

Date: 18th December, 2024

To
BSE Limited
Phiroze Jeejeebhoy Towers
Dalal Street
Mumbai – 400001

To
National Stock Exchange of India Limited
Exchange Plaza, C-1, Block G
Bandra Kurla Complex
Bandra (E), Mumbai – 400 051

Scrip Code: 544290, Scrip Symbol: EIEL

Subject: Outcome of Board Meeting held on 18th December, 2024

Dear Sir/Madam,

Pursuant to Regulation 33 and other applicable provisions of Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 ("Listing Regulations"), we attach herewith the Unaudited Financial Results (Standalone and Consolidated) along with the Limited Review Reports thereon, for the quarter and half year ended September 30, 2024 ("Financial Results"). These have been reviewed by the Audit Committee and adopted in the meeting of the Board of Directors of the Company held today i.e., 18.12.2024.

The Meeting of the Board of Directors commenced at 04:00 P.M. and concluded at 04:20 P.M.

An extract of the above results in the prescribed format will be published in the newspapers and placed on the Company website.

Kindly take the above information on record.

Thanking you,

For Enviro Infra Engineers Limited



(Piyush Jain)
Company Secretary & Compliance Officer
A57000



Encl: a/a

Independent Auditor's Limited Review Report on unaudited standalone financial results of Enviro Infra Engineers Limited for the quarter ended September 30, 2024 and year to date results for the period from April 01, 2024 to September 30, 2024, 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 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, 2024 and year to date results for the period April 01, 2024 to September 30, 2024 ('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 ('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. The statement includes the results of the five joint operations mentioned in Annexure-1.
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 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 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.
6. (a) The figures for the financial results for corresponding quarter ended September 30, 2023 and year to date results for the period April 01, 2023 to September 30, 2023 as reported in the unaudited standalone financial results which have been approved by the Company's Board of Directors, have not been subjected to limited review because the requirement to submit quarterly standalone financials results became applicable with the listing of the Company's equity shares starting from the quarter ended September 30, 2024.



SS KOTHARI MEHTA & CO. LLP

CHARTERED ACCOUNTANTS


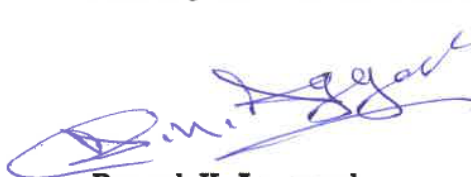
(b) We did not review the interim financial information/ financial results of five joint operations included in the standalone unaudited interim financial results, whose results reflect total assets of Rs. 796.94 Lakhs as at September 30, 2024, total revenues of Rs. 24.52 Lakhs and Rs. 552.18 Lakhs, total net profit / (loss) after tax of Rs. (6.30) Lakhs and Rs. 21.84 Lakhs total comprehensive income / (losses) of Rs. (6.30) Lakhs and Rs. 21.84 Lakhs for the quarter ended on September 30, 2024, and for the period from April 01, 2024 to September 30, 2024, respectively and cash inflows/(outflows) (net) of Rs. 1.39 Lakhs for the period from April 01, 2024, to September 30, 2024. 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 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: - 24095541BKEXOT6273

Place: New Delhi

Date: December 18, 2024

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



ENVIRO INFRA ENGINEERS LIMITED
 Regd. Office: Unit No. 201, 2nd Floor, RG Metro Arcade, Sector-11, Rohini, New Delhi-110085
 CIN: U45200DL2009PLC191418
 PHONE :011-40591549 EMAIL: ho@eiepl.in WEBSITE: www.eieLin
STATEMENT OF UNAUDITED STANDALONE FINANCIAL RESULTS FOR THE QUARTER AND HALF-YEAR ENDED 30TH SEPTEMBER 2024

(all amounts are in Lakhs, unless otherwise stated)

