



A B INFRABUILD LIMITED

(Formerly Known as A B INFRABUILD PVT. LTD.)

Registered Office : 104, 1st Floor, Shubhangan CHS. Ltd., Jawahar Nagar, Near Railway Crossing, Goregaon (W), Mumbai - 400 104. • Tel. : 2871 2114
Contact No.: +91 - 86525 19991 CIN : L45202MH2011PLC214834 • website : www.abinfrabuild.com • cs@abinfrabuild.com

ISO CERTIFIED : OHSAS - 18001 : 2007, ISO 14001:2015, ISO 9001:2015

Date: 29th May, 2025

To,

Manager - Listing Compliance
National Stock Exchange of India Limited
'Exchange Plaza'. C-1, Block G,
Bandra Kurla Complex, Bandra (E),
Mumbai - 400 051
Symbol: ABINFRA

Corporate Relationship Department,
BSE Limited,
P.J. Towers, Dalal Street,
Fort, Mumbai - 400001
Scrip Code: 544281

Dear Sir/Madam,

Subject: Outcome of the Board Meeting- Regulations 30 and 33 of the SEBI (LODR) Regulations, 2015.

The Board of Directors of the Company, at its meeting held on today, i.e., 29th May, 2025, have approved the Audited financial results for the quarter and year ended 31st March, 2025. In this regard, please find enclosed herewith following:

1. Audited Financial Results for the quarter and year ended 31st March, 2025.
2. Audit Reports on financial results for the quarter and year ended 31st March, 2025.
3. Declaration that Auditors report contains no Qualification.

The Board of Directors at its meeting held today, subject to approval of the shareholders at the ensuing Annual General Meeting, have recommended payment of Dividend @ 0.50% on Equity share of Rs. 10/- each, (Rs. 0.05 per share) for F.Y. 2024-25.

The meeting commenced at 11.30 a.m. and concluded at 4.00 p.m.

Request to kindly take the same on record.

Thanks & Regards,

For A B Infrabuild Limited

Amrit Suthar
Company Secretary and Compliance Officer

Independent Auditor's Report on the Quarter and Year to date Audited 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**

Report on the Audit of the Financial Results

Opinion

We have audited the accompanying statement of quarterly and year to date financial results of **A B INFRABUILD LIMITED** ("the Company") for the quarter and year ended 31st March 2025 ("the Statement"), attached herewith, being submitted by the Company pursuant to the requirement of Regulations 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended (the "Listing Regulations").

In our opinion and to the best of our information and according to the explanations given to us these financial results:

1. are presented in accordance with the requirements of Regulation 33 of the Listing Regulations in this regard, and
2. give a true and fair view in conformity with the recognition and measurement principles laid down in the applicable accounting standards prescribed under section 133 of the Companies Act, 2013 ("the Act"), read with companies (Indian Accounting Standard) Rule 2015 as amended, and other accounting principles generally accepted in India, of the net profit, other comprehensive income and other financial information of the Company for the year then ended on 31st March 2025.

Basis for Opinion

We conducted our audit in accordance with the Standards on Auditing (SAs) specified under section 143(10) of the Companies Act, 2013, as amended ('the Act'). Our responsibilities under those Standards are further described in the "Auditor's Responsibilities for the Audit of the Financial Results" section of our report. We are independent of the Company in accordance with the Code of Ethics issued by the Institute of Chartered Accountants of India together with the ethical requirements that are relevant to our audit of the financial results under the provisions of the Companies Act 2013 and the Rules thereunder, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the Code of Ethics.

We believe that the audit evidence obtained by us is sufficient and appropriate to provide a basis for our opinion.

Management's Responsibility for the Financial Results

The Board of Directors of the Company are responsible for the preparation and presentation of the these financial results that give a true and fair view of the net profit and other comprehensive income



of the Company and other financial information in accordance with the applicable accounting standards prescribed under Section 133 of the Act read with relevant rules issued thereunder and other accounting principles generally accepted in India and in compliances with Regulations 33 of the Listing Regulations. The Board of Directors of the company are responsible of adequate accounting records in accordance with the provisions of the Act for safeguarding of the assets of the Company and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and design, implementation and maintenance of adequate internal financial controls, that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the financial results that give a true and fair view and are free from material misstatement, whether due to fraud or error.

In preparing the financial results the Board of Directors of the company are responsible for assessing the Company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the Board of Directors either intends to liquidate the Company or to cease operations, or has no realistic alternative but to do so.

