



Brahmaputra Infrastructure Ltd.

Ref: Company Scrip Code: 535693

Dated: 01.05.2021

To,

The Bombay Stock Exchange Limited
Phiroze Jeejeebhoy Tower,
1st Floor Dalal Street,
Mumbai - 400001

Dear Sir,

Subject : Regulation 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 - Un-Audited Standalone & Consolidated Financial Results of the Company for the Quarter/Nine Months ended December 31, 2020.

Enclosed please find herewith the Un-Audited Standalone & Consolidated Financial Results of the Company for the quarter/nine months ended 31st December, 2020 in terms of Reg. 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, duly reviewed and recommended by the Audit Committee and approved by the Board of Directors in their respective meetings held today, the 01st day of May, 2021, commenced at 04:00 P.M. and concluded at 08.30 P.M., through Video Conferencing along with Limited Review Report of the Auditors thereon.

We request you to take note of the same.

Thanking You

For Brahmaputra Infrastructure Limited

Raktim Acharjee
Whole Time Director
Din : 06722166

Registered Office: Brahmaputra House, A-7, Mahipalpur (NH 8-Mahipalpur Crossing), New Delhi-110037
Phones: 91-11-42290200 (50 Lines) Fax: 91-11-41687880, 26787068
E-mail: delhi@brahmaputragroup.com web: www.brahmaputragroup.com
CIN:L55204DL1998PLC095933



GOYAL NAGPAL & CO.

CHARTERED ACCOUNTANTS

OFFICE : 20A, Street No. 6, Dheeraj Vihar

Karala, New Delhi-110086

OFFICE NO. 9811952775

EMAIL : goyalnagpal01@gmail.com

LIMITED REVIEW REPORT ON UNAUDITED STANDALONE FINANCIAL RESULTS FOR THE QUARTER ENDED DECEMBER 31, 2020

**Review Report to,
The Board of Directors of
Brahmaputra Infrastructure Limited,**

We have reviewed the accompanying statement of unaudited Ind AS financial results of Brahmaputra Infrastructure Limited ('the Company') for the quarter ended December 31, 2020. This statement is the responsibility of the company's management and has been approved by the board of directors. Our responsibility is to issue a report on these financial statements 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 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 provide less assurance than an audit. We have not performed an audit and accordingly, we do not express an audit opinion.

Based on our review conducted as above, 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 including the manner in which it is to be disclosed, or that it contains any material misstatement.

Emphasis of Matter

We invite attention to the following matters in the notes to the statement:

1. Note No. 2 regarding uncertainties arising out of the outbreak of COVID19 pandemic and consequential assessment made by the management on its business and its associated financial risks. This assessment made by the management is highly dependent on the circumstances as they evolve in the subsequent periods. The impact, therefore, in future periods may be different from the estimates made by the management as on the date of approval of these financial results.

Our Conclusion on the Statement is not modified in respect of the above matters.



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Other Matters

1. Inventories consisting of Building Materials, Raw Materials and Store & Spares at various site of company amounting to Rs. 38.06 Crores as on 31st December 2020 have not been Physical verified by our self. We have relied on the purchase register, production reports, stock transfer report, consumption report and verification report performed by the Management at regular intervals.
2. The company is require to take Impact of 15 Joint Operations for the financial year 2020-21 as per accounting principles laid under Ind AS 111 "Joint Arrangement". However till reporting date 31st December' 2020 the company has not been taken Impact of its financial statements.

Our Conclusion on the Statement is not modified in respect of the above matters.

