

# A B INFRABUILD LIMITED

Registered Office : 104, 1st Floor, Shubhangan CHS Ltd., Jawahar Nagar, Near Railway Crossing, Goregaon (West) Mumbai 400062  
CIN No.:- L45202MH2011PLC214834 Website:-www.abinfrabuild.com Email ID:- cs@abinfrabuild.com Telephone No.:- 022-28712114

(Amount in Lacs)

## Part I: Statement of Audited Financial Results for the Half Year ended on 31st March 2021

	Particulars	Half Year Ended			Year ended	Year ended
		31.03.2021	30.09.2020	31.03.2020	31.03.2021	31.03.2020
		(Audited)	(Unaudited)	(Audited)	(Audited)	(Audited)
		(1)	(2)	(1)	(4)	(4)
1	Revenue From operations (Gross)	4,592.80	1,585.58	3,849.40	6,178.38	6,362.46
2	Other Income	36.38	30.52	17.65	66.90	33.53
3	<b>Total Revenue (1+2)</b>	<b>4,629.18</b>	<b>1,616.10</b>	<b>3,867.05</b>	<b>6,245.28</b>	<b>6,395.99</b>
4	Expenses					
	a) Cost of materials consumed	4,504.77	1,201.72	3,810.09	5,706.49	5,132.04
	b) Purchase of stock in trade					
	c) Changes in inventories of finished goods, work in progress and stock in trade	(522.50)	146.83	(573.59)	(375.67)	76.89
	d) Employee benefits expense	94.43	80.50	94.63	174.93	174.41
	e) Financial Cost	184.21	168.48	165.45	352.69	307.01
	f) Depreciation and amortisation expense	13.57	12.44	15.48	26.01	34.39
	g) Other expenses	227.06	67.12	100.34	294.18	244.56
	<b>Total Expenses</b>	<b>4,501.54</b>	<b>1,677.09</b>	<b>3,612.40</b>	<b>6,178.63</b>	<b>5,969.30</b>
5	<b>Profit before exceptional &amp; extraordinary items &amp; tax (3-4)</b>	<b>127.64</b>	<b>(60.99)</b>	<b>254.65</b>	<b>66.65</b>	<b>426.69</b>
6	Exceptional Items	365.42		32.84	365.42	69.65
7	<b>Profit from Extraordinary items and tax (5-6)</b>	<b>(237.78)</b>	<b>(60.99)</b>	<b>221.81</b>	<b>(298.77)</b>	<b>357.04</b>
8	Extraordinary items	-	-	-	-	-
9	<b>Profit before tax (7-8)</b>	<b>(237.78)</b>	<b>(60.99)</b>	<b>221.81</b>	<b>(298.77)</b>	<b>357.04</b>
10	Tax Expenses					
	a) For Current Tax	11.90	-	67.60	11.90	105.00
	b) Deferred Tax	(91.58)	2.91	(7.05)	(88.67)	(8.08)
	c) Short Provision for Taxation	0.87	-	-	0.87	-
11	<b>Profit from the period from continuing operations (9-10)</b>	<b>(158.97)</b>	<b>(63.90)</b>	<b>161.26</b>	<b>(222.87)</b>	<b>260.12</b>
12	Profit from discounting operations					
13	Tax expenses of discounting operations					
14	<b>Profit from Discounting operations (12-13)</b>					
15	<b>Profit for the period (11-14)</b>	<b>(158.97)</b>	<b>(63.90)</b>	<b>161.26</b>	<b>(222.87)</b>	<b>260.12</b>
16	Other Comprehensive Income					
	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>Total Comprehensive Income for the period (15+16)</b>	<b>(158.97)</b>	<b>(63.90)</b>	<b>161.26</b>	<b>(222.87)</b>	<b>251.35</b>
17	Paid Up Equity Share Capital	1,266.94	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	10.00
18	Reserves Excluding Revaluation Reserves as per balance sheet of previous year	1,417.53	1,576.54	1,641.19	1,417.53	1,641.19
19	Earning Per Share (In Rs.)					
	a) Basic	(1.25)	(0.50)	1.27	(1.76)	1.98
	b) Diluted	(1.25)	(0.50)	1.27	(1.76)	1.98

