

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, 2022

	Particulars	Half Year ended 30.09.2022	Half Year ended 30.09.2021	Half Year ended 31.03.2022	Year ended 31.03.2022
		(Unaudited)	(Unaudited)	(Audited)	(Audited)
		(1)	(2)	(3)	(4)
1	Revenue From operations (Gross)	4,348.91	4,197.43	2,234.14	6,431.57
2	Other Income	23.79	12.62	15.60	28.22
3	Total Revenue (1+2)	4,372.70	4,210.05	2,249.74	6,459.79
4	Expenses				
	a) Cost of construction	3,399.57	3,930.61	1,005.11	4,935.72
	b) Purchase of stock in trade			-	
	c) Changes in inventories of finished goods, work in progress and stock in trade	333.75	47.77	333.09	380.86
	d) Employee benefits expense	118.33	105.34	127.45	232.79
	e) Financial Cost	219.90	191.70	202.15	393.85
	f) Depreciation and amortisation expense	35.01	34.95	46.80	81.75
	g) Other expenses	299.97	131.67	236.07	367.74
	Total Expenses	4,406.53	4,442.04	1,950.67	6,392.71
5	Profit \ (Loss) before exceptional & extraordinary items & tax (3-4)	(33.83)	(231.99)	299.07	67.08
6	Exceptional Items	(151.40)	14.60	(60.03)	(45.43)
7	Profit \ (Loss) from Extraordinary items and tax (5-6)	117.57	(246.59)	359.10	112.51
8	Extraordinary items				
9	Profit \ (Loss) before tax (7-8)	117.57	(246.59)	359.10	112.51
10	Tax Expenses				
	a) For Current Tax	-	-	17.66	17.66
	b) Deferred Tax	37.40	(13.70)	21.79	8.09
	c) Short Provision for Taxation	7.38		0.32	0.32
11	Profit \ (Loss) from the period from continuing operations (9-10)	72.79	(232.89)	319.33	86.44
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)	72.79	(232.89)	319.33	86.44
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)	72.79	(232.89)	319.33	86.44
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	1,584.63	1,184.39	1,417.53	1,511.84
19	Earning Per Share (In Rs.)				
	a) Basic	0.57	(1.84)	2.52	0.68
	b) Diluted	0.57	(1.84)	2.52	0.68

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 10th November 2022 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, 2022 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 2022 are balancing figures between audited figures of full financials year and unaudited year to date figures upto the half year ended 30th September 2021
- 5) 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 30.09.2022 Unaudited	As at 31.03.2022 Audited
I ASSET		
Non Current Asset		
a) Property , Plant & equipment	190.35	223.98
b) Capital Work In Progress		
c) Financial Assets		
i) Investment	17.58	17.58
ii) Others	208.72	197.12
d) Deferred tax Assets (Net)	104.87	142.27
f) Other Non Current Asset	-	-
	521.52	580.95
Current Assets		
a) Inventories	4,253.43	4,587.18
b) Financial Assets		
i) Current Investment		-
ii) Trade Receivables	1,956.96	2,734.85
iii) Cash and Cash Equivalents	173.08	114.74
iv) Other Bank Balances	95.59	119.65
v) Loans & Advances	127.58	67.38
vi) Other	773.81	604.22
c) Current Tax Assets (Net)	286.56	240.60
d) Other Current Asset	1,158.33	1,260.39
Total Current Assets	8,825.34	9,729.01
TOTAL ASSETS	9,346.86	10,309.96
II EQUITY AND LIABILITIES		
Equity		
a) Equity Share Capital	1,266.94	1,266.94
b) Other Equity	1,584.63	1,511.84
Total Equity	2,851.57	2,778.78
Liabilities		
Non Current Liabilities		
a) Financial Liabilities	705.84	639.19
b) Non Current Provisions	-	-
Total Non Current Liabilities	705.84	639.19
Current Liabilities		
a) Financial Liabilities		
i) Borrowings	2,153.56	2,287.28
ii) Trade Payables	2,081.07	2,958.11
iii) Other Current Financial Liabilities	951.76	903.69
b) Other Current Liabilities	595.19	717.64
(c) Current Tax Liabilities (Net)	-	17.66
(d) Provisions	7.87	7.61
Total Current Liabilities	5,789.45	6,891.99
TOTAL EQUITY AND LIABILITIES	9,346.86	10,309.96



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Part III: Cash Flow Statement

(Amount in Lacs)

	September 30, 2022		March 31, 2022	
Cash flow from operating activity				
Net Profit before tax & Extra Ordinary Items		117.57		112.51
Adjustment for :				
Depreciation	35.01		81.75	
Interest paid	219.90		393.85	
Loss on Sale of Asset	-		(2.06)	
Dividend Income (considered Separately)	-		(0.00)	
Bad Debts	6.05		61.07	
Provision For Gratuity	0.38		0.76	
Interest Income (considered Separately)	(7.71)	253.63	(23.95)	511.42
Operating Profit before working capital changes		371.20		623.93
WORKING CAPITAL CHANGES				
(Increase)Decrease in Sundry debtors	771.83		812.78	
(Increase)Decrease in Inventories	333.75		380.86	
Change in Short Term Loans & Advances and other receivables	41.87		(27.54)	
Increase(Decrease) in other current liability	(74.38)		(487.71)	
Change in Short Term Provision	(0.12)		(42.93)	
Increase(Decrease) in Trade & other Payable	(877.04)	195.91	(1,073.65)	(438.19)
Cash Generated From operations		567.11		185.74
Direct Tax Paid		(71.00)		(112.51)
Cash Flow Before Prior Period & Extra Ordinary Items		496.11		73.23
Prior Period & Extra Ordinary Items		-		7.87
Net Cash Flow From Operating Activities	I	496.11		81.10
CASH FLOW FROM INVESTING ACTIVITIES				
(Purchases)/Sale of Fixed Assets		(1.38)	(130.33)	
Dividend Income			0.003	
Interest Income		7.71	23.95	
Movement in other current financial assets		(169.60)	(56.44)	
Movement in other non current financial assets		(11.59)	29.46	
Net Cash Outflow for investing Activities	II	(174.86)		(133.36)
Cash flow after investing activities (III) = (I+II)	III	321.25		(52.26)
CASH FLOW FROM FINANCING ACTIVITIES				
Proceeds from issue of Equity share capital		-	-	
Movement on Short Term Borrowing		(133.71)	(75.81)	
Movement on Long Term Borrowing		66.64	545.30	
Interest Paid		(219.90)	(393.85)	
Net Cash Flow from financing activity	IV	(286.97)		75.64
Cash flow after financing activity (V)=(III+IV)	V	34.28		23.38
Cash & Cash Equivalent (Opening Balance)		234.39		211.01
Cash & Cash equivalent (Closing Balance)		268.67		234.39
Increase / (Decrease) in cash & cash equivalents	VI	34.28		23.38

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



Amit Mishra
Managing Director
(DIN 03388129)

Place: Mumbai
Date: 10/11/2022

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 30th September 2022.
2. This Statement, which is the responsibility of the Company's management and approved by the Board of Directors in their meeting held on 10th November 2022, 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 is limited primarily to inquiries of Company personnel and analytical procedures applied to financial data and thus provide less assurance than an audit. We have not performed an audit and 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 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as modified by Circular No. CIR/CFD/FAC/62/2016 dated July 5, 2016, 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 : 22171789BCSWVG7252

Date : 10th November 2022

Place : Mumbai

