

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/2021-22

Date: 13.11.2021

To,

BSE Limited,

Phirozee Jeejeebhoy Towers,

Dalal Street,

Mumbai-400001

BSE SECURITY CODE: 539189

Subject: Outcome of the Board Meeting held today i.e., November 13, 2021

Dear Sir/Madam,

Pursuant to the provisions of Regulation 30 & 33 of read with Schedule III of SEBI (Listing Obligations and Disclosures Requirement) Regulations, 2015, we enclose hereto the following:

1. Un-Audited Standalone Financial Results of the Company for the Quarter and half year ended on September 30, 2021, recommended by the Audit Committee and duly approved by the Board of Directors of the Company at its meeting.
2. Limited Review Report thereon dated November 13, 2021 issued by Statutory Auditors (M/s SSRA & Co., Chartered Accountants) of the Company, on the aforesaid financial results of the Company.

The Board Meeting for approval of Un-audited Standalone Financial Results was commenced at 07.00 P.M and concluded at 08:30 P.M.

You are requested to take note of the same and oblige.

Thanking You,
Yours Faithfully,

For **ADHBHUT INFRASTRUCTURE LIMITED**

Anubhav Dham
Wholetime Director
DIN: 02656812

Enclosed: As Stated

ADHBHUT INFRASTRUCTURE LIMITED

STATEMENT OF UNAUDITED FINANCIAL RESULTS FOR THE QUARTER AND HALF YEAR ENDED 30 SEPTEMBER, 2021

(Rupees in Lac)

S.No.	Particulars	STANDALONE					
		Quarter Ended			Half Year Ended		Year ended
		30.09.2021	30.06.2021	30.09.2020	30.09.2021	30.09.2020	31.03.2021
	Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited	
1	Income from Operations						
	(a) Net Sales/ Revenue from operations	-	-	2.00	-	4.00	6.50
	(b) Other Income	-	-	0.86	-	0.86	1.78
	Total Incomes from Operations	-	-	2.86	-	4.86	8.28
2	Expenses						
	a) Employee Benefits Expense	2.66	1.75	1.20	4.41	1.80	5.31
	b) Finance Costs	5.10	4.99	4.98	10.09	9.89	19.56
	c) Depreciation & Amortization Expense	-	-	2.26	-	4.51	6.74
	d) Other Expenses	6.10	0.13	0.82	6.23	1.76	2.87
	Total Expenses	13.86	6.87	9.26	20.73	17.96	34.48
3	Profit/(Loss) before exceptional Items and Tax (1-2)	(13.86)	(6.87)	(6.40)	(20.73)	(13.10)	(26.20)
4	Exceptional Items	-	-	-	-	-	362.70
5	Profit/(Loss) before Tax (3- 4)	(13.86)	(6.87)	(6.40)	(20.73)	(13.10)	(388.90)
6	Tax Expense	-	-	-	-	-	-
7	Loss for the period (5-6)	(13.86)	(6.87)	(6.40)	(20.73)	(13.10)	(388.90)
8	Other Comprehensive Income (net of tax)	-	-	-	-	-	-
9	Total comprehensive Income (after tax) (7+8)	(13.86)	(6.87)	(6.40)	(20.73)	(13.10)	(388.90)
10	Paid-up equity share capital (Face Value of Rs.10 each)	1,100.00	1,100.00	1,100.00	1,100.00	1,100.00	1,100.00
11	Other equity						(527.25)
12	Earning Per Share						
	Basic						(3.54)
	Diluted						(3.54)

Notes to financial results :

- 1 The above audited financial results have been reviewed and recommended by the Audit Committee on 13th November 2021 and subsequently have been approved by the Board of Directors of the company at their meeting held on 13th November 2021.
- 2 The Statutory Auditors of the Company have been carried out limited review of the said Financial Results for the quarter and half year ended on September 30, 2021 in accordance with Regulation 33 of the SEBI (LODR) Regulations, 2015.
- 3 The Financial Results have been prepared in accordance with the principles and procedures of Indian Accounting Standards ("Ind AS") as notified under the Companies (Indian Accounting Standards) Rules, 2015, as specified in Section 133 of the Companies Act, 2013
- 4 As the Company has only one Operating Segment, disclosure under Ind AS 108-Operating Segment is not applicable
- 5 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 30 Sep 2021. 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.
- 6 Previous period's figures have been re-grouped/re-classified to render them comparable with the figures of the current period.
- 7 The Unaudited Financial Results for the Quarter September 2021 is available on the website of the Company <https://adhbhutinfrastructure.com> and the website of BSE i.e. www.bseindia.com

For ADHBHUT INFRASTRUCTURE LTD.

