



# A B INFRABUILD LIMITED

(Formerly Know as A B INFRABUILD PVT. LTD.)

Registered Office : 1st Floor, Shubhangan CHS. Ltd., 104, Jawahar Nagar, Near Railway Crossing, Goregaon (W), Mumbai - 400 062. • Tel. : 2871 2114  
CIN : U45202MH2011PLC214834 • website : www.abinfrabuild.com

ISO CERTIFIED : OHSAS - 18001 : 2007, ISO 14001:2015, ISO 9001:2015

To,  
The Manager  
Listing Department  
National Stock Exchange of India  
Exchange Plaza, Bandra-Kurla Complex,  
Bandra (E), Mumbai -400051.

Ref. : A B Infrabuild Limited (NSE Symbol: ABINFRA, ISIN: INE00YB01017)  
Sub. : Outcome of Board Meeting held on November 14, 2019.

Dear Sir/Madam,

This is to inform you that the Board of Directors of the Company at their meeting held today i.e. November 14, 2019 at Registered Office of the Company has inter-alia, Considered and approved the Unaudited Standalone Financial Results of the Company for the half year ended September 30, 2019.

The Board Meeting commenced at 5:00 p.m. and concluded at 8:20 p.m.

You are requested to kindly take the same in your records and acknowledge the receipt.

Thanking You,

Yours Faithfully,  
For A B Infrabuild Limited

Mr. Amit Mishra  
Managing Director  
DIN - 03388129



Date: 14/11/2019

Place: Mumbai



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Exchange Plaza, Bandra-Kurla Complex,  
Bandra (E), Mumbai -400051.

Ref. : A B Infrabuild Limited (NSE Symbol: ABINFRA, ISIN: INE00YB01017)

Sub. : Submission of Unaudited Standalone Financial Results for Half year ended on 30<sup>th</sup> September, 2019.

Dear Sir/Madam,

In terms, of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, we are enclosing a copy of the Unaudited Financial Results for the half year ended September 30, 2019 along with a copy of 'Limited Review' Report issued by the Statutory Auditors of the Company.

You are requested to kindly take the same in your records and acknowledge the receipt.

Thanking You,

Yours Faithfully,  
For A B Infrabuild Limited

  
Mr. Amit Mishra  
Managing Director  
DIN - 03388129



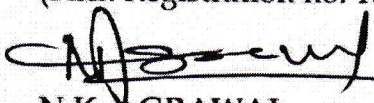
Date: 14/11/2019

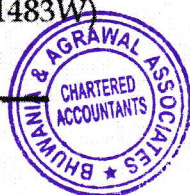
Place: Mumbai

To The Board of Directors  
AB INFRA BUILD LIMITED

1. We have reviewed the accompanying statement of unaudited financial results of AB INFRA BUILD LIMITED ("the Company") for the half year ended 30<sup>th</sup> September, 2019.
2. This Statement, which is the responsibility of the Company's management and approved by the Board of Directors in their meeting held on 14<sup>th</sup> November, 2019, has been prepared in accordance with the recognition and measurement principles laid down in Indian Accounting Standards 34 "Interim Financial Reporting" (Ind AS 34"), prescribed under Section 133 of the Companies Act, 2013 read with the relevant rules issued thereunder and other accounting principles generally accepted in India and in compliance with regulation 33 of the Listing Regulations. Our responsibility is to issue a report 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 misstatements. 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.
4. Based on our review conducted as stated above nothing has come to our attention that causes us to believe that the accompanying Statement, prepared in accordance with the applicable Indian Accounting Standards as prescribed under Section 133 of the Companies Act, 2013, read with relevant rules issued there-under and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as modified by Circular No. CIR/CFD/FAC/62/2016 dated July 5, 2016, including the manner in which it is to be disclosed, or that it contains any material misstatement.

For BHUWANIA & AGRAWAL ASSOCIATES  
(Chartered Accountants)  
(Firm Registration no. 101483W)

  
N.K. AGRAWAL  
(Partner)



Membership No. : 034659

UDIN : 19034659AAAAM62760

Date : 14<sup>th</sup> November 2019

Place : Mumbai

# A B INFRABUILD LIMITED

Registered Office : 1st Floor, Shubhangan CHS Ltd. 104, Jawahar Nagar Near Railway Crossing, Goregaon (West) Mumbai 400062  
CIN No.:- U45202MH2011PT.C214834 Website:-www.abinfrabuild.com Email ID:- cs@abinfrabuild.com Telephone No.:- 022-28712114

## Unaudited Financial Results for the Half Year ended on 30th September, 2019

(Rs. in Lacs)

