IL&FS | Engineering Services

IL&FS Engineering and Construction Company Limited
CIN - L45201TG1988PLC008624
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22nd September, 2025

National Stock Exchange of India Ltd
"Exchange Plaza" Bandra- Kurla Complex,
Bandra (East), Mumbai- 400 051

Scrip Code: **532907**
Symbol: **IL&FSENGG**

Sub: Clarification on submission of Financial Results- Statement on Impact of Audit Qualification as part of Audit Report of the Consolidated Financial Statements for FY'24-25

Dear Sir/Madam,

This is with reference to your email dated 16th September, 2025 on the observation relating to Financial Results submitted vide Quick Results for FY'24-25.

As desired, please find enclosed the revised copy of Statement of Impact of Audit Qualification duly signed by the Chairman of Audit Committee.

Kindly take the same on record.

Thanking You,

Yours faithfully,
For IL&FS Engineering and Construction Company Limited

Rajib Kumar Routray
Company Secretary & Compliance Officer

Encl: as above

ANNEXURE I

Consolidated Financial Results

Statement on Impact of Audit Qualifications for the Financial year ended March 31, 2025
(See Regulation 33 of the SEBI (LODR) (Amendment) Regulations,2016)

Rs. in Lakhs

	S. No	Particulars	Audited Figures (as reported before adjusting for qualifications)	Audited Figures (audited figures after adjusting for qualifications)
I.	1	Turnover / Total Income	37,238	37,238
	2	Total Expenditure	37,727	37,727
	3	Net Profit / (Loss)	(489)	(489)
	4	Earnings Per Share	(0.37)	(0.37)
	5	Total Assets	1,70,660	1,70,660
	6	Total Liabilities	4,89,588	4,89,588
	7	Net Worth	(3,18,928)	(3,18,928)
	8	Any Other financial item(s)(as felt appropriate by the management)	Refer EOM's given in the Audit Report	

II. Audit Qualification (each audit qualification separately):

A. a. Details of Audit Qualification :

The 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 impact on the financial results for the year, carrying values of assets/ liabilities and retained earnings of the Group, had the subsidiary's financial results and other financial information been consolidated.

b. Type of Audit Qualification : Qualified Opinion

c. Frequency of qualification : First time reported in the year ended March 31, 2019.

d. For Audit Qualification(s) Where the impact is quantified by the auditor, Management's Views:

Not applicable

e. For Audit Qualification(s) Where the impact is not quantified by the auditor:

(i) Management's estimation on the impact of audit qualification:

Investment in subsidiary has been fully provided for. There were no operations for more than 3 years. Financial information will not have significant impact on the consolidated results.

(ii) If management is unable to estimate the impact, reasons for the same:

Not Applicable

(iii) Auditors ' Comments on e(i) or e(ii) above:

Nil

III. Signatories:

1. DIRECTOR

Chairman - ACM

2. Chief Executive Officer

3. Chief Financial Officer

IL&FS Engineering and Construction Co. Ltd.

Statutory Auditors:

for **M.Bhaskara Rao & Co.,**
Chartered Accountants
Firm Registration Number: 000459S

M V Ramana Murthy
Partner
Membership No: 206439

M. BHASKARA RAO Co. Chartered Accountants

Place: Mumbai
Date. : May 28,2025