



# Brahmaputra Infrastructure Ltd.

**Dated: 21.08.2018**

**Scrip Code: 535693**

To,

The Bombay Stock Exchange Limited  
Phiroze Jeejeebhoy Tower,  
1<sup>st</sup> Floor Dalal Street,  
Mumbai - 400001

**Subject: Outcome of Adjourned Board Meeting.**

Dear Sir,

This is inform you that in the adjourned meeting of Board of Directors of the Company held today; the Board has inter alia considered and approved the following:

1. Un-audited Financial Results of the Company for the Quarter ended 30th June, 2018 in terms of Regulations 33 of SEBI (Listing Obligation and Disclosure Requirements) Regulations, 2015, duly reviewed and approved by the Audit Committee and the Board of Directors of the Company.
2. Review of all the Related Party transactions of First Quarter in respect of financial year 2018-19 by the Audit Committee and Board of Directors of the Company.
3. Resolutions in respect of account opening and authorization related in Courts, Banks, and arbitration approved by the Board Unanimously.

The meeting of Board of Directors commenced at 4.00 p.m. and concluded at 6:50 p.m.

You are requested to take same on the record.

**For and on the Behalf of the company  
Brahmaputra Infrastructure Limited**

*For Brahmaputra Infrastructure Limited*

**Vivek Malhotra**

*Company Secretary*

**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> June, 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**

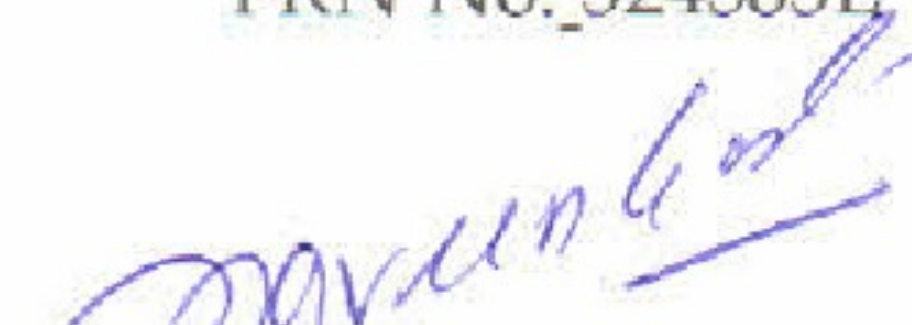
3. Based on our review conducted as above nothing has come to our attention that causes us to believe that the accompanying statement of unaudited financial results prepared in accordance with applicable accounting standards and other recognized accounting practices and policies, has not disclosed the 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.

Place: Guwahati  
Date: 21<sup>st</sup>, August 2018



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

  
Naveen Garg, Proprietor  
M No. 060338



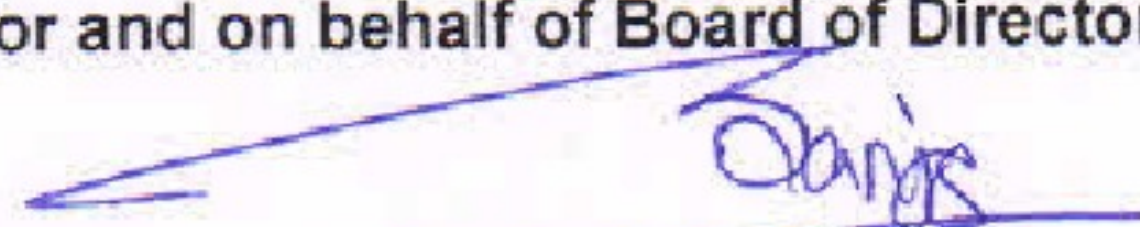
## Brahmaputra Infrastructure Limited

Regd. Off.: Brahma Putra House, A-7, Mahipalpur (NH-8 Crossing), New Delhi-110 037  
**FINANCIAL RESULTS FOR THE QUARTER ENDED 30TH JUNE 2018**

(Figures - ₹ in lakhs)

