

# A B INFRABUILD LIMITED

Registered Office : 1st Floor, Shubhangan CHS Ltd. 104, Jawahar Nagar Near Railway Crossing Goregaon (West) Mumbai 400062

CIN No.:- U45202MH2011PLC214834 Website:- www.abinfrabuild.com Email ID:- cs@abinfrabuild.com Telephone No.:- 022-28712114

(Amount in Lacs)

## UNAUDITED CASH FLOW STATEMENT

		September 30, 2019		March 31, 2019	
<b>Cash flow from operating activity</b>					
Net Profit before tax & Extra Ordinary Items			135.25		419.47
Adjustment for :					
Depreciation		18.91		93.26	
Interest paid		150.46		368.59	
Loss on Sale of Asset		36.81		13.98	
Other Comprehensive Income		(8.77)		-	
Dividend Income (considered Separately)		(0.01)		(0.01)	
Bad Debts		14.85		9.58	
Balances written off		(0.06)		(56.34)	
Provision For Gratuity		1.14		3.50	
Interest Income (considered Separately)		(15.82)	197.50	(40.68)	391.88
<b>Operating Profit before working capital changes</b>			332.75		811.35
<b>WORKING CAPITAL CHANGES</b>					
(Increase)Decrease in Sundry debtors		(1,208.79)		363.38	
(Increase)Decrease in Inventories		650.48		(754.20)	
Change in Short Term Loans & Advances and other receivables		(488.17)		178.52	
Increase(Decrease) in other current liability		196.11		242.29	
Change in Short Term Provision		27.44		3.37	
Increase(Decrease) in Trade & other Payable		(401.28)	(1,224.22)	(611.90)	(578.53)
<b>Cash Generated From operations</b>			(891.47)		232.82
Direct Tax Paid			(18.94)		(111.37)
<b>Cash Flow Before Prior Period &amp; Extra Ordinary Items</b>			(910.41)		121.45
Prior Period & Extra Ordinary Items			(78.31)		(22.99)
<b>Net Cash Flow From Operating Activities</b>	I		(988.72)		98.46
<b>CASH FLOW FROM INVESTING ACTIVITIES</b>					
(Purchases)/Sale of Fixed Assets		40.00		106.41	
Dividend Income		0.01		0.01	
Interest Income		15.82		40.68	
Movement in Non Current Assets		12.91		(61.66)	
<b>Net Cash Outflow for investing Activities</b>	II		68.74		85.44
<b>Cash flow after investing activities (III) = (I+II)</b>	III		(919.98)		183.91
<b>CASH FLOW FROM FINANCING ACTIVITIES</b>					
Proceeds from issue of Equity share capital		1,284.12		79.09	
Movement on Short Term Borrowing		(186.01)		82.23	
Movement on Long Term Borrowing		-		(121.51)	
Interest Paid		(150.46)		(368.59)	
<b>Net Cash Flow from financing activity</b>	IV		947.65		(328.78)
<b>Cash flow after financing activity (V)=(III+IV)</b>	V		27.67		(144.87)
Cash &Cash Equivalent (Opening Balance)			423.68		568.56
Cash &cash equivalent(Closing balance)			451.36		423.68
<b>Increase / (Decrease) in cash &amp; cash equivalents</b>	VI		27.67		(144.87)



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## Unaudited Financial Results for the Half Year ended on 30th September, 2019

Notes:-

**1) Disclosure of statement of assets and liabilities for the period ended 30th September 2019**

(Rs. in Lacs)

Statement of Assets & Liabilities	As at 30.09.2019 Unaudited	As at 31.03.2019 Audited
<b>I ASSET</b>		
<b>Non Current Asset</b>		
a) Property , Plant & equipment	102.65	198.37
b) Capital Work In Progress	-	-
<b>c) Financial Assets</b>		
i) Investment	17.58	17.58
ii) Others	871.70	884.61
d) Deferred tax Assets (Net)	54.63	53.60
f) Other Non Current Asset	-	-
	<b>1,046.56</b>	<b>1,154.16</b>
<b>Current Assets</b>		
a) Inventories	4018.79	4669.26
b) Financial Assets		
i) Current Investment	-	-
ii) Trade Receivables	2770.51	1576.57
iii) Cash and Cash Equivalents	81.39	32.69
iv) Other Bank Balances	369.97	390.99
v) Loans & Advances	693.61	136.13
c) Current Tax Assets (Net)	0.00	0.00
d) Other Current Asset	31.80	101.11
<b>Total Current Assets</b>	<b>7966.07</b>	<b>6906.75</b>
<b>TOTAL ASSETS</b>	<b>9012.63</b>	<b>8060.91</b>
<b>II EQUITY AND LIABILITIES</b>		
<b>Equity</b>		
a) Equity Share Capital	1266.94	824.14
b) Other Equity	1479.94	626.82
<b>Total Equity</b>	<b>2746.88</b>	<b>1450.96</b>
<b>Liabilities</b>		
<b>Non Current Liabilities</b>		
a) Non Current Provisions	8.13	7.99
<b>Total Non Current Liabilities</b>	<b>8.13</b>	<b>7.99</b>
<b>Current Liabilities</b>		
a) Financial Liabilities		
i) Borrowings	2322.34	2508.35
ii) Trade Payables	2041.90	2443.18
iii) Other Current Financial Liabilities	0.00	0.25
b) Other Current Liabilities	1733.60	1537.29
(c) Current Tax Liabilities (Net)	122.53	104.22
(d) Provisions	37.25	8.67
<b>Total Current Liabilities</b>	<b>6257.62</b>	<b>6601.96</b>
<b>TOTAL EQUITY AND LIABILITIES</b>	<b>9012.63</b>	<b>8060.91</b>

