

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/2020-21

Date: 12.11.2020

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

Scrp Code: 539189

Sub. : Outcome of Board Meeting held on November 12, 2020

Dear Sir,

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. Thursday, 12th November, 2020 has inter-alia approved the un-audited Standalone Financial Results of the Company for the Quarter and Half Year ended on September 30, 2020. 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 Half Year ended on September 30, 2020
2. Limited Review Report on the aforesaid Un-audited Financial Results of the Company for the Quarter and Half Year ended on September 30, 2020.

The Board Meeting was commenced at 05:30 P.M. and concluded at 10:15 P.M.

You are requested to take the same on your records.

Please take the above on record.

**Thanking You,
Yours Faithfully,**

For ADHBHUT INFRASTRUCTURE LIMITED

ANUBHA Digitally signed by
ANUBHAV DHAM
V DHAM Date: 2020.11.12
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**ANUBHAV DHAM
DIRECTOR
DIN: 02656812**

ADHBHUT INFRASTRUCTURE LIMITED

STATEMENT OF STANDALONE UNAUDITED FINANCIAL RESULTS FOR THE QUARTER ENDED ON 30 SEP. 2020

(Rupees in Lac)

S.No.	Particulars	STANDALONE						
		Quarter Ended			Half Year ended		Year Ended	
		30.09.2020	30.06.2020	30.09.2019	30.09.2020	30.09.2019	31.03.2020	31.03.2019
		Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited	Audited
1	Income from Operations							
	(a) Net Sales/ Revenue from operations	2.00	2.00	3.00	4.00	6.00	12.00	
	(b) Other Income	0.86	0.05	-	-	0.18	-	
	Total Incomes from Operations	2.86	2.05	3.00	4.00	6.00	12.00	
2	Expenses							
	a) Employee Benefits Expense	1.20	0.60	1.80	1.80	5.40	-	
	b) Finance Costs	4.98	4.92	4.77	9.89	19.16	15.74	
	c) Depreciation & Amortization Expense	2.26	2.26	2.23	4.51	4.45	9.03	
	d) Other Expenses	0.82	0.94	2.73	1.76	11.15	14.06	
	Total Expenses	9.26	8.71	11.53	17.97	44.74	29.80	
3	Profit/(Loss) before exceptional Items and Tax (1-2)	(6.40)	(6.66)	(8.53)	(13.97)	(14.29)	(17.80)	
4	Exceptional Items	-	-	-	-	871.76	-	
5	Profit/(Loss) before Tax (3- 4)	(6.40)	(6.66)	(8.53)	(13.97)	(898.32)	(17.80)	
6	Tax Expense	-	-	-	-	-	-	
7	Loss for the period (5-6)	(6.40)	(6.66)	(8.53)	(13.97)	(898.32)	(17.80)	
8	Other Comprehensive Income (net of tax)	-	-	-	-	-	-	
9	Total comprehensive Income (after tax) (7+8)	(6.40)	(6.66)	(8.53)	(13.97)	(898.32)	(17.80)	
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					(138.35)	759.97	
12	Earning Per Share							
	Basic	(0.06)	(0.06)	(0.08)	(0.13)	(0.13)	(0.16)	
	Diluted	(0.06)	(0.06)	(0.08)	(0.13)	(0.13)	(0.16)	

Notes to financial results :

- 1 The above audited financial results have been reviewed and recommended by the Audit Committee on 12th November 2020 and subsequently have been approved by the Board of Directors of the company at their meeting held on 12th November 2020.
- 2 The Statutory Auditors of the Company have been carried out the audit of the said Financial Results for the quarter ended Sep. 30, 2020 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 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.
- 6 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 2020. 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.
- 7 Previous year figures have been regrouped / reclassified wherever considered necessary, to confirm to the current Period presentations.
- 8 The Un-Audited Financial Results for the Quarter Sep. 20 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.

