



# Brahmaputra Infrastructure Ltd.

Date : 07.12.2018

To,  
The Manager  
The Department of Corporate Services  
BSE Limited  
Floor 25, P.J. Towers,  
Dalal Street, Mumbai-400 001  
Scrip code:539150

Dear Sir,

**Sub: Outcome of the Board meeting and Reg. 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 Un- Audited Financial Results of the Company for the Quarter/Half Year ended September 30, 2018**

This is inform you that meeting of Board of Directors of the Company held today (07/ December/ 2018) in which the Board has inter alia considered and approve the following:

1. Please find herewith the un-audited standalone financial results of the Company for the quarter/half year ended 30th September, 2018 in terms of Reg. 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, duly reviewed and recommended by the Audit Committee and approved by the Board of Directors in their respective meetings held today, the 07th day of December, 2018, commenced at 04:00 P.M. and concluded at 05:15 P.M., along with Limited Review Report of the Auditors thereon.

For Brahma Putra Infrastructure Limited  
Company Secretary



2. Review the Related Party Transactions of Previous Quarter and Sanctioned Prior approval for the Related Party transactions of upcoming Quarter.
3. Appointment of N.N. Batabyal as an Independent Director of the Company as per effective period propose by the Board in last meeting.
4. Pass resolutions unanimously as per the several names proposed by the Committee's members for authorization to several Authorized Representative/ employee's for appearance in the courts and in the office of several local authorities.

We request you to take note of the same.

**For and on behalf of the Company  
Brahmaputra Infrastructure Limited**

*For Brahmaputra Infrastructure Limited*  
*Company Secretary*  
**Vivek Malhotra**  
**Company Secretary**





**Limited Review Report on Quarterly Financial Results of the Company Pursuant to Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015**

To,  
Board of Directors  
Brahmaputra Infrastructure Limited

1. We have reviewed the accompanying statement of 'Un-audited financial results' of **Brahmaputra Infrastructure Limited** for the period ended **30<sup>th</sup> September, 2018** hereinafter referred to as 'Statement'. This Statement which is the responsibility of the Company's Management has been prepared in accordance with recognition and measurement principles laid down in Indian Accounting Standard (Ind AS) 34 on "Interim Financial Reporting", prescribed under section 133 of the Companies Act, 2013 read with relevant rules issued thereunder, and other accounting principles generally accepted in India and has been approved by the Board of Directors. Our responsibility is to issue a report on this Statement based on our limited review.
2. We conducted our review in accordance with the Standard on Review Engagement (SRE) 2400, "Engagement to Review Financial Statements" 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. We have not performed an audit and accordingly, we do not express an audit opinion.

**The Company has not accounted for taxes on income and deferred tax as required under Ind AS "Income Taxes". Management has informed us that due to quarterly closing the same is not considered, however it shall be considered at year end**

3. Based on our review conducted as above 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.

Opinion is not qualified in respect of these matters.

For **Naveen Atmaram Garg & Co**  
Chartered Accountants  
FRN No. 324383E

Place: Guwahati

Date: 7<sup>th</sup> December, 2018



  
**Naveen Garg**  
Proprietor  
M No. 060338





# Brahmaputra Infrastructure Limited

Cin : L55204DL1998PLC095933  
 Regd. Off.: Brahmaputra House, A-7,  
 Mahipalpur (NH-8 Crossing), New Delhi-110 037  
 Email id :cs@brahmaputragroup.com ; Phone - 011-42290200

**STATEMENT OF STANDALONE ASSETS AND LIABILITIES AS ON 30TH SEPT 2018**  
 (Figures - ₹ in lakhs)

Particulars	Rupees 30-09-2018	Rupees 31-03-2018
<b>I. ASSETS</b>		
<b>1. Non - current assets</b>		
(a) Property, Plant and Equipment	3,316.72	3,672.99
(b) Capital Work in Progress	-	-
(c) Intangible assets	49.62	51.49
(d) Financial assets		
(i) Non - current Investments	3,157.62	3,111.55
(ii) Other financial assets	1,324.07	1,763.51
(e) Deferred tax assets (net)	122.84	122.84
(f) Other non - current assets	12,335.18	12,506.51
<b>2. Current assets</b>		
(a) Inventories	33,943.65	34,801.63
(b) Financial assets	-	-
(i) Trade receivables	10,537.88	7,887.00
(ii) Cash and cash equivalents	185.28	207.47
(iii) Other bank balances	19.91	21.47
(c) Other current assets	4,462.99	3,469.06
<b>TOTAL ASSETS</b>	<b>69,455.75</b>	<b>67,615.52</b>
<b>II. EQUITY AND LIABILITIES</b>		
<b>1 Equity</b>		
(a) Equity Share capital	2,901.84	2,901.84
(b) Other equity	13,956.43	13,570.73
<b>2. Liabilities</b>		
(a) Financial liabilities		
(i) Preference Shares	643.84	643.84
(ii) Other Borrowings	5,602.56	7,653.41
(b) Long term provisions	95.11	95.28
(c) Other long term liabilities	6,519.30	6,608.42
(a) Deferred Tax Liabilities (Net)	-	-
<b>3. Current liabilities</b>		
(a) Financial liabilities		
(i) Borrowings	20,001.27	18,548.02
(ii) Trade payables	4,649.23	4,364.59
(iii) Other financial liabilities	10,849.28	9,529.10
(b) Short term provisions	9.02	9.02
(d) Other current liabilities	4,227.86	3,691.27
<b>Total Equity and Liabilities</b>	<b>69,455.75</b>	<b>67,615.52</b>

