Rachana
Infrastructure Ltd.
604, 6th Floor, Zion Z1, Nr. Avalon Hotel, Sindhu Bhavan Road, Bodakdev, Ahmedabad-380054
Phone : 079 - 4917 2660 **E-mail :** rachanainfra404@gmail.com / info@rachanainfra.com
Website : www.rachanainfra.com **CIN No. :** L45203GJ2001PLC039725

To, **Date: 29th May, 2025**

The Manager
Listing Department
National Stock Exchange of India Limited
Exchange Plaza, Bandra-Kurla Complex
Bandra (E), Mumbai- 400051,
Maharashtra, INDIA
Scrip Code: RILINFRA

Dear Sir/ Madam,

Sub: Outcome of Board Meeting Held on 29th May, 2025

Pursuant to Regulations 30 and 33 of Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, we would like to inform you that the Board of Directors at their Board meeting held on today 29th May, 2025 inter alia, has transacted and approved the following: -

1. The Annual Audited Standalone Financial Results of the Company for the Half Year and Year Ended March 31, 2025 together with the Auditor's Report thereon by the Statutory Auditor of the Company as per Regulation 33 of the SEBI (LODR) Regulations, 2015;
2. The appointment of M/s. Mukesh H. Shah & Co., Company Secretaries as Secretarial Auditors of the Company for F.Y. 2025-2026;
3. The appointment of M/s. Dalwadi and Associates as Cost auditor of the Company for F.Y. 2025-2026;

Brief Profile for all appointments is enclosed in **Annexure I**

Please note that the meeting was held at 02:00 p.m. (IST) and concluded at around 03.00 p.m. (IST).

The above information will be made available on the website of the company www.rachanainfra.com

We hereby request you to take note of the same and update record of the Company accordingly.
Thanking you,
Yours faithfully,

For, Rachana Infrastructure Limited

Girishkumar
Raval

Digitally signed by Girishkumar Raval
DN: c=IN, o=Personal, title=0338,
pseudonym=8sfP6HeCkGTTZOKXPzdXfcDfnb3P2Htc,
2.5.4.20=d31316dbd47097a1f348337711baa6fee459db63c73
9272c5ae74af50475bd1f, postalCode=380060, st=Gujarat,
serialNumber=da58c4717ce0e6ae6cfc66620e82d923a30abec
451c6d9c0b712f1aaa378fbd8, cn=Girishkumar Raval
Date: 2025.05.29 15:09:25 +05'30'

RACHANA INFRASTRUCTURE LTD.
A'BAD

GIRISHKUMAR OCHCHHAVLAL RAVAL
MANAGING DIRECTOR
DIN: 01646747
Encl: As above

ANNEXURE I

1. With Regards to appointment of Secretarial Auditor:

Sr. No	Particulars	Details
1.	**Reason for change viz. appointment, ~~resignation,~~ ~~removal~~, ~~death or otherwise~~**	Appointment of M/s Mukesh H. Shah & Co., Company Secretary, Ahmedabad as Secretarial Auditor of the Company for the financial year 2025-26.
2.	**Date of appointment/~~cessation~~/~~reappointment~~ (~~as applicable~~) & Term of appointment**	May 29, 2025
3.	**Brief Profile (in case of appointment)**	M/s Mukesh H. Shah & Co., Company Secretary, Ahmedabad is a Sole Proprietorship Firm of Mr. Mukesh Himatlal Shah, Company Secretary [M.NO.:5827] having an experience of more than 20 year in the field of Corporate Laws, Foreign Exchange Management Act (FEMA), Securities Law, Foreign Contribution Regulation Act (FCRA) and appearing before Securities and Exchange Board of India (SEBI), Security Appellate Tribunal (SAT), Stock Exchange, NCLT, RD, ROC etc. The firm has well qualified and experienced team. The Secretarial Auditor is registered with the Institute of Company Secretaries of India, with CoP No.: -2213. The Firm is also holding Peer Review Certificate.

