



ANUBHAV INFRASTRUCTURE LIMITED

CIN : L51109WB2006PLC107433


REGISTERED OFFICE : "ANANTA BHAWAN", 94, VIVEKANAND NAGAR, P.O. - PODRAH, ANDUL ROAD, 3RD FLOOR, ROOM NO. -303, HOWRAH - 711 109

Statement of Un-Audited Financial Results for the Half Year Ended September 30' 2019

(₹ IN LACS)

| Sr. No. | Particulars | Quarter Ended | | | Half Year Ended | | Year Ended |
|---------|---|--------------------------|--------------------------|--------------------------|--------------------------|--------------------------|-----------------------|
| | | 30.09.2019 Un-Audited | 30.06.2019 Un-Audited | 30.09.2018 Un-Audited | 30.09.2019 Un-Audited | 30.09.2018 Un-Audited | 31.03.2019 Audited |
| 1 | Income from Operations | | | | | | |
| (a) | Net Sales/Income from Operations (Net of excise duty) | 21.04 | - | 2.17 | 21.04 | 7.12 | 14.99 |
| (b) | Other Operating Income | - | - | 3.63 | - | 15.99 | 38.25 |
| | Total Income from Operations (net) | 21.04 | - | 5.80 | 21.04 | 23.11 | 53.24 |
| 2 | Expenses | | | | | | |
| (a) | Cost of Material Consumed | - | - | 2.08 | - | 6.82 | 14.46 |
| (b) | Purchase of stock-in-trade | 32.02 | - | - | 32.02 | - | - |
| (c) | Changes in inventories of finished goods, work-in-progress and stock-in-trade. | - | - | - | - | - | - |
| (d) | Employee benefits expense | 0.89 | 0.95 | 1.31 | 1.84 | 7.01 | 22.62 |
| (e) | Finance Costs | - | - | - | - | - | - |
| (f) | Depreciation and amortisation expense | 0.10 | 0.11 | 0.10 | 0.21 | 0.21 | 0.43 |
| (g) | Other expenses (Any item exceeding 10% of the total expenses relating to continuing operations to be shown separately) | 1.42 | 0.80 | 2.35 | 2.22 | 9.19 | 14.52 |
| | Total Expenses | 34.43 | 1.86 | 5.84 | 36.29 | 23.23 | 52.03 |
| 3 | Profit (loss) before Exceptional and Extraordinary Items and tax (1-2) | (13.39) | (1.86) | (0.04) | (15.25) | (0.12) | 1.21 |
| 4 | Exceptional Items | - | - | - | - | - | - |
| 5 | Profit / (Loss) before tax (3 - 4) | (13.39) | (1.86) | (0.04) | (15.25) | (0.12) | 1.21 |
| 6 | Tax expense | | | | | | |
| (a) | Current Tax | - | - | - | - | - | 0.88 |
| (b) | Deferred Tax (Asset)/Liabilities | - | - | - | - | 0.01 | (0.34) |
| (c) | Tax Related to Earlier Year | - | - | - | - | 0.02 | - |
| 7 | Profit / (Loss) after tax (5 - 6) | (13.39) | (1.86) | (0.04) | (15.25) | (0.15) | 0.67 |
| 8 | Other Comprehensive Income | | | | | | |
| (a) | Amount of item that will not be reclassified to profit or loss | - | - | - | - | - | - |
| (b) | Income tax on items that will not be reclassified to profit or loss | - | - | - | - | - | - |
| (c) | Item that will be reclassified to profit or loss | - | - | - | - | - | - |
| (d) | Income tax on items that will be reclassified to profit or loss | - | - | - | - | - | - |
| 9 | Total Comprehensive Income | - | - | - | - | - | - |
| 10 | Total Comprehensive Income [Comprising Profit for the Period (After tax) and Other comprehensive income] (10+12) | (13.39) | (1.86) | (0.04) | (15.25) | (0.15) | 0.67 |
| 11 | Paid-up equity share capital ((Face Value of ₹ 10/- each) | 2,141.49 | 2,141.49 | 2,141.49 | 2,141.49 | 2,141.49 | 2,141.49 |
| 12 (a) | Earnings Per Share (before extraordinary items) (of ₹ 10/- each) (not annualised): | | | | | | |
| (a) | Basic | (0.06) | (0.01) | (0.00) | (0.07) | (0.00) | 0.00 |
| (b) | Diluted | - | - | - | - | - | - |
| (b) | Earnings Per Share (after extraordinary items) (of ₹ 10/- each) (not annualised): | | | | | | |
| (a) | Basic | (0.06) | (0.01) | (0.00) | (0.07) | (0.00) | 0.00 |
| (b) | Diluted | - | - | - | - | - | - |

- The above financial results which have been prepared in accordance with Regulation 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 read with SEBI circular dated July 5, 2016, have been reviewed by Audit Committee in their meeting dated November 14, 2019 and approved by the Board of Directors at their meeting held on November 14, 2019. The above results have been subjected to Limited Review by the Statutory Auditors.
- The financial results of the company have been prepared in accordance with the Indian Accounting Standards (IND AS) notified under the Companies (Indian Accounting Standards) Rules, 2015 as amended by the companies (Indian Accounting Standards) (Amendment) Rules, 2016.
- There was no exceptional item during the half year ended September 30, 2019.
- Previous period's figures have been regrouped/ reclassified/rearranged, wherever necessary, to correspond with the current period's.
- The comparative figures for the half year ended September 30, 2019 in the Statement of Cash Flows have been compiled by the management in accordance with accounting principles generally accepted in India and have not been subjected to audit / review.



