

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.:- 86525 19991

(Amount in Lakhs)

Statement of Financial Results for the Quarter and Nine Month ended on 31st December, 2024

	Particulars	Quarter ended			Nine Month ended		Year ended 31.03.2024 (Audited)
		31.12.24	30.09.24	31.12.23	31.12.24	31.12.23	
		(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	
		(1)	(2)	(3)	(4)	(5)	(6)
1	Revenue From operations (Gross)	7,504.36	4,722.96	5,222.14	13,642.33	16,015.85	18,381.00
2	Other Income	37.02	67.46	(18.81)	122.85	6.95	67.79
3	Total Revenue (1+2)	7,541.38	4,790.42	5,203.33	13,765.18	16,022.80	18,448.79
4	Expenses						
	a) Cost of construction	6,338.51	5,643.78	3,504.71	13,461.44	12,171.63	14,302.51
	b) Purchase of stock in trade	-	-	-	-	-	-
	c) Changes in inventories of finished goods, work in progress and stock in trade	(64.28)	(1,879.88)	519.33	(2,504.64)	434.96	222.23
	d) Employee benefits expense	73.35	64.76	89.42	200.67	253.13	339.14
	e) Financial Cost	154.67	149.91	129.09	453.46	374.44	521.47
	f) Depreciation and amortisation expense	142.04	130.77	119.66	396.95	229.73	349.39
	g) Other expenses	174.94	150.23	487.02	437.29	1,206.70	1,115.56
	Total Expenses	6,819.23	4,259.57	4,849.23	12,445.17	14,670.59	16,850.30
	Profit \ (Loss) before exceptional & extraordinary items & tax (3-4)	722.15	530.85	354.10	1,320.01	1,352.21	1,598.49
5	Exceptional Items	16.99	23.77	-	40.76	48.21	39.42
7	Profit \ (Loss) from Extraordinary items and tax (5-6)	705.16	507.08	354.10	1,279.25	1,304.00	1,559.07
8	Extraordinary items	-	-	-	-	-	-
9	Profit \ (Loss) before tax (7-8)	705.16	507.08	354.10	1,279.25	1,304.00	1,559.07
10	Tax Expenses						
	a) For Current Tax	185.80	156.70	87.20	362.50	327.20	414.40
	b) Deferred Tax	(7.87)	(8.29)	(9.48)	(23.34)	-	2.93
	c) Short Provision for Taxation	0.00	0.90	-	0.90	-	-
11	Profit \ (Loss) from the period from continuing operations (9-10)	527.23	357.77	276.38	939.19	976.80	1,141.74
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)	527.23	357.77	276.38	939.19	976.80	1,141.74
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)	527.23	357.77	276.38	939.19	976.80	1,141.74
17	Paid Up Equity Share Capital	5,323.24	4,421.74	4,421.74	5,323.24	4,421.74	4,421.74
	Face Value of Equity Shares (in Rupees)	10.00	10.00	10.00	10.00	10.00	10.00
18	Other Equity						3,638.72
19	Earning Per Share (In Rs.)						
	a) Basic	0.99	0.81	0.63	1.76	2.21	2.58
	b) Diluted	0.87	0.81	0.63	2.03	2.53	2.96

NOTES:

- The unaudited financial results of the Company for the quarter and nine months ended 31st December, 2024 have been reviewed by the Audit committee and approved by the Board of Directors at its meeting held on 13th February, 2025 and have been subjected to Limited Review by the Statutory Auditors of the Company.
- The above financial results of A B Infrabuild Limited ("the Company") have been prepared in accordance with the provisions of Indian Accounting Standards (Ind AS)- 34 "Interim Financial Reporting" as prescribed under Section 133 of the Companies Act, 2013 read with Rule 3 of the Companies (Indian Accounting Standards) Rules, 2015 and the Companies (Indian Accounting Standards) Rules, 2016.
- The Company's primary segment is reflected based on principal business activities carried on by the Company. As per the IND AS 108 "Operating Segments", as notified under the Companies (Indian Accounting Standards) Rules, 2015, the Company operates in one reportable business segment i.e. Infrastructure and hence considered as a single geographical segment.
- During the quarter, the Company had allotted 55,27,000 equity shares at an issue price of Rs. 18/- per share, on rights issue basis to the existing shareholders of the Company.
- During the quarter, the Company had allotted 34,88,000 equity shares to promoters on conversion of 34,88,000 share warrants into equity shares of the Company on receipt of the rest 75% amount i.e. Rs. 8.10 per share warrant as per share warrant terms from the warrant holders.
- The Company got migrated to main board of NSE and also got listed on BSE Limited effective from 8th November 2024 pursuant to respective notices of exchanges.
- 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
A B Infrabuild Limited

Amit Mishra
Managing Director
(DIN 03388129)

Place: Mumbai
Date: 13/02/2025

BHUWANIA & AGRAWAL ASSOCIATES
Chartered Accountants

A/403, Express Zone,
Off Western Express Highway,
Malad (East), Mumbai - 400 097
Phone: 2876 6001 / 4963 9346
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Independent Auditor's Review Report on the Quarterly and Nine Month Unaudited Standalone Financial Results of the Company Pursuant to the Regulations 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended.

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

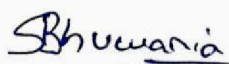
We have reviewed the accompanying statement of Unaudited Financial Results of **A B INFRABUILD LIMITED** (the "Company") for the quarterly and nine month ended 31st December 2024 (the "Statement"), being submitted by the Company pursuant to the requirement of Regulation 33 of the SEBI (Listing obligations and Disclosure Requirements) Regulations, 2015 (as amended) including relevant circulars issued by the SEBI from time to time.

This Statement which is the responsibility of the Company's management and has been 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.

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.

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 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)


Shubham Bhuwania
(Partner)

Membership No. : 171789
UDIN : 25171789BMIPHO9749
Date : 13/02/2025
Place : Mumbai

