ABHISHEK INFRAVENTURES LIMITED

42nd

ANNUAL REPORT

2025- 2026

CORPORATE INFORMATION

BOARD OF DIRECTORS:

1. Mr. Nagaraju Nookala	-	Whole -Time Director	(DIN: 09083708)
2. Mr. Rahul Erramshetty	-	Non-Executive Director	(DIN: 03639105)
3. Mr. Sachin	-	Independent Director	(DIN:11279585)
4. Mr. NirmalaSanapala	-	Independent Director	(DIN: 08063757)
5. Mr. Chinna Ramayya Gari Srikanth	-	Independent Director	(DIN: 09776304)

COMPANY SECRETARY AND COMPLIANCE OFFICER:

Ms.Apoorva Singhvi

CHIEF FINANCIAL OFFICER:

Mr. Ramachandra Murthy Adiraju

REGISTERED OFFICE

8 148/A, Gowtham Nagar,
Ferozeguda, Secunderabad, Bowenpally,
Hyderabad, Tirumalagiri,
Telangana, India - 500011

STATUTORY AUDITORS

M/s. N G Rao &Associates
Chartered Accountants,
6-3-1186/A/6, (New No. 325), 2nd Floor,
Chinna Balreddy Building,Begumpet,
Secunderabad, Hyderabad, Telangana – 500016.

BANKERS

ICICI Bank

Kotak Mahindra Bank

AUDIT COMMITTEE:

1. Mr.Sachin	-	Chairman
2. Mr. Chinna Ramayya Gari Srikanth	-	Member
3. Mr. Nagaraju Nookala	-	Member

NOMINATION & REMUNERATION COMMITTEE:

1. Mr. Sachin	-	Chairman
2. Mrs.NirmalaSanapala	-	Member
3. Mr. Chinna Ramayya Gari Srikanth	-	Member

STAKEHOLDER RELATIONSHIP COMMITTEE:

1. Mr.Chinna Ramayya Gari Srikanth	-	Chairman
2. Mr. Sachin	-	Member
3. Mrs.NirmalaSanapala	-	Member

INDEPENDENT DIRECTORS COMMITTEE:

1. Mr.Chinna Ramayya Gari Srikanth	-	Chairman
2. Mr.Sachin	-	Member
3. Mrs.NirmalaSanapala	-	Member

REGISTRAR & SHARE TRANSFER AGENTS

M/s. Aarthi Consultants Private Limited
1-2-285, Domalguda
Hyderabad – 500029
Tel No.: 04027638111/27634445
Fax: 040-27632184
E-mail: info@aarthiconsultants.com

LISTED AT	:	BSE Limited, Metropolitan Stock Exchange of India
ISIN	:	INE281P01016
WEBSITE	:	www.abhishekinfra.co.in
INVESTOR E-MAIL ID	:	abhiinfraventures@gmail.com.
CORPORATE IDENTITY NUMBER	:	L45204TG1984PLC111447

NOTICE

Notice is hereby given that the 42ndAnnual General Meeting of the Shareholders of AbhishekInfraventures Limited will be held on Tuesday, 29thday of September, 2026 at 11:00 A.M.through Video Conferencing/ Other Audio Visual Means ("OAVM") to transact the following business:

ORDINARY BUSINESS:

1. To consider and adopt the Audited Standalone Financial Statements for the year ended March 31, 2026 and the reports of the Board of Directors and Auditors thereon.

2. To consider and adopt the Audited Consolidated Financial Statements for the year ended March 31, 2026 and the report of the Auditors thereon.

3. To appoint a Director in the place of Mr. Rahul Erramshetty (DIN: 03639105), who retires by rotation and being eligible, offers himself for re-appointment.

SPECIAL BUSINESS:

4. **RE-APPOINTMENT OF MR. NAGARAJU NOOKALA (DIN: 09083708) AS WHOLE-TIME DIRECTOR OF THE COMPANY.**

   To consider and if, thought fit to pass with or without modification(s), the following resolution as a Special Resolution:

   "RESOLVED THAT pursuant to the provisions of Sections 178,196,197 and 203 read with Schedule V and other applicable provisions, if any, of the Companies Act, 2013 and the Companies (Appointment and Remuneration of Managerial Personnel) Rules, 2014 and Regulation 17 of SEBI (LODR) Regulations, 2015 (including any statutory modification(s) or re-enactment thereof for the time being in force), and pursuant to the recommendation of the Nomination and Remuneration Committee and approval of the Board of Directors, consent of the members of the Company be and is hereby accorded for the reappointment of Mr. Nagaraju Nookala as a Whole-time Director of the Company for a period of 3 (Three) years with effect from 02.03.2027 to 01.03.2030 at a remuneration of Rs.65,000/-per month, and the Board of Directors be and is hereby authorized to vary or increase the remunerationwithin such prescribed limits in terms of Schedule V of the Companies Act, 2013, as amended from time to time."

   "RESOLVED FURTHER THAT in the event of losses or inadequacy of profits in any financial year during his tenure the Company shall pay to Mr. Nagaraju Nookala, remuneration by way of salaries and allowances as specified above as minimum remuneration and in accordance with the limits specified under the Companies Act, 2013 read with Schedule V to the Companies Act 2013, or such other limit as may be prescribed by the Government from time to time."

   "RESOLVED FURTHERTHAT the Board and company Secretary be and is hereby Severally authorized to do all such acts, deeds, things which are necessary to give effect to the above resolution including filing of necessary E-forms with the Registrar of Companies, Telangana."

For and on behalf of the Board of Directors
For Abhishek Infraventures Limited

Nagaraju Nookala
Whole-Time Director
(DIN: 09083708)

Place: Hyderabad
Date:13.08.2026

Notes:

1. In pursuance of Regulation 36 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 and Secretarial Standard on General Meetings, details in respect of the Directors seeking appointment/ re-appointment at the AGM, form part of this Notice.

2. Ministry of Corporate Affairs vide General Circular No.03/2025 dated September 22, 2025, has permitted the holding of the Annual General Meeting ("AGM") through Video Conference/Other Audio Visual Means, without the physical presence of the Members at a common venue. Pursuant to the provisions of the Companies Act, 2013 and the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 read with the Circulars issued by MCA and SEBI, the AGM of the Company is being conducted through Video Conferencing (VC)/ Other Audio-Visual Means (OAVM).

3. The Deemed Venue of the 42nd AGM of the Company shall be its Registered Office.

4. Since the AGM will be held through VC/OAVM (e-AGM), the Route Map for venue of AGM is not annexed to the Notice.

5. Members attending the AGM through VC/OAVM shall be counted for the purpose of reckoning the quorum of the AGM under Section 103 of the Act.

6. In compliance with the MCA Circulars and SEBI Circular, Notice of the AGM along with Annual Report for the financial year 2025-26 is being sent only through electronic mode to those Members whose email addresses are registered with the Company/ Depositories/ R&T Agent. Members may note that the Notice will also be available on the Company's website https://www.abhishekinfra.co.in/disclosures.html, website of the Stock Exchanges i.e., BSE Limited at www.bseindia.com and Metropolitan Stock Exchange of India Limited at www.msei.in. The AGM Notice is also disseminated on the website of CDSL (agency for providing the Remote e-Voting facility and e-voting system during the AGM i.e.www.evotingindia.com.

7. In case of joint holders, the Member whose name appears as the first holder in the order of names as per the Register of Members of the Company will be entitled to vote at the AGM.

8. To avoid fraudulent transaction(s), the identity/ signature of the Members holding shares in electronic/ demat form is verified with the specimen signatures furnished by NSDL/ CDSL and members holding shares in physical form is verified as per the records of the R&T Agent of the Company. Members are requested to keep the same updated.

9. Pursuant to the provisions of the Act and other applicable Regulations, a Member entitled to attend and vote at the AGM is entitled to appoint a proxy to attend and vote on their behalf and the proxy need not be a Member of the Company. However since this AGM is being held pursuant to the MCA/SEBI Circulars through VC/OAVM, physical attendance of Members has been dispensed with. Accordingly, the facility for appointment of proxies by the Members will also not be available for the AGM and hence the Proxy Form and Attendance Slip are not annexed to the Notice.

10. Corporate/institutional Members (i.e. other than individuals, HUF, NRI, etc.) are required to send a scanned copy (PDF/ JPG format) of the relevant Board Resolution/Authority Letter / Power of Attorney etc. together with attested specimen signature of the duly authorised signatory(ies) who is /are authorised to vote, to the Scrutinizer through e-mail at viveksurana24@gmail.com.

11. Recent circular requires submission of Aadhaar/PAN number by every participant in securities market. Members holding shares in demat form are, therefore, requested to submit Aadhaar card/PAN details to the Depository Participants with whom they have demat accounts. Members holding shares in physical form can submit their Aadhaar card/PAN details to the Company/ Registrar and Share Transfer Agents (Aarthi Consultants Private Limited)

12. Members holding shares in the same name under different ledger folios are requested to apply for Consolidation of such folios and send the relevant share certificates to Aarthi Consultants Private Limited., Share Transfer Agents of the Company for their doing the needful.

13. Members are requested to send their queries at least 5 days before the date of meeting so that information can be made available at the meeting.

14. In respect of shares held in physical mode, all shareholders are requested to intimate changes, if any, in their registered address immediately to the registrar and share transfer agent of the Company and correspond with them directly regarding share transfer/transmission /transposition, Demat/Remat, change of address, issue of duplicate shares certificates, ECS and nomination facility.

15. In terms of Section 72 of the Companies Act, 2013, a member of the Company may nominate a person on whom the shares held by him/her shall vest in the event of his/her death. Members desirous of availing this facility may submit nomination in prescribed Form-SH-13 to the Company/RTA in case shares are held in physical form, and to their respective depository participant, if held in electronic form.

16. Members holding shares in the electronic form are requested to inform any changes in address/bank mandate directly to their respective Depository Participants.

17. The company has appointed M/s. Vivek Surana & Associates, Practicing Company Secretaries, as scrutinizer of the company to scrutinize the voting process.

18. Since securities of the Company are traded compulsorily in dematerialized form as per SEBI mandate, members holding shares in physical form are requested to get their shares dematerialized at the earliest.

19. The Members can join the e-AGM 15 minutes before and after the scheduled time of the commencement of the Meeting by following the procedure mentioned in the Notice.

20. The Register of Directors' and Key Managerial Personnel and their shareholding maintained under Section 170 of the Companies Act, 2013, the Register of Contracts or arrangements in which the Directors are interested under Section 189 of the Companies Act, 2013, will be available for inspection at the AGM.

21. THE INSTRUCTIONSFOR SHAREHOLDERS FOR REMOTE E-VOTING ARE AS UNDER:

THE INSTRUCTIONS OF SHAREHOLDERS FOR REMOTE E-VOTING:

Step 1: Access through Depositories CDSL/NSDL e-Voting system in case of individual shareholders holding shares in demat mode.

Step 2: Access through CDSL e-Voting system in case of shareholders holding shares in physical mode and non-individual shareholders in demat mode.

(i) The voting period begins on Saturday, 26.09.2026 at 09:00 a.m. and ends on Monday, 28.09.2026 at 05:00 p.m. During this period shareholders' of the Company, holding shares either in physical form or in dematerialized form, as on the cut-off dateof Tuesday, 22.09.2026 may cast their vote electronically. The e-voting module shall be disabled by CDSL for voting thereafter.

(ii) Shareholders who have already voted prior to the meeting date would not be entitled to vote at the meeting venue.

(iii) Pursuant to SEBI Circular No. SEBI/HO/CFD/CMD/CIR/P/2020/242 dated 09.12.2020, under Regulation 44 of Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, listed entities are required to provide remote e-voting facility to its shareholders, in respect of all shareholders' resolutions. However, it has been observed that the participation by the public non-institutional shareholders/retail shareholders is at a negligible level.

(iv) Currently, there are multiple e-voting service providers (ESPs) providing e-voting facility to listed entities in India. This necessitates registration on various ESPs and maintenance of multiple user IDs and passwords by the shareholders.

(v) In order to increase the efficiency of the voting process, pursuant to a public consultation, it has been decided to enable e-voting to all the demat account holders, by way of a single login credential, through their demat accounts/ websites of Depositories/ Depository Participants. Demat account holders would be able to cast their vote without having to register again with the ESPs, thereby, not only facilitating seamless authentication but also enhancing ease and convenience of participating in e-voting process.

Step 1: Access through Depositories CDSL/NSDL e-Voting system in case of individual shareholders holding shares in demat mode.

In terms of SEBI circular no. SEBI/HO/CFD/CMD/CIR/P/2020/242 dated December 9, 2020 on e-Voting facility provided by Listed Companies, Individual shareholders holding securities in demat mode are allowed to vote through their demat account maintained with Depositories and Depository Participants. Shareholders are advised to update their mobile number and email Id in their demat accounts in order to access e-Voting facility.

Pursuant to abovesaid SEBI Circular, Login method for e-Voting for Individual shareholders holding securities in Demat mode CDSL/NSDL is given below:

Type of shareholders	Login Method
Individual Shareholders holding securities in Demat mode with **CDSL Depository**	1) Users who have opted for CDSL Easi / Easiest facility, can login through their existing user id and password. Option will be made available to reach e-Voting page without any further authentication. The users to login to Easi / Easiest are requested to visit cdsl website www.cdslindia.com and click on login icon & My Easi New (Token) Tab. 2) After successful login the Easi / Easiest user will be able to see the e-Voting option for eligible companies where the evoting is in progress as per the information provided by company. On clicking the evoting option, the user will be able to see e-Voting page of the e-Voting service provider for casting your vote during the remote e-Voting period or joining virtual meeting & voting during the meeting. Additionally, there is also links provided to access the system of all e-Voting Service Providers, so that the user can visit the e-Voting service providers' website directly. 3) If the user is not registered for Easi/Easiest, option to register is available at cdsl website www.cdslindia.com and click on login & My Easi New (Token) Tab and then click on registration option. 4) Alternatively, the user can directly access e-Voting page by providing Demat Account Number and PAN No. from a e-Voting link available on www.cdslindia.com home page. The system will authenticate the user by sending OTP on registered Mobile & Email as recorded in the Demat Account. After successful authentication, user will be able to see the e-Voting option where the evoting is in progress and also able to directly access the system of all e-Voting Service Providers.
Individual Shareholders holding securities in demat mode with NSDL Depository	1) If you are already registered for NSDL IDeAS facility, please visit the e-Services website of NSDL. Open web browser by typing the following URL: https://eservices.nsdl.com either on a Personal Computer or on a mobile. Once the home page of e-Services is launched, click on the "Beneficial Owner" icon under "Login" which is available under 'IDeAS' section. A new screen will open. You will have to enter your User ID and Password. After successful authentication, you will be able to see e-Voting services. Click on "Access to e-Voting" under e-Voting services and you will be able to see e-Voting page. Click on company name or e-Voting service provider name and you will be re-directed to e-Voting service provider website for casting your vote during the remote e-Voting period. 2) If the user is not registered for IDeAS e-Services, option to register is available at https://eservices.nsdl.com. Select "Register Online for IDeAS "Portal or click at https://eservices.nsdl.com/SecureWeb/IdeasDirectReg.jsp 3) Visit the e-Voting website of NSDL. Open web browser by typing the following URL: https://www.evoting.nsdl.com/ either on a Personal Computer or on a mobile. Once the home page of e-Voting system is launched, click on the icon "Login" which is available under 'Shareholder/Member' section. A new screen will open. You will have to enter your User ID (i.e. your sixteen digit demat account number hold with

	NSDL), Password/OTP and a Verification Code as shown on the screen. After successful authentication, you will be redirected to NSDL Depository site wherein you can see e-Voting page. Click on company name or e-Voting service provider name and you will be redirected to e-Voting service provider website for casting your vote during the remote e-Voting period. 4) For OTP based login you can click on https://eservices.nsdl.com/SecureWeb/evoting/evotinglogin.jsp. You will have to enter your 8-digit DP ID,8-digit Client Id, PAN No., Verification code and generate OTP. Enter the OTP received on registered email id/mobile number and click on login. After successful authentication, you will be redirected to NSDL Depository site wherein you can see e-Voting page. Click on company name or e-Voting service provider name and you will be re-directed to e-Voting service provider website for casting your vote during the remote e-Voting period or joining virtual meeting & voting during the meeting.
Individual Shareholders (holding securities in demat mode) login through their Depository Participants (DP)	You can also login using the login credentials of your demat account through your Depository Participant registered with NSDL/CDSL for e-Voting facility. After Successful login, you will be able to see e-Voting option. Once you click on e-Voting option, you will be redirected to NSDL/CDSL Depository site after successful authentication, wherein you can see e-Voting feature. Click on company name or e-Voting service provider name and you will be redirected to e-Voting service provider website for casting your vote during the remote e-Voting period.

Important note: Members who are unable to retrieve User ID/ Password are advised to use "Forget User ID" and "Forget Password" option available at abovementioned website.

Helpdesk for Individual Shareholders holding securities in demat mode for any technical issues related to login through Depository i.e. CDSL and NSDL

Login type	**Helpdesk details**
Individual Shareholders holding securities in Demat mode with **CDSL**	Members facing any technical issue in login can contact CDSL helpdesk by sending a request at helpdesk.evoting@cdslindia.comor contact at toll free no. 1800 21 09911
Individual Shareholders holding securities in Demat mode with **NSDL**	Members facing any technical issue in login can contact NSDL helpdesk by sending a request at evoting@nsdl.co.in or call at: 022 - 4886 7000 and 022 - 2499 7000

Step 2: Access through CDSL e-Voting system in case of shareholders holding shares in physical mode and non-individual shareholders in demat mode.

(i) Login method for Remote e-Voting for Physical shareholders and shareholders other than individual holding in Demat form.

1) The shareholders should log on to the e-voting website www.evotingindia.com.

2) Click on "Shareholders" module.

3) Now enter your User ID

a. For CDSL: 16 digits beneficiary ID,

b. For NSDL: 8 Character DP ID followed by 8 Digits Client ID,

c. Shareholders holding shares in Physical Form should enter Folio Number registered with the Company.

4) Next enter the Image Verification as displayed and Click on Login.

5) If you are holding shares in demat form and had logged on to www.evotingindia.com and voted on an earlier e-voting of any company, then your existing password is to be used.

6) If you are a first-time user follow the steps given below:

Login type	**For Physical shareholders and other than individual shareholders holding shares in Demat.**
PAN	Enter your 10 digit alpha-numeric *PAN issued by Income Tax Department (Applicable for both demat shareholders as well as physical shareholders) • Shareholders who have not updated their PAN with the Company/Depository Participant are requested to use the sequence number sent by Company/RTA or contact Company/RTA.
Dividend Bank Details OR Date of Birth (DOB)	Enter the Dividend Bank Details or Date of Birth (in dd/mm/yyyy format) as recorded in your demat account or in the company records in order to login. • If both the details are not recorded with the depository or company, please enter the member id / folio number in the Dividend Bank details field.

(ii) After entering these details appropriately, click on “SUBMIT” tab.

(iii) Shareholders holding shares in physical form will then directly reach the Company selection screen. However, shareholders holding shares in demat form will now reach ‘Password Creation’ menu wherein they are required to mandatorily enter their login password in the new password field. Kindly note that this password is to be also used by the demat holders for voting for resolutions of any other company on which they are eligible to vote, provided that company opts for e-voting through CDSL platform. It is strongly recommended not to share your password with any other person and take utmost care to keep your password confidential.

(iv) For shareholders holding shares in physical form, the details can be used only for e-voting on the resolutions contained in this Notice.

(v) Click on the EVSN for the relevant Abhishek Infraventures Limited on which you choose to vote.

(vi) On the voting page, you will see “RESOLUTION DESCRIPTION” and against the same the option “YES/NO” for voting. Select the option YES or NO as desired. The option YES implies that you assent to the Resolution and option NO implies that you dissent to the Resolution.

(vii) Click on the “RESOLUTIONS FILE LINK” if you wish to view the entire Resolution details.

(viii) After selecting the resolution, you have decided to vote on, click on “SUBMIT”. A confirmation box will be displayed. If you wish to confirm your vote, click on “OK”, else to change your vote, click on “CANCEL” and accordingly modify your vote.

(ix) Once you “CONFIRM” your vote on the resolution, you will not be allowed to modify your vote.

(x) You can also take a print of the votes cast by clicking on “Click here to print” option on the Voting page.

(xi) If a demat account holder has forgotten the login password then Enter the User ID and the image verification code and click on Forgot Password & enter the details as prompted by the system.

(xii) There is also an optional provision to upload BR/POA if any uploaded, which will be made available to scrutinizer for verification.

(xiii) Additional Facility for Non – Individual Shareholders and Custodians –For Remote Voting only.

