

Registered Office:

DSC 260 South Court, DLF Saket, New Delhi-110017

Email : [adhbhut.ind@rediffmail.com](mailto:adhbhut.ind@rediffmail.com) | Website : [www.adhbhutinfra.in](http://www.adhbhutinfra.in)

Tel.: +91-7048959386 | CIN: L51503DL1985PLC020195

Ref.No.: AIL/BSE/45/2023-24

Date: 07.02.2024

To

The Manager

Listing Department

BSE Limited,

Phiroze Jee Jee Bhoy Towers,

Dalal Street, Mumbai - 400001

Security Code No.: 539189

**Subject: Outcome of Meeting of the Board of Directors of the Company held today i.e. February 07, 2024**

Dear Sir/Ma'am

**Reference: Regulation 30 & Regulation 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulation, 2015**

Pursuant to Regulations 30 and 33 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations 2015, please find enclosed the following documents, which have been reviewed and recommended by the Audit Committee and approved by the Board of Directors of the Company, in their respective meetings held on Wednesday, February 07, 2024:

- i. Un-audited Financial Results of the Company for the quarter and nine months ended on December 31, 2023.
- ii. Limited Review Report on the un-audited financial results for the quarter and nine months ended on December 31, 2023, issued by the Statutory Auditors pursuant to Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015.

The above-un-audited financial results along with Limited Review Report thereon are being made available on the website of the Company at <https://adhbhutinfra.in/>.

The meeting of Board of Directors commenced at 03:00 P.M and concluded at 03:50 P.M.

We request you to take the above information on record.

Thanking You,  
Yours faithfully

For ADHBHUT INFRASTRUCTURE LIMITED

Anubha Digitally signed by  
Anubhav Dham  
Date: 2024.02.07  
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v Dham

**Anubhav Dham**  
**Managing Director**  
**DIN: 02656812**

Enclosed: A/a

# ADHBHUT INFRASTRUCTURE LIMITED

CIN: L51503DL1985PLC020195

Registered Address: DSC 260 South Court, DLF Saket New Delhi 110017

## STATEMENT OF UNAUDITED FINANCIAL RESULTS FOR THE QUARTER AND NINE MONTHS ENDED 31st DECEMBER 2023

(Rupees in Lakhs)

S.No.	Particulars	STANDALONE					
		Quarter Ended			Nine Months Ended		Year
		31.12.23	30.09.23	31.12.22	31.12.23	31.12.22	31.03.2023
		Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
1	<b>Income from Operations</b>						
	(a) Net Sales/ Revenue from operations	24.15	59.94	23.85	216.20	79.50	211.61
	(b) Other income	1.18	-	-	2.12	75.67	99.20
	<b>Total Incomes from Operations</b>	<b>25.33</b>	<b>59.94</b>	<b>23.85</b>	<b>218.31</b>	<b>155.17</b>	<b>310.81</b>
2	<b>Expenses</b>						
	a) Employee benefits expense	3.01	3.01	2.58	9.01	8.14	66.38
	b) Finance costs	6.25	6.11	5.71	18.35	16.76	22.60
	c) Depreciation and amortization expense	26.16	26.13	26.16	78.48	43.60	69.78
	d) Other expenses	3.88	2.31	4.18	23.92	19.40	41.33
	<b>Total Expenses</b>	<b>39.30</b>	<b>37.56</b>	<b>38.63</b>	<b>129.75</b>	<b>87.90</b>	<b>200.10</b>
3	<b>Profit/(loss) before exceptional Items and tax (1-2)</b>	<b>(13.97)</b>	<b>22.37</b>	<b>(14.78)</b>	<b>88.56</b>	<b>67.27</b>	<b>110.71</b>
4	<b>Exceptional items</b>	-	-	-	-	1,256.40	1,256.40
5	<b>Profit/(loss) before Tax (3- 4)</b>	<b>(13.97)</b>	<b>22.37</b>	<b>(14.78)</b>	<b>88.56</b>	<b>(1,189.13)</b>	<b>(1,145.69)</b>
6	Tax Expense	(16.88)	5.76	17.17	8.08	17.17	21.30
7	<b>Profit/(loss) for the period (5-6)</b>	<b>2.91</b>	<b>16.61</b>	<b>(31.95)</b>	<b>80.48</b>	<b>(1,206.30)</b>	<b>(1,166.99)</b>
8	<b>Other comprehensive income (net of tax)</b>	-	-	-	-	-	-
9	<b>Total comprehensive Income (after tax) (7+8)</b>	<b>2.91</b>	<b>16.61</b>	<b>(31.95)</b>	<b>80.48</b>	<b>(1,206.30)</b>	<b>(1,166.99)</b>
10	<b>Paid-up equity share capital (Face Value of Rs.10 each)</b>	1,100.00	1,100.00	1,100.00	1,100.00	1,100.00	1,100.00
11	<b>Other equity</b>						(1,800.21)
12	<b>Earning Per Share *</b>						
	Basic (Rs.)	0.03	0.15	(0.29)	0.73	(10.97)	(10.61)
	Diluted (Rs.)	0.03	0.15	(0.29)	0.73	(10.97)	(10.61)