**ANUBHAV
DHAM**

Anubhav Dham
Director
DIN: 02656812

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Date: 2020.11.12 20:21:47 +05'30'

Date: 12th Nov., 2020
Place: New Delhi

ADHBHUT INFRASTRUCTURE LIMITED				
Standalone Statements of Assets & Liabilities as at September 30, 2020				
(Rupees in Lac)				
	Particulars	Note No.	As at 30.09.2020	As at 31.03.2020
A	ASSETS			
	1 Non-Current Assets			
	(a) Property, plant and equipment	2	12.18	16.69
	(b) Capital work-in-progress			-
	(c) Investment property	3	4,290.37	4,290.37
	(b) <u>Financial assets</u>		-	-
	Investments	4	0.96	0.96
	(f) Other non-current assets	5	4.57	4.47
	Sub total-Non-Current Assets		4,308.08	4,312.50
	2 Current Assets			
	(b) <u>Financial assets</u>			-
	Trade receivables	6	68.96	71.06
	Cash and cash equivalents	7	4.51	4.54
	(d) Other current assets	8	155.06	154.70
	Sub total-Current assets		228.54	230.30
	TOTAL-ASSETS		4,536.62	4,542.79
(B)	EQUITY AND LIABILITIES			
	1 Equity			
	(a) Equity share capital	9	1,100.00	1,100.00
	(b) Other equity	10	(151.41)	(138.35)
	Sub total-Equity		948.59	961.65
	2 Liabilities			
	Non-Current Liabilities			
	(a) <u>Financial liabilities</u>			
	Borrowings	11	211.65	207.27
	(c) Other Non-Current Liabilities	12	-	5.73
	Sub total-Non-Current Liabilities		211.65	213.00
	Current Liabilities			
	(a) <u>Financial liabilities</u>			
	(b) Other current liabilities	13	3,376.38	3,368.14
	Sub total-Current Liabilities		3,376.38	3,368.14
	TOTAL EQUITY AND LIABILITIES		4,536.62	4,542.79
			FOR ADHBHUT INFRASTRUCTURE LTD.	
ANUBHA V DHAM <small>Digitally signed by ANUBHAV DHAM Date: 2020.11.12 21:20:38 +05'30'</small> Anubhav Dham Director DIN: 02656812				
Place: New Delhi				
Date: 12-11-2020				

ADHBHUT INFRASTRUCTURE LIMITED

Statement of Cash Flow for the half year Ended September 30 , 2020

Amount in lacs "₹"

Particulars	For the Year Ended 30.09.2020	For the Year Ended 31.03.2020
A Cash Flow From Operating Activities		
Profit /(Loss) Before Tax	(13.06)	(898.32)
Adjustment for :		
Depreciation	4.51	9.03
Financial Expenses	9.89	19.16
Exceptional Items		871.76
Interest Income	(0.10)	(0.18)
Operating Profit Before Working Capital Changes	1.25	1.45
Adjustment For Working Capital Changes		
Trade receivables	2.10	(3.07)
Other financial assets		(4.01)
Other current and non current assets	(0.37)	440.26
Current Liabilities, Non Current Liabilities and Provisions	(3.01)	(423.58)
Net Cash Flow From Working Capital Changes	(1.28)	9.60
Cash Flow From Operating Activities	(0.03)	11.05
Income Tax (Paid) / Refund (incl TDS)		
Net Cash Flow From Operating Activities	(0.03)	11.05
B Cash Flow From Investing Activities		
Net Cash Flow From Investing Activities	-	-
C Cash Flow From Financing Activities		
Payment of lease liabilities		(10.20)
Net Cash Flow From Financing Activities		(10.20)
Net Increase /(Decrease) In Cash or Cash Equivalents	(0.03)	0.85
Cash and Cash Equivalents at the beginning of the year	4.54	3.68
Cash and Cash Equivalents at the end of the year	4.51	4.54
D NOTES FORMING PART OF THE CONSOLIDATED FINANCIAL STATEMENTS 1-17		

FOR ADHBHUT INFRASTRUCTURE LTD.

ANUBHA Digitally signed by
ANUBHAV DHAM
V DHAM Date: 2020.11.12
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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 **30 September 2020** and year to date results for the period **01 April 2020 to 30 September 2020**, 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.
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
CHARTERED ACCOUNTANTS

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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: 20093711AAAAEA1997

Place: New Delhi

Date: November 12, 2020