



Registered Office:

DSC 260 South Court, DLF Saket, New Delhi-110017

Email : adhbhut.ind@rediffmail.com | Website : www.adhbhutinfra.in

Tel.: +91-7048959386 | CIN: L51503DL1985PLC020195

Ref.No.: AIL/BSE/39/2023-24

Date: 10.11.2023

To
The Manager
Listing Department
BSE Limited,
Phiroze Jee Jee Bhoy Towers,
Dalal Street, Mumbai - 400001

Security Code No.: 539189

Subject: Outcome of Meeting of the Board of Directors of the Company held today i.e. November 10, 2023

Dear Sir/Ma'am

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

Pursuant to Regulations 30 and 33 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations 2015, please find enclosed the following documents, which have been reviewed and recommended by the Audit Committee and approved by the Board of Directors of the Company, in their respective meetings held on Friday, November 10, 2023:

- i. Un-audited Financial Results of the Company for the quarter and half year ended on September 30, 2023.
- ii. Limited Review Report on the un-audited financial results for the quarter and half year ended on September 30, 2023, issued by the Statutory Auditors pursuant to Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015.

The above-un-audited financial results along with Limited Review Report thereon are being made available on the website of the Company at <https://adhbhutinfra.in/>.

The meeting of Board of Directors commenced at 12:00 P.M and concluded at 1:15 P.M.

We request you to take the above information on record.

Thanking You,
Yours faithfully

For **ADHBHUT INFRASTRUCTURE LIMITED**

Anubhav Dham
Managing Director
DIN: 02656812

Enclosed: A/a

ADHBHUT INFRASTRUCTURE LIMITED

CIN: L51503DL1985PLC020195

Registered Address: DSC 260 South Court, DLF Saket New Delhi 110017

STATEMENT OF UNAUDITED FINANCIAL RESULTS FOR THE QUARTER AND HALF YEAR ENDED 30th SEPTEMBER 2023

(Rupees in Lakhs)

S.No.	Particulars	STANDALONE					
		Quarter Ended			Half Year Ended		Year
		30.09.23	30.06.23	30.09.22	30.09.23	30.09.22	31.03.2023
		Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
1	Income from Operations						
	(a) Net Sales/ Revenue from operations	59.94	132.11	26.85	192.05	55.65	211.61
	(b) Other income	-	0.93	12.56	0.93	75.67	99.20
	Total Incomes from Operations	59.94	133.04	39.41	192.98	131.32	310.81
2	Expenses						
	a) Employee benefits expense	3.01	3.00	1.81	6.00	5.56	66.38
	b) Finance costs	6.11	5.98	5.59	12.09	11.05	22.60
	c) Depreciation and amortization expense	26.13	26.18	17.44	52.32	17.44	69.78
	d) Other expenses	2.31	17.73	13.48	20.04	15.22	41.33
	Total Expenses	37.56	52.89	38.32	90.45	49.27	200.10
3	Profit/(loss) before exceptional Items and tax (1-2)	22.37	80.16	1.09	102.53	82.05	110.71
4	Exceptional items	-	-	-	-	1,256.40	1,256.40
5	Profit/(loss) before Tax (3- 4)	22.37	80.16	1.09	102.53	(1,174.35)	(1,145.69)
6	Tax Expense	5.76	19.20	-	24.96	-	21.30
7	Profit/(loss) for the period (5-6)	16.61	60.96	1.09	77.57	(1,174.35)	(1,166.99)
8	Other comprehensive income (net of tax)	-	-	-	-	-	-
9	Total comprehensive Income (after tax) (7+8)	16.61	60.96	1.09	77.57	(1,174.35)	(1,166.99)
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						(1,800.21)
12	Earning Per Share *						
	Basic (Rs.)	0.15	0.55	0.01	0.71	(10.68)	(10.61)
	Diluted (Rs.)	0.15	0.55	0.01	0.71	(10.68)	(10.61)

* EPS not annualized for the quarter and half year ended 30 Sep 22, 30 Sep 23 and June 23

Notes to financial results :

- The above unaudited financial results have been reviewed and recommended by the Audit Committee on 10 November 2023 and subsequently have been approved by the Board of Directors of the company at their meeting held on 10 November 2023
- In accordance with the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, the statutory auditors have performed a limited review of the standalone financial results of the Company for the half year ended 30th September, 2023. There are no modifications in the audit report.
- 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).
- As the Company has only one Operating Segment, disclosure under Ind AS 108-Operating Segment is not applicable
- Previous period's figures have been re-grouped/re-classified to render them comparable with the figures of the current period.
- Exceptional item in previous year include impairment loss in respect of building for Rs. 1,256.40 lakhs on the basis of valuation report dated 25 July 2022 by the registered valuer.
- The Financial Results for the half year ended 30th September 2023 is available on the website of the Company <https://adhbhutinfra.in> and the website of BSE i.e. www.bseindia.com

Date: 10 November 2023

Place: New Delhi

For ADHBHUT INFRASTRUCTURE LTD.

