

Date: 6<sup>th</sup> February, 2025

To  
BSE Limited  
Phiroze Jeejeebhoy Towers  
Dalal Street  
Mumbai – 400001  
Scrip Code: 544290

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

**Subject: Outcome of Board Meeting held on 06.02.2025**

Dear Sir/Madam,

Pursuant to Regulations 30, 33 and other applicable provisions read with Schedule III of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (“**SEBI Listing Regulations**”) and SEBI Master Circular No. SEBI/HO/CFD/PoD2/CIR/P/0155 dated November 11, 2024, as amended by SEBI Circular No. SEBI/HO/CFD/CFD-PoD-2/CIR/P/2024/185 dated December 31, 2024 (“**SEBI Circular**”), we wish to inform that the Board of Directors of the Company in its meeting held today, i.e. February 6, 2025, inter-alia, considered and approved the following matters:

- (i) The Unaudited Financial Results (Standalone and Consolidated) along with the Limited Review Reports thereon, for the quarter and nine months ended December 31, 2024 (“**Financial Results**”). These results were reviewed by the Audit Committee and adopted in the meeting of the Board of Directors. The results are attached herewith at **Annexure – A**, in accordance with Regulation 33 of the Listing Regulations.

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

- (ii) Diversification of the business activities: Details provided at **Annexure-B**, in accordance with SEBI Listing Regulations and SEBI Circular.
- (iii) Amendment in the Object Clause of the Memorandum of Association of the Company, subject to the approval of the Shareholders, to be sought by way of postal ballot: Details of the amendment in brief are provided at **Annexure – C**, in accordance with SEBI Listing Regulations and SEBI Circular.



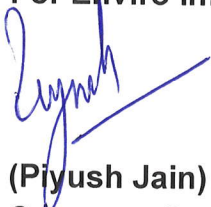
(iv) Appointment of M/s Jain Bansal & Gupta, Chartered Accountants as the Internal Auditor: Details are provided at **Annexure – D**, in accordance with SEBI Listing Regulations and SEBI Circular.

The Meeting of the Board of Directors commenced at 2:15 P.M. and concluded at 03:00 P.M.

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 December 31, 2024 and year to date results for the period from April 01, 2024 to December 31, 2024, pursuant to 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 December 31, 2024 and year to date results for the period from April 01, 2024 to December 31, 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 thereafter ('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 December 31, 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.  
  
(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 revenues of Rs. 15.71 Lakhs and Rs. 567.90 Lakhs, total net profit / (loss) after tax of Rs. (1.49) Lakhs and Rs. 20.36 Lakhs total comprehensive income / (losses) of Rs. (1.49) Lakhs and Rs. 20.36



# SS KOTHARI MEHTA & CO. LLP

CHARTERED ACCOUNTANTS


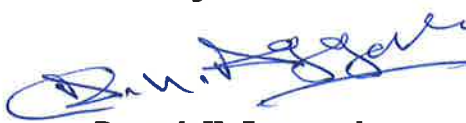
Lakhs for the quarter ended on December 31, 2024, and for the period from April 01, 2024 to December 31, 2024, respectively. The interim financial results of the above joint operations have been considered based on management certified financials. According to the information and explanations given to 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 on the Statement is not modified in respect of the above matters.

**For S S Kothari Mehta & Co. LLP**

Chartered Accountants

Firm Reg. no. – 000756N/N500441



**Deepak K. Aggarwal**

Partner

Membership No. – 095541

UDIN No: - 25095541BMOQOJ5507

Place: New Delhi

Date: February 06, 2025

## **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: L45200DL2009PLC191418

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

**STATEMENT OF UNAUDITED STANDALONE FINANCIAL RESULTS FOR THE QUARTER AND NINE-MONTHS ENDED 31ST DECEMBER 2024**

(all amounts are in Lakhs, unless otherwise stated)

