M.BHASKARA RAO & CO.
CHARTERED ACCOUNTANTS
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5-D, FIFTH FLOOR, "KAUTILYA".
6-3-652, SOMAJIGUDA,
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Independent Auditor's Review Report on the Unaudited Standalone Financial Results of the Company Pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended

To
The Board of Directors of
IL&FS Engineering and Construction Company Limited

1. We have reviewed the accompanying Statement of Unaudited Standalone Financial Results of IL&FS Engineering and Construction Company Limited ('the Company') for the quarter ended June 30, 2025, ('the Statement'), attached herewith, being submitted by the Company pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 as amended ('Listing Regulations').

2. This Statement, which is the responsibility of the Company's Management and approved by the Board of Directors of the Company on August 11, 2025, has been prepared in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34 ("Ind AS 34) "Interim Financial Reporting" prescribed under Section 133 of the Companies Act 2013, as amended, read with relevant rules issued thereunder and other accounting principles generally accepted in India. Our responsibility is to issue a report on the Statement based on our review.

3. We conducted our review of the Statement in accordance with the Standard on Review 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 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 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.

Material uncertainty related to going Concern:

4. Attention is invited to Note 5 to the Statement regarding continued losses, erosion of net worth as at the quarter end, and significant reduction in the Company's income from operations and other matters detailed in the said paragraph. These events and conditions indicate a material uncertainty which cast a significant doubt on the Company's ability to continue as a going concern, and therefore it may not be able to realise its assets and discharge its liabilities including potential liabilities in the normal course of business. The ability of the Company to continue as a going concern is solely dependent on the finalisation and approval of the resolution process, which is not wholly within the control of the Company.

   The Management of the Company has prepared these financial results on going concern basis considering status of process initiated by the Board and Interim Orders of NCLAT.

   Our conclusion is not modified in respect of this matter.



Emphasis of Matter:

5. We draw attention to the following notes to the Statement:

a) Note 4 regarding ongoing investigations by Serious Fraud Investigation Office of Ministry of Company Affairs (SFIO), Enforcement Directorate (ED) and other regulators / agencies against Infrastructure Leasing & Financial Services Limited ('IL&FS' or 'the Holding Company'), and its subsidiaries (including the Company). The standalone financial results of the Company for the period ended June 30, 2025 do not include adjustments, if any, that may arise on account of the ongoing investigations by the investigating agencies, Regulatory Authorities and other agencies, as the management, at this juncture, do not foresee any adjustments to be made in these financial results of the Company as a result of investigations.

b) Note 6 relating to non-recognition of interest expense on borrowings availed by the Company, pursuant to the Interim Order and the Judgement passed by NCLAT specifying October 15, 2018 as cut off date for initiation of resolution process, of Rs.114,22 Lakhs (excluding penal / other interest and charges) for the period ended June 30, 2025. Aggregate amount of interest expense not so recognised as at June 30, 2025 is Rs.2,73,411 Lakhs approximately.

c) Note 8 regarding non-receipt of confirmation of balances as at June 30, 2025 from some lenders, customers and vendors. In the absence of confirmations, the adjustments, if any, on account of unsettled transactions, to the carrying values of assets and liabilities cannot be ascertained.

The adjustments, if any, arising out of the above matters to the carrying value of assets or to the amounts disclosed in financial statements, cannot be determined at this juncture for the reasons stated in respective notes.

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

Conclusion

6. Based on our review conducted and procedures performed as stated in paragraph 3 above, read with Material uncertainty relating to the Going Concern and read with the matters at paragraphs 5(a) to 5(c) under Emphasis of Matter above, nothing has come to our attention that causes us to believe that the accompanying Statement, prepared in accordance with the recognition and measurement principles laid down in the aforesaid Indian Accounting Standards specified under Section 133 of the Companies Act, 2013 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.

for **M. Bhaskara Rao & Co.,**
Chartered Accountants
Firm Registration No.000459S

M. BHASKARA RAO & CO Chartered Accountants

M V Ramana Murthy
Partner
Membership No.206439
UDIN25206439BMKRCV9793

Gurgaon, 11 August 2025

IL&FS Engineering and Construction Company Limited
CIN: L45201TG1988PLC008624
Regd. Office : D No 8-2-120/113,Block B,1st Floor, Sanali Info Park, Road No 2 ,Banjara Hills, Hyderabad - 500033
Phone-040 40409333; Fax-040 40409444
Website- www.ilfsengg.com; Email- cs@ilfsengg.com