For and on behalf of Board of Directors  
 Brahmaputra Infrastructure Limited

  
 Sanjay Kumar Mozika  
 Joint Managing Director  
 Din : 00004508





## Brahmaputra Infrastructure Limited

Regd. Off.: Brahmaputra House, A-7, Mahipalpur (NH-8 Crossing), New Delhi-110 037

### STANDALONE FINANCIAL RESULTS FOR THE PERIOD ENDED 30TH SEPTEMBER 2018

(Figures - ₹ in lakhs)-Excepts EPS

Part-1 Sl. No.	Unaudited Financial Results for the Quarter & Half Year Ended 30th September 2018	Reviewed		Reviewed		Previous Year Ended 31.03.2018 (Audited)
		Quarter ended 30.09.2018	30.06.2018	Half Year Ended 30.09.2018	30.09.2017	
1	Income From Operations					
	a) Net Sales / Income from Operations (Net of Excise Duty)	5,471.25	4,994.09	4,418.26	10,465.34	24,627.15
	b) Other Operating Income	89.36	183.87	31.37	273.23	203.34
	<b>Total Income from operations (net)</b>	<b>5,560.61</b>	<b>5,177.96</b>	<b>4,449.63</b>	<b>10,738.57</b>	<b>24,830.49</b>
2	Expenses					
	a. Cost of Materials Consumed	365.90	571.62	486.19	937.52	2,834.31
	b. Changes in inventories of work-in-progress	(39.85)	(214.75)	(4.50)	(254.60)	(627.89)
	c. Employee benefits expenses	112.99	118.98	144.52	231.98	565.03
	d. Finance Cost	824.68	749.47	953.71	1,574.15	3,387.11
	e. Dividend Expenses	15.01	15.01	27.81	30.03	55.62
	f. Depreciation	170.41	190.24	226.61	360.65	874.11
	g. Other Expenses	4,352.07	3,592.33	3,366.93	7,944.40	18,135.96
	<b>Total Expenses</b>	<b>5,801.22</b>	<b>5,022.90</b>	<b>5,201.27</b>	<b>10,824.12</b>	<b>25,224.24</b>
3	<b>Profit/(loss) before exceptional items and tax (1-2)</b>	<b>(240.60)</b>	<b>155.06</b>	<b>(751.64)</b>	<b>(85.55)</b>	<b>(393.75)</b>
4	Exceptional Items - Expenditure / (Income)	3.08	(474.67)	-	(471.59)	(542.76)
5	<b>Profit/(loss) before tax (3-4)</b>	<b>(243.68)</b>	<b>629.73</b>	<b>(751.64)</b>	<b>386.04</b>	<b>149.01</b>
6	Tax Expenses					
	Current Tax	-	-	-	-	280.61
	Deferred Tax Charge/(Credit)	-	-	-	-	(296.51)
	Income tax relating to earlier years	-	-	-	-	0.64
7	<b>Net Profit / (Loss) from Ordinary Activities after tax (5 ± 6)</b>	<b>(243.68)</b>	<b>629.73</b>	<b>(751.64)</b>	<b>386.04</b>	<b>164.28</b>
8	Extraordinary items (Net of Tax expense)	-	-	-	-	-
9	<b>Net Profit / (Loss) for the period (7 ± 8)</b>	<b>(243.68)</b>	<b>629.73</b>	<b>(751.64)</b>	<b>386.04</b>	<b>164.28</b>
10	Other Comprehensive Income/(Loss)- net of tax					
	(i) Items that will not be reclassified subsequently to Profit and Loss	(0.19)	(0.14)	0.35	(0.34)	0.25
	(ii) Items that will be reclassified subsequently to Profit and Loss	(0.34)			(0.34)	33.57
11	<b>Total Comprehensive Income/ (Loss) for the period</b>	<b>(244.22)</b>	<b>629.59</b>	<b>(751.29)</b>	<b>385.37</b>	<b>197.85</b>
12	Paid-up equity share capital (Face Value of Rs. 10/- each)	2,901.84	2,901.84	2,901.84	2,901.84	2,901.84
13	Reserves excluding Revaluation Reserves as per Balance Sheet of previous accounting year					13,570.73
14	Earning Per Share (before extraordinary items) of Rs. 10/- each (Not annualised*)					
	(a) Basic	(0.84)	2.17	(2.59)	1.33	0.68
	(b) Diluted	(0.84)	2.17	(2.59)	1.33	0.68

