



Brahmaputra Infrastructure Ltd.

Registered Office: Brahmaputra House, A-7, Mahipalpur (NH 8-Mahipalpur Crossing), New Delhi-110037
Phones: 91-11-42290200 (50 Lines) Fax: 91-11-41687880, 26787068
E-mail: delhi@brahmaputragroup.com web: www.brahmaputragroup.com
CIN:L55204DL1998PLC095933

Scrip Code: 535693

Dated: 19.11.2024

To,

The Bombay Stock Exchange Limited
Phiroze Jeejeebhoy Tower,
1st Floor Dalal Street,
Mumbai – 400001

Subject: Outcome of Board Meeting of Brahmaputra Infrastructure Limited (“the Company”) held on 19th November, 2024 and Submission of Un-Audited Financial Results for the quarter and Half Year ended 30th September, 2024 pursuant to Regulation 33 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015.

With reference to above, we hereby submit / inform that:

1. The Board of Directors of the Company at its meeting held on 19th November, 2024 which commenced at 04:00 P.M. and concluded at 08:10 PM has approved and taken on record the Un-Audited Financial Results (Standalone and Consolidated) of the Company for the quarter and Half Year ended 30th September, 2024.
2. The said Un-Audited Financial Results prepared in terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, together with the report of Statutory Auditors thereon are enclosed herewith.

For and on the Behalf of the company
Brahmaputra Infrastructure Limited

Vivek
Malhotra

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by Vivek Malhotra
Date: 2024.11.19
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Vivek Malhotra
GM (Finance) & Company Secretary



GOYAL NAGPAL & CO
CHARTERED ACCOUNTANTS
OFFICE : A-2, 161-162, 2rd Floor, Sector 8, Rohini
New Delhi-110085
OFFICE NO. 9811952775
EMAIL :goyalnagpal01@gmail.com

Independent Auditor's Review Report on Standalone Unaudited Quarterly and Year to date Financial Results of the Company Pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (as amended)

Review Report to,
The Board of Directors of
Brahmaputra Infrastructure Limited,

1. We were engaged to review the accompanying statement of standalone unaudited financial results of Brahmaputra Infrastructure Limited ('the Company') for the quarter and year to date ended September 30, 2024 ('the Statement') attached herewith, being submitted by the Company pursuant to the requirements of Regulation 33 and of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 as amended.
2. The Statement, which is the responsibility of the Company's Management and approved by the Company's Board of Directors, has been prepared in accordance with the recognition and measurement Principles laid down in 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 and is in compliance with the presentation and disclosure requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (as amended), including relevant circulars issued by the SEBI from time to time. Our responsibility is to express a conclusion on the Statement based on our review.
3. 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 provide less assurance than an audit. We have not performed an audit and accordingly, we do not express an audit opinion.
4. We draw attention to note No. 9 to the accompanying Statement, regarding uncertainties relating to recoverability of Retention/withheld by clients Receivables and arbitration and other claim receivables amounting to ₹ 6.26 Crore and Rs. 198.58 Crore respectively as at 30 September 2024, which represent various claims raised in the earlier years in respect of projects substantially closed and where the claims are currently under negotiations / discussions / arbitration / litigation. Based on legal opinion / past experience with respect to such claims, management is of the view that the aforementioned majority of the balances are fully recoverable.

Our report is not modified on above matters.



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5. We draw attention to note No. 12 to the accompanying Statement. The company is required to take Impact of 15 Joint Operations for the financial year 2023-24 as well as for the quarter ended 30th September, 2024 as per accounting principles laid under Ind AS 111 “Joint Arrangement”. However till reporting date as at 30th September, 2024, the company has not taken Impact of these operations in the financial statements.

Our Conclusion on the Statement is not modified in respect of the above matters.

6. Based on our review conducted as above, nothing has come to our attention that causes us to believe that the accompanying Statement, prepared in accordance with the recognition and measurement principles laid down in Ind AS 34, prescribed under section 133 of the Act, and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in accordance with the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (as amended), including the manner in which it is to be disclosed, or that it contains any material misstatement.

