



CONSTRONICS INFRA LIMITED

CIN: L45100TN1992PLC022948

Registered Office: No. 37, old No. 16, 2nd Floor, K B Dasan Road, Teynampet, Chennai, 600018

Email ID: info@constronicsinfra.com Website: www.constronicsinfra.com

07th November 2024

TO,
THE LISTING DEPARTMENT,
BSE LIMITED,
P.J. TOWERS, DALAL STREET,
FORT, MUMBAI – 400 001
MAHARASHTRA

BSE SCRIP CODE: 523844

Sub: Submission of Outcome of Board Meeting held on 07th November 2024

Ref: Pursuant to Regulation 33 & 30 read with Schedule III, Part A (4) of the SEBI (Listing Obligations & Disclosure Requirements) Regulations, 2015

Dear Sir,

Pursuant to Regulation 33 and 30 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 read with Schedule III Part A Para A we hereby inform you that the Board of Directors of the Company in their meeting held today i.e. on Thursday, 07th November 2024 has considered and approved the followings:

- a) Unaudited Standalone Financial Results of the Company for the quarter and half year ended 30th September, 2024
- b) Limited Review Report(s) issued by the Statutory Auditors of the Company with a modified opinion.

The meeting commenced at 04:00 P.M and concluded at 04:30 P.M

We request you to kindly take the same on record.

Thanking You,

Yours faithfully,

For CONSTRONICS INFRA LIMITED

RISHAB KOTHARI

COMPANY SECRETARY & COMPLIANCE OFFICER

M.NO: A58023

CONSTRONICS INFRA LIMITED
(Formerly known as Invidia Meditek Limited)
CIN: L45100TN1992PLC022948
No.16/35 K B Dasan Road Teynampet Chennai-600018

Statement of Unaudited Financial Results for the quarter and six months ended 30 September, 2024

S.No.	Particulars	Three months ended			Six months ended		(Rs. in lakhs)
		30-Sep-24	30-Jun-24	30-Sep-23	30-Sep-24	30-Sep-23	Year Ended
		Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	31-Mar-24
1	Income from Operations:						
a.	Revenue from operations (net)	1381.31	286.41	6.75	1667.72	20.25	77.25
b.	Other Income	4.59	13.85	-	18.44	-	48.97
	Total Income From Operations (a + b)	1385.90	300.26	6.75	1686.16	20.25	126.22
2	Expenses:						
	Purchases	60.09	105.19	-	165.28	-	50.04
	Changes in inventories	20.88	-6.65	-	14.23	-	-45.38
	Direct Expenses	1142.19	148.41	-	1290.60	-	-
	Employee benefits expense	21.85	3.50	2.49	25.35	8.07	15.04
	Finance costs	0.01	1.56	0.19	1.57	0.38	0.95
	Depreciation and amortisation expense	1.60	0.73	0.68	2.33	1.53	2.88
	Other expenses	16.92	53.85	2.69	70.77	6.90	25.53
	Total Expenses	1263.54	306.59	6.05	1570.13	16.88	49.06
3	Net Profit/ (Loss) for the period (before tax, exceptional and extraordinary items) (1 - 2)	122.36	-6.33	0.70	116.03	3.37	77.16
4	Exceptional items	-	-	-	-	-	-
5	Extraordinary items	-	-	-	-	-	-
6	Net Profit/ (Loss) for the period before tax (after exceptional and extraordinary items) (3+4+5)	122.36	-6.33	0.70	116.03	3.37	77.16
7	Tax expense						
	Current Tax	-	-	-	-	-	-
	MAT Entitlement	-	-	-	0.00	-	-
	Deferred Tax	-	-	-	-	-	5.51
8	Total Tax Expense	-	-	-	20.00	-	5.51
9	Net Profit/ (Loss) for the period after tax (6-8)	122.36	-6.33	0.70	116.03	3.37	71.65
10	Other Comprehensive Income	-	-	-	-	-	-
11	Total Comprehensive Income/ (Loss)	122.36	-6.33	0.70	116.03	3.37	71.65
12	Details of equity share capital						
	Paid-up equity share capital (Face Value Rs 10/- per equity share)	1,252.90	1,252.90	720.90	1252.90	720.90	720.90
13	Reserves excluding Revaluation reserves	-	-	-	1618.19	(701.70)	-624.39
14	Earnings per equity share						
	Basic Earnings/ (loss) Per Share	0.98	-0.05	0.01	0.93	0.05	0.99
	Diluted Earnings/ (loss) Per Share	0.98	-0.05	0.01	0.93	0.05	0.99