Particulars	Quarter Ended			Nine-Months Ended		Year Ended
	31st December 2024	30th September 2024	31st December 2023	31st December 2024	31st December 2023	31st March 2024
	Unaudited	Unaudited	Unaudited	Unaudited	Audited	Audited
<b>Income</b>						
I Revenue From Operations	24,732.58	20,882.72	14,918.00	66,133.32	42,621.12	72,606.54
II Other Income	516.05	420.23	367.36	1,287.34	910.20	1,346.57
III Total Income (I+II)	25,248.63	21,302.95	15,285.36	67,420.66	43,531.32	73,953.11
IV <b>Expenses:-</b>						
Manufacturing, Construction and Operating Expenses						
Cost of Materials Consumed	13,760.89	8,632.93	8,991.41	32,795.60	24,968.22	40,777.97
Stores, Spares and Tools Consumed and Hiring of Equipment & Machinery	188.23	150.30	105.73	496.34	381.36	570.71
Other Construction and Operating Expenses	3,775.45	5,501.37	2,053.66	12,216.74	6,129.03	10,184.95
Total	17,724.57	14,284.60	11,150.80	45,508.68	31,478.61	51,533.63
Employee Benefits Expense	1,258.17	1,090.49	834.66	3,370.50	2,403.75	3,388.68
Finance Cost	867.96	767.59	276.73	2,313.10	942.63	1,695.58
Depreciation and Amortization Expenses	251.98	223.55	161.50	671.99	416.19	608.44
Other Expenses	349.87	361.72	236.63	1,570.55	883.97	1,269.38
Total Expenses (IV)	20,452.55	16,727.95	12,660.32	53,434.82	36,125.15	58,495.71
V Profit before exceptional items (III-IV)	4,796.08	4,575.00	2,625.04	13,985.84	7,406.17	15,457.40
VI Exceptional Items	-	-	-	-	-	-
VII Profit before Tax (V+VI)	4,796.08	4,575.00	2,625.04	13,985.84	7,406.17	15,457.40
VIII Tax Expense :						
- Current Tax	1,238.72	1,220.28	705.84	3,792.20	2,003.00	4,135.04
- (Excess) Short Provision of Income Tax for Earlier Years	(59.52)	64.38	(1.13)	4.86	-	1.47
- Deferred Tax charge/(credit)	(13.28)	(42.04)	(34.00)	(81.51)	(85.42)	(87.34)
Total Tax Expense (VIII)	1,165.92	1,242.62	670.71	3,715.55	1,917.58	4,049.17
IX Profit after Tax (VII-VIII)	3,630.16	3,332.38	1,954.33	10,270.29	5,488.59	11,408.23
X Other Comprehensive Income						
<i>Items that will not be reclassified to Profit &amp; Loss</i>						
Remeasurement of Income/(Loss) on defined benefit plans	2.77	0.88	3.65	8.30	10.94	5.81
Income tax relating to items that will not be reclassified to profit or loss	(0.70)	(0.22)	(0.91)	(2.09)	(2.75)	(1.46)
Total Other Comprehensive Income/(Loss) for the period/year	2.07	0.66	2.74	6.21	8.19	4.35
Total Comprehensive Income/(Loss) for the period/year (IX+X)	3,632.23	3,333.04	1,957.07	10,276.50	5,496.78	11,412.58
XI Paid-up share capital (face value of ₹ 10 per share)	17,553.00	13,685.00	2,737.00	17,553.00	2,737.00	13,685.00
XIII Other Equity	-	-	-	-	-	15,996.27
XIV Earning Per Equity Share [nominal value of ₹ 10/- (previous year ₹ 10/-)]:						
(1) Basic (₹)	2.57	2.44	1.44	7.26	4.04	8.39
(2) Diluted (₹)	2.57	2.44	1.44	7.26	4.04	8.39

\* EPS is not annualised for the quarter and nine-months ended 31st December 2024 and 31st December 2023 and quarter ended 30th September 2024.

Place: New Delhi  
Date: 06.02.2025



By the Order of Board of Directors  
*Sanjay Jain*  
Sanjay Jain  
Chairman and Whole Time Director  
DIN: 02575734

**Independent Auditor's limited review report on unaudited consolidated financial results of Enviro Infra Engineers Limited for the quarter ended December 31, 2024, and year to date results for the period from April 01, 2024, to December 31, 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 December 31, 2024 and year to date results for the period from April 01, 2024 to December 31, 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