Particulars	Quarter Ended			Half Year Ended		Year Ended
	30th September 2024	30th June 2024	30th September 2023	30th September 2024	30th September 2023	31st March 2024
	Unaudited	Audited	Unaudited	Unaudited	Unaudited	Audited
Income						
I Revenue From Operations						
II Other Income	20,882.72	20,518.02	11,928.48	41,400.74	27,703.12	72,606.54
III Total Income (I+II)	420.23	351.06	271.82	771.29	542.84	1,346.57
IV Expenses:-	21,302.95	20,869.08	12,200.30	42,172.03	28,245.96	73,953.11
Manufacturing, Construction and Operating Expenses						
Cost of Materials Consumed						
Stores, Spares and Tools Consumed and Hiring of Equipment & Machinery	8,632.93	10,401.79	6,621.72	19,034.71	15,976.81	40,777.97
Other Construction and Operating Expenses	150.30	157.81	117.72	308.11	275.63	570.71
Total	5,501.37	2,939.93	1,961.55	8,441.30	4,075.36	10,184.95
Employee Benefits Expense	14,284.60	13,499.53	8,700.99	27,784.12	20,327.80	51,533.63
Finance Cost	1,090.49	1,021.85	803.04	2,112.33	1,569.09	3,388.68
Depreciation and Amortization Expenses	767.59	677.55	380.08	1,445.14	665.90	1,695.58
Other Expenses	223.55	196.46	144.31	420.01	254.69	608.44
Total Expenses (IV)	361.72	858.97	239.01	1,220.69	647.34	1,269.38
V Profit before exceptional items (III-IV)	16,727.95	16,254.36	10,267.42	32,982.29	23,464.82	58,495.71
VI Exceptional Items	4,575.00	4,614.72	1,932.87	9,189.73	4,781.14	15,457.40
VII Profit before Tax (V+VI)						
VIII Tax Expense :	4,575.00	4,614.72	1,932.87	9,189.73	4,781.14	15,457.40
- Current Tax						
- (Excess)/Short Provision of Income Tax for Earlier Years	1,220.28	1,333.21	551.08	2,553.48	1,297.16	4,133.04
- Deferred Tax charge/(credit)	64.38	-	-	64.38	1.13	1.47
Total Tax Expense (VIII)	(42.04)	(26.19)	(47.72)	(68.23)	(51.43)	(87.34)
IX Profit after Tax (VII-VIII)	1,242.62	1,307.02	503.36	2,549.63	1,246.86	4,049.17
X Other Comprehensive Income	3,332.38	3,307.70	1,429.52	6,640.10	3,534.28	11,408.23
<i>Items that will not be reclassified to Profit & Loss</i>						
Remeasurement of Income/(Loss) on defined benefit plans						
Income tax relating to items that will not be reclassified to profit or loss	0.88	4.65	3.65	5.53	7.30	5.81
Total Other Comprehensive Income/(Loss) for the period/year	(0.22)	(1.17)	(0.92)	(1.39)	(1.84)	(1.46)
XI Total Comprehensive Income/(Loss) for the period/year (IX+X)	0.66	3.48	2.73	4.14	5.46	4.35
XII Paid-up share capital (face value of ₹ 10 per share)	3,333.04	3,311.18	1,432.24	6,644.24	3,539.74	11,412.58
XIII Other Equity	13,685.00	13,685.00	2,737.00	13,685.00	2,737.00	13,685.00
XIV Earning Per Equity Share (nominal value of ₹ 10/- (previous year ₹ 10/-))*						
(1) Basic (₹)	2.44	2.42	1.06	4.85	2.61	8.39
(2) Diluted (₹)	2.44	2.42	1.06	4.85	2.61	8.39

* EPS is not annualised for the quarter and half-year ended 30th September 2024 and 30th September 2023 and quarter ended 30th June 2024.

Place: New Delhi
 Date: 18.12.2024



By the Order of Board of Directors

 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: U45200DL2009PLC191418

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

STATEMENT OF UNAUDITED STANDALONE BALANCE SHEET AS AT 30TH SEPTEMBER 2024

(all amounts are in Lakhs, unless otherwise stated)