2. With Regards to appointment of Cost Auditor:

Sr. No	Particulars	Details
1.	**Reason for change viz. appointment, ~~resignation,~~ ~~removal~~, ~~death or otherwise~~**	Appointment of M/s. Dalwadi & Associates, Cost Accountants, Ahmedabad as a Cost Auditor of the Company for the Financial Year 2025-26
2.	**Date of appointment/~~cessation~~/~~reappointment~~ (~~as applicable~~) & Term of appointment**	May 29, 2025
3.	**Brief Profile (in case of appointment)**	M/s. Dalwadi & Associates, Cost Accountants is a partnership firm of practicing Cost & Management Accountants led by CMA Ashwin G. Dalwadi, having more than five decades of experience in the area of Cost and Management Accountancy in diversified industries and service sectors. The firm offers services in the area of Management Consultancy, Audit & Assurance, Indirect Taxation, Financing, Taxation, XBRL, KPO, Training and other consultancy services. This firm is the excellent blend of young as well as seasoned partners with brilliant academic background having wide exposure in the field of Cost & Management Accounting and in diversified sectors. With the support of young and experienced partners, the firm is able to stand out of the crowd with their experience and manage to offer creative solutions to the clients' needs.

For, Rachana Infrastructure Limited

Girishkumar
Raval

Digitally signed by Girishkumar Raval
DN: c=IN, o=Personal, title=0338,
pseudonym=8sfP6HeCkGTTZOKXPzdXfcDfnb3P2Htc,
2.5.4.20=d31316dbd47097a1f348337711baa6fee459db63c73
9272c5ae74af50475bd1f, postalCode=380060, st=Gujarat,
serialNumber=da58c4717ce0e6ae6cfc66620e82d923a30abec
451c6d9c0b712f1aaa378fbd8, cn=Girishkumar Raval
Date: 2025.05.29 15:10:03 +05'30'

RACHANA INFRASTRUCTURE LTD. A'BAD

GIRISHKUMAR OCHCHHAVLAL RAVAL
MANAGING DIRECTOR
DIN: 01646747

Rachana
Infrastructure Ltd.

604, 6th Floor, Zion Z1, Nr. Avalon Hotel, Sindhu Bhavan Road, Bodakdev, Ahmedabad-380054
Phone : 079 - 4917 2660 **E-mail :** rachanainfra404@gmail.com / info@rachanainfra.com
Website : www.rachanainfra.com **CIN No. :** L45203GJ2001PLC039725

To, **Date: 29th May, 2025**
The Manager
Listing Department
National Stock Exchange of India Limited
Exchange Plaza, Bandra-Kurla Complex
Bandra (E), Mumbai- 400051,
Maharashtra, India

Scrip Code: RILINFRA

Dear Sir/ Madam,

Subject: - Submission of Audited Standalone Financial Results of the Company for the half Year and Financial Year Ended 31st March, 2025

With reference to above, we are pleased to submit herewith, pursuant to Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2016. Audited Standalone Financial Results of the Company for the half year & financial year ended 31st March, 2025. Further note that, the Statutory Auditors, i.e. M/S. B.J PATEL AND J.L SHAH Chartered Accountants (FRN: 104148W) of the Company have issued audit report with un- modified/un-qualified opinion in this regard, reviewed by the Audit Committee and subsequently approved by the Board of Directors of the company at their respective meetings held on 29th May, 2025.

You are requested to take note of the same.

Thanking you
Yours Faithfully,

For, Rachana Infrastructure Limited

RACHANA INFRASTRUCTURE LTD. AHMEDABAD

Girishkumar O. Raval
Chairman & Managing Director
DIN:01646747

Encl: As above

Rachana
Infrastructure Ltd.

