



PVR & CO.
CHARTERED ACCOUNTANTS

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Independent Auditor's Limited Review Report on unaudited financial results of EIEPL BAREILLY INFRA ENGINEERS PRIVATE LIMITED for the quarter ended December 31, 2024, and year to date results for the period from April 01, 2024, to December 31, 2024, pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended.

To
The Board of Directors
EIEPL Bareilly Infra Engineers Pvt Limited
Delhi

We have reviewed the accompanying statements of unaudited financial results of EIEPL BAREILLY INFRA ENGINEERS PRIVATE LIMITED ("The Company") for the quarter ended December 31, 2024 and year to date from April 1, 2024 to December 31, 2024 (the "Statement") attached herewith, being prepared and submitted by the Company to the extent required by Enviro Infra Engineers Limited, [Holding Company of EIEPL Bareilly Infra Engineers Private Limited] for preparation of consolidated financial results for the quarter ended December 31, 2024 and year to date from April 1, 2024 to December 31, 2024 pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended to date (the 'Listing Regulation'), pursuant to the Listing Agreement entered into by Enviro Infra Engineers Limited with the Stock Exchanges in India and not to report on the Company as a separate entity, which has been initialed by us for identification purpose.

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") 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.

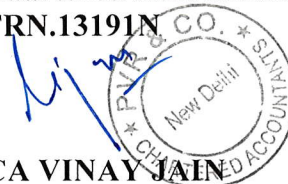
We conducted our review in accordance with Standard on Review Engagements (SRE) 2410, "Review of Interim Financial Information Performed by the Independent Auditor of the Entity" issued by the Institute of Chartered Accountants of India. This standard require that we plan and perform the review to obtain moderate assurance as to whether the financial statements are free from 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.

Based on our review conducted 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 and other recognized accounting practices and policies generally accepted in India, has not disclosed the information required to be disclosed in terms of the Regulations, pursuant to Listing Agreement as entered into by Enviro Infra Engineers Limited with Stock Exchanges in India, including the manner in which it is to be disclosed, or that it contains any material misstatement.



This report is furnished solely for use in preparing the unaudited consolidated financial results for the quarter ending December 31, 2024, and year to date from April 1, 2024, to December 31, 2024, of Enviro Infra Engineers Limited. It is not to be used for any other purpose, or referred to in any other document, or distributed to anyone without our prior and written consent.

**For PVR & CO.
Chartered Accountants
FRN.13191N**



**CA VINAY JAIN
Partner
Membership No.087774**

**Place: New Delhi
Date : 23.01.2025
UDIN: 25087774BMOOXL6911**

EIEPL BAREILLY INFRA ENGINEERS PVT. LTD.

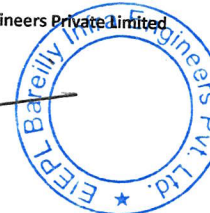
Regd. Office: Unit No. 201, 2nd Floor, RG Metro Arcade, Sector-11, Rohini, New Delhi-110085
CIN: U45309DL2021PTC386385

Statement of Profit and Loss for the Quarter and Nine months ended 31st December, 2024

Particulars	For the Quarter Ended			(All amounts are in Lakhs, unless otherwise stated)		
	For the Quarter Ended		For the Nine Months Ended		For the Year Ended	
	31st Dec 2024	30th Sept 2024	31st Dec 2023	31st Dec 2024	31st Dec 2023	31st Mar 2024
	Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
Income						
Revenue From Operations	556.54	420.18	1,890.10	976.72	5,962.45	7,124.16
Other Income	15.97	17.52	11.19	37.18	23.97	42.82
Total Income (I)	572.51	437.70	1,901.29	1,013.90	5,986.43	7,166.98
Expenses:-						
Manufacturing, construction and operating expenses						
Cost of materials consumed	-	-	-	-	-	-
Civil Construction Work Expenses	70.65	31.44	1,814.50	102.09	5,726.75	6,839.19
Other construction and operating expenses	71.74	53.00	1.83	126.56	21.91	40.48
Total	142.39	84.44	1,816.33	228.65	5,748.66	6,879.67
Changes in inventories of Work-in-progress (Increase)/ Decrease	-	-	-	-	-	-
Employee benefits expense	-	-	-	-	-	-
Finance costs	-	-	-	-	-	-
Depreciation and amortization expense	324.62	334.24	283.87	956.41	772.43	1,036.59
Sales, administration and other expenses	-	-	-	-	-	-
Total expenses (II)	472.48	419.20	2,102.22	1,195.13	6,524.79	7,924.49
Profit/(loss) before Tax (III=I-II)	100.04	18.50	(200.93)	(181.23)	(538.37)	(757.51)
Tax expense, comprising						
- Current tax	-	-	-	-	-	-
- Deferred tax	1.16	(0.69)	1.46	8.24	1.46	0.70
-(Excess)/Short Provision of Income Tax for Earlier Years	-	-	3.14	-	3.14	3.14
Total Tax Expense (IV)	1.16	(0.69)	4.59	8.24	4.59	3.84
Profit (Loss) for the year (V=III-IV)	98.88	19.19	(205.52)	(189.47)	(542.96)	(761.35)
Other Comprehensive Income						
Items that will not be reclassified to Profit & Loss						
Remeasurement of Income/(loss) on defined benefit plans	-	-	-	-	-	-
Income tax relating to items that will not be reclassified to profit or loss	-	-	-	-	-	-
Other Comprehensive Income/(loss) for the Year/Period	-	-	-	-	-	-
Total Comprehensive Income/(loss) for the Year/Period	98.88	19.19	(205.52)	(189.47)	(542.96)	(761.35)
Earning Per Equity Share [nominal value of Rs. 10]						
(1) Basic (Rs.)	197.76	38.38	(411.05)	(378.93)	(1,085.91)	(1,522.71)
(2) Diluted (Rs.)	197.76	38.38	(411.05)	(378.93)	(1,085.91)	(1,522.71)

For EIEPL Bareilly Infra Engineers Private Limited

Sanjay Jain
Director
DIN: 02575734



Place: New Delhi
Date: 23-01-2025

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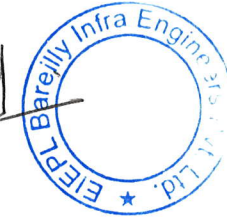
EIEPL BAREILLY INFRA ENGINEERS PRIVATE LIMITED

CIN: U45309DL2021PTC386385

Notes on Accounts:

- 1 The above financial results have been reviewed and approved by the Board of Directors at their meeting held on 23rd January, 2024. These financial results are in accordance with the Indian Accounting Standards (IND AS) as prescribed under Section 133 of the Companies Act 2013, read with rule 9 of the Companies (Indian Accounting Standards) Rules, 2015 and Companies (Indian Accounting Standards) (Amendment Rules), 2016.
The company is engaged in the business of designing, construction, operation and maintenance of Water and Wastewater Treatment Plants (WWTPs). WWTPs include Sewage Treatment Plants (STPs), Common Effluent Treatment Plants (CETPs), alongwith Sewerage Networks, Water Treatment Plants (WTPs) and Water Supply Scheme Projects (WSSPs).
- 2 The Company is engaged primarily in the business of EPC (Engineering, Procurement and Construction) contracts and accordingly there are no separate reportable segments as per Ind AS 108 dealing with Operating Segments.
- 3 The Figures for the corresponding previous period have been regrouped/ restated wherever necessary.

For EIEPL Bareilly Infra Engineers Private Limited



Sanjay Jain
Director
DIN: 02575734

Place: New Delhi
Date: 23-01-2025

