ADHBHUT INFRASTRUCTURE LIMITED Registered Office: Begampur Khatola, Khandsa, Near Krishna Maruti, Basai Road, Gurgaon, Arjun Nagar, Haryana, India, 122001 Email: adhbhut.ind@rediffmail.com | Website: www.adhbhutinfra.in Tel.: +91-7048959386 | CIN: L51503HR1985PLC121303

Ref No. : AIL/BSE/2024-25

Date: 14/02/2025

To,

The Manager Listing Department BSE Limited, Phiroze Jee Jee Bhoy Towers, Dalal Street, Mumbai - 400001

Security Code No.: 539189

Sub- Integrated Filing (Financial) for the quarter and nine months ended December 31, 2024

Dear Sir/Madam,

Pursuant to SEBI Circular No. SEBI/HO/CFD/CFD-PoD-2/CIR/P/2024/185 dated December 31, 2024, read with BSE Circular No. 20250102-4 dated January 2, 2025, we are submitting herewith the Integrated Filing (Financial) for the quarter and nine months ended December 31, 2024.

You are requested to kindly take the same on record and oblige.

Thanking You,

Yours faithfully,

For Adhbhut Infrastructure Limited

ANUBHAV DHAM (Managing Director) DIN: 02656812

ADHBHUT INFRASTRUCTURE LIMITED

CIN: L51503HR1985PLC121303

Registered address: Begampur Khatola, Khandsa, Near Krishna Maruti, Basai Road, Gurgaon, Haryana, India, 122001 STATEMENT OF UNAUDITED FINANCIAL RESULTS FOR THE QUARTER AND NINE MONTHS ENDED 31th DECEMBER, 2024

S No	Particulars	(Rupees in Lakhs) STANDALONE					
5.110.	Fattemars	Quarter Ended			Nine Month Ended		Year Ended
				31.12.23	31.12.24 31.12.23		31.03.2024
		Unaudited		Unaudited	Unaudited	Unaudited	Audited
1	Income from Operations						
	(a) Net Sales/ Revenue from operations	5.30	23.10	24.15	67.25	216.20	255.75
	(b) Other income	0.80	-	1.18	0.80	2.12	24.15
	Total Incomes from Operations	6.10	23.10	25.33	68.05	218.32	279.90
2	Expenses						
	a) Employee benefits expenses	2.66	2.05	3.01	6.77	9.01	11.80
	b) Finance costs	6.85	6.69	6.25	20.08	18.35	24.75
	c) Depreciation and amortization expenses	26.16	26.16	26.16	78.48	78.48	104.74
	d) Other expenses	4.11	8.42	3.88	22.09	23.92	31.40
	Total Expenses	39.78	43.32	39.30	127.42	129.76	172.69
3	Profit/(loss) before exceptional Items and tax (1-2)	(33.68)	(20.22)	(13.97)	(59.37)	88.56	107.21
4	Exceptional items	-	-	-	-	-	-
5	Profit/(loss) before Tax (3-4)	(33.68)	(20.22)	(13.97)	(59.37)	88.56	107.21
6	Tax expense (net)	(33.62)	1.41	(16.88)	(27.38)	8.08	19.94
	a) Current Tax	-	1.41	-	6.24	8.08	19.94
	b) Tax relating to earlier year	(33.62)	-	(16.88)	(33.62)	-	-
7	Profit/(loss) for the period (5-6)	(0.06)	(21.63)	2.91	(31.99)	80.48	87.27
8	Other comprehensive income (net of tax)	-	-	-	-	_	-
9	Total comprehensive Income (after tax) (7+8)	(0.06)	(21.63)	2.91	(31.99)	80.48	87.27
10	Paid-up equity share capital (Face Value of Rs.10 each)	1,100.00	1,100.00	1,100.00	1,100.00	1,100.00	1,100.00
11	Other equity						(1,712.93)
12	Earning Per Share *						
	Basic (Rs.)	(0.00)	(0.20)	0.03	(0.29)	0.73	0.79
	Diluted (Rs.)	(0.00)	(0.20)	0.03	(0.29)	0.73	0.79

* EPS not annualized for the quarter ended December, 2024, September 2024 and December 2023 and Nine month ended December 31, 2024 and December 31, 2023.