- Non-Individual shareholders (i.e. other than Individuals, HUF, NRI etc.) and Custodians are required to log on to www.evotingindia.com and register themselves in the “Corporates” module.
- A scanned copy of the Registration Form bearing the stamp and sign of the entity should be emailed to helpdesk.evoting@cdslindia.com.
- After receiving the login details a Compliance User should be created using the admin login and password. The Compliance User would be able to link the account(s) for which they wish to vote on.
- The list of accounts linked in the login will be mapped automatically & can be delink in case of any wrong mapping.
- It is Mandatory that, a scanned copy of the Board Resolution and Power of Attorney (POA) which they have issued in favour of the Custodian, if any, should be uploaded in PDF format in the system for the scrutinizer to verify the same.
- Alternatively Non Individual shareholders are required mandatory to send the relevant Board Resolution/ Authority letter etc. together with attested specimen signature of the duly authorized signatory who are authorized to vote, to the Scrutinizer and to the Company at the email address viz; viveksurana24@gmail.com (designated email address by company), if they have voted from individual tab & not uploaded same in the CDSL e-voting system for the scrutinizer to verify the same.

PROCESS FOR THOSE SHAREHOLDERS WHOSE EMAIL/MOBILE NO. ARE NOT REGISTERED WITH THE COMPANY/DEPOSITORIES.

1. For Physical shareholders- please provide necessary details like Folio No., Name of shareholder, scanned copy of the share certificate (front and back), PAN (self-attested scanned copy of PAN card), AADHAR (self attested scanned copy of Aadhar Card) by email to Company/RTA email id.
2. For Demat shareholders -, Please update your email id & mobile no. with your respective Depository Participant (DP)
3. For Individual Demat shareholders – Please update your email id & mobile no. with your respective Depository Participant (DP) which is mandatory while e-Voting & joining virtual meetings through Depository.

   If you have any queries or issues regarding e-Voting from the CDSL e-Voting System, you can write an email to helpdesk.evoting@cdslindia.com or contact at toll free no. 1800 21 09911

   All grievances connected with the facility for voting by electronic means may be addressed to Mr. Rakesh Dalvi, Sr. Manager, (CDSL) Central Depository Services (India) Limited, A Wing, 25th Floor, Marathon Futurex, Mafatlal Mill Compounds, N M Joshi Marg, Lower Parel (East), Mumbai - 400013 or send an email to helpdesk.evoting@cdslindia.com or call at toll free no. 18002109911

22. OTHER INSTRUCTIONS:

(i) The voting rights of shareholders shall be in proportions to the shares held by them in the paid equity share capital of the Company as on the cut-off date i.e. Tuesday, 22.09.2026.

(ii) The Scrutinizer shall after the conclusion of the Voting at the Annual General Meeting first count the votes cast at the meeting and thereafter unblock the votes cast though remote e-voting in the presence of at least two (2) witnesses not in the employment of the Company and make not later than two days of conclusion of the meeting a Scrutinizer's Report of the total votes cast in favour or against, if any, to the Chairman or person authorized by him.

(iii) Voting is provided to the members through e-voting and at the Annual General Meeting of the Company. A Member can opt for only one mode of voting i.e. either through e-voting or at the Annual General Meeting of the Company.

(iv) If a Member cast votes by both modes, then voting done through e-voting shall prevail.

(v) The results declared along with the Scrutinizer's Report shall be placed on the Company's website https://www.abhishekinfra.co.in/disclosures.htmland on the website of CDSL and will be communicated to the BSE Limited and Metropolitan Stock Exchange of India Limited.

23. Relevant documents referred to in the accompanying Notice, as well as Annual Report is open for inspection at the Registered Office of the Company, during the office hours, on all working days up to the date of Annual General Meeting.

SEBI has notified vide Notification No. SEBI/LAD-NRO/GN/2018/24 that securities of the listed companies can be transferred only in dematerialized form. In view of the above and to avail various benefits of dematerialization, members are advised to dematerialize shares held by them in physical form.

For and on behalf of the Board of Directors
For Abhishek Infraventures Limited

Nagaraju Nookala
Whole-Time Director
(DIN: 09083708)

Place: Hyderabad
Date:13.08.2026

EXPLANATORY STATEMENT

[Pursuant to Section 102 of the Companies Act, 2013]

ITEM NO. 4: RE-APPOINTMENT OF MR. NAGARAJU NOOKALA (DIN:09083708) AS WHOLE-TIME DIRECTOR OF THE COMPANY:

Mr. Nagaraju Nookala (DIN: 09083708) was appointed as Whole-time Director of the Company for a period of 3 years commencing from 02.03.2024till 01.03.2027 at the 39th Annual General Meeting of the shareholders held on 30.09.2023.

As per sections 196 and 197 of the Companies Act, 2013 read with Schedule V to the Companies Act, 2013 and pursuant to recommendation of and pursuant to the recommendations of the Nomination and Remuneration Committee, the Board of Directors of the Company at their meeting held on 13.08.2026, approved the re-appointment of Mr. Nagaraju Nookala (DIN: 09083708) as Whole-time Director of the Company for a term of three years commencing from 02.03.2027 to 01.03.2030 with a remuneration of Rs. 65,000 per monthwhich is subject to approval of the shareholders, with liberty to the Board of Directors to fix, alter or vary from time to time the terms and conditions of the said appointment including the remuneration in such manner as it may deem fit within the limits in that behalf contained in Schedule V of the said Act including any Statutory modification(s) in force or that may hereinafter be made thereto and as may be agreed by the Board of Directors and Mr. Nagaraju Nookala in this regard.

Accordingly, the Board of Directors recommends the passing of the above Resolution as a Special Resolution as set out in the item no.4 of the notice for re-appointment of Mr. Nagaraju Nookala (DIN: 09083708) as Whole-time Director of the Company.

Save and except, Mr. Nagaraju Nookala, Whole-Time Director, being an appointee, none of the other Directors/Key Managerial Personnel and their relatives is in any way interested or concerned financially or otherwise, in the Resolution set out in the notice.

Information in accordance with Schedule V of Companies Act, 2013:

I. GENERAL INFORMATION:

1.	**Nature of Industry:** Construction and infrastructure projects related activity
2.	**Date or expected date of commencement of commercial:** For the last 3 years there is no operations in the company.
3.	**In case of new companies, expected date of commencement of business activities as per project approved by financial institutions appearing in the prospects:** Not Applicable
4	Financial performance based on given indications:

Particulars	2025-26 (Rs. In Lakhs)	2024-25 (Rs. In Lakhs)	2023-24 (Rs. In Lakhs)
Turnover	-	-	-
Net profit after Tax	(24.11)	(21.42)	(26.06)

5	**Foreign investments or collaborations, if any:** Not Applicable

II. INFORMATION ABOUT THE APPOINTEE:

1.	**Background Details:** Mr. Nagaraju Nookala is an engineer in electronics and communications and having experience of over 20 years with specialisation in Home Automation Industry.
2.	**Past Remuneration:** Rs. 65,000/- per month
3.	**Recognition or awards:** Nil
4.	**Job Profile and his suitability:** Keeping the past record of Mr. Nagaraju Nookala and in view of his contribution towards the Company, it is proposed to re-appoint him as Whole-time Director of the Company
5.	**Remuneration proposed:** Rs. 65,000 per month
6.	**Comparative remuneration profile with respect to industry, size of the Company profile of the position and person (in case of expatriates the relevant details would be w.r.t. the country of his origin):** Taking into consideration of the size of the Company, the profile of Mr. Nagaraju Nookala, Whole-time Director and the responsibilities shouldered on him, the aforesaid remuneration package is commensurate with the remuneration package paid to managerial positions in other companies
7.	**Pecuniary relationship directly or indirectly with the Company, or relationship with the managerial personnel, if any:** Besides the remuneration proposed, he is not holding any Equity Shares of the Company.

III. OTHER INFORMATION:

1.	**Reasons for inadequate profits:** The Company is in the mode of expansion of the business which generally requires spending lot of money upfront leading to minimal profits in the initial years. All this expenditure will result in to revenues over a period of next two to three years.
2.	**Steps taken or proposed to be taken for improvement:** Necessary efforts are being made to increase the clientele who in turn contribute for the growth of the business as well as the profitability.
3.	**Expected increase in productivity and profit in measurable terms:** The company is committed to build the business operations within budget and considering that the business operates on a going concern basis, it is believed that financial position of the company will improve considerably in the coming years.

ANNEXURE-A

Details of Directors seeking appointment and re-appointment at the forthcoming Annual General Meeting (Pursuant to Regulation 36(3) of the SEBI (Listing Obligation and Disclosure Requirement) Regulations, 2015 and Secretarial Standard 2 on General Meetings

Name of the Director	**Mr. Rahul Erramshetty**	**Mr. Nagaraju Nookala**
DIN	03639105	09083708
Date of Birth and Age	12.12.1978 & 47 Years	25.08.1984 & 41 years
Date of first appointment	12.11.2022	02.03.2021
Brief Resume, Qualification and Experience	He is Bachelor of science and having around 9 years of experience in advertising agency.	He is an engineer in electronics and communications and having experience of over 20 years with specialisation in Home Automation Industry.
Expertise in specific functional area	Technical	Home Automation Industry
Directorship held in other Companies.	Techril Marcom Private Limited	-
Relationship with other Directors, Key Managerial Personnel	Nil	Nil
Chairman/Member of the Committee of the Board of Directors in other Companies.	Nil	Nil
Shareholding in the Company	1,25,041	Nil
Skills and capabilities required for the role and the manner in which the proposed person meets such requirements	NA	NA

Names of Listed entities in which the person also holds the Directorship and the membership of Committees of the board along with listed entities from which the person has resigned in the past three years	Nil	Nil
Terms and conditions of Re-appointment	Proposed to be re-appointed as Non-executive Director, liable to retire by rotation.	Re-Appointment for a period of 3 years w.e.f. 02.03.2027 to 01.03.2030
Remuneration last drawn	Nil	Rs. 65,000 Per Month
Remuneration sought to be paid	NA	Rs. 65,000 Per Month
Justification for the remuneration sought to be paid	NA	As mentioned in explanatory statement
Board Meetings attended during the year	6	6

DIRECTOR'S REPORT

Dear Members,

Your Directors are pleased to present the 42nd Annual Report of your Company on the business and operations of your Company along with the audited financial statements (both standalone and consolidated) for the financial year ended March 31, 2026 and Auditors report thereon.

1. FINANCIAL SUMMARY/HIGHLIGHTS, OPERATIONS STATE OF AFFAIRS:

The performance during the period ended 31st March, 2026 has been as under:

(Rs. In Lakhs)

Particulars	Standalone		Consolidated	
	2025-26	2024-25	2025-26	2024-25
Revenue from operations	-	-	-	-
Other income	-	-	-	-
Profit/loss before Depreciation, Finance Costs,	(23.54)	(20.37)	(24.09)	(21.38)
Less: Depreciation/ Amortization/ Impairment	0.02	0.04	0.02	0.04
Profit /loss before Finance Costs, Exceptional items and Tax Expense	(23.56)	(20.41)	(24.11)	(21.42)
Less: Finance Costs	-	-	-	-
Profit /loss before Exceptional items and Tax Expense	(23.56)	(20.41)	(24.11)	(21.42)
Add/(less): Exceptional items	-	-	-	
Profit /loss before Tax Expense	(23.56)	(20.41)	(24.11)	(21.42)
Less: Tax Expense (Current & Deferred)	-	-	-	
Profit /loss for the year (1)	(23.56)	(20.41)	(24.11)	(21.42)
Total Comprehensive Income/loss (2)	-	-	-	
Total (1+2)	(23.56)	(20.41)	(24.11)	(21.42)
Balance of profit /loss for earlier years	-	-	-	-
Less: Transfer to Reserves	-	-	-	-
Less: Dividend paid on Equity Shares	-	-	-	-
EPS (Basic & Diluted) in Rs.	(0.47)	(0.40)	(0.48)	(0.42)

2. **REVIEW OF OPERATIONS:**

Standalone:

The total revenue of the Company for the financial year on standalone basis under review was Nil as against no revenue for the previous financial year 2024-25. The Company recorded a net loss of Rs. (23.56) Lakhs for the financial year 2025-26 as against the net loss of Rs. (20.41) Lakhs for the previous year.

Consolidated:

The total revenue of the Company for the financial year under review on consolidated basis was Nil as against no revenue for the previous financial year 2024-25. The Company recorded a net loss of Rs. (24.11) Lakhs for the financial year 2025-26 as against the net loss of Rs. (21.42) Lakhs for the previous year.

3. **BUSINESS UPDATE AND STATE OF COMPANY'S AFFAIRS:**

The information on Company's affairs and related aspects is provided under Management Discussion and Analysis report, which has been prepared, inter-alia, in compliance with Regulation 34 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 and forms part of the Annual Report.

4. **CHANGE IN THE NATURE OF THE BUSINESS, IF ANY:**

During the period under review and the date of Board's Report there was no change in the nature of Business.

5. **RESERVES:**

The Closing balance of reserves, including retained earnings, of the Company as at March 31, 2026 is Rs. (120.62) Lakhs.

6. **DIVIDEND:**

During the year under the review, the Board has not recommended or paid any dividend for the year 2025-26, in the absence of profits for the said year.

7. **UNPAID / UNCLAIMED DIVIDEND:**

There is no unpaid or unclaimed dividend with the company.

8. **INVESTOR EDUCTION AND PROTECTION FUND (IEPF):**

During the year under review, the Company was not required to transfer any amount to Investor Education and Protection Fund (IEPF).

9. **MATERIAL CHANGES & COMMITMENT AFFECTING THE FINANCIAL POSITION OF THE COMPANY:**

There are no material changes and commitments affecting the financial position of the Company between 31st March, 2026 and the date of this Board's Report, i.e., 13.08.2026, except as mentioned below:

The status of Mr. K G Madhusudhana, Mrs. M Lakshmi Madhu and Mr. Vidya Rajesh was reclassified from "Promoter" to "Public" pursuant to Regulation 31A of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015. The Company received the No-Objection Certificate (NOC) from Metropolitan Stock Exchange of India Limited (MSEI) vide its letter dated 30.01.2026, and from BSE Limited vide its letter dated 01.06.2026, in respect of the said reclassification.

10. **REVISION OF FINANCIAL STATEMENTS:**

During the year under review, there is no revision in the Financial Statements.

11. **AUTHORISED AND PAID-UP CAPITALOF THE COMPANY:**

During the year under review, there was no change in the authorized share capital and paid-up capital of the Company.

The Authorized share capital of the Company stands at Rs. 10,50,00,000/- (Rupees Ten Crores Fifty Lakhs

Only) divided into 1,05,00,000 (One Crore Five Lakhs Only) Equity Shares of Rs. 10/- Each.

The Paid-up share capital of the Company stands at Rs. 5,04,90,000 /- (Rupees Five Crores Four Lakhs Ninety Thousand Only) divided into 50,49,000 (Fifty Lakhs Forty-Nine Thousand Only) equity shares of Rs.10/- each.

12. APPOINTMENT / RE-APPOINTMENT / RESIGNATION / RETIREMENT OF DIRECTORS / CEO / CFO AND KEY MANAGERIAL PERSONNEL:

During the financial year, the following changes took place in the composition of the Board of Directors and Key Managerial Personnel (KMP) of the Company:

a) Appointments/Re-appointments:

Appointment of Mr. Sachin as Independent Director of the Company w.e.f. 04.09.2025.

b) Resignations:

Mr. Varra Chinnapureddy, Independent Director, retired from the office of Independent Director upon completion of his second consecutive term, with effect from 31.03.2025.

13. DECLARATION FROM INDEPENDENT DIRECTORS ON ANNUAL BASIS:

The Company has received declarations from Mr. Sachin, Ms. Nirmala Sanapala and Mr. Chinna Ramayya Gari Srikanth Independent directors of the Company to the effect that they are meeting the criteria of independence as provided in Sub-section (6) of Section 149 of the Companies Act, 2013 and under Regulation 16(1)(b) read with Regulation 25 of the SEBI (LODR), Regulations, 2015 confirming that and have also confirmed that they have complied Company's Code of Conduct.

All the Independent Directors of your Company have been registered and are members of Independent Directors Databank maintained by the Indian Institute of Corporate Affairs (IICA).

All the Independent Director of the Company, has successfully passed/exempted from requirement of passing the Online Proficiency Self-Assessment Test conducted by the Indian Institute of Corporate Affairs in terms of the applicable provisions of the Companies Act 2013 and the relevant rules made thereunder, considering their extensive experience and expertise.

The Independent Directors have confirmed that they are not aware of any circumstance or situation, which exists or may be reasonably anticipated, that could impair or impact their ability to discharge their duties with an objective independent judgement and without any external influence.

14. BOARD MEETINGS:

During the year, the Board of Directors duly met 6 (Six) times on 29.05.2025, 13.08.2025, 04.09.2025, 14.11.2025, 13.02.2026 and 09.03.2026 in respect of which meetings, proper notices were given and the proceedings were properly recorded and signed in the Minutes Book maintained for the purpose.

Name	Designation	No. of Meetings held	No. of Meetings attended
Mr. Nagaraju Nookala	Whole - Time Director	6	6
Mr. Rahul Erramshetty	Non-Executive Director	6	6
Mrs. Nirmala Sanapala	Independent Director	6	6
Mr. Chinna Ramayya Gari Srikanth	Independent Director	6	6
Mr. Sachin *	Independent Director	3	3

*Appointed as independent director w.e.f. 04.09.2025

15. BOARD EVALUATION:

Nomination and Remuneration Committee has carried out an annual evaluation of its own performance, board committees, and individual directors pursuant to the provisions of the Act and SEBI Listing Regulations. The performance of the board was evaluated by the board after seeking inputs from all the directors on the basis of criteria such as the board composition and structure, effectiveness of board processes, information and functioning, etc. The performance of the committees was evaluated by the Nomination and Remuneration Committee after seeking inputs from the committee members on the basis of criteria such as the composition of committees, effectiveness of committee meetings, etc. The above criteria are based on the Guidance Note on Board Evaluation issued by the Securities and Exchange Board of India on January 5, 2017.

A separate meeting of independent directors was conducted on 13.02.2026 to evaluate the performance of non-independent directors, the Board as a whole and the Chairman of the Company, taking into account the views of executive directors and non-executive directors.

Performance evaluation of independent directors was done by the entire Board, excluding the independent director being evaluated.

16. CONFIRMATION AND OPINION OF THE BOARD ON INDEPENDENT DIRECTORS:

All the Independent Directors of the Company have given their respective declaration/ disclosures under Section 149(7) of the Act and Regulation 25(8) of the Listing Regulations and have confirmed that they fulfil the independence criteria as specified under section 149(6) of the Regulation 16 of the Listing Regulations and have also confirmed that they are not aware of any circumstance or situation, which exist or may be reasonably anticipated, that could impair or impact their ability to discharge their duties with an objective independent judgment and without any external influence.

Further, the Board, after taking these declarations/disclosures on record and acknowledging the veracity of the same, concluded that the Independent Directors are persons of integrity and possess the relevant expertise and experience to qualify as Independent Directors of the Company and are Independent of the Management.

The Board opines that all the Independent Directors of the Company strictly adhere to corporate integrity, possesses requisite expertise, experience and qualifications to discharge the assigned duties and responsibilities as mandated by the Companies Act, 2013 and Listing Regulations diligently.

17. STATEMENT SHOWING THE NAMES OF THE TOP TEN EMPLOYEES IN TERMS OF REMUNERATION DRAWN AND THE NAME OF EVERY EMPLOYEE AS PER RULE 5(2) & (3) OF THE COMPANIES (APPOINTMENT & REMUNERATION) RULES, 2014:

A table containing the particulars in accordance with the provisions of Section 197(12) of the Act, read with Rule 5(2) of the Companies (Appointment and Remuneration of Managerial Personnel) Rules, 2014 is annexed as Annexure I to this Report.

A statement showing the names of the top ten employees in terms of remuneration drawn and the name of every employee is annexed to this Annual report as Annexure II.

During the year none of the employees is drawing a remuneration of Rs.1,02,00,000/- and above per annum or Rs.8,50,000/- and above in aggregate per month, the limits specified under the Section 197(12) of the Companies Act,2013 read with Rules 5(2) and 5(3) of the Companies (Appointment and Remuneration of Managerial Personnel) Rules, 2014.

18. RATIO OF REMUNERATION TO EACH DIRECTOR:

Under section 197(12) of the Companies Act, 2013, and Rule 5(1) (2) & (3) of the Companies (Appointment & Remuneration) Rules, 2014, ratio of remuneration of Mr. Nagaraju Nookla, Whole-time Director of the company to the median remuneration of employee is 1.53:1.

19. DIRECTOR'S RESPONSIBILITY STATEMENT:

Pursuant to the requirement of Section 134(3) (C) and 134(5) of the Companies Act, 2013 and on the basis of explanation given by the executives of the Company and subject to disclosures in the Annual Accounts of the Company from time to time, we state as under:

(a) That in the preparation of the annual accounts, the applicable accounting standards have been followed along with proper explanation relating to material departure;

(b) That the Directors have selected such accounting policies and applied them consistently and made judgment and estimates that are reasonable and prudent so as to give a true and fair view of the state of affairs of the Company at the end of the financial year and of the profit or loss of the Company for that period;

(c) That the Directors have taken proper and sufficient care for the maintenance of adequate accounting records in accordance with the provisions of this Act for safeguarding the assets of the Company and for preventing and detecting fraud and other irregularities;

(d) That the Directors have prepared the annual accounts on a going concern basis:

(e) That the Directors have devised proper systems to ensure compliance with the provisions of all applicable laws and that such systems are adequate and operating effectively.

