



# A B INFRABUILD LIMITED

(Formerly Known as A B INFRABUILD PVT. LTD.)

Registered Office : 104, 1st Floor, Shubhangan CHS. Ltd., Jawahar Nagar, Near Railway Crossing, Goregaon (W), Mumbai - 400 104. • Tel. : 2871 2114  
Contact No.: +91 - 86525 19991 CIN : L45202MH2011PLC214834 • website : www.abinfrabuild.com • cs@abinfrabuild.com

ISO CERTIFIED : OHSAS - 18001 : 2007, ISO 14001:2015, ISO 9001:2015

Date: 12<sup>th</sup> November, 2024

To,

Manager - Listing Compliance National Stock Exchange of India Limited 'Exchange Plaza'. C-1, Block G, Bandra Kurla Complex, Bandra (E), Mumbai - 400 051 <b>Symbol: ABINFRA</b>	Corporate Relationship Department, BSE Limited, P.J. Towers, Dalal Street, Fort, Mumbai - 400001 <b>Scrip Code: 544281</b>
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Dear Sir/Madam,

**Subject:** Outcome of Board Meeting, Pursuant to Regulation 30 of SEBI (LODR) Regulations, 2015.

Please be informed that the Board of Directors of the Company at its meeting held on today i.e. Tuesday, 12<sup>th</sup> November, 2024 has, inter alia, considered and approved the following business:

1. Approval of Unaudited Standalone Financial Results and Limited Review Report (LRR) for the quarter and half year ended 30<sup>th</sup> September, 2024.

The approved Financial Results and LRR are enclosed as Annexure A.

2. Approval of resignation of Mrs. Pooja Soni (Membership No.: A34355) from the post of Company Secretary and Compliance Officer of the Company with effect from 11<sup>th</sup> November, 2024. She has decided to pursue opportunities as Practising Company Secretary.

The letter of resignation of Mrs. Pooja Soni is enclosed as Annexure B.

3. Approval of appointment of Mr. Amrit Prakashchandra Suthar (Membership No.: A60854) as Company Secretary and Compliance Officer of the Company with effect from 12<sup>th</sup> November, 2024.
4. Approval of the allotment of 34,88,000 Equity Shares having face value of Rs. 10/- each at an issue price of Rs. 10.80/- (Rupees Ten & Eighty Paise Only) (including a premium of Rs. 0.80 per share) fully paid up upon exercising the option available with the Share Warrant Holder (person belonging to Promoter & Promoter Group) to convert 34,88,000 Convertible Warrants.

The allotment has been made for cash, upon the receipt of the remaining exercise price of Rs. 8.10/- per warrant (being an equivalent amount to 75% of the Warrant exercise price of Rs. 10.80/- per warrant) aggregating to Rs. 2,82,52,800/-

In this regard, the details pursuant to Schedule III Part A of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 are enclosed as Annexure C.



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5. Appointment of Ms. Shivani Amit Mishra as an Executive and Non-Independent Director of the Company.

The details required under Regulation 30 of SEBI (Listing Obligation and Disclosure Requirements) Regulations, 2015 read with SEBI Circular No SEBI/HO/CFD/PoD2/CIR/P/2023/120 dated July 11, 2023, are given in Annexure D.

The meeting of Board of Directors commenced at 2.00 p.m. and concluded at 4.00 p.m.

Kindly take this in your records.

Thanks & Regards,

Yours Sincerely,

**For A B Infrabuild Limited**

**Amit Mishra**  
**Managing Director**  
**DIN: 03388129**



# A B INFRABUILD LIMITED

Registered Office : 1st Floor, Shubhangan CHS Ltd. 104, Jawahar Nagar Near Railway Crossing Goregaon (West) Mumbai 400104

CIN No.:- L45202MH2011PLC214834 Website:-www.abinfrabuild.com Email ID:- cs@abinfrabuild.com Telephone No.:- 86525 19991

(Amount in Lakh)