Anubhav Dham
Managing Director

ADHBHUT INFRASTRUCTURE LIMITED

CIN: L51503DL1985PLC020195

Registered Address: DSC 260 South Court, DLF Saket New Delhi 110017

STATEMENT OF ASSETS & LIABILITIES AS AT 30th SEPTEMBER 2023

(Rupees in Lakhs)

Particulars	STANDALONE	
	As at 30.09.2023	As at 31.03.2023
	Unaudited	Audited
A ASSETS		
1 Non-Current Assets		
(a) Property, plant and equipment	0.27	0.27
(b) Investment property	2,911.89	2,964.21
(c) Other non-current assets	2.01	2.01
	2,914.17	2,966.49
2 Current Assets		
(a) <u>Financial assets</u>		
Trade receivables	302.48	203.40
Cash and cash equivalents	19.94	11.02
Other financial assets	31.51	32.26
(b) Current tax assets (net)	11.00	13.38
(c) Other current assets	3.82	-
	368.75	260.05
	3,282.92	3,226.54
B EQUITY AND LIABILITIES		
1 Equity		
(a) Equity share capital	1,100.00	1,100.00
(b) Other equity	(1,722.63)	(1,800.20)
	(622.63)	(700.20)
2 Liabilities		
Non-Current Liabilities		
(a) <u>Financial liabilities</u>		
i) Borrowings	273.79	261.68
ii) Other financial liabilities	3,527.02	3,538.25
	3,800.80	3,799.94
Current Liabilities		
(a) <u>Financial liabilities</u>		
Other financial liabilities	104.40	111.48
(b) Other current liabilities	0.36	15.32
	104.76	126.80
	3,282.92	3,226.54

For ADHBHUT INFRASTRUCTURE LTD.

Date: 10 November 2023

Place: New Delhi

Anubhav Dham
Managing Director

ADHBHUT INFRASTRUCTURE LIMITED

CIN: L51503DL1985PLC020195

Registered Address: DSC 260 South Court, DLF Saket New Delhi 110017

STATEMENT OF CASH FLOW FOR THE HALF YEAR ENDED 30th SEPTEMBER 2023

(Rupees in Lakhs)

	Particulars	For the Half Year Ended 30.09.2023	For the Half Year Ended 30.09.2022
		Unaudited	Unaudited
A	Cash flow from operating activities		
	Profit/(loss) before Tax	102.53	(1,174.35)
	Adjustment for :		
	Depreciation	52.32	17.44
	Finance costs	12.09	11.05
	Impairment of building	-	1,256.40
	Reversal Provision for doubtful debt	-	
	Interest Income	-	
	Operating profit before working capital changes	166.94	110.53
	Adjustment for working capital changes		
	Other financial assets	0.74	5.50
	Trade receivables	(99.08)	(35.33)
	Other non current and current assets	(24.80)	-
	Current liabilities, non current liabilities and Provisions	(33.28)	(36.54)
	Net cash flow from working capital changes	(156.42)	(66.36)
Cash flow from operating activities	10.52	44.17	
Income tax (paid) / refund (incl TDS deducted)	(1.60)	(6.76)	
Net cash flow from operating activities	8.92	37.41	
B	Cash flow from investing activities		
	Cash flow from investing activities	-	-
C	Cash flow from financing activities		
	Net cash flow from financing activities	-	-
	Net increase in cash or cash equivalents	8.92	37.41
	Cash and cash equivalents at the beginning of the year	11.02	6.56
	Cash and cash equivalents at the end of the year	19.94	43.97

For ADHBHUT INFRASTRUCTURE LTD.

Date: 10 November 2023

Place: New Delhi

Anubhav Dham
Managing Director



Independent Auditor's Review Report on the Unaudited Quarterly Financial Results and Year to date Results of Adhbhut Infrastructure Limited Pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulation, 2015 (as amended)

To
The Board of Directors
Adhbhut Infrastructure Limited

1. Introduction

We have reviewed the accompanying statement of standalone unaudited financial results of Adhbhut Infrastructure Limited ("the Company") for the quarter ended September 30, 2023 and the year-to-date results for the period April 1, 2023 to September 30, 2023, being submitted by the Company pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulation, 2015 (as amended), including relevant circulars issued by the SEBI from time to time.

This statement, which is the responsibility of the Company's Management and has been approved by the Board of Directors, has been prepared in accordance with the accounting 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. Our responsibility is to issue a report on these financial results based on our review.

2. Scope of 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 financial statements are free of material misstatement. A review is limited primarily to inquiries of company personnel and analytical procedures applied to financial data and thus provides less assurance than an audit.

Accordingly, we do not express an audit opinion.

3. Conclusion

Based on our review, nothing has come to our attention that causes us to believe that the accompanying statement of unaudited financial results prepared in accordance with applicable accounting standards and other recognized accounting practices and policies has not disclosed the information required to be disclosed in terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015

**CHATTERJEE & CHATTERJEE
CHARTERED ACCOUNTANTS**

including the manner in which it is to be disclosed, or that it contains any material misstatement.

4. Material uncertainty related to going concern

The Company has accumulated losses amounting to Rs. 2,275.59 lakhs as on September 30, 2023 resulting in erosion of its net worth. This condition indicate that a material uncertainty exists which may cast significant doubt about the Company's ability to continue as a going concern.

Our report is not modified in respect of this matter.

For Chatterjee & Chatterjee
Chartered Accountants
Firm registration no: 001109C

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Date: 2023.11.10
12:51:20 +05'30'

BD Gujrati
Partner
Membership Number: 010878

Place: New Delhi
Date: November 10, 2023

UDIN: 23010878BGWRDZ6250