The Board of Directors of the company are also responsible for overseeing the company's financial reporting process.

Auditor's Responsibilities for the Audit of the Financial Results

Our objectives are to obtain reasonable assurance about whether the financial results as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with SAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial results.

As part of an audit in accordance with SAs, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the financial results, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances. Under Section 143(3)(i) of the Act, we are also responsible for expressing our opinion on whether the Company has adequate internal financial controls with reference to financial statements in place and the operating effectiveness of such controls.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by Board of Directors.
- Conclude on the appropriateness of the Board of Directors use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Company's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial results or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit



evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Company to cease to continue as a going concern.

- Evaluate the overall presentation, structure and content of the financial results, including the disclosures, and whether the financial results represent the underlying transactions and events in a manner that achieves fair presentation.
- Obtain sufficient appropriate audit evidence regarding the Financial Results of the Company to express an opinion on the Financial Results.

Materiality is the magnitude of misstatements in the Financial Results that, individually or in aggregate, makes it probable that the economic decisions of a reasonably knowledgeable user of the Financial Results may be influenced. We consider quantitative materiality and qualitative factors in (i) planning the scope of our audit work and in evaluating the results of our work; and (ii) to evaluate the effect of any identified misstatements in the Financial Results.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards.

Other Matter

The audited financial results which state that the results for the quarter ended 31st March 2025 and 31st March 2024 are the balancing figures between the audited figures in respect of the full financial year and the unaudited published year to date figures up to the third quarter of the relevant financial year, which are subject to limited review by us, as required under the Listing Regulations.

For BHUWANIA & AGRAWAL ASSOCIATES

(Chartered Accountants)

(Firm Registration no. 101483W)

SBhuwania

Shubham Bhuwania

(Partner)

Membership No. : 171789

UDIN : 25171789BMIPMF5341

Date : 29th May 2025

Place : Mumbai



A B INFRABUILD LIMITED

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(Amount in Lakhs)

Statement of Audited Financial Results for the Quarter and Year ended on 31st March 2025

	Particulars	Quarter ended			Year ended	Year ended
		31.03.2025	31.12.2024	31.03.2024	31.03.2025	31.03.2024
		(Audited)	(Unaudited)	(Audited)	(Audited)	(Audited)
		(1)	(2)	(3)	(4)	(5)
1	Revenue From operations (Gross)	7,174.55	7,504.36	2,365.16	20,816.88	18,381.01
2	Other Income	53.83	37.02	60.84	176.68	67.79
3	Total Revenue (1+2)	7,228.38	7,541.38	2,426.00	20,993.56	18,448.80
4	Expenses					
	a) Cost of materials consumed	6,107.50	6,338.51	1,880.88	19,568.94	14,302.51
	b) Purchase of stock in trade			-		
	c) Changes in inventories of finished goods, work in progress and stock in trade	(555.27)	(64.28)	(212.73)	(3,059.91)	222.23
	d) Employee benefits expense	70.75	73.35	86.01	271.42	339.14
	e) Financial Cost	233.74	154.67	165.95	687.20	540.39
	f) Depreciation and amortisation expense	144.16	142.04	119.66	541.11	349.39
	g) Other expenses	295.79	174.94	139.94	733.08	1,096.64
	Total Expenses	6,296.67	6,819.23	2,179.71	18,741.84	16,850.30
5	Profit before exceptional & extraordinary items & tax (3-4)	931.71	722.15	246.29	2,251.72	1,598.50
6	Exceptional Items	25.39	16.99	(8.79)	66.15	39.42
7	Profit from Extraordinary items and tax (5-6)	906.32	705.16	255.08	2,185.57	1,559.08
8	Extraordinary items	-	-	-	-	-
9	Profit before tax (7-8)	906.32	705.16	255.08	2,185.57	1,559.08
10	Tax Expenses					
	a) For Current Tax	243.10	185.80	87.20	605.60	414.40
	b) Deferred Tax	(9.73)	(7.87)	2.93	(33.07)	2.93
	c) Short Provision for Taxation	-	0.00	-	0.90	-
11	Profit from the period from continuing operations (9-10)	672.95	527.23	164.95	1,612.14	1,141.75
12	Profit from discounting operations	-	-	-	-	-
13	Tax expenses of discounting operations	-	-	-	-	-
14	Profit from Discounting operations (12-13)	-	-	-	-	-
15	Profit for the period (11-14)	672.95	527.23	164.95	1,612.14	1,141.75
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)	672.95	527.23	164.95	1,612.14	1,141.75
17	Paid Up Equity Share Capital	5,323.24	5,323.24	4,421.74	5,323.24	4,421.74
	Face Value of Equity Shares (in Rupees)	10.00	10.00	10.00	10.00	10.00
18	Other Equity				5,714.58	3,732.90
19	Earning Per Share (In Rs.)					
	a) Basic	1.40	0.87	0.43	3.36	2.96
	b) Diluted	1.40	0.87	0.43	3.36	2.96



