

# 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 Lakh)

## Statement of Financial Results for the Quarter and Half Year ended on 30th September, 2024

	Particulars	Quarter ended			Half Year ended		Year ended
		30.09.2024	30.06.2024	30.09.2023	30.09.2024	30.09.2023	31.03.2024
		(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)
		(1)	(2)	(3)	(4)	(5)	(6)
1	Revenue From operations (Gross)	4,722.96	1,415.01	5,387.72	6,137.97	10,793.71	18,381.00
2	Other Income	67.46	18.37	25.69	85.83	25.76	67.79
3	Total Revenue (1+2)	4,790.42	1,433.38	5,413.41	6,223.80	10,819.47	18,448.79
4	Expenses						
	a) Cost of construction	5,643.78	1,479.15	4,514.02	7,122.93	8,666.92	14,302.51
	b) Purchase of stock in trade	-	-	-	-	-	-
	c) Changes in inventories of finished goods, work in progress and stock in trade	(1,879.88)	(560.48)	(310.57)	(2,440.36)	(84.37)	222.23
	d) Employee benefits expense	64.76	62.56	84.51	127.32	163.71	339.14
	e) Financial Cost	149.91	148.88	121.60	298.79	245.35	521.47
	f) Depreciation and amortisation expense	130.77	124.14	58.66	254.91	110.07	349.39
	g) Other expenses	150.23	112.12	387.64	262.35	719.68	1,115.56
	Total Expenses	4,259.57	1,366.37	4,855.86	5,625.94	9,821.36	16,850.30
5	Profit \ (Loss) before exceptional & extraordinary items & tax (3-4)	530.85	67.01	557.55	597.86	998.11	1,598.49
6	Exceptional Items	23.77	-	10.04	23.77	48.21	39.42
7	Profit \ (Loss) from Extraordinary items and tax (5-6)	507.08	67.01	547.51	574.09	949.90	1,559.07
8	Extraordinary items	-	-	-	-	-	-
9	Profit \ (Loss) before tax (7-8)	507.08	67.01	547.51	574.09	949.90	1,559.07
10	Tax Expenses						
	a) For Current Tax	156.70	20.00	130.00	176.70	240.00	414.40
	b) Deferred Tax	(8.29)	(7.18)	9.48	(15.47)	9.48	2.93
	c) Short Provision for Taxation	0.90	-	-	0.90	-	-
11	Profit \ (Loss) from the period from continuing operations (9-10)	357.77	54.19	408.03	411.96	700.42	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)	357.77	54.19	408.03	411.96	700.42	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)	357.77	54.19	408.03	411.96	700.42	1,141.74
17	Paid Up Equity Share Capital	4,421.74	4,421.74	4,421.74	4,421.74	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	0.81	0.12	0.92	0.93	1.58	2.58
	b) Diluted	0.81	0.12	1.24	0.93	2.13	2.96

### NOTES:

- 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 12th November 2024 and published in accordance with regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.
- The above results of the Company have been prepared in accordance with the recognition and measurement principles and procedures laid down in Indian Accounting Standards 34 "interim Financial Reporting" ("Ind AS 34"), prescribed under section 133 of the Companies Act, 2013 and other accounting principles
- 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.
- The financial results for the quarter ended and half year ended as on 30th September, 2024 have been subjected to Limited Review by statutory auditors of the company and the statutory auditor has issued unqualified report on Audited Financials Results.
- The Figures for quarter ended 30th September 2024 and quarter ended 30th September 2023 are balancing figures between unaudited figures of half year financials and unaudited year to date figures upto the quarter ended 30th June 2024 and quarter ended 30th June 2023
- 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.



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(Amount in Lakh)