- 2) The Company primarily deals in the business of infrastructure as single segment hence Segment Reporting as defined in Indian Accounting Standard 17 (AS-17) issued by The Institute of Chartered Accountants of India is not applicable to the Company.
- 3) 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 14th November 2019 and published in accordance with regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.
- 4) The standalone financial results for the 6 months ended 30th September, 2019 have been subjected to Limited Review by statutory auditors of the company and the statutory auditor has issued unqualified report on Audited Financials Results.
- 5) The Figures for Half year ended 31st March 2019 are balancing figures between audited figures of full financials year and un audited year to date figures upto the half year ended 30th September 2018.
- 6) The company has made initial public offer of 44,28,000 shares of face value of Rs.10 each with premium of Rs.19 each aggregating to Rs.1284.12 lacs which is fully subscribed and share was allotted on 9th July 2019
- 7) Previous period figures have been regrouped and reclassified, where ever necessary, to make them comparable with current figures.



For & on behalf of the Board of Directors

Hmit Mishra  
Managing Director  
(DIN 03388129)

Place : Mumbai  
Date : 14.11.2019

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## Unaudited Financial Results for the Half Year ended on 30th September, 2019

(Rs. in Lacs)

	Particulars	Half Year ended 30.09.2019	Half Year ended 30.09.2018	Half Year ended 31.03.2019	Year ended 31.03.2019
		(Unaudited)	(Unaudited)	(Audited)	(Audited)
		(1)	(2)	(3)	(4)
1	<b>Revenue From operations (Gross)</b>	2513.06	2414.39	3074.28	5488.67
2	Other Income	15.88	28.69	76.06	104.75
3	<b>Total Revenue (1+2)</b>	<b>2528.94</b>	<b>2443.08</b>	<b>3150.34</b>	<b>5593.42</b>
4	<b>Expenses</b>				
	a) Cost of materials consumed	1202.58	1552.69	2391.02	3943.71
	b) Purchase of stock in trade	0.00	41.28	768.64	809.92
	c) Changes in inventories of finished goods, work in progress and stock in trade	650.48	(95.45)	(691.97)	(787.42)
	d) Employee benefits expense	79.78	96.42	64.42	160.84
	e) Financial Cost	150.46	172.59	196.00	368.59
	f) Depreciation and amortisation expense	18.91	49.37	43.89	93.26
	g) Other expenses	291.50	429.87	155.17	585.04
	<b>Total Expenses</b>	<b>2393.71</b>	<b>2246.77</b>	<b>2927.18</b>	<b>5173.94</b>
5	<b>Profit \ (Loss) before exceptional &amp; extraordinary items &amp; tax (3-4)</b>	<b>135.23</b>	<b>196.31</b>	<b>223.16</b>	<b>419.48</b>
6	Exceptional Items	-	-	-	-
7	<b>Profit \ (Loss) from Extraordinary items and tax (5-6)</b>	<b>135.23</b>	<b>196.31</b>	<b>223.16</b>	<b>419.48</b>
8	Extraordinary items				
9	<b>Profit \ (Loss) before tax (7-8)</b>	<b>135.23</b>	<b>196.31</b>	<b>223.16</b>	<b>419.48</b>
10	Tax Expenses				
	a) For Current Tax	37.40	51.04	84.62	135.66
	b) Earlier Year Tax	(1.03)	-	(10.96)	(10.96)
	c) Deferred Tax	-	-	17.73	17.73
11	<b>Profit \ (Loss) from the period from continuing operations (9-10)</b>	<b>98.86</b>	<b>145.27</b>	<b>131.78</b>	<b>277.05</b>
12	Profit (Loss) from discounting operations	-	-	-	-
13	Tax expenses of discounting operations	-	-	-	-
14	<b>Profit / (loss) from Discounting operations (12-13)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
15	<b>Profit / (loss) for the period (11-14)</b>	<b>98.86</b>	<b>145.27</b>	<b>131.78</b>	<b>277.05</b>
16	<b>Other Comprehensive Income</b>				
	a) Items that will be reclassified to profit or loss	(8.77)			
	b) Income tax on items that will be reclassified to profit or loss				
	<b>Other Comprehensive Income (Net of Tax)</b>	<b>(8.77)</b>	<b>-</b>	<b>-</b>	<b>-</b>
	<b>Total Comprehensive Income for the period (15+16)</b>	<b>90.09</b>	<b>145.27</b>	<b>131.78</b>	<b>277.05</b>
17	Paid Up Equity Share Capital	1,266.94	824.14	824.14	824.14
	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	1,479.94	518.04	626.83	626.83
19	Earning Per Share (In Rs.)				
	a) Basic	0.78	1.76	1.60	3.36
	b) Diluted	0.78	1.76	1.60	3.36