### NOTES:

- The above audited results were reviewed by Audit Committee and approved by the Board of directors of the Company at its meeting held at Mumbai on 29th June 2021 and published in accordance with regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.
- During the previous year the company has elected to exercise the option permitted under section 115BAA of the Income Tax Act 1961, as introduced by the Taxation Laws (Amendment) Ordinance 2019 and recognised the tax provision in previous year and current year ended on 31st March 2021 on the basis of rates prescribed in that section. The full impact of remeasurement of deferred tax assets/liabilities on account of this change was recognised in the statement of Profit and Loss.
- The Company primarily deals in the business of infrastructure as single reportable segment. Hence Segment Reporting as defined in Ind AS 108 "Operating Segment" is not applicable to the Company.
- The figures for the six months ended 31st March 2021 and 31st March 2020 are the balancing figures between the audited figures in respect of the full financial year and the unaudited published year to date figures upto the half year of the relevant financial year which are subject to limited review by the statutory auditors.
- 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.
- Due to outbreak of Corona virus (COVID-19) pandemic globally and in India is causing significant disturbance and slowdown of economic and financial activity. The Company's operations and revenue during the period were impacted due to COVID-19. Based on its assessment of business/economic conditions, the Company expects to recover the carrying value of its assets based on the internal and external information upto the date of approval of these audited financial results.
- 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

Particulars	As at 31.03.2021	As at 31.03.2020
<b>I ASSET</b>		
<b>Non Current Asset</b>		
a) Property , Plant & equipment	106.42	98.89
b) Capital Work In Progress	66.92	-
c) Financial Assets		
i) Investment	17.58	17.58
ii) Others	226.58	941.56
d) Deferred tax Assets (Net)	150.36	61.68
f) Other Non Current Asset		-
<b>Total Non Current Assets</b>	<b>567.86</b>	<b>1,119.71</b>
<b>Current Assets</b>		
a) Inventories	4,968.04	4,592.37
b) Financial Assets		
i) Current Investment		-
ii) Trade Receivables	3,608.70	3,832.66
iii) Cash and Cash Equivalents	109.58	66.37
iv) Other Bank Balances	101.43	221.73
v) Loans & Advances	19.26	6.75
vi) Other	547.77	-
c) Current Tax Assets (Net)	140.31	130.75
d) Other Current Asset	1,280.98	1,212.15
<b>Total Current Assets</b>	<b>10,776.07</b>	<b>10,062.78</b>
<b>TOTAL ASSETS</b>	<b>11,343.93</b>	<b>11,182.49</b>
<b>II EQUITY AND LIABILITIES</b>		
<b>Equity</b>		
a) Equity Share Capital	1,266.94	1,266.94
b) Other Equity	1,417.53	1,641.19
<b>Total Equity</b>	<b>2,684.47</b>	<b>2,908.13</b>
<b>Liabilities</b>		
<b>Non Current Liabilities</b>		
a) Financial liabilities	93.81	11.53
b) Non Current Provisions	4.06	6.10
<b>Total Non Current Liabilities</b>	<b>97.87</b>	<b>17.63</b>
<b>Current Liabilities</b>		
a) Financial Liabilities		
i) Borrowings	2,363.09	2,287.15
ii) Trade Payables	4,031.76	4,113.74
iii) Other Current Financial Liabilities	1,007.35	1,131.11
b) Other Current Liabilities	1,101.78	608.74
(c) Current Tax Liabilities (Net)	11.90	105.00
(d) Provisions	45.71	10.99
<b>Total Current Liabilities</b>	<b>8,561.59</b>	<b>8,256.73</b>
<b>TOTAL EQUITY AND LIABILITIES</b>	<b>11,343.93</b>	<b>11,182.49</b>



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(Amount in Lacs)