# SS KOTHARI MEHTA & CO. LLP

CHARTERED ACCOUNTANTS

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 consolidated financial results for corresponding quarter ended December 31, 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 revenues of Rs. 15.71 Lakhs and Rs. 567.90 Lakhs, total net profit / (loss) after tax of Rs. (1.49) Lakhs and Rs. 20.36 Lakhs total comprehensive income / (losses) of Rs. (1.49) Lakhs and Rs. 20.36 Lakhs for the quarter ended on December 31, 2024, and for the period from April 01, 2024, to December 31, 2024, respectively. 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 revenues of Rs. 890.03 Lakhs and Rs. 976.72 Lakhs, total net profit / (loss) after tax of Rs. 98.88 Lakhs and Rs. (189.47) Lakhs total comprehensive income / (loses) of Rs. 98.88 Lakhs and Rs. (189.47) Lakhs for the quarter ended on December 31, 2024, and for the period from April 01, 2024, to December 31, 2024, respectively. 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 **S S Kothari Mehta & Co. LLP**

Chartered Accountants

Firm Reg. No. – 000756N/N500441



**Deepak K. Aggarwal**

Partner

Membership No. – 095541

UDIN No. - 25095541BMOQOK8265

Place: New Delhi

Date: February 06, 2025



**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



**STATEMENT OF UNAUDITED CONSOLIDATED FINANCIAL RESULTS FOR THE QUARTER AND NINE-MONTHS ENDED 31ST DECEMBER 2024**

(all amounts are in Lakhs, unless otherwise stated)