For GOYAL NAGPAL & CO,

Chartered Accountants,

FRN – 018289C

VIRENDER
NAGPAL

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by VIRENDER
NAGPAL
Date: 2021.05.01
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(CA Virender Nagpal)

Partner

Membership No. – 416004

UDIN: **21416004AAAFU3175**

Date: May 01, 2021

Place: Delhi



Brahmaputra Infrastructure Limited

Regd. Off.: Brahmaputra House, A-7, Mahipalpur (NH-8 Crossing), New Delhi-110 037

CIN : L55204DL1998PLC095933

Unaudited Standalone Financial Results for the Quarter ended December 31, 2020

(Rs. In Lakh except EPS)

S. No.	Particulars	For the quarter ended			For Nine Month Ended		For the year ended
		31-Dec-20	30-Sep-20	31-Dec-19	31-Dec-20	31-Dec-19	31-Mar-20
		Reviewed	Reviewed	Reviewed	Reviewed	Reviewed	Audited
1	Income From Operations						
	a) Net Sales / Income from Operations	2,587.00	2,127.12	3,046.55	6,690.40	11,516.15	14,858.54
	b) Other Operating Income	181.15	73.09	206.09	308.73	874.32	1,639.12
	Total Income from operations (net)	2,768.15	2,200.21	3,252.64	6,999.13	12,390.47	16,497.66
2	Expenses						
	(a) Cost of materials consumed	1,677.55	565.42	193.30	2,754.64	744.02	1,068.68
	b) Changes in inventories of finished goods and work-in-progress	(96.65)	(1,034.53)	(250.00)	(1,679.34)	(161.50)	(700.05)
	c) Employee benefits expense	101.70	93.60	106.24	282.43	310.36	439.16
	d) Finance costs	968.04	1,189.00	930.08	3,020.07	2,215.45	3,453.45
	e) Depreciation and amortisation expense	79.51	86.06	114.05	254.36	358.49	462.13
	f) Other expenses	862.68	1,376.34	2,328.81	3,202.26	8,780.66	12,140.97
	Total Expenses	3,592.83	2,275.89	3,422.48	7,834.41	12,247.48	16,864.33
3	Profit/(loss) before exceptional items and tax	(824.68)	(75.68)	(169.84)	(835.27)	142.99	(366.67)
4	Exceptional items	(1,203.28)	(9.48)	(4.16)	(711.16)	(5.14)	(436.89)
5	Profit/(loss) before tax	378.60	(66.20)	(165.68)	(124.12)	148.13	70.22
6	Tax Expenses						
	Current Tax	(61.54)	110.86		49.32		12.05
	Deferred Tax Charge/(Credit)	(0.33)	33.60		33.27		(96.34)
	Income tax relating to earlier years		-				-
	Profit/(loss) for the year	440.47	(210.66)	(165.68)	(206.71)	148.13	154.51

7	Other Comprehensive Income (net of tax)						
	(i) Items that will not be reclassified subsequently to Profit or Loss	0.39	2.41	0.02	2.73	(0.49)	3.12
	(ii) Items that will be reclassified subsequently to Profit or Loss						
8	Total Comprehensive Income for the year	440.86	(208.25)	(165.65)	(203.97)	147.64	157.63
9	Paid- up Equity share capital	2,901.84	2,901.84	2,901.84	2,901.84	2,901.84	2,901.84
	(Face value of Rs.10/- each)						
10	Reserves excluding Revaluation Reserve as				10,790.41		10,994.39
	per Balance sheet of previous accounting year						
11	Earnings per share (Before & after extraordinary Items)						
	(of Rs.10 each) (not annualised for quarterly figures):						
	a) Basic (Rs.)	1.52	(0.72)	(0.57)	(0.70)	0.51	0.54
	b) Diluted (Rs.)	1.52	(0.72)	(0.57)	(0.70)	0.51	0.54
	See accompanying notes to the financial results						

For and on behalf of Board of Directors

Brahmaputra Infrastructure Ltd.