Dinesh Agarwal
 (Managing Director)
 DIN : 00499238

Place : Howrah
Date : November 14, 2019



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Statement of Audited Assets & Liabilities for the Half Year Ended 30th September' 2019

(₹ IN LACS)

| Statement of Assets & Liabilities | As at (Current Year Ended) | As at (Previous Year Ended) |
|--|----------------------------|-----------------------------|
| | 30.09.2019 Un-Audited | 31.03.2019 Audited |
| A. ASSETS | | |
| 1 Non Current Assets | | |
| (a) Property, Plant & Equipments | 1.26 | 1.47 |
| Sub Total Non Current Assets | 1.26 | 1.47 |
| 2 Current Assets | | |
| (a) Financial Assets | | |
| (i) Investments | 6,136.45 | 5,955.72 |
| (ii) Trade Receivables | 16.68 | 171.91 |
| (iii) Cash & Cash Equivalent | 10.64 | 0.48 |
| (iv) Loans | 936.76 | 946.21 |
| (b) Other Current Assets | - | - |
| Sub Total Current Assets | 7,100.53 | 7,074.32 |
| TOTAL EQUITY ASSETS | 7,101.79 | 7,075.79 |
| A. EQUITY AND LIABILITIES | | |
| 1 Share Holder's Fund | | |
| (a) Equity Share Capital | 2,141.49 | 2,141.49 |
| (b) Other Equity | 4,817.02 | 4,832.27 |
| Sub Total Shareholder's Fund | 6,958.51 | 6,973.76 |
| 2 Non Current Liabilities | | |
| (a) Deferred Tax Liabilities | - | 0.01 |
| Sub Total Non Current Liabilities | - | 0.01 |
| 3 Current Liabilities | | |
| (a) Financial Liabilities | | |
| (i) Trade Payables | 52.91 | 10.03 |
| (b) Provisions | 90.29 | 90.29 |
| (c) Other Current Liabilities | 0.08 | 0.45 |
| (d) Current Tax Liabilities | - | 1.25 |
| Sub Total Current Liabilities | 143.28 | 102.02 |
| TOTAL EQUITY & LIABILITIES | 7,101.79 | 7,075.79 |

For Anubhav Infrastructure Limited



Dinesh Agarwal
(Managing Director)

DIN : 00499238

Place : Howrah

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Statement of Cash Flow for the Half Year Ended September 30' 2019

(₹ IN LACS)

| SL. NO. | PARTICULARS | As At 30.09.2019 | As At 30.09.2018 |
|---------|---|---------------------|---------------------|
| (A) | Cash flow from Operating Activities: | | |
| | Profit Before Tax | (15.25) | 0.12 |
| | <u>Adjustments for:</u> | | |
| | Depreciation | 0.21 | 0.21 |
| | Operating Capital before Working capital charges | (15.04) | 0.33 |
| | <u>Change in Working Capital</u> | | |
| | Receivables (Increase)/decrease | 155.22 | 0.13 |
| | Trade payables Increase/(decrease) | 42.88 | (6.00) |
| | Short Term Provisions - Increase/(Decrease) | 0.30 | 0.32 |
| | Other Current Assets - (Increase)/Decrease | - | 5,633.94 |
| | Other Current Liabilities - Increase/(Decrease) | (0.17) | 0.25 |
| | Current Tax Liabilities | - | (0.35) |
| | Cash Flow from Operating Activities before Income Tax | 198.23 | 5,628.29 |
| | Income Tax Paid / Adjustments | - | 0.03 |
| | Net cash flow from/(used in) operating activities (A) | 183.19 | 5,628.65 |
| (B) | Cash Flow From Investing Activities: | | |
| | proceeds from sale/(purchase)of investments | (488.79) | (5,606.16) |
| | proceeds from sale/(purchase)of Fixed Assets | 5.50 | 0.58 |
| | Short Term Loans & Advances - (Increase)/Decrease | 310.18 | (31.83) |
| | Net Cash flow from /(used in) investing activities (B) | (173.11) | (5,637.41) |
| (C) | Cash Flow From Financing Activities: | | |
| | Share Capital Increase/(decrease) | - | - |
| | Premium on Share Capital Increase/(decrease) | - | - |
| | Net Cash Flow from (used in) financing activities (C) | - | - |
| | Net cash flow after adjusting (A+B+C) | 10.08 | (8.76) |
| | Cash and cash equivalents at the beginning of the year | 0.56 | 9.32 |
| | Cash and cash equivalents at the end of the year | 10.64 | 0.56 |
| | Components of cash and cash equivalents | | |
| | Balances with Banks in Current Account | 7.99 | 0.29 |
| | Cash in Hand | 2.65 | 0.27 |
| | Total cash and cash equivalents | 10.64 | 0.56 |

For Anubhav Infrastructure Limited



Dinesh Agarwal
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Reconciliation of Statement of Profit and Loss as Previously Reported under GAAP to Ind-AS for the Half Year Ended 30th September' 2019 :

(₹ IN LACS)

| Particulars | For the Quarter ended September 30, 2019 |
|---|---|
| | |
| | -13.39 |
| Net Profit after tax as report under Previous GAAP | 0.00 |
| Ind AS Adjustment:Add/(loss) | |
| | -13.39 |
| Total Income for the Quarter / Year Ended as per Ind AS | |
| | - |
| Other Comprehensive Income | |
| Total Comprehensive Income for the Quarter Ended as per Ind AS | (13.39) |