Statement of Unudited Standalone Financial Results for the Quarter Ended June 30, 2025

(Rs. In Lakhs, unless otherwise stated)

Particulars	Quarter ended			Year ended
	30-Jun-25	31-Mar-25	30-Jun-24	31-Mar-25
	(Unaudited)	(Audited)	(Unaudited)	(Audited)
1. Income				
(a) Revenue from operations	4,122	10,206	8,552	32,138
(b) Other income	1,914	2,699	390	5,095
Total Income	**6,036**	**12,905**	**8,942**	**37,233**
2. Expenses				
(a) Cost of materials consumed	1,595	1,843	2,138	7,828
(b) Construction expense	1,970	7,347	5,363	20,464
(c) Employee benefits expense	1,113	1,096	1,028	4,210
(d) Finance cost	40	202	91	396
(e) Depreciation and amortization	131	252	146	692
(f) Other expenses	789	1,062	481	2,701
(g) Impairment loss and other provisions	1,340	3,126	-	4,191
Total expenses	**6,979**	**14,927**	**9,248**	**40,482**
3. Profit / (loss) before Exceptional Items and tax (1-2)	**(942)**	**(2,022)**	**(306)**	**(3,249)**
4. Exceptional items (net)	-	(2,757)	-	(2,757)
5. Profit/(Loss) before tax (3-4)	**(942)**	**735**	**(306)**	**(492)**
6. Tax (expense) / credit				
-Current Tax	-	-	-	-
-Deferred Tax	-	-	-	-
7. Net Profit /(loss) after Exceptional Items and tax (5+6)	**(942)**	**735**	**(306)**	**(492)**
8. Other Comprehensive Income/(expense)(net of tax)				
a) Remeasurements of the defined benefit plan	(4)	3	(7)	(12)
b) Income tax relating to the items that will not be reclassified to profit or loss	-	-	-	-
9. Total comprehensive income for the period (7+8)	**(945)**	**738**	**(313)**	**(504)**
10. Paid-up equity share capital (Face Value of Shares is Rs. 10/- each)	13,112	13,112	13,112	13,112
11. Other equity as shown in the audited balance Sheet	-	-	-	(3,31,591)
12. Earnings per equity share (of Rs . 10/- each) (not annualised):				
a. Basic	(0.72)	0.56	(0.23)	(0.38)
b. Diluted	(0.72)	0.56	(0.23)	(0.38)
See accompanying notes to the Financial Results				

For and on behalf of the board of directors of
IL&FS Engineering and Construction Company Limited

Danny Samuel
Director
DIN: 02348138

Nand Kishore
Non Executive Chairman
DIN: 08267502

Kazim Raza Khan
Chief Executive Officer

Naveen Kumar Agrawal
Chief Financial Officer

Rajib Kumar Routray
Company Secretary

Place: Gurgaon
Date: Auguest 11,2025

M. BHASKARA RAO & Co. Chartered Accountants

IL&FS Engineering and Construction Co. Ltd.

Notes to the Unaudited Consolidated and Standalone Financial Results for the quarter ended June 30, 2025:

(1) The above Statements of Unaudited Standalone and Consolidated Financial Results have been reviewed by the Audit Committee and approved by the Board of Directors of the Company in their meetings held on August 11, 2025.

(2) The Company's business activity falls within a single business segment i.e. Construction and Infrastructure Development, in terms of Ind AS 108 on Operating Segments

(3) These Statements of Unaudited Standalone and Consolidated Financial Results of the Company are prepared in accordance with the recognition and measurement principles laid down in Ind AS 34 Interim Financial Reporting prescribed under Section 133 of the Companies Act, 2013, read with relevant rules issued thereunder.

(4) Investigations etc. by Regulatory/Investigative Agencies:
Consequent to adverse developments at Infrastructure Leasing and Financial Services Limited ("IL&FS") and IL&FS group level, as stated in earlier years, various regulatory authorities and investigative agencies have initiated their proceedings and are seeking information from the Company as part of their investigations since 2018-19 onwards. The Company and the present management are cooperating with the respective authorities and submitting the information as sought from time to time.