(f) That the Directors have devised proper systems to ensure compliance with the provisions of all applicable laws and that such systems are adequate and operating effectively.

20. DETAILS OF ADEQUACY OF INTERNAL FINANCIAL CONTROLS:

Your Company has well established procedures for internal control across its various locations, commensurate with its size and operations. The organization is adequately staffed with qualified and experienced personnel for implementing and monitoring the internal control environment. The internal audit function is adequately resourced commensurate with the operations of the Company and reports to the Audit Committee of the Board.

21. STATUTORY AUDITORS AND STATUTORY AUDITORS REPORT:

The members of the Company approved the appointment of M/s. N G Rao & Associates, Chartered Accountants as Statutory Auditors in the 41st Annual General Meeting of the Company held on 30.09.2025 for the term of five years, until the conclusion of the Annual General Meeting to be held in the year 2030.

The Auditors' Report for fiscal 2026 does not contain any qualification, reservation or adverse remark. The Auditors' Report is enclosed with the financial statements in this Annual Report. The Company has received audit report with unmodified opinion for both Standalone and Consolidated audited financial results of the Company for the Financial Year ended March 31, 2026 from the statutory auditors of the Company.

The Auditors have confirmed that they have subjected themselves to the peer review process of Institute of Chartered Accountants of India (ICAI) and hold valid certificate issued by the Peer Review Board of the ICAI.

22. DETAILS IN RESPECT OF FRAUDS REPORTED BY AUDITORS UNDER SUB SECTION (12) OF SECTION 143 OTHER THAN THOSE WHICH ARE REPORTABLE TO THE CENTRAL GOVERNMENT:

During the year under review, the Auditors of the Company have not reported any frauds to the Board of Directors as prescribed under Section 143(12) of the Companies Act, 2013 and rules made thereunder.

23. SECRETARIAL AUDIT REPORT:

Pursuant to the provisions of Section 204 of the Companies Act, 2013 and the Companies (Appointment and Remuneration of managerial personnel) Rules 2014, the Board had appointed M/s. Aakanksha Dubey & Co., Practicing Company Secretaries as the secretarial auditors of the Company to undertake the secretarial audit of the Company for the financial year 2025-26. The report of the Secretarial Auditor is enclosed as Annexure III and forms part of this report.

The Secretarial Audit Report does not contain any qualification, reservation or adverse remark.

Further, the Board has appointed M/s. Vivek Surana & Associates, Practicing Company Secretaries, as the Secretarial Auditors of the Company to undertake the Secretarial Audit of the Company for the financial year 2026-27.

24. INTERNAL AUDITORS:

The Company has adequate internal controls consistent with the nature of business and size of the operations, to effectively provide for safety of its assets, reliability of financial transactions with adequate checks and balances, adherence to applicable statues, accounting policies, approval procedures and to ensure optimum use of available resources. These systems are reviewed and improved on a regular basis. It has a comprehensive budgetary control system to monitor revenue and expenditure against approved budget on an ongoing basis.

The Board has re-appointed M/s. V. Ravi & Co., Chartered Accountants, Hyderabad as internal Auditors for the financial year 2025-26.

Further on the Board on its meeting held on 28.05.2026 has re-appointed M/s. V. Ravi & Co., Chartered Accountants, Hyderabad as the Internal Auditors of the Company for the financial year 2026-27.

25. DISCLOSURE ABOUT COST AUDIT:

The provisions relating to maintenance of cost records and audit of cost records under Section 148 of the Companies Act, 2013 read with the Companies (Cost Records and Audit) Rules, 2014 are not applicable to the Company for the financial year 2025–26. Accordingly, the requirement for maintenance of cost records and appointment of a Cost Auditor does not arise.

26. INFORMATION ABOUT THE FINANCIAL PERFORMANCE / FINANCIAL POSITION OF THE SUBSIDIARIES / ASSOCIATES/ JOINT VENTURES:

SBT Energies Private Limited is a subsidiary of the Company. As per the provisions of Section 129 of the Companies Act, 2013 read with Companies (Accounts) Rules, 2014, a separate statement containing the salient features of the financial statements of the Subsidiary company is prepared in Form AOC- 1 and is attached as Annexure- IV.

27. NAMES OF THE COMPANIES WHICH HAVE BECOME OR CEASED TO BE ITS SUBSIDIARIES, JOINT VENTURES OR ASSOCIATE COMPANIES DURING THE YEAR:

During the period under review, there are no companies which became / ceased to be its Subsidiaries, Joint Ventures or Associate Companies.

28. CONSOLIDATED FINANCIAL STATEMENTS:

In compliance with the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (hereinafter referred to as the ‘Listing Regulations’) and Section 129 of the Companies Act, 2013, the Consolidated Financial Statements which have been prepared by the Company in accordance with the applicable provisions of the Companies Act, 2013 and the applicable Indian Accounting Standards (Ind AS), form part of this Annual Report.

29. PUBLIC DEPOSITS:

The Company has not accepted any deposits falling within the meaning of Sec.73 of the Companies Act, 2013 and the Companies (Acceptance of Deposits) Rules 2014, during the financial year under review.

30. DETAILS OF DEPOSITS NOT IN COMPLIANCE WITH THE REQUIREMENTS OF THE ACT:

Since the Company has not accepted any deposits during the Financial Year ended March 31, 2026, there has been no non-compliance with the requirements of the Act.

Pursuant to the Ministry of Corporate Affairs (MCA) notification dated 22nd January 2019 amending the Companies (Acceptance of Deposits) Rules, 2014, the Company is required to file with the Registrar of Companies (ROC) requisite returns in Form DPT-3 for outstanding receipt of money/loan by the Company, which is not considered as deposits.

31. RISK MANAGEMENT POLICY:

The Company has developed and implemented a comprehensive Risk Management Policy for identifying, assessing and mitigating various risks that may affect its operations and overall performance. The Risk Management Policy is available on the Company's website at: https://www.abhishekinfra.co.in/Investor.html

32. PARTICULARS OF LOANS, GUARANTEES OR INVESTMENTS:

During the year under review, the Company has granted loans and advances as given in Note 9 of Financial Statements.

33. RELATED PARTY TRANSACTIONS:

Our Company has formulated a policy on related party transactions which is also available on Company's website at https://www.abhishekinfra.co.in/disclosures.html. This policy deals with the review and approval of related party transactions.

During the year under review, the Company had not entered in to any materially significant transaction with any related party that may have potential conflict with the interests of the Company at large. All the related party transactions during the year are in the ordinary course of business and on arm's length basis.

Transactions with the Related Parties as required under Indian Accounting Standard- 24 are disclosed in the standalone financial statements forming part of this Annual Report.

The Form AOC-2 pursuant to Section 134(3)(h) of the Companies Act, 2013 read with Rule 8(2) of the Companies (Accounts) Rules, 2014 is annexed herewith as Annexure-V to this report.

34. CONSERVATION OF ENERGY, TECHNOLOGYABSORPTION AND FOREIGN EXCHANGE OUTGO:

The required information as per Sec.134 (3) (m) of the Companies Act 2013 is provided hereunder:

A. Conservation of Energy:

Your Company's operations are not energy intensive. Adequate measures have been taken to conserve energy wherever possible by using energy efficient computers and purchase of energy efficient equipment.

B. Technology Absorption:

1. Research and Development (R&D): NIL
2. Technology absorption, adoption and innovation: NIL

C. Foreign Exchange Earnings and Out Go:

Foreign Exchange Earnings: NIL

Foreign Exchange Outgo: Nil

35. DETAILS OF APPLICATION MADE OR PROCEEDING PENDING UNDER INSOLVENCY AND BANKRUPTCY CODE 2016:

During the year under review, there were no applications made or proceedings pending in the name of the Company under the Insolvency Bankruptcy Code, 2016.

36. DETAILS OF DIFFERENCE BETWEEN VALUATION AMOUNT ON ONE TIME SETTLEMENT AND VALUATION WHILE AVAILING LOAN FROM BANKS AND FINANCIAL INSTITUTIONS:

During the year under review, there has been no onetime settlement of Loans taken from Banks and Financial Institutions.

37. COMMITTEES:

(I). AUDIT COMMITTEE:

Terms of reference of Audit committee covers all the matters prescribed under Regulation 18 of the Listing Regulations and Section 177 of the Act, 2013.

A. BRIEF DESCRIPTION OF TERMS OF REFERENCE:

The terms of reference of the Audit Committee encompasses the requirements of Section 177 of Companies Act, 2013 and as per Regulation 18 of SEBI (LODR) Regulations, 2015 and, inter alia, includes:

i. Oversight of the listed entity's financial reporting process and the disclosure of its financial information to ensure that the financial statement is correct, sufficient and credible;

ii. Recommendation for appointment, remuneration and terms of appointment of auditors of the listed entity;

iii. Approval of payment to statutory auditors for any other services rendered by the statutory auditors;

iv. Reviewing, with the management, the annual financial statements and auditor's report thereon before submission to the board for approval, with particular reference to:

a. Matters required to be included in the director's responsibility statement to be included in the board's report in terms of clause (c) of sub-section (3) of Section 134 of the Companies Act, 2013;

b. Changes, if any, in accounting policies and practices and reasons for the same;

c. Major accounting entries involving estimates based on the exercise of judgment by management;

d. Significant adjustments made in the financial statements arising out of audit findings;

e. Compliance with listing and other legal requirements relating to financial statements;

f. Disclosure of any related party transactions;

g. Modified opinion(s) in the draft audit report;

v. Reviewing, with the management, the quarterly financial statements before submission to the board for approval;

vi. Reviewing, with the management, the statement of uses / application of funds raised through an issue (public issue, rights issue, preferential issue, etc.), the statement of funds utilized for purposes other than those stated in the offer document / prospectus / notice and the report submitted by the monitoring agency monitoring the utilisation of proceeds of a public issue or rights issue or preferential issue or qualified institutions placement, and making appropriate recommendations to the board to take up steps in this matter;

vii. Reviewing and monitoring the auditor's independence and performance, and effectiveness of audit process;

viii. Approval or any subsequent modification of transactions of the listed entity with related parties;

ix. Scrutiny of inter-corporate loans and investments;

x. Valuation of undertakings or assets of the listed entity, wherever it is necessary;

xi. Evaluation of internal financial controls and risk management systems;

xii. Reviewing, with the management, performance of statutory and internal auditors, adequacy of the internal control systems;

xiii. Reviewing the adequacy of internal audit function, if any, including the structure of the internal audit department, staffing and seniority of the official heading the department, reporting structure coverage and frequency of internal audit;

xiv. Discussion with internal auditors of any significant findings and follow up there on;

xv. Reviewing the findings of any internal investigations by the internal auditors into matters where there is suspected fraud or irregularity or a failure of internal control systems of a material nature and reporting the matter to the board;

xvi. Discussion with statutory auditors before the audit commences, about the nature and scope of audit as well as post-audit discussion to ascertain any area of concern;

xvii. To look into the reasons for substantial defaults in the payment to the depositors, debenture holders, shareholders (in case of non-payment of declared dividends) and creditors;

xviii. To review the functioning of the whistle blower mechanism;

xix. Approval of appointment of chief financial officer after assessing the qualifications, experience and background, etc. of the candidate;

xx. Carrying out any other function as is mentioned in the terms of reference of the audit committee.

xxi. Reviewing the utilization of loans and/ or advances from/investment by the holding company in the subsidiary exceeding rupees 100 crore or 10% of the asset size of the subsidiary, whichever is lower including existing loans / advances / investments existing as on the date of coming into force of this provision.

xxii. Consider and comment on rationale, cost-benefits and impact of schemes involving merger, demerger, amalgamation etc., on the listed entity and its shareholders.

xxiii. Carrying out any other function as may be referred to the Committee by the Board.

xxiv. Authority to review / investigate into any matter covered by Section 177 of the Companies Act, 2013 and matters specified in Part C of Schedule II of the Listing Regulations.

xxv. Monitoring the end use of funds raised through public offers & related matters.

B. THE AUDIT COMMITTEE SHALL MANDATORILY REVIEW THE FOLLOWING INFORMATION:

i. Management discussion and analysis of financial condition and results of operations;

ii. Management letters / letters of internal control weaknesses issued by the statutory auditors;

iii. Internal audit reports relating to internal control weaknesses; and

iv. The appointment, removal and terms of remuneration of the chief internal auditor shall be subject to review by the audit committee.

v. Statement of deviations:

- Quarterly statement of deviation(s) including report of monitoring agency, if applicable, submitted to stock exchange(s) in terms of Regulation 32(1).
- Annual statement of funds utilized for purposes other than those stated in the offer document/prospectus/notice in terms of Regulation 32(7).

C. COMPOSITION, MEETINGS & ATTENDANCE:

During the financial year 2025-26, (5) five meetings of the Audit Committee were held on 29.05.2025, 13.08.2025, 14.11.2025, 13.02.2026, 09.03.2026

Name	Designation	Category	No. of Meetings held during the tenure of the Member	No. of Meetings attended
Nirmala Sanapala*	Chairperson	NED(I)	2	2
Sachin**	Chairperson	NED(I)	3	3
Chinna Ramayya Gari Srikanth	Member	NED(I)	5	5
Nagaraju Nookala	Member	ED	5	5

*Appointed as Chairperson w.e.f. 01.04.2025 and resigned as Chairperson w.e.f. 04.09.2025
**Appointed as Chairperson w.e.f. 04.09.2025

NED (I): Non- Executive Independent Director
ED: Executive Director

Previous Annual General Meeting of the Company was held on 30.09.2025, Mr. Sachin, Chairperson of the Audit Committee for that period, attended previous AGM

(II). NOMINATION AND REMUNERATION COMMITTEE: (Nomination and Remuneration Committee constituted in terms of Section 178 of Companies Act, 2013 read with Regulation 19 of SEBI (LODR) Regulations, 2015)

The terms of reference of the Nomination and Remuneration committee constituted in terms of Section 178 of Companies Act, 2013 and as per Regulation 19 of SEBI (LODR) Regulations, 2015 are as under:

A. BRIEF DESCRIPTION OF TERMS OF REFERENCE

i. Formulation of the criteria for determining qualifications, positive attributes and independence of a director and recommend to the board of directors a policy relating to, the remuneration of the directors, key managerial personnel and other employees;

ii. For every appointment of an independent director, the Nomination and Remuneration Committee shall evaluate the balance of skills, knowledge and experience on the Board and on the basis of such evaluation, prepare a description of the role and capabilities required of an independent director. The person recommended to the Board for appointment as an independent director shall have the capabilities identified in such description. For the purpose of identifying suitable candidates, the Committee may:

a. use the services of an external agencies, if required;

b. consider candidates from a wide range of backgrounds, having due regard to diversity; and

c. consider the time commitments of the candidates.

iii. Formulation of criteria for evaluation of performance of independent directors and the board of directors;

iv. Devising a policy on diversity of board of directors;

v. Identifying persons who are qualified to become directors and who may be appointed in senior management in accordance with the criteria laid down, and recommend to the board of directors their appointment and removal.

vi. Whether to extend or continue the term of appointment of the independent director, on the basis of the report of performance evaluation of independent directors.

vii. Recommend to the board, all remuneration, in whatever form, payable to senior management.

B. COMPOSITION OF THE NOMINATION AND REMUNERATION COMMITTEE, MEETINGS & ATTENDANCE DURING THE YEAR:

During the financial year 2025-26, (2) One meeting of the Nomination and Remuneration Committee was held on 04.09.2025 and 13.02.2026.

Name	Designation	Category	No. of Meetings held during the tenure of the Member	No. of Meetings attended
Nirmala Sanapala*	Chairperson	NED(I)	2	2
Chinna Ramayya Gari Srikanth	Member	NED(I)	2	2
Rahul Erramshetty***	Member	NED	1	1
Sachin**	Chairperson	NED(I)	1	1

*Appointed as chairperson w.e.f. 01.04.2025 and Resigned as chairperson and continued as member w.e.f. 04.09.2025
**Appointed w.e.f. 04.09.2025
***Resigned as member w.e.f. 04.09.2025

NED (I): Non- Executive Independent Director
NED – Non – Executive Director

C. POLICY FOR SELECTION OF DIRECTORS AND DETERMINING DIRECTORS' INDEPENDENCE:

1. Scope:

This policy sets out the guiding principles for the Nomination & Remuneration Committee for identifying persons who are qualified to become Directors and to determine the independence of Directors, in case of their appointment as independent Directors of the Company.

2. Terms and References:

2.1 "Director" means a director appointed to the Board of a Company.

2.2 "Nomination and Remuneration Committee means the committee constituted in accordance with the provisions of Section 178 of the Companies Act, 2013 and Regulation 19 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.

2.3 "Independent Director" means a Director referred to in sub-Section (6) of Section 149 of the Companies Act, 2013 and Regulation 16 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.

3. Policy:

3.1 Qualifications and criteria

3.1.1 The Nomination and Remuneration Committee, and the Board, shall review on annual basis, appropriate skills, knowledge and experience required of the Board as a whole and its individual members. The objective is to have a board with diverse background and experience that are relevant for the Company's operations.

3.1.2 In evaluating the suitability of individual Board member the NR Committee may take into account factors, such as:

- General understanding of the Company's business dynamics, global business and social perspective;
- Educational and professional background
- Standing in the profession;
- Personal and professional ethics, integrity and values;
- Willingness to devote sufficient time and energy in carrying out their duties and responsibilities effectively.

3.1.3 The proposed appointee shall also fulfil the following requirements:

- shall possess a Director Identification Number;
- shall not be disqualified under the companies Act, 2013;
- shall Endeavour to attend all Board Meeting and Wherever he is appointed as a Committee Member, the Committee Meeting;
- shall abide by the code of Conduct established by the Company for Directors and senior Management personnel;
- shall disclose his concern or interest in any Company or companies or bodies corporate, firms, or other association of individuals including his shareholding at the first meeting of the Board in every financial year and thereafter whenever there is a change in the disclosures already made;
- Such other requirements as any prescribed, from time to time, under the Companies Act, 2013, Regulation 19 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 and other relevant laws.

3.1.4 The Nomination & Remuneration Committee shall evaluate each individual with the objective of having a group that best enables the success of the Company's business.

3.2 Criteria of Independence

3.2.1 The Nomination & Remuneration Committee shall assess the independence of Directors at time of appointment/ re-appointment and the Board shall assess the same annually. The Board shall re-assess determinations of independence when any new interest or relationships are disclosed by a Director.

3.2.2 The criteria of independence shall be in accordance with the guidelines as laid down in Companies Act, 2013 and Regulation 16 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.

An independent Director in relation to a Company, means a director other than a managing Director or a whole-time Director or a nominee Director

i. Who, in the opinion of the board of directors, is a person of integrity and possesses relevant expertise and experience;

ii. Who is or was not a promoter of the listed entity or its holding, subsidiary or associate company or member of the promoter group of the listed entity;

iii. Who is not related to promoters or directors in the listed entity, its holding, subsidiary or associate company;

iv. Who, apart from receiving director's remuneration, has or had no material pecuniary relationship with the listed entity, its holding, subsidiary or associate company, or their promoters, or directors, during the three immediately preceding financial years or during the current financial year;

v. None of whose relatives—

a. Is holding securities of or interest in the listed entity, its holding, subsidiary or associate company during the three immediately preceding financial years or during the current financial year of face value in excess of fifty lakh rupees or two percent of the paid-up capital of the listed entity, its holding, subsidiary or associate company, respectively, or such higher sum as may be specified;

b. Is indebted to the listed entity, its holding, subsidiary or associate company or their promoters or directors, in excess of such amount as may be specified during the three immediately preceding financial years or during the current financial year;

c. Has given a guarantee or provided any security in connection with the indebtedness of any third person to the listed entity, its holding, subsidiary or associate company or their promoters or directors, for such amount as may be specified during the three immediately preceding financial years or during the current financial year; or

d. Has any other pecuniary transaction or relationship with the listed entity, its holding, subsidiary or associate company amounting to two percent or more of its gross turnover or total income: Provided that the pecuniary relationship or transaction with the listed entity, its holding, subsidiary or associate company or their promoters, or directors in relation to points (A) to (D) above shall not exceed two percent of its gross turnover or total income or fifty lakh rupees or such higher amount as may be specified from time to time, whichever is lower.

vi. who, neither himself/herself, nor whose relative(s) —

a. Holds or has held the position of a Key Managerial Personnel or is or has been an employee of the listed entity or its holding, subsidiary or associate company or any company belonging to the promoter group of the listed entity, in any of the three financial years immediately preceding the financial year in which he is proposed to be appointed:

Provided that in case of a relative, who is an employee other than key managerial personnel, the restriction under this clause shall not apply for his / her employment.

b. Is or has been an employee or proprietor or a partner, in any of the three financial years immediately preceding the financial year in which he is proposed to be appointed, of —

(i) A firm of auditors or company secretaries in practice or cost auditors of the listed entity or its holding, subsidiary or associate company; or

(ii) Any legal or a consulting firm that has or had any transaction with the listed entity, its holding, subsidiary or associate company amounting to ten per cent or more of the gross turnover of such firm;

c. Holds together with his relatives two per cent or more of the total voting power of the listed entity; or

d. Is a chief executive or director, by whatever name called, of any non-profit organisation that receives twenty-five per cent or more of its receipts or corpus from the listed entity, any of its promoters, directors or its holding, subsidiary or associate company or that holds two per cent or more of the total voting power of the listed entity;

e. Is a material supplier, service provider or customer or a lessor or lessee of the listed entity;

vii. Who is not less than 21 years of age.

viii. Who is not a non-independent director of another company on the board of which any non-independent director of the listed entity is an independent director:

3.2.3 The independent Director shall abide by the "Code for Independent Directors" as specified in Schedule IV to the companies Act, 2013.

