



Registered Office:

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

Email: adhbhut.ind@rediffmail.com | Website: www.adhbhutinfra.in

Tel.: +91-7048959386 | CIN: L51503DL1985PLC020195

Ref. No.: AIL/BSE/2024-2025

Date: 28/05/2024

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. May 28, 2024

Dear Sir/Ma'am

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

We wish to inform you that Board of Directors at its meeting held today i.e. May 28, 2024, has inter-alia, considered and approved the following matters:

1. Approved the Audited Financial Results for the quarter and year ended March 31, 2024.

Pursuant to Regulation 33 of Listing Regulations, we enclose the following:

- a) Audited Financial Results for the Quarter and year ended March 31, 2024
 - b) Independent Auditors Report on the Audited Financial Results for Quarter and year ended March 31, 2024
 - c) Declaration for unmodified opinion in terms of Regulation 33(3) (d) of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.
2. Appointment of **M/s V K P & Associates, Chartered Accountants** as an Internal Auditor for conducting an internal audit of the Company for the Financial Year 2024-25.

The brief details required under Regulation 30 of SEBI (Listing Obligations and Disclosure requirements) Regulations, 2015 read with SEBI Circular No. CIR/CFD/CMD/4/2015 dated September 2015, SEBI Circular No. 09, 1/P/CIR/2023/123 dated 13t July, 2023 is enclosed as **Annexure-A**



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3. Appointment of M/s **S. Khurana & Associates, Company Secretaries** as Secretarial Auditor to conduct the Secretarial Audit for the Financial Year 2024-25.

The brief details required under Regulation 30 of SEBI (Listing Obligations and Disclosure requirements) Regulations, 2015 read with SEBI Circular No. CIR/CFD/CMD/4/2015 dated September 2015, SEBI Circular No. 09, 1/P/CIR/2023/123 dated 13th July, 2023 is enclosed as is enclosed as **Annexure-B**

The meeting of Board of Directors commenced at 01:30 P.M and concluded at 3:00 P.M.

We request you to take the above information on record.

Thanking You,
Yours faithfully

For Adhbhut Infrastructure Limited

Anubhav Dham
Managing Director
(DIN: 02656812)

Enclosed: A/a

ADHBHUT INFRASTRUCTURE LIMITED

CIN: L51503HR1985PLC121303

Registered Address: Begampur Khatola, Khandasa, Near Krishna Maruti, Basai Road, Gurgaon, Haryana, India, 122001

STATEMENT OF AUDITED FINANCIAL RESULTS FOR THE QUARTER AND YEAR ENDED 31st MARCH, 2024

(Rupees in Lakhs)

S.No.	Particulars	STANDALONE				
		Quarter Ended			Year Ended	
		31.03.24	31.12.23	31.03.23	31.03.2024	31.03.2023
		Audited	Unaudited	Audited	Audited	Audited
1	Income from Operations					
	(a) Net Sales/ Revenue from operations	39.55	24.15	132.11	255.75	211.61
	(b) Other income	22.04	1.18	23.53	24.15	99.20
	Total Incomes from Operations	61.59	25.33	155.64	279.90	310.81
2	Expenses					
	a) Employee benefits expense	2.79	3.01	58.24	11.80	66.38
	b) Finance costs	6.41	6.25	5.84	24.75	22.60
	c) Depreciation and amortization expense	26.26	26.16	26.18	104.74	69.78
	d) Other expenses	7.48	3.88	21.93	31.40	41.33
	Total Expenses	42.93	39.30	112.20	172.69	200.10
3	Profit/(loss) before exceptional Items and tax (1-2)	18.65	(13.97)	43.44	107.21	110.71
4	Exceptional items	-	-	-	-	1,256.40
5	Profit/(loss) before Tax (3- 4)	18.65	(13.97)	43.44	107.21	(1,145.69)
6	Tax Expense (net)	11.86	(16.88)	4.13	19.94	21.30
7	Profit/(loss) for the period (5-6)	6.79	2.91	39.31	87.27	(1,166.99)
8	Other comprehensive income (net of tax)	-	-	-	-	-
9	Total comprehensive Income (after tax) (7+8)	6.79	2.91	39.31	87.27	(1,166.99)
10	Paid-up equity share capital (Face Value of Rs.10)	1,100.00	1,100.00	1,100.00	1,100.00	1,100.00
11	Other equity				(1,712.93)	(1,800.20)
12	Earning Per Share *					
	Basic (Rs.)	0.06	0.03	0.36	0.79	(10.61)
	Diluted (Rs.)	0.06	0.03	0.36	0.79	(10.61)

* EPS not annualized for the quarter ended and year ended 31 March 24, December 31, 2023 and 31 March 2023.

