

ADHBHUT INFRASTRUCTURE LIMITED

CIN: L51503HR1985PLC121303

Registered address: Begampur Khatola, Khandsa, Near Krishna Maruti, Basai Road, Gurgaon, Haryana, India, 122001

STATEMENT OF UNAUDITED FINANCIAL RESULTS FOR THE QUARTER AND NINE MONTHS ENDED 31st DECEMBER, 2025

(Rupees in Lakhs)

S.No.	Particulars	STANDALONE					
		Quarter Ended			Nine Months Ended		Year Ended
		31.12.25	30.09.25	31.12.24	31.12.25	31.12.24	31.03.2025
		Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
1	Income from Operations						
	(a) Net Sales/ Revenue from operations	15.37	15.35	5.30	46.05	67.25	82.62
	(b) Other income	-	-	0.80	-	0.80	0.85
	Total Incomes from Operations	15.37	15.35	6.10	46.05	68.05	83.47
2	Expenses						
	a) Employee benefits expenses	5.50	5.50	2.66	15.53	6.77	10.12
	b) Finance costs	7.49	7.33	6.85	21.98	20.08	27.08
	c) Depreciation and amortization expenses	26.35	26.35	26.16	79.05	78.48	105.24
	d) Other expenses	5.08	3.36	4.11	19.07	22.09	36.19
	Total Expenses	44.42	42.54	39.78	135.63	127.42	178.63
3	Profit/(loss) before exceptional Items and tax (1-2)	(29.05)	(27.18)	(33.68)	(89.58)	(59.37)	(95.17)
4	Exceptional items	-	-	-	-	-	-
5	Profit/(loss) before Tax (3- 4)	(29.05)	(27.18)	(33.68)	(89.58)	(59.37)	(95.17)
6	Tax Expense (net)	1.17	1.61	(33.62)	2.80	(27.38)	(30.86)
	Current Tax	1.17	1.61	-	2.80	6.24	2.77
	Tax relating to previous year	-	-	(33.62)	-	(33.62)	(33.62)
7	Profit/(loss) for the period (5-6)	(30.22)	(28.79)	(0.06)	(92.38)	(31.99)	(64.31)
8	Other comprehensive income (net of tax)	-	-	-	-	-	-
9	Total comprehensive Income (after tax) (7+8)	(30.22)	(28.79)	(0.06)	(92.38)	(31.99)	(64.31)
10	Paid-up equity share capital (Face Value of Rs.10 each)	1,100	1,100	1,100	1,100	1,100	1,100
11	Other equity						(1,777.24)
12	Earning Per Share *						
	Basic (Rs.)	(0.27)	(0.26)	(0.00)	(0.84)	(0.29)	(0.58)
	Diluted (Rs.)	(0.27)	(0.26)	(0.00)	(0.84)	(0.29)	(0.58)

* EPS not annualized for the quarter ended 31st December - 2025, 30th September-2025 and quarter ended 31st December-2024 and Nine month ended 31st December 2025 and

Notes to financial results :

- The above unaudited financial results have been reviewed and recommended by the Audit Committee on 10th February 2026 and subsequently have been approved by the Board of Directors of the company at their meeting held on 10th February 2026
- In accordance with the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, the statutory auditors have performed a limited review of the standalone financial results of the Company for the nine months ended and quarter ended 31st December 2025. There are no modifications in the audit reports.
- 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).
- As the Company has only one Operating Segment, disclosure under Ind AS 108-Operating Segment is not applicable
- A Provisional Attachment Order No. 09/2024, issued via email dated 13.09.2024 by the Deputy Director posted at the Gurugram Zonal Office, Directorate of Enforcement, New Delhi, has been passed against the company. This order pertains to the provisional attachment of immovable properties held in the companies's name, vide reference number F.No.ECIR/GNZO/14/2024, dated 05.09.2024, and includes the attachment of shares held by the promoter company. This order, however, does not affect the business operations of the Company. The said order was confirmed by Adjudicating Authority as required under law. However, the Company has filed an appeal before the Appellate Authority which is pending for further proceedings
- On 21 November 2025, the Government of India notified four new Labour Codes, namely the Code on Wages, 2019, the Code on Social Security, 2020, the Industrial Relations Code, 2020 and the Occupational Safety, Health and Working Conditions Code, 2020, consolidating 29 existing labour laws. The Ministry of Labour & Employment has issued draft Central Rules and FAQs to facilitate assessment of the financial impact arising from these changes. Based on the assessment carried out by the Company using the information presently available and guidance issued by the Institute of Chartered Accountants of India, the impact of the aforesaid changes is not material to the standalone financial results for the quarter and nine months ended 31 December 2025. The Company continues to monitor the finalisation of the Central and State Rules and any further clarifications issued by the Government in relation to the Labour Codes and will consider the appropriate accounting treatment, if required, upon such notification or clarification.
- Previous period's figures have been re-grouped/re-classified to render them comparable with the figures of the current period.
- The Financial Results for the nine months ended and quarter ended 31st December 2025 is available on the website of the Company <https://adhbhutinfr.in> and the website of BSE i.e. www.bseindia.com

Date: 10th February 2026

Place: New Delhi

Anubhav
Dham
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 Anubhav Dham
 Date: 2026.02.10
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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, 2025 and the year-to-date results for the period April 1, 2025 to December 31, 2025, 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 provide 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 incurred a net loss after tax of Rs. 30.22 lakhs and Rs. 92.38 lakhs for the quarter and period ended December 31, 2025, respectively and accumulated losses as on December 31, 2025 stand at Rs. 2,422.58 lakhs 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.

5. Emphasis of Matter

As disclosed in note no. 5 to the accompanying Statement, certain immovable properties held in the name of the Company and shares held by the promoter Company have been provisionally attached by the Deputy Director, Gurugram Zonal office, Director of Enforcement, New Delhi in alleged contravention of Violation under Prevention Laundering Act, 2002 vide order no. 09/2024 dated 13.09.2024. As per the information provided by the management, the said Order does not have impact on the business or running operations of the Company. The financial impact of the order, if any, is not ascertainable. Our report is not modified in respect of the above-mentioned matter.

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

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

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GUJRATI Date: 2026.02.10
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BD Gujrati
Partner
Membership Number: 010878

Place: New Delhi
Date: February 10, 2026

UDIN: 26010878RCIYWF2354