

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	Standalone
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	Standalone	Standalone
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	61.5	61.5
	Other income	42.49	60.52
	Total Revenue	103.99	122.02
2	Expenses		
(a)	Cost of materials consumed	349.48	406.69
(b)	Purchases of stock-in-trade	0	0
(c)	Changes in inventories of finished goods, work-in-progress and stock-in-trade	-341.4	-398.61
(d)	Employee benefit expense	15.17	30.395
(e)	Finance costs	0	0
(f)	Depreciation and amortisation expense	6	8.175
(g)	Other Expenses		
1	Other Expenses	14.36	18.86
	Total other expenses	14.36	18.86
	Total expenses	43.61000000000001	65.51

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D	Nature of report standalone or consolidated	Standalone	Standalone
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	60.38	56.51
4	Exceptional items	0	0
5	Profit before extraordinary items and tax	60.38	56.51
6	Extraordinary items	0	0
7	Profit before tax	60.38	56.51
	Current tax	15.6	15.72
	Deferred tax	0	0
	Total tax expenses	15.6	15.72
9	Net Profit Loss for the period from continuing operations	44.78	40.79
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	44.78	40.79
16	Net profit (Loss) for the period	44.78	40.79

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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	1.72	1.57
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		Standalone
	Equity and liabilities	
1	Shareholders' funds	
	Share capital	259.66
	Reserves and surplus	2210.11
	Money received against share warrants	0
	Total shareholders' funds	2469.77
2	Share application money pending allotment	0
3	Deferred government grants	
4	Minority interest	
5	Non-current liabilities	
	Long-term borrowings	0
	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	1.14
6	Current liabilities	
	Short-term borrowings	233.86
	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	339.37
	Other current liabilities	14.02
	Short-term provisions	15.21
	Total current liabilities	602.46
	Total equity and liabilities	3073.37
	Assets	
1	Non-current assets	
(i)	Fixed assets	
	Tangible assets	28.71
	Producing properties	
	Intangible assets	0
	Preproducing properties	
	Tangible assets capital work-in-progress	
	Intangible assets under development or work-in-progress	
	Total fixed assets	28.71

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		Standalone
(ii)	Non-current investments	591.12
(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	619.83
Current assets		
	Current investments	0
	Inventories	2009.9
	Trade receivables	350.1
	Cash and cash equivalents	44.22
	Bank balance other than cash and cash equivalents	0
	Short-term loans and advances	49.32
	Other current assets	
	Total current assets	2453.54
	Total assets	3073.37
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		Standalone	Standalone
1 Segment Revenue			
(net sale/income from each segment should be disclosed)			
1	Real Estate	61.5	61.5
2	Grocery	0	0
	Total segment revenue	61.5	61.5
	Less: Inter segment revenue		
	Revenue from operations	61.5	61.5
2 Segment Result			
Profit (+) / Loss (-) before tax and interest from each segment			
1	Real Estate	69.39	64.69
2	Grocery	0	0
	Total Profit before tax	69.39	64.69
	i. Finance cost		
	ii. Other unallocable expenditure net off unallocable income		
	Profit before tax	69.39	64.69
3 (Segment Asset - Segment Liabilities)			
Segment Asset			
1	Real Estate	3073.37	3073.37
2	Grocery	0	0
	Total Segment Assets	3073.37	3073.37
	Un-allocable Assets		
	Net Segment Assets	3073.37	3073.37
4 Segment Liabilities			
Segment Liabilities			
1	Real Estate	603.6	603.6
2	Grocery	0	0
	Total Segment Liabilities	603.6	603.6
	Un-allocable Liabilities	0	0
	Net Segment Liabilities	603.6	603.6
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	Standalone
1	Statement of cash flows	
	Cash flows from used in operating activities	
	Profit before extraordinary items and tax	56.51
2	Adjustments for reconcile profit (loss)	
	Adjustments to profit (loss)	
	Adjustments for finance costs	0
	Adjustments for depreciation and amortisation expense	8.17
	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	-42.49
	Total adjustments to profit (loss)	-52.34
3	Adjustments for working capital	
	Adjustments for decrease (increase) in inventories	-398.61
	Adjustments for decrease (increase) in trade receivables	409.67
	Adjustments for decrease (increase) in other current assets	0
	Adjustments for increase (decrease) in trade payables	263.74
	Adjustments for increase (decrease) in other current liabilities	-226.06
	Adjustments for provisions	0
	Total adjustments for working capital	48.74
	Total adjustments for reconcile profit (loss)	-3.6
	Net cash flows from (used in) operations	52.91
	Dividends received	0
	Interest paid	0
	Interest received	0
	Income taxes paid (refund)	15.72
	Other inflows (outflows) of cash	0
	Net cash flows from (used in) operating activities before extraordinary items	37.19
	Proceeds from extraordinary items	0
	Payment for extraordinary items	0
	Net cash flows from (used in) operating activities	37.19
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	0
	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	10.77
	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	-159.9
	Proceeds from government grants	0
	Net cash flows from (used in) investing activities before extraordinary items	-170.67
	Proceeds from extraordinary items	0
	Payment for extraordinary items	0
	Net cash flows from (used in) investing activities	-170.67
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	-127.91
	Dividends paid	0
	Interest paid	0
	Income taxes paid (refund)	0
	Other inflows (outflows) of cash	-10.22
	Net cash flows from (used in) financing activities before extraordinary items	117.69
	Proceeds from extraordinary items	0
	Payment for extraordinary items	0
	Net cash flows from (used in) financing activities	117.69
	Net increase (decrease) in cash and cash equivalents before effect of exchange rate changes	-15.79
6	Effect of exchange rate changes on cash and cash equivalents	
	Effect of exchange rate changes on cash and cash equivalents	0
	Net increase (decrease) in cash and cash equivalents	-15.79
	Cash and cash equivalents cash flow statement at beginning of period	60.01
	Cash and cash equivalents cash flow statement at end of period	44.22