For GOYAL NAGPAL & CO,

Chartered Accountants,

FRN – 018289C

Virender
Nagpal

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Virender Nagpal
Date: 2024.11.19
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(CA Virender Nagpal)

Partner

Membership No. – 416004

UDIN: **24416004BKBUCT2380**

Date: November 19, 2024

Place: Delhi

STANDALONE BALANCE SHEET AS AT 30TH SEPTEMBER 2024



(Rs. In Crores)

Particulars

30-09-2024

31-03-2024

I. ASSETS

1. Non - current assets

(a)	Property, Plant and Equipment	20.24	19.89
(b)	Investment Property	54.31	54.78
(c)	Capital Work in Progress	-	-
(d)	Intangible assets	49.90	54.34
(e)	Financial assets	-	-
	(i) Investment in subsidiaries, associates & Joint Ventures/ Operations	17.98	16.27
	(ii) Trade Recievable	32.37	14.04
	(iii) Loans	1.93	1.65
	(iv) Other financial assets	6.54	8.11
(f)	Deferred tax assets (net)	2.39	3.05
(g)	Other non - current assets	226.76	217.62
		412.42	389.75

2. Current assets

(a)	Inventories	143.19	174.08
(b)	Financial assets		
	(i) Trade receivables	5.41	34.97
	(ii) Cash and cash equivalents	18.76	17.20
	(iii) Other financial assets	25.47	24.59
(c)	Other current assets	23.53	23.58
(d)	Contract assets (Unbilled Revenue)	73.43	52.67
		289.80	327.10

TOTAL ASSETS

702.22

716.85

II. EQUITY AND LIABILITIES

1	Equity		
	(a) Equity Share capital	29.02	29.02
	(b) Other equity	151.05	143.69
		180.07	172.71
2.	Liabilities		
	Non current liabilities		
	(a) Financial liabilities		
	(i) Borrowings	73.24	103.99
	(ii) Other financial liability	151.54	153.53
	(b) Provisions	1.24	1.19
	(c) Other non current liabilities	100.41	62.21
	(d) Trade Payables	-	-
		326.43	320.93
3.	Current liabilities		
	(a) Financial liabilities		
	(i) Borrowings	110.81	110.56
	(ii) Trade payables	44.16	39.16
	(iii) Other financial liabilities	34.37	66.40
	(b) Other current liabilities	6.32	7.02
	(c) Provisions	0.07	0.07
		195.72	223.21
	Total Equity and Liabilities	702.22	716.85

For Brahmaputra Infrastructure Limited

Place : New Delhi
Date : 19.11.2024

Raktim
Acharjee

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Raktim Acharjee
Date: 2024.11.19
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Raktim Acharjee
Whole Time Director
Din : 06722166



Brahmaputra Infrastructure Limited

Regd. Off.: Brahmaputra House, A-7, Mahipalpur (NH-8 Crossing), New Delhi-110 037

CIN : L55204DL1998PLC095933

Un- Audited Standalone Financial Results for Quarter and Half Year Ended Sept 30, 2024

(Rs. In Crores Except EPS)

S. No.	Particulars	Quarter ended			Half Year Ended		Year ended
		30-Sep-24	30-Jun-24	30-Sep-23	30-Sep-24	30-Sep-23	31-Mar-24
		Reviewed	Reviewed	Reviewed	Reviewed	Reviewed	Audited
1	Income From Operations						
	a) Net Sales / Income from Operations	31.22	78.43	60.24	109.66	113.66	219.90
	b) Other Operating Income	0.99	0.95	0.37	1.94	0.56	1.21
	Total Income from operations (net)	32.21	79.38	60.61	111.59	114.22	221.11
2	Expenses						
	(a) Cost of materials consumed & Construction expenses	24.47	24.36	38.96	48.84	66.82	139.51
	b) Changes in inventories of finished goods and work-in-progress	(5.06)	32.44	(8.40)	27.39	2.37	2.94
	c) Employee benefits expense	1.10	0.91	0.93	2.01	1.89	3.83
	d) Finance costs	3.70	3.74	6.15	7.44	10.21	22.62

	e) Depreciation and amortisation expense	0.39	0.40	0.45	0.79	0.91	1.75
	f) Other expenses	7.01	8.63	18.40	15.64	23.75	31.43
	Total Expenses	31.62	70.48	56.48	102.11	105.94	202.07
3	Profit/(loss) before exceptional items and tax	0.59	8.90	4.12	9.49	8.28	19.04
4	Exceptional items			-		-	-
5	Profit/(loss) before share profit of equity accounted investee and tax	0.59	8.90	4.12	9.49	8.28	19.04
6	Profit/ loss before tax	0.59	8.90	4.12	9.49	8.28	19.04
7	Tax Expenses	0.20	1.93	0.29	2.13	0.87	1.86
	Current Tax	(0.08)	1.56	0.29	1.47	0.63	1.31
	Deferred Tax Charge/(Credit)			-		0.24	0.97
	Income tax relating to earlier years	0.29	0.37	-	0.66		(0.43)
8	Profit/(loss) for the year	0.39	6.97	3.83	7.36	7.40	17.18
9	Other Comprehensive Income (net of tax)						
	(i) Items that will not be reclassified subsequently to Profit or Loss	(0.00)	0.00	0.00	(0.00)	0.00	0.03