Particulars	Quarter Ended			Nine-Months Ended		Year Ended
	31st December 2024	30th September 2024	31st December 2023	31st December 2024	31st December 2023	31st March 2024
	Unaudited	Unaudited	Unaudited	Unaudited	Audited	Audited
<b>Income</b>						
I Revenue From Operations	24,745.30	21,301.46	14,993.61	66,564.78	42,856.83	72,891.50
II Other Income	534.11	853.61	246.74	1,615.31	568.62	908.96
III <b>Total Income (I+II)</b>	<b>25,279.41</b>	<b>22,155.07</b>	<b>15,240.35</b>	<b>68,180.09</b>	<b>43,425.45</b>	<b>73,800.46</b>
<b>Expenses-</b>						
IV <b>Manufacturing, Construction and Operating Expenses</b>						
Cost of Materials Consumed	13,760.89	8,632.93	8,991.41	32,795.60	24,968.22	40,777.97
Stores, Spares and Tools Consumed and Hiring of Equipment & Machinery	188.23	150.30	105.73	496.34	381.36	570.71
Other Construction and Operating Expenses	3,785.67	5,499.55	2,055.49	12,326.96	6,150.93	10,225.43
<b>Total</b>	<b>17,734.79</b>	<b>14,282.78</b>	<b>11,152.63</b>	<b>45,518.90</b>	<b>31,500.51</b>	<b>51,574.11</b>
Employee Benefits Expense	1,258.17	1,090.49	834.66	3,370.50	2,403.75	3,388.68
Finance Cost	843.83	1,218.11	428.78	2,909.90	1,349.50	2,251.73
Depreciation and Amortization Expenses	251.98	223.55	161.50	671.99	416.19	608.44
Other Expenses	358.76	366.00	239.12	1,591.17	888.13	1,278.85
<b>Total Expenses (IV)</b>	<b>20,447.53</b>	<b>17,180.93</b>	<b>12,816.69</b>	<b>54,062.46</b>	<b>36,558.08</b>	<b>59,101.81</b>
V <b>Profit before exceptional items and tax (III-IV)</b>	<b>4,831.88</b>	<b>4,974.14</b>	<b>2,423.66</b>	<b>14,117.63</b>	<b>6,867.37</b>	<b>14,698.65</b>
VI <b>Exceptional Items</b>	-	-	-	-	-	-
VII <b>Profit before Tax (V+VI)</b>	<b>4,831.88</b>	<b>4,974.14</b>	<b>2,423.66</b>	<b>14,117.63</b>	<b>6,867.37</b>	<b>14,698.65</b>
VIII <b>Tax Expense :</b>						
- Current Tax	1,238.72	1,220.28	705.84	3,792.20	2,003.00	4,135.04
- (Excess)/Short Provision of Income Tax for Earlier Years	(59.52)	64.38	2.01	4.86	3.14	4.60
- Deferred Tax charge/(credit)	(19.71)	52.81	(21.89)	14.69	(83.97)	(86.63)
<b>Total Tax Expense (VIII)</b>	<b>1,159.49</b>	<b>1,337.47</b>	<b>685.96</b>	<b>3,811.75</b>	<b>1,922.17</b>	<b>4,053.01</b>
IX <b>Profit after Tax (VII-VIII)</b>	<b>3,672.39</b>	<b>3,636.67</b>	<b>1,737.70</b>	<b>10,305.88</b>	<b>4,945.20</b>	<b>10,645.64</b>
X <b>Profit after Tax attributable to:</b>						
Owners of the Parent	3,670.28	3,558.04	1,791.26	10,306.10	5,086.49	10,843.10
Non Controlling interest	2.11	78.63	(53.56)	(0.22)	(141.29)	(197.46)
<b>Total Profit for the period/year</b>	<b>3,672.39</b>	<b>3,636.67</b>	<b>1,737.70</b>	<b>10,305.88</b>	<b>4,945.20</b>	<b>10,645.64</b>
XI <b>Other Comprehensive Income</b>						
<i>Items that will not be reclassified to Profit &amp; Loss</i>						
Remeasurement of Income/(Loss) on defined benefit plans	2.77	0.88	3.65	8.30	10.94	5.81
Income tax relating to items that will not be reclassified to profit or loss	(0.70)	(0.22)	(0.92)	(2.09)	(2.75)	(1.46)
<b>Total Other Comprehensive Income/(Loss) for the period/year</b>	<b>2.07</b>	<b>0.66</b>	<b>2.73</b>	<b>6.21</b>	<b>8.19</b>	<b>4.35</b>
Total Other Comprehensive Income/(Loss) for the period/year attributable to:						
Owners of the Parent	2.07	0.66	2.73	6.21	8.19	4.35
Non Controlling interest	-	-	-	-	-	-
XII <b>Total Comprehensive Income/(Loss) for the period/year (X+XI)</b>	<b>3,674.46</b>	<b>3,637.33</b>	<b>1,740.43</b>	<b>10,312.09</b>	<b>4,953.39</b>	<b>10,649.99</b>
Total Comprehensive Income/(Loss) for the period/year (X+XI) attributable to:						
Owners of the Parent	3,672.35	3,558.70	1,793.99	10,312.31	5,094.68	10,847.45
Non Controlling interest	2.11	78.63	(53.56)	(0.22)	(141.29)	(197.46)
XIII <b>Paid-up share capital (face value of ₹ 10 per share)</b>	<b>17,553.00</b>	<b>13,685.00</b>	<b>2,737.00</b>	<b>17,553.00</b>	<b>2,737.00</b>	<b>13,685.00</b>
XIV <b>Other Equity</b>						
<b>Earning Per Equity Share [nominal value of ₹ 10/- (previous year ₹ 10/-)]*</b>						
(1) Basic (₹)	2.59	2.60	1.32	7.28	3.75	
(2) Diluted (₹)	2.59	2.60	1.32	7.28	3.75	

\* EPS is not annualised for the quarter and nine-months ended 31st December 2024 and 31st December 2023 and for the quarter ended 30th September 2024.

Place: New Delhi  
Date: 06.02.2025



By the Order of Board of Directors

Sanjay Jitin  
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: L45200DL2009PLC191418  
 PHONE :011-40591549 EMAIL: ho@eiepl.in WEBSITE: www.eiel.in  
**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 February 06, 2025. A limited review of these results for the quarter ended December 31, 2024 & for the Nine months ended December 31, 2024 has been carried out by the Statutory Auditors pursuant to Regulation 33 of Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulation, 2015 as amended, who have issued unmodified opinion on the above results.
- 2 The Financial Results for the corresponding quarter ended December 31, 2023 as reported in the standalone & consolidated financial results have been reviewed by the Audit Committee & 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 Pursuant to initial public offering (IPO) of 4,39,48,000 equity share, fresh issue of 3,85,80,000 equity share and offer for sale of 52,68,000 equity share of Rs 10 each were allotted at the price Rs 148/- per equity share and 1,00,000 equity share of Rs 10 each, which was under Employee Reservation Portion were allotted at the price of Rs 135/- per equity Share. The company's equity share were listed on National Stock Exchange of India Limited (NSE) and BSE Limited (BSE) on November 29, 2024. The said proceeds aggregating to Rs 57,233.40 Lakhs from IPO have been partially utilised as per the objects of the issue and the balance unutilised amount have been lying in fixed deposits and current account with banks.
- 5 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.
- 6 The consolidated financial results includes the financial results of the Holding Company (including 5 Joint controlled operations) and 03 Subsidiaries as below