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(Amount in Lakhs)

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 May 2025 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 reportable segment. Hence Segment Reporting as defined in Ind AS 108 "Operating Segment" is not applicable to the Company.
- 3) The figures for the quarter ended 31st March 2025 and 31st March 2024 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 third quarter of the relevant financial year which are subject to limited review by the statutory auditors.
- 4) During the year, the Company has increased the Authorised Share Capital from Rs. 5,000 lacs to Rs. 7,500 lacs divided into 7,50,00,000 Equity Shares having face value of Rs. 10/- each by passing Ordinary Resolution by postal ballot on 27th March 2024.
- 5) During the year, the Company has Issued 55,27,000 Equity Shares having face value of Rs.10 each and at an issue price of Rs.18/- (include the share premium of Rs. 8/- per share) on right issue basis 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 15th October 2024 has passed Board Resolution for allotment of securities as mentioned above.
- 6) During the year, the Company has converted share warrant to 34,88,000 Equity Shares 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 preferential basis to the Promoters 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 12th November 2024 has passed Board Resolution for allotment of securities as mentioned above.
- 7) 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.
- 8) During the Financial 2024-25, the company made profit and hence the Board of Directors has recommended to pay Rs. 0.05 dividend per share.
- 9) During the year, the Company in its Board Meeting held on 25th November, 2024 have approved to issue equity shares on rights basis to its existing shareholders to raise Rs. 40 crores. The Company have received in principal approval from BSE and NSE on 24th January, 2025 and 12th February, 2025 to issue shares on Rights basis, respectively. The Company have allotted 1,06,46,489 equity shares at Rs. 37.50 (include the share premium of Rs. 27.50 per share) per share on 2nd May, 2025 to raise Rs. 39,92,43,337.50/-.
- 10) Previous period figures have been regrouped and reclassified, where ever necessary, to make them comparable with current figures.

Place : Mumbai
Date : 29/05/2025



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

Amit Mishra
Managing Director
(DIN 03388129)



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(Amount in Lakhs)

Statement of Assets & Liabilities

Particulars	As at 31.03.2025	As at 31.03.2024
I ASSET		
Non Current Asset		
a) Property , Plant & equipment	3,602.00	3,621.90
b) Capital Work In Progress	32.94	108.12
c) Financial Assets		
i) Investment	0.08	17.58
ii) Others	2,546.71	2,175.27
d) Deferred tax Assets (Net)	120.12	87.05
e) Other Non Current Asset		
Total Non Current Assets	6,301.85	6,009.92
Current Assets		
a) Inventories	8,111.31	5,051.40
b) Financial Assets		
i) Current Investment		
ii) Trade Receivables	5,023.49	2,095.98
iii) Cash and Cash Equivalents	860.10	888.25
iv) Bank Balances other than (iii) above	2,486.46	115.38
v) Loans & Advances	787.31	382.73
vi) Other	-	-
c) Current Tax Assets (Net)	512.33	420.11
d) Other Current Asset	831.29	698.59
Total Current Assets	18,612.29	9,652.44
TOTAL ASSETS	24,914.14	15,662.36
II EQUITY AND LIABILITIES		
Equity		
a) Equity Share Capital	5,323.24	4,421.74
b) Other Equity	5,714.58	3,732.90
Total Equity	11,037.82	8,154.64
Liabilities		
Non Current Liabilities		
a) Financial liabilities	1,893.70	1,745.86
b) Non Current Provisions	966.31	766.10
Total Non Current Liabilities	2,860.01	2,511.96
Current Liabilities		
a) Financial Liabilities		
i) Borrowings	6,423.81	2,142.84
ii) Trade Payables	3,394.99	1,760.55
iii) Other Current Financial Liabilities	351.28	287.22
b) Other Current Liabilities	202.16	367.48
(c) Current Tax Liabilities (Net)	605.60	414.40
(d) Provisions	38.47	23.27
Total Current Liabilities	11,016.31	4,995.76
TOTAL EQUITY AND LIABILITIES	24,914.14	15,662.36