Particulars	As at	As at
	30th September 2024	31st March 2024
	Unaudited	Audited
ASSETS		
Non-Current Assets		
(a) Property, Plant and Equipment	5,492.07	4,690.97
(b) Capital work-in-progress	4.09	138.19
(c) Intangible Assets	-	-
(d) Investment in Subsidiaries	9.80	7.40
(e) Financial Assets		
(i) Loans	3,967.48	4,467.20
(ii) Other Financial Assets	4,967.77	5,708.22
(f) Deferred Tax Assets (Net)	276.15	207.92
(g) Other Non-Current Assets	6.90	-
Total Non-Current Assets	14,724.26	15,219.90
Current Assets		
(a) Inventories	1,648.07	3,527.27
(b) Financial Assets		
(i) Trade Receivables	12,267.41	11,526.28
(ii) Cash and Cash Equivalents	12.65	17.05
(iii) Bank balances other than (ii) above	12,006.05	14,110.29
(iv) Loans	275.74	774.70
(v) Other Financial Assets	42,078.45	23,366.71
(c) Current Tax Assets (Net)	43.90	34.66
(d) Other Current Assets	3,213.23	1,975.70
Total Current Assets	71,545.50	55,332.66
TOTAL ASSETS	86,269.76	70,552.56
EQUITY AND LIABILITIES		
Equity		
(a) Equity Share Capital	13,685.00	13,685.00
(b) Other Equity	22,640.50	15,996.27
Total Equity	36,325.50	29,681.27
Liabilities		
Non-Current Liabilities		
(a) Financial Liabilities		
(i) Borrowings	1,262.39	2,969.44
(ii) Other Financial Liabilities	1,013.60	1,453.54
(b) Provisions	120.31	98.14
Total Non-Current Liabilities	2,396.30	4,521.12
Current Liabilities		
(a) Financial Liabilities		
(i) Borrowings	27,258.07	14,306.86
(ii) Trade Payables		
(A) Total outstanding dues of micro and small enterprises	958.41	1,091.74
(B) Total outstanding dues other than micro and small enterprises	4,790.00	15,213.10
(iii) Other Financial Liabilities	8,984.18	2,774.88
(b) Other Current Liabilities	1,267.17	938.65
(c) Provisions	34.71	26.45
(d) Current Tax Liabilities (Net)	4,255.42	1,998.49
Total Current Liability	47,547.96	36,350.17
TOTAL EQUITY AND LIABILITIES	86,269.76	70,552.56



Place: New Delhi
Date: 18.12.2024

By the Order of Board of Directors
Sunjay Jain
Sunjay Jain
Chairman and Whole Time Director
DIN: 02675754

ENVIRO INFRA ENGINEERS LIMITED

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CIN: U45200DL2009PLC191418

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STATEMENT OF UNAUDITED STANDALONE CASH FLOWS FOR THE HALF YEAR ENDED 30TH SEPTEMBER 2024

(all amounts are in Lakhs, unless otherwise stated)

Particulars	Half Year Ended	
	30th September 2024	30th September 2023
	Unaudited	Unaudited
A CASH FLOW FROM OPERATING ACTIVITIES		
Profit before Tax	9,189.73	4,781.14
Adjustment to reconcile restated profit before tax to net cash flows:		
Depreciation and Amortization Expense	420.01	254.69
Change in ECL Provision	154.70	246.23
Finance Cost	1,445.14	665.90
Interest Income	(701.01)	(527.91)
(Profit)/Loss on sale of Property, Plant & Equipment (Net)	-	(1.99)
Cash generated from operations before working capital changes	10,508.57	5,418.06
Adjustment for:		
(Increase)/Decrease in Inventories	1,879.20	(1,826.50)
(Increase)/Decrease in Loans and Advances	3.19	(1.87)
(Increase)/Decrease in Trade Receivable	(784.70)	1,241.00
(Increase)/Decrease in Other financial assets	(18,854.96)	(3,173.27)
(Increase)/Decrease in Other Current assets	(1,237.53)	134.07
(Increase)/Decrease in Other Non-Current assets	(6.90)	(51.43)
Increase/(Decrease) in Trade Payables	(10,556.43)	(3,595.29)
Increase/(Decrease) in Non-Current Liabilities	26.30	(386.05)
Increase/(Decrease) in Current Liabilities	8.25	3.16
Increase/(Decrease) in Other Financial Liabilities	6,209.30	2,621.78
Increase/(Decrease) in Other Current Liabilities	328.52	217.01
Cash flow from operations	(12,477.19)	600.67
Income tax (paid)/refund	(370.20)	(188.01)
Net Cash flow from / (used in) operating activities (A)	(12,847.39)	412.66
B CASH FLOW FROM INVESTING ACTIVITIES		
Purchase of Property, Plant and Equipments (including capital work in progress)	(1,087.01)	(2,348.21)
Sale of Property, Plant and Equipments	-	24.76
Investment in Equity shares of Subsidiaries	(2.40)	(3.70)
Interest Income	701.01	527.91
Proceeds from Other Financial Assets	(206.77)	(217.18)
Loan to Subsidiary	995.50	(1,028.38)
Investment in term deposits and other bank balances (Net)	3,083.56	(534.66)
Net Cash flow from / (used in) Investing Activities (B)	3,483.89	(3,579.46)
C CASH FLOW FROM FINANCING ACTIVITIES		
Proceeds from Issue of Shares (Net of expenses)	-	5,509.50
Proceeds from Non-current borrowings	888.29	(83.27)
Payment of Non-current borrowings	(2,702.40)	151.43
Increase/(Decrease) Other Financial Liabilities	(439.93)	(742.78)
Interest & Financial Charges Paid	(1,445.14)	(665.90)
Short Term Borrowings (Net)	13,058.29	2,393.28
Net Cash flow from / (used in) financing Activities (C)	9,359.11	6,562.26
Net Increase/(Decrease) in Cash and Cash equivalents (A+B+C)	(4.40)	3,395.46
Opening Cash and Cash equivalents	17.05	28.27
Closing Cash and Cash equivalents	12.65	3,423.73