Further, as per the directions of the Reconstituted Board of IL&FS, forensic audit by an independent firm was initiated for select entities including the Company. The forensic auditors submitted their final report relating to the Company in May 2021 detailing certain potential anomalies in the financial statements and operations of the Company. The report has been hosted on the Company's website and also submitted to the stock exchanges, Serious Fraud Investigation Office (SFIO), etc. Based on the said report, SFIO and Enforcement Directorate sought additional information from the Company which the Company has submitted from time to time. The report pertaining to the Company has been submitted by SFIO to the Central Government. The MCA, in turn, has provided the summary of charges to IL&FS with certain directions to take cognizance/actions in the matter. The adjustments, if any, arising out of these investigations would be known upon completion of investigation process by respective authorities / agencies and hence, are not determinable at this stage.

(5) Going Concern:
The Company has incurred accumulated loss of Rs. 3,60,979 Lakhs as at June 30, 2025 (As at March 31, 2025 Rs. 3,60,037 Lakhs). The Company has incurred loss of Rs. 942 Lakhs for the quarter ended June 30, 2025 (Loss for the year ended March 31, 2025 is Rs. 492 Lakhs). The Company's net worth is fully eroded and the current liabilities exceed its current assets as at the reporting date Rs. 382,936 Lakhs as at reporting date, existing projects being executed by the Company are nearing completion / or approaching their end of term, which resulted in significant reduction in the Company's operating revenue over the past three years. The Company has continued to default in payment of various loans to the lenders of the Company, including borrowings from promoter group entities.

As part of its initiatives for Resolution of IL&FS Group, the Reconstituted Board of Directors of IL&FS in their reports to National Company Law Tribunal ("NCLT") categorized the Company under the Group "Red" implying that the Company is unable to meet its contractual, statutory and debt obligations. the National Company Law Appellate Tribunal ("NCLAT") vide its Order dated October 15, 2018 ("Interim Order") in the Company Appeal (AT) 346 of 2018, after taking into consideration the nature of the case, stayed certain coercive and precipitate actions against IL&FS and its group companies including the Company. The NCLAT vide its Judgement dated March 12, 2020 accepted the resolution process and revised resolution framework, including October 15, 2018 as date of initiation of resolution process of IL&FS Group entities, (including the Company) and crystallization of claims as of that date i.e. cut-off date with no interest, additional interest, penal charges or other similar charges to accrue after the said cut-off date. Accordingly, the Company is currently not settling liabilities existing prior to October 15 2018, being the cutoff date to its Financial Creditors and the Operational Creditors.

Adverse developments in promoter group entities impacted the operations of the Company and also

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IL&FS Engineering and Construction Co. Ltd.

resulted in cancellation/ termination/suspension/foreclosure of certain contracts with customers. The Reconstituted Board and the management of the Company have taken various steps to continue the operations at present level during the period as per the resolution process framework accepted by the Hon'ble NCLAT.

In line with the said framework, the Reconstituted Board is in the process of finalizing a comprehensive approach to manage the current situation including sale of existing equity share holding by IL & FS Group. In this process, the Reconstituted Board, as part of resolution process for the Company, has invited expression of interest for acquiring the equity stake in the Company. In January 2022, a bid was received from an unincorporated Consortium which was subjected to challenge through counter bid under a Swiss Challenge method. The successful bid was submitted to the Committee of Creditors (CoC) for approval and has been duly approved by the CoC during the year. The bid will now be placed before Justice D.K. Jain (Retd.) for approval, followed by submission to the National Company Law Tribunal (NCLT).

The ability of the Company to continue as going concern is solely dependent on positive outcome of resolution process initiated by the Reconstituted Board which would restructure the debt and resume normal operations. The above financial results have been prepared on a going concern basis considering the status of the resolution process and steps taken by the Reconstituted Board.

(6) Interest Expense:
As detailed in Note 5 above, NCLAT vide its Judgement dated March 12, 2020 accepted the revised resolution framework process including October 15, 2018 as date of initiation of resolution process of IL&FS Group entities (including the Company) and crystallization of claims as of that date i.e. cut-off date with no interest, additional interest, penal charges or other similar charges to accrue after the said cut-off date.

Pursuant to the above, the Company has not recognized interest expense, which would have otherwise been accrued and recognized in its financial results in accordance with the applicable Indian Accounting Standards, aggregating to Rs. 11,422 lakhs approximately (excluding penal interest etc.) for the quarter ended June 30, 2025. Aggregate amount of interest expense not recognized as at June 30, 2025 is Rs. 2,73,411 Lakhs approximately (excluding penal interest etc.)