\* EPS not annualized for the quarter ended December 23, December 22 and September 23 and nine month ended December 23 and December 22

### Notes to financial results :

- 1 The above unaudited financial results have been reviewed and recommended by the Audit Committee on **07 February 2024** and subsequently have been approved by the Board of Directors of the company at their meeting held on 07 February 2024
- 2 In accordance with the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, the statutory auditors have performed an limited review of the standalone financial results of the Company for the quarter ended and Nine months ended 31th December, 2023. There are no modifications in the audit reports.
- 3 The Financial results have been prepared in accordance with Indian Accounting Standards ('Ind AS') prescribed under Section 133 of Companies Act, 2013 read with relevant rules thereunder and in terms of regulations of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (as amended).
- 4 As the Company has only one Operating Segment, disclosure under Ind AS 108-Operating Segment is not applicable
- 5 Previous period's figures have been re-grouped/re-classified to render them comparable with the figures of the current period.
- 6 Exceptional item in year ended 31 March 2023 include impairment loss in respect of building for Rs.1,256.40 lakhs on the basis of valuation report dated 25 July 2022 by the registered valuer.
- 7 The Financial Results for the Quarter and Nine months ended 31th December 2023 is available on the website of the Company <https://adhbhutinfra.in> and the website of BSE i.e. [www.bseindia.com](http://www.bseindia.com)

Date: 07 February 2024

Place: New Delhi

For ADHBHUT INFRASTRUCTURE LTD.

**Anubha**  
**v Dham**  
 Digitally signed by  
 Anubhav Dham  
 Date: 2024.02.07  
 15:53:18 +05'30'  
**Anubhav Dham**  
**Managing Director**



Independent Auditor's Review Report on the Unaudited Quarterly Financial Results and Year to date Results of Adhbhut Infrastructure Limited Pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulation, 2015 (as amended)

To  
The Board of Directors  
Adhbhut Infrastructure Limited

### 1. Introduction

We have reviewed the accompanying statement of standalone unaudited financial results of Adhbhut Infrastructure Limited ("the Company") for the quarter ended December 31, 2023 and the year-to-date results for the period April 1, 2023 to December 31, 2023, being submitted by the Company pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulation, 2015 (as amended), including relevant circulars issued by the SEBI from time to time.

This statement, which is the responsibility of the Company's Management and has been approved by the Board of Directors, has been prepared in accordance with the accounting principles laid down in the Indian Accounting Standard 34, Interim Financial Reporting ("Ind AS 34"), prescribed under section 133 of the Companies Act, 2013 ("the Act") and other accounting principles generally accepted in India. Our responsibility is to issue a report on these financial results based on our review.

### 2. Scope of 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 provides less assurance than an audit.

Accordingly, we do not express an audit opinion.

### 3. Conclusion

Based on our review, 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.

**CHATTERJEE & CHATTERJEE  
CHARTERED ACCOUNTANTS**

4. Material uncertainty related to going concern

The Company has accumulated losses amounting to Rs. 2,272.68 lakhs as on December 31, 2023 resulting in erosion of its net worth. This condition indicate that a material uncertainty exists which may cast significant doubt about the Company's ability to continue as a going concern.

Our report is not modified in respect of the above-mentioned matter.

For Chatterjee & Chatterjee  
Chartered Accountants  
Firm registration no: 001109C

**BALDEO DAS** Digitally signed by  
BALDEO DAS GUJRATI  
**GUJRATI** Date: 2024.02.07  
14:48:10 +05'30'

BD Gujrati  
Partner  
Membership Number: 010878

Place: New Delhi  
Date: February 07, 2024

UDIN: 24010878BKHBPC3568