



Crane Infrastructure Limited

e-mail : cil@cranegroup.in, craneinfrastructureltd@gmail.com
https://craneinfrastructure.com GSTIN : 37AAECC0149B1Z7
CIN No : L45209AP2008PLCO59135

D.No. 25-18-54,
Opp. Crane Betel
Nut Powder Works Office,
Main Road, Sampath Nagar
GUNTUR - 522 004, A.P.
☎ 0863 - 2223311

Date: 20-07-2024

To,
The General Manager,
Listing Compliance Department,
BSE Limited,
PJ Towers, Dalal Street,
Mumbai, -400001

Dear Sir/Madam,

Sub: Re-Submission of Audited Financial Results for the 4th quarter period/Financial year period ended on 31-03-2024 for the F.Y 2023-24 Pursuant to Regulation 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 after the query received from BSE Authorities that the format of the Audit report was not according to the SEBI Circular.

Re-Submission of Audited Financial Results for the 4th quarter period/Financial year period ended on 31-03-2024 for the F.Y 2023-24 Pursuant to Regulation 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 after the query received from BSE Authorities that the format of the Audit report was not according to the SEBI Circular.

Additional details pursuant to Regulation 30 and other relevant provisions of the Listing Regulations regarding the appointment of the above is enclosed as Annexure-1.

Pursuant to Regulation 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, we enclose the following:

- Copy of audited financial results (standalone) for the 4th quarter and financial year Period ended on March 31st 2024 and financial statements for the financial year 2023-24.
- Independent Auditors' report on the Audited financial results (Unmodified opinion) according to the SEBI circular.

We request you to kindly bring the above information to the notice of members.

Yours truly,

For Crane Infrastructure Limited

CS Nehal Vyas
(Company Secretary & Compliance Officer)



CRANE INFRASTRUCTURE LIMITED
D.No. 25-18-54, Opp: Crane Betel Nut Powder Works, Main Road, Sampath Nagar, Guntur - 522 004
Statement of Financial Results for the Quarter and Year ended 31-March-2024

Scrip code : 538770

(Rs. In Lakhs)

Particulars	Quarter Ended				Year ended	
	31-Mar-24	31-Dec-23	31-Mar-23	31-Mar-24	31-Mar-23	
	Audited	Unaudited	Audited	Audited	Audited	Audited
I Income						
1 Revenue from operations	50.90	25.74	25.73	353.11	102.94	
2 Other income	0.18	0.61	1.27	2.28	3.64	
3 Total income	51.08	26.35	27.00	355.39	106.58	
4 Expenses						
(a) Cost of materials consumed	-	-	-	-	-	
(b) Purchases of stock-in-trade	-	-	-	-	-	
(c) Changes in inventories of finished goods, work-in-progress and stock-in-trade	-	-	(19.86)	114.19	(19.86)	
(d) Employee benefit expense	1.34	1.34	1.29	5.36	5.14	
(e) Finance costs	-	-	-	-	-	
(f) Depreciation, depletion and amortisation expense	3.29	3.29	3.29	13.16	13.14	
(g) Other Expenses	5.40	5.34	33.23	35.55	55.70	
Total expenses	10.03	9.98	17.95	168.26	54.12	
5 Total profit before exceptional items and tax (5-4)	41.05	16.37	9.05	187.13	52.46	
6 Tax expense						
(a) Current tax	7.32	3.25	5.64	42.16	13.26	
(b) Deferred tax	-	-	-	-	-	
Net Profit Loss for the period / year from continuing operations (5-6)	33.73	13.12	3.41	144.97	39.20	
8 Other comprehensive income net of taxes						
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	-	-	-	-	-	
9 Total Comprehensive Income for the period (7+8)	33.73	13.12	3.41	144.97	39.20	
10 Details of equity share capital						
Paid-up equity share capital	724.20	724.20	724.20	724.20	724.20	
Face value of equity share capital	10.00	10.00	10.00	10.00	10.00	
11 Details of debt securities						
Paid-up debt capital	-	-	-	-	-	
Face value of debt securities	-	-	-	-	-	
12 Reserves excluding revaluation reserve	582.69	548.96	437.72	437.72	398.52	
13 Debenture redemption reserve	-	-	-	-	-	
14 Earnings per share						
i Earnings per equity share for continuing operations						
Basic earnings (loss) per share from continuing operations	0.47	0.18	0.05	2.00	0.54	
Diluted earnings (loss) per share from continuing operations	0.47	0.18	0.05	2.00	0.54	
ii Earnings per equity share						
Basic earnings (loss) per share from continuing and discontinued operations	0.47	0.18	0.05	2.00	0.54	
Diluted earnings (loss) per share from continuing and discontinued operations	0.47	0.18	0.05	2.00	0.54	