604, 6th Floor, Zion Z1, Nr. Avalon Hotel, Sindhu Bhavan Road, Bodakdev, Ahmedabad-380054
Phone : 079 - 4917 2660 **E-mail :** rachanainfra404@gmail.com / info@rachanainfra.com
Website : www.rachanainfra.com **CIN No. :** L45203GJ2001PLC039725

To,
The Manager
Listing Department
National Stock Exchange of India Limited
Exchange Plaza, Bandra-Kurla Complex
Bandra (E), Mumbai- 400051,
Maharashtra, India

Date: 29th May, 2025

Scrip Code: RILINFRA

DECLARATION

I, Girishkumar Raval, Managing Director of M/s. Rachana Infrastructure Limited having its registered office at 604, 6th Floor, Zion Z1, near Hotel Avalon, off. Sindhu bhavan Road, Bodakdev, Ahmedabad- 380054. do hereby declare that, the Statutory Auditors i.e. M/S. B.J. PATEL AND J.L. SHAH Chartered Accountants (FRN:104148W) of the Company has issued an Audit Report with un-modified/un- qualified opinion of annual audited standalone Financial Results for the year ended March 31, 2025.

This declaration is issued in compliance of Regulation 33(3)(d) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 as amended by the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2016.

You are requested to take note of the same.

Thanking you
Yours Faithfully,

For, Rachana Infrastructure Limited

RACHANA INFRASTRUCTURE LTD.
AHMEDABAD

Girishkumar O. Raval
Chairman & Managing Director
DIN:01646747

B. J. Patel & J. L. Shah
Chartered Accountants

Independent Auditor's Report on Financial Results of Rachana Infrastructure Limited for Half year and Year ended March 31, 2025 pursuant to Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.

To the Board of Directors of,
Rachana Infrastructure Limited
Ahmedabad.

Opinion

We have audited the accompanying financial statements of **Rachana Infrastructure Limited** ("the Company"), for the Half year and year ended March 31, 2025 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 (the "Listing Regulations").

In our opinion and to the best of our information and according to the explanations given to us, the aforesaid year to date financial results:

i. are presented in accordance with the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 as amended in this regard; and
ii. give a true and fair view in conformity with the Accounting Standards prescribed under section 133 of the Companies Act, 2013 and other accounting principles generally accepted in India of the net profit and other financial information of the Company for the year ended March 31, 2025

Basis for Opinion

We conducted our audit in accordance with the Standards on Auditing ("SAs") specified under section 143(10) of the Companies Act, 2013 ("the Act"). Our responsibilities under those SAs are further described in the Auditor's Responsibilities for the Audit of the Financial Results section of our report. We are independent of the Company in accordance with the code of ethics issued by the Institute of Chartered Accountants of India together with the ethical requirements that are relevant to our audit of the Financial Results under the provisions of the Act and the Rules thereunder, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the Code of Ethics. We believe that the audit evidence obtained by us, is sufficient and appropriate to provide a basis for our opinion on the Financial Results.

B. J. PATEL & J. L. SHAH
FRN:104148W
AHMEDABAD
CHARTERED ACCOUNTANTS

D/7, 8th Floor, Sumeru, Nr. Parimal Crossing,
Opp. Municipal School, Paldi, Ahmedabad 380007.
Phone : 26650779
Email : ca.shahviral@gmail.com
viral@bjpatelandjlshah.com

505, Sears Tower, Gulbai Tekra,
Panchwati, Ahmedabad 380 006
Phone : 26467853
Email : ca.darshanbpatel@gmail.com
darshan@bjpatelandjlshah.com

326, 3rd Floor, Amarsinhji Shopping Mall,
Nr Tower, Himatnagar 383001
Phone : 02772-242684
Email : ca.darshanbpatel@gmail.com
darshan@bjpatelandjlshah.com

Website : www.bjpatelandjlshah.com

Management's and Board of Directors' Responsibilities for the Financial Results

The Company's Management and the Board of Directors are responsible for the preparation and presentation of these Financial Results that give a true and fair view of the net profit/loss and other financial information in accordance with the recognition and measurement principles laid down in Accounting Standards prescribed under Section 133 of the Act and other accounting principles generally accepted in India and in compliance with Regulation 33 of the Listing Regulations. This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act; 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 Financial Results that give a true and fair view and are free from material misstatement, whether due to fraud or error.

