29	2,547.10
III Total Income (I+II)	22,519.77	24,252.68	21,302.95	46,772.44	42,172.03	1,07,114.75
<u>Expenses:-</u>						
IV Manufacturing, Construction and Operating Expenses						
Cost of Materials Consumed	8,904.10	9,649.88	8,632.93	18,553.98	19,034.71	54,578.16
Stores, Spares and Tools Consumed and Hiring of Equipment & Machinery	278.18	439.45	150.30	717.62	308.11	775.93
Other Construction and Operating Expenses	4,574.51	5,392.96	5,501.37	9,967.47	8,441.30	17,119.96
Total	13,756.79	15,482.29	14,284.60	29,239.07	27,784.12	72,474.05
Employee Benefits Expense	1,445.33	1,498.47	1,090.49	2,943.80	2,112.33	4,791.21
Finance Cost	516.62	457.51	767.59	974.13	1,445.14	2,913.51
Depreciation and Amortization Expenses	340.02	324.65	223.55	664.67	420.01	944.44
Other Expenses	916.68	523.27	361.72	1,439.95	1,220.69	2,498.05
Total Expenses (IV)	16,975.44	18,286.19	16,727.95	35,261.62	32,982.29	83,621.26
V Profit before exceptional items (III-IV)	5,544.33	5,966.49	4,575.00	11,510.82	9,189.74	23,493.49
VI Exceptional Items (Refer note 5)	(355.95)	(495.00)	-	(850.95)	-	-
VII Profit before Tax (V+VI)	5,188.38	5,471.49	4,575.00	10,659.87	9,189.74	23,493.49
VIII Tax Expense :						
- Current Tax	1,419.01	1,430.00	1,220.28	2,849.01	2,553.48	6,324.29
- (Excess)/Short Provision of Income Tax for Earlier Years	-	-	64.38	-	64.38	5.90
- Deferred Tax charge/(credit)	(139.59)	(36.20)	(42.04)	(175.79)	(68.23)	(173.37)
Total Tax Expense (VIII)	1,279.42	1,393.80	1,242.62	2,673.22	2,549.63	6,156.82
IX Profit after Tax (VII-VIII)	3,908.96	4,077.69	3,332.38	7,986.65	6,640.11	17,336.67
X Other Comprehensive Income						
<i>Items that will not be reclassified to Profit & Loss</i>						
Remeasurement of Income/(Loss) on defined benefit plans	(3.39)	(3.20)	0.88	(6.59)	5.53	(11.64)
Income tax relating to items that will not be reclassified to profit or loss	0.85	0.81	(0.22)	1.66	(1.39)	2.93
Total Other Comprehensive Income/(Loss) for the period/year	(2.54)	(2.39)	0.66	(4.93)	4.14	(8.71)
XI Total Comprehensive Income/(Loss) for the period/year (IX+X)	3,906.43	4,075.30	3,333.04	7,981.72	6,644.25	17,327.96
XII Paid-up share capital (face value of ₹ 10 per share)	17,553.00	17,553.00	13,685.00	17,553.00	13,685.00	17,553.00
XIII Other Equity	-	-	-	-	-	82,067.37
XIV Earning Per Equity Share [face value of ₹ 10/- (previous year ₹ 10/-)]*						
(1) Basic (₹)	2.23	2.32	2.44	4.55	4.85	11.57
(2) Diluted (₹)	2.23	2.32	2.44	4.55	4.85	11.57

* EPS is not annualised for the quarter and half-year ended 30th September 2025 and 30th September 2024 and quarter ended 30th June 2025.