CRANE INFRASTRUCTURE LIMITED
D.No. 25-18-54, Opp: Crane Betel Nut Powder Works, Main Road, Sampath Nagar, Guntur - 522 004
Statement of Financial Results for the Quarter and Year ended 31-March-2024

Scrip code : 538770

	Particulars	Quarter Ended		Year ended	
		31-Mar-24	31-Dec-23	31-Mar-23	31-Mar-23
		Audited	Unaudited	Audited	Audited
15	Debt equity ratio	-	-	-	-
16	Debt service coverage ratio	-	-	-	-
17	Interest service coverage ratio	-	-	-	-
18	Outstanding Redeemable Preference Shares	-	-	-	-

Notes

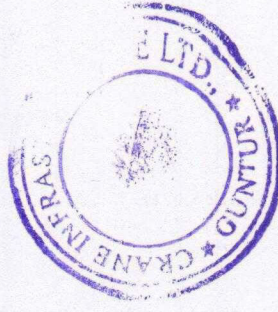
- The results for the quarter ended March 31, 2024 were recommended by the audit committee and approved by the Board of Directors in its meeting held on 30-May-2024. The above results for the quarter and 12 months ended March, 2024 have been reviewed by the statutory auditors of the company in terms of Regulation 33 of the SEBI (Listing obligations and Disclosure Requirements) Regulations, 2015. However, the Company's Management has exercised necessary due diligence to ensure that the financial results provide a true and fair view of its affairs.
- The format for un-audited quarterly results as prescribed in SEBI's Circular CIR/CFD/CMD/15/2015 dated: November 30, 2015 has been modified to comply with requirements of SEBI's circular dated July 5, 2016 IND AS and schedule III, (Division II) to the Companies Act, 2013, applicable to companies that are required to comply with IND AS.
- Previous period figures are re-arranged/ re-grouped wherever necessary

Place: Guntur

Date : 30-May-2024

By Order of the Board


K. Praveen
 Executive Director



CRANE INFRASTRUCTURE LIMITED

D.No. 25-18-54, Opp: Crane Betel Nut Powder Works, Main Road, Sampath Nagar, Guntur - 522 004

Statement of Assets & Liabilities as at 31st March, 2024

(Rs. In Lakhs)

Particulars		As at 31st March, 2024 Audited	As at 31st March, 2023 Audited
	Non-Current Assets		
1	(a) Property, Plant and Equipment	2,178.98	2,211.02
	(b) Capital Workin Progress	370.86	370.86
	(c) Investment Property	0.00	0.00
	(d) Intangible Assets (Goodwill on consolidation)	0.00	0.00
	(e) Intangible Assets under Development	0.00	0.00
	(f) Financial Assets	402.18	135.70
	(g) Deferred Tax Assets (net)	0.00	0.00
	(h) Income Tax Assets (Net)	1.93	0.00
	(i) Other Non-Current Assets	2.24	2.24
	Sub-total Non-Current Assets	2,956.19	2,719.82
2	Current assets		
	(a) Inventories	0.00	114.19
	(b) Financial Assets		
	(i) Investments		
	(ii) Trade Receivables	0.81	0.81
	(iii) Cash and Cash Equivalents	55.86	246.86
	(iv) Other Bank balances	0.00	0.00
	(v) Loans	0.00	0.00
	(vi) Others	0.00	0.00
	(c) Short-Term Loans and Advances	0.00	0.00
	(d) Other Current Assets	2.00	0.00
	Sub-total Current Assets	58.67	361.86
	TOTAL ASSETS	3,014.86	3,081.67
I.	EQUITY AND LIABILITIES		
	EQUITY		
1	(a) Equity Share Capital	724.20	724.20
	(b) Other Equity (Incl. Revaluation Reserve)	2,243.23	2,117.14
	total Equity	2,967.43	2,841.34
	LIABILITIES		
2	Non-Current Liabilities		
	(a) Financial Liabilities		
	(i) Borrowings	0.86	0.86
	(ii) Other financial Liabilities		
	(b) Provisions		
	(c) Other Non-current Liabilities		
	Sub-total Non-Current Liabilities	0.86	0.86
3	Current Liabilities		
	(a) Financial Liabilities		
	(i) Borrowings		
	(ii) Trade Payables		
	(iii) Other financial Liabilities		
	(b) Provisions	0.45	0.90
	(c) Other Current Liabilities	46.12	238.33
	(d) Current Tax Liability (Net)	0.00	0.24
	Sub-total Current Liabilities	46.57	239.48
	TOTAL EQUITY & LIABILITIES	3,014.86	3,081.67

