

Date:10-02-2025

To,
The Stock Exchange, Mumbai
Phiroze Jeejeebhoy Towers,
Floor 25, P. J. Towers, Dalal Street,
Mumbai 400 001

Scrip Code: 500246

Sub: Integrated Filing (Financials) for the quarter and nine months ended 31st December, 2024

Dear Sir/Madam,

Pursuant to SEBI Circular No. SEBI/HO/CFD/CFD-PoD-2/CIR/P/2024/185 dated December 31, 2024, read with BSE Circular No. 20250102-4 dated January 02, 2025, please find enclosed Integrated Filing (Financials) for the quarter and nine months ended 31st December, 2024.

We request you to kindly take note of the same.

Thanking you,

Your Faithfully,

FOR ENVAIR ELECTRODYNE LIMITED

Anil
Nagpal

Anil Nagpal
Managing Director

M L BHUWANIA AND CO LLP

CHARTERED ACCOUNTANTS

F-11, 3rd floor, Manek Mahal, 90, Veer Nariman Road, Churchgate, Mumbai - 400 020, INDIA.
T : +91 22 3507 4949 E : info@mlbca.in W : www.mlbca.in

INDEPENDENT AUDITOR'S REVIEW REPORT ON THE QUARTERLY UNAUDITED STANDALONE FINANCIAL RESULTS OF THE COMPANY 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
ENVAIR ELECTRODYNE LIMITED

1. We have reviewed the accompanying Statement of Unaudited Financial Results of **ENVAIR ELECTRODYNE LIMITED** ("the Company") for the quarter and nine months ended December 31, 2024 ("the Statement"), attached herewith, being submitted by the Company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended ("Listing Regulations").
2. This statement is the responsibility of the Management and is 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, and other accounting principles generally accepted in India and in compliance with Regulation 33 of Listing Regulations. Our responsibility is to express a conclusion on the statements based on our review.
3. We conducted our review of the statements 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 statements 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. We have not performed an audit and accordingly, we do not express an audit opinion.



M L BHUWANIA AND CO LLP

CHARTERED ACCOUNTANTS

4. Based on our review conducted as 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 ('Ind AS') 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 Regulation 33 of the Listing Regulations, including the manner in which it is to be disclosed, or that it contains any material misstatement.

For and behalf of
M L BHUWANIA AND CO LLP
Chartered Accountants
FRN: 101484W / W100197

Ashishkumar Bairagra
Partner
Membership No. 109931
UDIN: 25109931BMIAGT8114

Place: Mumbai
Date: 10th February 2025

F-11, 3rd Floor, Manek Mahal,
90, Veer Nariman Road, Churchgate,
Mumbai - 400 020, India.



ENVAIR ELECTRODYNE LIMITED
Registered Office: Office no. 123, Wing A, Sohrab Hall, 21, Sasoon Road, Pune - 411001
CIN : L29307MH1981PLC023810

STATEMENT OF UNAUDITED FINANCIAL RESULTS FOR THE QUARTER AND NINE MONTHS ENDED 31st DECEMBER 2024

(Amount in Lakhs except EPS)

