

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/2019-20

Date: 12th February, 2020

To,
The Manager
BSE Limited,
Corporate Relationship Department
Phirozee Jeejee Bhoj Towers,
Dalal Street, Mumbai-400001

BSE SECURITY CODE: 539189

Sub.: Un-Audited Financial Results for the Quarter and nine month ended 31st December, 2019 under SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015

Dear Sir/Ma'am,

Pursuant to the provisions of Regulation 30 of SEBI (Listing Obligations and Disclosures Requirement) Regulations, 2015, we wish to inform you that the Board of Directors of the Company in its meeting held today i.e. Wednesday, 12th February, 2020 has *inter-alia* approved the Un-Audited Standalone Financial Results of the Company for the Quarter and nine month ended 31st December, 2019. Consequent to the same, we enclose, in terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, the following:

1. The Un-Audited Standalone Financial Results of the Company for the Quarter and nine month ended 31st December, 2019.
2. Limited Review Report on the aforesaid Un-Audited Financial Results of the Company for the Quarter and nine month ended 31st December, 2019.

The said results have been uploaded on the website of the BSE Limited, and on the website of the Company at <https://www.adhbhutinfra.com>.

You are requested to take the same on records.

For ADHBHUT INFRASTRUCTURE LIMITED


ANUBHAV DHAM
WHOLETIME DIRECTOR
DIN: 02656812



ADHBHUT INFRASTRUCTURE LIMITED

Statement of Standalone Un-Audited Financial Results for the quarter and nine month ended 31st December, 2019

Rupees in "Lac"

S.No.	Particulars	Standalone					
		Quarter Ended		Nine Months Ended		Year Ended	
		31.12.2019	30.09.2019	31.12.2018	31-12-2019	31-12-2018	31.03.2019
	Un-Audited	Un-Audited	Un-Audited	Un-Audited	Un-Audited	Audited	
1	Income from Operation						
	Revenue from operations	6.00	3.00	6.00	12.00	6.00	12.00
	Total Income from operation (net)	6.00	3.00	6.00	12.00	6.00	12.00
2	Expenses						
	Employee Benefits Expense	1.80	1.80	-	3.60	-	-
	Finance Costs	4.82	4.77	3.99	14.30	11.69	15.75
	Depreciation & Amortization Expenses	2.22	2.23	-	6.68	-	-
	Other Expenses	2.35	2.73	1.27	6.96	5.22	14.06
	Total Expenses	11.19	11.53	5.26	31.54	16.91	29.81
3	Profit/(Loss) before exceptional items and tax (1-2)	(5.19)	(8.53)	0.74	(19.54)	(10.91)	(17.81)
4	Exceptional Items [(Income)/Expense]	-	-	-	867.50	-	-
5	Profit/(Loss) from before tax (3-4)	(5.19)	(8.53)	0.74	(887.04)	(10.91)	(17.81)
6	Tax expense						
	a) Current Tax	-	-	0.20	-	0.20	0.20
	Total Tax Expense	-	-	0.20	-	0.20	0.20
7	Net Profit/(Loss) for the period from continuing operation (5-6)	(5.19)	(8.53)	0.54	(887.04)	(11.11)	(17.81)
	Profit (loss) from discontinued operations before tax	-	-	-	-	-	-
	Tax expense of discontinued operation	-	-	-	-	-	-
8	Net Profit/(Loss) from discontinued operation (7-8)	(5.19)	(8.53)	0.54	(887.04)	(11.11)	(17.81)
	Share of profit (loss) of associates and joint ventures accounted for using equity method	-	-	-	-	-	-
9	Total Profit (loss) for the period	(5.19)	(8.53)	0.54	(887.04)	(11.11)	(17.81)
10	Other Comprehensive Income						
	i) Item that will not be reclassified to Profit and Loss	-	-	-	-	-	-
	ii) Income tax relating to item that will not be reclassified to Profit or Loss	-	-	-	-	-	-
	iii) Items that will be reclassified to Profit or Loss	-	-	-	-	-	-
	iv) Income tax relating to items that will be reclassified to Profit or Loss	-	-	-	-	-	-
11	Other Comprehensive Income(net of tax)	-	-	-	-	-	-
12	Total Comprehensive Income (9+10)	(5.19)	(8.53)	0.54	(887.04)	(11.11)	(17.81)
13	Total profit or loss, attributable to						
	Profit or loss, attributable to owners of parents						
	Total profit or loss, attributable to non-controlling interest						
14	Total Comprehensive Income for the period attributable to						
	Comprehensive Income for the period attributable to owners of parent						
	Total Comprehensive Income for the period attributable to owners of parent non-controlling						
15	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
16	Reserves excluding Revaluation Reserves as per balance sheet						759.75
17	Earning per share for continuing operations:						
	Basic and Diluted	(0.05)	(0.08)	0.00	(8.06)	(0.10)	(0.16)
	Earning per share for discontinued operations:						
	Basic and Diluted			-		-	
	Earning per share for continuing and discontinued operations:						
	Basic and Diluted	(0.05)	(0.08)	0.00	(8.06)	(0.10)	(0.16)