By Order of the Board
for CONSTRONICS INFRA LIMITED


R.SUNDARARAGHAVAN
MANAGING DIRECTOR
DIN: 01197824

PLACE: CHENNAI
DATED: 7/11/24




S.KATHIR KAMANATHAN
CHIEF FINANCIAL OFFICER

For S.C.AJMERA & Co
Chartered Accountants
FRN: 002908C


S.C. Ajmera
Partner
Membership No.: 051398



CONSTRONICS INFRA LIMITED

(Formerly known as Invicta Meditek Limited)

CIN: L45100TN1992PLC022948

No.16/35 K B Dasan Road Teynampet Chennai-600018

Assets and Liabilities

		(Amount in Rs. Lakhs)	
S.No	Particulars	As at 30-Sep-24	As at 31-Mar-24
		Unaudited	Audited
I	Assets		
1	Non-Current Assets		
	a) Property, plant and equipment	55.75	14.76
	b) Other Intangible Assets	0.06	0.08
	c) Financial assets		
	(i) Loans	1957.76	57.70
	d) Deferred Tax Assets (Net)	-	-
	Total Non-Current Assets	2013.56	72.54
2	Current Assets		
	a) Inventories	758.26	45.38
	b) Financial assets		
	(i) Trade Receivables	420.30	5.55
	(ii) Loans	-	-
	(iii) Cash and cash equivalents	24.53	513.52
	c) Current tax asset (Net)	35.28	10.88
	d) Other current assets	395.18	9.94
	Total Current Assets	1633.52	585.27
	Total Assets	3647.08	657.81
II	Equity & Liabilities		
1	Equity		
	a) Equity Share Capital	1252.90	720.90
	b) Other equity	1619.64	-624.39
	Total Equity	2872.54	96.51
2	Liabilities		
2A	Non-current liabilities		
	a) Financial Liabilities		
	(i) Borrowings	-	550.00
	b) Other Non Current Liabilities	-	-
	c) Deferred Tax Liability	0.39	0.39
	Total Non-Current Liabilities	0.39	550.39
2B	Current Liabilities		
	a) Financial liabilities		
	(i) Short Term Borrowings	-	2.60
	(ii) Trade payables		
	- Total Outsanding dues of micro small and medium enterprises	-	-
	- Total Outsanding dues of creditors other than micro small	550.46	2.97
	b) Other current liabilities	223.69	5.34
	Total Current Liabilities	774.15	10.91
	Total Liabilities	774.54	561.30
	Total Equity and Liabilities	3647.08	657.81

By Order of the Board
for **CONSTRONICS INFRA LIMITED**

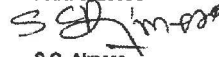

R.SUNDARARAGHAVAN
MANAGING DIRECTOR
DIN: 01197824



PLACE: CHENNAI
DATED: 7/11/24


S.KATHIR KAMANATHAN
CHIEF FINANCIAL OFFICER

For **S.C.AJMERA & Co**
Chartered Accountants
FRN: 002908C


S.C. Ajmera
Partner
Membership No.: 081398



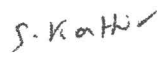
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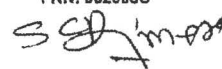
Statement of Cash Flow for the half year ended 30th September 2024

(Amount in Rs. Lakhs)