In preparing the Financial Results, the Management and the Board of Directors are responsible for assessing the Company's ability 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 is responsible for overseeing the Company's financial reporting process.

Auditor's Responsibilities for the audit of the Financial Results

Our objectives are to obtain reasonable assurance about whether the financial results as a whole are free from material misstatement, 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 Financial Results.

As part of an audit in accordance with SAs, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

a. Identify and assess the risks of material misstatement of the financial results, whether 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 but not for the purpose of expressing an opinion on the effectiveness of such controls.

B. J. PATEL & J. L. SHAH
CHARTERED ACCOUNTANTS
FRN:104148W
AHMEDABAD

c. Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the management and Board of Directors.

d. Evaluate the appropriateness and reasonableness of disclosures made by the Board of Directors in terms of the requirements specified under Regulation 33 of the Listing Regulations.

e. Conclude on the appropriateness of management's 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 Company's ability 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 financial results 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.

f. Evaluate the overall presentation, structure and content of the financial results, including the disclosures, and whether the financial results represent the underlying transactions and events in a manner that achieves fair presentation.

g. Obtain sufficient appropriate audit evidence regarding the financial information of the Company to express an opinion on the financial results

Materiality is the magnitude of misstatements in the financial results that, individually or in aggregate, makes it probable that the economic decisions of a reasonably knowledgeable user of the financial results may be influenced. We consider quantitative materiality and qualitative factors in (i) planning the scope of our audit work and in evaluating the results of our work; and (ii) to evaluate the effect of any identified misstatements in the financial results.

We communicate with those charged with governance 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:

1 We have not audited or reviewed the comparative financial information appearing in the statement of the corresponding half year ended 31st March 2024 and previous year financial results for the period 01st April 2023 to 31st March 2024.

B. J. PATEL & J. L. SHAH
FRN:104148W
AHMEDABAD
CHARTERED ACCOUNTANTS

2 The Financial Results include the results for the Half Year ended March 2025 being the balancing figures between the audited figures of the full financial year ending 31.3.2025 and the published unaudited figures for the half year ending 30th September 2024.

B. J. PATEL & J. L. SHAH
FRN:104148W
AHMEDABAD
CHARTERED ACCOUNTANTS

for, **B J Patel & J L Shah**
Chartered Accountants
Firm Registration no: 104148W

CA Darshan Patel (Partner)
M.No. 108350
UDIN: 25108350DMJOZL1240

Place : Ahmedabad
Date: 29-05-2025

RACHANA INFRASTRUCTURE LIMITED

(CIN: L45203GJ2001PLC039725)

Registered Office : 604, 6th Floor, Zion Z1, Nr. Avalon Hotel, S.B. Road, Bodakdev, Ahmedabad -380054, Gujarat- India

Email id: info@rachanainfra.com

website: www.rachanainfra.com

STATEMENT OF FINANCIAL RESULTS FOR THE HALF YEAR AND THE FINANCIAL YEAR ENDED MARCH 31, 2025

Rs. In Lakhs (Except EPS)

