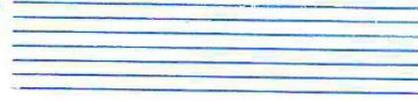


# ADHBHUT INFRASTRUCTURE LIMITED



Registered Office:  
D-15, Pamposh Enclave, Greater Kailash-I, New Delhi-110048  
Tel.: +91-11-45210051, E-mail : adhbhut.ind@rediffmail.com  
CIN : L51503DL1985PLC020195

**Ref.No.: AIL/BSE/17/2022-23**

**Date: 30.05.2022**

**To,**

**The Secretary  
BSE Limited  
Phiroze Jeejeebhoy, Towers Limited  
Dalal Street, Mumbai – 400001**

**Scrip Code: 539189**

**Subject: Intimation of Outcome of Meeting of the Board of Directors of the Company held today i.e. May 30, 2022 and Audited Financial Result (Standalone) of the Company for the quarter and Financial year ended on March 31, 2022 along with Statutory Auditor's Report**

**Reference: Regulation 30 & Regulation 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulation, 2015**

**Dear Sir/Madam,**

We wish to inform you that Board of Directors at its meeting held today i.e. May 30, 2022, has inter-alia, considered/reviewed/noted/approved, as the case may be, the following matters:

1. Standalone Audited Financial Result of the Company for the Quarter and financial year ended on March 31, 2022, were considered and approved. The copy of same is enclosed herewith along with a copy of declaration under Regulation 33(3)(d) of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.
2. The Board reviewed and took note of Auditor's Report on Standalone Financial Results being submitted by the Statutory Auditor, M/s SSAR & Co, Chartered Accountant (FRN: 014266N), for the financial year ended March 31, 2022. The copy of same is enclosed herewith.

The Board Meeting was commenced at 06:00 P.M. and concluded at 08:50 P.M. with a vote of thanks to the Chair.

Thanking You.

For **ADHBHUT INFRASTRUCTURE LIMITED**

ANUBHA Digitally signed by  
ANUBHAV DHAM  
VDHAM Date: 2022.05.30  
20:59:28 +05'30'

**ANUBHAV DHAM  
Whole Time Director  
DIN: 02656812**

**Enclosed: A/a**



Independent Auditor's Report on Audited Standalone Quarterly Financial Results and Year to Date Results of the Company Pursuant to the Regulation 52 of the SEBI (Listing Obligations And Disclosure Requirements) Regulations, 2015

**INDEPENDENT AUDITOR'S REPORT**

**TO THE BOARD OF DIRECTORS OF  
ADHBHUT INFRASTRUCTURE LIMITED**

**Report on the audit of the Standalone Financial Results**

**Opinion**

We have audited the accompanying standalone quarterly financial results of Adhbhut Infrastructure (“**the company**”) for the quarter ended 31.03.2022 and the year to date results for the period from 01/04/2021 to 31/03/2022, attached herewith, being submitted by the company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended (“Listing Regulations”).

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

- i. are presented in accordance with the requirements of Regulation 33 of the Listing Regulations in this regard; and
- ii. Give a true and fair view in conformity with the recognition and measurement principles laid down in the applicable accounting standards and other accounting principles generally accepted in India of the net profit/loss and other comprehensive income and other financial information for the quarter ended 31/03/2022 as well as the year to date results for the period from 01/04/2021 to 31/03/2022.

**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 (the Act). Our responsibilities under those Standards are further described in the *Auditor's Responsibilities for the Audit of the Standalone 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 we have obtained is sufficient and appropriate to provide a basis for our opinion:

**SSRA & CO**  
Chartered Accountants

M-13, LGF, SOUTH EXTENSION PART-2, NEW DELHI-110049

T: +91 11 4999 3999 E: info@ssraonline.com W: www.ssraonline.com

## **Management's Responsibilities for the Standalone Financial Results**

These quarterly financial results as well as the year to date standalone financial results have been prepared on the basis of the interim financial statements. The Company's Board of Directors are responsible for the preparation of these financial results that give a true and fair view of the net profit/loss and other comprehensive income and other financial information in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34, 'Interim Financial Reporting' prescribed under Section 133 of the Act read with relevant rules issued thereunder and other accounting principles generally accepted in India and in compliance with Regulation 33 of the Listing Regulations. This responsibility also includes maintenance 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 standalone financial results that give a true and fair view and are free from material misstatement, whether due to fraud or error.