S.No.	Particulars	Half year ended	Year ended
		30 September 2024	30 March 2024
		Unaudited	Unaudited
A	CASH FLOW FROM OPERATING ACTIVITIES		
	Net Profit/(Loss) before tax	116.03	77.18
	Adjustments for:		
	Depreciation and amortisation expense	2.33	2.88
	Finance Cost	1.57	0.95
	Non-Cash Income		-48.72
	Operating profit before working capital changes	119.93	32.27
	Changes in working capital:		
	Adjustments for increase/decrease in operating assets:		
	Trade Receivables	-414.74	9.86
	Other Current assets	-385.26	-8.80
	Current Tax Assets (Net)	-24.38	3.04
	Inventory	-713.27	-45.38
	Adjustments for increase / (decrease) in operating liabilities:		
	Trade Payable	547.90	2.06
	Short Term Borrowings	-2.60	-4.63
	Other current non-financial Liabilities	218.36	0.49
	Net Cash generated from Operations	-654.07	-11.10
	Taxes Paid		-5.86
	Net Cash from Operating Activities	-654.07	-16.96
B	CASH FLOW FROM INVESTING ACTIVITIES		
	Purchase of Asset	-43.28	0.00
	Increase in Security Deposit	-1652.81	-52.70
	Increase in Other Deposit	-247.25	
	Recovery of loans advanced	0.00	0.00
	Net Cash used in Investing Activities	-1943.35	-52.70
C	CASH FLOW FROM FINANCING ACTIVITIES		
	Repayment of loan	-550.00	-97.62
	Proceeds from preferential allotment of shares	2660.00	
	Long term Borrowings	-	630.00
	Finance Cost	-1.57	-0.95
	Net Cash from Financing Activities	2108.43	531.43
	Net Increase/(Decrease) in Cash and Cash Equivalents	-488.99	461.77
	Cash and Cash Equivalents at the beginning of the period	513.52	51.75
	Cash and Cash Equivalents at the end of the period	24.53	513.52
	Cash and Cash Equivalents at the end of the period comprise of:		
	Cash on Hand	12.02	506.07
	Fixed Deposits	7.59	
	Balances with Banks in Current Accounts	4.91	7.45
		24.53	513.52


R.SUNDARARAGHAVAN
 MANAGING DIRECTOR
 DIN: 01197824


S.KATHIR KAMANATHAN
 CHIEF FINANCIAL OFFICER

For **S.C.AJMERA & Co**
 Chartered Accountants
 FRN: 002908C

S.C. Ajmera
 Partner
 Membership No.: 081398



PLACE: CHENNAI
 DATED: 7/11/24



NOTES:

- 1 The Company has adopted Indian Accounting Standards (IND AS) as prescribed under Section 133 of Companies Act, 2013 with effect from 01st April 2017 and also Ind AS 115 - "Revenue from contracts with customers" from 01.04.2018. The financial results for the quarter ending 30th September 2024 are in compliance with IND AS and other accounting principles generally accepted in India.
- 2 The above results have been reviewed by the Audit Committee and approved by the Board of Directors of the Company in the respective meeting held November 7, 2024 as required under Regulation 33 of the SEBI(Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended.
- 3 (a) The company has discontinued its earlier business activities since 24th of February 2009 and has sold its entire asset pursuant to sale. agreement with TTK Healthcare Limited in the FY 2009-10. The Company has accumulated losses of Rs. 9,28,99,222/- which is more than 50% of its net worth.
(b) The company has effected alterations to the object clause of the Memorandum of Association through a special resolution passed in the Extraordinary General Meeting held on 05.09.2018 for undertaking diversified line of business activities. Consequent upon the amendment to the object clause of the Memorandum of Association, the Company has carried on trading Activities during the Financial Year. The amount shown under operating income for the Quarter ending 30.09.2024 consists of revenue from changed business activity as mentioned above.
- 4 In view of the decision taken by the management for diversifying the business activities, the company has commenced new line of business activity as stated in Note No. 3(b) above with effect from September 2018, the Directors are hopeful that the company would earn profits in the coming years which will wipe out the accumulated Loss. Accordingly the Financial results of the company have been prepared with the assumption as that of a Going Concern.
- 5 The cash balance available with the company on the last day of the quarter ended 30.09.2024 includes Rs.5,87,000/- being the amount seized by an Investigating Agency relating to investigation not pertaining to company's business activity.
- 6 The amounts shown under other expenses for the half-year ended 30.09.2024, include Rs. 3,00,000 being the Listing processing fees paid to BSE Limited for the Financial year 24-25 and Rs. 3,25,000 paid to BSE Limited for Annual Issuer Fees.
- 7 Provisioning for Deferred tax has not been done for the half year ended 30th September, 2024.
- 8 Figures of previous period have been regrouped / reclassified wherever necessary to conform to current period's classification.
- 9 No investor complaints have been received and pending for the quarter under review.

