



# A B INFRABUILD LIMITED

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

Registered Office : 104, 1st Floor, Shubhangan CHS. Ltd., Jawahar Nagar, Near Railway Crossing, Goregaon (W), Mumbai-400104. • Tel.: 28712114  
CIN : L45202MH2011PLC214834 • website : www.abinfrabuild.co

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 27<sup>th</sup> October, 2021.

Dear Sir/Madam,

With reference to the captioned subject matter and pursuant to provisions of Regulations 30 and 33 of SEBI ( Listings Obligations and Disclosure Requirements ) Regulation 2015, we would like to inform you that the Board of Directors of the Company at their meeting held today i.e. October 27, 2021 at Registered Office of the Company has inter-alia, Considered and approved the following:

1. The Unaudited Standalone Financial Results of the Company for the half year ended on 30<sup>th</sup> September, 2021;
2. Limited Review report by the Auditors of the Company;
3. Approved draft Notice of convening the 11th Annual General Meeting of the Company to be held on Friday the 26th November, 2021 at 02.00 p.m. through video conference (VC) / Other Audio visual means (OAVM).
4. Approved the cutoff date for eligibility to participate in the remote of E-voting.
5. The Board fixed closure of Register of Members & Share Transfer Books from 20th November, 2021 to 26th November, 2021 (both days inclusive) for the purpose of Annual General Meeting and same will be re-opened from Saturday, 27th November, 2021 onwards.

The Board Meeting commenced at 11:00 a.m. and concluded at 02.30 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

  
Amit Mishra  
Managing Director  
DIN - 03388129

Date: 27 /10/2021  
Place: Mumbai

To the Board of Directors of  
**A B INFRA BUILD LIMITED**

1. We have reviewed the accompanying statement of unaudited financial results of A B INFRA BUILD LIMITED ("the Company") for the half year ended 30<sup>th</sup> September 2021.
2. This Statement, which is the responsibility of the Company's management and approved by the Board of Directors in their meeting held on 27<sup>th</sup> October 2021, 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)

*Sbhuwania*

**Shubham Bhuwania**  
(Partner)

Membership No. : 171789

UDIN : 21171789AAAAGY6622

Date : 27<sup>th</sup> October 2021

Place : Mumbai

# A B INFRABUILD LIMITED

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## Part I : Unaudited Financial Results for the Half Year ended on 30th September, 2021

(Amount in Lacs)