	(ii) Items that will be reclassified subsequently to Profit or Loss						
10	Total Comprehensive Income for the year	0.39	6.97	3.83	7.35	7.40	17.21
11	Paid- up Equity share capital	29.02	29.02	29.02	29.02	29.02	29.02
	(Face value of Rs.10/- each)						
12	Reserves excluding Revaluation Reserve as per Balance sheet of previous accounting year					133.89	143.69
13	Earnings per share (Before & after extraordinary Items)	0.13	2.40	1.32	2.53	2.55	5.93

Place : New Delhi
Date : 19.11.2024

For Brahmaputra Infrastructure Limited

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Acharjee
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Raktim Acharjee
Whole Time Director
Din : 06722166

Brahmaputra Infrastructure Limited

Regd. Off.: Brahmaputra House, A-7, Mahipalpur (NH-8 Crossing), New Delhi-110 037

CIN : 55204DL1998PLC095933

Un- Audited Standalone Statement of Cash Flow for the Quarter & Half Year Ended September 30, 2024



	(Rs. In Crores)	
	For the Half Year ended September 30, 2024	For the year ended March 31, 2024
A Cash flow from operating activities		
Net profit/(Loss) before tax	9.49	19.04
Adjustment for:		
Depreciation and amortisation	0.79	1.75
Transfer of actuarial gain to OCI and interest cost to finance cost		0.03
Rent received	-	(12.83)
Provision for expected credit loss and other restructuring amortized	-	(54.27)
Provision for impairment	-	4.38
B. Operating profit before working capital changes	10.28	(41.90)
C. Changes in working capital (excluding cash & bank balance)		
(Increase) / Decrease in trade and other receivables	11.23	10.36
(Increase) / Decrease in inventories	30.89	4.27
(Increase) / Decrease in investment property	0.47	0.94
(Increase) / Decrease in loans and other current assets	(25.86)	(89.14)
Increase / (Decrease) in trade payables and other liabilities	4.71	(9.86)
D. Cash generated from operations (B+C)	31.72	(125.33)
E. Income taxes paid (including prior period)	1.47	(1.28)
F. Net cash flow before exceptional items	30.25	(126.61)
Exceptional items		-
Net cash generated from operating activities	30.25	(126.61)
G. Cash flow from investing activities		

Purchase/ sale / Changes of fixed assets	-	0.79
Sale of assets	-	
Rent received	-	12.83
Decrease/(Increase) in investments in joint ventures	(1.71)	5.58
Net cash used in investing activities	(1.71)	19.20

H. Cash flow from financing activities

Proceeds/(repayment) of long term borrowings	5.51	112.95
Proceeds from short term borrowings	(32.49)	
Net cash flow from financing activities	(26.98)	112.95

I. Net Increase/(Decrease) in cash and cash equivalents (F+G+H)

Cash and cash equivalents at the beginning of the year	17.20	11.66
Cash and cash equivalents at the end of the year	18.76	17.20

For Brahmaputra Infrastructure Limited

Place : New Delhi
Date : 19.11.2024

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Raktim Acharjee
Whole Time Director
Din : 06722166



Brahmaputra Infrastructure Limited

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CIN : L55204DL1998PLC095933

Un-Audited Standalone Segment Reporting for the Quarter Ended September 30, 2024

(Rs. In Crores)

S. No.	Particulars	Quarter ended			Six Months Ended		Year ended
		30-Sep-24 Reviewed	30-Jun-24 Reviewed	30-Sep-23 Reviewed	30-Sep-24 Reviewed	30-Sep-23 Reviewed	31-Mar-24 Audited
S. No.	Particulars						
(i)	Segment Revenue:						
a)	EPC Divison	26.52	74.43	53.90	100.95	103.92	200.96
b)	Real Estate Division & Other income	5.68	4.95	6.71	10.64	10.30	20.15
	Total	32.21	79.38	60.61	111.59	114.22	221.11
(ii)	Segment Results Profit/(Loss) before tax after exceptional items						
a)	EPC Divison	(2.03)	4.95	0.83	2.91	3.07	7.90
b)	Real Estate Division	2.62	3.95	3.30	6.58	5.21	11.14
	Total	0.59	8.90	4.13	9.49	8.28	19.04
(iii)	Segment Assets						
a)	EPC Divison				585.55	591.05	587.80
b)	Real Estate Division				116.67	101.34	129.05
	Total				702.22	692.39	716.85
(iv)	Segment Liabilities						
a)	EPC Divison				482.99	480.88	501.45
b)	Real Estate Division				39.18	48.60	42.69
	Total				522.17	529.48	544.13

