



November 14, 2019

**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. Unaudited Financial Results for the half year ended September 30, 2019.
2. Limited Review Report dated November 14, 2019 of 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 3:30 P.M.

This is for your kind records and information.

Thanking you,

Yours faithfully,

For **Anubhav Infrastructure Limited**

*Sweta Jain*

Sweta Jain

**(Company Secretary)**



ACS No. 58387

## **ANUBHAV INFRASTRUCTURE LIMITED**

"ANANTA BHAVAN" 3RD FLOOR, R. NO - 303, 94, VIVEKANAND NAGAR, ANDUL ROAD, HOWRAH - 711 109  
TEL. : 91.33.3261 3440, 2644-2626, Website : [www.anubhavinfrastucture.com](http://www.anubhavinfrastucture.com) E-mail : [info@anubhavinfrastucture.com](mailto:info@anubhavinfrastucture.com)

8232013440 CIN :- L51109WB2006PLC107433



**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	<b>Income from Operations</b>						
(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
	<b>Total income from Operations (net)</b>	<b>21.04</b>	<b>-</b>	<b>5.80</b>	<b>21.04</b>	<b>23.11</b>	<b>53.24</b>
2	<b>Expenses</b>						
(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
	<b>Total Expenses</b>	<b>34.43</b>	<b>1.86</b>	<b>5.84</b>	<b>36.29</b>	<b>23.23</b>	<b>52.03</b>
3	<b>Profit (loss) before Exceptional and Extraordinary Items and tax (1-2)</b>	<b>(13.39)</b>	<b>(1.86)</b>	<b>(0.04)</b>	<b>(15.25)</b>	<b>(0.12)</b>	<b>1.21</b>
4	Exceptional items	-	-	-	-	-	-
5	<b>Profit / (Loss) before tax (3 - 4)</b>	<b>(13.39)</b>	<b>(1.86)</b>	<b>(0.04)</b>	<b>(15.25)</b>	<b>(0.12)</b>	<b>1.21</b>
6	<b>Tax expense</b>						
(a)	Current Tax	-	-	-	-	-	0.88
(b)	Deferred Tax (Asset)/Liabilities	-	-	-	-	0.01	(0.34)
(c)	Tax Related to Earlier Year	-	-	-	-	0.02	-
7	<b>Profit / (Loss) after tax (5 - 6)</b>	<b>(13.39)</b>	<b>(1.86)</b>	<b>(0.04)</b>	<b>(15.25)</b>	<b>(0.15)</b>	<b>0.67</b>
8	<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	-	-	-	-	-	-
9	<b>Total Comprehensive Income</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
10	<b>Total Comprehensive Income [Comprising Profit for the Period ( After tax) and Other comprehensive Income ] (10+12)</b>	<b>(13.39)</b>	<b>(1.86)</b>	<b>(0.04)</b>	<b>(15.25)</b>	<b>(0.15)</b>	<b>0.67</b>
11	<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>	<b>2,141.49</b>
12	<b>Earnings Per Share (before extraordinary items) (of ₹ 10/- each) (not annualised):</b>						
(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):</b>						
(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.


  
**Anubhav Infrastructure Limited**  
 Howrah, West Bengal  
 Dinesh Agarwal  
 (Managing Director)  
 DIN : 00499238

Place : Howrah  
Date : November 14, 2019



## 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 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
<b>A. ASSETS</b>		
<b>1 Non Current Assets</b>		
(a) Property, Plant & Equipments	1.26	1.47
<b>Sub Total Non Current Assets</b>	<b>1.26</b>	<b>1.47</b>
<b>2 Current Assets</b>		
(a) <b>Financial Assets</b>		
(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	-	-
<b>Sub Total Current Assets</b>	<b>7,100.53</b>	<b>7,074.32</b>
<b>TOTAL EQUITY ASSETS</b>	<b>7,101.79</b>	<b>7,075.79</b>
<b>A. EQUITY AND LIABILITIES</b>		
<b>1 Share Holder's Fund</b>		
(a) Equity Share Capital	2,141.49	2,141.49
(b) Other Equity	4,817.02	4,832.27
<b>Sub Total Shareholder's Fund</b>	<b>6,958.51</b>	<b>6,973.76</b>
<b>2 Non Current Liabilities</b>		
(a) Deferred Tax Liabilities	-	0.01
<b>Sub Total Non Current Liabilities</b>	<b>-</b>	<b>0.01</b>
<b>3 Current Liabilities</b>		
(a) <b>Financial Liabilities</b>		
(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
<b>Sub Total Current Liabilities</b>	<b>143.28</b>	<b>102.02</b>
<b>TOTAL EQUITY &amp; LIABILITIES</b>	<b>7,101.79</b>	<b>7,075.79</b>

For Anubhav Infrastructure Limited



Dinesh Agarwal  
(Managing Director)

DIN : 00499238

Place : Howrah

Date : November 14, 2019



## ANUBHAV INFRASTRUCTURE LIMITED

CIN : L51109WB2006PLC107433

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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)	<b>Cash flow from Operating Activities:</b>		
	Profit Before Tax	(15.25)	0.12
	<u>Adjustments for:</u>		
	Depriciation	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
	<b>Net cash flow from/(used in) operating activities (A)</b>	<b>183.19</b>	<b>5,628.65</b>
(B)	<b>Cash Flow From Investing Activities:</b>		
	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)
	<b>Net Cash flow from /(used in) investing activities (B)</b>	<b>(173.11)</b>	<b>(5,637.41)</b>
(C)	<b>Cash Flow From Financing Activities:</b>		
	Share Capital Increase/(decrease)	-	-
	Premium on Share Capital Increase/(decrease)	-	-
	<b>Net Cash Flow from (used in) financing activities (C)</b>	<b>-</b>	<b>-</b>
	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
	<b>Cash and cash equivalents at the end of the year</b>	<b>10.64</b>	<b>0.56</b>
	<b>Components of cash and cash equivalents</b>		
	Balances with Banks in Current Account	7.99	0.29
	Cash in Hand	2.65	0.27
	<b>Total cash and cash equivalents</b>	<b>10.64</b>	<b>0.56</b>

For Anubhav Infrastructure Limited



Dinesh Agarwal  
(Managing Director)

DIN : 00499238

Place : Howrah

Date : November 14, 2019



## 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

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
Net Profit after tax as report under Previous GAAP	-13.39
Ind AS Adjustment: Add/(loss)	0.00
<b>Total Income for the Quarter / Year Ended as per Ind AS</b>	<b>-13.39</b>
Other Comprehensive Income	-
<b>Total Comprehensive Income for the Quarter Ended as per Ind AS</b>	<b>(13.39)</b>





**LIMITED REVIEW REPORT**

**Independent Auditor's Review Report on the Quarterly and Year to Date Unaudited Financial Results 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 Unaudited Financial Result ('Statement') of *Anubhav Infrastructure Limited* ('the Company') for the quarter ended September 30, 2019 and year to date from April 01, 2019 to September 30, 2019 ("the Statement") attached herewith, being submitted by the Company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended ("the Regulation") read with SEBI circular No. CIR/CFD/CMD1/44/2019 dated March 2019 ("the Circular").

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 14, 2019, 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

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 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 Sarp & Associates  
Chartered Accountants  
FRN No. 007375C

  
Shailesh Agarwal  
(Partner)

Membership No. 063220

UDIN No. : 19063220AAAAJS9496

Place : Kolkata

Date : November 14, 2019