Part-1	Unaudited Financial Results for the Quarter & Year Ended 30th June 2018	Current Quarter ended	Previous Quarter ended	Corresponding Quarter in the previous Year	Previous Year Audited Results
SL. No.	Particulars	30.06.2018	31.03.2018	30.06.2017	31.03.2018
1	<b>Income From Operations</b>				
	a) Net Sales / Income from Operations (Net of Excise Duty)	4,994.09	4,326.03	10,347.58	24,627.15
	b) Other Operating Income	183.87	111.50	56.61	203.34
	<b>Total Income from operations (net)</b>	<b>5,177.96</b>	<b>4,437.53</b>	<b>10,404.19</b>	<b>24,830.49</b>
2	<b>Expenses</b>				
	a. Cost of Materials Consumed	571.62	508.70	848.04	2,834.31
	b. Changes in inventories of work-in-progress	(214.75)	(1,074.98)	1,139.59	(627.89)
	c. Employee benefits expenses	118.98	132.13	151.89	565.03
	d. Finance Cost	749.47	602.29	861.12	3,387.11
	e. Dividend Expenses	15.01	13.90	13.90	55.62
	f. Depreciation	190.24	201.16	234.34	874.11
	g. Other Expenses	3,592.33	4,055.60	6,939.40	18,135.96
	<b>Total Expenses</b>	<b>5,022.91</b>	<b>4,438.79</b>	<b>10,188.29</b>	<b>25,224.24</b>
3	<b>Profit/(loss) before exceptional items and tax (1-2)</b>	<b>155.05</b>	<b>(1.26)</b>	<b>215.90</b>	<b>(393.75)</b>
4	<b>Exceptional Items - Expenditure / (Income)</b>	<b>(474.67)</b>	<b>(542.76)</b>	-	<b>(542.76)</b>
5	<b>Profit/(loss) before tax (3-4)</b>	<b>629.73</b>	<b>541.50</b>	<b>215.90</b>	<b>149.01</b>
6	<b>Tax Expenses</b>				
	Current Tax	-	280.61	-	280.61
	Deferred Tax Charge/(Credit)	-	(296.51)	-	(296.51)
	Income tax relating to earlier years	-	0.64	-	0.64
7	<b>Net Profit / (Loss) from Ordinary Activities after tax (5 ± 6)</b>	<b>629.73</b>	<b>556.76</b>	<b>215.90</b>	<b>164.28</b>
8	<b>Extraordinary items (Net of Tax expense)</b>	-	-	-	-
9	<b>Net Profit / (Loss) for the period (7 ± 8)</b>	<b>629.73</b>	<b>556.76</b>	<b>215.90</b>	<b>164.28</b>
10	<b>Other Comprehensive Income/(Loss)- net of tax</b>				
	(i) Items that will not be reclassified subsequently to Profit and Loss	(0.14)	33.71	(0.10)	33.57
	(ii) Items that will be reclassified subsequently to Profit and Loss				
11	<b>Total Comprehensive Income/ (Loss) for the period</b>	<b>629.58</b>	<b>590.47</b>	<b>215.80</b>	<b>197.85</b>
12	<b>Paid-up equity share capital (Face Value of Rs. 10/- each)</b>	<b>2,901.84</b>	<b>2,901.84</b>	<b>2,901.84</b>	<b>2,901.84</b>
13	<b>Reserves excluding Revaluation Reserves as per Balance Sheet of previous accounting year</b>				
14	<b>Earning Per Share (before extraordinary items) of Rs. 10/- each (Not annualised*)</b>				
	(a) Basic	2.17	2.03	0.74	0.68
	(b) Diluted	2.17	2.03	0.74	0.68
15	<b>EBDITA</b>	<b>910.89</b>	<b>690.69</b>	<b>1,254.75</b>	<b>3,664.13</b>
16	<b>EBDITA Margin</b>	<b>18.24%</b>	<b>15.97%</b>	<b>12.13%</b>	<b>14.88%</b>
17	<b>PBT</b>	<b>629.73</b>	<b>541.50</b>	<b>215.90</b>	<b>149.01</b>

For and on behalf of Board of Directors

  
**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

### Segment Reporting

(Figures - ₹ in lakhs)

Sl No	Particulars	Current Quarter ended	Previous Quarter ended	Corresponding Quarter in the previous Year ended	Previous Year Audited Results
		30.06.2018	31.03.2018	30.06.2017	31.03.2018
<b>(i) Segment Revenue:</b>					
a) EPC Divison		4,866.03	4,256.40	10,195.11	24,206.11
b) Real Estate Division		311.93	181.13	209.08	624.39
<b>Total Segment Revenue</b>		<b>5,177.96</b>	<b>4,437.53</b>	<b>10,404.19</b>	<b>24,830.50</b>
<b>(ii) Segment Results</b>					
a) EPC Divison		490.67	490.07	384.72	240.73
b) Real Estate Division		139.06	51.43	168.82	91.73
<b>Total Segment Results before tax after Exceptional items</b>		<b>629.73</b>	<b>541.50</b>	<b>215.90</b>	<b>149.00</b>
<b>(iii) Segment Assets</b>					
a) EPC Divison		54,585.48	-	-	54,823.12
b) Real Estate Division		12,798.55	-	-	12,792.40
<b>Total</b>		<b>67,384.04</b>	<b>-</b>	<b>-</b>	<b>67,615.52</b>
<b>(iv) Segment Liabilities</b>					
a) EPC Divison		42,867.41	-	-	42,934.17
b) Real Estate Division		7,807.47	-	-	8,208.78
<b>Total</b>		<b>50,674.89</b>	<b>-</b>	<b>-</b>	<b>51,142.95</b>

For and on behalf of Board of Directors

Sanjay Kumar Mozika  
Joint Managing Director

Din : 00004508

## **Notes:**

- i) The above unaudited financial results have been reviewed by the Audit Committee and approved by the Board of Directors. The Limited Review for the quarter ended 30th June, 2018 has been carried out by the Statutory Auditors, as required under Regulation 33 of SEBI (LODR) Regulation, 2015.
- ii) 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.
- iii) 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.
- iv) The Statutory Auditors of the Company have issued an unqualified review report on the unaudited financial results for the quarter ended 30 June 2018.
- v) The previous period figures have been regrouped / re-arranged wherever considered necessary.
- vi) The Company has the following segments- (a) EPC Division (b) Real Estate Division
- vii) No Provision made for the slow Moving "WIP" amounting to Rs 62.30 Crores.

**For and on behalf of Board of Directors**



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