

Scrip code		
Scrip code		538576
NSE Symbol		
MSEI Symbol		
ISIN		INE336Q01016
Name of company		Bhanderi Infracon Limited
Result Type		Main Format
Type of company		SME
Class of security		Equity
Date of start of financial year		01-04-2023
Date of end of financial year		31-03-2024
Date of board meeting, when results were approved		30-05-2024
Date on which prior intimation of the meeting for considering financial results was informed to the exchange		21-05-2024
Description of presentation currency		INR
Level of rounding used in financial results		Lakhs
Reporting Quarter		Yearly
Nature of report standalone or consolidated		Consolidated
Whether results are audited or unaudited		Audited
Segment Reporting		Multi segment
Description of single segment		
Start date and time of board meeting		30-05-2024 16:30
End date and time of board meeting		30-05-2024 18:00
Whether cash flow statement is applicable on company		Yes
Type of cash flow statement		Cash Flow Indirect
Declaration of unmodified opinion or statement on impact of audit qualification		Declaration of unmodified opinion

Financial Results (Other than Bank)			
Particulars		3 months/ 6 months ended (dd-mm-yyyy)	Year to date figures for current period ended (dd-mm-yyyy)
A	Date of start of reporting period	01-10-2023	01-04-2023
B	Date of end of reporting period	31-03-2024	31-03-2024
C	Whether results are audited or unaudited	Audited	Audited
D	Nature of report standalone or consolidated	Consolidated	Consolidated
Part I Blue color marked fields are non-mandatory. For Consolidated Results, if the company has no figures for 3 months / 6 months ended, in such case zero shall be inserted in the said column.			
1 Revenue From Operations			
	Revenue from operations	305.07	415.32
	Other income	8.01	38.04
	Total Revenue	313.08	453.36
2 Expenses			
(a)	Cost of materials consumed	552.72	609.92
(b)	Purchases of stock-in-trade	0	0
(c)	Changes in inventories of finished goods, work-in-progress and stock-in-trade	-333.25	-390.45
(d)	Employee benefit expense	49.08	64.3
(e)	Finance costs	0	0
(f)	Depreciation and amortisation expense	7.18	9.35
(g) Other Expenses			
1	other expenses	12.29	58.61
	Total other expenses	12.29	58.61
	Total expenses	288.02	351.73

Financial Results (Other than Bank)			
Particulars		3 months/ 6 months ended (dd-mm-yyyy)	Year to date figures for current period ended (dd-mm-yyyy)
A	Date of start of reporting period	01-10-2023	01-04-2023
B	Date of end of reporting period	31-03-2024	31-03-2024
C	Whether results are audited or unaudited	Audited	Audited
D	Nature of report standalone or consolidated	Consolidated	Consolidated
Part I Blue color marked fields are non-mandatory. For Consolidated Results, if the company has no figures for 3 months / 6 months ended, in such case zero shall be inserted in the said column.			
3	Profit before exceptional and extraordinary items and tax	25.06	101.63
4	Exceptional items	0	0
5	Profit before extraordinary items and tax	25.06	101.63
6	Extraordinary items	0	0
7	Profit before tax	25.06	101.63
	Current tax	19.11	19.23
	Deferred tax	0	0
	Total tax expenses	19.11	19.23
9	Net Profit Loss for the period from continuing operations	5.95	82.4
10	Profit (loss) from discontinuing operations before tax	0	0
11	Tax expense of discontinuing operations	0	0
12	Net profit (loss) from discontinuing operation after tax	0	0
13	Profit (loss) for period before minority interest	5.95	82.4
14	Share of profit (loss) of associates	0	0
15	Profit (loss) of minority interest	1.02	21.13
16	Net profit (Loss) for the period	4.93	61.27

Financial Results (Other than Bank)			
Particulars		3 months/ 6 months ended (dd-mm-yyyy)	Year to date figures for current period ended (dd-mm-yyyy)
A	Date of start of reporting period	01-10-2023	01-04-2023
B	Date of end of reporting period	31-03-2024	31-03-2024
C	Whether results are audited or unaudited	Audited	Audited
D	Nature of report standalone or consolidated	Consolidated	Consolidated
Part I Blue color marked fields are non-mandatory. For Consolidated Results, if the company has no figures for 3 months / 6 months ended, in such case zero shall be inserted in the said column.			
17 Details of equity share capital			
	Paid-up equity share capital	259.66	259.66
	Face value of equity share capital	10	10
17 Details of debt securities			
	Basic earnings (loss) per share from continuing and discontinued operations	0.19	2.36
20 Debt equity ratio			
21	Debt service coverage ratio	0	0
22	Interest service coverage ratio	0	0

