

KAIZEN AGRO INFRABUILD LIMITED

(Formerly : ANUBHAV INFRASTRUCTURE LIMITED)



November 11, 2024

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

Scrip Code in BSE: **538833**

Sub: Outcome of the Board Meeting & Disclosure under Regulation 30 of SEBI (Listing Obligation and Disclosure Requirements) Regulation, 2015

Dear Sir,

The Board of Directors at their Meeting held on Monday, November 11, 2024 (started on 03:00 P.M. and concluded at 03:30 P.M) inter-alia considered and approved the following:

(i) The Un-audited Financial Results of the Company for the Quarter and half year ended September 30, 2024 (Copy of the same along with Limited Review Report issued by M/s. M.K. Kothari & Associates, Statutory Auditors of the Company, are attached and the same are being uploaded on website of the Company).

You are requested to take the above on record.

Thanking you,

Yours faithfully,

For **Kaizen Agro Infrabuild Limited**

Nikita Rateria

Nikita Rateria

(Company Secretary)

M No. 36115



Statement of Un-Audited Financial Results for the Half Year Ended September 30' 2024

(₹ in lacs)

Sr. No.	Particulars	3 Months ended			Half Year Ended		Year Ended
		30.09.2024 Un-Audited	30.06.2024 Un-Audited	30.09.2023 Un-Audited	30.09.2024 Un-Audited	30.09.2023 Un-Audited	31.03.2024 Audited
1	Income from Operations						
(a)	Net Sales / Income from Operations (Net of excise duty)	554.41	100.26	792.13	654.67	1,031.00	3,251.07
(b)	Other Operating Income	0.03	1.56	5.92	1.59	12.39	17.73
	Total income from Operations (net)	554.44	101.82	798.05	656.26	1,043.39	3,268.80
2	Expenses:						
(a)	Cost of Operations	-	-	-	-	-	-
(b)	Purchase of stock-in-trade	497.53	-	779.96	497.53	1,012.59	3,234.58
(c)	Other Operating Expenses	-	-	5.70	-	12.17	-
(d)	Changes in inventories of finished goods, work-in-progress and stock-in-trade	(9.89)	65.75	1.54	55.86	4.43	(124.07)
(e)	Employee benefits expense	7.00	4.81	6.64	11.81	10.19	43.66
(f)	Finance Costs	-	-	-	-	-	-
(g)	Depreciation and amortisation expense	-	-	-	-	-	1.57
(h)	Other expenses (Any item exceeding 10% of the total expenses relating to continuing operations to be shown separately)	9.24	49.77	7.40	59.01	42.90	98.99
	Total Expenses	503.88	120.33	801.24	624.21	1,082.28	3,254.73
3	Profit (+) / Loss (-) from Ordinary Activities before tax (1-2)	50.56	(18.51)	(3.19)	32.05	(38.89)	14.07
4	Tax expense						
(a)	Current Tax	-	-	-	-	-	3.46
(b)	Deferred Tax (Asset) / Liabilities	-	-	-	-	-	0.20
(c)	Expenses Related to Earlier Year	0.46	(2.06)	-	(1.60)	0.15	0.23
5	Net Profit (+) / Loss (-) from Ordinary Activities after tax (3-4)	50.10	(16.45)	(3.19)	33.65	(39.04)	10.18
6	(a) Extraordinary items	-	-	-	-	-	-
7	Net Profit / (Loss) for the period (5 - 6)	50.10	(16.45)	(3.19)	33.65	(39.04)	10.18
8	Other Comprehensive Income						
(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	Total Comprehensive income	-	-	-	-	-	-
10	Total Comprehensive income [Comprising Profit for the Period (After tax) and Other comprehensive income]	50.10	(16.45)	(3.19)	33.65	(39.04)	10.18
11	Paid-up equity share capital (Face Value of ₹ 10/- each)	5,141.49	5,141.49	2,141.49	5,141.49	2,141.49	5,141.49
12	Earnings Per Share (before extraordinary items) (of ₹ 10/- each) (not annualised):						
(a)	Basic	0.10	(0.03)	(0.01)	0.07	(0.18)	0.02
(b)	Diluted	-	-	-	-	-	-
	Earnings Per Share (after extraordinary items) (of ₹ 10/- each) (not annualised):						
(a)	Basic	0.10	(0.03)	(0.01)	0.07	(0.18)	0.02
(b)	Diluted	-	-	-	-	-	-

Notes :

- The above financial results were reviewed by the Audit Committee and taken on record by the Board of Directors in its meeting held on November 11, 2024.
- Statement of Assets & Liabilities as required under Regulation 33 of the SEBI (Listing Obligations & Disclosure Requirements) Regulation, 2015 has been attached herewith.
- 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 Statutory Auditors have carried out limited Review of the financial results of the Company for the second quarter and half year ended September 30, 2024 the report of which is being filed with the stock exchange along with the above results.
- The above figures have been re-grouped or re-arranged where ever necessary.