Notes to financial results :

- The above audited financial results have been reviewed and recommended by the Audit Committee on 28th May 2024 and subsequently have been approved by the Board of Directors of the company at their meeting held on 28th May 2024
- In accordance with the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, the statutory auditors have audited the standalone financial results of the Company for the quarter ended and year ended 31st March, 2024. 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
- Previous period's figures have been re-grouped/re-classified to render them comparable with the figures of the current period.
- Exceptional item in the 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.
- The figures for the quarter ended 31st March, 2024 and corresponding quarter ended 31st March, 2023 are the balancing figures between the audited figures in respect of full financial year ended 31st March, 2024 and 31st March, 2023 respectively and the unaudited figures of nine months ended 31st December, 2023 and 31st December, 2022 respectively.
- The Financial Results for the Quarter ended and Year ended 31st March 2024 is available on the website of the Company <https://adhbhutinfra.in> and the website of BSE i.e. www.bseindia.com

Date: 28th May 2024

Place: Gurugram

For ADHBHUT INFRASTRUCTURE LTD.

Anubhav Dham Digitally signed by Anubhav Dham
Date: 2024.05.28 14:29:16 +05'30'

Anubhav Dham
Managing Director

ADHBHUT INFRASTRUCTURE LIMITED

CIN: L51503HR1985PLC121303

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

STATEMENT OF ASSETS & LIABILITIES AS AT 31st MARCH 2024

(Rupees in Lakhs)

Particulars	STANDALONE	
	As at 31.03.2024	As at 31.03.2023
	Audited	Audited
A ASSETS		
1 Non-Current Assets		
(a) Property, plant and equipment	0.17	0.27
(b) Investment property	2,859.57	2,964.21
(c) Other non-current assets	2.01	2.01
	2,861.75	2,966.49
2 Current Assets		
(a) <u>Financial assets</u>		
Trade receivables	295.36	203.40
Cash and cash equivalents	44.18	11.02
Other financial assets	4.73	32.26
(b) <u>Other current Assets</u>	34.45	-
(c) Current tax assets (net)	-	13.38
	378.72	260.05
	3,240.47	3,226.54
B EQUITY AND LIABILITIES		
1 Equity		
(a) Equity share capital	1,100.00	1,100.00
(b) Other equity	(1,712.93)	(1,800.20)
	(612.93)	(700.20)
2 Liabilities		
Non-Current Liabilities		
(a) <u>Financial liabilities</u>		
i) Borrowings	286.44	261.68
ii) Other financial liabilities	3,460.46	3,538.25
	3,746.90	3,799.94
Current Liabilities		
(a) <u>Financial liabilities</u>		
Other financial liabilities	88.03	111.48
(b) Other current liabilities	0.79	15.32
(b) Current tax liabilities (net)	17.68	-
	106.50	126.80
	3,240.47	3,226.54

For ADHBHUT INFRASTRUCTURE LTD.

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Anubhav Dham
Managing Director

Date: 28th May 2024

Place: Gurugram

ADHBHUT INFRASTRUCTURE LIMITED

CIN: L51503HR1985PLC121303

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

STATEMENT OF CASH FLOW FOR THE YEAR ENDED 31st MARCH 2024

(Rupees in Lakhs)

