

# ADHBHUT INFRASTRUCTURE LIMITED

Registered Office:  
DSC 260 South Court, DLF Saket, New Delhi-110017  
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Tel.: +91-7048959386 | CIN : L51503DL1985PLC020195

Ref No. : AIL/BSE/53/2022-23

Date: 13<sup>th</sup> February 2023

To,  
The Manager  
BSE Limited,  
Corporate Relationship Department  
Phirozee Jeejee Bhoy Towers,  
Dalal Street,  
Mumbai-400001

Scrip code: 539189

Subject: Outcome of the Board Meeting held today i.e. February 13, 2023

Dear Sir/Madam,

Pursuant to the provisions of Regulation 30 read with Regulation 33 of SEBI (Listing Obligations and Disclosures Requirement) Regulations, 2015, we wish to inform you that the Board of Directors of the Company in its meeting held today i.e. Monday, 13<sup>th</sup> February, 2023 has inter-alia considered, noted and approved the following matters:

# ADHBHUT INFRASTRUCTURE LIMITED

## STATEMENT OF UNAUDITED FINANCIAL RESULTS FOR THE QUARTER AND NINE MONTHS ENDED 31st DECEMBER, 2022

(Rupees in Lakhs)

S.No.	Particulars	STANDALONE					
		Quarter Ended			Nine Months Ended		Year
		31.12.22	30.09.22	31.12.21	31.12.22	31.12.21	31.03.2022
	Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited	
1	Income from Operations						
	Total Incomes from Operations	23.85	39.41	5.45	155.17	5.45	263.06
2	Expenses						
	Total Expenses	38.63	38.32	10.07	87.90	30.80	369.02
3	Profit/(loss) before exceptional Items and tax (1-2)	(14.78)	1.09	(4.62)	67.27	(25.35)	(105.96)
4	Exceptional items						
5	Profit/(loss) before Tax (3- 4)	(14.78)	1.09	(4.62)	(1,189.13)	(25.35)	(105.96)
6	Tax Expense						
7	Profit/(loss) for the period (5-6)	(31.95)	1.09	(4.62)	(1,206.30)	(25.35)	(105.96)
8	Other comprehensive income (net of tax)						
9	Total comprehensive Income (after tax) (7+8)	(31.95)	1.09	(4.62)	(1,206.30)	(25.35)	(105.96)
10	Paid-up equity share capital (Face Value of Rs.10						
11	Other equity						
12	Earning Per Share *						

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Notes to financial results :

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Date: 13th February 2023

Place: New Delhi

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Date: 2023.02.13  
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Anubhav Dham  
Wholtime Director



Independent Auditor's Review Report on the Unaudited Quarterly Financial Results and Year to date 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

### 1. Introduction

We have reviewed the accompanying statement of standalone unaudited financial results of Adhbhut Infrastructure Limited ("the Company") for the quarter ended December 31, 2022 and the year-to-date results for the period April 1, 2022 to December 31, 2022, being submitted by the Company pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulation, 2015 (as amended), including relevant circulars issued by the SEBI from time to time.

This statement, which is the responsibility of the Company's Management and has been approved by the Board of Directors, has been prepared in accordance with the accounting principles laid down in the Indian Accounting Standard 34, Interim Financial Reporting ("Ind AS 34"), prescribed under section 133 of the Companies Act, 2013 ("the Act") and other accounting principles generally accepted in India. Our responsibility is to issue a report on these financial results based on our review.

### 2. Scope of Review

We conducted our review of the Statement in accordance with the Standard on Review Engagements (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 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 provides less assurance than an audit.

Accordingly, we do not express an audit opinion.

### 3. Conclusion

Based on our review, 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.

**CHATTERJEE & CHATTERJEE**  
**CHARTERED ACCOUNTANTS**

4. Material uncertainty related to going concern
- a). The Company has incurred a net loss of Rs. 31.95 lakhs and Rs. 1,206.30 lakhs for the quarter and period ended December 31, 2022 respectively and accumulated losses as on December 31, 2022 stand at Rs. 2392.46 lakhs 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.
- b). As stated in note no. 6 to the accompanying statement, the Company has considered the possible impact of disruption caused by Covid-19 spread. Further, the Company will continue to monitor the future economic conditions and its consequent impact on the business operations, given the nature of the pandemic.

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

5. The review of standalone unaudited quarterly financial results for the quarter ended December 31, 2021 included in the Statement was carried out and reported by SSRA & Co., who have expressed unmodified conclusion vide their review report dated February 11, 2022 whose review report has been furnished to us and which has been relied upon by us for the purpose of our review of the Statement. Our report is not modified in respect of this matter.

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

**BALDEO**  
**DAS**  
**GUJRATI**

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BALDEO DAS  
GUJRATI  
Date: 2023.02.13  
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BD Gujrati  
Partner  
Membership Number: 010878

Place: New Delhi  
Date: February 13, 2023

UDIN: 23010878BGWRBR7164