	Particulars	Half Year ended 30.09.2019	Half Year ended 30.09.2018	Half Year ended 31.03.2019	Year ended 31.03.2019
		(Unaudited)	(Unaudited)	(Audited)	(Audited)
		(1)	(2)	(3)	(4)
1	<b>Revenue From operations (Gross)</b>	2513.06	2414.39	3074.28	5488.67
2	Other Income	15.88	28.69	76.06	104.75
3	<b>Total Revenue (1+2)</b>	<b>2528.94</b>	<b>2443.08</b>	<b>3150.34</b>	<b>5593.42</b>
4	<b>Expenses</b>				
	a) Cost of materials consumed	1202.58	1552.69	2391.02	3943.71
	b) Purchase of stock in trade	0.00	41.28	768.64	809.92
	c) Changes in inventories of finished goods, work in progress and stock in trade	650.48	(95.45)	(691.97)	(787.42)
	d) Employee benefits expense	79.78	96.42	64.42	160.84
	e) Financial Cost	150.46	172.59	196.00	368.59
	f) Depreciation and amortisation expense	18.91	49.37	43.89	93.26
	g) Other expenses	291.50	429.87	155.17	585.04
	<b>Total Expenses</b>	<b>2393.71</b>	<b>2246.77</b>	<b>2927.18</b>	<b>5173.94</b>
5	<b>Profit \ (Loss) before exceptional &amp; extraordinary items &amp; tax (3-4)</b>	<b>135.23</b>	<b>196.31</b>	<b>223.16</b>	<b>419.48</b>
6	Exceptional Items	-	-	-	-
7	<b>Profit \ (Loss) from Extraordinary items and tax (5-6)</b>	<b>135.23</b>	<b>196.31</b>	<b>223.16</b>	<b>419.48</b>
8	Extraordinary items				
9	<b>Profit \ (Loss) before tax (7-8)</b>	<b>135.23</b>	<b>196.31</b>	<b>223.16</b>	<b>419.48</b>
10	Tax Expenses				
	a) For Current Tax	37.40	51.04	84.62	135.66
	b) Earlier Year Tax	(1.03)	-	(10.96)	(10.96)
	c) Deferred Tax	-	-	17.73	17.73
11	<b>Profit \ (Loss) from the period from continuing operations (9-10)</b>	<b>98.86</b>	<b>145.27</b>	<b>131.78</b>	<b>277.05</b>
12	Profit (Loss) from discounting operations	-	-	-	-
13	Tax expenses of discounting operations	-	-	-	-
14	<b>Profit / (loss) from Discounting operations (12-13)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
15	<b>Profit / (loss) for the period (11-14)</b>	<b>98.86</b>	<b>145.27</b>	<b>131.78</b>	<b>277.05</b>
16	<b>Other Comprehensive Income</b>				
	a) Items that will be reclassified to profit or loss	(8.77)			
	b) Income tax on items that will be reclassified to profit or loss				
	<b>Other Comprehensive Income (Net of Tax)</b>	<b>(8.77)</b>	<b>-</b>	<b>-</b>	<b>-</b>
	<b>Total Comprehensive Income for the period (15+16)</b>	<b>90.09</b>	<b>145.27</b>	<b>131.78</b>	<b>277.05</b>
17	Paid Up Equity Share Capital	1,266.94	824.14	824.14	824.14
	Face Value of Equity Shares (in Rupees)	10.00	10.00	10.00	10.00
18	Reserves Excluding Revaluation Reserves as per balancesheet of previous year	1,479.94	518.04	626.83	626.83
19	Earning Per Share (In Rs.)				
	a) Basic	0.78	1.76	1.60	3.36
	b) Diluted	0.78	1.76	1.60	3.36



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## Unaudited Financial Results for the Half Year ended on 30th September, 2019

Notes:-

**1) Disclosure of statement of assets and liabilities for the period ended 30th September 2019**

(Rs. in Lacs)

Statement of Assets & Liabilities	As at 30.09.2019 Unaudited	As at 31.03.2019 Audited
<b>I ASSET</b>		
<b>Non Current Asset</b>		
a) Property , Plant & equipment	102.65	198.37
b) Capital Work In Progress	-	-
<b>c) Financial Assets</b>		
i) Investment	17.58	17.58
ii) Others	871.70	884.61
d) Deferred tax Assets (Net)	54.63	53.60
f) Other Non Current Asset	-	-
	<b>1,046.56</b>	<b>1,154.16</b>
<b>Current Assets</b>		
a) Inventories	4018.79	4669.26
b) Financial Assets		
i) Current Investment	-	-
ii) Trade Receivables	2770.51	1576.57
iii) Cash and Cash Equivalents	81.39	32.69
iv) Other Bank Balances	369.97	390.99
v) Loans & Advances	693.61	136.13
c) Current Tax Assets (Net)	0.00	0.00
d) Other Current Asset	31.80	101.11
<b>Total Current Assets</b>	<b>7966.07</b>	<b>6906.75</b>
<b>TOTAL ASSETS</b>	<b>9012.63</b>	<b>8060.91</b>
<b>II EQUITY AND LIABILITIES</b>		
<b>Equity</b>		
a) Equity Share Capital	1266.94	824.14
b) Other Equity	1479.94	626.82
<b>Total Equity</b>	<b>2746.88</b>	<b>1450.96</b>
<b>Liabilities</b>		
<b>Non Current Liabilities</b>		
a) Non Current Provisions	8.13	7.99
<b>Total Non Current Liabilities</b>	<b>8.13</b>	<b>7.99</b>
<b>Current Liabilities</b>		
a) Financial Liabilities		
i) Borrowings	2322.34	2508.35
ii) Trade Payables	2041.90	2443.18
iii) Other Current Financial Liabilities	0.00	0.25
b) Other Current Liabilities	1733.60	1537.29
(c) Current Tax Liabilities (Net)	122.53	104.22
(d) Provisions	37.25	8.67
<b>Total Current Liabilities</b>	<b>6257.62</b>	<b>6601.96</b>
<b>TOTAL EQUITY AND LIABILITIES</b>	<b>9012.63</b>	<b>8060.91</b>