	Particulars	For the Year Ended	For the Year Ended
		31.03.2024	31.03.2023
		Audited	Audited
A	Cash Flow From Operating Activities		
	Profit/(loss) before Tax	107.21	(1,145.69)
	Adjustment for :		
	Depreciation and impairment	104.74	69.78
	Finance costs	24.75	22.60
	Impairment of building	-	1,256.40
	Provision reversal and balance written back	(21.37)	(98.55)
	Interest Income	(2.78)	(0.65)
	Operating Profit Before Working Capital Changes	212.55	103.90
	Adjustment For Working Capital Changes		
	Other financial assets	27.53	(22.71)
	Trade receivables	(80.19)	(80.91)
	Other non current and current assets	(40.58)	-
	Current liabilities, non current liabilities and Provisions	(94.40)	31.81
	Net Cash Flow used in Working Capital Changes	(187.65)	(71.82)
	Cash Flow From Operating Activities	24.90	32.08
	Income Tax (Paid) / Refund (incl TDS deducted)	6.14	(27.32)
	Net Cash Flow From Operating Activities	31.03	4.76
B	Cash Flow From Investing Activities		
	Purchase of property, plant and equipment	-	(0.30)
	Interest received	2.13	-
	Net Cash Flow used in Investing Activities	2.13	(0.30)
C	Cash Flow From Financing Activities		
	Net Cash Flow used in Financing Activities	-	-
	Net Increase /(Decrease) In Cash or Cash Equivalents	33.16	4.46
	Cash and Cash Equivalents at the beginning of the year	11.02	6.56
	Cash and Cash Equivalents at the end of the year	44.18	11.02

For ADHBHUT INFRASTRUCTURE LTD.

Anubhav Dham
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Anubhav Dham
Date: 2024.05.28
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Date: 28th May 2024

Place: Gurugram

Anubhav Dham
Managing Director



Independent Auditor's Report on the Standalone Annual Financial Results of the Company and Review of Quarterly Financial 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

Opinion

1. We have audited the accompanying statement of Standalone Annual Financial Results of Adhbhut Infrastructure Limited ("the Company") for the year ended March 31, 2024 and reviewed the accompanying statement of Standalone Financial Results for the quarter ended March 31, 2024 (referred to as "Statement" and shall be construed accordingly), 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. In our opinion and to the best of our information and according to the explanations given to us, these quarterly and annual standalone financial results:
 - (i) are presented in accordance with the requirements of Regulation 33 of the Listing Regulations in this regard; and
 - (ii) give a true and fair view in conformity with the applicable Indian Accounting Standards ("Ind-AS") prescribed under Section 133 of the Companies Act, 2013 ("the Act") and other accounting principles generally accepted in India, of the net loss and other comprehensive income and other financial information for the quarter ended March 31, 2024 and of the net loss and other comprehensive income and other financial information for the year ended March 31, 2024.
3. Conclusion

We conducted our audit in accordance with the Standards on Auditing (SAs) specified under section 143(10) of the Act. Our responsibilities under those Standards are further described in the 'Auditor's Responsibilities for the Audit of the Standalone Financial Results and Review of Standalone Financial Results' section of our report. We are independent of the Company in accordance with the Code of Ethics issued by the Institute of Chartered Accountants of India together with the ethical requirements that are relevant to our audit of the financial statements under the provisions of the Companies Act, 2013 and the Rules thereunder, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the Code of Ethics. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our qualified opinion.

4. Material uncertainty related to going concern

The Company has accumulated losses amounting to Rs. 2,265.89 lakhs as on March 31, 2024 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.

**CHATTERJEE & CHATTERJEE
CHARTERED ACCOUNTANTS**

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

Management's Responsibilities for the Standalone Financial Results

5. This Statement results has been prepared on the basis of the standalone annual financial statements and interim financial results. The Company's Board of Directors are responsible for the preparation and presentation of the Statement that give a true and fair view of the net loss and other comprehensive income and other financial information in accordance with the applicable Ind-AS prescribed under section 133 of the Act read with relevant rules issued thereunder and other accounting principles generally accepted in India and in compliance with Regulation 33 of the Listing Regulations. This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding of the assets of the Company and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and design, implementation and maintenance of adequate internal financial controls that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the Statement that give a true and fair view and are free from material misstatement, whether due to fraud or error.
6. In preparing the Statement, the Board of Directors are responsible for assessing the Company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the Board of Directors either intends to liquidate the Company or to cease operations, or has no realistic alternative but to do so.
7. The Board of Directors are also responsible for overseeing the Company's financial reporting process.

Auditor's Responsibilities:

8. Our objectives are to obtain reasonable assurance about whether the Statement as a whole is free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with SAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of the Statement.
9. As part of an audit in accordance with SAs, we exercise professional judgment and maintain professional scepticism throughout the audit. We also:
 - Identify and assess the risks of material misstatement of the Statement, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
 - Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances but not for the purpose of expressing an opinion on the effectiveness of the company's internal control.