(7) In respect of a road project, consequent to arbitration proceedings, the JV where Company is a partner has been awarded a favorable Order by the Arbitration Tribunal for an amount of Rs. 70,331 Lakhs (Company's share 62%). The contractee has preferred an appeal against the said award in Hon'ble High Court of Delhi. The carrying values of assets and liabilities relating to the project was Rs. 25,263 Lakhs [net] which comprises of interest receivable, trade receivable, retention money, mobilization advance and interest payable on said advance. Considering the favorable Order as at the date of reporting, the said amount of Rs. 25,263 Lakhs [net] is considered good for recovery.

(8) Confirmation of Balances:

a) As at June 30, 2025, fund-based borrowings outstanding aggregates to Rs 262,795 Lakhs. These include borrowings from group entities, aggregating to Rs 204,707 Lakhs. The Company neither serviced principal amounts and /or interest payments, wherever applicable. Adjustments to principal and interest, if any, will be recognized in the year of final settlement.

b) The Company has not received confirmation of balances for trade receivables from customers and from parties to whom advances have been made by the Company for supply of services/goods and trade payables. Further, these balances are subject to reconciliation with respective parties. The management is confident that the settlement of these balances will be made at the carrying amounts and no provision is required at present. Adjustments for variances, if any will be made in the year of settlement.

(9) Default in redemption of preference shares and dividend thereon:
In the earlier years, the Company has issued 37,50,000, 6% optionally convertible cumulative redeemable preference shares (OCCRPS) of Rs 100 each, aggregating to Rs 3750 lakhs and 2,25,000, 6%

M. BHASKARA RAO & Co. Chartered Accountants
IL&FS Engineering and Construction Co. Ltd. IL&FS

cumulative redeemable preference shares (CRPS) of Rs.100 each aggregating to Rs. 225 lakhs were outstanding as on September 30, 2019. All these OCCRPS were purchased by ILFS Trust Company Limited (ITCL), now Vistra ITCL India Limited, being the trustee of Maytas Investment Trust. As per various agreements/extensions, all these OCCRPS were due for redemption as on September 30, 2019. The Company defaulted in the redemption of these OCCRPS. Further, the Company has also defaulted in payment of dividend payable Rs 1,579 Lakhs.

(10) The Consolidated Financial Results do not include the results of operations and other financial information related to one subsidiary viz Maytas Infra Saudi Arabia (MISA) since the subsidiary has ceased its operation for a period exceeding 3 years and the financial information is not available.

(11) Statutory Auditors of the Company have issued qualified audit report on Statement of consolidated financial results / statements as at and for the year ended March 31, 2025 in respect of matter stated in paragraph 10 above and emphasis of matters in respect of matters stated in paragraphs 4, 5, 6 and 8 above in the audit reports on Statement of standalone and consolidated financial results / statements as at and for the year ended March 31, 2025.

(12) The figures for the quarter ended March 31, 2025 are the balancing figures between audited figures in respect of the full financial year and the published unaudited year to date figures up to third quarter of respective financial year.

(13) These standalone and consolidated financial results will be made available on the Company's Website viz., www.ilfsengg.com and websites of BSE Limited and National Stock Exchange of India Limited viz., www.bseindia.com and www.nseindia.com respectively.

By Order of the Board

For IL&FS Engineering and Construction Company Limited

Nand Kishore
Non-Executive Chairman
DIN: 08267502

Place: Gurgaon
Date: August 11, 2025

Danny Samuel
Director
DIN: 02348138

Place: Gurgaon
Date: August 11, 2025

Kazim Raza Khan
Chief Executive Officer

Place: Gurgaon
Date: August 11, 2025

Naveen Kumar Agrawal
Chief Financial Officer

Place: Gurgaon
Date: August 11, 2025

Rajib Kumar Routray
Company Secretary

Place: Gurgaon
Date: August 11, 2025

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IL&FS Engineering and Construction Co. Ltd.

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Independent Auditor's Review Report on the Unaudited Consolidated Financial Results of the Company Pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended

To
The Board of Directors of
IL&FS Engineering and Construction Company Limited

1. We have reviewed the accompanying Statement of Unaudited Consolidated Financial Results of IL&FS Engineering and Construction Company Limited ('the Holding Company'), its subsidiaries and unincorporated joint ventures (the Holding Company, its subsidiaries and unincorporated joint ventures together referred to as "the Group") for the quarter ended June 30, 2025 ('the Statement'), attached herewith, being submitted by the Holding Company pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 as amended ('Listing Regulations').