Director

Place: New Delhi

Date : 1-May-21

Raktim Acharjee
Whole Time Director
DIN : 06722166



Brahmaputra Infrastructure Limited

Regd. Off.: Brahmaputra House, A-7, Mahipalpur (NH-8 Crossing), New Delhi-110 037

CIN: L55204DL1998PLC095933

Unaudited Standalone Segment for the for the Quarter ended December 31, 2020

(Figures - ₹ in lakhs)

S. No.	Particulars	For Quarter Ended			For Nine Month Ended		For the
		31-Dec-20 Reviewed	30-Sep-20 Reviewed	31-Dec-19 Reviewed	31-Dec-20 Reviewed	31-Dec-19 Reviewed	31-Mar-20 Audited
(i)	Segment Revenue:						
a)	EPC Divison	2,484.24	2,143.92	3,185.51	6,318.55	11,932.03	15,000.45
b)	Rental, Real Estate Division & other Income	283.91	56.28	67.13	680.58	458.44	1,497.21
	Total	2,768.15	2,200.20	3,252.64	6,999.13	12,390.47	16,497.66
(ii)	Segment Results Profit/(Loss) before tax after exceptional items						
a)	EPC Divison	236.12	(46.93)	(252.86)	(146.23)	59.32	(1,046.68)
b)	Real Estate Division	142.48	(19.27)	87.18	22.11	88.81	1,116.88
	Total	378.60	(66.20)	(165.68)	(124.12)	148.13	70.20
(iii)	Segment Assets						
a)	EPC Divison	-	-	-	52,258.54	57,882.54	55,753.11
b)	Real Estate Division	-	-	-	11,393.54	11,882.78	11,317.30
	Total	-	-	-	63,652.07	69,765.32	67,070.41
(iv)	Segment Liabilities						
a)	EPC Divison	-	-	-	44,009.74	47,207.49	48,762.01
b)	Real Estate Division	-	-	-	5,950.08	5,881.96	4,412.16
	Total	-	-	-	49,959.82	53,089.45	53,174.17

For and on behalf of Board of Directors

Brahmaputra Infrastructure Ltd.

 Director

Place : New Delhi

Date : 1-May-21

Raktim Acharjee
 Whole Time Director
 DIN : 06722166

Notes:

- 1 The Standalone unaudited Financial Results of the Company have been prepared in accordance with Indian Accounting Standards (Ind AS) prescribed under section 133 of the Companies Act, 2013 ("The Act") read with Rule 3 of the Companies (Indian Accounting Standards) Rules, 2015 and the companies (Indian Accounting Standards) Amendment Rules, 2015. The above standalone results have been reviewed by the Audit Committee and approved by the Board of Directors at its meeting held on May 01, 2021.
- 2 The outbreak of COVID-19 pandemic had disrupted regular business operations of the Company due to the lock down restrictions and other emergency measures imposed by the Government from time to time. The business operations have recommenced on a limited scale post relaxation of lockdowns. The management has taken into account the possible impacts of known events, upto the date of the approval of these financial results, arising from COVID-19 pandemic on the carrying value of the assets and liabilities as at 31 December 2020. However, there exists significant estimation uncertainty in relation to the future impact of COVID-19 pandemic on the Company and accordingly, the actual impact in the future may be different from those presently estimated. The Company will continue to monitor any material change to the future economic conditions and consequential impact on the financial results.
- 3 The Company has outstanding obligations payable to lenders and in respect of loan arrangements where certain amounts have also fallen due. The Company is confident of meeting of all the obligations by way of time bound monetisation of its assets and receipt of various claims and accordingly, notwithstanding the dependence on these material uncertain events the Company continues to prepare the Standalone Financial Results on a going concern basis.
- 4 AS per Ind AS 108 "Operating Segment", the company has reported two segments namely - (a) EPC Division (b) Real Estate Division. EPC segment render comprehensive, value added services in construction, erection and commissioning. Real Estate segment render development of Real Estates Projects. Other Investments/assets and Income from the same are considered under Unallocable.
- 5 Previous quarters / year figures have been regrouped / rearranged, wherever considered necessary.
- 6 Gain / (loss) on fair valuation of equity instruments' represents movement in carrying value of financial assets (investments) measured at fair value through Other comprehensive income.
- 7 The Company has accounted for taxes on income and deferred tax as required under Ind AS-12 "Income Tax".
- 8 During the Quarterly review Company has fully written off the Investment in M/S BIL BLA GSCO (JV) amounting to Rs. 8,67,96,994 /- The balance written off shown as an Exceptional Items.
- 9 The Company have successfully executed the OTS with one of the Consortium lender State Bank of India during the quarter under review, Management of the company is under continuous process to reduce the debt burden which helps them to improve the cashflows and margins of the company.
- 10 The Company is accounted for Provisions of Leave Encashment, Gratuity as required under Ind AS-19 "Employee Benefits".
- 11 These financial results have been prepared to comply in all material respects with the Indian Accounting Standards ('Ind AS') as prescribed under Section 133 of the Companies Act, 2013 ('the Act') read with Companies (Indian Accounting Standards) Rules as amended from time to time. The Audit Committee has reviewed these results and the Board of Directors have approved the above unaudited standalone financial results at their meetings held on 01 May, 2021. The Statutory Auditor has carried out a limited review of the standalone financial results for the quarter ended December 31, 2020.

