



**PVR & CO.**  
CHARTERED ACCOUNTANTS

602A, Deep Shikha, Rajendra  
Place, New Delhi-110008  
Ph : 91-11-25750409  
Web : www.capvr.com

**Independent Auditor's Review Report on the Quarterly Un-Audited Standalone Financial Results of the Company**

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


We have reviewed the accompanying statements of unaudited financial results of M/s EIEPL BAREILLY INFRA ENGINEERS PVT LIMITED ("The Company") for the quarter ended September 30<sup>th</sup>, 2024 attached herewith.


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 express a conclusion on this interim financial information 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. The standards requires 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, nothing has come to our attention that causes us to believe that the accompanying statements of unaudited financial result does not give a true and fair view of its results of operations for the quarter ended September 30<sup>th</sup>, 2024 and are not prepared in accordance with applicable accounting standard (Ind As) under section 133 of the Companies Act, 2013, read with relevant rules issued there under and other recognized accounting policies and policies generally accepted in India. And that it contains any material misstatements.

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

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



**Place: New Delhi**  
**Date : 09.12.2024**

UDIN:- 24087774BKMAHF3996

**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 Assets and Liabilities as at 30th September, 2024**

Particulars	(All amounts are in Lakhs, unless otherwise stated)	
	As At	As At
	30th Sept 2024	31st March 2024
	Unaudited	Audited
<b>ASSETS</b>		
<b>Non-Current Assets</b>		
(a) Property, Plant and Equipment	-	-
(b) Capital work-in-progress	-	-
(c) Investment Property	-	-
(d) Other Intangible assets	-	-
(e) Financial Assets		
(i) Investments	-	-
(ii) Loans	-	-
(iii) Other Financial Assets	9,044.05	9,273.13
(f) Other non-current assets	-	-
<b>Total Non-Current Assets</b>	<b>9,044.05</b>	<b>9,273.13</b>
<b>Current Assets</b>		
(a) Inventories	-	-
(b) Financial Assets		
(i) Trade receivables	-	-
(ii) Cash and cash equivalents	57.75	427.53
(iv) Short term Loans and Advances	-	-
(v) Other Financial Assets	1,233.57	488.04
(c) Other Current Assets	2,440.55	2,098.35
(d) Current Tax Assets (Net)	1.65	70.56
<b>Total Current Assets</b>	<b>3,733.51</b>	<b>3,084.48</b>
<b>TOTAL ASSETS</b>	<b>12,777.56</b>	<b>12,357.61</b>
<b>EQUITY AND LIABILITIES</b>		
<b>Equity</b>		
(a) Equity Share capital	5.00	5.00
(b) Other Equity	(911.55)	(623.21)
<b>Total Equity</b>	<b>(906.55)</b>	<b>(618.21)</b>
<b>Liabilities</b>		
<b>Non-Current Liabilities</b>		
(a) Financial Liabilities		
(i) Borrowings	12,376.92	11,269.58
(ii) Other Financial Liabilities	-	-
(b) Provisions	-	-
(c) Deferred Tax Liabilities (Net)	18.43	11.35
(d) Other Non-Current Liabilities	-	-
<b>Total Non-Current Liabilities</b>	<b>12,395.35</b>	<b>11,280.93</b>
<b>Current liabilities</b>		
(a) Financial Liabilities		
(i) Borrowings	899.10	43.12
(ii) Trade Payables		
(A) total outstanding dues of micro enterprises and small enterprises; and	-	-
(B) total outstanding dues of creditors other than micro enterprises and small enterprises.	-	1,114.85
(iii) Other Financial Liabilities	385.85	472.13
(b) Other current liabilities	3.82	64.79
(c) Provisions	-	-
<b>Total Current Liability</b>	<b>1,288.77</b>	<b>1,694.89</b>
<b>TOTAL EQUITY AND LIABILITIES</b>	<b>12,777.56</b>	<b>12,357.61</b>