Particulars	Half Year ended			Year Ended	
	31-03-2025	30-09-2024	31-03-2024	31-03-2025	31-03-2024
	Audited	Unaudited	Audited	Audited	Audited
I. Revenue from Operations	6442.30	2973.44	6480.11	9415.74	9147.59
II. Other Income	130.32	140.66	105.39	270.98	249.36
III. Total Revenue	**6572.63**	**3114.10**	**6585.50**	**9686.73**	**9396.95**
Direct Expenditure	1748.98	2560.99	5323.20	4309.97	7157.47
Purchase of Materials	2985.82	.00	39.37	2985.82	777.65
Changes in Inventories of Finished Goods, Work-in-Progress and Stock-in-Trade	114.84	17.89	-43.34	132.73	4.67
Employee Benefit Expense	139.59	126.46	303.28	266.05	241.69
Financial Costs	117.74	106.72	112.74	224.46	259.48
Depreciation and Amortization Expense	105.60	109.60	140.39	215.20	245.58
Other Expenses	846.87	152.46	361.40	999.33	256.28
IV. Total Expenses	**6059.44**	**3074.12**	**6237.04**	**9133.56**	**8942.83**
V. Profit Before Exceptional and Extraordinary Items and Tax	513.19	39.98	348.46	553.17	454.12
VI. Exceptional Items	-	-	-		-
VII. Profit Before Extraordinary Items and Tax	513.19	39.98	348.46	553.17	454.12
VIII. Extraordinary Items	0.00	0.00	0.00		-
IX. Profit Before Tax (VII - VIII)	**513.19**	**39.98**	**348.46**	**553.17**	**454.12**
X. Tax Expense:					
(1) Current Tax	140.00	10.00	83.40	150.00	110.00
(2) Deferred Tax	-7.16	.00	-24.76	-7.16	-18.72
XI. Profit(Loss) From the Period From Continuing Operations	**380.35**	**29.98**	**289.82**	**410.33**	**362.84**
XII. Profit/(Loss) From Discontinuing Operations		-	-	-	-
XIII. Tax Expense of Discounting Operations		-	-	-	-
XIV. Profit/(Loss) From Discontinuing Operations		-	-	-	-
XV. Profit/(Loss) For The Period (XI+XIV)	380.35	29.98	289.82	410.33	362.84
XVI. Earning Per Equity Share:(In Rs.)					
(1) Basic	2.04	0.16	1.56	2.21	1.95
(2) Diluted	2.04	0.16	1.56	2.21	1.95

For and on behalf of the Board of Rachana Infrastructure Limited

Girishkumar O. Raval
Chairman & Managing Director
DIN : 01646747

Date: 29.05.2025
Place : Ahmedabad

RACHANA INFRASTRUCTURE LTD. AHMEDABAD

RACHANA INFRASTRUCTURE LIMITED

(CIN: L45203GJ2001PLC039725)

Registered Office : 604, 6th Floor, Zion Z1, Nr. Avalon Hotel, S.B. Road, Bodakdev, Ahmedabad -380054, Gujarat- India

Email id: info@rachanainfra.com

website: www.rachanainfra.com

Statement of Assets and Liabilities for Rachana Infrastructure Limited (In Rs. Lakhs)

	Particulars	As at 31st March 2025	As at 31st March 2024
I.	**EQUITY AND LIABILITIES**		
(1)	**Shareholders' Funds**		
	(a) Share Capital	1860.50	1860.50
	(b) Reserves and Surplus	7930.49	7520.16
	(c) Money received against share warrants	-	-
(2)	**Share application money pending allotment**	-	-
(3)	**Non-Current Liabilities**		
	(a) Long-term borrowings	615.72	1031.20
	(b) Deferred tax liabilities (Net)	-	-
	(c) Other Long term liabilities	-	-
	(d) Long term provisions	80.80	82.79
(4)	**Current Liabilities**		
	(a) Short-term borrowings	513.54	622.96
	(b) Trade payables		
	(A) total outstanding dues of MSME;	-	-
	(B) total outstanding dues of creditors other than MSME;	633.68	1187.20
	(c) Other current liabilities	349.68	149.80
	(d) Short-term provisions	175.42	130.13
	Total	**12159.83**	**12584.73**
II.	**ASSETS**		
(1)	**Non-current assets**		
	(a) Property Plant & Equipments and Intangible Assets		
	(i) Property Plant & Equipments	989.28	1193.83
	(ii) Intangible assets	.46	.47
	(iii) Capital work-in-progress	-	-
	(iv) Intangible assets under development	-	-
	(d) Non-current investments	1746.96	1748.92
	(c) Deferred tax assets (net)	196.11	188.95
	(d) Long term loans and advances	290.54	950.00
	(e) Other Non-current assets	1122.93	594.27
(2)	**Current assets**		
	(a) Current investments	-	-
	(b) Inventories	255.90	388.63
	(c) Trade receivables	2328.55	2501.07
	(d) Cash and cash equivalents	395.16	492.64
	(e) Short-term loans and advances	-	.00
	(f) Other current assets	4833.91	4525.93
	Total	**12159.83**	**12584.73**