For and on behalf of Board of Directors

*Sankar*

Sankar Kumar Deka  
Joint Managing Director





## Brahmaputra Infrastructure Limited

Regd. Off.: Brahma Putra House, A-7, Mahipalpur (NH-8 Crossing), New Delhi-110 037

### Segment Reporting

(Figures - ₹ in lakhs)

SI No	Particulars	Quarter Ended				Half Year Ended		Previous Year Ended
		30-09-18 (Un-Audited)	30-06-18 (Un-Audited)	30-09-17 (Un-Audited)	30-09-18 (Un-Audited)	30-09-17 (Un-Audited)	31.03.2018 (Audited)	
(i) <b>Segment Revenue:</b>	a) EPC Division	5,379.48	4,866.03	4,372.01	8,551.69	14,567.12	24,206.10	
	b) Real Estate Division	181.13	311.93	77.62	2,186.89	286.70	624.39	
	<b>Total Segment Revenue</b>	<b>5,560.61</b>	<b>5,177.96</b>	<b>4,449.63</b>	<b>10,738.57</b>	<b>14,853.82</b>	<b>24,830.49</b>	
(ii) <b>Segment Results</b>	a) EPC Division	20.06	490.67	646.71	510.73	261.99	240.74	
	b) Real Estate Division	263.74	139.06	104.93	124.68	273.75	91.73	
	<b>Total Segment Results after Exceptional Items</b>	<b>243.69</b>	<b>629.74</b>	<b>751.64</b>	<b>386.04</b>	<b>535.74</b>	<b>149.01</b>	
(iii) <b>Segment Assets</b>	a) EPC Division	-	-	-	55,849.23	-	56,485.65	
	b) Real Estate Division	-	-	-	13,606.53	-	12,378.34	
	<b>Total</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>69,455.75</b>	<b>-</b>	<b>68,863.99</b>	
(iv) <b>Segment Liabilities</b>	a) EPC Division	-	-	-	44,111.15	-	42,811.34	
	b) Real Estate Division	-	-	-	8,486.33	-	8,208.78	
	<b>Total</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>52,597.48</b>	<b>-</b>	<b>51,020.12</b>	

For and on behalf of Board of Directors  
Brahmaputra Infrastructure Limited

*Sanjay Kumar Mozika*  
Sanjay Kumar Mozika  
Joint Managing Director  
Din : 00004508





## Brahmaputra Infrastructure Limited

Regd. Off.: Brahma Putra House, A-7, Mahipalpur (NH-8 Crossing), New Delhi-110 037

### Notes :

- 1) The above unaudited financial results have been reviewed by the Audit Committee and approved by the Board of Directors at their meetings held on 07th December 2018. The Limited Review for the quarter ended 30th September, 2018 has been carried out by the Statutory Auditors, as required under Regulation 33 of SEBI (LODR) Regulation, 2015.
- 2) This statement has been prepared in accordance with the Companies (Indian Accounting Standards) Rules, 2015 (IndAS) prescribed under Section 133 of the Companies Act, 2013 and other recognised accounting practices and policies to the extent applicable.
- 3) The company has adopted IndAS 115, Revenue from Contracts with Customers, mandatory for reporting periods on or after April 1, 2018. In terms of the requirement of the new standard, revenue is recognised based on when a performance obligation is satisfied over time.
- 4) The Company has opted not to submit the Consolidated Financial results pursuant to regulation 33(3)(b) of SEBI (Listing Obligations and Disclosures Requirements) Regulations, 2015.
- 5) The previous period figures have been regrouped / re-arranged wherever considered necessary.

Date: 07.12.2018  
Place : New Delhi

For and on behalf of Board of Directors  
Brahmaputra Infrastructure Limited

Sanjay Kumar Mozika  
Joint Managing Director  
Din : 00004508