3.3 Other Directorships/ Committee Memberships

3.3.1 The Board members are expected to have adequate time and expertise and experience to contribute to effective Board performance. Accordingly, members should voluntarily limit their Directorships in other listed public limited companies in such a way that it does not interfere with their role as Director of the Company. The NR Committee shall take into account the nature of, and the time involved in a Director service on other Boards, in evaluating the suitability of the individual Director and making its recommendations to the Board.

3.3.2 A Director shall not serve as Director in more than 20 companies of which not more than 10 shall be public limited companies.

3.3.3 A Director shall not serve as an independent Director in more than 7 listed companies and not more than 3 listed companies in case he is serving as a whole-time Director in any listed Company.

3.3.4 A Director shall not be a member in more than 10 committee or act as chairman of more than 5 committees across all companies in which he holds Directorships.

For the purpose of considering the limit of the committee, Audit committee and stakeholder's relationship committee of all public limited companies, whether listed or not, shall be included and all other companies including private limited companies, foreign companies and companies under Section 8 of the companies Act, 2013 shall be excluded.

Remuneration policy for Directors, key managerial personnel and other employees:

The objectives of the remuneration policy are to motivate Directors to excel in their performance, recognize their contribution and retain talent in the organization and reward merit.

The remuneration levels are governed by industry pattern, qualifications and experience of the Directors, responsibilities shouldered and individual performance.

Remuneration policy for Directors, key managerial personnel and other employees

1. Scope:

0.1 This policy sets out the guiding principles for the Nomination and Remuneration committee for recommending to the Board the remuneration of the Directors, key managerial personnel and other employees of the Company.

2. Terms and Reference:

In this policy the following terms shall have the following meanings:

2.1 "Director" means a Director appointed to the Board of the Company.

2.2 "key managerial personnel" means

(i) The Chief Executive Officer or the Managing Director or the Manager;

(ii) The Company Secretary;

(iii) The Whole-time Director;

(iv) The Chief Financial Officer; and

(v) Such other office as may be prescribed under the companies Act, 2013

2.3 "Nomination and Remuneration Committee" means the committee constituted by Board in accordance with the provisions of Section 178 of the companies Act, 2013, clause 49 of the Equity Listing Agreement and Regulation 19 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.

3. Policy:

3.1 Remuneration to Executive Director and key managerial personnel

3.1.1 The Board on the recommendation of the Nomination and Remuneration (NR)

3.1.2 The Board on the recommendation of the NR committee shall also review and approve the remuneration payable to the key managerial personnel of the Company.

3.1.3 The remuneration structure to the Executive Director and key managerial personnel shall include the following components:

(i) Basic pay

(ii) Perquisites and Allowances

(iii) Stock Options

(iv) Commission (Applicable in case of Executive Directors)

(v) Retrial benefits

(vi) Annual performance Bonus

3.1.4 The Annual plan and Objectives for Executive committee shall be reviewed by the NR committee and Annual performance bonus will be approved by the committee based on the achievement against the Annual plan and Objectives.

3.2 Remuneration to Non – Executive Directors

3.2.1 The Board, on the recommendation of the NR Committee, shall review and approve the remuneration payable to the Non – Executive Directors of the Company within the overall limits approved by the shareholders as per the provisions of the Companies Act.

3.2.2 Non – Executive Directors shall be entitled to sitting fees attending the meetings of the Board and the Committees thereof. The Non- Executive Directors shall also be entitled to profit related commission in addition to the sitting fees.

3.3. Remuneration to other employees

3.3.1 Employees shall be assigned grades according to their qualifications and work experience, competencies as well as their roles and responsibilities in the organization.

Individual remuneration shall be determined within the appropriate grade and shall be based on various factors such as job profile skill sets, seniority, experience and prevailing remuneration levels for equivalent jobs.

D. MECHANISM FOR EVALUATION OF THE BOARD

Evaluation of all Board members is performed on an annual basis. The evaluation is performed by the Board and Independent Directors with specific focus on the performance and effective functioning of the Board and Individual Directors.

In line with Securities and Exchange Board of India Circular No. SEBI/HO/CFD/CMD/CIR/P/2017/004, dated January 5, 2017 and the Companies Amendment Act, 2017, the Company adopted the recommended criteria by Securities and Exchange Board of India.

The Directors were given following Forms for evaluation:

(i) Evaluation of Board;

(ii) Evaluation of Committees of the Board;

(iii) Evaluation of Independent Directors;

(iv) Evaluation of Chairperson; and

(v) Evaluation of Managing Director and Whole-time Director

The Directors were requested to give following ratings for each criteria:

1. Could do more to meet expectations;

2. Meets expectations; and

3. Exceeds expectations.

The Directors have sent the duly filled forms to the Board. Based on the evaluation done by the Directors, the report on Evaluation was submitted to the Board. And based on the report, the Board of Directors has informed that the performance of Directors is satisfactory.

Except for the remuneration details mentioned above, there are is no other pecuniary relationship or transactions of the non-executive director's vis-à-vis the listed entity in terms of salary, benefits, bonuses, stock options, pension, fixed component and performance linked incentives.

F. PERFORMANCE EVALUATION CRITERIA FOR INDEPENDENT DIRECTORS:

The performance evaluation criteria for Independent Directors are already mentioned under the head "Board Evaluation" in Directors' Report.

5. OTHER DIRECTORSHIPS/ COMMITTEE MEMBERSHIPS:

5.1 The Board members are expected to have adequate time and expertise and experience to contribute to effective Board performance. Accordingly, members should voluntarily limit their directorships in other listed public limited companies in such a way that it does not interfere with their role as director of the company. The NR Committee shall take into account the nature of and the time involved in a director's service on other Boards, in evaluating the suitability of the individual Director and making its recommendations to the Board.

5.2 Director shall not serve as director in more than 20 companies of which not more than 10 shall be public limited companies.

5.3 Director shall not serve as an independent Director in more than 7 listed companies and not more than 3 listed companies in case he is serving as a whole-time Director in any listed company.

5.4 Director shall not be a member in more than 10 committees or act as chairman of more than 5 committees across all companies in which he holds directorships.

For the purpose of considering the limit of the committee, Audit committee and stakeholder's relationship committee of all public limited companies, whether listed or not, shall be included and all other companies including private limited companies, foreign companies and companies under section 8 of the companies Act, 2013 shall be excluded.

(III). STAKEHOLDERS RELATIONSHIP COMMITTEE:

Stakeholders Relationship Committee constituted in terms of Section 178(5) of Companies Act, 2013 read with Regulation 20 of SEBI (LODR) Regulations, 2015.

A. BRIEF DESCRIPTION OF TERMS OF REFERENCE:

The Committee's role includes:

i. Resolving the grievances of the security holders of the Company including complaints related to transfer/transmission of shares, non-receipt of annual report, non-receipt of declared dividends, issue of new/duplicate certificates, general meetings etc;

ii. Review of measures taken for effective exercise of voting rights by shareholders;

iii. Review of adherence to the service standards adopted by the Company in respect of various services being rendered by the Registrar & Share Transfer Agent;

iv. Review of the various measures and initiatives taken by the Company for reducing the quantum of unclaimed dividends and ensuring timely receipt of dividend warrants/annual reports/statutory notices by the shareholders of the company;

v. Such other matter as may be specified by the Board from time to time.

vi. Authority to review / investigate into any matter covered by Section 178 of the Companies Act, 2013 and matters specified in Part D of Schedule II of the Listing Regulations.

B. COMPOSITION OF THE COMMITTEE, MEETINGS AND ATTENDANCE DURING THE YEAR:

During the year 1 (one) Stakeholder Relationship Committee was held on 13.02.2026

Name	Designation	Category	No. of Meetings held during the tenure of the Member	No. of Meetings attended
Chinna Ramayya Gari Srikanth	Chairman	NED(I)	1	1
Nirmala Sanapala	Member	NED(I)	1	1
Nagaraju Nookala*	Member	ED	-	-
Sachin**	Member	NED(I)	1	1

*Appointed as member w.e.f. 01.04.2025 and resigned as member w.e.f. 04.09.2025
**Appointed as member w.e.f. 04.09.2025

NED (I): Non- Executive Independent Director
ED : Executive Director

B. DETAILS OF COMPLAINTS/REQUESTS RECEIVED, RESOLVED AND PENDING DURING THE YEAR 2025-26:

NUMBER OF COMPLAINTS	NUMBER
Number of complaints received from the investors comprising non-receipt of securities sent for transfer and transmission, complaints received from SEBI / Registrar of Companies / Bombay Stock Exchange / Metropolitan Stock Exchange / SCORE and so on	NIL
Number of complaints resolved	NIL
Number of complaints not resolved to the satisfaction of the investors as on March 31, 2026.	NIL
Complaints pending as on March 31, 2026.	NIL
Number of Share transfers pending for approval, as on March 31, 2026.	NIL

C. NAME AND DESIGNATION OF COMPLIANCE OFFICER:

Ms. Apporva Singhvi, Company Secretary is the Compliance Officer of the Company as on the date of the report.

38. COMPANY'S POLICY ON DIRECTORS' APPOINTMENT AND REMUNERATION:

The Company has devised, inter alia, the following policies viz.:

a) Policy for selection of Directors and determining Directors' independence; and

b) Remuneration Policy for Directors, Key Managerial Personnel and other employees.

The Policy for selection of Directors and determining Directors' independence sets out the guiding principles for identifying persons who are qualified to become Directors and to determine the independence of Directors, while considering their appointment as independent directors of the Company.

The Policy also provides for the factors in evaluating the suitability of individual board members with diverse background and experience that are relevant for the Company's operations. The Policy is available on the company's website and can be accessed at www.abhishekinfra.co.in.The Company's remuneration policy is directed towards rewarding performance, based on review of achievements. The Policy is available on the Company's website and can be accessed at www.abhishekinfra.co.in.

There has been no change in the above two policies, during the year under review.

39. VIGIL MECHANISM/WHISTLE BLOWER POLICY:

In pursuant to the provisions of Section 177(9) & (10) of the Companies Act, 2013, a vigil Mechanism for Directors and employees to report genuine concerns has been established. It also provides for necessary safeguards for protection against victimization for whistle blowing in good faith.

Vigil Mechanism Policy has been established by the Company for directors and employees to report genuine concerns pursuant to the provisions of section 177(9) & (10) of the Companies Act, 2013. The same has been placed on the website of the Company.

40. NON-EXECUTIVE DIRECTORS' COMPENSATION AND DISCLOSURES:

During the year, none of the Independent / Non-Executive Directors had any pecuniary relationship or transactions with the Company other than the sitting fees and investment in the Company with necessary audit committee and Board approval and disclosure in Financial Statements.

41. FAMILIARISATION PROGRAMME FOR INDEPENDENT DIRECTORS:

Independent Directors are familiarized about the Company's operations and businesses. Interaction with the Business heads and key executives of the Company is also facilitated. Detailed presentations on important policies of the Company are also made to the directors. Direct meetings with the Chairman are further facilitated to familiarize the incumbent Director about the Company/its businesses and the group practices.

42. ANNUAL RETURN:

As required pursuant to Section 92(3) of the Companies Act, 2013 and rule 12(1) of the Companies (Management and Administration) Rules, 2014, annual return for the financial year 2025-26 is available on the website of the Company at the link: www.abhishekinfra.co.in.

43. MANAGEMENT DISCUSSION AND ANALYSIS REPORT:

The Management Discussion and Analysis Report, pursuant to the SEBI (LODR) Regulations, 2015 provides an overview of the affairs of the Company, its legal status and autonomy, business environment, mission & objectives, sectoral and operational performance, strengths, opportunities, constraints, strategy and risks and concerns, as well as human resource and internal control systems is appended as Annexure VI for information of the Members.

44. SIGNIFICANT AND MATERIAL ORDERS PASSED BY THE REGULATORS OR COURTS:

There are no significant and material orders passed by the regulators /courts that would impact the going concern status of the Company and its future operations.

45. INSURANCE:

The Company does not have any major fixed assets and accordingly there was no amount spent towards insurance.

46. CREDIT AND GUARANTEE FACILITIES:

The Company has not availed any facilities of Credit and Guarantee during the year.

47. CORPORATE SOCIAL RESPONSIBILTY:

Since the Company does not have the net worth of Rs. 500 Crores or more, or turnover of Rs. 1000 Crores or more, or a net profit of Rs. 5 Crores or more during the financial year 2024-25, hence the section 135 of the Companies Act, 2013 relating to Corporate Social Responsibility is not applicable and the Company need not adopt any Corporate Social Responsibility Policy.

48. POLICIES:

The SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 mandated the formulation of certain policies for all listed companies. All the policies are available on the website of the Company (www.abhishekinfra.co.in). The policies are reviewed periodically by the Board and updated based on need and new compliance requirement.

49. CORPORATE GOVERNANCE AND SHAREHOLDERS INFORMATION:

Since the paid-up capital of the Company is less than Rs. 10 Crores and Net worth of the Company is less than Rs. 25 Crores, Corporate Governance as mentioned in SEBI (Listing Obligation and Disclosure Requirement) Regulations, 2015 are not applicable.

50. SECRETARIAL STANDARDS:

Pursuant to the provisions of Section 118 of the Companies Act, 2013, the Company has complied with the applicable provisions of the Secretarial Standards issued by the Institute of Company Secretaries of India and notified by Ministry of Corporate Affairs from time to time.

51. DECLARATION BY THE COMPANY:

The Company has issued a certificate to its Directors, confirming that it has not made any default under Section 164(2) of the Companies Act, 2013, as on March 31, 2026.

52. CODE OF CONDUCT FOR THE PREVENTION OF INSIDER TRADING:

The Board of Directors has adopted the Insider Trading Policy in accordance with the requirements of the SEBI (Prohibition of Insider Trading) Regulation, 2015 and the applicable Securities laws. The Insider Trading Policy of the Company lays down guidelines and procedures to be followed, and disclosures to be made while dealing with shares of the Company, as well as the consequences of violation. The policy has been formulated to regulate, monitor and ensure reporting of deals by employees and to maintain the highest ethical standards of dealing in Company securities.

The Insider Trading Policy of the Company covering code of practices and procedures for fair disclosure of unpublished price sensitive information and code of conduct for the prevention of insider trading, is available on our website https://www.abhishekinfra.co.in/

53. STATUTORY COMPLIANCE:

The Company has complied with the required provisions relating to statutory compliance with regard to the affairs of the Company in all respects.

54. EVENT BASED DISCLOSURES

During the year under review, the Company has not taken up any of the following activities:

1. Issue of sweat equity share: NA

2. Issue of shares with differential rights: NA

3. Issue of shares under employee's stock option scheme: NA

4. Disclosure on purchase by Company or giving of loans by it for purchase of its shares: NA

5. Buy back shares: NA

6. Disclosure about revision: NA

7. Preferential Allotment of Shares: NA

55. DISCLOSURE UNDER THE SEXUAL HARASSMENT OF WOMEN AT WORKPLACE (PREVENTION, PROHIBITION AND REDRESSAL) ACT, 2013.

The Company has in place an Anti-Sexual Harassment Policy in line with the requirements of The Sexual Harassment of Women at workplace (Prevention, Prohibition and Redressal) Act, 2013. The following is the summary of sexual harassment complaints received and disposed during the calendar year.

- No. of complaints received - Nil
- No. of complaints disposed of - Nil
- No. of complaints pending at the end of the year - Nil

56. FAILURE TO IMPLEMENT CORPORATE ACTIONS:

During the year under review, no corporate actions were done by the Company which were failed to be implemented.

57. INDUSTRY BASED DISCLOSURES AS MANDATED BY RESPECTIVE LAWS GOVERNING THE COMPANY:

The Company is not a NBFC, Housing Companies etc., and hence Industry based disclosures are not required.

58. COMPLIANCE WITH THE MATERNITY BENEFIT ACT, 1961:

The provisions of the Maternity Benefit Act, 1961 are not applicable to the Company, as the number of employees is below the threshold prescribed under the applicable provisions of the Act.

59. ACKNOWLEDGEMENT:

Your Director's wish to place on record their appreciation of the contribution made by the employees at all levels, to the continued growth and prosperity of your Company. Your Director's also wish to place on record their appreciation of business constituents, banks and other financial institutions and shareholders of the Company for their continued support for the growth of the Company.

For and on behalf of the Board of Directors
For Abhishek Infraventures Limited

	Nagaraju Nookala	**Rahul Erramshetty**
Place: Hyderabad	**Whole-Time Director**	**Director**
Date:13.08.2026	**(DIN: 09083708)**	**(DIN: 03639105)**

ANNEXURE I

A. STATEMENT SHOWING THE NAMES OF TOP TEN EMPLOYEES PURSUANT TO SEC. 197 READ WITH RULE 5 (1) (2) and (3) OF THE COMPANIES (APPOINTMENT AND REMUNERATION OF MANAGERIAL PERSONNEL) RULES, 2014

1. The ratio of remuneration to each director to the median remuneration of the employees of the company for the financial year:

(Amount in Rs.)

Director	Total Remuneration (in rupees)	Median Remuneration	Ratio
Nagaraju Nookala	7,80,000	5,10,000	**1.53:1**

2. **The percentage increase in remuneration of each director, Chief Financial Officer, Chief Executive Officer, Company Secretary or Manager, if any, in the financial year.**

Name	Designation	Remuneration (in Rs.)		Increase/ (Decrease) %
		FY 2025-26	FY 2024-25	
Nagaraju Nookala	Whole-Time Director	7,80,000	7,80,000	Nil
Apoorva Singhvi	Company Secretary & Compliance Officer	2,40,000	1,40,000	Nil

3. **The percentage increase in the median remuneration of employees in the financial year**

Particulars	Remuneration		Increase/ (Decrease) %
	FY 2025-26	FY 2024-25	
Median Remuneration of all the employees per annum*	5,10,000	5,10,000	--

4.

Particulars	Number
The number of employees on the rolls of the company as on March 31, 2026	02

5. Average percentile increase already made in the salaries of employees other than the managerial personnel in the last financial year and its comparison with the percentile increase in the managerial remuneration and justification thereof and details if there are any exceptional circumstances for increase in the managerial remuneration

Particulars	**Increase/ (Decrease) %**
Average percentage increase in the remuneration of all Employees*	-
(Other than Key Managerial Personnel)	
Average Percentage increase in the Remuneration of Key Managerial Personnel	-

*Employees who have served for whole of the respective financial years have been considered.

6. Affirmation that the remuneration is as per the remuneration policy of the company.

The Company is in compliance with its remuneration policy.

For and on behalf of the Board of Directors
For Abhishek Infraventures Limited

Nagaraju Nookala
Whole-Time Director
(DIN: 09083708)

Rahul Erramshetty
Director
(DIN: 03639105)

Place: Hyderabad
Date:13.08.2026

Annexure II

B. Information as per Rule 5(2) of Chapter XIII of the Companies (Appointment and Remuneration of Managerial Personnel) Rules, 2014

Top 10 employees of the Company based on Remuneration drawn for FY 2025-26:

S. No.	Name of the Employee	Designation of the employee	Remuneration received (in Rs.)	Nature of employment	Qualification and experience of the employee	Date of joining	Age of the employee	The last employment held by such employee before joining the company	% of equity shares held by the employ ee in the company	Whether any such employee is a relative of any director/ manager of the company and if so, name of such director or manager
1	Nagaraju Nookala	Wholetime Director	7,80,000	Permanent	Engineer in Electronics and Communications	02.03.2021	40	-	-	-
2	Apoorva Singhvi	Company Secretary & Compliance Officer	2,40,000	Permanent	Company Secretary	01.08.2024	41	-	-	-

For and on behalf of the Board of Directors
For Abhishek Infraventures Limited

Nagaraju Nookala
Whole-Time Director
(DIN: 09083708)

Rahul Erramshetty
Director
(DIN: 03639105)

Place: Hyderabad
Date:13.08.2026

ANNEXURE III

FORM MR-3

SECRETARIAL AUDIT REPORT

(Pursuant to section 204(1) of the Companies Act, 2013 and Rule 9 of the Companies (Appointment and Remuneration of Managerial Personnel) Rules, 2014

FOR THE FINANCIAL YEAR ENDED 31ST MARCH, 2026

To,
The Members
Abhishek Infraventures Limited

We have conducted the secretarial audit of the compliance of applicable statutory provisions and the adherence to good corporate practices by Abhishek Infraventures Limited (hereinafter called "the Company"). Audit was conducted in a manner that provided us a reasonable basis for evaluating the corporate conducts/statutory compliances and expressing our opinion thereon.

