



August 14, 2023

The Manager/Secretary  
BSE Limited  
P. J. Towers, 1st Floor  
Dalal Street,  
Mumbai -- 400 001

Scrip Code in BSE: 538833

Sub : Submission of Un-audited Financial Results along with Auditors' Limited Review Report thereon – Pursuant to Regulation 33 of SEBI (Listing Obligations & Disclosure Requirements) Regulations, 2015.

Dear Sir,

Pursuant to Regulation 33 of the SEBI (Listing Obligations & Disclosure Requirements) Regulations, 2015 we are please to enclose the following :-

1. Un-audited Financial Results for the First Quarter ended June 30, 2023.
2. Limited Review Report dated August 14, 2023 from the Statutory Auditor of the Company.

You are requested to please consider and take on record the aforesaid disclosure as required host on the portal of the BSE for information of the general public and investors of the Company.

The Meeting of the Board of Directors of the Company commenced at 3:00 P.M and concluded at 4:00 P.M.

This is for your kind records and information.

Thanking you,  
Yours faithfully,

For *Anubhav Infrastructure Limited*

  
  
Nikita Rateria  
(Company Secretary)  
M.No, 36115

## **ANUBHAV INFRASTRUCTURE LIMITED**



**ANUBHAV INFRASTRUCTURE LIMITED**

REGISTERED OFFICE : "CHATTERJEE INTERNATIONAL CENTRE", 6TH FLOOR, ROOM NO. - 6A, 33A, JAWAHARLAL NEHRU ROAD, KOLKATA - 700071

Statement of Un-Audited Financial Results for the Quarter Ended 30th June' 2023

( ₹ IN LACS )

Sr. No.	Particulars	3 Months ended	Preceding 3 months ended	Corresponding 3 Months ended in the previous year	Year to date figures for current period ended	Year to date figures for the previous period ended
		30.06.2023 Un-Audited	31.03.2023 Audited	30.06.2022 Un-Audited	30.06.2023 Un-Audited	31.03.2023 Audited
1	<b>Income from Operations</b>					
	(a) Net Sales/Income from Operations (Net of excise duty)	238.87	1,123.07	-	238.87	2,218.35
	(b) Other Operating Income	6.47	7.50	-	6.47	7.50
	<b>Total income from Operations (net)</b>	<b>245.34</b>	<b>1,130.57</b>	<b>-</b>	<b>245.34</b>	<b>2,225.85</b>
2	<b>Expenses</b>					
	(a) Purchase of stock-in-trade	232.63	1,096.61	-	232.63	2,114.98
	(b) Other Operating Expenses	6.47	-	-	6.47	-
	(c) Changes in inventories of finished goods, work-in-progress and stock-in-trade	2.89	(4.44)	-	2.89	(4.44)
	(d) Employee benefits expense	3.55	13.65	5.39	3.55	38.30
	(e) Finance Costs	-	-	-	-	-
	(f) Depreciation and amortisation expense	-	0.36	-	-	0.36
	(g) Other expenses (Any item exceeding 10% of the total expenses relating to continuing operations to be shown separately)	35.50	6.55	1.46	35.50	20.17
	<b>Total Expenses</b>	<b>281.04</b>	<b>1,112.73</b>	<b>6.85</b>	<b>281.04</b>	<b>2,169.37</b>
3	<b>Profit (loss) before Exceptional and Extraordinary Items and tax (1-2)</b>	<b>(35.70)</b>	<b>17.84</b>	<b>(6.85)</b>	<b>(35.70)</b>	<b>56.48</b>
4	Exceptional Items	-	-	-	-	-
5	<b>Profit / (Loss) before tax (3 - 4)</b>	<b>(35.70)</b>	<b>17.84</b>	<b>(6.85)</b>	<b>(35.70)</b>	<b>56.48</b>
6	<b>Tax expense</b>					
	(a) Current Tax	-	14.79	-	-	14.79
	(b) Deferred Tax (Asset)/Liabilities	-	(0.02)	-	-	(0.02)
	(c) Tax Related to Earlier Year	0.15	2.40	-	0.15	2.40
7	<b>Net Profit/Loss for the period from Continuing Operations (5-6)</b>	<b>(35.85)</b>	<b>0.67</b>	<b>(6.85)</b>	<b>(35.85)</b>	<b>39.31</b>
8	(a) Profit (Loss) from Discontinuing Operations	-	-	-	-	-
	(b) Tax Expenses of Discontinuing Operations	-	-	-	-	-
9	<b>Net Profit (Loss) from Discontinuing Operations after tax (8(a) - 8(b))</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
10	<b>Net Profit / (Loss) for the period (7 - 9)</b>	<b>(35.85)</b>	<b>0.67</b>	<b>(6.85)</b>	<b>(35.85)</b>	<b>39.31</b>
11	<b>Other Comprehensive Income</b>					
	(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	-	-	-	-	-
12	<b>Total Comprehensive income</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
13	<b>Total Comprehensive Income [Comprising Profit for the Period ( After tax) and Other comprehensive income ] (10+12)</b>	<b>(35.85)</b>	<b>0.67</b>	<b>(6.85)</b>	<b>(35.85)</b>	<b>39.31</b>
14	<b>Paid-up equity share capital ( Face Value of ₹ 10/- each)</b>	<b>2,141.49</b>	<b>2,141.49</b>	<b>2,141.49</b>	<b>2,141.49</b>	<b>2,141.49</b>
15	<b>Earnings Per Share (before extraordinary items) (of ₹ 10/- each) (not annualised):</b>					
	(a) Basic	(0.17)	0.00	(0.03)	(0.17)	0.18
	(b) Diluted	-	-	-	-	-
	<b>Earnings Per Share (after extraordinary items) (of ₹ 10/- each) (not annualised):</b>					
	(a) Basic	(0.17)	0.00	(0.03)	(0.17)	0.18
	(b) Diluted	-	-	-	-	-

