

# 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, 2023

	Particulars	Half Year ended	Half Year ended	Half Year ended	Year ended
		30.09.2023	30.09.2022	31.03.2023	31.03.2023
		(Unaudited)	(Unaudited)	(Audited)	(Audited)
		(1)	(2)	(3)	(4)
1	Revenue From operations (Gross)	10,793.71	4,348.91	7,959.94	12,308.85
2	Other Income	25.76	23.79	46.00	69.79
3	<b>Total Revenue (1+2)</b>	<b>10,819.47</b>	<b>4,372.70</b>	<b>8,005.94</b>	<b>12,378.64</b>
4	<b>Expenses</b>				
	a) Cost of construction	8,666.92	3,399.57	7,500.71	10,900.28
	b) Purchase of stock in trade			-	
	c) Changes in inventories of finished goods, work in progress and stock in trade	(84.37)	333.75	(1,020.20)	(686.45)
	d) Employee benefits expense	163.71	118.33	142.50	260.83
	e) Financial Cost	245.35	219.90	225.11	445.01
	f) Depreciation and amortisation expense	110.07	35.01	39.36	74.37
	g) Other expenses	719.68	299.97	265.16	565.13
	<b>Total Expenses</b>	<b>9,821.36</b>	<b>4,406.53</b>	<b>7,152.64</b>	<b>11,559.17</b>
5	<b>Profit \ (Loss) before exceptional &amp; extraordinary items &amp; tax (3-4)</b>	<b>998.11</b>	<b>(33.83)</b>	<b>853.31</b>	<b>819.48</b>
6	Exceptional Items	48.21	(151.40)	(55.87)	(207.27)
7	<b>Profit \ (Loss) from Extraordinary items and tax (5-6)</b>	<b>949.90</b>	<b>117.57</b>	<b>909.18</b>	<b>1,026.75</b>
8	Extraordinary items				
9	<b>Profit \ (Loss) before tax (7-8)</b>	<b>949.90</b>	<b>117.57</b>	<b>909.18</b>	<b>1,026.75</b>
10	<b>Tax Expenses</b>				
	a) For Current Tax	240.00	-	213.00	213.00
	b) Deferred Tax	9.48	37.40	14.89	52.29
	c) Short Provision for Taxation	-	7.38	0.30	7.68
11	<b>Profit \ (Loss) from the period from continuing operations (9-10)</b>	<b>700.42</b>	<b>72.79</b>	<b>680.99</b>	<b>753.78</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>700.42</b>	<b>72.79</b>	<b>680.99</b>	<b>753.78</b>
16	<b>Other Comprehensive Income</b>				
	a) Items that will be reclassified to profit or loss	-	-	-	-
	b) income tax on items that will be reclassified to profit or loss	-	-	-	-
	<b>Other Comprehensive Income (Net of Tax)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
	<b>Total Comprehensive Income for the period (15+16)</b>	<b>700.42</b>	<b>72.79</b>	<b>680.99</b>	<b>753.78</b>
17	<b>Paid Up Equity Share Capital</b>	<b>4,421.74</b>	<b>1,266.94</b>	<b>1,266.94</b>	<b>1,266.94</b>
	Face Value of Equity Shares (in Rupees)	10.00	10.00	10.00	10.00
18	<b>Reserves Excluding Revaluation Reserves as per balancesheet of previous year</b>	<b>3,205.17</b>	<b>1,584.63</b>	<b>2,265.16</b>	<b>2,265.16</b>
19	<b>Earning Per Share (In Rs.)</b>				
	a) Basic	1.58	0.57	5.38	5.95
	b) Diluted	2.13	0.57	5.38	5.95