Place: New Delhi
 Date: 04-11-2025



By the Order of Board of Directors

Sanjay Jain
 Sanjay Jain

Chairman and Whole Time Director
 DIN: 02575734

ENVIRO INFRA ENGINEERS LIMITED

Regd. Office: Unit No. 201, 2nd Floor, RG Metro Arcade, Sector-11, Rohini, New Delhi-110085

CIN: L37003DL2009PLC191418

STATEMENT OF UNAUDITED STANDALONE BALANCE SHEET AS AT 30TH SEPTEMBER 2025

(all amounts are in Lakhs, unless otherwise stated)

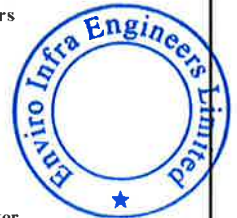
Particulars	As at 30th September 2025	As at 31st March 2025
	Unaudited	Audited
ASSETS		
Non-Current Assets		
(a) Property, Plant and Equipment	8,645.77	7,018.21
(b) Capital Work-in-progress	231.95	-
(c) Intangible Assets	-	-
(d) Intangible Assets under Development	-	15.50
(e) Investment in Subsidiaries	7,509.80	9.80
(f) Financial Assets		
(i) Loans	6,458.40	5,524.02
(ii) Other	3,607.92	3,169.27
(g) Deferred Tax Assets (Net)	558.74	384.21
(h) Other Non-Current Assets	2.41	1,513.10
Total Non-Current Assets	27,014.99	17,634.11
Current Assets		
(a) Inventories	1,684.56	4,213.29
(b) Financial Assets		
(i) Investments	5,247.87	944.90
(ii) Trade Receivables	12,436.11	21,804.81
(iii) Cash and Cash Equivalents	6,361.24	14,876.96
(iv) Bank balances other than (iii) above	29,635.64	38,837.17
(v) Loans	20.23	13.08
(vi) Other	51,374.24	39,432.26
(c) Current Tax Assets (Net)	39.66	49.51
(d) Other Current Assets	2,166.49	943.23
Total Current Assets	1,08,966.04	1,21,115.21
TOTAL ASSETS	1,35,981.03	1,38,749.32
EQUITY AND LIABILITIES		
Equity		
(a) Equity Share Capital	17,553.00	17,553.00
(b) Other Equity	90,049.08	82,067.37
Total Equity	1,07,602.08	99,620.37
Liabilities		
Non-Current Liabilities		
(a) Financial Liabilities		
(i) Borrowings	747.58	938.59
(ii) Other Financial Liabilities	253.54	255.18
(b) Provisions	159.28	132.97
(c) Other Non-Current Liabilities	408.78	-
Total Non-Current Liabilities	1,569.18	1,326.74
Current Liabilities		
(a) Financial Liabilities		
(i) Borrowings	14,858.45	12,455.32
(ii) Trade Payables:		
(A) Total outstanding dues of micro enterprises and small enterprises	1,580.29	3,622.30
(B) Total outstanding dues of creditors other than micro enterprises and small enterprises	2,408.67	13,081.99
(iii) Other Financial Liabilities	7,031.88	5,194.91
(b) Other Current Liabilities	542.13	2,306.47
(c) Provisions	31.42	38.40
(d) Current Tax Liabilities (Net)	356.93	1,102.82
Total Current Liabilities	26,809.77	37,802.21
TOTAL EQUITY AND LIABILITIES	1,35,981.03	1,38,749.32



Place: New Delhi
Date: 04-11-2025

By the Order of Board of Directors

Sanjay Jain
Chairman and Whole Time Director
DIN: 02575734



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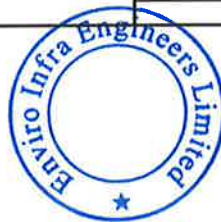
STATEMENT OF UNAUDITED STANDALONE CASH FLOWS FOR THE HALF YEAR ENDED 30TH SEPTEMBER 2025

(all amounts are in Lakhs, unless otherwise stated)