For Brahmaputra Infrastructure Limited

Place : New Delhi
Date : 19.11.2024

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Raktim Acharjee
Whole Time Director
Din : 06722166

Notes:

- 1 The Standalone Un-Audited Financial Results of the Company of FY 2024-25 (Q-2) have been prepared in accordance with Indian Accounting Standards (Ind AS) prescribed under section 133 of the Companies Act, 2013 ("The Act") read with Rule 3 of the Companies (Indian Accounting Standards), Rules, 2015 and the companies (Indian Accounting Standards) Amendment Rules, 2015, The above Un-Audited standalone results have been reviewed by the Audit Committee and approved by the Board of Directors at its meeting concluded on November 19, 2024.
- 2 Shopping Mall is fully operational at available capacity. Till Date Company have more than 150 Brands in a City Centre Shopping Mall, for more details you can access the website of the link <https://brahmaputragroup.com/city-center/>
- 3 Till 30th September 2024, there are various arbitration claims announced in the favour of the company and its Joint where company is active partner, Part payment of the settled claims already submitted by the department before Company is in under process to arrange the respective Bank Guarantees to release that amount from respective possible for further debt reduction of the lenders.
- 4 As of dated 30.09.2024 order book of the company along with its Joint Operations/ Joint Ventures are Rs. 1200.00 Crores (approx).
- 5 AS per Ind AS 108 "Operating Segment", the company has reported two segments namely - (a) EPC Division (b) Real Estate Division. EPC segment render comprehensive, value added services in construction, erection and commissioning. Real Estate segment render development of Real Estates Projects.
- 6 Previous quarters / year figures have been regrouped / rearranged, wherever considered necessary.
- 7 Gain / (loss) on fair valuation of equity instruments' represents movement in carrying value of financial assets (investments) measured at fair value through Other comprehensive income.
- 8 The Un-Audited financial results have been prepared to comply in all material respects with the Indian Accounting Standards ('Ind AS') as prescribed under Section 133 of the Companies Act, 2013 ('the Act') read with Companies (Indian Accounting Standards) Rules as amended from time to time. The Audit Committee has reviewed these results and the Board of Directors have approved the above Un-Audited standalone financial results at their meetings concluded on 19th November, 2024.

- 9 Retention/withheld by clients Receivables and arbitration and other claim receivables amounting to ₹ 6.26 Crore and Rs. 198.58 Crore approx respectively as at 30 September 2024, which represent various claims raised in the earlier years in respect of projects substantially closed and where the claims are currently under negotiation//s / discussions / arbitration / litigation. Based on legal opinion / past experience with respect to such claims, management is of the view that the aforementioned majority of the balances are fully recoverable.
- 10 Now as on 30.09.2024 company outstanding Debt as are as : Cash Credit Limit - 110.80 Crores , Term Loan - 26.73 Crores , Hence Sustianable Debt of the company is Rs. 137.53 Crores.
- 11 Bank Gurantee o/s as on 30.09.2024 - Rs. 82.00 Crores .
- 12 Consortium of Lenders have an Optionally Convertible Cumulative Preference Shares amounting Rs. 180.66 crores as on 30.09.2024
- 13 Company (M/s Brahmaputra Infrastructure Limited) is reconciled with Joint operations of the company till 31st March 2023, an yearly profit / loss impact of Joint operations of March 2024 will be take in ensuing quarter.
- 14 During the quarter under review there is decline in the EPC topline due to heavy rainfall in the North East Region, All the sites are operated at 50 % capacity during the Second Quarter. As per the reports received from the Project Managers due to heavy rainfall they have lose the momentum but hopefully they will regain the lost momentum December own-wards.