Statement of Asset and Liabilities		
Particulars		Current year ended (dd-mm-yyyy)
Date of start of reporting period		01-04-2023
Date of end of reporting period		31-03-2024
Whether results are audited or unaudited		Audited
Nature of report standalone or consolidated		Consolidated
	Equity and liabilities	
1 Shareholders' funds		
	Share capital	259.66
	Reserves and surplus	2249.05
	Money received against share warrants	
	Total shareholders' funds	2508.71
2	Share application money pending allotment	0
3	Deferred government grants	
4	Minority interest	338.94
5 Non-current liabilities		
	Long-term borrowings	8.28
	Deferred tax liabilities (net)	1.14
	Foreign currency monetary item translation difference liability account	
	Other long-term liabilities	
	Long-term provisions	0
	Total non-current liabilities	9.42
6 Current liabilities		
	Short-term borrowings	2053.46
Trade Payables		
	(A) Total outstanding dues of micro enterprises and small enterprises	0
	(B) Total outstanding dues of creditors other than micro enterprises and small enterprises	589.5
	Other current liabilities	653.18
	Short-term provisions	19.09
	Total current liabilities	3315.23
	Total equity and liabilities	6172.3
Assets		
1 Non-current assets		
(i)	Fixed assets	
	Tangible assets	41.54
	Producing properties	
	Intangible assets	0
	Preproducing properties	
	Tangible assets capital work-in-progress	
	Intangible assets under development or work-in-progress	
	Total fixed assets	41.54

Statement of Asset and Liabilities		
Particulars		Current year ended (dd-mm-yyyy)
Date of start of reporting period		01-04-2023
Date of end of reporting period		31-03-2024
Whether results are audited or unaudited		Audited
Nature of report standalone or consolidated		Consolidated
(ii)	Non-current investments	18.32
(v)	Deferred tax assets (net)	
(vi)	Foreign currency monetary item translation difference asset account	
(vii)	Long-term loans and advances	0
(viii)	Other non-current assets	
	Total non-current assets	59.86
Current assets		
	Current investments	0
	Inventories	3844.41
	Trade receivables	440.99
	Cash and cash equivalents	105.75
	Bank balance other than cash and cash equivalents	0
	Short-term loans and advances	1721.29
	Other current assets	
	Total current assets	6112.44
	Total assets	6172.3
Disclosure of notes on assets and liabilities		

Format for Reporting Segment wise Revenue, Results and Capital Employed along with the company results			
Particulars		3 months/ 6 months ended (dd-mm-yyyy)	Year to date figures for current period ended (dd-mm-yyyy)
Date of start of reporting period		01-10-2023	01-04-2023
Date of end of reporting period		31-03-2024	31-03-2024
Whether accounts are audited or unaudited		Audited	Audited
Nature of report standalone or consolidated		Consolidated	Consolidated
1 Segment Revenue			
(net sale/income from each segment should be disclosed)			
1	Real Estate	305.07	335.52
2	Grocery	0	0
3	Diamonds	0	79.8
	Total segment revenue	305.07	415.32
	Less: Inter segment revenue		
	Revenue from operations	305.07	415.32
2 Segment Result			
Profit (+) / Loss (-) before tax and interest from each segment			
1	Real Estate	32.25	105.65
2	Grocery	0	0
3	Diamonds	0	5.33
	Total Profit before tax	32.25	110.98
	i. Finance cost		
	ii. Other unallocable expenditure net off unallocable income		
	Profit before tax	32.25	110.98
3 (Segment Asset - Segment Liabilities)			
Segment Asset			
1	Real Estate	6092.3	6092.3
2	Grocery	0	0
3	Diamonds	80	80
	Total Segment Assets	6172.3	6172.3
	Un-allocable Assets		
	Net Segment Assets	6172.3	6172.3
4 Segment Liabilities			
Segment Liabilities			
1	Real Estate	3324.66	3324.66
2	Grocery	0	0
3	Diamonds	0	0
	Total Segment Liabilities	3324.66	3324.66
	Un-allocable Liabilities		
	Net Segment Liabilities	3324.66	3324.66
Disclosure of notes on segments			