By Order of the Board
for CONSTRONICS INFRA LIMITED


R.SUNDARARAGHAVAN
MANAGING DIRECTOR
DIN: 01197824


S.KATHIR KAMANATHAN
CHIEF FINANCIAL OFFICER

For S.C.AJMERA & Co
Chartered Accountants
FRN: 002908C

S.C. Ajmera
Partner
Membership No.: 081398



PLACE: CHENNAI
DATED: 7/11/24



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No.16/35 K B Dasan Road Teynampet Chennai-600018

PART I:

Rs. in Lakhs

STATEMENT OF STANDALONE UNAUDITED RESULTS FOR THE QUARTER AND SIX MONTHS

Sno.	Particulars	Quarter ended	Year to date Ended	Quarter ended
		30.09.2024	30.09.2024	30.09.2023
		Unaudited	Unaudited	UnAudited
1	Total Income From Operations	1385.90	1686.16	6.750
2	Net profit / (loss) for the period (before Tax, Exceptional and/or Extraordinary items)	122.36	116.03	0.700
3	Net profit / (loss) for the period before tax (after Exceptional and/or Extraordinary items)	122.36	116.03	0.700
4	Net profit / (loss) for the period after tax (after Exceptional and/or Extraordinary items)	122.36	116.03	0.700
5	Total Comprehensive Income for the period [Comprising Profit / (Loss) for the period (after tax) and Other Comprehensive Income (after Tax)]	122.36	116.03	0.700
6	Paid-up equity share capital (Face ValueRs 10 per equity share)	1252.900	1252.90	720.900
7	Reserves (excluding revaluation reserves) as shown in the Audited Balance Sheet of the previous year			
8	Basic & diluted earnings per share of (Rs.10/- each) (for continuing and discontinued operations) (Quarterly figures not annualised)	0.98	0.926	0.010

NOTES:

- 1 The above is an extract of the detailed format of Quarterly Unaudited Financial Results filed with the Stock Exchange i.e., BSE LIMITED under Regulation 33 of the SEBI (Listing and Other Disclosure Requirements) Regulations, 2015. The full format of the Quarterly Unaudited Financial Results are available on the Stock Exchange website at www.bseindia.com.

By Order of the Board



R.SUNDARARAGHAVAN
MANAGING DIRECTOR

PLACE : CHENNAI
DATED: 7/11/24



S. C. AJMERA & CO.

CHARTERED ACCOUNTANTS

Independent Auditor's Review Report on the Quarterly and year to date Unaudited Standalone Financial Results of the Constronics Infra Limited pursuant to the Regulation 33 and 52 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended

Review report to the Board of Directors of Constronics Infra Limited

1. We have reviewed the accompanying Unaudited Standalone Financial Results of **Constronics Infra Limited** ("the Company") for the quarter ended 30th September 2024 and for the period from July 01, 2024 to September 30, 2024 ('the statement') attached herewith, being submitted by the company pursuant to the requirement of Regulation 33 and 52 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations 2015, as amended (the "Listing Regulations").
2. This statement which is the responsibility of the Company's Management and has been approved by the 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 read with relevant rules issued thereunder and other accounting principles generally accepted in India and is in compliance with the presentation and disclosure requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (as amended), including relevant circulars issued by the SEBI from time to time. 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 financial results are free of material misstatement. A review is limited primarily to inquiries of company personnel and analytical procedures applied to financial data and thus provide less assurance than an audit. We have not performed an audit and accordingly, we do not express an audit opinion.

4. Basis for Qualified Conclusion

- i) Note 5 to the standalone financial results wherein, cash Rs. 5.87 Lakhs was seized by an Investigating Agency relating to investigation not pertaining to company's business activity for which no provision has been made in the books of accounts. Had the provision of the Rs. 5.87 Lakhs made during the quarter ended 30th September 2024 the profit of Rs. 122.36 Lakhs would have decreased to Rs. 116.49 Lakhs.

5. Emphasis of Matter

We draw attention to:-

- (i) Note No. 4, regarding the diverse line of business undertaken by the company since September 2018, and the preparation of the accounts with the assumption as that of a going concern.