Place: New Delhi
Date: 18.12.2024

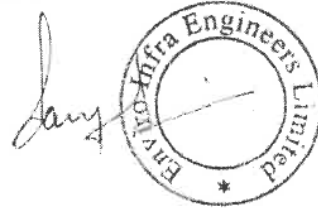


By the Order of Board of Directors

Sanjay Jain
Sanjay Jain
Chairman and Whole Time Director
DIN: 02575724

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 **December 18, 2024**. A limited review of these results for the quarter ended September 30, 2024 & for the half year ended September 30, 2024 has been carried out by the Statutory Auditors who have issued unmodified opinion on the above results.
- 2 The Financial Results for the corresponding quarter ended September 30, 2023 and year to date results for the period April 01, 2023 to September 30, 2023 as reported in the standalone & consolidated financial results were approved by the board of directors, but have not been subject to review because the requirement to submit quarterly financial results became applicable with the listing of the Company's equity shares starting from the quarter ended September 30, 2024. However, the management has exercised necessary due diligence to ensure that the financial results for these periods provide a true & fair view of the Company's affairs.
- 3 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.
- 4 Subsequent to quarter ended September 30, 2024, the Company has completed an initial public offering (IPO) of 4,39,48,000 with the face value of Rs 10/- each at an issue price of Rs 148/- per share (including 1,00,000 equity share- Employee Reservation Portion with the face value of Rs 10/- each at an issue price of Rs 135/- per Share), comprising fresh issue of 3,86,80,000 shares and offer for sale of 52,62,000 shares.
- 5 The company's equity share were listed on National Stock Exchange of India Limited (NSE) and BSE Limited (BSE) on November 29, 2024. Thus, this statement of an unaudited standalone & consolidated financial result for the quarter ended September 30, 2024, is prepared in compliance with Regulation 33 of the Listing Regulations.
- 6 The Company's business activity falls within a single segment, which is providing Infrastructure development of turnkey projects related to water treatment plant (WTP), Sewage Treatment Plant (STP), Common Effluent treatment plant (CETP) and water supply schemes which includes project construction/execution activities, in terms of Indian Accounting Standard-108 ("Ind AS-108") on Segment Reporting. In view of the management, there is only one reportable segment as envisaged by Ind AS-108 as prescribed under Section 133 of the Companies Act, 2013 read with the relevant rules thereunder. Accordingly, no disclosure for segment reporting has been made in the standalone & consolidated financial results.
- 7 The aforesaid unaudited 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 & NSE, www.nseindia.com for the benefit of Shareholders & Investors.



