

KANORIA ENERGY & INFRASTRUCTURE LIMITED

(Formerly known as A INFRASTRUCTURE LIMITED)

Regd. Office & Works: Hamirgarh - 311 025, Distt. Bhilwara (Rajasthan) Phone: 01482-286102, FAX: 01482-286104

Website: www.ainfrastructure.com, Email: cs@kanoria.org, CIN: L25191RJ1980PLC002077

Ref No.: KEIL/2026-27

Date: 26.10.2026

To

The Manager (Listing & Corporate Services)

Bombay Stock Exchange Ltd.

Ground Floor, Phiroze Jeejeebhoy Towers,

Dalal Street, Fort, Mumbai

Maharashtra -400001

BSE Code: 539620

Sub: Outcome of Board meeting.

Dear Sir,

We are pleased to inform you that the Board of Directors of the Company at its meeting held on 26th October, 2026 have taken the following decision:

1. Approved Un-Audited Financial Results of the Company for the quarter and half year ended 30th September, 2026. A copy of the Un-Audited Financial Results for the quarter and half year ended 30th September, 2026 along with Limited Review Report are enclosed.
2. Other business as per agenda.

The meeting was started at 3.00 P.M. and concluded at 4.45 P.M.

Kindly take the same on record.

Thanking You.

Yours faithfully,

For **KANORIA ENERGY & INFRASTRUCTURE LIMITED**
(Formerly known as **A INFRASTRUCTURE LIMITED**)

KULDEE P KAW
Digitally signed
by KULDEEP KAW
Date: 2026.10.26
16:58:19 +05'30'

(Kuldeep Kaw)

Whole Time Director

DIN: 07882201

Limited Review Report on Unaudited Financial Results of Kanoria Energy & Infrastructure Limited (Formerly Known as A Infrastructure Limited) for the quarter and half year ended September 30, 2026 pursuant to Regulation 33 of SEBI (Listing Obligation and Disclosure Requirements) Regulations, 2015, as amended.

To,
The Board of Directors of
Kanoria Energy & Infrastructure Limited

1. We have reviewed the accompanying statement of unaudited financial results of Kanoria Energy & Infrastructure Limited (Formerly Known as A Infrastructure Limited) ("the Company") for the quarter and half year ended September 30, 2026, together with notes thereon (herein after referred to as "the Statement"), attached herewith. The statement is being submitted by the Company pursuant to the requirement of Regulation 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 ("the Regulation") as amended, and has been initialed by us for Identification purpose.

2. This Statement, which is the responsibility of the Company's Management and approved by the Board of Directors in their meeting held on October 26, 2026, 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 as amended 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.

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" specified under Section 143(10) of the Companies Act, 2013. 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 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. Based on our review conducted as stated above, nothing has come to our attention that causes us to believe that the accompanying Statement, prepared in accordance with the applicable Indian Accounting Standards as prescribed under Section 133 of the Companies Act, 2013, as amended read with relevant rules issued thereunder and other recognized accounting principles, practices and policies, 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.

Place: New Delhi
October 26, 2026

For K. N. Gutgutia & Co.
Chartered Accountants
Firm Registration Number 304153E


Kailash Chandra Sharma
Partner
Membership No.050819

UDIN: 260508192THU DP2466





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electronic mail: infrastructure@kanoria.org

CIN No. : L25191RJ1980PLC002077, Website : www.aainfrastructure.com



Statement of Un-audited Financial Results for the Quarter and Half-Year Ended 30th September, 2026

(in Lakhs of rupees)