Based on our verification of the Company's Books, Papers, Minute Books, Forms and Returns filed and other Records maintained by the Company and also the information provided by the Company, its officers, agents and authorized representatives during the conduct of secretarial audit, we hereby report that in our opinion, the company has, during the financial year commencing from 1st April, 2025 and ended 31st March, 2026, complied with the statutory provisions listed hereunder and also that the Company has proper Board processes and compliance mechanism in place to the extent, in the manner and subject to the reporting made hereinafter:

1. We have examined the books, papers, minute books, forms and returns filed and other records maintained by the Company for the financial year ended on 31st of March, 2026 according to the provisions of:

   (i) The Companies Act, 2013 (the Act) and the rules made there under;

   (ii) The Securities Contracts (Regulation) Act, 1956 ('SCRA') and the Rules made there under;

   (iii) The Depositories Act, 1996 and the Regulations and Bye-laws framed there under;

   (iv) Foreign Exchange Management Act, 1999 and the rules and regulations made there under to the extent of Foreign Direct Investment (FDI), Overseas Direct Investment and External Commercial Borrowings;

2. Compliance status in respect of the provisions of the following Regulations and Guidelines prescribed under the Securities and Exchange Board of India Act, 1992 ('SEBI ACT') is furnished hereunder for the financial year 2025-26:-

i. The Securities and Exchange Board of India (Substantial Acquisition of Shares and Takeovers) Regulations, 2011;

ii. The Securities and Exchange Board of India (Prohibition of Insider Trading) Regulations, 2015 and Amended Regulations 2018 Insider Trading Regulations; **The Company has framed code of conduct for regulating & reporting trading by insiders and for fair disclosure and displayed the same on the Company's website. i.e. www.abhishekinfra.co.in**

iii. The Securities and Exchange Board of India (Issue of Capital and Disclosure Requirements) Regulations, 2018; **Not Applicable during the year under review.**

iv. The Securities and Exchange Board of India (Share Based Employee Benefits and Sweat Equity) Regulations, 2021; **Not Applicable as the Company has not issued any Employee Stock Options during the year under review.**

v. The Securities and Exchange Board of India (Issue and Listing of Debt Securities) Regulations, 2008/ The Securities and Exchange Board of India (Issue and Listing of Non-Convertible Securities) Regulations, 2021; **Not Applicable as the Company has not issued any debt securities during the year under review.**

vi. The Securities and Exchange Board of India (Registrars to an issue and Share Transfer Agents) Regulations, 1993, regarding the Companies Act and dealing with client; **Not Applicable as the Company is not registered as Registrar to an Issue and Share Transfer Agent during the year under review. However, the Company has appointed M/s. Aarthi Consultants private Limited as its Registrar and Share Transfer Agent.**

vii. The Securities and Exchange Board of India (Delisting of Equity Shares) Regulations, 2021; **Not Applicable as the company has not delisted/ proposed to delist its equity shares during the year under review.**

viii. The Securities and Exchange Board of India (Buyback of Securities) Regulations, 2018; **Not Applicable as the Company has not bought back/ proposed to buy-back any of its securities during the year under review.**

ix. Other applicable laws include the following:

a) Income Tax Act, 1961

b) Indian Stamp Act, 1899

c) Central Goods and Services Tax Act, 2017

d) State Goods and Services Tax Act, 2017

We have also examined compliance with the applicable clauses of the following:

(i) Secretarial Standards issued by the Institute of Company Secretaries of India.

(ii) The Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 were complied with to the extent applicable.

During the period under review the Company has complied with the provisions of the Act, Rules, Regulations, Guidelines, Standards, etc. mentioned above including the following:

(a) During the year the Company has conducted 6 meetings of the Board of Directors, 5 meetings of the Audit Committee, 2 meeting of the Nomination and Remuneration Committee, 1 meeting of Stakeholders Relationship Committee and 1 meeting of Independent Directors.

(b) As per the information and explanations provided by the Company, its officers, agents and authorized representatives during the conduct of secretarial audit, we report that:

(i) the provisions of the Foreign Exchange Management Act, 1999 and the Rules and Regulations made there under to the extent of:

- External Commercial Borrowings were not attracted to the Company under the financial year under report;
- Foreign Direct Investment (FDI) was not attracted to the company under the financial year under report;
- Overseas Direct Investment by Residents in Joint Venture/Wholly Owned Subsidiary abroad was not attracted to the company under the financial year under report.

(ii) As per the information and explanations provided by the company, its officers, agents and authorized representatives during the conduct of Secretarial Audit, we report that the Company has not made any GDRs/ADRs or any Commercial Instrument under the financial year under report.

We further report that:

- Mr. Ramachandra Murthy Adiraju is the Chief Financial Officer and Ms. Apoorva Singhvi is the Company Secretary and Compliance Officer of the Company as on the date of this report.
- The Board has Re-appointed internal auditors namely M/s. V. Ravi & Co., Chartered Accountants appointed w.e.f. 09.03.2026 for the Financial Year 2025-26.

- Appointment of Mr. Sachin (DIN: 11279585) as Independent Director of the Company w.e.f. 04.09.2025

- The website of the Company contains policies as specified by SEBI (Listing Obligation and Disclosure Requirements) Regulations, 2015 and the provisions of Companies Act, 2013 and rules made thereunder.
- The Board of Directors of the Company is duly constituted with proper balance of Executive Directors, Non-Executive Directors and Independent Directors. The changes in the composition of the Board of Directors that took place during the period under review were carried out in compliance with the provisions of the Act.
- Adequate notice of board meeting is given to all the directors along with agenda at least seven days in advance, and a system exists for seeking and obtaining further information and clarifications on the agenda items before the meeting and meaningful participation at the meeting.
- As per the minutes of the meeting duly recorded and signed by the Chairman of the meeting, the decisions of the Board were unanimous and no dissenting views have been recorded.
- We, further report that there are adequate systems and processes in the company commensurate with the size and operations of the company to monitor and ensure compliance with applicable laws, rules, regulations and guidelines.
- We further report that during the year under report, the Company has not undertaken event/action having a major bearing on the company’s affairs in pursuance of the above referred laws, rules, regulations, guidelines, standards etc.

1. The Company has Re-appointed internal auditors namely M/s. V. Ravi & Co., Chartered Accountants appointed w.e.f. 09.03.2026 for the Financial Year 2025-26.
2. Appointment of Mr. Sachin (DIN: 11279585) as Independent Director of the Company w.e.f. 04.09.2025

- The compliance by the Company of applicable financial laws like Direct and Indirect tax laws has not been reviewed thoroughly in this audit since the same have been subject to review by statutory financial audit and other designated professionals.

Observation(s)/Non-Compliance(s)/Adverse Remark(s)/Qualification(s) in respect of the Companies Act, 2013 and SEBI Act, Regulations, Rules, Guidelines, Notifications, Circulars made thereunder are as follows:

For Aakanksha Dubey & Co.,

Aakanksha Sachin Dubey
Practicing Company Secretary
C.P. No. 20064 & M. No. A49041
UDIN: A049041H001109595
PR. No.: 3363/2023

Place: Hyderabad
Date: 13.08.2026

Annexure A

To

The Members of

Abhishek Infraventures Limited

Our report of even date is to be read along with this letter.

1. Maintenance of secretarial record is the responsibility of the management of the company. Our responsibility is to express an opinion on these secretarial records based on our audit.
2. We have followed the audit practices and processes as were appropriate to obtain reasonable assurance about the correctness of the secretarial records. The verification was done on test basis to ensure that correct facts are reflected in secretarial records. We believe that the processes and practices, we followed provide a reasonable basis for our opinion.
3. We have relied on the reports given by the concerned professionals in verifying the correctness and appropriateness of financial records and books of accounts of the company.
4. Where ever required, we have obtained the Management representation about the compliance of laws, rules and regulations and happening of events etc.
5. The compliance of provisions of Corporate and other applicable laws, rules, regulations, standards is the responsibility of management. Our examination was limited to the verification of procedures on test basis.
6. The secretarial Audit report is neither an assurance as to future viability of the company nor of the efficacy or effectiveness with which the management has conducted the affairs of the company.

For Aakanksha Dubey & Co.,

Aakanksha Sachin Dubey
Practicing Company Secretary
C.P. No. 20064 & M. No. A49041
UDIN: A049041H001109595
PR. No.: 3363/2023

Place: Hyderabad
Date: 13.08.2026

ANNEXURE IV

AOC - 1

Statement containing salient features of the financial statements of Subsidiaries (Pursuant to proviso to sub-section (3) of section 129 read with Rule 5 of the Companies (Accounts) Rules, 2014)

1. Name of the Subsidiaries: SBT Energies Private Limited

2. Reporting Period: 01.04.2025 to 31.03.2026

3. Reporting Currency: Indian Rupee

(Amount in Rupees)

S. No.	Particulars	SBT Energies Private Limited
1.	Share Capital	1,00,000
2.	Reserves and surplus	(22,35,217.77)
3.	Total Assets	1,12,89,367
4.	Total Liabilities	1,12,89,367
5.	Investments	--
6.	Turnover	--
7.	Profit / loss before Taxation	(1,00,832.26)
8.	Provision for Taxation	(1,00,832.26)
9.	Profit / loss after Taxation	(1,00,832.26)
10.	Proposed Dividend	--
11.	% of Shareholding	99.99

The following information shall be furnished at the end of the statement:

1. Names of Subsidiaries which are yet to commence operation: None

2. Names of subsidiaries which have been liquidated or sold during the year: None

For and on behalf of the Board of Directors
For Abhishek Infraventures Limited

Place: Hyderabad
Date:13.08.2026

Nagaraju Nookala
Whole-Time Director
(DIN: 09083708)

Rahul Erramshetty
Director
(DIN: 03639105)

ANNEXURE V

Form No. AOC-2

(Pursuant to clause (h) of sub-section (3) of section 134 of the Act and Rule 8(2) of the Companies (Accounts) Rules, 2014)

This form pertains to the disclosure of particulars of contracts/arrangements entered into between the Company with related parties referred to in Sub-Section (1) of Section 188 of the Companies Act, 2013 including arm's length transaction under third proviso thereto.

1. Details of contracts or arrangements or transactions not at arm's length basis: Not Applicable

a) Name(s) of the related party and nature of relationship : Not Applicable

b) Nature of contracts/arrangements/transactions : None

c) Duration of the contracts/arrangements/transactions : Not Applicable

d) Salient terms of the contracts or arrangements or Transactions including the value, if any : Not Applicable

e) Justification for entering into such contracts or Arrangements or transactions : Not Applicable

f) Date(s) of approval of the Board : Not Applicable

g) Amounts paid as advances, if any : None

h) Date on which the special resolution was passed in General meeting as required under first proviso to Section 188 : Not Applicable

2. Details of material contracts or arrangement or transactions at arm's length basis:

Sl. No.	Name(s) of the related party and nature of relationship	Nature of contracts/ arrangements/ transactions:	Duration of the contracts / arrangements/ transactions	Salient terms of the contracts or arrangements or transactions including the value, if any: (Amount in Rs)	Date(s)of approval by the Board, if any: Approved by Audit Committee and Board Meeting in last Financial Year:	Amount paid as advances, if any:
1	--	--	--	--	--	-

3. Details of contracts or arrangements or transactions not in the ordinary course of business

S.No	Particulars	Details
a)	Name(s) of the related party & nature of relationship	None
b)	Nature of contracts/arrangements/transaction	Nil
c)	Duration of the contracts/arrangements/transaction	Nil
d)	Salient terms of the contracts or arrangements or transaction including the value, if any	None
e)	Justification of entering into such contracts or arrangements or transactions	None
f)	Date of approval by the Board	Not Applicable
g)	Amount paid as advances, if any	Nil
h)	Date on which the special resolution was passed in General Meeting as required under first proviso to Section 188	Not Applicable

During the financial year 2025-26, there were no related party transactions entered into by the Company. Accordingly, the provisions of Section 188 of the Companies Act, 2013 relating to disclosure of particulars of contracts or arrangements with related parties in Form AOC-2 are not applicable to the Company.

For and on behalf of the Board of Directors
For Abhishek Infraventures Limited

Nagaraju Nookala
Whole-Time Director
(DIN: 09083708)

Rahul Erramshetty
Director
(DIN: 03639105)

Place: Hyderabad
Date:13.08.2026

ANNEXURE VI

Management Discussion and Analysis Report:

(a) Industry structure and developments:

The Indian infrastructure and real estate sectors continue to remain important contributors to the country's economic growth and development. Infrastructure development acts as a fundamental enabler for economic activity, urbanisation, industrialisation, employment generation and improvement in the overall quality of life.

India continues to witness increasing demand for infrastructure and real estate development on account of urbanisation, population growth, expansion of economic activity, improvement in connectivity and increasing investment in physical infrastructure. The Government's continued emphasis on infrastructure creation, urban development, roads, railways, power, logistics and other public infrastructure is expected to provide opportunities for construction and infrastructure-related businesses.

(b) Opportunities and Threats:

The Company believes that the long-term prospects for infrastructure, construction and real estate development in India remain positive. Increasing urbanisation, expansion of cities, improvement in connectivity and development of supporting infrastructure are expected to create opportunities in these sectors over the medium to long term.

The infrastructure, construction and real estate sectors are competitive and are exposed to various external and internal factors. Changes in economic conditions, regulatory requirements, competition, availability and cost of resources, financing costs and other market-related factors may impact the growth prospects of the sector.

The Company continues to monitor the prevailing market conditions and may evaluate suitable opportunities in the areas covered under its main objects and allied activities, based on commercial viability, availability of resources and other relevant factors.

(c) Segment–wise or product-wise performance:

Since the Company operates its business under one segment only, the report on segment-wise performance is not applicable for the financial year 2025-26.

(d) Outlook:

During the coming period, the Company proposes to focus on identifying and evaluating viable business opportunities and strengthening its relationships with other companies and business partners. The Company will continue to explore opportunities in the areas covered under its existing objects as well as in new and allied business lines, wherever such opportunities are commercially viable and consistent with its available resources and capabilities.

(e) Risks and concerns:

In any business, risks and opportunities are inseparable. The Company continues to monitor various business, economic, regulatory and market-related risks that may affect its future activities. The Company remains focused on evaluating such risks from time to time and taking appropriate measures, wherever considered necessary, to manage and mitigate their potential impact.

(f) Internal control systems and their adequacy:

The Company has an adequate system of internal controls to ensure that transactions are properly authorized, recorded and reported, and to safeguard its assets. The internal control framework is supported by appropriate policies, guidelines and procedures. These controls are reviewed periodically, and necessary improvements are implemented as and when required to ensure their continued effectiveness.

(g) Discussion on financial performance with respect to operational performance:

The financial operation is in line with the operational performance.

(h) Material developments in Human Resources/Industrial Relations front, including number of people employed:

There is no material development in human resources/industrial relations front. The Company is not having any employee other than whole-time director and KMP.

(i) Details of changes in key financial ratios, along with detailed explanation thereof:

(j) DETAILS OF SIGNIFICANT CHANGES (I.E. CHANGE OF 25% OR MORE ASCOMPARED TO THE IMMEDIATELY PREVIOUS FINANCIAL YEAR) IN KEYFINANCIAL RATIOS, ALONG WITH DETAILED EXPLANATIONS THEREFOR, INCLUDING:

Particulars	**Standalone**		**Consolidated**	
	2025-26	**2024-25**	**2025-26**	**2024-25**
Debtor's turnover ratio	0.00	0.00	0.00	0.00
Inventory turnover ratio	No revenue operations from goods during the year, this ratio is not calculated		No revenue operations from goods during the year, this ratio is not calculated	
Interest coverage ratio	Since the borrowings are interest free, this ratio is not calculated		Since the borrowings are interest free, this ratio is not calculated	
Current ratio	2.52	2.61	2.87	2.95
Debt equity ratio	0.01	0.01	0.32	0.30
Operating profit margin (%)	0.00	0.00	0.00	0.00
Net profit margin (%)	0.00	0.00	0.00	0.00

j. Details of any change in return on net worth as compared to the immediately previous financial year along with a detailed explanation thereof:

Particulars	**2025-26**	**2024-25**	**Remarks**
Return on Net Worth	-6.13	-5.55	Profit After Tax / Net Worth

(2) Disclosure of Accounting Treatment: The Company has not carried out any treatment different from that prescribed in Accounting Standards.

(k) Cautionary Statement/ Disclaimer Clause

Statement in this Management's Discussion and Analysis detailing the Company's objectives, projections, estimates, expectations or predictions are "forward-looking statements" within the meaning of applicable securities laws and regulations. Actual results could differ materially from those expressed or implied. Important factors that could make a difference to the Company's operations include global and Indian demand-supply conditions, finished goods prices, feedstock availability and prices, cyclical demand and pricing in the Company's principal markets, changes in Government regulations, tax regimes, economic developments within India and the countries within which the Company conducts business and other factors such as litigation and labor negotiations.

The statements in the Management Discussion and Analysis Report' with regard to projections, estimates and expectations have been made in good faith. The achievement of results is subject to risks, uncertainties and even less than accurate assumptions. Market data and information are gathered from various published and unpublished reports. Their accuracy, reliability and completeness cannot be assured.

For and on behalf of the Board of Directors
For Abhishek Infraventures Limited

	Nagaraju Nookala	**Rahul Erramshetty**
Place: Hyderabad	**Whole-Time Director**	**Director**
Date:13.08.2026	**(DIN: 09083708)**	**(DIN: 03639105)**

INDEPENDENT AUDITOR'S REPORT

To
The Members of
Abhishek Infraventures Limited

Report on the Audit of the Financial Statements

Opinion

We have audited the accompanying financial statements of M/s. Abhishek Infraventures Limited ("the Company"), which comprise the Balance Sheet as at March 31, 2026, the Statement of Profit and Loss (including Other Comprehensive Income), the Statement of Cash Flows and the Statement of Changes in Equity for the year then ended, and notes to the financial statements including a summary of significant accounting policies and other explanatory information.

In our opinion and to the best of our information and according to the explanations given to us, the aforesaid financial statements give the information required by the Companies Act, 2013 ("the Act") in the manner so required and give a true and fair view in conformity with the Indian Accounting Standards prescribed under section 133 of the Act read with the Companies (Indian Accounting Standards) Rules, 2015, as amended, ("Ind AS") and other accounting principles generally accepted in India, of the state of affairs of the Company as at March 31, 2026, and its Loss, total comprehensive income, its cash flows and the changes in equity for the year ended on that date.

Basis for Opinion

We have conducted our audit of the financial statements in accordance with the Standards on Auditing (SAs) specified under section 143(10) of the Act. Our responsibilities under those Standards are further described in the Auditor's Responsibility for the Audit of the Financial Statements section of our report. We are independent of the Company in accordance with the Code of Ethics issued by the Institute of Chartered Accountants of India (ICAI) together with the ethical requirements that are relevant to our audit of the financial statements under the provisions of the Act and the Rules made thereunder, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the ICAI's Code of Ethics. We believe that the audit evidence obtained by us is sufficient and appropriate to provide a basis for our audit opinion on the financial statements.

Key Audit Matters

Key audit matters are those matters that, in our professional judgment, were of most significance in our audit of the financial statements of the current period. These matters were addressed in the context of our audit of the financial statements as a whole, and in forming our opinion thereon, and we do not provide a separate opinion on these matters.

Information Other than the Financial Statements and Auditor's Report Thereon

The Company's Board of Directors is responsible for the other information. The other information comprises the information included in the Management Discussion and Analysis, Board's report including annexures to Board's report, Report on Corporate Governance, Business responsibility and Sustainability report, but does not include the consolidated financial statements, standalone financial statements and our auditor's report thereon.

Our opinion on the financial statements does not cover the other information and we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information identified above when it becomes available and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained during the course of our audit or otherwise appears to be materially misstated.

If, based on the work we have performed, if we conclude that there is a material misstatement of this other information, we are required to report that fact, but We have nothing to report in this regard.

Responsibilities of Management and Those Charged with Governance for the Financial Statements

The Company's Board of Directors is responsible for the matters stated in section 134(5) of the Act with respect to the preparation of these financial statements that give a true and fair view of the financial position, financial performance including other comprehensive income, cash flows and changes in equity of the Company in accordance with the Ind AS and other accounting principles generally accepted in India. This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding the assets of the Company and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and design, implementation and maintenance of adequate internal financial controls, that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the financial statements that give a true and fair view and are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is responsible for assessing the Company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless management either intends to liquidate the Company or to cease operations, or has no realistic alternative but to do so.

The Company's Board of Directors are also responsible for overseeing the Company's financial reporting process.

Auditor's Responsibility for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with SAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

As part of an audit in accordance with SAs, we exercise professional judgment and maintain professional scepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.