Sr No.	Name of Entity	Relationship
1	EIEPL-IINB JV	Jointly controlled operations (JCO)
2	HNB-EIEPL JV	Jointly controlled operations (JCO)
3	BIPPL-EIEPL JV	Jointly controlled operations (JCO)
4	EIEPL-ABI JV	Jointly controlled operations (JCO)
5	EIEPL-LCIPPL-ABI JV	Jointly controlled operations (JCO)
6	EIEPL Bareilly Infra Engineers Private Limited	Subsidiary
7	EIEL Mathura Infra Engineers Private Limited	Subsidiary
8	Enviro Infra Engineers (Saharanpur) Private Limited	Subsidiary

- 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 & National Stock Exchange of India Limited, www.nseindia.com for the benefit of Shareholders & Investors.



## Annexure B

### Disclosure in accordance with Regulation 30 read with Schedule III of the SEBI Listing Regulations and the SEBI Circulars

#### Adoption of new line(s) of business:

- a) **industry or area to which the new line of business belongs to:** The Company intends to broaden its operational scope by undertaking additional business activities in the areas of solar power, biogas, renewable energy transmission and distribution, and infrastructure development.
- b) **expected benefits:** The expansion into the above mentioned areas will provide significant strategic advantages to the Company, including but not limited to:
1. **Diversification of Revenue Streams:** By expanding into new sectors like renewable energy and infrastructure, the Company will boost its performance and create new growth trajectories.
  2. **Sustainability:** Investing in solar power and biogas will position the Company as a key player in the green energy market, supporting global sustainability goals and contributing to the reduction of carbon footprints.
  3. **Long-Term Growth:** The renewable energy sector is expected to grow rapidly, providing the Company with long-term growth opportunities through participation in government-backed initiatives and projects focused on sustainability and energy efficiency.
  4. **Synergies with Existing Operations:** The new business activities will complement the Company's existing capabilities, allowing the Company to use its existing resources and expertise more effectively, helping to reduce costs, improve efficiency, and deliver projects faster and more smoothly.
- c) **Estimated amount to be invested:** Approx Rs. 65-75 Crores

## **Annexure C**

### **Disclosure in accordance with Regulation 30 read with Schedule III of the SEBI Listing Regulations and the SEBI Circulars**

#### **Amendments to Memorandum of Association of the Company, in brief:**

Para 1 of Clause III(A) is deleted, which pertains to the takeover of the partnership firm, M/s ENVIRO ENGINEERS. This firm ceased to exist following its acquisition by the Company upon incorporation in 2009.

Additional business activities related to the areas of solar power, biogas, renewable energy transmission and distribution, and infrastructure development Projects are inserted to the existing main objects of the Company.

## Annexure D

### Disclosure in accordance with Regulation 30 read with Schedule III of the SEBI Listing Regulations and the SEBI Circulars

- 1. Reason for change viz. appointment, re-appointment, resignation, removal, death or otherwise:** Appointment
- 2. Date of appointment & term of appointment:** The Internal Auditor is appointed in the Board Meeting held today i.e. 06.02.2025, for the financial year 2024-25.
- 3. Brief profile (in case of appointment):** M/s JAIN BANSAL & GUPTA, Chartered Accountants, a Firm having more than 25 years of hardcore and penetrating experience in the areas of Statutory and Non – Statutory Audit, Direct and Indirect taxation including International Taxation, Goods and Service Tax (GST) , Corporate Law Matters, Limited Liability Partnership (LLP), Financial and Project Consultancy, Financial Reviews, etc. They have also frayed in Information System Audits and Business Process Outsourcing (BPO) in Accountancy and related areas, Payroll Processing, XBRL, Trade Marks etc. The firm has dedicated teams to work on Corporate Laws, Income tax , Audits and the emerging GST.