

A B INFRABUILD LIMITED

Registered Office : 1st Floor, Shubhangan CHS Ltd. 104, Jawahar Nagar Near Railway Crossing Goregaon (West) Mumbai 400104
CIN No.:- L45202MH2011PLC214834 Website:-www.abinfrabuild.com Email ID:- cs@abinfrabuild.com Telephone No.:- 022-28712114

(Amount in Lacs)

Part I : Unaudited Financial Results for the Half Year ended on 30th September, 2021

	Particulars	Half Year ended 30.09.2021	Half Year ended 30.09.2020	Half Year ended 31.03.2021	Year ended 31.03.2021
		(Unaudited) (1)	(Unaudited) (2)	(Audited) (3)	(Audited) (4)
1	Revenue From operations (Gross)	4,197.43	1,585.58	4,592.80	6,178.38
2	Other Income	12.62	30.52	36.38	66.90
3	Total Revenue (1+2)	4,210.05	1,616.10	4,629.18	6,245.28
4	Expenses				
	a) Cost of construction	3,930.61	1,201.72	4,504.77	5,706.49
	b) Purchase of stock in trade		-	-	
	c) Changes in inventories of finished goods, work in progress and stock in trade	47.77	146.83	(522.50)	(375.67)
	d) Employee benefits expense	105.34	80.50	94.43	174.93
	e) Financial Cost	191.70	168.48	184.21	352.69
	f) Depreciation and amortisation expense	34.95	12.44	13.57	26.01
	g) Other expenses	131.67	67.12	227.06	294.18
	Total Expenses	4,442.04	1,677.09	4,501.54	6,178.63
5	Profit \ (Loss) before exceptional & extraordinary items & tax (3-4)	(231.99)	(60.99)	127.64	66.65
6	Exceptional Items	14.60	-	365.42	365.42
7	Profit \ (Loss) from Extraordinary items and tax (5-6)	(246.59)	(60.99)	(237.78)	(298.77)
8	Extraordinary items				
9	Profit \ (Loss) before tax (7-8)	(246.59)	(60.99)	(237.78)	(298.77)
10	Tax Expenses				
	a) For Current Tax	-	-	11.90	11.90
	b) Deferred Tax	(13.70)	2.91	(91.58)	(88.67)
	c) Short Provision for Taxation			0.87	0.87
11	Profit \ (Loss) from the period from continuing operations (9-10)	(232.89)	(63.90)	(158.97)	(222.87)
12	Profit \ (Loss) from discounting operations	-	-	-	-
13	Tax expenses of discounting operations	-	-	-	-
14	Profit / (loss) from Discounting operations (12-13)	-	-	-	-
15	Profit / (loss) for the period (11-14)	(232.89)	(63.90)	(158.97)	(222.87)
16	Other Comprehensive Income				
	a) Items that will be reclassified to profit or loss	-	-	-	-
	b) Income tax on items that will be reclassified to profit or loss	-	-	-	-
	Other Comprehensive Income (Net of Tax)	-	-	-	-
	Total Comprehensive Income for the period (15+16)	(232.89)	(63.90)	(158.97)	(222.87)
17	Paid Up Equity Share Capital	1,266.94	1,266.94	1,266.94	1,266.94
	Face Value of Equity Shares (in Rupees)	10.00	10.00	10.00	10.00
18	Reserves Excluding Revaluation Reserves as per balancesheet of previous year	1,184.39	1,576.54	1,417.53	1,417.53
19	Earning Per Share (In Rs.)				
	a) Basic	(1.84)	(0.50)	(1.25)	(1.76)
	b) Diluted	(1.84)	(0.50)	(1.25)	(1.76)

NOTES:

- The above results were reviewed by Audit Committee and approved by the Board of directors of the Company at its meeting held at Mumbai on 27th October 2021 and published in accordance with regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.
- The Company primarily deals in the business of infrastructure as single segment hence Segment Reporting as defined in Indian Accounting Standard 17 (IAS-17) issued by The Institute of Chartered Accountants of India is not applicable to the Company.
- The standalone financial results for the 6 months ended 30th September, 2021 have been subjected to Limited Review by statutory auditors of the company and the statutory auditor has issued unqualified report on Audited Financials Results.
- The Figures for Half year ended 31st March 2021 are balancing figures between audited figures of full financials year and un audited year to date figures upto the half year ended 30th September 2020
- Previous period figures have been regrouped and reclassified, where ever necessary, to make them comparable with current figures.