Notes to financial result:

- The above Financial Results have been reviewed and recommended by the Audit Committee on 12th February,2020 and subsequently have been approved by the Board of Directors of the Company at their meeting held on 12th February,2020.
- The Statutory Auditors of the Company have been carried out the audit of the said Financial Results for the quarter ended December 31, 2019 in accordance with Regulation 33 of the SEBI (LODR) Regulations, 2015.
- 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
- Previous year figures have been regrouped / reclassified wherever considered necessary, to conform to the current Period presentations.
- As the Company has only one Operating Segment, disclosure under Ind AS 108-Operating Segment is not applicable
- The Company does not discontinued any of its operations during the above periods.
- Effective April 01, 2019, the Company has adopted IND AS 116- Leases, which requires any lease arrangement to be recognised in the balance sheet of the lessee as a 'right-of-use' asset with a corresponding lease liability. Accordingly depreciation has been charged on such assets as against lease rental expenses in the previous year Similarly interest expense has been recognised on lease liabilities under finance costs as permitted by the standard, the Company has applied this standard w.e.f April 01,2019 and comparatives for the previous period / year have not been restated. The effect of this adoption is insignificant on the profit for the period.
- In the case of Stesalit Limited, NCLT (jurisdiction) vide its order, accepted the resolution plan, the Resolution Applicant, pursuant to which, Stesalit Limited was taken by the Resolution Applicant without any consideration to its shareholders, pursuant to which the Investment of Rs. 867.50 (In lacs) in Stesalit Limited has been written off and the loss has been taken as exceptional items.
- The Company has opted to submit standalone financial results for the quarter, pursuant to the Regulation 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.
- The Un-Audited Financial Results for the Quarter and nine month ended December 2019 is available on the website of the Company <https://adhbhutinfrastructure.com> and the website of BSE i.e. www.bseindia.com

FOR ADHBHUT INFRASTRUCTURE LIMITED

Date: 12th February,2020
Place: New Delhi


ANUBHAV DHAM
 Director
 DIN:02656812



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

**Review Report to
The Board of Directors
Adhbhut Infrastructure Limited**

1. We have reviewed the accompanying Statement of Standalone unaudited Financial Results of Adhbhut Infrastructure Limited ("the Company") for the quarter ended 31 December 2019 and year to date results for the period 01 April 2019 to 31 December 2019, 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 Company's Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34, Interim Financial Reporting ('Ind AS 34'), prescribed under section 133 of the Companies Act, 2013 ('the Act') as amended, read with rules issued thereunder, relevant SEBI Circulars and other accounting principles generally accepted in India. 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. This Standard requires that we plan and perform the review to obtain moderate assurance as to whether the Statement is free of material misstatement. A review is limited primarily to making enquiries of Company personnel and analytical procedures applied to financial data and thus provides less assurance than an audit. We have not performed an audit and accordingly, we do not express an audit opinion.
4. Based on our review conducted and procedure performed as stated in paragraph 3 above nothing has come to our attention that causes us to believe that the accompanying Statement, prepared in accordance with Recognition and measurement principles laid down in the aforesaid Ind-AS 34, prescribed under Section 133 of the Companies Act, 2013, the relevant SEBI circulars and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in terms of the Regulation 33 of SEBI (Listing Obligations and Disclosures Requirements) Regulations, 2015 (as amended) read with the

SSRA & CO



relevant SEBI Circulars, 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: 20093711AAAAAW3495

Place: New Delhi

Date: February 12, 2020