- Obtain an understanding of internal financial control relevant to the audit in order to design audit procedures that are appropriate in the circumstances. Under section 143(3)(i) of the Act, we are also responsible for expressing our opinion on whether the Company has adequate internal financial controls with reference to financial statements in place and the operating effectiveness of such controls.

- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the management.

- Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Company's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, we are not responsible for future events or conditions post our report date which may cause the Company to cease to continue as a going concern.

- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

  Materiality is the magnitude of misstatements in the financial statements that, individually or in aggregate, makes it probable that the economic decisions of a reasonably knowledgeable user of the financial statements may be influenced. We consider quantitative materiality and qualitative factors in (i) planning the scope of our audit work and in evaluating the results of our work; and (ii) to evaluate the effect of any identified misstatements in the financial statements.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards.

From the matters communicated with those charged with governance, we determine those matters that were of most significance in the audit of the financial statements of the current period and are therefore the key audit matters. We describe these matters in our auditor's report unless law or regulation precludes public disclosure about the matter or when, in extremely rare circumstances, we determine that a matter should not be communicated in our report because the adverse consequences of doing so would reasonably be expected to outweigh the public interest benefits of such communication.

Report on Other Legal and Regulatory Requirements

1. As required by Section 143(3) of the Act, based on our audit we report, to the extent applicable that:

a) We have sought and obtained all the information and explanations which to the best of our knowledge and belief were necessary for the purposes of our audit.

b) In our opinion, proper books of account as required by law have been kept by the Company so far as it appears from our examination of those books.

c) The Balance Sheet, the Statement of Profit and Loss including Other Comprehensive Income, the Statement of Cash Flows and Statement of Changes in Equity dealt with by this Report are in agreement with the relevant books of account.

d) In our opinion, the aforesaid financial statements comply with the Ind AS specified under Section 133 of the Act.

e) On the basis of the written representations received from the directors, as on March 31, 2026 taken on record by the Board of Directors, none of the directors are disqualified as on March 31, 2026 from being appointed as a director in terms of Section 164(2) of the Act.

f) With respect to the adequacy of the internal financial controls with reference to financial statements of the Company and the operating effectiveness of such controls, refer to our separate Report in "Annexure A". Our report expresses an unmodified opinion on the adequacy and operating effectiveness of the Company's internal financial controls with reference to financial statements.

g) With respect to the other matters to be included in the Auditor's Report in accordance with the requirements of section 197(16) of the Act, the company being a private limited company, provision of section 197 of the act are not applicable.

h) With respect to the other matters to be included in the Auditor's Report in accordance with Rule 11 of the Companies (Audit and Auditors) Rules, 2014, as amended in our opinion and to the best of our information and according to the explanations given to us:

i. The Company has disclosed the impact of pending litigations on its financial position in its financial statements.

ii. The Company did not have any long-term contracts including derivative contracts for which there were any material foreseeable losses.

iii. There were no amounts which were required to be transferred to the Investor Education and Protection Fund by the Company.

iv.

(a) The Management has represented that, to the best of its knowledge and belief, as disclosed in the note 42(e) to the financial statements, no funds have been advanced or loaned or invested (either from borrowed funds or share premium or any other sources or kind of funds) by the Company to or in any other person(s) or entity, including foreign entities ("Intermediaries"), with the understanding, whether recorded in writing or otherwise, that the Intermediary shall, directly or indirectly lend or invest in other persons or entities identified in any manner whatsoever by or on behalf of the Company ("Ultimate Beneficiaries") or provide any guarantee, security or the like on behalf of the Ultimate Beneficiaries.

(b) The Management has represented that, to the best of its knowledge and belief, as disclosed in the note 42(f) to the financial statements, no funds have been received by the Company from any person(s) or entity, including foreign entities ("Funding Parties"), with the understanding, whether recorded in writing or otherwise, that the Company shall, directly or indirectly, lend or invest in other persons or entities identified in any manner whatsoever by or on behalf of the Funding Party ("Ultimate Beneficiaries") or provide any guarantee, security or the like on behalf of the Ultimate Beneficiaries.

(c) Based on the audit procedures performed that have been considered reasonable and appropriate in the circumstances, nothing has come to our notice that has caused us to believe that the representations under sub-clause (i) and (ii) of Rule 11(e), as provided under (a) and (b) above, contain any material misstatement.

v. No dividend has been declared / paid during the year. Accordingly, the provisions of section 123 of the Act are not applicable.

vi. Based on our examination which included test checks, the company has used an accounting software for maintaining its books of accounts which has a feature of recording Audit Trail (edit log) facility and the same has operated throughout the year for all relevant transactions recorded in the software.

Further, where Audit Trail (edit log) facility was enabled and operated, we did not come across any instance of the Audit Trail feature being tampered with.

2. As required by the Companies (Auditor's Report) Order, 2020 ("the Order") issued by the Central Government in terms of Section 143(11) of the Act, we give in "Annexure B" a statement on the matters specified in paragraphs 3 and 4 of the Order, to the extent applicable.

ForN G RAO & ASSOCIATES
Chartered Accountants
FRN: 009399S

CH RAJESH KUMAR
Partner
Membership No: 234527
UDIN: 26234527MRKUSZ7882

Place: Hyderabad
Date: 28-05-2026

ANNEXURE "A" TO THE INDEPENDENT AUDITOR'S REPORT

(Referred to in paragraph 1(f) under 'Report on Other Legal and Regulatory Requirements' section of our report of even date)

Report on the Internal Financial Controls Over Financial Reporting with reference to financial statements under Clause (i) of Sub-section 3 of Section 143 of the Companies Act, 2013 ("the Act")

We have audited the internal financial controls with reference to financial statements of Abhishek Infraventures Limited ("the Company") as of March 31, 2026 in conjunction with our audit of the financial statements of the Company for the year ended on that date.

Managements and Board of Directors' Responsibility for Internal Financial Controls

The Company's management and Board of Directors is responsible for establishing and maintaining internal financial controls based on the internal control over financial reporting criteria established by the Company considering the essential components of internal control stated in the Guidance Note on Audit of Internal Financial Controls Over Financial Reporting issued by the Institute of Chartered Accountants of India. These responsibilities include the design, implementation and maintenance of adequate internal financial controls that were operating effectively for ensuring the orderly and efficient conduct of its business, including adherence to company's policies, the safeguarding of its assets, the prevention and detection of frauds and errors, the accuracy and completeness of the accounting records, and the timely preparation of reliable financial information, as required under the Companies Act, 2013.

Auditor's Responsibility

Our responsibility is to express an opinion on the Company's internal financial controls with reference to financial statements of the Company based on our audit. We conducted our audit in accordance with the Guidance Note on Audit of Internal Financial Controls Over Financial Reporting (the "Guidance Note") issued by the Institute of Chartered Accountants of India and the Standards on Auditing prescribed under Section 143(10) of the Companies Act, 2013, to the extent applicable to an audit of internal financial controls with reference to financial statements. Those Standards and the Guidance Note require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether adequate internal financial controls with reference to financial statements was established and maintained and if such controls operated effectively in all material respects.

Our audit involves performing procedures to obtain audit evidence about the adequacy of the internal financial controls with reference to financial statements and their operating effectiveness. Our audit of internal financial controls with reference to financial statements included obtaining an understanding of internal financial controls with reference to financial statements, assessing the risk that a material weakness exists, and testing and evaluating the design and operating effectiveness of internal control based on the assessed risk. The procedures selected depend on the auditor's judgement, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error.

We believe that the audit evidence we have obtained, is sufficient and appropriate to provide a basis for our audit opinion on the Company's internal financial controls with reference to financial statements.

Meaning of Internal Financial Controls with reference to financial statements

A company's internal financial control with reference to financial statements is a process designed to provide reasonable assurance regarding the reliability of financial reporting and the preparation of financial statements for external purposes in accordance with generally accepted accounting principles. A company's internal financial control with reference to financial statements includes those policies and procedures that (1) pertain to the maintenance of records that, in reasonable detail, accurately and fairly reflect the transactions and dispositions of the assets of the company;(2) provide reasonable assurance that transactions are recorded as necessary to permit preparation of financial statements in accordance with generally accepted accounting principles, and that receipts and expenditures of the company are being made only in accordance with authorisations of management and directors of the company; and (3) provide reasonable assurance regarding prevention or timely detection of unauthorised acquisition, use, or disposition of the company's assets that could have a material effect on the financial statements.

Inherent Limitations of Internal Financial Controls with reference to financial statements

Because of the inherent limitations of internal financial controls with reference to financial statements, including the possibility of collusion or improper management override of controls, material misstatements due to error or fraud may occur and not be detected. Also, projections of any evaluation of the internal financial controls with reference to financial statements to future periods are subject to the risk that the internal financial control with reference to financial statements may become inadequate because of changes in conditions, or that the degree of compliance with the policies or procedures may deteriorate.

Opinion

In our opinion, to the best of our information and according to the explanations given to us, the Company has, in all material respects, an adequate internal financial controls with reference to financial statements and such internal financial controls with reference to financial statements were operating effectively as at March 31, 2026, based on the criteria for internal financial control with reference to financial statements established by the Company considering the essential components of internal control stated in the Guidance Note on Audit of Internal Financial Controls Over Financial Reporting issued by The Institute of Chartered Accountants of India.

ForN G RAO & ASSOCIATES
Chartered Accountants
FRN: 009399S

CH RAJESH KUMAR
Partner
Membership No: 234527
UDIN: 26234527MRKUSZ7882

Place: Hyderabad
Date: 28-05-2026

ANNEXURE “B” TO THE INDEPENDENT AUDITOR’S REPORT

(Referred to in paragraph 2 under ‘Report on Other Legal and Regulatory Requirements’ section of our report of even date to the members of Abhishek Infraventures Limited, on the financial statements of the company for the year ending 31st March, 2026.

i. In respect of its property, plant and equipment, right-of-use assets and intangible assets:

(a)

(A) The Company has maintained proper records showing full particulars, including quantitative details and situation of property, plant and equipment, capital work-in-progress and relevant details of right-of-use assets.

(B) According to the information and explanations given to us and on the basis of our examination of the records of the Company, the Company does not have any intangible assets. Hence reporting under clause 3(i)(a)(B) of the Order is not applicable.

(b) According to the information and explanation given to us and on the basis of our examination of the records of the Company, it has a program of physical verification of property, plant and equipment and right-of-use assets so to cover all the assets once in a year which, in our opinion, is reasonable having regard to the size of the Company and the nature of its assets. Pursuant to the program, property, plant and equipment and right-of-use assets were due for verification during the year and were physically verified by the Management during the year and no material discrepancies were noticed on such verification.

(c) According to the information and explanation given to us and on the basis of our examination of the registered sale deed provided to us, we report that, the title deeds of all the immovable properties (other than properties where the Company is the lessee and the lease agreements are duly executed in favour of the Company) disclosed in the financial statements included in property, plant and equipment are held in the name of the Company as at the balance sheet date.

(d) According to the information and explanation given to us and on the basis of our examination, the Company has not revalued any of its property, plant and equipment (including right of-use assets) and intangible assets during the year.

(e) According to the information and explanation given to us and on the basis of our examination of the records of the company, no proceedings have been initiated during the year or are pending against the Company as at March 31, 2026 for holding any benami property under the Benami Transactions (Prohibition) Act, 1988 (as amended in 2016) and rules made thereunder.

ii. In respect of its Inventory:

(a) The Company does not hold any inventory and hence reporting under clause 3(ii)(a) of the Order is not applicable.

(b) The Company has not been sanctioned working capital limits in excess of ₹ 5 crore, in aggregate, at any points of time during the year, from banks or financial institutions on the basis of security of current assets and hence reporting under clause 3(ii)(b) of the Order is not applicable.

iii. The Company has not made any investments in, or not provided any guarantee or security or granted any loans or advances in the nature of loans, secured or unsecured to companies, firms, Limited Liability Partnerships, or to other parties, during the year, and hence reporting under clause 3(iii) of the Order is not applicable.

iv. In respect of Loans, Investments, Guarantees and Security:

According to the information and explanation given to us and on the basis of our examination of the records of the company, the Company has no loans, guarantees and security in respect of which the provisions of sec 185 are applicable and the investments made by the company are in compliance with sec 186 of the Companies Act, 2013.

v. In respect of Deposits Acceptance:

According to the information and explanation given to us and on the basis of our examination of the records of the company, the Company has not accepted any deposit or amounts which are deemed to be deposits from public and accordingly provisions of sec 73 to 76 or any other relevant provisions of the Companies Act, 2013 are not applicable. Hence, reporting under clause 3(v) of the Order is not applicable.

vi. In our opinion, and according to the information and explanations given to us, the company is not required to maintain cost records and accounts as provided under sub section (1) of section 148 of the Companies Act, 2013.

vii. In respect of Statutory Dues:

(a) There were no undisputed amounts payable expect the following in respect of Goods and Service tax, Provident Fund, Employees' State Insurance, Income Tax, Sales Tax, Service Tax, duty of Custom, duty of Excise, Value Added Tax, Cess and other material statutory dues in arrears as at March 31, 2026 for a period of more than six months from the date they became payable.

viii. In respect of unrecorded income:

According to the records of the company and information and explanation given to us, there were no transactions relating to previously unrecorded income that have been surrendered or disclosed as income during the year in the tax assessments under the Income Tax Act, 1961 (43 of 1961).

ix. In respect of dues to financial institutions, Banks:

(a) According to the information and explanation given to us, as also on the basis of the books and records examined by us, the Company did not have any loans or borrowings from any lender during the year. Accordingly, clause 3(ix)(a) of the Order is not applicable to the Company.

(b) According to the information and explanation given to us and on the basis of our examination of the records of the company, the Company has not been declared wilful defaulter by any bank or financial institution or government or any government authority.

(c) Money raised by way of term loans were applied for the purposes for which these were obtained, though idle/surplus funds, which were not required for immediate utilisation, have been invested in readily realisable liquid investments.

(d) On an overall examination of the Financial Statements of the Company, funds raised by the Company on short term basis have not been utilized for long term purposes.

(e) According to the information and explanation given to us and on the basis of our examination of the records of the company, the Company has not taken any funds from any entity or person on account of or to meet the obligations of its subsidiaries or associates.

(f) According to the information and explanation given to us and on the basis of our examination of the records of the company, the Company has not raised loans during the year on the pledge of securities held in its subsidiaries or associate companies.

x. In respect of Initial Public Offer or Further Public Offer:

(a) The Company being a private limited company, money cannot be raised by way of initial public offer or further public offer and accordingly reporting under clause (x)(a) of the Order is not applicable.

(b) According to the information and explanation given to us and on the basis of our examination of the records of the company, the Company has not made any preferential allotment or private placement of shares or convertible debentures (fully or partly or optionally) during the year.

xi. In respect of Fraud on or by the Company:

(a) Based on the examination of the books and records of the company and according to the information and explanation given to us, considering the principles of materiality outlined in the standards on Auditing we report that, no fraud by the Company or any fraud on the Company has been noticed or reported during the year.

(b) According to the information and explanation given to us and on the basis of our examination of the records of the company, no report under subsection (12) of section 143 of the Companies Act has been filed by the auditors in Form ADT-4 as prescribed under rule 13 of Companies (Audit and Auditors) Rules, 2014 with the Central Government.

(c) According to the information and explanation given to us and on the basis of our examination of the records of the company, the company did not get any whistle blower complaints during the year.

xii. In respect of Nidhi Company:

The Company is not a Nidhi Company and hence reporting under clause (xii) of the Order is not applicable.

xiii. In respect of related party transactions:

In our opinion, the Company is in compliance with Section 177 and 188 of the Companies Act, 2013 with respect to applicable transactions with the related parties and the details of related party transactions have been disclosed in the standalone financial statements as required by the applicable accounting standards.

xv. The Company is not required to appoint internal auditor according to the requirement and hence reporting under clause 3(xiv) of the Order is not applicable.

xv. In respect of non-cash transactions with the directors or other persons:

According to the information and explanation given to us and on the basis of our examination of the records of the company, the Company has not entered into any non-cash transactions with its directors or persons connected with its directors and hence provisions of section 192 of the Companies Act, 2013 are not applicable to the Company.

xvi. In respect of registration under sec 45-IA of the Reserve Bank of the India Act, 1934:

(a) According to the information and explanation given to us and on the basis of our examination of the records of the company, the Company is not required to be registered under section 45-IA of the Reserve Bank of India Act, 1934. Hence, reporting under clause 3(xvi)(a), (b) and (c) of the Order is not applicable.

(b) According to the information and explanation given to us and on the basis of our examination of the records of the company, there is no core investment company within the Group (as defined in the Core Investment Companies (Reserve Bank) Directions, 2016) and accordingly reporting under clause 3(xvi)(d) of the Order is not applicable.

xvii. The Company has incurred cash losses during the financial year covered by our audit and the immediately preceding financial year as given below:

Financial Year	Cash loss (Rs. In Lakhs)
2025-26	23.54
2024-25	20.37

xviii. In respect of Resignation of Statutory Auditors:

There has been no resignation of the statutory auditors during the year. Accordingly, clause 3(xviii) of the Order is not applicable to the Company.

xix. In respect of any material uncertainties in the financial statements:

According to the information and explanation given to us and on the basis of our examination of the records of the company, and on the basis of the financial ratios, ageing and expected dates of realization of financial assets and payment of financial liabilities, other information accompanying the financial statements and our knowledge of the Board of Directors and Management plans and based on our examination of the evidence supporting the assumptions, nothing has come to our attention, which causes us to believe that any material uncertainty exists as on the date of the audit report indicating that Company is not capable of meeting its liabilities existing at the date of Balance Sheet as and when they fall due within a period of one year from the Balance Sheet date. We, however, state that this is not an assurance as to the future viability of the Company. We further state that our reporting is based on the facts up to the date of the audit report and we neither give any guarantee nor any assurance that all liabilities falling due within a period of one year from the balance sheet date, will get discharged by the Company as and when they fall due.

xx. In respect of CSR obligations:

(a) The Company is not required to make provision towards Corporate Social Responsibility (CSR), accordingly, reporting under clause 3(xx) of the Order is not applicable for the year.

ForN G RAO & ASSOCIATES
Chartered Accountants
FRN: 009399S

CH RAJESH KUMAR
Partner
Membership No: 234527
UDIN: 26234527MRKUSZ7882

Place: Hyderabad
Date: 28-05-2026

ABHISHEK INFRAVENTURES LIMITED

STANDALONE AUDITED BALANCE SHEET AS AT MARCH 31st , 2026

(Amount in Lakhs)

	PARTICULARS	Note No.	As at March 31, 2026	As at March 31, 2025
I	**ASSETS:**			
(1)	**Non-current assets**			
	(a) Property, Plant and Equipment	2	0.03	0.05
	(b) Capital work-in-progress		-	-
	(c) Goodwill		-	-
	(d) Other Intangible Assets		-	-
	(e) Intangible Assets under development		-	-
	(f) Biological Assets		-	-
	(g) Financial assets			
	(i) Investments	3	15.00	15.00
	(ii) Other Financial Assets	4	-	-
	(h) Deferred tax assets (net)		-	-
	(i) Other non-current assets	5	31.09	31.09
(2)	**Current assets**			
	(a) Inventories	6	-	-
	(b) Financial assets			
	(i) Investments		-	-
	(ii) Trade receivables	7	397.45	397.45
	(iii) Cash and cash equivalents	8	8.52	8.36
	(iv) Bank Balances other than (iii) above		-	-
	(v) Loans and advances	9	171.52	192.48
	(vi) Investments held for Sale		-	-
	(c) Other current assets	10	0.77	0.77
			-	-
	TOTAL ASSETS		**624.39**	**645.21**
II	**EQUITY AND LIABILITIES:**			
	Equity			
	(a) Equity Share Capital	11	504.90	504.90
	(b) Other Equity		-	-
	(ii)Reserves and Surplus	12	-120.62	-97.06
			-	-
	Liabilities		-	-
(1)	**Non Current Liabilities**		-	-
	(a) Financial Liabilities		-	-
	(i) Borrowings	13	5.75	5.75
	(b) Deferred tax liabilities (Net)	14	-	-
(2)	**Current Liabilities**		-	-
	(a) Financial Liabilities		-	-
	(i) Borrowings	15	-	-
	(ii) Trade Payables	16	10.66	9.21
	(iii) Other financial liabilities		-	-
	(b) Other current liabilities	17	222.24	220.94
	(c) Provisions	18	1.47	1.47
	(d) Current tax liabilities(Net)		-	-
	TOTAL EQUITY AND LIABILITIES		**624.39**	**645.21**
	Significant accounting policies and notes to the financials	1 to 47		

As per our report of even date
Chartered Accountants
Firm Reg No. 009399S

Nageswara Rao G
Membership No. 207300
UDIN: 26234527MRKUSZ7882

Place: Hyderabad
Date: 28.05.2026

For and on behalf of the Board of Directors of
ABHISHEK INFRAVENTURES LIMITED.