	Particulars	Half Year ended	Half Year ended	Half Year ended	Year ended
		30.09.2021	30.09.2020	31.03.2021	31.03.2021
		(Unaudited)	(Unaudited)	(Audited)	(Audited)
		(1)	(2)	(3)	(4)
1	Revenue From operations (Gross)	4,197.43	1,585.58	4,592.80	6,178.38
2	Other Income	12.62	30.52	36.38	66.90
3	<b>Total Revenue (1+2)</b>	<b>4,210.05</b>	<b>1,616.10</b>	<b>4,629.18</b>	<b>6,245.28</b>
4	Expenses				
	a) Cost of construction	3,930.61	1,201.72	4,504.77	5,706.49
	b) Purchase of stock in trade				
	c) Changes in inventories of finished goods, work in progress and stock in trade	47.77	146.83	(522.50)	(375.67)
	d) Employee benefits expense	105.34	80.50	94.43	174.93
	e) Financial Cost	191.70	168.48	184.21	352.69
	f) Depreciation and amortisation expense	34.95	12.44	13.57	26.01
	g) Other expenses	131.67	67.12	227.06	294.18
	<b>Total Expenses</b>	<b>4,442.04</b>	<b>1,677.09</b>	<b>4,501.54</b>	<b>6,178.63</b>
5	<b>Profit \ (Loss) before exceptional &amp; extraordinary items &amp; tax (3-4)</b>	<b>(231.99)</b>	<b>(60.99)</b>	<b>127.64</b>	<b>66.65</b>
6	Exceptional Items	14.60	-	365.42	365.42
7	<b>Profit \ (Loss) from Extraordinary items and tax (5-6)</b>	<b>(246.59)</b>	<b>(60.99)</b>	<b>(237.78)</b>	<b>(298.77)</b>
8	Extraordinary items				
9	<b>Profit \ (Loss) before tax (7-8)</b>	<b>(246.59)</b>	<b>(60.99)</b>	<b>(237.78)</b>	<b>(298.77)</b>
10	Tax Expenses				
	a) For Current Tax	-	-	11.90	11.90
	b) Deferred Tax	(13.70)	2.91	(91.58)	(88.67)
	c) Short Provision for Taxation			0.87	0.87
11	<b>Profit \ (Loss) from the period from continuing operations (9-10)</b>	<b>(232.89)</b>	<b>(63.90)</b>	<b>(158.97)</b>	<b>(222.87)</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>(232.89)</b>	<b>(63.90)</b>	<b>(158.97)</b>	<b>(222.87)</b>
16	Other Comprehensive Income				
	a) Items that will be reclassified to profit or loss	-	-	-	-
	b) Income tax on items that will be reclassified to profit or loss	-	-	-	-
	<b>Other Comprehensive Income (Net of Tax)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
	<b>Total Comprehensive Income for the period (15+16)</b>	<b>(232.89)</b>	<b>(63.90)</b>	<b>(158.97)</b>	<b>(222.87)</b>
17	Paid Up Equity Share Capital	1,266.94	1,266.94	1,266.94	1,266.94
	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	1,184.39	1,576.54	1,417.53	1,417.53
19	Earning Per Share (In Rs.)				
	a) Basic	(1.84)	(0.50)	(1.25)	(1.76)
	b) Diluted	(1.84)	(0.50)	(1.25)	(1.76)

### NOTES:

- 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 27th October 2021 and published in accordance with regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.
- The Company primarily deals in the business of infrastructure as single segment hence Segment Reporting as defined in Indian Accounting Standard 17 (IAS-17) issued by The Institute of Chartered Accountants of India is not applicable to the Company.
- The standalone financial results for the 6 months ended 30th September, 2021 have been subjected to Limited Review by statutory auditors of the company and the statutory auditor has issued unqualified report on Audited Financials Results.
- The Figures for Half year ended 31st March 2021 are balancing figures between audited figures of full financials year and un audited year to date figures upto the half year ended 30th September 2020.
- Previous period figures have been regrouped and reclassified, where ever necessary, to make them comparable with current figures.



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## Part II: Statement of Assets & Liabilities

(Amount in Lacs)

Statement of Assets & Liabilities	As at 30.09.2021 Unaudited	As at 31.03.2021 Audited
<b>I ASSET</b>		
<b>Non Current Asset</b>		
a) Property, Plant & equipment	265.91	106.42
b) Capital Work In Progress		66.92
<b>c) Financial Assets</b>		
i) Investment	17.58	17.58
ii) Others	147.04	226.58
d) Deferred tax Assets (Net)	164.06	150.36
f) Other Non Current Asset	-	-
	594.59	567.86
<b>Current Assets</b>		
a) Inventories	4,920.27	4,968.04
<b>b) Financial Assets</b>		
i) Current Investment		-
ii) Trade Receivables	1,749.52	3,608.70
iii) Cash and Cash Equivalents	109.72	109.58
iv) Other Bank Balances	153.00	101.43
v) Loans & Advances	4.79	19.26
vi) Other	607.23	547.77
c) Current Tax Assets (Net)	195.77	140.31
d) Other Current Asset	1,265.37	1,280.98
<b>Total Current Assets</b>	9,005.67	10,776.07
<b>TOTAL ASSETS</b>	9,600.26	11,343.93
<b>II EQUITY AND LIABILITIES</b>		
<b>Equity</b>		
a) Equity Share Capital	1,266.94	1,266.94
b) Other Equity	1,184.39	1,417.53
<b>Total Equity</b>	2,451.33	2,684.47
<b>Liabilities</b>		
<b>Non Current Liabilities</b>		
a) Financial Liabilities	167.50	93.81
b) Non Current Provisions	4.06	4.06
<b>Total Non Current Liabilities</b>	171.56	97.87
<b>Current Liabilities</b>		
a) Financial Liabilities		
i) Borrowings	2,380.76	2,363.09
ii) Trade Payables	3,035.47	4,031.76
iii) Other Current Financial Liabilities	1,100.64	1,007.35
b) Other Current Liabilities	448.05	1,101.78
(c) Current Tax Liabilities (Net)	-	11.90
(d) Provisions	12.45	45.71
<b>Total Current Liabilities</b>	6,977.37	8,561.59
<b>TOTAL EQUITY AND LIABILITIES</b>	9,600.26	11,343.93