2. This Statement which is the responsibility of the Holding Company's Management and approved by the Board of Directors of the Holding Company on August 11, 2025, has been prepared in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34 ("Ind AS 34) "Interim Financial Reporting" prescribed under Section 133 of the Companies Act 2013, as amended, read with relevant rules issued thereunder and other accounting principles generally accepted in India. Our responsibility is to 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 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 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 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.

4. The Statement includes the results of following entities based on financial information prepared by the management:

   Subsidiaries
   a. Angeerasa Greenfields Pvt Limited;
   b. Ekdanta Greenfields Pvt Limited;
   c. Saptaswara Agro Farms Pvt Limited;
   d. Maytas Infra Assets Limited
   e. Maytas Metro Limited; and
   f. Maytas Vasishta Varadhi Limited

   Unincorporated Joint Ventures
   a. Maytas NCC JV
   b. NCC-Maytas-ZVS (JV)



Basis for Qualified Conclusion:

5. The unaudited consolidated financial results do not include the financial results and other financial information of an overseas entity "Maytas Infra Saudi Arabia Company" for the reasons stated in Note 10. We are unable to comment on the impact, if any, on the financial results for the respective periods in the absence of the financial information of the said foreign subsidiary.

Material uncertainty related to going concern:

6. Attention is invited to Note 5 to the Statement regarding continued losses, erosion of net worth as at the quarter end, and significant reduction in the Holding Company's income from operations and other matters detailed in the said paragraph. These events and conditions indicate a material uncertainty which cast a significant doubt on the Holding Company's ability to continue as a going concern, and therefore it may not be able to realise its assets and discharge its liabilities including potential liabilities in the normal course of business. The ability of the Holding Company to continue as a going concern is solely dependent on the finalisation and approval of the resolution process, which is not wholly within the control of the Holding Company.

The Management of the Holding Company has prepared these financial results on going concern basis considering status of process initiated by the Board and Interim Orders of NCLAT.

Our conclusion is not modified in respect of this matter.

Emphasis of Matter:

7. We draw attention to the following notes to the Statement:

a) Note 4 regarding ongoing investigations by Serious Fraud Investigation Office of Ministry of Company Affairs (SFIO), Enforcement Directorate (ED) and other regulators / agencies against Infrastructure Leasing & Financial Services Limited ('IL&FS'), and its subsidiaries (including the Holding Company). The financial results of the Holding Company for the period ended June 30, 2025 do not include adjustments, if any, that may arise on account of the ongoing investigations by the investigating agencies, Regulatory Authorities and other agencies, as the management, at this juncture, do not foresee any adjustments to be made in these financial results of the Holding Company as a result of investigations.

b) Note 6 relating to non-recognition of interest expense on borrowings availed by the Company, pursuant to the Interim Order and the Judgement passed by NCLAT specifying October 15, 2018 as cut off date for initiation of resolution process, of Rs.11,422 Lakhs (excluding penal / other interest and charges) for the period ended June 30, 2025. Aggregate amount of interest expense not so recognised as at June 30, 2025 is Rs. 2,73,411 Lakhs approximately.

c) Note 8 regarding non-receipt of confirmation of balances as at June 30, 2025 from some lenders, customers and vendors. In the absence of confirmations, the adjustments, if any, on account of unsettled transactions, to the carrying values of assets and liabilities cannot be ascertained.

M. BHASKARA RAO & CO Chartered Accountants

The adjustments, if any, arising out of the above matters to the carrying value of assets or to the amounts disclosed in financial statements, cannot be determined at this juncture for the reasons stated in respective notes.

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

Other Matters

8. The consolidated financial results include interim financial results of six subsidiaries based on the financial results and information prepared by the management of respective entities, which reflect total revenue of Rs. Nil Lakhs, total net profit after tax of Rs. Nil lakhs and total comprehensive income of Rs. Nil Lakhs for the for the quarter ended June 30, 2025, as considered in the consolidated financial results of the Group. The consolidated financial results also include the Group's share of net profit of Rs.13 Lakhs for the quarter ended June 30, 2025, as considered in the consolidated financial results statements, in respect of two joint ventures, based on financial results and information prepared by the management of respective entities. According to the information and explanations given to us by the Management, these interim financial results are not material to the Group.