For and on behalf of Board of Directors

**Place : New Delhi
Date : 19.11.2024**

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Date: 2024.11.19
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Raktim Acharjee
Whole Time Director
Din : 06722166



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Independent Auditor's Review Report on Consolidated Unaudited Quarterly and Year to date Financial Results of the Company Pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (as amended)

Review Report to,
The Board of Directors of
Brahmaputra Infrastructure Limited,

1. We have reviewed the accompanying Statement of Consolidated Unaudited Financial Results of Brahmaputra Infrastructure Limited ("the Holding") and Which includes jointly controlled operations and its subsidiaries (together referred to as "the Group"), and its share of the net loss after tax and total comprehensive loss of its Subsidiaries and joint ventures for the quarter and half year ended 30th September, 2024 and consolidated year to date results for the period from 1st April 2024 to 30th September 2024, being submitted by the Holding pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended.
2. This Statement, which is the responsibility of the Parent's company's management and approved by the Parent's Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34 'Interim Financial Reporting' ('Ind AS 34'), prescribed under Section 133 of the Companies Act, 2013 as amended, read with relevant rules issued thereunder and other accounting principles generally accepted in India read with the Circular. Our responsibility is to express a conclusion on the Statement based on our review.
3. 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 provide less assurance than an audit. We have not performed an audit and accordingly, we do not express an audit opinion.
4. The Statement includes the results of the following entities:
Subsidiaries:
 1. Brahmaputra Concrete Private Limited
 2. Brahmaputra Concrete (Bengal) Private Limited
Joint Controlled Entities:
 1. DRA BLA BCL (JV)
 2. BIL BLA GSCO (JV)
 3. GPL BCL (JV)



5. We draw attention to note No. 9 to the accompanying Statement, regarding uncertainties relating to recoverability of Retention/withheld by clients Receivables and arbitration and other claim receivables amounting to ₹ 6.26 Crore and Rs. 198.58 Crore respectively as at 30 September 2024, which represent various claims raised in the earlier years in respect of projects substantially closed and where the claims are currently under negotiation//s / discussions / arbitration / litigation. Based on legal opinion / past experience with respect to such claims, management is of the view that the aforementioned majority of the balances are fully recoverable.

Our report is not modified on above matters.

6. The company is require to take Impact of 15 Joint Operations for the Qtr ended 30th September, 2024 per accounting principles laid under Ind AS 111 "Joint Arrangement". However till reporting date 30th September 2024 the company has not been taken Impact of its financial statements.

Our report is not modified on above matters.

7. We did not review the interim financial statements of 3 joint Ventures included in the consolidated unaudited interim financial statements of the entities included in the Group, whose Total net Profit after tax of Rs. (0.02) Crores and total comprehensive Income of Rs. (0.02) Crores for the quarter ended 30th September 2024 as considered in the respective consolidated unaudited interim financial statements of the entities included in the Group. The interim financial statements of these joint Ventures have been reviewed by other auditors/ Management whose reports have been furnished to us or other auditors, and our conclusion in so far as it relates to the amounts and disclosures included in respect of these joint Ventures, is based solely on the report of such other auditors and the procedures performed by us as stated in paragraph 3 above

8. We did not review the interim financial statements of 2 subsidiaries included in the consolidated unaudited financial statements, whose interim financial statements (after eliminating intra group transactions total revenues of Rs. NIL total net loss after tax Nil and total comprehensive loss of Nil for the quarter ended 30th September, 2024, as considered in the consolidated unaudited financial results. The consolidated unaudited financial results also includes the Group's share of net Profit after tax 7.17 Crores and total comprehensive Profit of Rs. 7.17 Crores the quarter ended 30th September, 2024, as considered in the consolidated unaudited financial results, in respect of 2 Subsidiaries and 3 Joint Ventures, whose interim financial results have not been reviewed by us. These interim financial statements have been reviewed by other auditors whose financial have been furnished to us by the Management and our conclusion on the Statement, in so far as it relates to the amounts and disclosures included in respect of these subsidiaries, associates and joint ventures, is based solely on the reports of the other auditors and the procedures performed by us as stated in paragraph 3 above.



GOYAL NAGPAL & CO
CHARTERED ACCOUNTANTS
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Our Conclusion on the Statement is not modified in respect of the above matters

9. Based on our review conducted as above, 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.

For GOYAL NAGPAL & CO,
Chartered Accountants,
FRN – 018289C

Virender Nagpal Digitally signed by
Virender Nagpal
Date: 2024.11.19
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(CA Virender Nagpal)
Partner
Membership No. – 416004
UDIN: **24416004BKBUCU7031**
Date: November 19, 2024
Place: Delhi



Brahmaputra Infrastructure Limited

Regd. Off.: Brahmaputra House, A-7, Mahipalpur (NH-8 Crossing), New Delhi-110 037

CIN : L55204DL1998PLC095933

Un-Audited Consolidated Balance Sheet for the Half Year Ended September 30, 2024

(Rs. In Crores)