Independent Auditor's limited review report on unaudited consolidated financial results of Enviro Infra Engineers Limited for the quarter September 30, 2024, and year to date April 01, 2024, to September 30, 2024, 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 and its subsidiaries (the Holding Company, its subsidiaries and joint operations together referred to as "the Group"), for the quarter ended September 30, 2024 and year to date results for the period April 01, 2024 to September 30, 2024 (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. The Statement includes the financial results of the entities mentioned in Annexure-1
5. Based on our review conducted and procedures performed as stated in paragraph 3 above, nothing 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.

6. (a) The figures for the financial results for corresponding quarter ended September 30, 2023 and year to date results for the period April 01, 2023 to September 30, 2023 as reported in the unaudited consolidated financial results which have been approved by the Holding Company's Board of Directors, have not been subjected to limited review because the requirement to submit quarterly consolidated financial results became applicable with the listing of the Holding Company's equity shares starting from the quarter ended September 30, 2024.

(b) 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. 796.94 Lakhs as at September 30, 2024, total revenues of Rs. 24.52 Lakhs and Rs. 552.18 Lakhs, total net profit / (loss) after tax of Rs. (6.30) Lakhs and Rs. 21.84 Lakhs total comprehensive income / (losses) of Rs. (6.30) Lakhs and Rs. 21.84 Lakhs for the quarter ended on September 30, 2024, and for the period from April 01, 2024, to September 30, 2024, respectively and cash inflows/(outflows) (net) of Rs. 1.39 Lakhs for the period from April 01, 2024, to September 30, 2024. 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.

(c) We did not review the unaudited financial information/ financial results of one subsidiary, whose results reflect total assets of Rs. 12,777.56 Lakhs as at September 30, 2024, total revenues of Rs. 86.69 Lakhs and Rs. 86.69 Lakhs, total net profit / (loss) after tax of Rs. 19.19 Lakhs and Rs. (288.35) Lakhs total comprehensive income / (losses) of Rs. 19.19 Lakhs and Rs. (288.35) Lakhs for the quarter ended on September 30, 2024, and for the period from April 01, 2024, to September 30, 2024, respectively and cash inflows/(outflows) (net) of Rs. (369.78) Lakhs for the period from April 01, 2024, to September 30, 2024. as considered in the Statement which has been reviewed by their independent auditor. The independent auditor report on interim financial results of the entity have 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 subsidiary is based solely on the report of such auditor 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 auditor 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. -24095541BKEXOU7110
Place: New Delhi
Date: December 18, 2024

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

B. Joint Operations:

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



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STATEMENT OF UNAUDITED CONSOLIDATED FINANCIAL RESULTS FOR THE QUARTER AND HALF-YEAR ENDED 30TH SEPTEMBER 2024

(all amounts are in Lakhs, unless otherwise stated)