- The above financial results were reviewed by the Audit Committee and taken on record by the Board of Directors in its meeting held on August 14, 2023.
- These Statement is as per Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.
- These results have been prepared in accordance with the Ind-AS notified under the Companies (Indian Accounting Standards) Rules, 2015 and are available on the Company's website.
- The figures for the corresponding (previous year) period's figures have been re-grouped/re-arranged wherever necessary to make them comparable.
- The Limited Review, as required under Regulation 33 of the SEBI (Listing Obligations & Disclosure Requirements) Regulations, 2015, by the Statutory Auditor of the Company has been completed and the related Report does not have any impact on the above "Results and Notes" for the quarter ended June 30, 2023 which needs to be explained.

For Anubhav Infrastructure Limited  
  
 Ankur Hada  
 (Managing Director)  
 Din : 10163731



## ANUBHAV INFRASTRUCTURE LIMITED

REGISTERED OFFICE : "CHATTERJEE INTERNATIONAL CENTRE", 6TH FLOOR, ROOM NO. – 6A, 33A, JAWAHARLAL NEHRU ROAD, KOLKATA - 700071

Reconciliation of Statement of Profit and Loss as Previously Reported under GAAP to Ind-AS for the Quarter Ended 30th June' 2023 :

( ₹ IN LACS )

Particulars	For the Quarter ended June 30, 2023
Net Profit after tax as report under Previous GAAP	-35.85
Ind AS Adjustment: Add/(loss)	0.00
<b>Total Income for the Quarter / Year Ended as per Ind AS</b>	<b>-35.85</b>
Other Comprehensive Income	-
<b>Total Comprehensive Income for the Quarter Ended as per Ind AS</b>	<b>(35.85)</b>







# HARSH MITA & ASSOCIATES

CHARTERED ACCOUNTANTS

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

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## LIMITED REVIEW REPORT

Independent Auditor's Review Report of the First Quarter Ended on June 30, 2023 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 first quarter ended June 30, 2023, which are included in the accompanying "Statement of Un-audited Financial Results for the first quarter ended June 30, 2023" 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 initiated 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 August 14, 2023 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 there under and other accounting principles generally accepted in India and in Compliance with Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015. 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 provides 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 there under 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 misstatement.

For HARSH MITA & ASSOCIATES  
Chartered Accountants  
Firm Registration No. 327904E

MITA  
PODDAR

Digitally signed by  
MITA PODDAR  
Date: 2023.08.14  
16:14:14 +05'30'

Mita Poddar  
(Partner)

Membership No. 303343

UDIN: 23303343BGYZXA3000

Place : Kolkata

Date : August 14, 2023