Place : New Delhi
Date : 01.05.2021

For and on behalf of Board of Directors

Brahmaputra Infrastructure Ltd.

Director

Raktim Acharjee
Whole Time Director
Din : 06722166



GOYAL NAGPAL & CO.

CHARTERED ACCOUNTANTS

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LIMITED REVIEW REPORT ON UNAUDITED CONSOLIDATED FINANCIAL RESULTS FOR THE QUARTER AND HALF YEAR ENDED DECEMBER 31, 2020

Review Report to,
The Board of Directors of
Brahmaputra Infrastructure Limited,

1. We have reviewed the accompanying Statement of Consolidated Unaudited Financial Results of Brahmaputra Infrastructure Limited ("the Holding") and Which includes jointly controlled operations and its subsidiaries (together referred to as "the Group"), and its share of the net loss after tax and total comprehensive loss of its Subsidiaries and joint ventures for the quarter ended 31st December, 2020 and consolidated year to date results for the period from 1st April 2020 to 31st December 2020, being submitted by the Holding pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended. Attention is drawn to the fact that the consolidated figures for the corresponding quarter ended 31st December 2020 and the corresponding period from from 1st April 2020 to 31st December 2020, as reported in these financial results have been approved by the Holding's Board of Directors, but have not been subjected to audit or review.
2. 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 provide less assurance than an audit. We have not performed an audit and accordingly, we do not express an audit opinion.
3. Based on our review conducted as above, 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 including the manner in which it is to be disclosed, or that it contains any material misstatement.
4. The Statement includes the results of the following entities:
Subsidiaries:
 1. Brahmaputra Concrete Private Limited
 2. Brahmaputra Concrete (Bengal) Private Limited



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Joint Controlled Entities:

1. DRA BLA BCL (JV)
2. BIL BLA GSCO (JV)
3. GPL BCL (JV)

5. Emphasis of Matter

We invite attention to the following matters in the notes to the statement:

1. Note No. 2 regarding uncertainties arising out of the outbreak of COVID19 pandemic and consequential assessment made by the management on its business and its associated financial risks. This assessment made by the management is highly dependent on the circumstances as they evolve in the subsequent periods. The impact, therefore, in future periods may be different from the estimates made by the management as on the date of approval of these financial results.

Our Conclusion on the Statement is not modified in respect of the above matters.

