

# KAIZEN AGRO INFRABUILD LIMITED

(Formerly : ANUBHAV INFRASTRUCTURE LIMITED)



February 14, 2025

To,  
**The Manager/Secretary**  
**BSE Limited**  
P. J. Towers, 1st Floor  
Dalal Street,  
Mumbai -- 400 001

Scrip Code in BSE: 538833

**Sub:** Outcome of the Board Meeting & Disclosure under Regulation 30 of SEBI (Listing Obligation and Disclosure Requirements) Regulation, 2015

Dear Sir,

The Board of Directors at their Meeting held on Friday, February 14, 2025 (started on 02:00 P.M. and concluded at 03:00 P.M) inter-alia considered and approved the following:

(i) The Un-audited Financial Results of the Company for the Third Quarter and Nine months ended December 31, 2024 (Copy of the same along with Limited Review Report issued by M/s. M.K. Kothari & Associates, Statutory Auditors of the Company, are attached and the same are being uploaded on website of the Company).

You are requested to take the above on record.

Thanking you,

Yours faithfully,

For **Kaizen Agro Infrabuild Limited**

Nikita Rateria

Nikita Rateria  
**(Company Secretary)**  
M No. 36115



KAIZEN AGRO INFRABUILD LIMITED  
Chatterjee International Centre, 33A, Chowringhee Road, 6th Floor, Room No - 6A, Kolkata - 700071  
Website : www.kaizeninfra.com, E-mail : info@kaizeninfra.com, Phone : +91 8232013440, CIN : L47219WB2006PLC107433

Statement of Un-Audited Financial Results for the Quarter Ended 31st December 2024

( ₹ in lacs )

Sr. No.	Particulars	Quarter Ended			Nine Month Ended		Year ended
		31.12.2024 Un-Audited	30.09.2024 Un-Audited	31.12.2023 Un-Audited	31.12.2024 Un-Audited	31.12.2023 Un-Audited	31.03.2024 Audited
1	<b>Income from Operations</b>						
(a)	Net Sales / Income from Operations (Net of excise duty)	1,077.78	554.41	603.14	1,732.44	1,634.15	3,251.07
(b)	Other Operating Income	-	0.03	-	1.59	12.39	17.73
	<b>Total income from Operations (net)</b>	<b>1,077.78</b>	<b>554.44</b>	<b>603.14</b>	<b>1,734.03</b>	<b>1,646.54</b>	<b>3,268.80</b>
2	<b>Expenses:</b>						
(a)	Cost of Operations	-	-	-	-	-	-
(b)	Purchase of stock-in-trade	1,052.96	497.53	556.80	1,550.49	1,569.39	3,234.58
(c)	Other Operating Expenses	-	-	-	-	12.17	-
(d)	Changes in inventories of finished goods, work-in-progress and stock-in-trade	9.91	(9.89)	(29.71)	65.77	(25.27)	(124.07)
(e)	Employee benefits expense	27.10	7.00	18.87	38.89	29.06	43.66
(f)	Finance Costs	-	0.03	-	1.30	-	-
(g)	Depreciation and amortisation expense	-	-	-	-	-	1.57
(h)	Other expenses (Any item exceeding 10% of the total expenses relating to continuing operations to be shown separately)	5.49	9.21	7.40	63.20	56.31	98.99
	<b>Total Expenses</b>	<b>1,095.45</b>	<b>503.88</b>	<b>553.36</b>	<b>1,719.65</b>	<b>1,641.66</b>	<b>3,254.73</b>
3	<b>Profit (+) / Loss (-) from Ordinary Activities before tax (1-2)</b>	<b>(17.67)</b>	<b>50.56</b>	<b>49.78</b>	<b>14.38</b>	<b>4.88</b>	<b>14.07</b>
4	<b>Tax expense</b>						
(a)	Current Tax	-	-	-	-	-	3.46
(b)	Deferred Tax (Asset) / Liabilities	-	-	-	-	-	0.20
(c)	Expenses Related to Earlier Year	0.14	0.46	0.08	(1.45)	0.23	0.23
5	<b>Net Profit (+) / Loss (-) from Ordinary Activities after tax (3-4)</b>	<b>(17.82)</b>	<b>50.10</b>	<b>49.70</b>	<b>15.83</b>	<b>4.65</b>	<b>10.18</b>
6	(a) Extraordinary items	-	-	-	-	-	-
7	<b>Net Profit / (Loss) for the period (5 - 6)</b>	<b>(17.82)</b>	<b>50.10</b>	<b>49.70</b>	<b>15.83</b>	<b>4.65</b>	<b>10.18</b>
8	<b>Other Comprehensive Income</b>						
(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	<b>Total Comprehensive Income</b>						
10	<b>Total Comprehensive Income [Comprising Profit for the Period (After tax) and Other comprehensive income]</b>	<b>(17.82)</b>	<b>50.10</b>	<b>49.70</b>	<b>15.83</b>	<b>4.65</b>	<b>10.18</b>
11	<b>Paid-up equity share capital (Face Value of ₹ 10/- each)</b>	<b>5,141.49</b>	<b>5,141.49</b>	<b>2,141.49</b>	<b>5,141.49</b>	<b>2,141.49</b>	<b>5,141.49</b>
12	<b>Earnings Per Share (before extraordinary items) (of ₹ 10/- each) (not annualised):</b>						
(a)	Basic	(0.03)	0.10	0.23	0.03	0.02	0.02
(b)	Diluted	-	-	-	-	-	-
	<b>Earnings Per Share (after extraordinary items) (of ₹ 10/- each) (not annualised):</b>						
(a)	Basic	(0.03)	0.10	0.23	0.03	0.02	0.02
(b)	Diluted	-	-	-	-	-	-

Notes :

- The above financial results were reviewed by the Audit Committee and taken on record by the Board of Directors in its meeting held on February 14, 2025.
- This Statement is as per Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.
- These results have been prepared in accordance with the Ind-AS notified under the Companies (Indian Accounting Standards) Rules, 2015 and are available on the Company's website.
- The figures for the corresponding (previous year) period's figures have been re-grouped/re-arranged wherever necessary to make them comparable.
- The Limited Review, as required under Regulation 33 of the SEBI (Listing Obligations & Disclosure Requirements) Regulations, 2015, by the Statutory Auditor of the Company has been completed and the related Report does not have any impact on the above "Results and Notes" for the quarter ended December 31, 2024 which needs to be explained.

Place : Kolkata  
Date : February 14, 2025

For Kaizen Agro Infrabuild Limited  
**ANKUR HADA**  
Ankur Hada  
(Managing Director)  
Din : 10163731





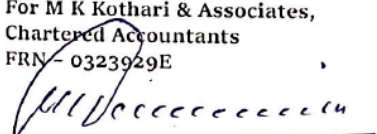
**LIMITED REVIEW REPORT**

Independent Auditor's Review Report of the Third Quarter and Nine Months Ended on December 31, 2024 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')** for the Third quarter and nine months ended December 31, 2024, which are included in the accompanying "Statement of Un-audited Financial Results for the Third quarter and nine months ended December 31, 2024" 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 14, 2025 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 and in Compliance with Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015. 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 M K Kothari & Associates,  
Chartered Accountants  
FRN - 0323929E

  
CA M K Kothari  
Partner

Membership No. - 059513  
UDIN: 25059513 BM11RU7503



Date: February 14<sup>th</sup>, 2025  
Place: Kolkata