Our opinion is not modified in respect of the above matters.



S. C. AJMERA & CO.

CHARTERED ACCOUNTANTS

6. Based on our review conducted above, , except for the possible effects of the matter described in the paragraph 4 above "Basis for Qualified Conclusion" and read with our comments in paragraph 5 above, nothing has come to our attention that causes us to believe that the statement, prepared in accordance with the recognition and measurement principles laid down in the applicable Indian Accounting Standards prescribed under section 133 of the Companies Act, 2013 read with the relevant rules issued thereunder and other accounting practices and policies generally accepted in India, has not disclosed the information required to be disclosed in terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended, including the manner in which it is to be disclosed, or that it contains any material misstatement.
7. Restriction on use:
This report is addressed to the Board of Directors of the Company and has been prepared for and only for the purpose set out in paragraph above. This report should not be otherwise used by any other party for any other purpose.

Place: Udaipur
Date: 07.11.2024



For S.C. Ajmera & Co
Chartered Accountants
FRN: 002908C

A handwritten signature in blue ink, appearing to read "S.C. Ajmera".

(S.C. Ajmera – Partner)
M. No .081398

UDIN-24081398BKHRAS2485

CONSTRONICS INFRA LIMITED

CIN: L45100TN1992PLC022948

 Registered Office: No. 37, old No. 16, 2nd Floor, K B Dasan Road, Teynampet, Chennai, 600018

 Email ID: info@constronicsinfra.com Website: www.constronicsinfra.com
STATEMENT ON IMPACT OF AUDIT QUALIFICATIONS (FOR LIMITED REVIEW REPORT WITH MODIFIED OPINION) - (STANDALONE)
Statement on Impact of Audit Qualifications for the quarter ended September 30, 2024 (See regulation 33 of the SEBI (LODR) Regulations, 2015)

I.	S.No	Particulars	Unaudited Figures (Rs. In Lakhs) (as reported before adjusting for qualifications)	Unaudited Figures (Rs. In Lakhs) (audited figures after adjusting for qualifications)
	1.	Total income	1,385.90	-do-
	2.	Total Expenditure	1,263.54	-do-
	3.	Net Profit/(Loss)	122.36	116.49
	4.	Earnings Per Share	0.98	0.93
	5.	Total Assets	3,647.08	-do-
	6.	Total Liabilities	3,647.08	-do-
	7.	Net Worth	2,872.54	-do-

II. Audit Qualifications:
1. Details of Audit Qualification:

Note 5 to the standalone financial results wherein, cash Rs. 5.87 Lakhs was seized by an Investigating Agency relating to investigation not pertaining to company's business activity for which no provision has been made in the books of accounts. Had the provision of the Rs. 5.87 Lakhs made during the quarter ended 30th September 2024 the profit of Rs. 122.36 Lakhs would have decreased to Rs. 116.49 Lakhs.

2. Type of Audit Qualification: Qualified Opinion

~~3. Frequency of qualification:~~ Whether appeared first time / repetitive / since how long continuing

4. For Audit Qualification(s) where the impact is quantified by the auditor, Management's Views: Self Explanatory

5. For Audit Qualification(s) where the impact is not quantified by the auditor:





(i) Management's estimation on the impact of audit qualification: The provision of the Rs. 5.87 Lakhs made during the quarter ended 30th September 2024 the profit of Rs. 122.36 Lakhs would have decreased to Rs. 116.49 Lakhs.

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	<p>(ii) If management is unable to estimate the impact, reasons for the same: Not Applicable.</p> <p>(iii) Auditors' Comments on (i) or (ii) above: Refer "Basis for Qualified Opinion" in the limited Report dated 07th November, 2024 on the Financial Results of the Company for the quarter ended 30th September, 2024.</p>	
III.	Signatories: RAJAMANI RAGAVACHARI SUNDARA RAGHAVAN MANAGING DIRECTOR DIN: 01197824	
	TIRUKKURUNGUDI SESHADRI SRINIVASAN AUDIT COMMITTEE CHAIRMAN	
	Statutory Auditor For S.C. Ajmera & Co. Chartered Accountants FRN 002908C  S.C. Ajmera Partner M.No. 081398 	
Place: Chennai Date: 07 th November, 2024		