6. Other Matters

1. Inventories consisting of Building Materials, Raw Materials and Store & Spares at various site of company amounting to Rs. 38.06 Crores as on 31st December 2020 have not been Physical verified by our self. We have relied on the purchase register, production reports, stock transfer report, consumption report and verification report performed by the Management at regular intervals.
2. The company is require to take Impact of 15 Joint Operations for the financial year 2020-21 as per accounting principles laid under Ind AS 111 "Joint Arrangement". However till reporting date 31st December 2020 the company has not been taken Impact of its financial statements.
3. We did not review the interim financial statements of 3 joint Ventures included in the consolidated unaudited interim financial statements of the entities included in the Group, whose Total net loss after tax of Rs. 274.68 Lakhs and total comprehensive loss of Rs. 274.68 Lakhs for the quarter ended 31st December 2020 as considered in the respective consolidated unaudited interim financial statements of the entities included in the Group. The interim financial statements of these joint Ventures have been reviewed by other auditors/ Management whose reports have been furnished to us or other auditors, and our conclusion in so far as it relates to the amounts and disclosures included in respect of these joint Ventures, is based solely on the report of such other auditors and the procedures performed by us as stated in paragraph 3 above



GOYAL NAGPAL & CO.

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4. We did not review the interim financial statements of 2 subsidiaries included in the consolidated unaudited financial statements, whose interim financial statements (after eliminating intra group transactions total revenues of Rs. NIL total net loss after tax of Rs. 2.92 Lakhs and total comprehensive loss of Rs. 2.92 Lakhs for the quarter ended 31st December, 2020, as considered in the consolidated unaudited financial results. The consolidated unaudited financial results also includes the Group's share of net loss after tax of Rs. 278.31 Lakhs and total comprehensive loss of Rs. 275.58 Lakhs for the quarter ended 31st December, 2020, as considered in the consolidated unaudited financial results, in respect of 2 Subsidiaries and 3 Joint Ventures, whose interim financial results have not been reviewed by us. These interim financial statements have been reviewed by other auditors whose financial have been furnished to us by the Management and our conclusion on the Statement, in so far as it relates to the amounts and disclosures included in respect of these subsidiaries, associates and joint ventures, is based solely on the reports of the other auditors and the procedures performed by us as stated in paragraph 3 above.

Our Conclusion on the Statement is not modified in respect of the above matters.

For GOYAL NAGPAL & CO,
Chartered Accountants,
FRN – 018289C

VIRENDER NAGPAL
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VIRENDER NAGPAL
Date: 2021.05.01
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(CA Virender Nagpal)
Partner
Membership No. – 416004
UDIN: **21416004AAAAFT6509**
Date: May 01, 2021
Place: Delhi



Brahmaputra Infrastructure Limited

Regd. Off.: Brahmaputra House, A-7, Mahipalpur (NH-8 Crossing), New Delhi-110 037

CIN : L55204DL1998PLC095933

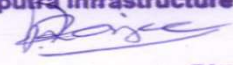
Unaudited Consolidated Financial Results for the Quarter ended December 31, 2020

(Rs. In Lakh except EPS)

S. No.	Particulars	For the quarter ended			For Nine Month Ended		For the year ended
		31-Dec-20	30-Sep-20	31-Dec-19	31-Dec-20	31-Dec-19	31-Mar-20
		Reviewed	Reviewed	Reviewed	Reviewed	Reviewed	Audited
1	Income From Operations						
	a) Net Sales / Income from Operations	2,586.99	2,127.12	3,046.55	6,690.40	11,521.64	14,858.54
	b) Other Operating Income	181.15	73.09	206.10	308.73	874.41	1,605.82
	Total Income from operations (net)	2,768.14	2,200.21	3,252.65	6,999.13	12,396.05	16,464.36
2	Expenses						
	(a) Cost of materials consumed	1,677.55	565.42	195.70	2,754.64	776.37	1,068.68
	b) Changes in inventories of finished goods and work-in-progress	(96.65)	(1,034.53)	(259.65)	(1,679.34)	(208.14)	(700.05)
	c) Employee benefits expense	101.70	93.60	107.71	282.43	315.25	439.16
	d) Finance costs	968.04	1,189.00	930.10	3,020.07	2,216.41	3,453.45
	e) Depreciation and amortisation expense	77.56	86.05	119.27	254.36	366.78	468.14
	f) Other expenses	862.69	1,376.33	2,354.14	3,202.26	8,816.43	12,142.66
	Total Expenses	3,590.88	2,275.87	3,447.27	7,834.41	12,283.10	16,872.04
3	Profit/(loss) before exceptional items and tax	(822.73)	(75.66)	(194.62)	(835.27)	112.95	(407.68)
4	Exceptional items	(1,203.28)	(9.48)	(4.16)	(711.16)	(5.14)	(436.89)
5	Profit/(loss) before share profit of equity accounted investee and tax	380.54	(66.18)	(190.46)	(124.12)	118.09	29.21
6	Share of net profit of associates accounted for using the equity method & Extraordinary items	(23.78)	(39.41)		(71.60)		8.40
7	Profit/ loss before tax	356.76	(105.59)	(190.46)	(195.72)	118.09	37.61