For and on behalf of the Board of Rachana Infrastructure Limited

RACHANA INFRASTRUCTURE LTD. AHMEDABAD

Girishkumar O. Raval
Chairman & Managing Director
DIN : 01646747

Date: 29.05.2025
Place : Ahmedabad

RACHANA INFRASTRUCTURE LIMITED
(CIN: L45203GJ2001PLC039725)
Registered Office : 604, 6th Floor, Zion Z1, Nr. Avalon Hotel, S.B. Road, Bodakdev, Ahmedabad - 380054, Gujarat- India
Email id: info@rachanainfra.com
website: www.rachanainfra.com

Statement of Cash Flow for the Financial year ended March 31, 2025 (In Rs. Lakhs)

Particulars	2024-25	2023-24
Cash flows from Operating Activities		
Net Profit/(loss) before Taxation and extraordinary items	553.17	454.14
Add:- Depreciation on Property Plant & Equipments	215.20	231.83
Add: Depreciation on Investment Property	.00	19.87
Add: Remeasurement of Gratuity liability	14.11	13.76
Add: (Profit) / Loss on sale of Fixed Assets	-11.55	-21.69
Add: Bad Debts Provision	.82	16.56
Add: Finance Cost	224.46	259.48
Less : Interest received	-42.08	-71.92
Add : Previous Year Income Tax Adjustment	.00	11.68
Less: Other Adjustments	1.24	-2.26
Operating Profit before working capital changes	955.37	911.45
Adjustments for:		
Increase/(Decrease) (+/-) in Trade Payables	-553.51	891.52
Increase/(Decrease)(+/-) in Other Current Liabilities	199.88	32.65
Increase/(Decrease) (+/-) in Short Term Provisions	4.93	-4.19
Increase/(Decrease) (+/-) in Long Term Provisions	.00	.00
Decrease/(Increase) (-/+) in Inventories	132.73	4.66
Decrease/(Increase) (-/+) in Trade Receivables	172.52	-368.73
Decrease/(Increase) (-/+) in Short Term Loans & Adv.	.00	316.28
Decrease/(Increase) (-/+) in Other Current Assets	-307.99	-827.4
Decrease/(Increase) (-/+) in Other Non Current Assets	-528.66	284.41
Income Tax Paid	-123.88	-94.67
Net Utilization of funds in Operating Activities	**-48.61**	**1145.98**
Cash Flows from Investing Activities		
(Increase)/Decrease (-/+) in Long Term Loans & Advances	659.46	.00
(Increase)/Decrease (-/+) in investment property	-1.96	2.07
(Increase)/Decrease (-/+) in PPE	.90	-430.47
Interest received	42.08	71.92
Net Utilization of funds in Investing Activities	**700.49**	**-356.48**
Cash Flow from Financing Activity		
Finance Cost	-224.46	-259.48
Increase/(Decrease) (+/-) in short term borrowings	-109.42	-133.44
Increase/(Decrease) (+/-) in long term borrowings	-415.48	-62.02
Increase in Share Capital	-	.00
Increase in Securities Premium	-	.00
Net Cash Flow from Financing Activities	**-749.37**	**-454.94**
Cash Surplus (+) / Shortfall (-) arose during the year	-97.48	334.56
Cash and Cash Equivalents at the beginning of the year	492.64	158.08
Cash and Cash Equivalents at the end of the Year	**395.16**	**492.64**