## Statement of Financial Results for the Quarter and Half Year ended on 30th September, 2024

	Particulars	Quarter ended			Half Year ended		Year ended
		30.09.2024	30.06.2024	30.09.2023	30.09.2024	30.09.2023	31.03.2024
		(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)
		(1)	(2)	(3)	(4)	(5)	(6)
1	Revenue From operations (Gross)	4,722.96	1,415.01	5,387.72	6,137.97	10,793.71	18,381.00
2	Other Income	67.46	18.37	25.69	85.83	25.76	67.79
3	<b>Total Revenue (1+2)</b>	<b>4,790.42</b>	<b>1,433.38</b>	<b>5,413.41</b>	<b>6,223.80</b>	<b>10,819.47</b>	<b>18,448.79</b>
4	Expenses						
	a) Cost of construction	5,643.78	1,479.15	4,514.02	7,122.93	8,666.92	14,302.51
	b) Purchase of stock in trade	-	-	-	-	-	-
	c) Changes in inventories of finished goods, work in progress and stock in trade	(1,879.88)	(560.48)	(310.57)	(2,440.36)	(84.37)	222.23
	d) Employee benefits expense	64.76	62.56	84.51	127.32	163.71	339.14
	e) Financial Cost	149.91	148.88	121.60	298.79	245.35	521.47
	f) Depreciation and amortisation expense	130.77	124.14	58.66	254.91	110.07	349.39
	g) Other expenses	150.23	112.12	387.64	262.35	719.68	1,115.56
	<b>Total Expenses</b>	<b>4,259.57</b>	<b>1,366.37</b>	<b>4,855.86</b>	<b>5,625.94</b>	<b>9,821.36</b>	<b>16,850.30</b>
5	Profit \ (Loss) before exceptional & extraordinary items & tax (3-4)	530.85	67.01	557.55	597.86	998.11	1,598.49
6	Exceptional Items	23.77	-	10.04	23.77	48.21	39.42
7	Profit \ (Loss) from Extraordinary items and tax (5-6)	507.08	67.01	547.51	574.09	949.90	1,559.07
8	Extraordinary items	-	-	-	-	-	-
9	Profit \ (Loss) before tax (7-8)	507.08	67.01	547.51	574.09	949.90	1,559.07
10	Tax Expenses						
	a) For Current Tax	156.70	20.00	130.00	176.70	240.00	414.40
	b) Deferred Tax	(8.29)	(7.18)	9.48	(15.47)	9.48	2.93
	c) Short Provision for Taxation	0.90	-	-	0.90	-	-
11	Profit \ (Loss) from the period from continuing operations (9-10)	357.77	54.19	408.03	411.96	700.42	1,141.74
12	Profit (Loss) from discounting operations	-	-	-	-	-	-
13	Tax expenses of discounting operations	-	-	-	-	-	-
14	Profit / (loss) from Discounting operations (12-13)	-	-	-	-	-	-
15	Profit / (loss) for the period (11-14)	357.77	54.19	408.03	411.96	700.42	1,141.74
16	Other Comprehensive Income						
	a) Items that will be reclassified to profit or loss	-	-	-	-	-	-
	b) Income tax on items that will be reclassified to profit or loss	-	-	-	-	-	-
	<b>Other Comprehensive Income (Net of Tax)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
	<b>Total Comprehensive Income for the period (15+16)</b>	<b>357.77</b>	<b>54.19</b>	<b>408.03</b>	<b>411.96</b>	<b>700.42</b>	<b>1,141.74</b>
17	Paid Up Equity Share Capital	4,421.74	4,421.74	4,421.74	4,421.74	4,421.74	4,421.74
	Face Value of Equity Shares (in Rupees)	10.00	10.00	10.00	10.00	10.00	10.00
18	Other Equity						3,638.72
19	Earning Per Share (In Rs.)						
	a) Basic	0.81	0.12	0.92	0.93	1.58	2.58
	b) Diluted	0.81	0.12	1.24	0.93	2.13	2.96

### NOTES:

- The above results were reviewed by Audit Committee and approved by the Board of directors of the Company at its meeting held at Mumbai on 12th November 2024 and published in accordance with regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.
- The above results of the Company have been prepared in accordance with the recognition and measurement principles and procedures laid down in Indian Accounting Standards 34 "Interim Financial Reporting" ("Ind AS 34"), prescribed under section 133 of the Companies Act, 2013 and other accounting principles.
- The Company primarily deals in the business of infrastructure as single segment hence Segment Reporting as defined in Indian Accounting Standard 17 (IAS-17) issued by The Institute of Chartered Accountants of India is not applicable to the Company.
- The financial results for the quarter ended and half year ended as on 30th September, 2024 have been subjected to Limited Review by statutory auditors of the company and the statutory auditor has issued unqualified report on Audited Financials Results.
- The Figures for quarter ended 30th September 2024 and quarter ended 30th September 2023 are balancing figures between unaudited figures of half year financials and unaudited year to date figures upto the quarter ended 30th June 2024 and quarter ended 30th June 2023.
- The Company got migrated to main board of NSE and also got listed on BSE Limited effective from 8th November 2024 pursuant to respective notices of exchanges.
- Previous period figures have been regrouped and reclassified, where ever necessary, to make them comparable with current figures.