Particulars		30-09-2024	31-03-2024
I. ASSETS			
1. Non - current assets			
(a)	Property, Plant and Equipment	20.48	20.13
(b)	Investment Property	54.31	54.78
(c)	Capital Work in Progress	-	-
(d)	Intangible assets	49.90	54.34
(e)	Financial assets	-	-
	(i) Investment in subsidiaries, associates & Joint Ventures/ Operations	17.98	16.27
	(ii) Trade Recievable	32.37	14.04
	(iii) Loans	1.93	1.65
	(iv) Other financial assets	6.54	8.11
(f)	Deferred tax assets (net)	2.39	3.05
(g)	Other non - current assets	226.76	217.62
		412.66	389.99
2. Current assets			
(a)	Inventories	143.19	174.08
(b)	Financial assets	-	-
	(i) Trade receivables	5.41	34.97
	(ii) Cash and cash equivalents	18.76	17.20
	(iii) Other financial assets	25.47	24.59
(c)	Other current assets	23.52	23.58
(d)	Contract assets (Unbilled Revenue)	73.43	52.67
		289.79	327.10
TOTAL ASSETS		702.44	717.09

II. **EQUITY AND LIABILITIES**

1 **Equity**

(a) Equity Share capital	29.48	29.49
(b) Other equity	150.66	143.31
	180.14	172.80

2. **Liabilities**

Non current liabilities

(a) Financial liabilities		
(i) Borrowings	73.39	104.08
(ii) Other financial liability	151.54	153.53
(b) Provisions	1.24	1.19
(c) Other non current liabilities	100.41	62.21
(d) Trade Payables	-	0.01
	326.58	321.02

3. **Current liabilities**

(a) Financial liabilities		-
(i) Borrowings	110.81	110.56
(ii) Trade payables	44.16	39.16
(iii) Other financial liabilities	34.37	66.40
(b) Other current liabilities	6.32	7.02
(c) Provisions	0.07	0.13
	195.72	223.27

Total Equity and Liabilities **702.44** **717.09**

For Brahmaputra Infrastructure Limited

Place : New Delhi
Date : 19.11.2024

Raktim Acharjee
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Raktim Acharjee
Whole Time Director
Din : 06722166



Brahmaputra Infrastructure Limited

Regd. Off.: Brahmputra House, A-7, Mahipalpur (NH-8 Crossing), New Delhi-110 037

CIN : L55204DL1998PLC095933

Un-Audited Consolidated Financial Results for the Quarter Ended September 30, 2024

(Rs. In Crores Except EPS)

S. No.	Particulars	Quarter ended			Six Month Ended		Year Ended
		30-Sep-24 Reviewed	30-Jun-24 Reviewed	30-Sep-23 Reviewed	30-Sep-24 Reviewed	30-Sep-23 Reviewed	31-Mar-24 Audited
1	Income From Operations						
	a) Net Sales / Income from Operations	31.22	78.43	60.24	109.66	113.66	219.90
	b) Other Operating Income	0.99	0.95	0.37	1.94	0.56	1.21
	Total Income from operations (net)	32.21	79.38	60.61	111.59	114.22	221.11
2	Expenses						
	(a) Cost of materials consumed & Construction expenses	24.47	24.36	38.96	48.84	66.82	139.51
	b) Changes in inventories of finished goods and work-in-progress	(5.06)	32.44	(8.40)	27.39	2.37	2.94

	c) Employee benefits expense	1.10	0.91	0.93	2.01	1.89	3.83
	d) Finance costs	3.70	3.74	6.15	7.44	10.21	22.62
	e) Depreciation and amortisation expense	0.39	0.40	0.45	0.79	0.91	1.76
	f) Other expenses	7.01	8.63	18.40	15.64	23.75	31.43
	Total Expenses	31.62	70.48	56.48	102.11	105.95	202.09
3	Profit/(loss) before exceptional items and tax	0.59	8.90	4.12	9.49	8.27	19.02
4	Exceptional items		-		-	-	-
5	Profit/(loss) before share profit of equity accounted investee and tax	0.59	8.90	4.12	9.49	8.27	19.02
6	Share of net profit of associates accounted for using the equity method & Extraordinary items		(0.19)	-	(0.19)	(0.03)	(0.01)
7	Profit/ loss before tax	0.59	8.71	4.12	9.30	8.24	19.01
8	Tax Expenses	0.20	1.93	0.29	2.13	0.87	1.86
	Current Tax	(0.08)	1.56	0.29	1.47	0.63	1.31

