



November 12, 2022

To

BSE Limited

P. J. Towers, 1st Floor

Dalal Street,

Mumbai – 400 001

Sub: Outcome of Board Meeting to be held on November 12, 2022

Ref : Scrip Code in BSE – 538833

Dear Sir/Madam,

The Board of Directors at its meeting held today inter-alia considered and approved the Unaudited Financial Results of the Company for the Quarter and Half Year ended September 30, 2022 along with Limited Review Report issued by M/s. Harsh Mita & Associates, Chartered Accountants of the Company, with unmodified opinion, are attached and the same is being uploaded on website of the Company.

The Meeting of the Board of Directors of the Company commenced at 12:30 P.M and concluded at 1:00 P.M.

You are requested to take the above on record.

Yours Faithfully,

For *Anubhav Infrastructure Limited*

Nikita Rateria

Nikita Rateria

(Company Secretary)

Membership No. 36115



ANUBHAV INFRASTRUCTURE LIMITED

1/A, FAKIR DEY LANE, 1ST FLOOR, BOWBAZAR, KOLKATA - 700 012

TEL : 91 82320 13440, Website : www.anubhavinfrastucture.com E-mail : info@anubhavinfrastucture.com

CIN :- L51109WB2008PLC107433



ANUBHAV INFRASTRUCTURE LIMITED

CIN : L51109WB2006PLC107433

REGISTERED OFFICE : 1A, FAKIR DEY LANE, 1ST FLOOR, BOWBAZAR, KOLKATA - 700 012

Statement of Un-Audited Financial Results for the Half Year Ended September 30' 2022

(₹ IN LACS)

Sr. No.	Particulars	Quarter Ended			Half Year Ended		Year Ended
		30.09.2022 Un-Audited	30.06.2022 Un-Audited	30.09.2021 Un-Audited	30.09.2022 Un-Audited	30.09.2021 Un-Audited	31.03.2022 Audited
1	Income from Operations						
(a)	Net Sales/Income from Operations (Net of excise duty)	38.95	-	-	38.95	-	32.75
(b)	Other Operating Income	-	-	-	-	-	-
	Total income from Operations (net)	38.95	-	-	38.95	-	32.75
2	Expenses						
(a)	Cost of Material Consumed	-	-	-	-	-	-
(b)	Purchase of stock-in-trade	12.93	-	-	12.93	-	17.67
(c)	Changes in inventories of finished goods, work-in-progress and stock-in-trade	-	-	-	-	-	-
(d)	Employee benefits expense	11.68	5.39	3.30	17.07	6.61	15.77
(e)	Finance Costs	-	-	-	-	-	-
(f)	Depreciation and amortisation expense	-	-	-	-	-	0.24
(g)	Other expenses (Any item exceeding 10% of the total expenses relating to continuing operations to be shown separately)	6.82	1.46	4.48	8.29	4.66	16.12
	Total Expenses	31.43	6.85	7.78	38.29	11.27	49.80
3	Profit (loss) before Exceptional and Extraordinary Items and tax (1-2)	7.52	(6.85)	(7.78)	0.66	(11.27)	(17.05)
4	Exceptional items	-	-	-	-	-	-
5	Profit / (Loss) before tax (3 - 4)	7.52	(6.85)	(7.78)	0.66	(11.27)	(17.05)
6	Tax expense						
(a)	Current Tax	-	-	-	-	-	-
(b)	Deferred Tax (Asset)/Liabilities	-	-	-	-	-	0.03
(c)	Tax Related to Earlier Year	-	-	-	-	-	-
7	Profit / (Loss) after tax (5 - 6)	7.52	(6.85)	(7.78)	0.66	(11.27)	(17.08)
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)	7.52	(6.85)	(7.78)	0.66	(11.27)	(17.08)
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	0.04	(0.03)	(0.04)	0.00	(0.05)	(0.08)
(b)	Diluted	-	-	-	-	-	-
(b)	Earnings Per Share (after extraordinary items) (of ₹ 10/- each) (not annualised):						
(a)	Basic	0.04	(0.03)	(0.04)	0.00	(0.05)	(0.08)
(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 12, 2022 and approved by the Board of Directors at their meeting held on November 12, 2022. 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, 2022.
- Previous period's figures have been re-grouped/ re-classified/re-arranged wherever necessary, to correspond with the current period's.
- The comparative figures for the half year ended September 30, 2022 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.