*[Handwritten Signature]*



# A B INFRABUILD LIMITED

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CIN No.:- L45202MH2011PLC214834 Website:-www.abinfrabuild.com Email ID:- cs@abinfrabuild.com Telephone No.:- 86525 19991

(Amount in Lakh)

## Statement of Assets & Liabilities

Particulars	As at 30.09.2024 Unaudited	As at 31.03.2024 Audited
<b>I ASSET</b>		
<b>Non Current Asset</b>		
a) Property , Plant & equipment	3,569.10	3,621.90
b) Capital Work In Progress	159.58	108.12
<b>c) Financial Assets</b>		
i) Investment	17.58	17.58
ii) Others	291.37	229.93
d) Deferred tax Assets (Net)	102.52	87.05
f) Other Non Current Asset	-	-
	<b>4,140.15</b>	<b>4,064.58</b>
<b>Current Assets</b>		
a) Inventories	7,491.76	5,051.40
b) Financial Assets		
i) Current Investment	-	-
ii) Trade Receivables	2,220.31	2,095.98
iii) Cash and Cash Equivalents	122.11	888.25
iv) Other Bank Balances	927.78	115.38
v) Loans & Advances	383.22	382.73
vi) Other	2,059.75	1,945.35
c) Current Tax Assets (Net)	146.23	420.11
d) Other Current Asset	1,610.53	698.59
<b>Total Current Assets</b>	<b>14,961.69</b>	<b>11,597.79</b>
<b>TOTAL ASSETS</b>	<b>19,101.84</b>	<b>15,662.37</b>
<b>II EQUITY AND LIABILITIES</b>		
<b>Equity</b>		
a) Equity Share Capital	4,421.74	4,421.74
b) Other Equity	4,045.77	3,638.72
c) Share Warrant Pending for allotment	94.18	94.18
<b>Total Equity</b>	<b>8,561.69</b>	<b>8,154.64</b>
<b>Liabilities</b>		
<b>Non Current Liabilities</b>		
a) Financial Liabilities	1,677.56	1,745.86
b) Non Currrent Provisions	-	-
<b>Total Non Current Liabilities</b>	<b>1,677.56</b>	<b>1,745.86</b>
<b>Current Liabilities</b>		
a) Financial Liabilities		
i) Borrowings	2,974.79	2,142.84
ii) Trade Payables	4,184.12	1,760.56
iii) Other Current Financial Liabilities	1,151.45	1,053.32
b) Other Current Liabilities	265.86	367.48
(c) Current Tax Liabilities (Net)	176.70	414.40
(d) Provisions	109.67	23.27
<b>Total Current Liabilities</b>	<b>8,862.59</b>	<b>5,761.87</b>
<b>TOTAL EQUITY AND LIABILITIES</b>	<b>19,101.84</b>	<b>15,662.37</b>



*[Signature]*

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CIN No.:- L45202MH2011PLC214834 Website:-www.abinfrabuild.com Email ID:- cs@abinfrabuild.com Telephone No.:- 86525 19991

(Amount in Lakh)

## Cash Flow Statement

Particular		For Half Year Ended September 30, 2024		For Half Year Ended September 30, 2023	
<b>Cash flow from operating activity</b>					
Net Profit before tax & Extra Ordinary Items			574.10		949.90
Adjustment for :					
Depreciation		254.91		110.07	
Interest paid		298.79		245.35	
Dividend Income (considered Separately)		-		(0.003)	
Bad Debts		-		0.01	
Provision For Gratuity		0.25		0.35	
Interest Income (considered Separately)		(58.23)	495.72	(18.28)	337.50
<b>Operating Profit before working capital changes</b>			1,069.82		1,287.40
<b>WORKING CAPITAL CHANGES</b>					
(Increase)Decrease in Sundry debtors		(124.32)		1,072.51	
(Increase)Decrease in Inventories		(2,440.36)		(84.37)	
Change in Short Term Loans & Advances and other receivables		(912.44)		(586.43)	
Increase(Decrease) in other current liability		(3.49)		(521.05)	
Change in Short Term Provision		86.14		(19.31)	
Increase(Decrease) in Trade & other Payable		2,423.57	(970.90)	(2,049.58)	(2,188.23)
<b>Cash Generated From operations</b>			98.92		(900.83)
Direct Tax Paid			(141.42)		(242.52)
<b>Cash Flow Before Prior Period &amp; Extra Ordinary Items</b>			(42.50)		(1,143.35)
Prior Period & Extra Ordinary Items			(4.92)		(12.80)
<b>Net Cash Flow From Operating Activities</b>	I		(47.42)		(1,156.15)
<b>CASH FLOW FROM INVESTING ACTIVITIES</b>					
(Purchases)/Sale of Fixed Assets		(253.57)		(2,677.26)	
Dividend Income		-		0.003	
Interest Income		58.23		18.28	
Movement in other current financial assets		(114.40)		(317.17)	
Movement in other non current financial assets		(61.44)		(136.02)	
<b>Net Cash Outflow for investing Activities</b>	II		(371.18)		(3,112.17)
<b>Cash flow after investing activities (III) = (I+II)</b>	III		(418.60)		(4,268.32)
<b>CASH FLOW FROM FINANCING ACTIVITIES</b>					
Proceeds from issue of Equity share capital		-		3,501.36	
Movement on Short Term Borrowing		831.95		(0.99)	
Movement on Long Term Borrowing		(68.29)		1,044.62	
Interest Paid		(298.79)		(245.35)	
<b>Net Cash Flow from financing activity</b>	IV		464.87		4,299.64
<b>Cash flow after financing activity (V)=(III+IV)</b>	V		46.27		31.32
Cash & Cash Equivalent (Opening Balance)			1,003.62		180.96
Cash & Cash equivalent (Closing Balance)			1,049.89		212.28
<b>Increase / (Decrease) in cash &amp; cash equivalents</b>	VI		46.27		31.32