8	Tax Expenses						
	Current Tax	(61.56)	110.88	-	49.32	-	12.05
	Deferred Tax Charge/(Credit)	(0.33)	33.60	-	33.27	-	(96.34)
	Income tax relating to earlier years						
	Profit/(loss) for the year	418.65	(250.07)	(190.46)	(278.31)	118.09	121.90
9	Other Comprehensive Income (net of tax)						
	(i) Items that will not be reclassified subsequently to Profit or Loss	0.39	2.41	0.02	2.73	(0.49)	3.12
	(ii) Items that will be reclassified subsequently to Profit or Loss						
10	Total Comprehensive Income for the year	419.04	(247.66)	(190.44)	(275.58)	117.60	125.02
11	Paid- up Equity share capital	2,901.84	2,901.84	2,901.84	2,901.84	2,901.84	2,901.84
	(Face value of Rs.10/- each)						
12	Reserves excluding Revaluation Reserve as per Balance sheet of previous accounting year				10,718.82		10,464.35
13	Earnings per share (Before & after extraordinary Items)						
	(of Rs.10 each) (not annualised for quarterly figures):						
	a) Basic (Rs.)	1.44	(0.85)	(0.66)	(0.95)	0.41	0.43
	b) Diluted (Rs.)	1.44	(0.85)	(0.66)	(0.95)	0.41	0.43
	See accompanying notes to the financial results						

For and on behalf of Board of Directors

Brahmaputra Infrastructure Ltd.

Director

Place: New Delhi

Date : 1-May-21

Raktim Acharjee
Whole Time Director
DIN : 06722166



Brahmaputra Infrastructure Limited

Regd. Off.: Brahmaputra House, A-7, Mahipalpur (NH-8 Crossing), New Delhi-110 037
CIN: L55204DL1998PLC095933

Unaudited Consolidated Segment for the for the Quarter ended December 31, 2020

(Figures - ₹ in lakhs)

S. No.	Particulars	For Quarter Ended			For Nine Month Ended		For the
		31-Dec-20 Reviewed	30-Sep-20 Reviewed	31-Dec-19 Reviewed	31-Dec-20 Reviewed	31-Dec-19 Reviewed	31-Mar-20 Audited
(i)	Segment Revenue:						
a)	EPC Divison	2,484.24	2,143.92	3,185.52	6,318.55	11,937.61	14,967.15
b)	Rental, Real Estate Division & other Income	283.91	56.28	67.13	680.58	458.44	1,497.21
	Total	2,768.15	2,200.20	3,252.65	6,999.13	12,396.05	16,464.36
(ii)	Segment Results Profit/(Loss) before tax after exceptional items						
a)	EPC Divison	214.29	(86.32)	(277.64)	(217.82)	29.28	(1,079.27)
b)	Real Estate Division	142.48	(19.27)	87.18	22.11	88.81	1,116.88
	Total	356.77	(105.59)	(190.46)	(195.71)	118.09	37.61
(iii)	Segment Assets						
a)	EPC Divison	-			52,186.94		55,457.29
b)	Real Estate Division	-			11,393.54		11,317.30
	Total	-			63,580.47		66,774.59
(iv)	Segment Liabilities						
a)	EPC Divison	-			44,009.74		48,995.23
b)	Real Estate Division	-			5,950.08		4,412.17
	Total	-			49,959.82		53,407.40

For and on behalf of Board of Directors

Brahmaputra Infrastructure Ltd.