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Anubhav Dham
Wholetime Director
DIN:-02656812

Date: 13th November., 2021
Place: New Delhi

ADHBHUT INFRASTRUCTURE LIMITED
STATEMENT OF ASSETS & LIABILITIES AS AT 30 SEPTEMBER 2021

(Rupees in Lac)

Particulars	STANDALONE	
	As at 30.09.2021	As at 31.03.2021
	(Unaudited)	(Audited)
A ASSETS		
1 Non-Current Assets		
(a) Property, plant and equipment	0.15	0.15
(b) Investment property	4,290.37	4,290.37
(c) <u>Financial assets</u>		
Investments	0.96	0.96
Other financial assets	3.12	3.12
Sub total-Non-Current Assets	4,294.60	4,294.60
2 Current Assets		
(a) <u>Financial assets</u>		
Trade receivables	14.66	8.09
Cash and cash equivalents	8.66	5.88
Other current financial assets	0.06	97.17
(b) Other current assets	16.43	6.24
Sub total-Current assets	39.81	117.37
TOTAL-ASSETS	4,334.42	4,411.97
B EQUITY AND LIABILITIES		
1 Equity		
(a) Equity share capital	1,100.00	1,100.00
(b) Other equity	(547.98)	(527.25)
Sub total-Equity	552.02	572.75
2 Liabilities		
Non-Current Liabilities		
(a) <u>Financial liabilities</u>		
Borrowings	228.53	218.44
Sub total-Non-Current Liabilities	228.53	218.44
Current Liabilities		
(a) <u>Financial liabilities</u>		
Other financial liabilities	3,551.39	3,614.57
(b) Other current liabilities	2.48	6.22
Sub total-Current Liabilities	3,553.87	3,620.79
TOTAL EQUITY AND LIABILITIES	4,334.42	4,411.97

For ADHBHUT INFRASTRUCTURE LTD

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Anubhav Dham

Wholetime Director

DIN:-02656812

Date: 13th November., 2021

Place: New Delhi

ADHBHUT INFRASTRUCTURE LIMITED
STATEMENT OF CASH FLOW FOR THE PERIOD ENDED 30 SEPTEMBER 2021

(Rupees in Lac)

	Particulars	For the Period Ended	For the Period Ended
		30.09.2021	30.09.2020
		(Unaudited)	(Unaudited)
A	Cash Flow From Operating Activities		
	Loss before Tax	(20.73)	(13.06)
	Adjustment for :		
	Depreciation	-	4.51
	Financial Expenses	10.09	9.89
	Interest Income	-	(0.10)
	Operating Profit Before Working Capital Changes	(10.64)	1.24
	Adjustment For Working Capital Changes		
	Trade receivables	(6.57)	2.10
	Other financial assets	97.11	-
	Other non current and current assets	(10.20)	(0.36)
	Current Liabilities, Non Current Liabilities and Provisions	(66.92)	(3.01)
	Net Cash Flow From Working Capital Changes	13.42	(1.27)
	Net Cash Flow From Operating Activities	2.79	(0.03)
B	Cash Flow From Investing Activities		
	Net Cash Flow From Investing Activities	-	-
C	Cash Flow From Financing Activities		
	Net Cash Flow used in Financing Activities	-	-
	Net Increase /(Decrease) In Cash or Cash Equivalents	2.79	(0.03)
	Cash and Cash Equivalents at the beginning of the year	5.88	4.54
	Cash and Cash Equivalents at the end of the year	8.66	4.51

For ADHBHUT INFRASTRUCTURE LTD.

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Anubhav Dham
Wholetime Director
DIN:-02656812

Date: 13th November, 2021
Place: New Delhi



Independent Auditor's Review Report on Quarterly Unaudited standalone Financial Results of the Company pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended

To the Board of Directors of Adhbhut Infrastructure Limited

1. We have reviewed the accompanying statement of unaudited standalone financial results of **Adhbhut Infrastructure Limited** ("the Company") for the quarter ended 30-Sep-2021 ("the Statement") attached herewith, being submitted by the Company pursuant to the requirements 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
2. This Statement, which is the responsibility of the Company's Management and approved by the Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in the Indian Accounting Standard 34 "Interim Financial Reporting" ("Ind AS 34"), prescribed under Section 133 of the Companies Act, 2013 ("the Act"), and other accounting principles generally accepted in India and is in compliance with the presentation and disclosure requirements 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. Our responsibility is to express a conclusion on the Statement based on our review.
3. 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. 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.



4. Based on our review conducted as above, nothing has come to our attention that causes us to believe that the accompanying Statement, prepared in accordance with the recognition and measurement principles laid down in Ind AS 34, prescribed under Section 133 of the Act, and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in accordance with the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (as amended), including the manner in which it is to be disclosed, or that it contains any material misstatement

For SSRA & Co.
Chartered Accountants
Firm Registration No. - 014266N



Suresh Goyal
(Partner)
Membership No. - 093711
UDIN: 21093711AAAADU2708

Place: New Delhi
Date: 13/11/2021