Particulars	Half Year Ended	
	30th September 2025	30th September 2024
	Unaudited	Unaudited
A CASH FLOW FROM OPERATING ACTIVITIES		
Profit before Tax	10,659.87	9,189.74
Adjustment to reconcile profit before tax to net cash flows:		
Depreciation and Amortization Expense	664.67	420.01
Change in ECL Provision	275.50	154.70
Finance Cost	974.13	1,445.14
Net Loss on Foreign Exchange Fluctuation	1.50	-
Interest Income	(1,681.35)	(701.01)
Gain on sale of liquid investment	(21.66)	-
Net fair value change in investment	1.61	-
Intangible assets under development written off	15.50	-
Cash generated from operations before working capital changes	10,889.78	10,508.59
Adjustment for:		
(Increase)/Decrease in Inventories	2,528.73	1,879.20
(Increase)/Decrease in Loans and Advances	(4.52)	3.19
(Increase)/Decrease in Trade Receivable	9,400.07	(784.70)
(Increase)/Decrease in Other financial assets	(12,271.76)	(18,854.98)
(Increase)/Decrease in Other Current assets	(1,223.27)	(1,237.53)
(Increase)/Decrease in Other Non-Current assets	-	(6.90)
Increase/(Decrease) in Trade Payables	(12,715.33)	(10,556.43)
Increase/(Decrease) in Non-Current Liabilities	435.08	26.30
Increase/(Decrease) in Current Liabilities	(6.99)	8.25
Increase/(Decrease) in Other Financial Liabilities	1,836.97	6,209.30
Increase/(Decrease) in Other Current Liabilities	(1,764.34)	328.52
Cash flow from operations	(2,895.58)	(12,477.19)
Income tax paid (net of refunds)	(3,585.06)	(370.20)
Net Cash flow from / (used in) operating activities (A)	(6,480.64)	(12,847.39)
B CASH FLOW FROM INVESTING ACTIVITIES		
Purchase of Property, Plant and Equipments (including capital work in progress and capital advance)	(1,018.64)	(1,087.01)
Investment in Subsidiary	(7,500.00)	(2.40)
Interest Income	1,681.35	701.01
Proceeds from sale of liquid funds	2,400.00	(206.77)
Loan given to subsidiaries	(937.00)	995.50
Change in term deposits and other bank balances (net)	8,785.78	3,083.56
Investment in Unquoted Instruments	(6,682.92)	-
Net Cash flow from / (used in) Investing Activities (B)	(3,271.43)	3,483.89
C CASH FLOW FROM FINANCING ACTIVITIES		
Proceeds from Non-current borrowings (incl. current maturities)	203.77	888.29
Payment of Non-current borrowings	(526.15)	(2,702.40)
Increase/(Decrease) Other Financial Liabilities	(1.64)	(439.93)
Interest & Financial Charges Paid	(974.13)	(1,445.14)
Short Term Borrowings (Net)	2,534.50	13,058.29
Net Cash flow from / (used in) financing Activities (C)	1,236.35	9,359.11
Net Increase/(Decrease) in Cash and Cash equivalents (A+B+C)	(8,515.73)	(4.40)
Opening Cash and Cash equivalents	14,876.96	17.05
Closing Cash and Cash equivalents	6,361.24	12.65



Place: New Delhi
Date: 04-11-2025



By the Order of Board of Directors

Sanjay Jain
Chairman and Whole Time Director
DIN: 02575734

ENVIRO INFRA ENGINEERS LIMITED

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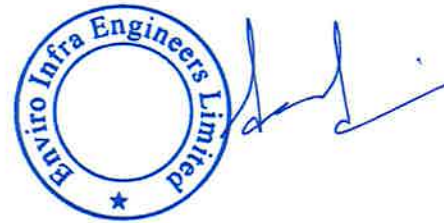
NOTES TO UNAUDITED STANDALONE & CONSOLIDATED FINANCIAL RESULTS

- 1 The above unaudited standalone & consolidated financial results have been reviewed by the Audit Committee & approved by the Board of Directors of the Company at their respective meetings held on November 04, 2025. A review, as required under Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, has been completed by the Statutory Auditors and they have issued a limited review report on the aforesaid results.
- 2 These unaudited standalone & consolidated financial results have been prepared in accordance with the recognition and measurement principles laid down in Indian Accounting Standards-34 (Ind AS-34) notified under Section - 133 of the Companies Act, 2013, as amended, read with the relevant Rules thereunder.
- 3 Pursuant to initial public offering (IPO) of 4,39,48,000 equity share, fresh issue of 3,85,80,000 equity share and offer for sale of 52,68,000 equity share of Rs 10 each were allotted at the price Rs 148/- per equity share and 1,00,000 equity share of Rs 10 each, which was under Employee Reservation Portion were allotted at the price of Rs 135/- per equity Share. The company's equity share were listed on National Stock Exchange of India Limited (NSE) and BSE Limited (BSE) on November 29, 2024. The said proceeds aggregating to Rs.57,233.40 Lakhs from IPO have been partially utilised as per the objects of the issue and the balance unutilised amount have been lying in fixed deposits with banks.
- 4 The Group's business activities primarily fall within the infrastructure development sector, focusing on turnkey projects related to Water Treatment Plants (WTPs), Sewage Treatment Plants (STPs), Common Effluent Treatment Plants (CETPs), and Water Supply Schemes, encompassing project construction and execution activities.