Particulars	Quarter Ended			Half Year Ended		Year Ended
	30th September 2024	30th June 2024	30th September 2023	30th September 2024	30th September 2023	31st March 2024
	Unaudited	Audited	Unaudited	Unaudited	Unaudited	Audited
Income						
I Revenue From Operations	21,301.46	20,518.02	11,979.31	41,819.47	27,863.22	72,891.50
II Other Income	853.61	237.59	149.33	1,081.21	321.88	908.96
III Total Income (I+II)	22,155.07	20,745.61	12,128.64	42,900.68	28,185.10	73,800.46
IV Expenses:-						
Manufacturing, Construction and Operating Expenses						
Cost of Materials Consumed	8,632.93	10,401.79	6,621.72	19,034.71	15,976.81	40,777.97
Stores, Spares and Tools Consumed and Hiring of Equipment & Machinery	150.30	157.81	117.72	308.11	275.63	570.71
Other Construction and Operating Expenses	5,499.55	2,941.74	1,979.82	8,441.30	4,095.44	10,225.43
Total	14,282.78	13,501.34	8,719.26	27,784.12	20,347.88	51,574.11
Employee Benefits Expense	1,090.49	1,021.85	803.04	2,112.33	1,569.09	3,388.68
Finance Cost	1,218.11	847.96	521.57	2,066.07	920.73	2,251.73
Depreciation and Amortization Expenses	223.55	196.46	144.31	420.01	254.69	608.44
Other Expenses	366.00	866.40	223.97	1,232.41	649.01	1,278.85
Total Expenses (IV)	17,180.93	16,434.01	10,412.15	33,614.94	23,741.40	59,101.81
V Profit before exceptional items and tax (III-JV)	4,974.14	4,311.60	1,716.49	9,285.74	4,443.71	14,698.65
VI Exceptional Items	-	-	-	-	-	-
VII Profit before Tax (V+VI)	4,974.14	4,311.60	1,716.49	9,285.74	4,443.71	14,698.65
VIII Tax Expense :						
- Current Tax	1,220.28	1,333.21	551.08	2,553.48	1,297.16	4,135.04
-(Excess)/Short Provision of Income Tax for Earlier Years	64.38	-	-	64.38	1.13	4.60
- Deferred Tax charge/(credit)	52.81	(18.42)	(47.72)	34.40	(62.08)	(86.63)
Total Tax Expense (VIII)	1,337.47	1,314.79	503.36	2,652.26	1,236.21	4,053.01
IX Profit after Tax (VII-VIII)	3,636.67	2,996.81	1,213.13	6,633.48	3,207.50	10,645.64
X Profit after Tax attributable to:						
Owners of the Parent	3,558.04	3,077.77	1,269.38	6,635.81	3,295.23	10,843.10
Non Controlling interest	78.63	(80.96)	(56.25)	(2.33)	(87.73)	(197.46)
Total Profit for the period/year	3,636.67	2,996.81	1,213.13	6,633.48	3,207.50	10,645.64
XI Other Comprehensive Income						
<i>Items that will not be reclassified to Profit & Loss</i>						
Remeasurement of Income/(Loss) on defined benefit plans	0.88	4.65	3.65	5.53	7.30	5.81
Income tax relating to items that will not be reclassified to profit or loss	(0.22)	(1.17)	(0.92)	(1.39)	(1.84)	(1.46)
Total Other Comprehensive Income/(Loss) for the period/year	0.66	3.48	2.73	4.14	5.46	4.35
Total Other Comprehensive Income/(Loss) for the period/year attributable to:						
Owners of the Parent	0.66	3.48	2.73	4.14	5.46	4.35
Non Controlling interest	-	-	-	-	-	-
XII Total Comprehensive Income/(Loss) for the period/year (X+XI)	3,637.33	3,000.29	1,215.86	6,637.62	3,212.96	10,649.99
Total Comprehensive Income/(Loss) for the period/year (X+XI) attributable to:						
Owners of the Parent	3,558.70	3,081.25	1,272.11	6,639.95	3,300.69	10,847.45
Non Controlling interest	78.63	(80.96)	(56.25)	(2.33)	(87.73)	(197.46)
XIII Paid-up share capital (face value of ₹ 10 per share)	13,685.00	13,685.00	2,737.00	13,685.00	2,737.00	13,685.00
XIV Other Equity	-	-	-	-	-	15,533.36
Earning Per Equity Share (nominal value of ₹ 10/- (previous year ₹ 10/-))*						
(1) Basic (₹)	2.60	2.25	0.94	4.85	2.44	7.97
(2) Diluted (₹)	2.60	2.25	0.94	4.85	2.44	7.97

* EPS is not annualised for the quarter and half-year ended 30th September 2024 and 30th September 2023 and quarter ended 30th June 2024.

Place: New Delhi
Date: 18.12.2024



By the Order of Board of Directors

 Sanjay Jain
 Chairman and Whole Time Director
 DIR: 02575734

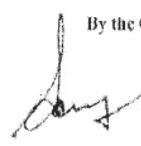
ENVIRO INFRA ENGINEERS LIMITED
 Regd. Office: Unit No. 201, 2nd Floor, RG Metro Arcade, Sector-11, Rohini, New Delhi-110085
 CIN: U45200DL2009PLC191418
 PHONE :011-40591549 EMAIL: ho@ciepl.in WEBSITE: www.ciel.in
STATEMENT OF UNAUDITED CONSOLIDATED BALANCE SHEET AS AT 30TH SEPTEMBER 2024

(all amounts are in Lakhs, unless otherwise stated)