Sanjay Jain  
Director  
DIN: 02575734



Manish Jain  
Director  
DIN: 02671522

Place: New Delhi  
Date: 09-12-2024

**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 Half year ended 30th September, 2024**

Particulars	For the Quarter Ended			For the Half Year Ended		For the Year Ended 31st Mar 2024 Audited
	30th Sept 2024	30th June 2024	30th Sept 2023	30th Sept 2024	30th Sept 2023	
	Unaudited	Audited	Unaudited	Unaudited	Unaudited	
<b>Income</b>						
Revenue From Operations	86.69	-	1,270.84	86.69	4,072.35	7,124.16
Other Income	351.01	3.69	8.76	354.69	12.78	42.82
<b>Total Income (I)</b>	<b>437.70</b>	<b>3.69</b>	<b>1,279.60</b>	<b>441.38</b>	<b>4,085.13</b>	<b>7,166.98</b>
<b>Expenses:-</b>						
Manufacturing, construction and operating expenses						
Cost of materials consumed	-	-	-	-	-	-
Civil Construction Work Expenses	31.44	-	1,220.01	31.44	3,912.25	6,839.19
Other construction and operating expenses	53.00	1.81	1.83	54.81	20.08	40.48
<b>Total</b>	<b>84.44</b>	<b>1.81</b>	<b>1,221.84</b>	<b>86.26</b>	<b>3,932.33</b>	<b>6,879.67</b>
Changes in inventories of Work-in-progress (Increase)/ Decrease	-	-	-	-	-	-
Employee benefits expense	-	-	-	-	-	-
Finance costs	334.24	297.56	272.74	631.80	488.56	1,036.59
Depreciation and amortization expense	-	-	-	-	-	-
Sales, administration and other expenses	0.52	4.08	1.39	4.60	1.68	8.23
<b>Total expenses (II)</b>	<b>419.20</b>	<b>303.45</b>	<b>1,495.97</b>	<b>722.65</b>	<b>4,422.57</b>	<b>7,924.49</b>
<b>Profit/(loss) before Tax (III=I-II)</b>	<b>18.50</b>	<b>(299.76)</b>	<b>(216.37)</b>	<b>(281.27)</b>	<b>(337.43)</b>	<b>(757.51)</b>
Tax expense, comprising						
- Current tax	(0.69)	-	-	-	-	-
- Deferred tax	-	7.77	-	7.08	-	0.70
-(Excess)/Short Provision of Income Tax for Earlier Years	-	-	-	-	-	3.14
<b>Total Tax Expense (IV)</b>	<b>(0.69)</b>	<b>7.77</b>	<b>-</b>	<b>7.08</b>	<b>-</b>	<b>3.84</b>
<b>Profit (Loss) for the year (V=III-IV)</b>	<b>19.19</b>	<b>(307.53)</b>	<b>(216.37)</b>	<b>(288.35)</b>	<b>(337.43)</b>	<b>(761.35)</b>
<b>Other Comprehensive Income</b>						
<b>Items that will not be reclassified to Profit &amp; Loss</b>						
Remeasurement of Income/(loss) on defined benefit plans	-	-	-	-	-	-
Income tax relating to items that will not be reclassified to profit or loss	-	-	-	-	-	-
<b>Other Comprehensive Income/(loss) for the Year/Period</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Comprehensive Income/(loss) for the Year/Period</b>	<b>19.19</b>	<b>(307.53)</b>	<b>(216.37)</b>	<b>(288.35)</b>	<b>(337.43)</b>	<b>(761.35)</b>
<b>Earning Per Equity Share [Nominal value of Rs. 10]</b>						
(1) Basic (Rs.)	38.38	(615.07)	(432.74)	(576.69)	(674.87)	(1,522.71)
(2) Diluted (Rs.)	38.38	(615.07)	(432.74)	(576.69)	(674.87)	(1,522.71)

For EIEPL Bareilly Infra Engineers Private Limited

 Sanjay Jain  
Director  
DIN: 02575734

 Manish Jain  
Director  
DIN: 02671522

Place: New Delhi  
Date: 09-12-2024

**EIEPL BAREILLY INFRA ENGINEERS PVT. LTD.**

CIN: U45309DL2021PTC386385

**Statement of Cash Flows for the Half year ended 30th September, 2024**

(All amounts are in Lakhs, unless otherwise stated)

Particulars	For the Half Year Ended	
	30th Sept 2024	30th Sept 2023
	Unaudited	Unaudited
<b>A CASH FLOW FROM OPERATING ACTIVITIES</b>		
Profit before Tax	(281.27)	(337.43)
<b>Adjustment to reconcile profit before tax to net cash flows:</b>		
Finance Cost	631.80	488.56
Interest Income	(354.69)	(12.78)
<b>Cash generated from operations before working capital changes</b>	<b>(4.16)</b>	<b>138.34</b>
<b>Adjustment for:</b>		
(Increase)/Decrease in Current/ Non Current loans	-	1,844.00
(Increase)/Decrease in Other financial assets	(420.18)	(2,268.90)
(Increase)/Decrease in Other Current assets	(72.82)	(433.58)
Increase/(Decrease) in Trade Payables	(1,114.85)	(1,968.72)
Increase/(Decrease) in Other Financial Liabilities	(86.28)	(157.82)
Increase/(Decrease) in Other Current/Non-Current Liability	(60.96)	(84.11)
<b>Cash flow from operations</b>	<b>(1,759.26)</b>	<b>(2,930.79)</b>
Income tax paid (Net)	68.92	(34.14)
<b>Net Cash flow from/(used in) operating activities (A)</b>	<b>(1,690.34)</b>	<b>(2,964.93)</b>
<b>B CASH FLOW FROM INVESTING ACTIVITIES</b>		
Interest Income	354.69	12.78
Investment in Bank deposits (having original maturity of more than three months)	(365.65)	-
<b>Net Cash flow from / (used in) Investing Activities (B)</b>	<b>(10.96)</b>	<b>12.78</b>
<b>C CASH FLOW FROM FINANCING ACTIVITIES</b>		
Proceeds from Borrowings	3,342.28	3,265.60
Repayment of Borrowings	(1,378.97)	-
Interest & Financial Charges	(631.80)	(488.56)
<b>Net Cash flow from / (used in ) financing Activities (C)</b>	<b>1,331.51</b>	<b>2,777.04</b>
<b>Net Increase/(Decrease) in Cash and Cash equivalents (A+B+C)</b>	<b>(369.78)</b>	<b>(175.11)</b>
<b>Opening Cash and Cash equivalents</b>	<b>427.53</b>	<b>209.42</b>
<b>Closing Cash and Cash equivalents</b>	<b>57.75</b>	<b>34.31</b>

**Notes:****1 Cash And Cash Equivalents include**

Cash on hand

Balances with Banks:

- Current Accounts

- Fixed Deposits with original maturity of less than 3 months

**Cash and cash balance at the end of the period**

3.62 34.31

54.13 -

**57.75 34.31**

2 The above cash flow statement has been prepared under indirect method set out in the applicable Indian Accounting Standard (Ind AS) 7 on Statement of Cash Flows.



**Sanjay Jain**  
Director  
DIN: 02575734



**Manish Jain**  
Director  
DIN: 02671522

Place: New Delhi  
Date: 09-12-2024


## 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 09th December, 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



Manish Jain  
Director  
DIN: 02671522

Place: New Delhi  
Date: 09-12-2024