Sl. No.	Particulars	Quarter ended			Half Year Ended		Year Ended
		30-September-2026 (Unaudited)	30-June-2026 (Unaudited)	30-September-2025 (Unaudited)	30-September-2026 (Unaudited)	30-September-2025 (Unaudited)	31-March-2026 (Audited)
1	Income from operations						
a)	Revenue from Operations	6,669.29	11,591.13	3,899.27	18,260.42	13,863.09	26,977.83
b)	Other Income	1.76	9.09	3.16	10.85	47.60	48.89
	Total income from operations(Net)	6,671.05	11,600.22	3,902.43	18,271.27	13,910.69	27,026.72
2	Expenses						
a)	Cost of materials consumed	4,593.67	4,496.46	2,833.75	9,090.13	7,017.71	14,650.65
b)	Purchases of Stock-in-Trade	246.80	378.05	273.29	624.85	946.44	1,117.26
c)	Changes in inventories of finished goods,work-in-progress and stock-in-trade	(1,567.25)	2,567.23	(1,490.85)	999.98	389.12	(139.86)
d)	Employee benefit expenses	655.89	661.24	521.35	1,317.13	1,148.00	2,262.83
e)	Finance costs (Net)	206.49	263.10	244.16	469.59	550.21	1,219.16
f)	Depreciation and amortisation expenses	88.75	88.21	106.77	176.96	210.89	404.62
g)	Other Expenses	2,059.23	2,732.59	1,406.30	4,791.82	3,616.80	7,405.98
	Total expenses	6,283.58	11,186.88	3,894.77	17,470.46	13,879.17	26,920.64
3	Profit/(loss) before Exceptional Item and Tax	387.47	413.34	7.66	800.81	31.52	106.08
4	Exceptional Items	-	(929.05)	-	(929.05)	-	-
5	Profit/Loss before tax	387.47	(515.71)	7.66	(128.24)	31.52	106.08
6	Tax Expenses						
	Current Tax	72.54	101.43	1.56	173.97	3.70	26.83
	Deferred Tax	11.17	(134.36)	4.38	(123.19)	11.07	40.09
7	Net Profit/loss for the period	303.76	(482.78)	1.72	(179.02)	16.75	39.16
	Other Comprehensive Income (Net of Tax)						
a)	Item that will not be reclassified to Profit or Loss	6.16	6.31	11.26	12.47	22.52	25.25
b)	Item that will be reclassified to Profit or Loss	-	-	-	-	-	-
8	Total Other Comprehensive Income for the period	6.16	6.31	11.26	12.47	22.52	25.25
9	Total Comprehensive Income for the period	309.92	(476.47)	12.98	(166.55)	39.27	64.41
10	Paid up equity share capital (Face Value of Rs 5/- per share)	4,264.57	4,264.57	4,264.57	4,264.57	4,264.57	4,264.57
	Total Reserve i.e. Other Equity						5,137.84
11	Earning per Equity Share of Rs. 5 each (Not annualised)						
1	Basic (Rs.)	0.36	(0.57)	0.00	(0.21)	0.02	0.05
2	Diluted (Rs.)	0.36	(0.57)	0.00	(0.21)	0.02	0.05

Notes:

- The above financial results of the Company have been prepared in accordance with Indian Accounting Standards (Ind AS) notified under the Companies (Indian Accounting Standards) Rules, 2015 as amended.
- The above financial results have been reviewed by the Audit Committee and have been approved by Board of Directors at their respective meeting held on 26th October, 2026.
- The statutory auditors of the Company have carried out the limited review of these financial results as required under Regulation 33 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015
- The Company has no Subsidiary, Joint Ventures & Associates and hence preparation of Consolidated Financial Statement is not required by the company.
- The Company has only one operating segment i.e. A.C. Sheets and Pipes.
- Exceptional Loss of Rs 929.05 Lakhs is due to Sale of Flat at Mumbai.
- Figures for the previous period have been regrouped/ reclassified wherever necessary, to conform to current period's classification.

For and on behalf of the Board of Directors

Sanjay Kumar Kanoria
Managing Director
DIN: 00067203

Place : New Delhi
Date : 26th October, 2026





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STATEMENT OF ASSETS AND LIABILITIES

(in Lakhs of rupees)