	Deferred Tax Charge/(Credit)	(0.37)	0.37	-	-	0.24	0.97
	Income tax relating to earlier years	-		-	-	-	(0.43)
9	Profit/(loss) for the year	0.39	6.78	3.83	7.17	7.37	17.15
10	Other Comprehensive Income (net of tax)			-	-		-
	(i) Items that will not be reclassified subsequently to Profit or Loss	-	0.00	0.00	-	-	0.03
	(ii) Items that will be reclassified subsequently to Profit or Loss			-	-		-
11	Total Comprehensive Income for the year	0.39	6.78	3.83	7.17	7.37	17.19
12	Paid- up Equity share capital	29.02	29.02	29.02	29.02	29.02	29.02
	(Face value of Rs.10/- each)			-	-		-

13	Reserves excluding Revaluation Reserve as per Balance sheet of previous accounting year			-	150.66	120.79	143.31
14	Earnings per share (Before & after extraordinary Items)	0.13	2.40	1.32	2.47	2.54	5.92

Place : New Delhi
Date : 19.11.2024

For Brahmaputra Infrastructure Limited

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Brahmaputra Infrastructure Limited

Regd. Off.: Brahmaputra House, A-7, Mahipalpur (NH-8 Crossing), New Delhi-110 037

CIN : L55204DL1998PLC095933

Un-Audited Consolidated Statement of Cash Flow for the Quarter & Half Year Ended September 30, 2024

(Rs. In Crores)

	For the Half year ended Sept 30, 2024	For the year ended March 31, 2024
A Cash flow from operating activities		
Net profit/(Loss) before tax	9.49	19.04
Adjustment for:		
Depreciation and amortisation	0.79	1.75
Interest paid (net of interest received on fixed deposit & Transfer of actuarial gain to OCI and interest cost to finance		-
Rent received	-	(12.83)
Provision for expected credit loss	-	(54.27)
Provision for impairment	-	4.38
Share of profit of Associates		-
B. Operating profit before working capital changes	10.28	(41.90)
C. Changes in working capital (excluding cash & bank		
(Increase) / Decrease in trade and other receivables	11.23	10.36
(Increase) / Decrease in inventories	30.89	4.27
(Increase) / Decrease in investment property	0.47	0.94
(Increase) / Decrease in loans and other current assets	(25.86)	(89.14)
Increase / (Decrease) in trade payables and other liabilities	4.71	(9.86)
		-
D. Cash generated from operations (B+C)	31.72	(125.33)
E. Income taxes paid (including prior period)	1.47	(1.28)
F. Net cash flow before exceptional items	30.25	(126.61)
		-
Exceptional items		-
		-

Net cash generated from operating activities	30.25	(126.61)
G. Cash flow from investing activities		
Purchase/ sale/ changes of fixed assets	-	0.79
Sale of assets	-	-
Rent received	-	12.83
Decrease/(Increase) in investments in joint ventures	(1.71)	5.58
Net cash used in investing activities	(1.71)	19.20
H. Cash flow from financing activities		
Proceeds/(repayment) of long term borrowings	5.51	112.95
Proceeds from short term borrowings	-	32.49
Proceeds of term loan		-
Interest paid (net of interest received)		-
Retained earnings		-
Net cash flow from financing activities	(26.98)	112.95
I. Net Increase/(Decrease) in cash and cash equivalents	1.56	5.54
Cash and cash equivalents at the beginning of the year	17.20	11.66
Cash and cash equivalents at the end of the year	18.76	17.20

For Brahmaputra Infrastructure Limited

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Raktim Acharjee
Whole Time Director
Din : 06722166

Place : New Delhi
Date : 19.11.2024



Brahmaputra Infrastructure Limited

Regd. Off.: Brahma Putra House, A-7, Mahipalpur (NH-8 Crossing), New Delhi-110 037

CIN : L55204DL1998PLC095933

Un- Audited Consolidated Segment Reporting for the Quarter Ended September 30, 2024

(Rs. In Crores)