For Anubhav Infrastructure Limited



Agarwal
Dinesh Agarwal
(Managing Director)
DIN : 00499238

Place : Kolkata
Date : November 12, 2022



ANUBHAV INFRASTRUCTURE LIMITED

CIN : L51109WB2006PLC107433

REGISTERED OFFICE : 1A, FAKIR DEY LANE, 1ST FLOOR, BOWBAZAR, KOLKATA - 700 012

Statement of Audited Assets & Liabilities for the Half Year Ended 30th September' 2022

(₹ IN LACS)

Statement of Assets & Liabilities	As at (Current Year Ended)	As at (Previous Year Ended)
	30.09.2022 Un-Audited	31.03.2022 Audited
A. ASSETS		
1 Non Current Assets		
(a) Property, Plant & Equipments	33.55	33.55
(b) Deffered Tax Assets	0.04	0.04
Sub Total Non Current Assets	33.59	33.59
2 Current Assets		
(a) Financial Assets		
(i) Investments	6,661.28	6,983.50
(ii) Trade Receivables	8.81	4.00
(iii) Cash & Cash Equivalent	3.56	466.13
(iv) Loans	475.15	1.36
Sub Total Current Assets	7,148.80	7,454.99
TOTAL EQUITY ASSETS	7,182.39	7,488.58
A. EQUITY AND LIABILITIES		
1 Share Holder's Fund		
(a) Equity Share Capital	2,141.49	2,141.49
(b) Other Equity	4,804.03	4,803.37
Sub Total Shareholder's Fund	6,945.52	6,944.86
2 Current Liabilities		
(a) Short Term Borrowings	216.00	-
(b) Trade Payables	16.87	70.50
(c) Provisions	-	472.74
(d) Other Current Liabilities	4.00	0.48
Sub Total Current Liabilities	236.87	543.72
TOTAL EQUITY & LIABILITIES	7,182.39	7,488.58

For Anubhav Infrastructure Limited



Dinesh Agarwal

Dinesh Agarwal
(Managing Director)

DIN : 00499238

Place : Kolkata

Date : November 12, 2022



ANUBHAV INFRASTRUCTURE LIMITED

CIN : L51109WB2006PLC107433

REGISTERED OFFICE : 1A, FAKIR DEY LANE, 1ST FLOOR, BOWBAZAR, KOLKATA - 700 012

Statement of Cash Flow for the Half Year Ended September 30' 2022

(₹ IN LACS)

SL. NO.	PARTICULARS	As At 30.09.2022	As At 30.09.2021
(A)	Cash flow from Operating Activities:		
	Profit Before Tax	(5.15)	(3.93)
	<u>Adjustments for:</u>		
	Depreciation	-	-
	Operating Capital before Working capital charges	(5.15)	(3.93)
	<u>Change in Working Capital</u>		
	Receivables (Increase)/decrease	44.91	(34.22)
	Short Term Borrowings Increase/(decrease)	216.00	
	Trade payables Increase/(decrease)	(416.79)	18.67
	Short Term Provisions - Increase/(Decrease)	-	(90.29)
	Other Current Liabilities - Increase/(Decrease)	3.55	0.45
	Cash Flow from Operating Activities before Income Tax	(152.33)	(105.39)
	Income Tax Paid / Adjustments	0.04	(0.01)
	Net cash flow from/(used in) operating activities (A)	(157.44)	(109.33)
(B)	Cash Flow From Investing Activities:		
	proceeds from sale/(purchase)of investments	74.67	17.70
	proceeds from sale/(purchase)of Fixed Assets	(32.93)	0.21
	Short Term Loans & Advances - (Increase)/Decrease	116.91	91.65
	Net Cash flow from /(used in) investing activities (B)	158.65	109.56
(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)	1.21	0.23
	Cash and cash equivalents at the beginning of the year	2.34	2.11
	Cash and cash equivalents at the end of the year	3.55	2.34
	Components of cash and cash equivalents		
	Balances with Banks in Current Account	1.51	1.94
	Cash in Hand	2.04	0.40
	Total cash and cash equivalents	3.55	2.34