For & on behalf of the Board of Directors

A B Infrabuild Limited

Amit Mishra  
Managing Director  
(DIN 03388129)




Place: Mumbai

Date: 12/11/2024



**BHUWANIA & AGRAWAL ASSOCIATES**  
Chartered Accountants

A/403, Express Zone,  
Off Western Express Highway,  
Malad (East), Mumbai - 400 097  
Phone: 2876 6001 / 4963 9346  
Email: info@bhuwaniaagrawal.com

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

**TO THE BOARD OF DIRECTORS OF  
A B INFRABUILD LIMITED**

We have reviewed the accompanying statement of Unaudited Financial Results of **A B INFRABUILD LIMITED** (the "Company") for the quarterly and half year ended 30<sup>th</sup> September 2024 (the "Statement"), being submitted by the Company pursuant to the 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.

This Statement is the responsibility of the Company's management and has been approved by the Company's Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in Indian Accounting Standards 34 "Interim Financial Reporting" (Ind AS 34"), prescribed under Section 133 of the Companies Act, 2013 read with the relevant rules issued thereunder and other accounting principles generally accepted in India and in compliance with regulation 33 of the Listing Regulations. Our responsibility is to issue a report on the Statement based on our 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 Statement is free of material misstatements. A review of interim financial information consists of making inquiries, primarily of the Company's personnel responsible for financial and accounting matters and applying analytical and other review procedures. A review is substantially less in scope than an audit conducted in accordance with Standards on Auditing specified under section 143(10) of the Companies Act, 2013 and consequently does not enable us to obtain assurance that we would become aware of all significant matters that might be identified in an audit. Accordingly, we do not express an audit opinion.

Based on our review conducted as stated above nothing has come to our attention that causes us to believe that the accompanying Statement, prepared in accordance with 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 Regulation 33 of the Listing Regulations, including the manner in which it is to be disclosed, or that it contains any material misstatement.

**For BHUWANIA & AGRAWAL ASSOCIATES**  
(Chartered Accountants)

(Firm Registration no. 101488W)

*Shubham Bhunia*  
**Shubham Bhunia**

(Partner)

Membership No. : 171789

UDIN : 24171789BKBILU9971

Date : 12/11/2024

Place : Mumbai



**Dated: 11/11/2024**

**To**

**THE BOARD OF DIRECTORS,  
A B INFRABUILD LIMITED,  
104, Shubhagan Chs Ltd., Jawahar Nagar,  
Near Railway Crossing, Goregaon (West),  
Mumbai-400062, Maharashtra**

Dear Sir/ Madam,

**Sub: Resignation as a Company Secretary of A B INFRABUILD LIMITED w.e.f. 11<sup>th</sup> November, 2024.**

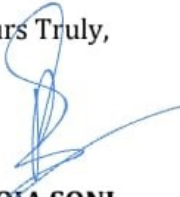
I, the undersigned, do hereby leaving my position with A B INFRABUILD LIMITED as Company Secretary of the Company w.e.f. 11<sup>th</sup> November, 2024 due to my other preoccupations.

Kindly acknowledge this letter of resignation and complete all the legal formalities regarding my resignation.

I thank you all for the valuable support extended to me during my tenure as a Company Secretary.