S. No.	Particulars	Quarter ended			Six Month Ended		Year ended
		30-Sep-24	30-Jun-24	30-Sep-23	30-Sep-24	30-Sep-23	31-Mar-24
			Reviewed	Reviewed	Reviewed	Reviewed	Audited
S. No.	Particulars						
(i)	Segment Revenue:						
a)	EPC Divison	26.52	74.43	53.90	100.95	103.92	200.96
b)	Real Estate Division & Other income	5.68	4.95	6.71	10.64	10.30	20.15
	Total	32.21	79.38	60.61	111.59	114.22	221.11
(ii)	Segment Results						
	<u>Profit/(Loss) before</u>						
	<u>tax after exceptional</u>						
	<u>items</u>						
a)	EPC Divison	(2.04)	4.76	0.82	2.71	3.04	7.87
b)	Real Estate Division	2.62	3.95	3.30	6.58	5.21	11.13
	Total	0.58	8.71	4.12	9.29	8.25	19.00
(iii)	Segment Assets						
a)	EPC Divison				585.77	591.02	588.04
b)	Real Estate Division				116.67	101.34	129.05
	Total				702.44	692.35	717.09
(iv)	Segment Liabilities						
a)	EPC Divison				482.99	480.88	501.45

b)	Real Estate Division				39.18	48.60	42.69
	Total				522.17	529.48	544.13

For Brahmaputra Infrastructure Limited

Place : New Delhi

Date : 19.11.2024

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Acharjee

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Raktim Acharjee
Date: 2024.11.19
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Whole Time Director

Din : 06722166

Notes:

- 1 The Consolidated Un-Audited Financial Results of the Company for the FY 2024-25 (Q-2) have been prepared in accordance with Indian Accounting Standards (Ind AS) prescribed under section 133 of the Companies Act, 2013 ("The Act") read with Rule 3 of the Companies (Indian Accounting Standards), Rules, 2015 and the companies (Indian Accounting Standards) Amendment Rules, 2015, The above consolidated results have been reviewed by the audit committee and approved by the Board of Directors at its meeting concluded on November 19, 2024.
- 2 Shopping Mall is fully operational at available capacity. Till Date Company have more than 150 Brands in a City Centre Shopping Mall, for more details you can access the website of the link <https://brahmaputragroup.com/city-center>.
- 3 Till 30th September 2024, there are various arbitration claims announced in the favour of the company and its Joint Operations / Ventures where company is active partner, Part payment of the settled claims already submitted by the department before respective courts/ authorities Company is under process to arrange the respective Bank Guarantees to release that amount from respective authorities which make possible for further debt reduction of the lenders.
- 4 As of dated 30.09.2024 order book of the company along with its Joint Operations/ Joint Ventures are Rs. 1200.00 Crores (approx).
- 5 AS per Ind AS 108 "Operating Segment", the company has reported two segments namely - (a) EPC Division (b) Real Estate Division. EPC segment render comprehensive, value added services in construction, erection and commissioning. Real Estate segment render development of Real Estates Projects.
- 6 Previous quarters / year figures have been regrouped / rearranged, wherever considered necessary.
- 7 Gain / (loss) on fair valuation of equity instruments' represents movement in carrying value of financial assets (investments) measured at fair value through Other comprehensive income.
- 8 The Un-Audited financial results have been prepared to comply in all material respects with the Indian Accounting Standards ('Ind AS') as prescribed under Section 133 of the Companies Act, 2013 ('the Act') read with Companies (Indian Accounting Standards) Rules as amended from time to time. The Audit Committee has reviewed these results and the Board of Directors have approved the above Un-Audited consolidated financial results at their meetings concluded on 19 November, 2024.

- 9 Retention/withheld by clients Receivables and arbitration and other claim receivables amounting to ₹ 6.26 Crore and Rs. 198.58 Crore approx respectively as at 30 September 2024, which represent various claims raised in the earlier years in respect of projects substantially closed and where the claims are currently under negotiation//s / discussions / arbitration / litigation. Based on legal opinion / past experience with respect to such claims, management is of the view that the aforementioned majority of the balances are fully recoverable.
- 10 Now as on 30.09.2024 company outstanding Debt as are as : Cash Credit Limit - 110.80 Crores , Term Loan - 26.73 Crores , Hence Sustainable Debt of the company is Rs. 137.53 Crores.
- 11 Bank Gurantee o/s as on 30.09.2024 - Rs. 82.00 Crores .
- 12 Consortium of Lenders have an Optionally Convertible Cumulative Preference Shares amounting Rs. 180.66 crores as on 30.09.2024
- 13 Following are the companies and Joint Ventures are Consolidated.
- (a) Brahmaputra Concrete Private Limited
 - (b) Brahmaputra Concrete (Bengal) Private Limited
 - (c) BIL BLA GSCO (JV)
 - (d) GPL BCL (JV)
 - (e) DRA BLA BCL (JV)

For and on behalf of Board of Directors

Place : New Delhi
Date : 19.11.2024

Raktim Acharjee
Whole Time Director
Din : 06722166