In preparing the standalone financial results, the Board of Directors 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 is also responsible for overseeing the Company's financial reporting process.

## **Auditor's Responsibilities for the Audit of the Standalone Financial Results**

Our objectives are to obtain reasonable assurance about whether the standalone 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 standalone 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 standalone 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, but not for the purpose of expressing an opinion on the effectiveness of the company's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the 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 standalone financial results, including the disclosures, and whether the financial results represent the underlying transactions and events in a manner that achieves fair presentation.

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.

Place: New Delhi  
Date: 30/05/2022.



CA. Suresh Goyal  
(Partner)

M.No. : 093711

UDIN: 22093711AJXXRK6214  
22093711AJXXRK6214

# ADHBHUT INFRASTRUCTURE LIMITED

## STATEMENT OF STANDALONE AUDITED FINANCIAL RESULTS FOR THE QUARTER AND YEAR ENDED ON 31 MARCH 2022

(Rupees in Lac)

S.No.	Particulars	STANDALONE				
		Quarter Ended			Year Ended	
		31.03.2022	31.12.2021	31.03.2021	31.03.2022	31.03.2021
		Audited	Unaudite	Audited	Audited	Audited
<b>1</b>	<b>Income from Operations</b>					
	(a) Net Sales/ Revenue from operations	257.61	4.80	6.50	262.41	6.50
	(b) Other income	0.00	0.65	1.78	0.65	1.78
	<b>Total Incomes from Operations</b>	<b>257.61</b>	<b>5.45</b>	<b>8.28</b>	<b>263.06</b>	<b>8.28</b>
<b>2</b>	<b>Expenses</b>					
	a) Employee benefits expense	2.73	1.97	-	9.11	5.31
	b) Finance costs	5.34	5.22	4.06	20.65	19.56
	c) Depreciation and amortization expense	0.15	-	-	0.15	6.74
	d) Other expenses	329.98	2.89	8.84	339.10	2.87
	<b>Total Expenses</b>	<b>338.21</b>	<b>10.08</b>	<b>12.90</b>	<b>369.02</b>	<b>34.48</b>
<b>3</b>	<b>Profit/(loss) before exceptionals Items and tax (1-2)</b>	<b>(80.60)</b>	<b>(4.63)</b>	<b>(4.62)</b>	<b>(105.96)</b>	<b>(26.20)</b>
<b>4</b>	<b>Exceptional items</b>	-	-	-	-	362.70
<b>5</b>	<b>Profit/(loss) before Tax (3- 4)</b>	<b>(80.60)</b>	<b>(4.63)</b>	<b>(4.62)</b>	<b>(105.96)</b>	<b>(388.90)</b>
<b>6</b>	<b>Tax Expense</b>	-	-	-	-	-
<b>7</b>	<b>Profit/(loss) for the period (5-6)</b>	<b>(80.60)</b>	<b>(4.63)</b>	<b>(4.62)</b>	<b>(105.96)</b>	<b>(388.90)</b>
<b>8</b>	<b>Other comprehensive income (net of tax)</b>	-	-	-	-	-
<b>9</b>	<b>Total comprehensive Income (after tax) (7+8)</b>	<b>(80.60)</b>	<b>(4.63)</b>	<b>(4.62)</b>	<b>(105.96)</b>	<b>(388.90)</b>
<b>10</b>	<b>Paid-up equity share capital (Face Value of Rs.10</b>	1,100	1,100	1,100	1,100	1,100
<b>11</b>	<b>Other equity</b>				(633.21)	(527.25)
<b>12</b>	<b>Earning Per Share</b>					
	Basic				(0.96)	(3.54)
	Diluted				(0.96)	(3.54)