Place : Kolkata
Date : November 11, 2024



For Kaizen Agro Infrabuild Limited
Ankur HADA
Ankur Hada
(Managing Director)
Din : 10163731

Statement of Audited Assets & Liabilities for the Year Ended 30th September' 2024

(₹ in lacs)

Particulars	As at current year ended 30th September 2024	As at previous year ended 31st March 2024
	Un-Audited	Audited
Assets		
<u>Non Current Assets</u>		
Property Plant & Equipment	7.12	6.75
Financial Assets		
- Investments	7,256.23	5,000.00
Deferred Tax Assets	-	-
Other Assets	9.20	711.05
Total Non Current Assets	7,272.55	5,717.81
<u>Current Assets</u>		
- Inventories	72.64	128.50
Financial Assets		
- Investments	-	2,359.55
- Trade Receivables	703.22	101.70
- Cash & Cash Equivalents	5.22	160.39
- Loans	3,727.63	3,132.27
Other Assets	231.38	24.47
Total Current Assets	4,740.09	5,906.89
Total Assets	12,012.64	11,624.69
Equity & Liabilities		
<u>Shareholder's Fund</u>		
Equity Share Capital	5,141.49	5,141.49
Other Equity	6,386.51	6,352.87
Total Shareholder's Fund	11,528.00	11,494.35
<u>Non Current Liabilities</u>		
Deferred Tax Liability	0.14	0.14
<u>Current Liabilities</u>		
Financial Liabilities		
- Trade Payables		
a. Total outstanding dues of micro and small enterprises	-	0.45
b. Total outstanding dues of creditors other than micro and small enterprises	460.28	121.66
- Other Financial Liabilities	22.02	4.63
Other Liabilities	2.20	-
Short Term Provisions	-	3.46
Total Current Liabilities	484.64	130.34
Total Equity & Liabilities	12,012.64	11,624.69

For and on behalf of the Board of Directors

Place : Kolkata
Date : November 11, 2024



Ankur HADA

Ankur Hada
(Managing Director)
Din : 10163731

KAIZEN AGRO INFRABUILD LIMITED
Chatterjee International Centre, 33A, Chowringhee Road, 6th Floor, Room No - 6A, Kolkata - 700071
CIN : L47219WB2006PLC107433

Statement of Cash Flow for the Half Year Ended September 30' 2024

S No.	Particulars	As at 30th September 2024	As at 31st March 2024
A	Cash flow from Operating Activities:		
	Profit Before Tax	32.05	14.07
	Adjustments for:		
	Depriciation	-	1.57
	Expenses Related to Earlier Year	1.60	(0.23)
	Operating Capital before Working capital charges	33.65	15.41
	Change in Working Capital		
	Inventories (Increase)/decrease	55.86	(124.06)
	Trade Receivables - (Increase)/decrease	(601.52)	1,001.81
	Trade payables - Increase/(decrease)	338.17	(984.67)
	Long Term Borrowings - Increase/(decrease)	-	-
	Short Term Provisions - Increase/(Decrease)	(3.46)	(18.00)
	Other Current Assets - (Increase)/decrease	(206.91)	952.84
	Other Non-Current Assets (Increase)/decrease	701.85	(9.20)
	Other Current Liabilities - Increase/(Decrease)	19.59	0.63
Cash Flow from Operating Activities before Income Tax	303.58	819.35	
Income Tax Paid / Adjustments	-	(3.46)	
Net cash flow from/(used in) operating activities (A)	337.23	831.30	
B	Cash Flow From Investing Activities:		
	proceeds from sale/(purchase)of investments	103.32	(2,359.56)
	proceeds from sale/(purchase)of Fixed Assets	(0.37)	(7.62)
	Short Term Loans & Advances - (Increase)/Decrease	(595.36)	(2,875.47)
Net Cash flow from /(used in) investing activities (B)	(492.41)	(5,242.65)	
C	Cash Flow From Financing Activities:		
	Share Capital Increase/(decrease)	-	3,000.00
	Premium on Share Capital Increase/(decrease)	-	1,500.00
	Net Cash Flow from (used in) financing activities (C)	-	4,500.00
	Net increase in cash and cash equivalents (A + B + C)	(155.17)	88.65
	Cash and cash equivalents at the beginning of the year	160.39	71.74
	Cash and cash equivalents at the end of the year	5.22	160.39
	Components of cash and cash equivalents		
	Balances with Banks in Current Account	2.59	159.09
	Cash in Hand	2.63	1.30
Total cash and cash equivalents	5.22	160.39	

For and on behalf of the Board of Directors



Ankur HADA
Ankur Hada
(Managing Director)
Din : 10163731

Place : Kolkata
Date : November 11, 2024



LIMITED REVIEW REPORT

Independent Auditor's Review Report of the Second Quarter and Half year Ended on September 30, 2024 of Kaizen Agro Infrabuild Limited formerly known as "Anubhav Infrastructure Limited" pursuant to the Regulation 33 of the SEBI (Listing Obligations & Disclosure Requirements) Regulations, 2015, as amended

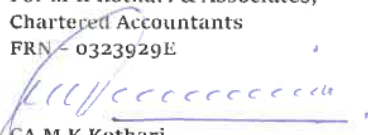
To the Board of Directors of Kaizen Agro Infrabuild Limited

1. We have reviewed the accompanying Statement of Un-audited Financial Result ('Statement') of **Kaizen Agro Infrabuild Limited** ('the Company') for the second quarter and half year ended September 30, 2024, which are included in the accompanying "Statement of Un-audited Financial Results for the Second quarter and half year ended September 30, 2024" 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 November 11, 2024 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 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 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 and SEBI Circulars dated CIR/CFD/FAC/62/2016 dated July 05, 2016, and other recognized accounting practices and policies 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 including the manner in which it is to be disclosed, or that it contains any material misstatement.

For M K Kothari & Associates,
Chartered Accountants
FRN - 0323929E


CA M K Kothari
Partner
Membership No. - 059513
UDIN: 24059513BKC Z RA8659



Date: November 11th, 2024
Place: Kolkata