Particulars	As at 30th September 2024	As at 31st March 2024
	Unaudited	Audited
ASSETS		
Non-Current Assets		
(a) Property, Plant and Equipment	5,492.07	4,690.97
(b) Capital work-in-progress	4.09	138.19
(c) Intangible Assets	-	-
(d) Financial Assets		
(i) Loans	4.48	5.20
(ii) Other Financial Assets	17,057.24	14,981.35
(e) Deferred Tax Assets (Net)	162.17	196.57
(f) Other Non-Current Assets	93.68	-
Total Non-Current Assets	22,813.13	20,012.28
Current Assets		
(a) Inventories	1,648.07	3,527.27
(b) Financial Assets		
(i) Trade Receivables	12,267.41	10,411.42
(ii) Cash and Cash Equivalents	17.01	86.75
(iii) Bank balances other than (ii) above	12,622.37	14,765.44
(iv) Loans	4.74	7.20
(v) Other Financial Assets	40,312.36	23,422.36
(c) Current Tax Assets (Net)	155.24	144.36
(d) Other Current Assets	4,990.37	3,742.11
Total Current Assets	72,017.57	56,106.91
TOTAL ASSETS	94,830.70	76,119.19
EQUITY AND LIABILITIES		
Equity		
(a) Equity Share Capital	13,683.00	13,683.00
(b) Other Equity	22,173.31	15,533.36
Equity attributable to owners of the Company	35,856.31	29,216.36
Non controlling interest	(158.68)	(158.94)
Total Equity	35,697.63	29,057.42
Liabilities		
Non-Current Liabilities		
(a) Financial Liabilities		
(i) Borrowings	9,727.30	9,009.51
(ii) Other Financial Liabilities	1,013.60	1,453.54
(b) Provisions	120.31	98.14
Total Non-Current Liabilities	10,861.21	10,561.19
Current Liabilities		
(a) Financial Liabilities		
(i) Borrowings	27,881.67	14,349.97
(ii) Trade Payables		
(A) Total outstanding dues of micro and small enterprises	1,016.28	1,091.74
(B) Total outstanding dues of creditors other than micro and small enterprises	4,732.14	15,213.10
(iii) Other Financial Liabilities	9,082.48	2,820.28
(b) Other Current Liabilities	1,267.18	998.53
(c) Provisions	34.71	26.46
(d) Current Tax Liabilities (Net)	4,255.40	1,998.50
Total Current Liability	48,269.86	36,498.58
TOTAL EQUITY AND LIABILITIES	94,830.70	76,119.19

Place: New Delhi
Date: 18.12.2024



By the Order of Board of Directors

 Shri Jay Jain
 Chairman and Whole Time Director
 DIN: 02576734


ENVIRO INFRA ENGINEERS LIMITED
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STATEMENT OF UNAUDITED CONSOLIDATED CASH FLOWS FOR THE HALF YEAR ENDED 30TH SEPTEMBER 2024

(all amounts are in Lakhs, unless otherwise stated)