NAGARAJU NOOKALA
Director
DIN:09083708

RAHUL ERRAMSHETTY
Director
DIN:03639105

Ramachandra Murthy Adiraju
CFO

Apoorva Singhvi
Company Secretary
and Compliance officer

ABHISHEK INFRAVENTURES LIMITED

STATEMENT OF PROFIT AND LOSS FOR THE YEAR ENDED 31st MARCH 2026

(Amount in Lakhs)

	PARTICULARS	Note No.	For the year ended 31 March, 2026	For the year ended 31 March, 2025
I	Revenue from operations	19		
II	Other Income		-	-
III	**Total Income (I+II)**		**-**	**-**
IV	**Expenses:**			
	Operating Expenses	20		-
	Employee Benefits Expense	21	2.40	1.91
	Depreciation and amortization expense	2	0.02	0.04
	Finance Cost	22		-
	Other expenses	23	21.14	18.46
				-
	Total Expenses		**23.56**	**20.41**
V	Profit before exceptional and extraordinary items and tax (III - IV)		-23.56	-20.41
	-Exceptional Items			
	-Priori period expenses			
VI	**Profit before tax**		**-23.56**	**-20.41**
VII	Tax Expense			
	- Current tax		-	-
	- Deferred tax		-	-
VII	**Profit for the period (V-VI)**		**-23.56**	**-20.41**
VIII	Other Comprehensive Income (OCI)			
	i) Items that will not be reclassified to profit & loss		-	-
	ii) Income tax relating to items that will not be reclassified to profit & loss		-	-
	Other comprehensive income for the year (net of tax)		**-**	**-**
IX	**Total Comprehensive Income (VII+VIII)**		**-23.56**	**-20.41**
X	Earnings per equity share: (Equity shares of par value of Rs.10/- each)			
	- Basic		-0.47	-0.40
	- Diluted		-0.47	-0.40
	Significant accounting policies and notes to the financials statements	1 to 47		

As per our report of even date
Chartered Accountants
Firm Reg No. 009399S

Nageswara Rao G
Membership No. 207300
UDIN: 26234527MRKUSZ7882

Place: Hyderabad
Date: 28.05.2026

For and on behalf of the Board of Directors of
ABHISHEK INFRAVENTURES LIMITED.

NAGARAJU NOOKALA
Director
DIN:09083708

RAHUL ERRAMSHETTY
Director
DIN:03639105

Ramachandra Murthy Adiraju
CFO

Apoorva Singhvi
Company Secretary
and Compliance officer

ABHISHEK INFRAVENTURES LIMITED

STATEMENT OF CASH FLOWS FOR THE YEAR ENDED 31st MARCH, 2025

(Amount in Lakhs)

PARTICULARS	Year ended 31-03-2026 (Amount (Rs). in Lakhs)	Year ended 31-03-2025 (Amount (Rs). in Lakhs)
A. CASH FLOW FROM OPERATING ACTIVITIES :		
Net profit before tax	-23.56	-20.41
Adjustment for:		
Depreciation and Amortisation	0.02	0.04
Preliminary Expenses Written off		
Interest Earned		
Cash Flows from Operations before changes in assets and liabilities	-23.54	-20.37
Movements in Working Capital::		
(Increase)/ Decrease in trade receivables	-	-
(Increase)/Decrease in other Current Assets	-	-
(Increase) / Decrease in Inventories	-	-
(Increase) / Decrease in Loans and Advances	20.96	20.40
Increase/ (Decrease) in Trade Payables	1.45	-0.62
Increase / (Decrease) in Short Term Provision	-	-
Increase/(Decrease) in Other current liabilities	1.30	0.70
Change in Working Capital	**23.71**	**20.48**
Changes in non current assets and liabilities		
Decrease/(Increase) in loans & advances		
Decrease/(Increase) in Long Term Provisions		
Decrease/(Increase) in Other non Current Assets	-	-
Changes in non current assets and liabilities		
Cash Generated From Operations	0.17	0.11
Less: Taxes paid		
Net Cash from operating activities(A)	**0.17**	**0.11**
B. CASH FLOW FROM INVESTING ACTIVITIES		
Purchase of Property, Plant and equipment, including movement in capital work-in-progress, capital advances	-	-
Bank Balances not considered as Cash and Cash equivalents		
Investment in equity Shares		
Net cash used in Investing activities (B)	**-**	**-**
C.CASH FLOW FROM FINANCING ACTIVITIES		
Increase / (Decrease) in Share Capital		
Increase / (Decrease) in Borrowings		
Interest paid		
Net cash Flow from Financing Activities (C)	**-**	**-**
Net Increase/(Decrease) in cash & cash equivalents [A+B+C]	**0.17**	**0.11**
CASH & CASH EQUIVALENTS AT THE BEGINNING OF THE YEAR	8.36	8.25
CASH & CASH EQUIVALENTS AT THE END OF THE YEAR	**8.52**	**8.36**

As per our report of even date
Chartered Accountants
Firm Reg No. 009399S

Nageswara Rao G
Membership No. 207300
UDIN: 26234527MRKUSZ7882

Place: Hyderabad
Date: 28.05.2026

For and on behalf of the Board of Directors of
ABHISHEK INFRAVENTURES LIMITED.

NAGARAJU NOOKALA
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Apoorva Singhvi
Company Secretary
and Compliance officer

ABHISHEK INFRAVENTURES LIMITED

Statement of Changes in EquityFor the year ended 31 March 2026

(Amount in Lakhs)

a. Equity share capital

(Amount (Rs). in Lakhs)

		Amount
	Balance as at theAs at 31 March 2024	**504.90**
	Changes in equity share capital during 2024-25	-
	Balance as at the 31 March 2025	**504.90**
	Changes in equity share capital during 2025-26	-
	Balance as at the 31 March 2026	**504.90**

b. Other equity

(Amount (Rs). in Lakhs)

		Reserves and surplus				Items of Other comprehensive income (OCI)	Total
		General Reserve	Capital Reserve	Securities Premium Reserve	Retained earnings		
	As at 31 March 2024	-	-	-	(77)	-	-76.65
					-		
	Profit or loss for the year				(20)	-	-20.41
	Other comprehensive income(net of tax)				-	-	-
					-		
					-		
	Balance at 31 March 2025	-	-	-	(97)	-	-97.06
					-		
	Profit or loss for the year			-	(24)	-	-23.56
	Other comprehensive income(net of tax)			-	-	-	-
					-		
	Balance at 31 March 2026	-	-	-	(121)	-	-120.62

Significant accounting policies and notes to the financials statements **1 to 47**

As per our report of even date
Chartered Accountants
Firm Reg No. 009399S

Nageswara Rao G
Membership No. 207300
UDIN: 26234527MRKUSZ7882

Place: Hyderabad
Date: 28.05.2026

For and on behalf of the Board of Directors of
ABHISHEK INFRAVENTURES LIMITED.

NAGARAJU NOOKALA
Director
DIN:09083708

RAHUL ERRAMSHETTY
Director
DIN:03639105

Ramachandra Murthy Adiraju
CFO

Apoorva Singhvi
Company Secretary
and Compliance officer

Corporate Information:

Abhishek Infraventures Limited ("the Company") is a listed entity incorporated in India in the year 1984. The Registered office of the company is located at 8 148/A, Gowtham Nagar, Ferozeguda, Bowenpally, Secunderabad, Bowenpally, Hyderabad, Tirumalagiri, Telangana, India, 500011. The Company is engaged in Construction and project related activity. The Shares of the company is listed in Bombay Stock Exchange and Metropolitan Stock Exchange of India.

Disclosure of Significant Accounting Policies:

1. Basis for Preparation of Financial Statements:

a) Compliance with Indian Accounting Standards (Ind As)

The Standalone financial statements have been prepared in accordance with Indian Accounting Standards (Ind AS) as per the Companies (Indian Accounting Standards) Rules, 2015 notified under section 133 of the Companies Act, 2013 and relevant amendments rules issued thereafter.

The financial statements have been prepared on the historical cost basis except for certain instruments that are measured at fair values at the end of each reporting period, as explained in the accounting policies below.

Accordingly, the Company has prepared these Standalone Financial Statements which comprise the Balance Sheet as at 31st March, 2026, the Statement of Profit and Loss for the year ended 31st March 2026, the Statement of Cash Flows for the year ended 31st March 2026 and the Statement of Changes in Equity for the year ended as on that date, and accounting policies and other explanatory information (together hereinafter referred to as 'Ind AS Financial Statements' or 'financial statements'). These financial statements are approved by the Board of Directors on – 28.05.2026

These financial statements are approved by the Board of Directors on – 28.05.2026.

b) Basis of Preparation of financial statements

The standalone financial statements of the company have been prepared in accordance with Indian Accounting Standards ('Ind AS') notified under The Companies (Indian Accounting Standards) Rules 2015 (as amended from time to time) and presentation requirements of Division II of Schedule III of companies Act, 2013. as applicable to the Standalone Financial Statements.

The standalone financial statements have been prepared on historical cost basis and consistent with previous year subject changes in accounting policies.

The Standalone financial statements are prepared in INR (Lakhs or Thousands)

Current and Non-Current Classification:

The Company presents assets and liabilities in the balance sheet based on current / non-current classification.

An asset is classified as current when it satisfies any of the following criteria:

- Expected to be realised, or is intended to be sold or consumed, the Company's normal operating cycle.
- held primarily for the purpose of trading;
- It is expected to be realised within twelve months after the reporting date; or
- It is cash or cash equivalent unless restricted from being exchanged or used to settle a liability for at least twelve months after the reporting period.

All other assets are classified as non-current.

A liability is classified as current when it satisfies any of the following criteria:

- It is expected to be settled in the Company's normal operating cycle;
- It is held primarily for the purpose of being traded

- It is due to be settled within 12 months after the reporting date; or the Company does not have an unconditional right to defer settlement of the liability for at least 12 months after the reporting date.
- Terms of a liability that could, at the option of the counterparty, result in its settlement by the issue of equity instruments do not affect its classification

All other liabilities are classified as non-current liabilities.

The operating cycle is the time between the acquisition of assets for processing and their realisation in cash and cash equivalents. The Company has identified twelve months as its operating cycle.

c) Use of estimates and judgment

The preparation of the financial statements in conformity with Ind AS, management has made judgments, estimates and assumptions that affect the application of accounting policies and the reported amounts of assets, liabilities, income and expenses. Actual results may differ from these estimates.

This note provides an overview of the areas where there is a higher degree of judgment or complexity. Detailed information about each of these estimates and judgments is included in relevant notes together with information about the basis of calculation.

The areas involving critical estimates or judgments are:

S.no	Name of the estimate	Note No.	Remarks
1	Fair value of unlisted equity securities	Note No. 1.9	The Company has investment in unlisted equity shares in SBT Energies Private Limited
2	Goodwill impairment	Not applicable	No Goodwill
3	Useful life of intangible asset	Not Applicable	No Intangible Assets
4	Defined benefit obligation	Note No. 1.16	No Long-Term Provisions provided
5	Measurement of contingent liabilities and contingent purchase consideration in a business combination	Note No. 1.23	Contingent transactions are recognized based on happening contingent event. No contingent liabilities for the report
6	Current tax expense and current tax payable	Note No. 1.27	As per the Ind AS.12
7	Deferred tax assets for carried forward tax losses	Note No. 1.27	As per the Ind AS.12
8	Impairment of financial assets	Note No. 1.4	As per Ind AS 16

1. Significant accounting policies:

A. summary of the significant accounting policies applied in the preparation of the financial statements is as given below. These accounting policies have been applied consistently to all the periods presented in the financial statements.

1.1 Ind AS 105: Non-Current Assets held for Sale or Discontinued Operations:

This standard specifies accounting for assets held for sale, and the presentation and disclosure for discontinued operations:

(a) Assets that meet the criteria to be classified as held for sale to be measured at the lower of carrying amount and fair value less cost to sell, and depreciation on such assets to cease; and

(b) Assets that meet the criteria to be classified as held for sale to be presented separately in the balance sheet and the results of discontinued operations to be presented separately in the statement of profit and loss.

S.no	Particulars of Disclosures	As at 31st March 2026 (Rs.)	As at 31st March 2025 (Rs.)
1	A Description of Non-Current Asset (Disposal group)	-	-
2	a description of the facts and circumstances of the sale, or leading to the expected disposal, and the expected manner and timing of that disposal	-	-
3	the gain or loss recognized in accordance with paragraphs 20– 22 and, if not separately presented in the statement of profit and loss, the caption in the statement of profit and loss that includes that gain or loss	-	-

The books of accounts of the company does not carry Non-Current Assets held for Sale or Discontinued Operations during the reporting period, hence this accounting standard does not have financial impact on the financial statements of the company.

1.2 Ind AS 106: Exploration for Evolution of Mineral resources:

This standard specifies the financial reporting for the exploration for evaluation of mineral resources. In particular, this standard requires:

a. Limited improvements to existing accounting practices for exploration and evaluation of expenditures

b. Entities that recognize exploration and evaluation of assets to assess such assets for impairment in accordance with this standard and measure any impairment.

Disclosures that identify and explain the amounts in the entity's financial statements arising from the exploration for the evaluation of mineral resources and help users of those financial statements understand the amount, timing and certainty of future cash flows from any exploration and evaluation of assets recognized.

This Ind AS 106 not applicable, the company is in the business of Construction and project related activity. Hence this Ind AS does not have any financial impact on the financial statements of the company.

1.3 Ind AS-16: Property, Plant and Equipment:

Property, Plant and Equipment are stated at cost less accumulated depreciation.

Cost of an item of property, plants and equipment comprises its purchase price, including import duties and non-refundable purchase taxes, after deducting trade discounts and rebates, any directly attributable cost of bringing the item to its working condition for its intended use and estimated costs of dismantling and removing the item and restoring the site on which it is located.

The cost of a self-constructed item of property, plant and equipment comprises the cost of materials and direct labor, any other costs directly attributable to bringing the item to working condition for its intended use, and estimated costs of dismantling and removing the item and restoring the site on which it is located.

Property, plant and equipment which are significant to the total cost of that item of Property Plant and Equipment and having different useful life are accounted for as separately.

Gains or losses arising from derecognition of property, plant and equipment are measured as the difference between the net disposal proceeds and carrying amount of the asset is recognized in the statement of profit or loss when the asset is derecognized.

Depreciation on Property Plant and Equipment is provided on Straight line method. Depreciation is provided based on useful life as prescribed under part C of the schedule II of the Companies act, 2013.

S.no	Asset	Use full life in Years
1	Plant and Machinery	3-60
2	Electrical Installations	2-40
3	Lab Equipment	3-60
4	Computers	3-10
5	Office Equipment	2-20
6	Furniture & Fixtures	3-15
7	Vehicles	5-20

Depreciation on additions (disposals) is provided on a pro-rata basis i.e., from (up to) the date on which asset is ready for use (disposed of).

The books of accounts of the company does carry Property plan and Equipment during the reporting period, and accordingly it is been treated.

Impairment

Property Plant and Equipment are evaluated for recoverability whenever events or changes in circumstances indicate that their carrying amount may not be recoverable. An impairment loss is recognised for the amount by which the asset's carrying amount exceeds its recoverable amount. The recoverable amount is the higher of an asset's fair value less cost of disposal and value in use. For the purposes of assessing impairment, assets are grouped at the lowest levels for which there are separately identifiable cash inflows which are largely independent of the cash inflows from other assets or groups of assets (cash-generating units).

1.4 Impairment Assets (Ind AS 36)

The Company's non-financial assets, other than deferred tax assets are reviewed at each reporting date to determine whether there is any indication of impairment. If any such indication exists, then the asset's recoverable amount is estimated.

For impairment testing, assets that do not generate independent cash inflows are grouped together into cash-generating units (CGUs). Each CGU represents the smallest group of assets that generates cash inflows that are largely independent of the cash inflows of other assets or CGUs.

The recoverable amount of a CGU (or an individual asset) is the higher of its value in use and its fair value less costs to sell. Value in use is based on the estimated future cash flows, discounted to their present value using a pre-tax discount rate that reflects current market assessments of the time value of money and the risks specific to the CGU (or the asset).

An impairment loss is recognized if the carrying amount of an asset or CGU exceeds its estimated recoverable amount. Impairment losses are recognized in the statement of profit and loss. Impairment loss recognized in respect of a CGU is allocated first to reduce the carrying amount of any goodwill allocated to the CGU, and then to reduce the carrying amounts of the other assets of the CGU (or group of CGUs) on a pro rata basis.

The books of accounts of the company doesn't carry any impairment of assets during the reporting period, hence this accounting standard does not have financial impact on the financial statements of the company.

1.5 Intangible assets (Ind AS 38):

Intangible assets are stated at cost less accumulated amortization and impairment. Intangible assets are amortized over their estimated useful life on straight line basis.

Subsequent costs are included in assets carrying amount or recognized or recognized as a separate asset, as appropriate, only when it is probable that future economic benefits associated with the item will flow to the entity and the cost can be measured reliably.

The residual Values, useful lives and methods of depreciation of Property Plant and Equipment are reviewed at each financial year end and adjusted prospectively, if appropriate.

Gains or losses arising from derecognition of Intangible asset are measured as the difference between the net disposal proceeds and carrying amount of the asset is recognized in the statement of profit or loss when the asset is derecognized.

The books of accounts of the company doesn't carry any intangible assets during the reporting period, hence this accounting standard does not have financial impact on the financial statements of the company.

1.6 Cash Flow Statement (Ind AS 7):

Cash flows are reported using the indirect method under Ind AS 7, whereby profit/(loss) before extraordinary items and tax is adjusted for the effects of transactions of non-cash nature and any deferrals or accruals of past or future cash receipts or payments. The cash flows from operating, investing and financing activities of the Company are segregated based on the available information.

Cash comprises cash on hand and demand deposits with banks. Cash equivalents are short-term balances (with an original maturity of three months or less from the date of acquisition), highly liquid investments that are readily convertible into known amounts of cash and which are subject to insignificant risk of changes in value.

a). Non-cash items: Nil

b). Changes in Liability Arising from Financing Activity:

(Rs. In Lakhs)

Particulars	01-Apr-25	Cash Flow		31-Mar-26
		Receipts	Payments	
Current Borrowings	-	-	-	-
Non-current Borrowings	5.75	-	-	5.75
Total	**5.75**	**-**	**-**	**5.75**

1.7 Operating Cycle:

The Company has adopted its normal operating cycle as twelve months based on the nature of products and the time between the acquisition of assets for processing and their realization, for the purpose of current / non-current classification of assets and liabilities.

1.8 Capital Work in Progress

Capital Work in Progress (CWIP) includes Civil Works in Progress, Plant & Equipment under erection and Preoperative Expenditure pending allocation on the assets to be acquired/commissioned, capitalized. It also includes payments made to towards technical know-how fee and for other General Administrative Expenses incurred for bringing the asset into existence.

1.9 Investments:

Investments are classified as Non-Current and Current investments.

Investments, which are readily realisable and are intended to be held for not more than one year from the date on which such investments are made, are classified as current investments. All other investments are classified as non-current investments.

Current investments are carried at lower of cost and fair value. Non-Current Investments are carried at cost less provision for other than temporary diminution, if any, in value of such investments.

1.10 Effects of changes in Foreign Rates (Ind AS 21):

Foreign currency transactions are recorded at the exchange rates prevailing on the dates when the relevant transactions took place. Exchange difference arising on settled foreign currency transactions during the year and translation of assets and liabilities at the yearend are recognized in the statement of profit and loss.

In respect of Forward contracts entered into to hedge risks associated with foreign currency fluctuation on its assets and liabilities, the premium or discount at the inception of the contract is amortized as income or expense over the period of contract. Any profit or loss arising on the cancellation or renewal of forward contracts is recognized as income or expense in the period in which such cancellation or renewal is made.

The company has not entered any foreign exchange transactions during the reporting period; hence this accounting standard does not have financial impact on the financial statements.

1.11 Borrowing Costs (Ind AS 23):

Borrowing costs directly attributable to the acquisition, construction or production of qualifying assets, which are assets that necessarily take a substantial period of time to get ready for their intended use or sale, are added to the cost of those assets, until such time as the assets is substantially ready for the intended use or sale.

Investment income earned on temporary investment of specific borrowings pending their expenditure on qualifying assets is recognized in statement of profit and loss.

Discounts or premiums and expenses on the issue of debt securities are amortized over the term of related securities are included within borrowing costs. Premiums payable on early redemptions of debt securities, in lieu of future costs, are recognized as borrowing costs.

All other borrowing costs are recognized as expenses in the period in which it is incurred.

1.12 Revenue Recognition (Ind AS 18):

Revenue is recognized to the extent that it is probable that the economic benefits will flow to the Company and the revenue can be reliably measured. The following specific recognition criteria must also be met before revenue is recognized:

a) Sales Revenue is recognized on dispatch to customers as per the terms of the order. Gross sales are net of returns and applicable trade discounts and excluding GST billed to the customers.

b) Subsidy from Government is recognized when such subsidy has been earned by the company and it is reasonably certain that the ultimate collection will be made.

c) Interest income is recognized on a time proportion basis taking into account the amount outstanding and the applicable interest rate. Interest income is included under the head “other income” in the statement of profit and loss.

d) All other incomes are recognized based on the communications held with the parties and based on thecertainty of the incomes.