Place: Guntur
Date : 30-May-2024

By Order of the Board

Executive Director



CRANE INFRASTRUCTURE LIMITED

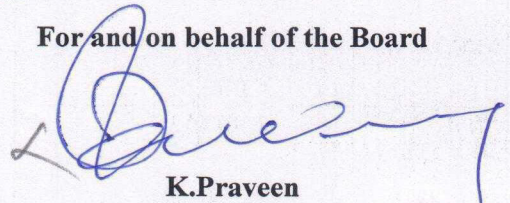
D.No. 25-18-54, Opp: Crane Betel Nut Powder Works, Main Road, Sampath Nagar, Guntur - 522 004

CASH FLOW STATEMENT FOR THE QUARTER ENDED 31st March, 2024

PARTICULARS	For the year ending	
	31st March, 2024	31st March, 2023
A CASH FLOW FROM OPERATING ACTIVITIES:	Rs.	Rs.
Net Profit Before Tax and Extrordinary items	18,712,983	5,246,323
<u>Adjustments</u>		
Depreciation	1,315,969	1,313,700
Dividend, Interest Received	(228,000)	-
Operating Profit Before Working Capital Changes	19,800,952	6,560,023
<u>Adjustments for Working Capital Changes:</u>		
Decrease/(Increase) in Inventories	11,418,970	(1,985,620)
Decrease/(Increase) in Trade Receivables	(48)	845,302
Decrease/(Increase) in Loans and Advances	(26,648,440)	(2,764,776)
Decrease/(Increase) in Other Current Assets	(392,829)	435,832
Increase /(Decrease) in Current Liabilities and Provisions	(19,290,521)	20,760,391
ADJUSTMENTS IN WORKING CAPITAL	(34,912,867)	17,291,129
Cash Generated from Operations	(15,111,915)	23,851,152
Income Tax Paid/Provided	4,215,898	1,325,872
Net Cash From Operating Activities {A}	(19,327,813)	22,525,280
B CASH FLOW FROM INVESTING ACTIVITIES:		
Purchase of Fixed assets and (Increase) / Decrease in CWIP	-	(29,000)
Dividend, Interest Received	228,000	-
Net Cash Used In Investing activities {B}	228,000	(29,000)
C CASH FLOW FROM FINANCING ACTIVITIES:		
Availment of Unsecured Loans	-	(961,547)
Net Cash Used in Financing Activities {C}	-	(961,547)
D NET INCREASE/(DECREASE) IN CASH AND CASH EQUIVALENTS	(19,099,813)	21,534,733
Cash and Cash Equivalents at the beginning of the period	24,685,584	3,150,851
Cash and Cash Equivalents at the end of the period	5,585,771	24,685,584
NET INCREASE/(DECREASE) IN CASH AND CASH EQUIVALENTS	(19,099,813)	21,534,733
Cash on hand	1,243,024	480,672
Balances held with banks	4,342,747	24,204,912
Cash and cash equivalents as restated	5,585,771	24,685,584

This is the Cash Flow Statement referred to in our report of even date

For and on behalf of the Board


K.Praveen
 Executive Director



Place: Guntur

Date : 30-May-2024

CRANE INFRASTRUCTURE LIMITED
D.No. 25-18-54, Opp: Crane Betel Nut Powder Works, Main Road, Sampath Nagar, Guntur -
522 004