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

Qualified Conclusion

9. Based on our review conducted and procedures performed as stated in paragraph 3 above, except for the possible effects, in respect of the matters described in Paras 5 under Basis for Qualified Conclusion, read with Material uncertainty relating to the Going Concern and read with the matters in paragraphs 7(a) to 7(c) under Emphasis of Matter and Para 8 under Other Matters above, nothing has come to our attention that causes us to believe that the accompanying Statement, prepared in accordance with the recognition and measurement principles laid down in the aforesaid Indian Accounting Standards specified under Section 133 of the Companies Act, 2013 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.

for **M. Bhaskara Rao & Co.,**
Chartered Accountants
Firm Registration No.000459S

M. BHASKARA RAO & CO Chartered Accountants

M V Ramana Murthy
Partner
Membership No.206439
UDIN25206439BMKRCW3790

Gurgaon, 11 August 2025

IL&FS Engineering and Construction Company Limited
CIN: L45201TG1988PLC008624
Regd. Office : D No 8-2-120/113,Block B 1st Floor, Sanali Info Park, Road No 2 , Banjara Hills, Hyderabad - 500033
Phone-040 40409333; Fax-040 40409444
Website- www.ilfsengg.com; Email- cs@ilfsengg.com

Statement of Unudited Consolidated Financial Results for the Quarter Ended June 30, 2025

(Rs. In Lakhs, unless otherwise stated)

Particulars	Quarter ended			Year ended
	30-Jun-25	31-Mar-25	30-Jun-24	31-Mar-25
	(Unaudited)	(Audited)	(Unaudited)	(Audited)
1. Income				
(a) Revenue from operations	4,122	10,206	8,552	32,138
(b) Other income	1,914	2,699	390	5,095
Total Income	**6,036**	**12,905**	**8,942**	**37,233**
2. Expenses				
(a) Cost of materials consumed	1,595	1,843	2,138	7,828
(b) Construction expense	1,970	7,347	5,363	20,464
(c) Employee benefits expense	1,113	1,096	1,028	4,210
(d) Finance cost	40	202	91	396
(e) Depreciation and amortization	131	252	146	692
(f) Other expenses	789	1,063	481	2,702
(g) Impairment loss and other provisions	1,340	3,126	-	4,191
Total expenses	**6,979**	**14,928**	**9,249**	**40,483**
3. Profit / (loss) before Exceptional Items and tax (1-2)	**(942)**	**(2,023)**	**(306)**	**(3,250)**
4. Exceptional items (net)	-	(2,757)	-	(2,757)
5. Profit/(Loss) before tax (3-4)	**(942)**	**733**	**(306)**	**(493)**
6. Tax (expense) / credit				
-Current Tax	-	-	-	-
-Deferred Tax	-	-	-	-
7. Share of profit in joint ventures accounted for using the equity method	13	1	6	5
8. Net Profit /(loss) after Exceptional Items and tax (5+6+7)	**(929)**	**734**	**(300)**	**(488)**
Attributable to:				
Shareholder of the Company	-	-	-	-
Non controlling interests	-	-	-	-
9. Other Comprehensive Income/(expense)(net of tax)				
Attributable to:				
Items that will be reclassified to profit or loss				
a) Remeasurements of the defined benefit plan	(4)	3	(7)	(12)
b) Income tax relating to the items that will not be reclassified to profit or loss	-	-	-	-
Shareholder of the Company	(4)	3	(7)	(12)
Non controlling interests	-	-	-	-
10. Total comprehensive income for the period (8+9)	**(933)**	**737**	**(307)**	**(500)**
Attributable to:				
Shareholder of the Company	-	-	-	-
Non controlling interests	-	-	-	-
11. Paid-up equity share capital (Face Value Rs. 10/- each)	13,112	13,112	13,112	13,112
12. Other equity as shown in the audited Balance sheet				(3,32,040)
13. Earnings per equity share (of Rs . 10/- each) (not annualised):				
a. Basic	(0.71)	0.56	(0.23)	(0.37)
b. Diluted	(0.71)	0.56	(0.23)	(0.37)
See accompanying notes to the Financial Results				

For and on behalf of the board of directors of
IL&FS Engineering and Construction Company Limited

Danny Samuel
Director
DIN: 02348138

Nand Kishore
Non Executive Chairman
DIN: 08267502

Kazim Raza Khan
Chief Executive Officer

Naveen Kumar Agrawal
Chief Financial Officer

Rajib Kumar Routray
Company Secretary

Place: Gurgaon
Date: Auguest 11,2025

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IL&FS Engineering and Construction Co. Ltd.