For & on behalf of the Board of Directors

A B Infrabuild Limited

Amit Mishra
Managing Director
(DIN 03388129)



Place : Mumbai
Date : 29/05/2025

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(Amount in Lakhs)

Cash Flow Statement

Particulars	For the Year ended		For the Year ended	
	31st March, 2025		31st March, 2024	
Cash flow from operating activity				
Net Profit before tax & Extra Ordinary Items		2,185.57		1,559.07
Adjustment for :				
Depreciation	541.11		349.39	
Interest paid	687.20		521.47	
Profit / (Loss) on Sale of Asset	(3.20)		0.22	
Other Comprehensive Income	-		-	
Dividend Income (considered Separately)	(0.58)		(0.003)	
Bad Debts	-		-	
Provision For Gratuity	3.82		0.51	
Interest Income (considered Separately)	(107.90)	1,120.45	(43.10)	828.49
Operating Profit before working capital changes		3,306.02		2,387.56
WORKING CAPITAL CHANGES				
(Increase) Decrease in Sundry debtors	(2,927.51)		1,133.77	
(Increase) Decrease in Inventories	(3,059.91)		222.23	
(Increase) Decrease in Short Term Loans & Advances and other receivables	(537.29)		116.60	
Increase (Decrease) in current & non current other financial assets	(371.43)		(439.13)	
Increase (Decrease) in other current liability	(165.32)		(33.22)	
Increase (Decrease) in current & non current other financial liability	264.28		(73.67)	
Increase (Decrease) in Provision	11.37		(68.99)	
Increase (Decrease) in Trade & other Payable	1,634.44	(5,151.37)	(2,317.98)	(1,460.39)
Cash Generated From operations		(1,845.35)		927.17
Direct Tax Paid		(507.52)		(366.21)
Cash Flow Before Prior Period & Extra Ordinary Items		(2,352.87)		560.96
Prior Period & Extra Ordinary Items		(6.34)		(20.57)
Net Cash Flow From Operating Activities	I	(2,359.21)		540.39
CASH FLOW FROM INVESTING ACTIVITIES				
(Purchases) / Sale of Fixed Assets	(442.83)		(3,548.28)	
(Purchases) / Sale of Investments	17.50			
Dividend Income	0.58		0.003	
Interest Income	107.90		43.10	
Net Cash Outflow for investing Activities	II	(316.85)		(3,505.18)
Cash flow after investing activities (III) = (I+II)	III	(2,676.06)		(2,964.79)
CASH FLOW FROM FINANCING ACTIVITIES				
Proceeds from issue of Equity share capital	1,277.39		3,501.36	
Movement on Short Term Borrowing	4,280.97		(108.40)	
Movement on Long Term Borrowing	147.84		915.96	
Interest Paid	(687.20)		(521.47)	
Net Cash Flow from financing activity	IV	5,019.00		3,787.45
Cash flow after financing activity (V)=(III+IV)	V	2,342.94		822.66
Cash & Cash Equivalent (Opening Balance)		1,003.62		180.96
Cash & Cash Equivalent (Closing Balance)		3,346.56		1,003.62
Increase / (Decrease) in cash & cash equivalents	VI	2,342.94		822.66

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



Place : Mumbai
Date : 29th May, 2025


Anant Mishra
Managing Director
(DIN 03388129)





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ISO CERTIFIED : OHSAS - 18001 : 2007, ISO 14001:2015, ISO 9001:2015

Date: 29th May, 2025

To,

Manager - Listing Compliance
National Stock Exchange of India Limited
'Exchange Plaza'. C-1, Block G,
Bandra Kurla Complex, Bandra (E),
Mumbai - 400 051
Symbol: ABINFRA

Corporate Relationship Department,
BSE Limited,
P.J. Towers, Dalal Street,
Fort, Mumbai - 400001
Scrip Code: 544281

Dear Sir/Madam,

Subject: Declaration pursuant to Regulation 33 (3) (d) of the SEBI (LODR) Regulations, 2015 as amended.

In terms of the provisions of Regulation 33 (3) (d) of SEBI (LODR) Regulations, 2015 as amended, we confirm that the Statutory Auditors, M/s Bhuwania & Agrawal Associates, have issued Audit Reports on Financial Results dated 29th May, 2025 with unmodified opinion on the Annual Audited Financial Results of the Company for the year ended 31st March, 2025.

Request to kindly take the same on record.

Thanks & Regards,

For A B Infrabuild Limited

Amrit Suthar
Company Secretary and Compliance Officer