Director

Place : New Delhi
Date : 1-May-21

Raktim Acharjee
Whole Time Director
DIN : 06722166

Notes:

- 1 The Consolidated unaudited Financial Results of the Company have been prepared in accordance with Indian Accounting Standards (Ind AS) prescribed under section 133 of the Companies Act, 2013 ("The Act") read with Rule 3 of the Companies (Indian Accounting Standards), Rules, 2015 and the companies (Indian Accounting Standards) Amendment Rules, 2015. The above Consolidated results have been reviewed by the Audit Committee and approved by the Board of Directors at its meeting held on May 01, 2021.
- 2 The outbreak of COVID-19 pandemic had disrupted regular business operations of the Company due to the lock down restrictions and other emergency measures imposed by the Government from time to time. The business operations have recommenced on a limited scale post relaxation of lockdowns. The management has taken into account the possible impacts of known events, upto the date of the approval of these financial results, arising from COVID-19 pandemic on the carrying value of the assets and liabilities as at 31 December 2020. However, there exists significant estimation uncertainty in relation to the future impact of COVID-19 pandemic on the Company and accordingly, the actual impact in the future may be different from those presently estimated. The Company will continue to monitor any material change to the future economic conditions and consequential impact on the financial results.
- 3 The Company has outstanding obligations payable to lenders and in respect of loan arrangements where certain amounts have also fallen due. The Company is confident of meeting of all the obligations by way of time bound monetisation of its assets and receipt of various claims and accordingly, notwithstanding the dependence on these material uncertain events the Company continues to prepare the Consolidated Financial Results on a going concern basis.
- 4 AS per Ind AS 108 "Operating Segment", the company has reported two segments namely - (a) EPC Division (b) Real Estate Division. EPC segment render comprehensive, value added services in construction, erection and commissioning. Real Estate segment render development of Real Estates Projects. Other Investments/assets and Income from the same are considered under Unallocable.
- 5 Previous quarters / year figures have been regrouped / rearranged, wherever considered necessary.
- 6 Gain / (loss) on fair valuation of equity instruments' represents movement in carrying value of financial assets (investments) measured at fair value through Other comprehensive income.
- 7 The Company has accounted for taxes on income and deferred tax as required under Ind AS-12 "Income Tax".
- 8 During the Quarterly review Company has fully written off the Investment in M/S BIL BLA GSCO (JV) amounting to Rs. 8,67,96,994 /- The balance written off shown as an Exceptional Items.
- 9 The Company is accounted for Provisions of Leave Encashment, Gratuity as required under Ind AS-19 "Employee Benefits".
- 10 The Company has done the Consolidation with two Subsidiaries and three Joint Ventures, Consolidation with the subsidiary are done line to line basis and Consolidation with the Joint ventures are done line to line basis and its effect are moving through the investment in joint venture account.
- 11 These financial results have been prepared to comply in all material respects with the Indian Accounting Standards ('Ind AS') as prescribed under Section 133 of the Companies Act, 2013 ('the Act') read with Companies (Indian Accounting Standards) Rules as amended from time to time. The Audit Committee has reviewed these results and the Board of Directors have approved the above unaudited Consolidated financial results at their meetings held on 01 May, 2021. The Statutory Auditor has carried out a limited review of the Consolidated financial results for the quarter ended December 31, 2020.

For and on behalf of Board of Directors

Brahmaputra Infrastructure Ltd.

Director

Place : New Delhi
Date : 01.05.2021

Raktim Acharjee
Whole Time Director
Din : 06722166