Notes to financial results :

- 1 The above unaudited financial results have been reviewed and recommended by the Audit Committee on 13th February 2025 and subsequently have been approved by the Board of Directors of the company at their meeting held on 13th February 2025
- 2 In accordance with the requirements of Regulation 33 of the SEBI (Listing Obligations and Disc1osure Requirements) Regulations, 2015, the statutory auditors have performed an limited review of the standalone financial results of the Company for the nine months ended and quarter ended 31th December 2024. There are no modifications in the limited review report.
- 3 The Financial results have been prepared in accordance with Indian Accounting Standards ('Ind AS') prescribed under Section 133 of Companies Act, 2013 read with relevant rules thereunder and in terms of regulations of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (as amended).
- 4 As the Company has only one Operating Segment, disclosure under Ind AS 108-Operating Segment is not applicable
- 5 A Provisional Attachment Order No. 09/2024, issued via email dated 13.09.2024 by the Deputy Director posted at the Gurugram Zonal Office, Directorate of Enforcement, New Delhi, has been passed against the company. This order pertains to the provisional attachment of immovable properties held in the companies's name, vide reference number F.No.ECIR/GNZO/14/2024, dated 05.09.2024, and includes the attachment of shares held by the promoter company. This order, however, does not affect the business operations of the Company.
- 6 Previous period's figures have been re-grouped/re-classified to render them comparable with the figures of the current period.
- 7 The Financial Results for the Nine month and quarter ended 31th December 2024 is available on the website of the Company https://adhbhutinfra.in and the website of BSE i.e. www.bscindia.com

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Anubhav Dham Managing Director

Date: 13th February 2025 Place: New Delhi



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, 2024 and the year-to-date results for the period April 1, 2024 to December 31, 2024, 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

The Company has incurred a net loss before tax of Rs. 33.68 lakhs and Rs. 59.37 lakhs for the quarter and period ended December 31, 2024 respectively, and accumulated losses amounting to Rs. 2,297.88 lakhs as on December 31, 2024 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.

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

5. Emphasis of matter

As disclosed in note no. 5 to the accompanying Statement, Certain immovable properties held in the name of the Company and shares held by the promoter Company have been provisionally attached by the Deputy Director, Gurugram Zonal office, Director of Enforcement, New Delhi in alleged contravention of Violation under Prevention Laundering Act, 2002 vide order no. 09/2024 dated 13.09.2024. As per the information provided by the management, the said Order does not have impact on the business or running operations of the Company. The financial impact of the order, if any, is not ascertainable.

Our report is not modified in respect of this matter.

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

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BALDEO DAS GUJRATIGUJRATIDate: 2025.02.13
18:12:10 +05'30'

BD Gujrati Partner Membership Number: 010878

Place: New Delhi Date: February 13, 2025

UDIN: 25010878BMOSDA4026

ADHBHUT INFRASTRUCTURE

Registered Office: Begampur Khatola, Khandsa, Near Krishna Maruti, Basai Road, Gurgaon, Arjun Nagar, Haryana, India, 122001 Email: <u>adhbhut.ind@rediffmail.com</u> | Website: <u>www.adhbhutinfra.in</u> Tel.: +91-7048959386 | CIN: L51503HR1985PLC121303

B. <u>STATEMENT ON DEVIATION OR VARIATION FOR PROCEEDS OF PUBLIC ISSUE,</u> RIGHTS ISSUE, PREFERENTIAL ISSUE, QUALIFIED INSTITUTIONS PLACEMENT ETC.

– Not Applicable

C. FORMAT FOR DISCLOSING OUTSTANDING DEFAULT ON LOANS AND DEBT SECURITIES

-Not Applicable

D. FORMAT FOR DISCLOSURE OF RELATED PARTY TRANSACTIONS (Applicable only for half-yearly filings i.e., 2nd and 4th quarter)

– Not Applicable for this Quarter

E. <u>STATEMENT ON IMPACT OF AUDIT QUALIFICATIONS (FOR AUDIT REPORT WITH</u> <u>MODIFIED OPINION) SUBMITTED ALONG WITH ANNUAL AUDITED FINANCIAL</u> <u>RESULTS.</u>

(Applicable only for Annual Filing i.e., 4th quarter)

– Not Applicable for this Quarter