### NOTES:

- 1) 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 9th November 2023 and published in accordance with regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.
- 2) 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.
- 3) The standalone financial results for the 6 months ended 30th September, 2023 have been subjected to Limited Review by statutory auditors of the company and the statutory auditor has issued unqualified report on Audited Financials Results.
- 4) The Figures for Half year ended 31st March 2023 are balancing figures between audited figures of full financials year and unaudited year to date figures upto the half year ended 30th September 2022
- 5) During this half year the Company has increased the Authorised Share Capital from Rs. 1,500 lacs to Rs. 5,000 lacs divided into 5,00,00,000 Equity Shares having face value of Rs. 10/- each by passing Ordinary Resolution at the Extra-Ordinary General Meeting held on 04th May 2023.
- 6) During this half year the Company has Issued 86,68,000 Equity Shares and 2,63,68,000 fully convertible warrants ("Warrants/ Convertible Warrants") having face value of Rs.10 each and at an issue price of Rs.10.80/- (include the share premium of Rs. 0.80 per share) on private placement & preferential basis ('Preferential Issue') to the Promoters, Promoter group and non-promoter categories of persons, in accordance with sections 23, 42, 62 of the Company Act, 2013 and rule made there under and Chapter V of the SEBI (Issue of Capital and Disclosure Requirements) Regulations, 2018. At the Board meeting held on 26th May 2023 has passed Board Resolution for allotment of securities as mentioned above. The company has allotted 86,68,000 Equity Shares and 2,28,80,000 fully convertible warrants into Equity Shares and balance fully convertible warrants of 34,88,000 is pending for allotment.
- 7) Previous period figures have been regrouped and reclassified, where ever necessary, to make them comparable with current figures.





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(Amount in Lacs)

## Part II: Statement of Assets & Liabilities

Statement of Assets & Liabilities	As at 30.09.2023 Unaudited	As at 31.03.2023 Audited
<b>I ASSET</b>		
<b>Non Current Asset</b>		
a) Property , Plant & equipment	3,098.54	294.47
b) Capital Work In Progress		236.89
<b>c) Financial Assets</b>		
i) Investment	17.58	17.58
ii) Others	732.18	596.16
d) Deferred tax Assets (Net)	80.50	89.97
f) Other Non Current Asset	-	-
	<b>3,928.80</b>	<b>1,235.07</b>
<b>Current Assets</b>		
a) Inventories	5,358.00	5,273.63
<b>b) Financial Assets</b>		
i) Current Investment	-	-
ii) Trade Receivables	2,157.23	3,229.76
iii) Cash and Cash Equivalents	44.02	66.46
iv) Other Bank Balances	168.26	114.49
v) Loans & Advances	203.50	65.01
vi) Other	1,457.16	1,139.99
c) Current Tax Assets (Net)	296.43	266.90
d) Other Current Asset	1,580.85	1,132.90
<b>Total Current Assets</b>	<b>11,265.44</b>	<b>11,289.14</b>
<b>TOTAL ASSETS</b>	<b>15,194.24</b>	<b>12,524.21</b>
<b>II EQUITY AND LIABILITIES</b>		
<b>Equity</b>		
a) Equity Share Capital	4,421.74	1,266.94
b) Other Equity	3,205.17	2,265.16
c) Share Warrant Pending for allotment	94.18	-
<b>Total Equity</b>	<b>7,721.09</b>	<b>3,532.10</b>
<b>Liabilities</b>		
<b>Non Current Liabilities</b>		
a) Financial Liabilities	1,874.52	829.90
b) Non Current Provisions	-	-
<b>Total Non Current Liabilities</b>	<b>1,874.52</b>	<b>829.90</b>
<b>Current Liabilities</b>		
<b>a) Financial Liabilities</b>		
i) Borrowings	2,250.25	2,251.24
ii) Trade Payables	2,028.96	4,078.53
iii) Other Current Financial Liabilities	559.66	1,126.99
b) Other Current Liabilities	446.96	400.69
(c) Current Tax Liabilities (Net)	240.00	213.00
(d) Provisions	72.80	91.76
<b>Total Current Liabilities</b>	<b>5,598.63</b>	<b>8,162.21</b>
<b>TOTAL EQUITY AND LIABILITIES</b>	<b>15,194.24</b>	<b>12,524.21</b>





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## Part III: Cash Flow Statement

(Amount in Lacs)