Sr.	Particulars	Quarter Ended			Nine Months Ended		Year Ended
		31-Dec-24 (Unaudited)	30-Sep-24 (Unaudited)	31-Dec-23 (Unaudited)	31-Dec-24 (Unaudited)	31-Dec-23 (Unaudited)	31-Mar-24 (Audited)
1	Income						
(a)	Revenue from Operations	-	-	-	-	39.72	39.72
(b)	Other Income	10.73	33.32	0.12	64.51	10.11	29.46
	Total Income	10.73	33.32	0.12	64.51	49.83	69.18
2	Expenses:						
(a)	Cost of materials consumed	-	-	-	-	4.00	4.00
(b)	Changes in inventories of finished goods, stock-in-trade and work-in-progress	-	-	-	-	34.28	34.28
(c)	Employee benefit expenses	2.71	2.71	1.77	8.13	2.50	4.66
(d)	Finance costs	-	-	4.45	-	4.45	4.45
(e)	Other expenses	4.88	6.67	56.00	15.43	75.64	131.32
	Total Expenses	7.59	9.38	62.22	23.55	120.87	178.71
3	Profit / (Loss) from ordinary activities before Exceptional items (1-2)	3.15	23.94	(62.10)	40.95	(71.05)	(109.54)
4	Exceptional Items	-	-	-	-	3.03	-
5	Profit / (Loss) before tax (3 +/- 4)	3.15	23.94	(62.10)	40.95	(68.02)	(109.54)
6	Tax Expense						
	- Current tax	64.29	-	(50.91)	64.29	(46.81)	(46.81)
	- Deferred tax	-	-	-	-	-	18.73
	Total Tax Expenses	64.29	-	(50.91)	64.29	(46.81)	(28.08)
7	Profit / (Loss) for the period (5 +/--6)	(61.14)	23.94	(11.19)	(23.34)	(21.21)	(81.46)
8	Other Comprehensive Income, net of income tax						
	A (i) Items that will not be reclassified to Profit or Loss	-	-	-	-	-	-
	(ii) Income tax relating to items that will not be reclassified to profit or loss	-	-	-	-	-	-
	B (i) Items that will be reclassified to Profit or Loss	-	-	-	-	-	-
	(ii) Income tax relating to items that will be reclassified to profit or loss	-	-	-	-	-	-
	Total Other Comprehensive Income, net of income tax	-	-	-	-	-	-
9	Total Comprehensive Income for the period (8 +/- 7)	(61.14)	23.94	(11.19)	(23.34)	(21.21)	(81.46)
10	Paid-up equity share capital (face value of Rs 10/- per share)	464.00	464.00	464.00	464.00	464.00	464.00
	Reserve excluding revaluation reserve at the Balance Sheet date						306.89
11	Earning per share (EPS) (of Rs 1/- each) (not annualised)						
	Basic	(1.32)	0.52	(0.24)	(0.50)	(0.46)	(1.76)
	Diluted	(1.32)	0.52	(0.24)	(0.50)	(0.46)	(1.76)

Note:

- The above unaudited financial results were reviewed by the Audit Committee and approved by the Board of Directors at their meeting held on 10th February, 2025. The Statutory Auditors of the Company have carried out a Limited Review of the aforesaid results.
- These financial results have been prepared in accordance with the recognition and measurement principles of Indian Accounting Standards ("Ind AS") prescribed under section 133 of the Companies Act, 2013, read with relevant rules issued thereunder and other accounting principles generally accepted in India.
- The company operates in a single reportable segment namely "industrial machinery".
- Exceptional Items in Nine-months ended 31st December, 2023 represents Profit on Sale of Assets held for disposal.
- The management is exploring new opportunities to setup a manufacturing or trading business.
- Current Tax for the Quarter-ended 31st December, 2024 and Nine-months ended 31st December, 2024 of Rs. 64.29 lakhs relates to Income Tax for Earlier Years.
- Corresponding figures of the previous quarter/year have been regrouped, recasted and reclassified to make them comparable wherever necessary.

**For and on behalf of Board of Directors
of ENVAIR ELECTRODYNE LIMITED**

Anil Nagpal

ANIL NAGPAL
MANAGING DIRECTOR

Place : Chandigarh
Date: February 10, 2025

B. Statement on deviation or variation for proceeds of public issue, rights issue, preferential issue, qualified institutions placement etc.: Not Applicable

C. Format for disclosing outstanding default on loans and debt securities - Not Applicable

D. Format for disclosure of related party transactions : Not Applicable

E. Statement on impact of audit qualifications (for audit report with modified opinion) submitted along-with annual audited financial results (standalone and consolidated separately) (applicable only for annual filing i.e., 4th quarter): Not Applicable

For Envair Electrodyne Limited

Anil Nagpal

Anil Nagpal
Managing Director