For and on behalf of the Board of Rachana Infrastructure Limited

RACHANA INFRASTRUCTURE LTD. AHMEDABAD

Girishkumar O. Raval
Chairman & Managing Director
DIN : 01646747

Date: 29.05.2025
Place : Ahmedabad

Notes to Audited Financial Results 31.03.2025

1. The above audited results have been reviewed by the audit committee and approved by the board of directors in their meeting held on 29th May 2025. As per Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 the financial statements are prepared by the management in accordance with applicable accounting standards prescribed under section 133 of Companies Act 2013 read with rue 7 of companies accounts rules 2014 and other accounting principles generally accepted in India.
2. As per MCA Notification dated 16th February 2015, companies whose securities listed on SME Exchange as referred to in Chapter XB of the Securities and Exchange Board of India (Issue of Capital and Disclosure Requirements) Regulations, 2009 are exempted from the compulsory requirement of adoption of IndAS hence IndAS is not followed.
3. The company is not having any subsidiary, associate or joint venture, and therefore, it has prepared only standalone results as consolidated financial statements do not apply.
4. Earning Per share: Earning Per share is calculated on the weighted average of the share capital received by the company.
5. The comparative financial information appearing in the statement of the corresponding half year ended 31st March 2024 and previous year financial results for the period 01st April 2023 to 31st March 2024 are audited by the previous auditor who expressed an unmodified opinion on those financial statements.
6. The figures for the corresponding previous period have been regrouped / reclassified wherever necessary for the better comparison to confirm to current period figures.
7. The balances appearing under Trade Payables, Trade Receivables, Loans and Advances, Other Current Liabilities are subject to confirmation and reconciliation and consequential adjustment, if any, will be accounted for in the year of confirmation and/or reconciliation.
8. The company is primarily engaged in "Infrastructure Projects and Quarry Mining" and "Trading" business. During the year company has earned consulting income which is a non-core income.

RACHANA INFRASTRUCTURE LTD.
AHMEDABAD

9. The company has principal operating and reporting Business segment; viz. (i) Infrastructure Projects and related activity of Quarry Mining and (ii) Trading. Segment wise reporting is as under.

(Rs. In lakhs)

	F.Y. 2024-25 (Half yearly) (upto 31.03.2025)		F.Y. 2024-25 (Half yearly) (upto 30.09.2024)	
	Infrastructure & Mining	Trading	Infrastructure & Mining	Trading
Segment Revenue	6427.45	14.85	2973.44	0.00
Segment Profit	511.72	1.48	39.97	0.00
Segment Assets	443.30	0	11716.53	0.00
Segment Liability	62.91	0.03	2305.90	0.00

10. **Contingent Liabilities and Commitments**

(Rs. In lakhs)

Particulars	As At 31.3.2025 (audited)	As At 30.09.2024 (unaudited)
(i) Guarantees to Banks and Financial Institutions against credit facilities extended to third parties and other Guarantees	1749.30	2700.00
ii) Guarantees of Banks issued by the company on behalf of LCC projects Private Limited for work in which company is a sub-contractor	2870.49	0
(ii) Goods and Service Tax Act (FY19-20 & 20-21)	383.08	175.07
(iii) M.P. Commercial tax for FY17-18	26.02	26.02
Total	**5028.89**	**2901.09**

For and On Behalf of Board of Directors,

Of RACHANA INFRASTRUCTURE LIMITED

GIRISHKUMAR RAVAL

M.D. (DIN: 01646747)

Date: 29/05/2025

PLACE: Ahmedabad

RACHANA INFRASTRUCTURE LTD. AHMEDABAD