- 2) The Company primarily deals in the business of infrastructure as single segment hence Segment Reporting as defined in Indian Accounting Standard 17 (AS-17) issued by The Institute of Chartered Accountants of India is not applicable to the Company.
- 3) The above results were reviewed by Audit Committee and approved by the Board of directors of the Company at its meeting held at Mumbai on 14th November 2019 and published in accordance with regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.
- 4) The standalone financial results for the 6 months ended 30th September, 2019 have been subjected to Limited Review by statutory auditors of the company and the statutory auditor has issued unqualified report on Audited Financials Results.
- 5) The Figures for Half year ended 31st March 2019 are balancing figures between audited figures of full financials year and un audited year to date figures upto the half year ended 30th September 2018.
- 6) The company has made initial public offer of 44,28,000 shares of face value of Rs.10 each with premium of Rs.19 each aggregating to Rs.1284.12 lacs which is fully subscribed and share was allotted on 9th July 2019
- 7) Previous period figures have been regrouped and reclassified, where ever necessary, to make them comparable with current figures.

Place : Mumbai  
Date : 14.11.2019



For & on behalf of the Board of Directors

Hmit Mishra  
Managing Director  
(DIN 03388129)

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(Amount in Lacs)

## UNAUDITED CASH FLOW STATEMENT

		September 30, 2019		March 31, 2019	
<b>Cash flow from operating activity</b>					
Net Profit before tax & Extra Ordinary Items			135.25		419.47
Adjustment for :					
Depreciation		18.91		93.26	
Interest paid		150.46		368.59	
Loss on Sale of Asset		36.81		13.98	
Other Comprehensive Income		(8.77)		-	
Dividend Income (considered Separately)		(0.01)		(0.01)	
Bad Debts		14.85		9.58	
Balances written off		(0.06)		(56.34)	
Provision For Gratuity		1.14		3.50	
Interest Income (considered Separately)		(15.82)	197.50	(40.68)	391.88
<b>Operating Profit before working capital changes</b>			332.75		811.35
<b>WORKING CAPITAL CHANGES</b>					
(Increase)Decrease in Sundry debtors		(1,208.79)		363.38	
(Increase)Decrease in Inventories		650.48		(754.20)	
Change in Short Term Loans & Advances and other receivables		(488.17)		178.52	
Increase(Decrease) in other current liability		196.11		242.29	
Change in Short Term Provision		27.44		3.37	
Increase(Decrease) in Trade & other Payable		(401.28)	(1,224.22)	(611.90)	(578.53)
<b>Cash Generated From operations</b>			(891.47)		232.82
Direct Tax Paid			(18.94)		(111.37)
<b>Cash Flow Before Prior Period &amp; Extra Ordinary Items</b>			(910.41)		121.45
Prior Period & Extra Ordinary Items			(78.31)		(22.99)
<b>Net Cash Flow From Operating Activities</b>	I		(988.72)		98.46
<b>CASH FLOW FROM INVESTING ACTIVITIES</b>					
(Purchases)/Sale of Fixed Assets		40.00		106.41	
Dividend Income		0.01		0.01	
Interest Income		15.82		40.68	
Movement in Non Current Assets		12.91		(61.66)	
<b>Net Cash Outflow for investing Activities</b>	II		68.74		85.44
<b>Cash flow after investing activities (III) = (I+II)</b>	III		(919.98)		183.91
<b>CASH FLOW FROM FINANCING ACTIVITIES</b>					
Proceeds from issue of Equity share capital		1,284.12		79.09	
Movement on Short Term Borrowing		(186.01)		82.23	
Movement on Long Term Borrowing		-		(121.51)	
Interest Paid		(150.46)		(368.59)	
<b>Net Cash Flow from financing activity</b>	IV		947.65		(328.78)
<b>Cash flow after financing activity (V)=(III+IV)</b>	V		27.67		(144.87)
Cash &Cash Equivalent (Opening Balance)			423.68		568.56
Cash &cash equivalent(Closing balance)			451.36		423.68
<b>Increase / (Decrease) in cash &amp; cash equivalents</b>	VI		27.67		(144.87)