CASH FLOW STATEMENT FOR THE YEAR ENDED 31st March, 2024

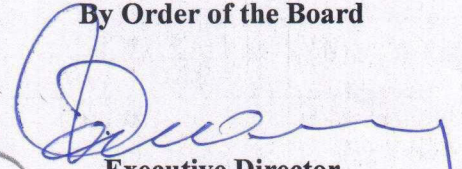
(Rs. In Lakhs)

PARTICULARS	For the year ending	
	31st March, 2024	31st March, 2023
	Audited	Audited
A Net cash flow from /(used in) operating activities	(193.28)	225.25
B Net cash flow from /(used in) investing activities	2.28	(0.29)
C Net cash flow from /(used in) financing activities	-	(9.62)
D Net increase/(decrease) in Cash and cash equivalents (A+B+C)	(191.00)	215.35
Cash and cash equivalents at the beginning of the Year	246.86	31.51
Cash and cash equivalents at the end of the Year	55.86	246.86
NET INCREASE/(DECREASE) IN CASH AND CASH EQUIVALENTS	(191.00)	215.35

Place: Guntur
Date : 30-May-2024

By Order of the Board




Executive Director



Crane Infrastructure Limited

e-mail : cil@cranegroup.in, craneinfrastructureltd@gmail.com
https : //craneinfrastructure.com GSTIN : 37AAECC0149B1Z7
CIN No : L45209AP2008PLCO59135

D.No. 25-18-54,
Opp. Crane Betel
Nut Powder Works Office,
Main Road, Sampath Nagar,
GUNTUR - 522 004, A.P.
☎ 0863 - 2223311

Date: 30-05-2024

To,
The General Manager,
Listing Compliance Department,
BSE Limited,
PJ Towers, Dalal Street,
Mumbai,-400001

Dear Sir/Madam,

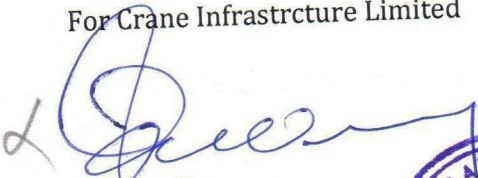
Sub: Declaration with respect to Audit Report with unmodified opinion to the Audited Financial Results for the Financial Year ended March 31, 2024

We hereby declare that, the Audit Report issued by our Statutory Auditors M/s Pundrikakshyam & Associates, Chartered Accountants (ICAI Registration No. 0011330S) on the Audited Financial Results of the Company for the Financial Year ended March 31, 2024 is unmodified.

The above declaration is made pursuant to the Regulation 33(3)(d) of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended.

Thanking you.

For Crane Infrastrcture Limited


Kothuri Praveen
(Executive Director)





PUNDARIKASHYAM AND ASSOCIATES

CHARTERED ACCOUNTANTS

1-8-435/436, 2nd Floor, Durga Towers, Beside Rasoolpura Metro Station, Begumpet, Hyderabad, Telangana - 500016. Cell : 9440464339, Ph : 040-35175033

E-mail : info@pkas.in / infoong@pkas.in

GSTIN : 36AAJFP6218J1ZY

- Branches : 1. Door No. 76-14-243/1A, Vasavi Kalyana Mandapam Road, Sivalayam Centre, Bhavani Puram, Vijayawada - 12.
2. 7-310, Shop No. 204, Padma Towers, South Bypass Road, Ongole, 523001.
3. Flat No. 202, 2nd Floor, Vijaya Ganapathi Nilayam, Ayyappa Nagar, Murali Nagar, Near Masjid Junction, Visakhapatnam, Andhra Pradesh - 530007.

Independent Auditor's Report on the Audited Quarterly and year to Date Financial Results of the Company For The Period Ended 31st March 2024 Pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended

To
The Board of Directors
M/s Crane Infrastructure Limited

Report on the Audit of Financial Results

Opinion

We have audited the accompanying statement of quarterly and year to date financial results of **Crane Infrastructure Limited** hereinafter referred to as the Company for the quarter and year ended March 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) Regulation,2015 as amended (Listing Regulations').