During the half year ended 30 September 2025, the Group has diversified into the renewable energy sector. In view of this development, the management undertook a detailed assessment of the nature of internal reviews performed by the Chief Operating Decision Maker (CODM) comprising the Board of Directors for evaluating the financial and operational performance and for the allocation of resources across various business activities.

Based on this assessment and considering the growing scale and distinct nature of the renewable operations, the Group has identified two reportable segments in accordance with the requirements of Ind AS 108 "Operating Segments":

- 1.EPC and O&M Business – comprising engineering, procurement, construction, and operation & maintenance activities related to Water Treatment Plants, Sewage Treatment Plants, Common Effluent Treatment Plants, and Water Supply Schemes; and
- 2.Renewable Business – comprising generation and sale of electricity from renewable energy sources.



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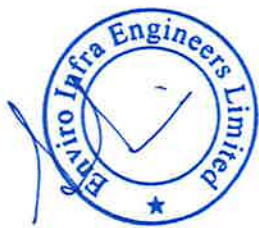
CIN: L37003DL2009PLC191418

PHONE :011-40591549 EMAIL: ho@eiepl.in WEBSITE: www.eiel.in

NOTES TO UNAUDITED STANDALONE & CONSOLIDATED FINANCIAL RESULTS

Accordingly the disclosure is made as below:

Particulars	Quarter Ended			Half Yearly Ended		Year Ended
	September 30, 2025	June 30, 2025	September 30, 2024	September 30, 2025	September 30, 2024	March 31, 2025
	Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
1. Segment Revenue						
EPC & O&M (water and waste water treatment)	22,565.86	24,092.02	21,301.46	46,657.88	41,819.47	1,06,605.61
Renewable Energy	168.93	-	-	168.93	-	-
Total	22,734.79	24,092.02	21,301.46	46,826.81	41,819.47	1,06,605.61
Less: Inter-segment Revenue	-	-	-	-	-	-
Net Segment Revenue	22,734.79	24,092.02	21,301.46	46,826.81	41,819.47	1,06,605.61
2. Segment Results						
EPC & O&M (water and waste water treatment)	6,059.69	6,215.34	5,338.63	12,275.04	10,270.60	25,831.98
Renewable Energy	(63.18)	(118.83)	-	(182.00)	-	-
Total	5,996.52	6,096.52	5,338.63	12,093.04	10,270.60	25,831.99
Add/(Less)						
Finance Cost	737.12	704.85	1,218.11	1,441.97	2,066.07	3,718.13
Other Income	1,404.55	827.25	853.61	2,231.80	1,081.21	1,941.25
Profit before exceptional item and tax	6,663.94	6,218.91	4,974.14	12,882.87	9,285.74	24,055.12
Add: Exceptional Item	(355.95)	(495.00)	-	(850.95)	-	-
Profit Before Tax	6,307.99	5,723.91	4,974.14	12,031.92	9,285.74	24,055.12
Income Taxes						
-Current Taxes	1,430.21	1,438.00	1,220.28	2,868.21	2,553.48	6,324.29
- (Excess)/Short Provision of Income Tax for Earlier Years	-	-	64.38	-	64.38	5.90
-Deferred Taxes	(71.78)	37.87	52.81	(33.90)	34.40	10.14
Profit After Tax	4,949.56	4,248.04	3,636.67	9,197.61	6,633.48	17,714.79
3. Other Information						
A. Segment Assets						
EPC & O&M (water and waste water treatment)	1,51,504.09	1,41,988.28	94,830.70	1,51,504.09	94,830.70	1,49,834.38
Renewable Energy	13,479.38	4,907.93	-	13,479.38	-	-
Total Segment Assets	1,64,983.46	1,46,896.21	94,830.70	1,64,983.46	94,830.70	1,49,834.38
Less: Inter-segment assets	(7,500.00)	-	-	(7,500.00)	-	-
Add: Unallocable assets	-	-	-	-	-	-
Total Assets	1,57,483.46	1,46,896.21	94,830.70	1,57,483.46	94,830.70	1,49,834.38
B. Segment Liabilities						
EPC & O&M (water and waste water treatment)	43,272.69	38,262.54	59,131.07	43,272.69	59,131.07	50,455.14
Renewable Energy	304.65	8.78	-	304.65	-	-
Total Segment Liabilities	43,577.34	38,271.32	59,131.07	43,577.34	59,131.07	50,455.14
Less: Inter-Segment Liabilities	-	-	-	-	-	-
Add: Unallocable Liabilities	-	-	-	-	-	-
Total Liabilities	43,577.34	38,271.32	59,131.07	43,577.34	59,131.07	50,455.14
C. Capital Employed						
(Segment Assets- Segment Liabilities)	1,13,906.12	1,08,624.89	35,699.63	1,13,906.12	35,699.63	99,379.24