**CHATTERJEE & CHATTERJEE
CHARTERED ACCOUNTANTS**

- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Board of Directors.
 - Conclude on the appropriateness of the Board of Directors' use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Company's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial results or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Company to cease to continue as a going concern.
 - Evaluate the overall presentation, structure and content of the Statement, including the disclosures, and whether the Statement represents the underlying transactions and events in a manner that achieves fair presentation.
10. We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.
11. We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards.

Other matters

12. The Statement includes the results for the quarter ended March 31, 2024 being the balancing audited figures in respect of the full financial year ended March 31, 2024, and the published unaudited year-to-date figures up to December 31, 2023, being the date of the end of the third quarter of the current financial year, which were subjected to a limited review by us, as required under the Listing Regulations.

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

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Date: 2024.05.28
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BD Gujrati
Partner
Membership Number: 010878

Place: New Delhi
Date: May 28, 2024

UDIN: 24010878BKHBQG4081

**ADHBHUT INFRASTRUCTURE
LIMITED**



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Ref. No.: AIL/BSE/2024-2025

Date: 28/05/2024

**To
The Manager
Listing Department
BSE Limited,
Phiroze Jee Jee Bhoy Towers,
Dalal Street, Mumbai - 400001**

Security Code No.: 539189

Subject: Declaration pursuant to Regulation 33(3)(d) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 ("Listing Regulations)

Dear Sir/Madam,

In accordance with Regulation 33(3)(d) of Listing Regulations, we hereby confirm and declare that the Statutory Auditors of the Company i.e., M/s Chatterjee & Chatterjee (FRN: 001109C), have issued the Audit Report on Financial Results of the Company for the Financial Year ended March 31, 2024 with an unmodified opinion.

We request you to take the above information on record.

Thanking You,
Yours faithfully

For Adhbhut Infrastructure Limited

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



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Annexure-A

Additional information pursuant to Regulation 30 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 read with SEBI Circular No. CIR/CFD/CMD/4/2015 dated September 2015, SEBI Circular No. 09, 1/P/CIR/2023/123 dated 13t July, 2023.

Name	M/S V K P & Associates
Reason for Change viz., appointment, resignation, removal, death or otherwise	Appointment
Date of appointment & terms of appointment	28 th May, 2024
Terms of appointment	Appointed as an Internal Auditor for the Financial Year 2024-25.
Brief Profile	V K P & Associates is a Proprietorship Chartered Accountancy firm founded in 2014, with its Offices in New Delhi and Haridwar providing Audit, Assurance, Taxation and Advisory services. This firm is owned by the Mr. Vivek Kumar Pandey, who is proprietor of the firm.
Disclosure of relationship between Director (In case of appointment)	NA



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Annexure-B

Additional information pursuant to Regulation 30 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 read with SEBI Circular No. CIR/CFD/CMD/4/2015 dated September 2015, SEBI Circular No. 09, 1/P/CIR/2023/123 dated 13t July, 2023.

Name	M/s S. Khurana & Associates
Reason for Change viz., appointment, resignation, removal, death or otherwise	Appointment
Date of appointment & terms of appointment	28 th May, 2024
Terms of appointment	Appointed as the Secretarial Auditor for the Financial Year 2024-25.
Brief Profile	CS Sachin Khurana is a fellow member of the Institute of Company Secretaries of India, a Masters in Commerce, a Law Graduate and a certified CSR professional. He has post qualification experience of more than 9 years. Having proficiency in all matters related to Companies Act, Intellectual Property Rights (Registered Trade Mark Agent), FEMA and its Regulations, various business laws and assisting in setting up of businesses in India. He has command over compliance management services with regard to various labour laws, Company Law, Statutory Reporting, Secretarial Audits and other statutory requirements. He is a regular faculty in various chapter of Northern India Region of the Institute of Company Secretaries of India (ICSI, member of Editorial Advisory Panel consituted by ICSI (HQ), Co-Covenor of Corporate Law and Corporate Governance Group of Bhartiya Vitta Salahkar Samiti (BVSS).
Disclosure of relationship between Director (In case of appointment)	NA