		September 30, 2023	March 31, 2023
<b>Cash flow from operating activity</b>			
Net Profit before tax & Extra Ordinary Items		949.90	1,026.75
Adjustment for :			
Depreciation		110.07	74.37
Interest paid		245.35	445.01
Loss on Sale of Asset		-	0.54
Dividend Income (considered Separately)		(0.00)	(0.00)
Bad Debts		0.01	5.64
Provision For Gratuity		0.35	0.70
Interest Income (considered Separately)		(18.28)	(20.76)
<b>Operating Profit before working capital changes</b>		1,287.40	1,532.24
<b>WORKING CAPITAL CHANGES</b>			
(Increase)Decrease in Sundry debtors		1,072.51	(500.55)
(Increase)Decrease in Inventories		(84.37)	(686.45)
Change in Short Term Loans & Advances and other receivables		(586.43)	129.86
Increase(Decrease) in other current liability		(521.05)	(93.65)
Change in Short Term Provision		(19.31)	83.45
Increase(Decrease) in Trade & other Payable		(2,049.58)	53.08
<b>Cash Generated From operations</b>		(900.83)	1,585.32
Direct Tax Paid		(242.52)	(51.64)
<b>Cash Flow Before Prior Period &amp; Extra Ordinary Items</b>		(1,143.35)	1,533.68
Prior Period & Extra Ordinary Items		(12.80)	(0.46)
<b>Net Cash Flow From Operating Activities</b>	I	(1,156.15)	1,533.22
<b>CASH FLOW FROM INVESTING ACTIVITIES</b>			
(Purchases)/Sale of Fixed Assets		(2,677.26)	(382.28)
Dividend Income		0.003	0.003
Interest Income		18.28	20.76
Movement in other current financial assets		(317.17)	(535.77)
Movement in other non current financial assets		(136.02)	(399.03)
<b>Net Cash Outflow for investing Activities</b>	II	(3,112.17)	(1,296.32)
<b>Cash flow after investing activities (III) = (I+II)</b>	III	(4,268.32)	236.90
<b>CASH FLOW FROM FINANCING ACTIVITIES</b>			
Proceeds from issue of Equity share capital		3,501.36	-
Movement on Short Term Borrowing		(0.99)	(36.03)
Movement on Long Term Borrowing		1,044.62	190.71
Interest Paid		(245.35)	(445.01)
<b>Net Cash Flow from financing activity</b>	IV	4,299.64	(290.33)
<b>Cash flow after financing activity (V)=(III+IV)</b>	V	31.32	(53.43)
Cash & Cash Equivalent (Opening Balance)		180.96	234.39
Cash & Cash equivalent (Closing Balance)		212.28	180.96
<b>Increase / (Decrease) in cash &amp; cash equivalents</b>	VI	31.32	(53.43)

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



Amit Mishra  
Managing Director  
(DIN 03388129)



Place: Mumbai  
Date: 09/11/2023



**Independent Auditor's Review Report on Half Yearly Unaudited Financial Results of the Company Pursuant to the Regulations 33 & 52 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended**

**TO THE BOARD OF DIRECTORS OF  
A B INFRABUILD LIMITED**

1. We have reviewed the accompanying statement of unaudited financial results of **A B INFRABUILD LIMITED** ("the Company") for the half year ended 30<sup>th</sup> September 2023.
2. This Statement, which is the responsibility of the Company's management and approved by the Company's Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in Indian Accounting Standards 34 "Interim Financial Reporting" (Ind AS 34"), prescribed under Section 133 of the Companies Act, 2013 read with the relevant rules issued thereunder and other accounting principles generally accepted in India and in compliance with regulation 33 of the Listing Regulations. 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 Engagements (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 Statement is free of material misstatements. A review of interim financial information consists of making inquiries, primarily of the Company's personnel responsible for financial and accounting matters and applying analytical and other review procedures. A review is substantially less in scope than an audit conducted in accordance with Standards on Auditing specified under section 143(10) of the Companies Act, 2013 and consequently does not enable us to obtain assurance that we would become aware of all significant matters that might be identified in an audit. 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, read with relevant rules issued there-under and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in terms of Regulation 33 and 52 of the Listing Regulations, including the manner in which it is to be disclosed, or that it contains any material misstatement.

For **BHUWANIA & AGRAWAL ASSOCIATES**

(Chartered Accountants)

(Firm Registration no. 101483W)

*SBhuwania*

**Shubham Bhuwania**

(Partner)

Membership No. : 171789

UDIN : 23171789BGWCUN4898

Date : 09<sup>th</sup> November 2023

Place : Mumbai