Particulars	As at 30th September, 2026 (Un-audited)	As at 31st March, 2026 (Audited)
I ASSETS		
1 Non-current assets		
(a) Property, Plant & Equipment	5,932.81	8,918.86
(b) ROU Asset	442.87	465.76
(c) Capital work-in-progress	871.40	672.34
(d) Intangible assets	17.69	17.69
(e) Financial Assets		
(i) Others	288.92	341.44
(f) Other non-current assets	44.37	44.37
2 Current assets		
(a) Inventories	11,463.43	10,563.19
(b) Financial Assets		
(i) Trade Receivables	2,129.64	2,257.83
(ii) Cash and Cash Equivalents	2,916.18	536.84
(iii) Bank balances other than (ii) above	179.47	239.31
(iv) Loans	1,710.99	1,720.29
(v) Investments	2.79	-
(vi) Others	85.73	91.06
(c) Other current assets	1,485.06	726.86
TOTAL	27,571.35	26,595.84
II EQUITY AND LIABILITIES		
1 EQUITY		
(a) Equity Share Capital	4,264.57	4,264.57
(b) Other Equity	4,928.65	5,137.84
2 LIABILITIES		
2.1 Non-current Liabilities		
(a) Financial Liabilities		
(i) Borrowings	3,408.95	2,341.43
(ii) Lease Liability	401.81	413.68
(iii) Other Financial Liabilities	302.90	319.34
(b) Provisions	466.27	512.18
(c) Deferred Tax Liabilities (Net)	220.18	339.18
(d) Other Non-Current Liabilities	165.95	263.12
2.2 Current Liabilities		
(a) Financial Liabilities		
(i) Borrowings	7,341.91	5,388.90
(ii) Lease Liability	24.84	23.01
(iii) Trade Payables		
a) Total outstanding dues of Micro and Small Enterprises	174.21	166.95
b) Total outstanding dues of creditors other than Micro and Small Enterprises	2,387.97	2,612.84
(iv) Other Financial Liabilities	2,261.10	2,193.56
(b) Other Current Liabilities	631.14	2,110.27
(c) Provisions	496.93	502.14
(d) Current tax liabilities (Net)	93.97	6.83
TOTAL	27,571.35	26,595.84

Place : New Delhi
Date : 26th October, 2026



Sanjay Kumar Kanoria
Managing Director
DIN: 00067203



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STATEMENT OF CASH FLOWS

(In Lakhs of Rupees)

Particulars	As at 30th September 2026 (Un-audited)	As at 30th September 2025 (Un-audited)
A. CASH FLOW FROM OPERATING ACTIVITY		
Profit before tax from continuing operations	(128.24)	31.52
Profit Before Tax	(128.24)	31.52
<i>Adjustments to reconcile profit before tax to net cash flows:</i>		
Depreciation And Impairment Of Property, Plant And Equipment	176.96	210.89
Gain On Fair Value Of Investment	-	30.10
Interest Received	(22.44)	(20.35)
Finance Costs	492.03	570.55
<i>Working capital adjustments:</i>		
(Increase)/Decrease in Trade Receivables	128.19	108.78
(Increase)/Decrease in Bank Balances other than Cash & Cash Equivalents	59.84	(117.64)
(Increase)/Decrease In Inventory	(900.24)	1,550.24
(Increase)/Decrease In Loans, Advances and Other Assets	(691.05)	(288.84)
Increase/ (Decrease) In Trade Payables	(217.61)	(588.80)
Increase/ (Decrease) In Provisions and Other Liabilities	(1,446.35)	647.00
	(2,548.91)	2,133.45
Income Tax Paid	(86.83)	(2.23)
Net Cash Flows From Operating Activities	(2,635.74)	2,131.22
B. CASH FLOW FROM INVESTING ACTIVITY		
Purchase Of Property, Plant And Equipment	2,831.98	(7.06)
Sale/Purchase of Investment	(3.00)	22.36
Interest Received	22.44	20.35
Movement In Balance Of Capital Work-In-Progress	(199.06)	(118.66)
Net Cash Flows Used In Investing Activities	2,652.36	(83.01)
C. CASH FLOW FROM FINANCING ACTIVITY		
Proceeds From/ (Repayment Of) Long-Term Borrowings	1,246.56	42.00
Proceeds From/ (Repayment Of) 5% Redeemable Preference Shares	(250.00)	-
Proceeds From/ (Repayment Of) Short-Term Borrowings	1,936.03	(1,478.77)
Finance Cost	(492.03)	(570.55)
Payment of Lease Obligation	(10.04)	(22.22)
Dividends Paid To Equity Holders	(67.80)	(67.59)
Net Cash Flows From/(Used In) Financing Activities	2,362.72	(2,097.13)
Net Increase In Cash And Cash Equivalents(A+B+C)	2,379.34	(48.92)
Cash And Cash Equivalents At The Beginning Of The Year	536.84	232.68
Cash And Cash Equivalents At Year End	2,916.18	183.76

1. The above Statement of Cash Flows has been prepared under the 'Indirect Method' as set out in Ind AS 7, 'Statement of Cash Flows'.

2. Amount of cash and cash equivalent balances held by the company that are not available for use by the group.

Particulars	As at 30th September 2026	As at 30th September 2025
Cash	7.36	19.27
Bank	2,908.82	164.49

Place : New Delhi

Date : 26th October, 2026

For and on behalf of the Board of Directors



[Signature]
Sanjay Kumar Kanoria
Managing Director
DIN: 00067203