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Part II: Statement of Assets & Liabilities

(Amount in Lacs)

Statement of Assets & Liabilities		As at 30.09.2021 Unaudited	As at 31.03.2021 Audited
I	ASSET		
	Non Current Asset		
	a) Property , Plant & equipment	265.91	106.42
	b) Capital Work In Progress		66.92
	c) Financial Assets		
	i) Investment	17.58	17.58
	ii) Others	147.04	226.58
	d) Deferred tax Assets (Net)	164.06	150.36
	f) Other Non Current Asset	-	-
		594.59	567.86
	Current Assets		
	a) Inventories	4,920.27	4,968.04
	b) Financial Assets		
	i) Current Investment		-
	ii) Trade Receivables	1,749.52	3,608.70
	iii) Cash and Cash Equivalents	109.72	109.58
	iv) Other Bank Balances	153.00	101.43
	v) Loans & Advances	4.79	19.26
	vi) Other	607.23	547.77
	c) Current Tax Assets (Net)	195.77	140.31
	d) Other Current Asset	1,265.37	1,280.98
	Total Current Assets	9,005.67	10,776.07
	TOTAL ASSETS	9,600.26	11,343.93
II	EQUITY AND LIABILITIES		
	Equity		
	a) Equity Share Capital	1,266.94	1,266.94
	b) Other Equity	1,184.39	1,417.53
	Total Equity	2,451.33	2,684.47
	Liabilities		
	Non Current Liabilities		
	a) Financial Liabilities	167.50	93.81
	b) Non Current Provisions	4.06	4.06
	Total Non Current Liabilities	171.56	97.87
	Current Liabilities		
	a) Financial Liabilities		
	i) Borrowings	2,380.76	2,363.09
	ii) Trade Payables	3,035.47	4,031.76
	iii) Other Current Financial Liabilities	1,100.64	1,007.35
	b) Other Current Liabilities	448.05	1,101.78
	(c) Current Tax Liabilities (Net)	-	11.90
	(d) Provisions	12.45	45.71
	Total Current Liabilities	6,977.37	8,561.59
	TOTAL EQUITY AND LIABILITIES	9,600.26	11,343.93



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(Amount in Lacs)

Part III: Cash Flow Statement

	September 30, 2021		March 31, 2021	
Cash flow from operating activity				
Net Profit before tax & Extra Ordinary Items		(246.59)		(298.77)
Adjustment for :				
Depreciation	34.95		26.01	
Interest paid	191.69		352.69	
Loss on Sale of Asset	(2.68)		(2.73)	
Other Comprehensive Income				
Dividend Income (considered Separately)				
Bad Debts	-		18.78	
Provision For Gratuity	0.26		1.38	
Interest Income (considered Separately)	(10.97)	213.25	(24.24)	371.89
Operating Profit before working capital changes		(33.34)		73.12
WORKING CAPITAL CHANGES				
(Increase)Decrease in Sundry debtors	1,859.17		205.18	
(Increase)Decrease in Inventories	47.77		(375.67)	
Change in Short Term Loans & Advances and other receivables	30.08		(81.33)	
Increase(Decrease) in other current liability	(560.44)		369.28	
Change in Short Term Provision	(33.52)		31.30	
Increase(Decrease) in Trade & other Payable	(996.29)	346.77	(81.98)	66.78
Cash Generated From operations		313.43		139.90
Direct Tax Paid		(67.35)		(115.44)
Cash Flow Before Prior Period & Extra Ordinary Items		246.08		24.46
Prior Period & Extra Ordinary Items		(0.26)		(0.78)
Net Cash Flow From Operating Activities	I	245.82		23.68
CASH FLOW FROM INVESTING ACTIVITIES				
(Purchases)/Sale of Fixed Assets		(124.83)	(97.73)	
Dividend Income			-	
Interest Income		10.97	24.23	
Movement in other current financial assets		(59.46)	(547.77)	
Movement in other non current financial assets		79.54	714.98	
Net Cash Outflow for investing Activities	II	(93.78)		93.71
Cash flow after investing activities (III) = (I+II)	III	152.04		117.39
CASH FLOW FROM FINANCING ACTIVITIES				
Proceeds from issue of Equity share capital		-	-	
Movement on Short Term Borrowing		17.67	75.93	
Movement on Long Term Borrowing		73.69	82.28	
Interest Paid		(191.69)	(352.69)	
Net Cash Flow from financing activity	IV	(100.33)		(194.48)
Cash flow after financing activity (V)=(III+IV)	V	51.71		(77.09)
Cash & Cash Equivalent (Opening Balance)		211.01		288.10
Cash & Cash equivalent (Closing Balance)		262.72		211.01
Increase / (Decrease) in cash & cash equivalents	VI	51.71		(77.09)

For & on behalf of the Board of Directors
A B Infrabuild Limited



[Signature]

Amit Mishra
Managing Director
(DIN 03388129)

Place: Mumbai
Date: 27.10.2021