### Notes to financial results :

- 1 The above audited financial results have been reviewed and recommended by the Audit Committee on 30th May 2022 and subsequently have been approved by the Board of Directors of the company at their meeting held on 30th May 2022.
- 2 In accordance with the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, the statutory auditors have performed an audit of the standalone and consolidated financial results of the Company for the financial year ended 31 March, 2022. There are no modifications in the audit reports.
- 3 The Financial results have been prepared in accordance with Indian Accounting Standards (Ind AS) prescribed under Section 133 of Companies Act, 2013 read with relevant rules thereunder and in terms of regulations of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (as amended).
- 4 The figures for the quarter ended 31st March 2022 and corresponding quarter ended 31st March 2021 are the balancing figures between the audited figures of the respective full financial year and year to date figures upto 3rd quarter of the respective financial years.
- 5 The disclosure of statement of assets and liabilities and Statement of cash flows as per Regulation 33(3)(f) of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 are an integral part of these results.
- 6 Exceptional item represent write off of old balances amounting to Nil (PY 362.70 lacs).
- 7 As the Company has only one Operating Segment, disclosure under Ind AS 108-Operating Segment is not applicable
- 8 Previous period's figures have been re-grouped/re-classified to render them comparable with the figures of the current period.
- 9 The management has considered the possible impact of disruption caused by restriction imposed to contain COVID-19 spread, on the Company, including of assessment of liquidity and going concern assumption and carrying value of assets, as at 31st March 2022. Based on such assumption, it has concluded that none of the assets are likely to be impaired. The company will continue to monitor the future economic conditions and its consequent impact on the business operations, given the nature of the pandemic.
- 10 The Audited Financial Results for the Quarter and Year ended 31 March, 22 is available on the website of the Company <https://adhbhutinfrastructure.com> and the website of BSE i.e. [www.bseindia.com](http://www.bseindia.com)

**For ADHBHUT INFRASTRUCTURE LIMITED**

ANUBHA Digitally signed by  
ANUBHAV DHAM  
V DHAM Date: 2022.05.30  
20:41:45 +05'30'  
Director  
(Anubhav Dham)

Date: 30th May, 2022

Place: New Delhi

# ADHBHUT INFRASTRUCTURE LIMITED

STANDALONE STATEMENTS OF ASSETS & LIABILITIES AS AT 31 MARCH 2022

(Rupees in Lac)

Particulars	STANDALONE	
	As at 31.03.2022	As at 31.03.2021
	(Audited)	(Audited)
<b>A ASSETS</b>		
<b>1 Non-Current Assets</b>		
(a) Property, plant and equipment	-	0.15
(b) Investment property	4,290.37	4,290.37
(c) <u>Financial assets</u>		
Investments	-	0.96
Other financial assets	2.01	3.12
<b>Sub total-Non-Current Assets</b>	<b>4,292.37</b>	<b>4,294.60</b>
<b>2 Current Assets</b>		
(a) <u>Financial assets</u>		
Trade receivables	23.29	8.09
Cash and cash equivalents	6.56	5.88
Other current financial assets	9.55	97.17
(b) Other current assets	7.36	6.24
<b>Sub total-Current assets</b>	<b>46.75</b>	<b>117.38</b>
<b>TOTAL-ASSETS</b>	<b>4,339.12</b>	<b>4,411.98</b>
<b>B EQUITY AND LIABILITIES</b>		
<b>1 Equity</b>		
(a) Equity share capital	1,100.00	1,100.00
(b) Other equity	(633.21)	(527.25)
<b>Sub total-Equity</b>	<b>466.79</b>	<b>572.75</b>
<b>2 Liabilities</b>		
<b>Non-Current Liabilities</b>		
(a) <u>Financial liabilities</u>		
Borrowings	239.09	218.44
Other financial liabilities	3,530.62	
<b>Sub total-Non-Current Liabilities</b>	<b>3,769.71</b>	<b>218.44</b>
<b>Current Liabilities</b>		
(a) <u>Financial liabilities</u>		
Other financial liabilities	57.81	3,614.57
(b) Other current liabilities	44.82	6.22
<b>Sub total-Current Liabilities</b>	<b>102.63</b>	<b>3,620.79</b>
<b>TOTAL EQUITY AND LIABILITIES</b>	<b>4,339.12</b>	<b>4,411.98</b>