Thanking You,

Yours Truly,



**POOJA SONI  
COMPANY SECRETARY  
M. NO. : A34355**



# A B INFRABUILD LIMITED

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Details pursuant to Schedule III Part A of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 and SEBI Circular No. CIR/CFD/CMD/4/2015 dated September 09, 2015

Particulars	Details
Type of security proposed to be issued (Equity, Convertibles etc.)	Equity Shares of face value Rs. 10/- each upon exercise of option of conversion of warrants
Type of issuance (Further Public Offerings, rights issue, Qualified Institutions Placements, Preferential Issue)	Preferential Allotment by conversion of Convertible Warrants into Equity
Total number of securities to be issued or the total amount for which the securities will be issued (approximately);	NA
Name of the Investor	As mentioned, table below.
Post allotment of securities - Outcome of the subscription, issue price / allotted price (in case of convertibles), number of allottee(s)	Allotment of 34,88,000 Equity shares of face value Rs. 10/- each fully paid up at a premium of Rs. 0.80/-, aggregating to Rs. 3,76,70,400/- (Rupees Three Crores Seventy Six Lakhs Seventy Thousand Four Hundred Only) at the ratio of 1:1 - One Equity share for every warrant exercised by each allottee(s).
In case of convertibles - intimation on conversion of securities or on lapse of the tenure of the instrument	Exercise of 34,88,000 convertible warrants into 34,88,000 fully paid-up equity shares of Rs. 10/- each.

Sr. No.	Name of the Allottees	Category	No. of Warrants converted into Equity Shares	Total Consideration Received (75%) (Amount in Rs.)
1	Amit Bholanath Mishra	Promoter	24,88,000	2,01,52,800
2	Bharatkumar Punmaji Parmar	Promoter	10,00,000	81,00,000
Total			34,88,000	2,82,52,800



## Annexure: D

Disclosure of information pursuant to Regulation 30 of the Listing Regulations read with SEBI Circular No. SEBI/HO/CFD/CFD-PoD-1/P/CIR/2023/123 dated July 13, 2023.

### 1. For resignation of Mrs. Pooja Soni as Company Secretary and Compliance Officer:

Sl. No.	DETAILS OF EVENT THAT NEEDS TO BE PROVIDED	INFORMATION OF SUCH EVENT(S)
1.	Reason for change viz. <del>appointment,</del> resignation, <del>removal,</del> death or otherwise	Resignation from the designation of Company Secretary and Compliance Officer
2.	Date of <del>Appointment/Cessation</del>	11 <sup>th</sup> November, 2024.
3.	Terms of Appointment	N.A.
4.	Brief Profile	N.A.
5.	Disclosure of relationship between Directors (in case of appointment of a Director)	N.A.

### 2. For appointment of Mr. Amrit Prakashchandra Suthar as Company Secretary and Compliance Officer:

Sl. No.	DETAILS OF EVENT THAT NEEDS TO BE PROVIDED	INFORMATION OF SUCH EVENT(S)
1.	Reason for change viz. appointment, <del>resignation,</del> <del>removal,</del> death or otherwise	Appointment as Company Secretary and Compliance Officer
2.	Date of <del>Appointment/Cessation</del>	12 <sup>th</sup> November, 2024.
3.	Terms of Appointment	N.A.
4.	Brief Profile	Mr. Amrit Prakashchandra Suthar is a qualified company secretary having membership no.: A60854, a Corporate Governance Professional with over 7 years of experience in Corporate Secretarial, Compliance and Legal Role.
5.	Disclosure of relationship between Directors (in case of appointment of a Director)	N.A.

### 3. For appointment of Ms. Shivani Amit Mishra as an Executive Director:

Sl. No.	DETAILS OF EVENT THAT NEEDS TO BE PROVIDED	INFORMATION OF SUCH EVENT(S)
1.	Reason for change viz. appointment, <del>resignation,</del> <del>removal,</del> death or otherwise	Appointment as an Executive Director
2.	Date of <del>Appointment/Cessation</del>	12 <sup>th</sup> November, 2024.
3.	Terms of Appointment	N.A.
4.	Brief Profile	Ms. Shivani Amit Mishra having DIN: 09093100, is a BBA, LLB Graduate and she has done Masters in Commercial and Corporate law, Queen Mary University of London.  She has worked with A.B Infrabuild Ltd as a Legal and Compliance Assistant, as a

		Volunteer Research Assistant Intern with QMUL, London, as a VR Experience Coordinator and Legal Assistant with Sandbox VR, London, as a Research Assistant with Zen Legal, Mumbai
5.	Disclosure of relationship between Directors (in case of appointment of a Director)	She is daughter of Mr. Amit Bholanath Mishra, Managing Director of the Company.