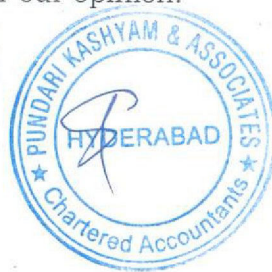
In our opinion and to the best of our information and according to the explanations given to us, the aforesaid Statement:

- Are presented in accordance with the requirements of Regulation 33 of the Listing Regulations in this regard; and
- Give true and fair view in conformity with the applicable accounting standards prescribed under section 133 of the Companies Act,2013("the act") read with companies (Indian accounting standards) Rules,2015 as amended, and other accounting principles generally accepted in India, of net profit and other comprehensive income and other financial information of the company for the year ended March 31,2024

Basis of Opinion

We conducted our audit in accordance with the Standard on Auditing (SAs) specified under section 143(10) of the Act. Our responsibilities under those Standards are further described in the Auditor's Responsibilities for the audit of financial results section of our report. We are independent of the company in accordance with the code of ethics issued by the Institute Chartered Accountants of India together with the ethical requirements that are relevant to our audit of the financial statements under the provisions of Act and

the rules thereunder, and we have fulfilled our ethical responsibilities in accordance with these requirements and code of Ethics. We believe that the audit evidence obtained by us is sufficient and appropriate to provide a basis for our opinion.



Board of Directors' Responsibilities for the Financial Results

This statement has been prepared on the basis of the annual financial statements. The company's Board of Directors are responsible for the preparation and presentation of this statement that give a true and fair view of the net profit and other comprehensive income in accordance with the Indian Accounting Standards prescribed under section 133 of the Act read with Companies (Indian Accounting Standards) Rules, 2015, as amended issued thereunder and other accounting principles generally accepted in India and in compliance with Regulation 33 of the Listing Regulations. The Board of Directors of the company are responsible for maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding of the assets of the company and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and the design, implementation and maintenance of adequate internal financial controls, that were operating effectively for ensuring accuracy and completeness of the accounting records, relevant to the preparation and presentation of the Statement that give a true and fair view and are free from material misstatement, whether due to fraud or error, which have been used for the purpose of preparation of the statement by the Directors of the Company, as aforesaid.

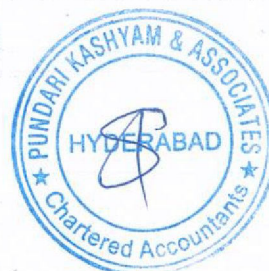
In preparing the statements, the Board of Directors of the Company are responsible for assessing the ability of the Company to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the Board of Directors either intends to liquidate the company or to cease operations, or has no realistic alternative but to do so.

The Board of Directors of the Company are responsible for overseeing the financial reporting process of the Company.

Auditor's Responsibilities for the Audit of the Financial Results

Our objectives are to obtain reasonable assurance about whether the statement as a whole are free from material misstatements, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with SAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these statements. As part of an audit in accordance with SAs, we exercise professional judgment and maintain professional scepticism throughout the audit. We also:

- A. Identify and assess the risks of material misstatement of the statement, where due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- B. Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances. Under Section 143(3) (i) of the Act, we are also responsible for expressing our opinion on whether the company has adequate internal financial controls with reference to financial statements in place and the operating effectiveness of such controls.



- C. Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Board of Directors.
- D. Conclude on the appropriateness of the Board of Directors use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the ability of the company to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the statement or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the company to cease to continue as a going concern.
- E. Evaluate the overall presentation, structure and content of the statement, including the disclosures, and whether the statement represent the underlying transactions and events in a manner that achieves fair presentation.

We communicate with those charged with governance of the company of which we are the independent auditors regarding, among other matters the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards.

Other Matters:

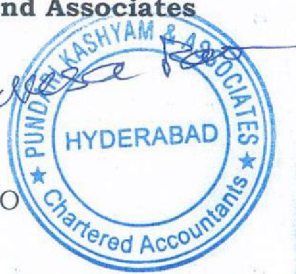
The annual financial results include the results for the quarter ended 31 March 2024 being the balancing figures between the audited figures in respect of the full financial year and the published unaudited year to date figures up to the third quarter of the current financial year which were subject to limited review by us.

Our opinion on the annual financial results is not modified in respect of this matter.

For Pundarikashyam and Associates

Chartered Accountants
FRN: 011330S

B. *Surya Prakash Rao*
B. SURYA PRAKASA RAO
Partner
M.No.205125
UDIN: 24205125BKADV3543



Place: Hyderabad
Date: 30.05.2024