Particulars	Half Year Ended	
	30th September 2024	30th September 2023
	Unaudited	Unaudited
A CASH FLOW FROM OPERATING ACTIVITIES		
Profit before Tax	9,285.74	4,443.71
Adjustment to reconcile restated profit before tax to net cash flows:		
Depreciation and Amortization Expense	420.01	254.69
Change in ECL Provision	154.70	246.23
Finance Cost	2,066.07	920.73
Interest Income	(1,055.70)	(306.96)
(Profit)/Loss on sale of Property, Plant & Equipment (Net)	-	(1.99)
Cash generated from operations before working capital changes	10,870.82	5,556.41
Adjustment for:		
(Increase)/Decrease in Inventories	1,879.20	(1,826.49)
(Increase)/Decrease in Loans and Advances	3.19	(1.87)
(Increase)/Decrease in Trade Receivable	(1,899.36)	(727.72)
(Increase)/Decrease in Non-Current assets	-	-
(Increase)/Decrease in Other financial assets	(17,033.23)	(11,444.65)
(Increase)/Decrease in Current Asset	-	-
(Increase)/Decrease in Other Current assets	(1,248.26)	(298.21)
(Increase)/Decrease in Other Non-Current assets	(93.08)	(62.08)
Increase/(Decrease) in Trade Payables	(10,556.43)	(3,595.29)
Increase/(Decrease) in Non-Current Liabilities	26.30	(587.72)
Increase/(Decrease) in Current Liabilities	10.85	3.16
Increase/(Decrease) in Other Financial Liabilities	6,262.20	2,636.85
Increase/(Decrease) in Other Current Liabilities	268.65	37.56
Cash flow from operations	(11,509.34)	(10,310.05)
Income tax paid (Net)	(371.84)	(211.50)
Net Cash flow from / (used in) operating activities (A)	(11,881.18)	(10,521.55)
B CASH FLOW FROM INVESTING ACTIVITIES		
Purchase of Property, Plant and Equipments (including capital work in progress)	(1,087.01)	(2,348.21)
Sale of Property, Plant and Equipments	-	24.76
Interest Income	1,055.70	306.96
Proceeds from Other Financial Assets	(2,926.83)	5,664.84
Investment in term deposits and other bank balances (Net)	3,026.10	(671.96)
Net Cash flow from / (used in) Investing Activities (B)	67.96	2,976.39
C CASH FLOW FROM FINANCING ACTIVITIES		
Proceeds from Issue of Shares (Net of expenses)	-	5,509.49
Proceeds from Non-current borrowings	5,272.78	2,044.33
Payment of Non-current borrowings	(4,081.37)	151.43
Increase/(Decrease) Other Financial Liabilities	(439.94)	(17.78)
Interest & Financial Charges Paid	(2,066.07)	(920.73)
Short Term Borrowings (Net)	13,058.08	4,003.78
Net Cash flow from / (used in) financing Activities (C)	11,743.48	10,770.52
Net Increase/(Decrease) in Cash and Cash equivalents (A+B+C)	(69.74)	3,225.36
Opening Cash and Cash equivalents	86.75	237.68
Closing Cash and Cash equivalents	17.01	3,463.04

Place: New Delhi
Date: 18.12.2024



By the Order of Board of Directors

 Sanjay Jain
 Chairman and Whole Time Director
 DIN: 02875394

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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 **December 18, 2024**. A limited review of these results for the quarter ended September 30, 2024 & for the half year ended September 30, 2024 has been carried out by the Statutory Auditors who have issued unmodified opinion on the above results.
- 2 The Financial Results for the corresponding quarter ended September 30, 2023 and year to date results for the period April 01, 2023 to September 30, 2023 as reported in the standalone & consolidated financial results were approved by the board of directors, but have not been subject to review because the requirement to submit quarterly financial results became applicable with the listing of the Company's equity shares starting from the quarter ended September 30, 2024. However, the management has exercised necessary due diligence to ensure that the financial results for these periods provide a true & fair view of the Company's affairs.
- 3 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.
- 4 Subsequent to quarter ended September 30, 2024, the Company has completed an initial public offering (IPO) of 4,39,48,000 with the face value of Rs 10/- each at an issue price of Rs 148/- per share (including 1,00,000 equity share- Employee Reservation Portion with the face value of Rs 10/- each at an issue price of Rs 135/- per Share), comprising fresh issue of 3,86,80,000 shares and offer for sale of 52,62,000 shares.
- 5 The company's equity share were listed on National Stock Exchange of India Limited (NSE) and BSE Limited (BSE) on November 29, 2024. Thus, this statement of an unaudited standalone & consolidated financial result for the quarter ended September 30, 2024, is prepared in compliance with Regulation 33 of the Listing Regulations.
- 6 The Company's business activity falls within a single segment, which is providing Infrastructure development of turnkey projects related to water treatment plant (WTP), Sewage Treatment Plant (STP), Common Effluent treatment plant (CETP) and water supply schemes which includes project construction/execution activities, in terms of Indian Accounting Standard-108 ("Ind AS-108") on Segment Reporting. In view of the management, there is only one reportable segment as envisaged by Ind AS-108 as prescribed under Section 133 of the Companies Act, 2013 read with the relevant rules thereunder. Accordingly, no disclosure for segment reporting has been made in the standalone & consolidated financial results.
- 7 The aforesaid unaudited 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 & NSE, www.nseindia.com for the benefit of Shareholders & Investors.