## Part III: Cash Flow Statement

Particulars	31.03.2021		31.03.2020	
<b>Cash flow from operating activity</b>				
Net Profit before tax & Extra Ordinary Items		(298.77)		357.04
Adjustment for :				
Depreciation	26.01		34.39	
Interest paid	352.69		307.00	
Loss on Sale of Asset	(2.73)		41.90	
Other Comprehensive Income			(8.77)	
Dividend Income (considered Separately)			(0.70)	
Bad Debts	18.78		26.31	
Provision For Gratuity	1.38		2.54	
Interest Income (considered Separately)	(24.24)	371.89	(29.87)	372.80
<b>Operating Profit before working capital changes</b>		73.12		729.84
<b>WORKING CAPITAL CHANGES</b>				
(Increase) Decrease in Sundry debtors	205.18		(2,282.39)	
(Increase) Decrease in Inventories	(375.67)		76.89	
Change in Short Term Loans & Advances and other receivables	(81.33)		(983.97)	
Increase (Decrease) in other current liability	369.28		204.60	
Change in Short Term Provision	31.30		(2.25)	
Increase (Decrease) in Trade & other Payable	(81.98)	66.78	1,670.57	(1,316.55)
<b>Cash Generated From operations</b>		139.90		(586.71)
Direct Tax Paid		(115.44)		(234.82)
<b>Cash Flow Before Prior Period &amp; Extra Ordinary Items</b>		24.46		(821.53)
Prior Period & Extra Ordinary Items		(0.78)		(78.31)
<b>Net Cash Flow From Operating Activities</b>	I	23.68		(899.84)
<b>CASH FLOW FROM INVESTING ACTIVITIES</b>				
(Purchases) / Sale of Fixed Assets		(97.73)	23.19	
Dividend Income		-	0.71	
Interest Income		24.23	29.87	
Movement in other current financial assets		(547.77)	-	
Movement in other non current financial assets		714.98	(56.95)	
<b>Net Cash Outflow for investing Activities</b>	II	93.71		(3.18)
<b>Cash flow after investing activities (III) = (I+II)</b>	III	117.39		(903.02)
<b>CASH FLOW FROM FINANCING ACTIVITIES</b>				
Proceeds from issue of Equity share capital		-	1,284.12	
Movement on Short Term Borrowing		75.93	(221.20)	
Movement on Long Term Borrowing		82.28	11.53	
Interest Paid		(352.69)	(307.00)	
<b>Net Cash Flow from financing activity</b>	IV	(194.48)		767.45
<b>Cash flow after financing activity (V)=(III+IV)</b>	V	(77.09)		(135.57)
Cash & Cash Equivalent (Opening Balance)		288.10		423.67
Cash & Cash Equivalent (Closing Balance)		211.01		288.10
<b>Increase / (Decrease) in cash &amp; cash equivalents</b>	VI	(77.09)		(135.57)

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



Amit Mishra  
Managing Director  
(DIN 03388129)

Place: Mumbai  
Date: 29-06-2021

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## Audited Financial Results for the Half Year ended on 31st March 2021

(Rs in Lacs)

	Particulars	Half Year ending	Year to date figures	Corresponding Six months ended in previous year
		(Audited)	(Audited)	(Audited)
		31.03.2021	31.03.2021	31.03.2020
1	Total Income from operations (net)	4,629.18	6,245.28	3,867.05
2	Net Profit for the period (before Extraordinary Items & Tax)	127.64	66.65	254.65
3	Net Profit for the period before tax (after Extraordinary Items)	(237.78)	(298.77)	221.81
4	Net Profit for the period after tax	(158.97)	(222.87)	161.26
5	Total Comprehensive Income for the period and Other Comprehensive Income (after tax)	(158.97)	(222.87)	161.26
6	Equity Share Capital	1,266.94	1,266.94	1,266.94
7	Reserves (Excluding Revaluation Reserve)	1,417.53	1,417.53	1,641.19
8	Earning Per Share (Before extraordinary items) (of Rs 10/- Each)			
	a) Basic	(1.25)	(1.76)	1.27
	b) Diluted	(1.25)	(1.76)	1.27
9	Earning Per Share (After extraordinary items) (of Rs 10/- Each)			
	a) Basic	(1.25)	(1.76)	1.27
	b) Diluted	(1.25)	(1.76)	1.27

**Notes:-**

- 1) The above audited results were reviewed by Audit Committee and approved by the Board of directors of the Company at its meeting held at Mumbai on 29th June 2021 and published in accordance with regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.
- 2) During the previous year the company has elected to exercise the option permitted under section 115BAA of the Income Tax Act 1961, as introduced by the Taxation Laws (Amendment) Ordinance 2019 and recognised the tax provision in previous year and current year ended on 31st March 2021 on the basis of rates prescribed in that section. The full impact of remeasurement of deferred tax assets/liabilities on account of this change was recognised in the statement of Profit and Loss.
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- 7) Previous period figures have been regrouped and reclassified, where ever necessary, to make them comparable with current figures.
- 8) The above is an extract of the detailed format of quarterly financial results filed with the Stock Exchanges under Regulation 33 of the SEBI (Listing obligations and Disclosure Requirements) Regulations, 2015. The full format of the half year Results are available on the Stock Exchange websites. (www.nseindia.com)



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

Anant Mishra  
Managing Director  
(DIN 03388129)

Place : Mumbai

Date : 29-06-2021