Cash flow statement - indirect		
Particulars		Year ended (dd-mm-yyyy)
A	Date of start of reporting period	01-04-2023
B	Date of end of reporting period	31-03-2024
C	Whether results are audited or unaudited	Audited
D	Nature of report standalone or consolidated	Consolidated
1 Statement of cash flows		
Cash flows from used in operating activities		
	Profit before extraordinary items and tax	101.63
2 Adjustments for reconcile profit (loss)		
Adjustments to profit (loss)		
	Adjustments for finance costs	0
	Adjustments for depreciation and amortisation expense	9.35
	Adjustments for impairment loss reversal of impairment loss recognised in profit or loss	0
	Adjustments for unrealised foreign exchange losses gains	0
	Adjustments for dividend income	0
	Adjustments for share-based payments	0
	Other adjustments for which cash effects are investing or financing cash flow	0
	Other adjustments to reconcile profit (loss)	0
	Other adjustments for non-cash items	-18.02
	Share of profit and loss from partnership firm or association of persons or limited liability partnerships	-18.31
	Total adjustments to profit (loss)	-26.98
3 Adjustments for working capital		
	Adjustments for decrease (increase) in inventories	-390.45
	Adjustments for decrease (increase) in trade receivables	318.8
	Adjustments for decrease (increase) in other current assets	146
	Adjustments for increase (decrease) in trade payables	513.86
	Adjustments for increase (decrease) in other current liabilities	-170.04
	Adjustments for provisions	0
	Total adjustments for working capital	418.17
	Total adjustments for reconcile profit (loss)	391.19
	Net cash flows from (used in) operations	492.82
	Dividends received	0
	Interest paid	0
	Interest received	0
	Income taxes paid (refund)	18.11
	Other inflows (outflows) of cash	0
	Net cash flows from (used in) operating activities before extraordinary items	474.71
	Proceeds from extraordinary items	0
	Payment for extraordinary items	0
	Net cash flows from (used in) operating activities	474.71
4 Cash flows from used in investing activities		
	Cash flows from losing control of subsidiaries or other businesses	0
	Cash flows used in obtaining control of subsidiaries or other businesses	0
	Other cash receipts from sales of equity or debt instruments of other entities	0
	Other cash payments to acquire equity or debt instruments of other entities	0
	Other cash receipts from sales of interests in joint ventures	0
	Other cash payments to acquire interests in joint ventures	0
	Cash receipts from share of profits of partnership firm or association of persons or limited liability partnerships	65.92
	Cash payment for investment in partnership firm or association of persons or limited liability partnerships	0
	Proceeds from sales of tangible assets	0
	Purchase of tangible assets	23.9
	Proceeds from sales of intangible assets	0
	Purchase of intangible assets	0
	Cash advances and loans made to other parties	0
	Cash receipts from repayment of advances and loans made to other parties	0
	Cash payments for future contracts, forward contracts, option contracts and swap contracts	0
	Cash receipts from future contracts, forward contracts, option contracts and swap contracts	0
	Dividends received	0
	Interest received	0
	Income taxes paid (refund)	0
	Other inflows (outflows) of cash	0
	Proceeds from government grants	0
	Net cash flows from (used in) investing activities before extraordinary items	42.02
	Proceeds from extraordinary items	0
	Payment for extraordinary items	0
	Net cash flows from (used in) investing activities	42.02
5 Cash flows from used in financing activities		
	Proceeds from issuing shares	0
	Proceeds from issuing other equity instruments	0
	Proceeds from issuing debentures notes bonds etc	0
	Proceeds from borrowings	0
	Repayments of borrowings	168.87
	Dividends paid	0
	Interest paid	0
	Income taxes paid (refund)	0
	Other inflows (outflows) of cash	-368.57
	Net cash flows from (used in) financing activities before extraordinary items	-537.44
	Proceeds from extraordinary items	0
	Payment for extraordinary items	0
	Net cash flows from (used in) financing activities	-537.44
	Net increase (decrease) in cash and cash equivalents before effect of exchange rate changes	-207.1
6 Effect of exchange rate changes on cash and cash equivalents		
	Effect of exchange rate changes on cash and cash equivalents	126.46
	Net increase (decrease) in cash and cash equivalents	105.75
	Cash and cash equivalents cash flow statement at beginning of period	0
	Cash and cash equivalents cash flow statement at end of period	105.75