## Statement of Assets & Liabilities

Particulars	As at 30.09.2024 Unaudited	As at 31.03.2024 Audited
<b>I ASSET</b>		
<b>Non Current Asset</b>		
a) Property , Plant & equipment	3,569.10	3,621.90
b) Capital Work In Progress	159.58	108.12
<b>c) Financial Assets</b>		
i) Investment	17.58	17.58
ii) Others	291.37	229.93
d) Deferred tax Assets (Net)	102.52	87.05
f) Other Non Current Asset	-	-
	<b>4,140.15</b>	<b>4,064.58</b>
<b>Current Assets</b>		
a) Inventories	7,491.76	5,051.40
b) Financial Assets		
i) Current Investment	-	-
ii) Trade Receivables	2,220.31	2,095.98
iii) Cash and Cash Equivalents	122.11	888.25
iv) Other Bank Balances	927.78	115.38
v) Loans & Advances	383.22	382.73
vi) Other	2,059.75	1,945.35
c) Current Tax Assets (Net)	146.23	420.11
d) Other Current Asset	1,610.53	698.59
<b>Total Current Assets</b>	<b>14,961.69</b>	<b>11,597.79</b>
<b>TOTAL ASSETS</b>	<b>19,101.84</b>	<b>15,662.37</b>
<b>II EQUITY AND LIABILITIES</b>		
<b>Equity</b>		
a) Equity Share Capital	4,421.74	4,421.74
b) Other Equity	4,045.77	3638.72
c) Share Warrant Pending for allotment	94.18	94.18
<b>Total Equity</b>	<b>8,561.69</b>	<b>8,154.64</b>
<b>Liabilities</b>		
<b>Non Current Liabilities</b>		
a) Financial Liabilities	1,677.56	1,745.86
b) Non Currrent Provisions	-	-
<b>Total Non Current Liabilities</b>	<b>1,677.56</b>	<b>1,745.86</b>
<b>Current Liabilities</b>		
a) Financial Liabilities		
i) Borrowings	2,974.79	2,142.84
ii) Trade Payables	4,184.12	1,760.56
iii) Other Current Financial Liabilities	1,151.45	1,053.32
b) Other Current Liabilities	265.86	367.48
(c) Current Tax Liabilities (Net)	176.70	414.40
(d) Provisions	109.67	23.27
<b>Total Current Liabilities</b>	<b>8,862.59</b>	<b>5,761.87</b>
<b>TOTAL EQUITY AND LIABILITIES</b>	<b>19,101.84</b>	<b>15,662.37</b>



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(Amount in Lakh)

## Cash Flow Statement

Particular		For Half Year Ended September 30, 2024	For Half Year Ended September 30, 2023
<b>Cash flow from operating activity</b>			
Net Profit before tax & Extra Ordinary Items		574.10	949.90
Adjustment for :			
Depreciation	254.91		110.07
Interest paid	298.79		245.35
Dividend Income (considered Separately)	-		(0.003)
Bad Debts	-		0.01
Provision For Gratuity	0.25		0.35
Interest Income (considered Separately)	(58.23)	495.72	(18.28)
<b>Operating Profit before working capital changes</b>		1,069.82	1,287.40
<b>WORKING CAPITAL CHANGES</b>			
(Increase)Decrease in Sundry debtors	(124.32)		1,072.51
(Increase)Decrease in Inventories	(2,440.36)		(84.37)
Change in Short Term Loans & Advances and other receivables	(912.44)		(586.43)
Increase(Decrease) in other current liability	(3.49)		(521.05)
Change in Short Term Provision	86.14		(19.31)
Increase(Decrease) in Trade & other Payable	2,423.57	(970.90)	(2,049.58)
<b>Cash Generated From operations</b>		98.92	(900.83)
Direct Tax Paid		(141.42)	(242.52)
<b>Cash Flow Before Prior Period &amp; Extra Ordinary Items</b>		(42.50)	(1,143.35)
Prior Period & Extra Ordinary Items		(4.92)	(12.80)
<b>Net Cash Flow From Operating Activities</b>	I	(47.42)	(1,156.15)
<b>CASH FLOW FROM INVESTING ACTIVITIES</b>			
(Purchases)/Sale of Fixed Assets		(253.57)	(2,677.26)
Dividend Income		-	0.003
Interest Income		58.23	18.28
Movement in other current financial assets		(114.40)	(317.17)
Movement in other non current financial assets		(61.44)	(136.02)
<b>Net Cash Outflow for investing Activities</b>	II	(371.18)	(3,112.17)
<b>Cash flow after investing activities (III) = (I+II)</b>	III	(418.60)	(4,268.32)
<b>CASH FLOW FROM FINANCING ACTIVITIES</b>			
Proceeds from issue of Equity share capital		-	3,501.36
Movement on Short Term Borrowing		831.95	(0.99)
Movement on Long Term Borrowing		(68.29)	1,044.62
Interest Paid		(298.79)	(245.35)
<b>Net Cash Flow from financing activity</b>	IV	464.87	4,299.64
<b>Cash flow after financing activity (V)=(III+IV)</b>	V	46.27	31.32
Cash & Cash Equivalent (Opening Balance)		1,003.62	180.96
Cash & Cash equivalent (Closing Balance)		1,049.89	212.28
<b>Increase / (Decrease) in cash &amp; cash equivalents</b>	VI	46.27	31.32

For & on behalf of the Board of Directors

A B Infrabuild Limited

Amit Mishra  
Managing Director  
(DIN 03388129)



Place: Mumbai  
Date: 12/11/2024



**Independent Auditor's Review Report on the Quarterly and Half Yearly 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 half year ended 30<sup>th</sup> September 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 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 Bhunia*

**Shubham Bhunia**

(Partner)

Membership No. : 171789

UDIN : 24171789BKBILU9971

Date : 12/11/2024

Place : Mumbai

