

March 02, 2024

To
BSE Limited
P. J. Towers, 1st Floor
Dalal Street,
Mumbai – 400 001

Sub: Clarification/Reply letter on discrepancies in Standalone Results- Financial result for quarter ended December 31, 2024 under Regulation 33(2)(b) of SEBI (LODR) Regulations 2015.

Ref : Scrip Code in BSE – 538833

Dear Sir/Madam,

In continuation with the earlier outcome submitted for the board meeting held on February 08, 2024 regarding submission of the Financial Results for the quarter ended December 31, 2023 we have received an email from BSE wherein we are required to rectify and upload the rectified PDF on the BSE portal.

We would like to clarify that of the Financial Results for the quarter ended December 31, 2023 was being signed by the Mr. Ankur Hada who is holding the position of Managing Director and Chairperson of the Company, but due to some typographical and printing error wherein he has been referred as "Director" instead of "Managing Director".

We are hereby submit the revised outcome of the Board Meeting after rectified all the clerical errors for the good corporate governance and reporting.

We would like to further inform that it was a clerical error which was unintentional and not deliberate. You are kindly requested to accept this application and take into the records.

Yours Faithfully,

For **Kaizen Agro Infrabuild Limited**

For **Kaizen Agro Infrabuild Limited**

Nikita Rateria

Nikita Rateria *Company Secretary*
(Company Secretary/Compliance Officer)
Membership No. 36115

KAIZEN AGRO INFRABUILD LIMITED

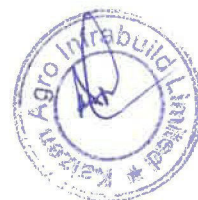
CIN : L47219WB2006PLC107433

REGISTERED OFFICE : CHATTERJEE INTERNATIONAL CENTRE, 33A, CHOWRINGHEE ROAD, 6TH FLOOR, ROOM NO. 6A, KOLKATA - 700071

Statement of Un-Audited Financial Results for the Third Quarter & Nine Months Ended December 31' 2023

(₹ IN LACS)

Sr. No.	Particulars	Quarter Ended			Nine Month Ended		Year Ended
		31.12.2023 Un-Audited	30.09.2023 Un-Audited	31.12.2022 Un-Audited	31.12.2023 Un-Audited	31.12.2022 Un-Audited	31.03.2023 Audited
1	Income from Operations						
(a)	Net Sales/Income from Operations (Net of excise duty)	603.14	792.13	1,056.32	1,634.15	1,095.28	2,218.35
(b)	Other Operating Income	-	5.92	-	12.39	-	7.50
	Total income from Operations (net)	603.14	798.05	1,056.32	1,646.54	1,095.28	2,225.85
2	Expenses						
(a)	Purchase of stock-in-trade	556.80	779.96	1,005.43	1,569.39	1,018.37	2,114.98
(b)	Other Operating Expenses	-	5.70	-	12.17	-	-
(c)	Changes in inventories of finished goods, work-in-progress and stock-in-trade	(29.71)	1.54	-	(25.27)	-	(4.44)
(d)	Employee benefits expense	18.87	6.64	7.58	29.06	24.65	38.30
(e)	Finance Costs	-	-	-	-	-	-
(f)	Depreciation and amortisation expense	-	-	-	-	-	0.36
(g)	Other expenses (Any item exceeding 10% of the total expenses relating to continuing operations to be shown separately)	7.40	7.40	5.35	56.31	13.64	20.17
	Total Expenses	553.36	801.24	1,018.36	1,641.66	1,056.66	2,169.37
3	Profit (loss) before Exceptional and Extraordinary Items and tax (1-2)	49.78	(3.19)	37.96	4.88	38.62	56.48
4	Exceptional items	-	-	-	-	-	-
5	Profit / (Loss) before tax (3 - 4)	49.78	(3.19)	37.96	4.88	38.62	56.48
6	Tax expense						
(a)	Current Tax	-	-	9.89	-	9.89	14.79
(b)	Deferred Tax (Asset)/Liabilities	-	-	-	-	-	(0.02)
(c)	Tax Related to Earlier Year	0.08	-	-	0.23	-	2.40
7	Profit / (Loss) after tax (5 - 6)	49.70	(3.19)	28.07	4.65	28.73	39.31
8	Other Comprehensive Income						
(a)	Amount of item that will not be reclassified to profit or loss	-	-	-	-	-	-
(b)	Income tax on items that will not be reclassified to profit or loss	-	-	-	-	-	-
(c)	Item that will be reclassified to profit or loss	-	-	-	-	-	-
(d)	Income tax on items that will be reclassified to profit or loss	-	-	-	-	-	-
9	Total Comprehensive income	-	-	-	-	-	-
10	Total Comprehensive income [Comprising Profit for the Period (After tax) and Other comprehensive income] (10+12)	49.70	(3.19)	28.07	4.65	28.73	39.31
11	Paid-up equity share capital (Face Value of ₹ 10/- each)	2,141.49	2,141.49	2,141.49	2,141.49	2,141.49	2,141.49
12 (a)	Earnings Per Share (before extraordinary items) (of ₹ 10/- each) (not annualised):						
(a)	Basic	0.23	(0.01)	0.13	0.02	0.13	0.18
(b)	Diluted						
(b)	Earnings Per Share (after extraordinary items) (of ₹ 10/- each) (not annualised):						
(a)	Basic	0.23	(0.01)	0.13	0.02	0.13	0.18
(b)	Diluted						