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NOTES TO UNAUDITED STANDALONE & CONSOLIDATED FINANCIAL RESULTS

- 5 During the quarter ended June 2025, the Company's management has identified a cyber fraud incident involving fraudulent transfer of funds out of the company amounting to ₹1,115.00 lakhs (Rs 495 lakhs upto 30 June 2025 & Rs. 620 Lakhs subsequently). Upon identification of these fraudulent transactions, complaint was promptly lodged on the National Cyber Crime Reporting Portal, and an FIR was registered with the IFSO Wing, Special Cell, Outer North District, Dwarka, Delhi.

Pursuant to FIR and ongoing proceedings to trace and recover the misappropriated funds, the Hon'ble Judicial Magistrate Court, Delhi has directed across various banks to impose lien and release of funds as identified through the National Cyber Crime Reporting Portal. In view of this action an amount of Rs. 264.05 lakhs were credited to the company bank account out of total lien of Rs. 302.00 lakhs as of the reporting date.

An amount of Rs. 495.00 lakhs was charged to standalone financial result for the quarter ended June 30, 2025 under Exceptional Items and a further ₹ 355.95 lakhs has been charged under exceptional items during the quarter ended September 30, 2025 .

In the interest of good governance and to uphold accountability, the Chairman & Whole-time Director and the Managing Director have voluntarily relinquished their remuneration until the financial losses arising from the fraud are fully recovered/adjusted.

- 6 (A) EIE Renewables Private Limited (Subsidiary of parent company) acquired the M/s Soltrix Energy Solution Private Limited pursuant to a Share Purchase and Option Agreement dated June 25, 2025, entered into with Prama Instrument Private Limited.
Under this agreement, EIE Renewables acquired 49% of Prama's equity shares, with a call option over the remaining 51%, exercisable at a future date. As the arrangement effectively transfers control of the Entity to EIE Renewables Private Limited, the investment under the call option has been recognized and accounted for as an equity investment in the consolidated financial statement of the Group.

(B) During the quarter ended September 30, 2025, EIE Renewables Private Limited, a subsidiary of the Company, acquired 100% equity interest in Vento Power Infra Private Limited. Pursuant to the acquisition, a gain on bargain purchase amounting to ₹917.42 lakhs has been recognized. This gain has been considered and disclosed under "Other Equity" in the consolidated financial results of the Group. Power Infra Private Limited.

Pursuant to this acquisition, EIE Renewables Private Limited has taken over the project finance term loan outstanding in the books of Vento Power Infra Private Limited, amounting to ₹12,135.47 lakhs, at an assigned value of ₹11,360.61 lakhs. The differential amount of ₹774.86 lakhs has been recognized as a gain under "Other Income" in the Consolidated Statement of Profit and Loss for the quarter ended September 30, 2025.

- 7 The aforesaid standalone & consolidated financial results will be uploaded on the Company's website, www.eiel.in & will be available on the website of BSE Limited , www.bseindia.com & National Stock Exchange of India Limited, www.nseindia.com for the benefit of Shareholders & Investors.