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## Part III: Cash Flow Statement

(Amount in Lacs)

	September 30, 2021		March 31, 2021	
<b>Cash flow from operating activity</b>				
Net Profit before tax & Extra Ordinary Items		(246.59)		(298.77)
Adjustment for :				
Depreciation	34.95		26.01	
Interest paid	191.69		352.69	
Loss on Sale of Asset	(2.68)		(2.73)	
Other Comprehensive Income				
Dividend Income (considered Separately)				
Bad Debts	-		18.78	
Provision For Gratuity	0.26		1.38	
Interest Income (considered Separately)	(10.97)	213.25	(24.24)	371.89
Operating Profit before working capital changes		(33.34)		73.12
<b>WORKING CAPITAL CHANGES</b>				
(Increase)Decrease in Sundry debtors	1,859.17		205.18	
(Increase)Decrease in Inventories	47.77		(375.67)	
Change in Short Term Loans & Advances and other receivables	30.08		(81.33)	
Increase(Decrease) in other current liability	(560.44)		369.28	
Change in Short Term Provision	(33.52)		31.30	
Increase(Decrease) in Trade & other Payable	(996.29)	346.77	(81.98)	66.78
<b>Cash Generated From operations</b>		313.43		139.90
Direct Tax Paid		(67.35)		(115.44)
<b>Cash Flow Before Prior Period &amp; Extra Ordinary Items</b>		246.08		24.46
Prior Period & Extra Ordinary Items		(0.26)		(0.78)
<b>Net Cash Flow From Operating Activities</b>	I	245.82		23.68
<b>CASH FLOW FROM INVESTING ACTIVITIES</b>				
(Purchases)/Sale of Fixed Assets		(124.83)	(97.73)	
Dividend Income				
Interest Income		10.97	24.23	
Movement in other current financial assets		(59.46)	(547.77)	
Movement in other non current financial assets		79.54	714.98	
<b>Net Cash Outflow for investing Activities</b>	II	(93.78)		93.71
<b>Cash flow after investing activities (III) = (I+II)</b>	III	152.04		117.39
<b>CASH FLOW FROM FINANCING ACTIVITIES</b>				
Proceeds from issue of Equity share capital				
Movement on Short Term Borrowing		17.67	75.93	
Movement on Long Term Borrowing		73.69	82.28	
Interest Paid		(191.69)	(352.69)	
<b>Net Cash Flow from financing activity</b>	IV	(100.33)		(194.48)
<b>Cash flow after financing activity (V)=(III+IV)</b>	V	51.71		(77.09)
<b>Cash &amp; Cash Equivalent (Opening Balance)</b>		211.01		288.10
<b>Cash &amp; Cash equivalent (Closing Balance)</b>		262.72		211.01
<b>Increase / (Decrease) in cash &amp; cash equivalents</b>	VI	51.71		(77.09)

For & on behalf of the Board of Directors  
A B Infrabuild Limited



*[Signature]*

Amit Mishra  
Managing Director  
(DIN 03388129)

Place: Mumbai  
Date: 27.10.2021