For Anubhav Infrastructure Limited



Dinesh Agarwal

Dinesh Agarwal
(Managing Director)

DIN : 00499238

Place : Kolkata

Date : November 12, 2022



ANUBHAV INFRASTRUCTURE LIMITED

CIN : L51109WB2006PLC107433

REGISTERED OFFICE : 1A, FAKIR DEY LANE, 1ST FLOOR, BOWBAZAR, KOLKATA - 700 012

Reconciliation of Statement of Profit and Loss as Previously Reported under GAAP to Ind-AS for the Half Year Ended 30th September' 2022 :

(₹ IN LACS)

Particulars	For the Quarter ended September 30, 2022
Net Profit after tax as report under Previous GAAP	
Ind AS Adjustment: Add/(loss)	7.52
	0.00
Total Income for the Quarter / Year Ended as per Ind AS	7.52
Other Comprehensive Income	
Total Comprehensive Income for the Quarter Ended as per Ind AS	7.52





HARSH MITA & ASSOCIATES

CHARTERED ACCOUNTANTS

191 Chittaranjan Avenue, 4th Floor, Suite 7, Kolkata 700007

Tel. : +91 98316 54929 / +91 98831 19394. +91 33 4064 2186

Email : harshpoddar4@gmail.com ; mita.dhuwalia@yahoo.in

Web : www.hmaa.in

LIMITED REVIEW REPORT

Independent Auditor's Review Report of the Second Quarter and Half Year Ended of Anubhav Infrastructure Limited pursuant to the Regulation 33 of the SEBI (Listing Obligations & Disclosure Requirements) Regulations, 2015, (as amended)

To the Board of Directors of Anubhav Infrastructure Limited

1. We have reviewed the accompanying Statement of Un-audited Financial Result ("Statement") of **Anubhav Infrastructure Limited** ("the Company") for the second quarter and half year ended September 30, 2022, which are included in the accompanying "Statement of Un-audited Financial Results for the second quarter and half year ended September 30, 2022" together with the notes thereon (the "Statement"). The Statement has been prepared by the Company pursuant to Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended (the "Listing Regulations, 2015"), which has been initialed by us for identification purposes.

This Statement which is the responsibility of the Company's Management and approved by the Company's Board of Directors in their meeting held on November 12, 2022 has been prepared in accordance with the recognition and measurement principles laid down in the Indian Accounting Standard 34 "Interim Financial Reporting" ("Ind-AS 34"), prescribed under Section 133, of the Companies Act, 2013 read with relevant rules issued thereunder and other accounting principles generally accepted in India. Our responsibility is to issue a report on the Statement based on our review.

2. We conducted our review of the Statement in accordance with the Standard on Review Engagement (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 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 accordingly, we do not express an audit opinion.



3. Based on our review conducted as above, we report that, nothing has come to our attention that causes us to believe that the accompanying Statement of the Results prepared in accordance with the recognition and measurement principles laid down in the applicable Indian Accounting Standards as prescribed under Section 133 of the Companies Act,2013, read with relevant rules issued thereunder and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in terms of the Regulation, read with the Circular, including the manner in which it is to be disclosed, or that it contains any mis-statement.

For Harsh Mita & Associates

Chartered Accountants

FRN No. 327904E



Harsh Poddar

Harsh Poddar

Partner

Membership No. 301856

Peer Review Reg No. 012927

UDIN : 22301856BC

Place: Kolkata

Date: November 12, 2022