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CIN : L47219WB2006PLC107433

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Notes:-

- 1 The above financial results which have been prepared in accordance with Regulation 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 read with SEBI circular dated July 5, 2016, have been reviewed by Audit Committee in their meeting dated February 08, 2024 and approved by the Board of Directors at their meeting held on February 08, 2024. The above results have been subjected to Limited Review by the Statutory Auditors.
- 2 The financial results of the Company have been prepared in accordance with the Indian Accounting Standards (IND AS) notified under the Companies (Indian Accounting Standards) Rules, 2015 as amended by the companies (Indian Accounting Standards) (Amendment) Rules, 2016.
- 3 There was no exceptional item during the third quarter ended December 31, 2023.
- 4 Previous period's figures have been re-grouped/ re-classified/re-arranged wherever necessary, to correspond with the current period's.
- 5 The comparative figures for the third quarter ended December 31, 2023 in the Statement of Cash Flows have been compiled by the management in accordance with accounting principles generally accepted in India and have not been subjected to audit / review.
- 6 The Statutory Auditors have carried out limited review report for the third quarter ended December 31, 2023.

For Kaizen Agro Infrabuild Limited

For Kaizen Agro Infrabuild Limited

Ankur HADA

Ankur Hada

(Managing Director)

Financing Director

Din : 10163731

Place : Kolkata

Date : February 08, 2024



HARSH MITA & ASSOCIATES

CHARTERED ACCOUNTANTS

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Email : harshpoddar4@gmail.com ; mita.dhuwalia@yahoo.in

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LIMITED REVIEW REPORT

Independent Auditor's Review Report of the Third Quarter Ended of Kaizen Agro Infrabuild Limited formerly known as Anubhav Infrastructure Limited pursuant to the Regulation 33 of the SEBI (Listing Obligations & Disclosure Requirements) Regulations, 2015, (as amended)

To the Board of Directors of Kaizen Agro Infrabuild Limited

1. We have reviewed the accompanying Statement of Un-audited Financial Result ('Statement') of Kaizen Agro Infrabuild Limited ('the Company') formerly known as "Anubhav Infrastructure Limited" for the third quarter ended December 31, 2023, which are included in the accompanying "Statement of Un-audited Financial Results for the third quarter ended December 31, 2023" together with the notes thereon (the "Statement"). The Statement has been prepared by the Company pursuant to Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended (the "Listing Regulations, 2015"), which has been initialed by us for identification purposes.

This Statement which is the responsibility of the Company's Management and approved by the Company's Board of Directors in their meeting held on February 08, 2024 has been prepared in accordance with the recognition and measurement principles laid down in the 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. Our responsibility is to issue a report on the Statement based on our review.

2. 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 Statements are free of material misstatement. A review is limited primarily to inquiries of Company personnel and analytical procedures applied to financial data and thus provides less assurance than an audit. We have not performed an audit accordingly, we do not express an audit opinion.
3. Based on our review conducted as above, we report that, nothing has come to our attention that causes us to believe that the accompanying Statement of the Results prepared in accordance with the recognition and measurement principles laid down in the applicable Indian Accounting Standards as prescribed under Section 133 of the Companies Act, 2013, 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 Regulation, read with the Circular, including the manner in which it is to be disclosed, or that it contains any mis-statement.

and SEBI Circulars dated CIR/CFD/FAC/62/2016 dated July 05, 2016, and other recognized accounting practices and policies has not disclosed the information required to be disclosed in accordance with the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 including the manner in which it is to be disclosed, or that it contains any material misstatement.

For Harsh Mita & Associates
Chartered Accountants
FRN No. 327904E



Harsh Poddar

Mita Poddar
Partner

Membership No. 303343

Peer Review Reg No. 012927

UDIN : 24303343BKANYA2312

Place : Kolkata

Date : February 08, 2024