For ADHBHUT INFRASTRUCTURE LIMITED

Date: 30th May, 2022  
Place: New Delhi

ANUBHAV Digitally signed by ANUBHAV DHAM  
DHAM Date: 2022.05.30 20:42:15 +05'30'

(Anubhav Dham)  
Director

# ADHBHUT INFRASTRUCTURE LIMITED

Statement of Cash Flow for the year ended on 31 March 2022

(Rupees in Lac)

Particulars	For the Year Ended Mar 22	For the Year Ended Mar 21
<b>A Cash Flow From Operating Activities</b>		
Profit /(Loss) before Tax	(105.96)	(388.90)
<b>Adjustment for :</b>		
Depreciation/impairment	0.15	6.74
Impairment of investments	0.96	
Financial Expenses	20.65	19.56
Exceptional Items [(Income)/Expense]	-	362.70
Provision for doubtful debt	297.79	-
Interest Income	(0.65)	-
<b>Operating Profit Before Working Capital Changes</b>	<b>212.94</b>	<b>0.10</b>
<b>Adjustment For Working Capital Changes</b>		
Trade receivables	(13.75)	62.97
Other financial assets	87.88	-
Other current assets	0.33	(59.97)
Current Liabilities, Non Current Liabilities and Provisions	(285.33)	(1.68)
<b>Net Cash Flow From Working Capital Changes</b>	<b>(210.87)</b>	<b>1.32</b>
<b>Cash Flow From Operating Activities</b>	<b>2.07</b>	<b>1.42</b>
Income Tax (Paid) / Refund (incl TDS)	(1.39)	(0.09)
<b>Net Cash Flow From Operating Activities</b>	<b>0.68</b>	<b>1.34</b>
<b>B Cash Flow From Investing Activities</b>		
<b>Net Cash Flow From Investing Activities</b>	-	-
<b>C Cash Flow From Financing Activities</b>		
<b>Net Cash Flow used in Financing Activities</b>	-	-
<b>Net Increase /(Decrease) In Cash or Cash Equivalents</b>	<b>0.68</b>	<b>1.34</b>
Cash and Cash Equivalents at the beginning of the year	5.88	4.54
<b>Cash and Cash Equivalents at the end of the year</b>	<b>6.56</b>	<b>5.88</b>
	<b>(0.00)</b>	<b>0.00</b>

For ADHBHUT INFRASTRUCTURE LIMITED

Date: 30th May, 2022

Place: New Delhi

Digitally signed by  
ANUBHAV DHAM  
Date: 2022.05.30  
20:42:30 +05'30'

(Anubhav Dham)

Director

# ADHBHUT INFRASTRUCTURE LIMITED

Registered Office:

D-15, Pamposh Enclave, Greater Kailash-I, New Delhi-110048

Tel.: +91-11-45210051, E-mail : adhbhut.ind@rediffmail.com

CIN : L51503DL1985PLC020195

**Ref.No.: AIL/BSE/18/2022-23**

**Date: 30.05.2022**

**To,**

**The Secretary  
BSE Limited  
Phiroze Jeejeebhoy, Towers Limited  
Dalal Street, Mumbai – 400001**

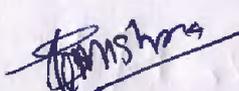
**Scrip Code: 539189**

**Subject: Declaration under Regulation 33(3)(d) of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015**

Dear Sir/Madam,

In compliance with provision of Regulation 33(3)(d) of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended by SEBI (Listing Obligations and Disclosure Requirements) (Amendment) Regulations, 2016 vide notification No. SEBI/ LAD-NRO/GN/2016-17/001 dated 25<sup>th</sup> May, 2016 and Circular No. CIR/CFD/CMD/ 56/2016 dated 27<sup>th</sup> May, 2016, we, hereby declare that M/s SSRA & Co., Chartered Accountants (FRN: 014266N) Statutory Auditors of the Company have issued an Audit Report with unmodified opinion on the Audited Financial Results of the Company (Standalone) for the financial year ended 31st March, 2022.

For **Adhbhut Infrastructure Limited**

  
**Subir Kumar Mishra  
Chief Financial Officer**