1.13 Accounting for Government Grants and Disclosure of Government Assistance (Ind AS 20):

Government grants:

Government grants are not recognized until there is reasonable assurance that the Company will comply with the conditions attached to them and that the grants will be received.

Government grants are recognized in the Statement of Profit and Loss on a systematic basis over the years in which the Company recognises as expenses the related costs for which the grants are intended to compensate or when performance obligations are me.

Government grants, whose primary condition is that the Company should purchase, construct or otherwise acquire non-current assets and nonmonetary grants are recognised and disclosed as 'deferred income' under non-current liability in the Balance Sheet and transferred to the Statement of Profit and Loss on a systematic and rational basis over the useful lives of the related assets.

The benefit of a government loan at a below-market rate of interest and effect of this favourable interest is treated as a government grant. The loan or assistance is initially recognised at fair value and the government grant is measured as the difference between proceeds received and the fair value of the loan based on prevailing market interest rates and recognised to the income statement immediately on fulfillment of the performance obligations. The loan is subsequently measured as per the accounting policy applicable to financial liabilities.

1.14 Inventories (Ind AS 2):

Inventories are assets:

a. Held for sale in the ordinary course of business;

b. In the process of production for such sale;

c. In the form of materials or supplies to be consumed in the production process or in the rendering of services

Net Realisable value is the estimated selling price in the ordinary course of business less the estimated costs of completion and the estimated costs necessary to make the sale.

Fair value is the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants at the measurement date.

Inventories at the year-end are valued as under:

Raw Materials, Packing Material, Components, Consumables and Stores & Spares	Raw Materials, Packing Material, Components, Consumables and Stores & Spares
Work In Progress and Finished goods	At lower of net realizable value and Cost of Materials plus Cost of Conversion and other costs incurred in bringing them to the present location and condition.

- Cost of Material excludes duties and taxes which are subsequently recoverable.
- Stocks at Depots are inclusive of duty, wherever applicable, paid at the time of dispatch from Factories.
- Based on the information provided the difference between physical verification and valuation of the of inventories are charged to the profit and loss account.

1.15 Trade Receivables – Doubtful debts:

A Trade receivable represents the company's right to an amount of consideration that is unconditional.

Provision is made in the Accounts for Debts/Advances which is in the opinion of Management are Considered doubtful of Recovery.

1.16 Retirement and other Employee Benefits:

Retirement benefit in the form of provident fund is a defined contribution scheme. The Company has no obligation, other than contribution payable to the provident fund. The Company recognizes contribution payable to the provident fund scheme as expenditure, when an employee renders related service.

Gratuity liability is a defined benefit obligation and the cost of providing the benefits under this plan has not determined on the basis of actuarial valuation at each year-end.

Accumulated leave, which is expected to be utilized within the next 12 months, is treated as short term employee benefit. The Company has not provided any provision for leave encashment.

1.17 Ind AS 17- Leases

A Lease is classified as a Finance Lease if it transfers substantially all the risks and rewards incidental to ownership. A lease is classified as an operating lease if it does not transfer substantially all the risks and rewards incidental to ownership.

Finance charges in respect of finance lease obligations are recognized as finance costs in the statement of profit and loss. In respect of operating leases for premises, which are cancellable / renewable by mutual consent on agreed terms, the aggregate lease rents payable is charged as rent in the Statement of Profit and Loss.

1.18 Insurance Claims:

Insurance Claims are accounted for on the basis of claims admitted/expected to be admitted and to the extent that the amount recoverable can be measured reliably and it is reasonable to expect ultimate collection.

1.19 Earnings per Share (Ind AS 33):

Basic earnings per share are calculated by dividing the net profit or loss for the period attributable to equity shareholders by the weighted average number of equity shares outstanding during the period. Partly paid equity shares are treated as a fraction of an equity share to the extent that they are entitled to participate in dividends relative to a fully paid equity share during the reporting period. The weighted average number of equity shares outstanding during the period is adjusted for events such as bonus issue, bonus element in a rights issue, share split, and reverse share split (consolidation of shares) that have changed the number of equity shares outstanding, without a corresponding change in resources.

For the purpose of calculating diluted earnings per share, the net profit or loss for the period attributable to equity shareholders and the weighted average number of shares outstanding during the period are adjusted for the effects of all dilutive potential equity shares.

1.20 Provisions, Contingent Liabilities and Contingent Assets (Ind AS 37):

Provisions are recognised in the balance sheet when the company has a present obligation (legal or constructive) as a result of a past event, which is expected to result in an outflow of resources embodying economic benefits which can be reliably estimated. Each provision is based on the best estimate of the expenditure required to settle the present obligation at the balance sheet. Where the time value of money is material, provisions are made on a discounted basis.

Disclosure for Contingent liabilities is made when there is a possible obligation or present obligation arising from past events, the existence of which will be confirmed only by the occurrence or non-occurrence of one or more uncertain future events not wholly within the control of the company or a present obligation that arises from the past events where it is either not probable that an outflow of resources embodying in economic benefits will be required to settle or a reliable estimate of amount cannot be made.

Disclosure for Contingent assets are made when there is possible asset that arises from past events and whose existence will be confirmed only by the occurrence or non-occurrence of one or more uncertain future events not wholly within the control of the entity. However Contingent assets are neither recognized nor disclosed in the financial statements.

1.21 Prior Period and Extraordinary and Exceptional Items:

(i) All Identifiable items of Income and Expenditure pertaining to prior period are accounted through ''Prior Period Items''.

(ii) Extraordinary items are income or expenses that arise from events or transactions that are clearly distinct from the ordinary activities of the enterprise and, therefore, are not expected to recur frequently or regularly. The nature and the amount of each extraordinary item be separately disclosed in the statement of profit and loss in a manner that its impact on current profit or loss can be perceived.

(iii) Exceptional items are generally non-recurring items of income and expenses within profit or loss from ordinary activities, which are of such, nature or incidence.

1.22 Financial Instruments (Ind AS 107 Financial Instruments: (Disclosures)

I. Financial assets:

A. Initial recognition and measurement

All financial assets and liabilities are initially recognized at fair value. Transaction costs that are directly attributable to the acquisition or issue of financial assets and financial liabilities, which are not at fair value through profit or loss, are adjusted to the fair value on initial recognition.

B. Subsequent Measurement

a) Financial assets measured at amortized cost (AC)

A financial asset is measured at amortized cost if it is held within a business model whose objective is to hold the asset in order to collect contractual cash flows and the contractual terms of the financial asset give rise on specified dates to cash flows that are solely payments of principal and interest on the principal amount outstanding.

b) Financial assets at fair value through other comprehensive income (FVTOCI)

A financial asset is measured at FVTOCI if it is held within a business model whose Objective is achieved by both collecting contractual cash flows and selling financial assets and the contractual terms of the financial asset give rise on specified dates to cash flows that are solely payments of principal and interest on the principal amount outstanding.

c) Financial assets measured at fair value through profit or loss (FVTPL)

A Financial asset which is not classified in any of above categories are measured at FVTPL e.g., investments in mutual funds. Financial assets are reclassified subsequent to their recognition, if the Company changes its business model for managing those financial assets. Changes in business model are made and applied prospectively from the reclassification date which is the first day of immediately next reporting period following the changes in business model in accordance with principles laid down under Ind AS 109 –Financial Instruments.

II. Financial Liabilities

A. Initial recognition

All financial liabilities are recognized at fair value and in case of borrowings, net of directly attributable cost. Fees of recurring nature are directly recognized in the Statement of Profit and Loss as finance cost.

B. Subsequent measurement

Financial liabilities are carried at amortized cost using the effective interest method. For trade and other payables maturing within one year from the balance sheet date, the carrying amounts approximate fair value due to the short maturity of these instruments.

1.23 Contingent Liabilities not provided for and commitments:

	Nature of Contingent Liability	March 31, 2026	March 31, 2025
i.	Unexpired guarantees issued on behalf of the company by Banks for which the Company has provided counter guarantee	Nil	Nil
ii.	Bills discounted with banks which have not matured	Nil	Nil
iii.	Corporate Guarantees issued by Company on behalf of others to Commercial Banks & Financial Institutions	Nil	Nil
iv.	Collateral Securities offered to Banks for the limit Sanctioned to others	Nil	Nil
v.	Legal Undertakings given to Customs Authorities for clearing the imports	Nil	Nil
vi.	Claims against the company not acknowledged as debts		
a.	Excise	Nil	Nil
b.	Sales Tax	Nil	Nil
c.	Service Tax	Nil	Nil
d.	Income Tax	Nil	Nil
e.	Civil Proceedings	Nil	Nil
f.	Company Law Matters	Unascertainable	Unascertainable
g.	Criminal Proceedings	Unascertainable	Unascertainable
h.	Others	Nil	Nil
vii.	Estimated amounts of contracts remaining to be executed on Capital Account and not provided for	Nil	Nil

1.24 Operating Segments (Ind AS 108)

Operating segment is a component of an entity:

a. That engages in business activities from which it may earn revenues and incur expenses (including revenues and expenses relating to transactions with other components of the same entity).

b. Whose operating results are regularly reviewed by the entity's chief operating decision maker to make decision about resources to be allocated to the segments and assess its performance, and

c. For which discrete financial information is available.

The Company is engaged in Construction and project related activity. As there are no separate reportable segments, Segment Reporting as per Ind AS -108, "Operating Segments" is not Applicable.

1.25 Events After the Reporting Period (Ind AS 10)

Events after the reporting period are those events, favorable and unfavorable, that occur between the end of the reporting and the date when the financial statements are approved by the Board of Directors in case of a company, and, by the corresponding approving authority in case of any other entity for issue. Two types of events can be identified:

a. Those that provide evidence of conditions that existed at the end of reporting period (adjusting events after the reporting period);

b. Those that are indicative of conditions that arose after the reporting period (non-adjusting events after the reporting period).

An entity shall adjust the amounts recognized in its financial statements to reflect adjusting events after the reporting period.

As per the information provided and Books of Accounts no such events are identified during the reporting period. Hence Ind AS 10 Events After the Reporting Period is not applicable.

1.26 Construction Contracts (Ind AS 11)

Construction contract is a contract specifically negotiated for the construction of an asset or a combination of assets that are closely interrelated or interdependent in terms of their design, technology, and function or their ultimate purpose or use.

The company is engaged in Construction and project related activity, hence Ind AS 11 “Construction Contract” is applicable.

1.27 Income Taxes (Ind AS 12)

The Tax Expense for the period comprises of current and deferred tax.

- Current Tax:

Current Tax Assets and Liabilities are measured at the amount expected to be recovered from or paid to the Income tax authorities, based on tax rates and laws that are enacted at the Balance Sheet date.

- Deferred Tax:

Deferred tax liabilities are recognized for all timing differences. Deferred tax assets are recognized for deductible timing differences only to the extent that there is reasonable certainty that sufficient future taxable income will be available against which such deferred tax assets can be realized. In situations where the Company has unabsorbed depreciation or carry forward tax losses, all deferred tax assets are recognized only if there is virtual certainty supported by convincing evidence that they can be realized against future taxable profits.

At each reporting date, the Company re-assesses unrecognized deferred tax assets. It recognizes unrecognized deferred tax asset to the extent that it has become reasonably certain or virtually certain, as the case may be, that sufficient future taxable income will be available against which such deferred tax assets can be realized.

The carrying amount of deferred tax assets are reviewed at each reporting date. The Company writes-down the carrying amount of deferred tax asset to the extent that it is no longer reasonably certain or virtually certain, as the case may be, that sufficient future taxable income will be available against which deferred tax asset can be realized. Any such write-down is reversed to the extent that it becomes reasonably certain or virtually certain, as the case may be, that sufficient future taxable income will be available.

New and Amended Standards

1.28 Amendment to Ind AS 116: COVID -19 Related Rent Concessions:

The amendments provide relief to lessees from applying Ind AS 116 guidance on lease modification accounting for rent concessions arising as a direct consequence of Covid-19 pandemic. As a practical expedient, a lessee may elect not to access whether a Covid-19 related rent concession from a lessor is lease modification. A lessee that makes this election accounts for any change in lease payments resulting from COVID-19 related rent concession the same way it would account for the changes under Ind AS 116, if changes were not lease modifications. This Amendment had no impact on the standalone financial statements of the Company.

1.29 Amendment to Ind AS 1 and Ind AS 8: Definition of material:

The Amendments provide a new definition of material that states “information is material if omitting, misstating or obscuring it is reasonably be expected to influence decisions that the primary uses of general-purpose financial statements make on the basis of those financial statements, which provide financial information about specific reporting entity". The amendments clarify that materiality will depend on the nature of magnitude of information, either individually or in combination with other information, in the context of the financial year statements. A misstatement of information is material if it could reasonably be expected to influence decisions made by the primary users. These amendments had no impact on standalone financial statements of the company.

1.30 Amendment to Ind AS 107 and Ind AS 109: Interest Rate Benchmark Reform:

The amendments to Ind AS 109 Financial Instruments: Recognition and Measurements provide number of reliefs, which apply to all hedging relationships that are directly affected interest rate benchmark reform. A hedging relationship is affected if the reform gives raise to uncertainty about the timing and/or amount of bench mark -based cash flow of hedging items or hedging instrument. These amendments have no impact on the standalone financial statements of the company as it does not have any interest rate hedge relation.

The amendment to Ind AS 107 prescribe the disclosure which entities are required to make for hedging relationship to which the reliefs as per the amendments in Ind AS 109 are apply. This amendment had no impact on the standalone financial statement of the company.

Notes to the fiancial statements

NOTE NO. 2: PROPERTY, PLANT AND EQUIPMENT:

(Amount (Rs). in Lakhs)

	Computers	Furniture and Fixtures	Plant & Mahcinary	Vehicles	Office Equipment	Total
Deemed cost (gross carrying amount)						
As at March 31, 2024	0.15	0.53	-	9.48	2.41	12.58
Additions	-	-	-	-	-	-
Disposals	-	-	-	-	-	-
As at March 31, 2025	0.15	0.53	-	9.48	2.41	12.58
Additions	-	-	-	-	-	-
Disposals	-	-	-	-	-	-
As at March 31, 2026	0.15	0.53	-	9.48	2.41	12.58
Accumulated depreciation	-	-	-	-	-	-
As at March 31, 2024	0.06	0.53	-	9.48	2.41	12.49
Depreciation for the year	0.04	-	-	-	-	0.04
As at March 31, 2025	0.10	0.53	-	9.48	2.41	12.52
Depreciation for the year	0.02	-	-	-	-	0.02
As at March 31, 2026	0.12	0.53	-	9.48	2.41	12.54
	-	-	-	-	-	-
Carrying amounts(net)	-	-	-	-	-	-
At 31 March 2024	0.09	-	-	-	-	-
At 31 March 2025	0.05	-	-	-	-	-
As at March 31, 2026	0.03	-	-	-	-	0.03

Notes to financials statements

(Amount (Rs). in Lakhs)

NOTE NO: 3 NON CURRENT INVESTMENTS:

PARTICULARS	As at March 31, 2026 Rs. in Lakhs	As at March 31, 2025 Rs. in Lakhs
(A) Investment In Subsidiary Company carried at Cost		
Investments in Equity instruments		
Investments in Equity instruments -Unquoted	1.00	1.00
(Investment in SBT Energies Private Limited for 9999 Shares @10/- each)		
(B) Investment In Other Companies carried at Cost		
Investments in Equity instruments -Unquoted	14.00	14.00
	15.00	**15.00**

NOTE NO: 4 other Non Current Financial Assets

PARTICULARS	As at March 31, 2026 Rs. in Lakhs	As at March 31, 2025 Rs. in Lakhs
Capital Advances	-	-
	-	**-**

NOTE NO: 5 Other non current assets

PARTICULARS	As at March 31, 2026 Rs. in Lakhs	As at March 31, 2025 Rs. in Lakhs
MISCELLANEOUS EXPENDITURE		
Prel & Preoperative Expenses	31.09	31.09
Less : Written off	-	-
	31.09	**31.09**

NOTE NO: 6 INVENTORIES:

PARTICULARS	As at March 31, 2026 Rs. in Lakhs	As at March 31, 2025 Rs. in Lakhs
(a) Stocks	-	-
	-	**-**

NOTE NO: 7 Trade receivables

PARTICULARS	As at March 31, 2026 Rs. in Lakhs	As at March 31, 2025 Rs. in Lakhs
Considered good and secured		
Considered good and unsecured	397.45	397.45
Doubtful which have significant increase in Credit risk		
Credit Impaired	-	-
	397.45	**397.45**

Trade Receivables ageing schedule for the year ended March 31, 2024 & March 31, 2025 provided in note no. 24 (i) & 25 (ii)

NOTE NO: 8 CASH AND CASH EQUIVALENTS:

PARTICULARS	As at March 31, 2026	As at March 31, 2025
	Rs. in Lakhs	Rs. in Lakhs
(a) Balance with banks	1.09	0.92
(b) Cheques in Hand		
(c) Cash on Hand	7.44	7.44
	8.52	**8.36**

NOTE NO: 9 Short Term Loans and advances

PARTICULARS	As at March 31, 2026	As at March 31, 2025
	Rs. in Lakhs	Rs. in Lakhs
Advance to Supplies		-
Other Loans & Advances	171.52	192.48
	171.52	**192.48**

NOTE NO: 10 OTHER CURRENT ASSETS:

PARTICULARS	As at March 31, 2026	As at March 31, 2025
	Rs. in Lakhs	Rs. in Lakhs
Debit balances in Indirect Tax paybles Accounts	-	-
Advance Tax & TDS	0.77	0.77
Others		
	0.77	**0.77**

NOTE NO:11: EQUITY SHARE CAPITAL:

PARTICULARS	As At March 31,2026		As At March 31,2025	
	Number	(Amount (Rs). in Lakhs)	Number	(Amount (Rs). in Lakhs)
Authorised				
Equity Shares of Rs. 10/- each	105.00	1,050.00	105.00	1,050.00
Issued, Subscribed and Paid up				
	-	-	-	-
Equity Shares of Rs. 10/- each fully paid up	50.49	504.90	50.49	504.90
(Refer foot note (a) to (d) below)				
Total	**50.49**	**504.90**	**50.49**	**504.90**

Foot note:

(a) Reconciliation of the number of shares outstanding as at March 31, 2026, March 31, 2025:

PARTICULARS	As At March 31,2026		As At March 31,2025	
	Number	(Amount (Rs). in Lakhs)	Number	(Amount (Rs). in Lakhs)
Equity Shares outstanding at the beginning of the year	50.49	504.90	50.49	50.49
Additions	-	-	-	-
Equity Shares outstanding at the end of the year	**50.49**	**504.90**	**50.49**	**50.49**

(b) Details of Shareholders holding more than 5 % shares:

PARTICULARS		As At March 31,2026		As At March 31,2025	
		No. of Shares	% of Holding	No. of Shares	% of Holding
1	RAMACHANDRA MURTHY ADIRAJU	4.40	0.09	4.40	0.09
2	OM PRAKASH KOVURI	8.90	0.18	8.90	0.18
3	SUNDEEP NERLAKANTI	7.00	0.14	7.00	0.14
4	SANDHYA RANI NERLAKANTI	4.00	0.08	4.00	0.08

(c) Terms and rights attached to the equity shares:

The Company has only one class of equity shares having par value of Rs.10/- each. Each holder of equity shares is entitled for one vote per share. Distribution of dividends and repayment of capital, if any, by the company, shall be subject to the provisions of applicable laws.

NOTE NO: 12 Reserves and Surplus

PARTICULARS	As at March 31, 2026	As at March 31, 2025
	Rs. in Lakhs	Rs. in Lakhs
(a) Securities Premium:		-
(b) General Reserve:		-
(c') Capital Reserve - Forfeiture of shares		-
(d) Retained earnings:		
Opening balance	-97.06	-76.65
(+) Net profit during the year	-23.56	-20.41
Closing balance	**-120.62**	**-97.06**
(e) Other Comprehensive income:		**-**
Total (a+b+c+d+e)	**-120.62**	**-97.06**

NOTE NO: 13 Non-Current Borrowings

PARTICULARS	As at March 31, 2026	As at March 31, 2025
	Rs. in Lakhs	Rs. in Lakhs
Secured Term Loans form Banks	-	-
(secured by fixed assets and guaranteed by directors and others)	-	-
Unsecured	0.01	0.01
From Directors	5.74	5.74
	5.75	**5.75**

NOTE NO: 14 Deferred tax liabilities (Net)

PARTICULARS	As at March 31, 2026	As at March 31, 2025
	Rs. in Lakhs	Rs. in Lakhs
Opening Balance	-	-
Provision for Deferred Tax Liabilities	-	-
	-	**-**

NOTE NO: 15 Current Borrowings

PARTICULARS	As at March 31, 2026	As at March 31, 2025
	Rs. in Lakhs	Rs. in Lakhs
Loans repayable on demand	-	-
Cash Credit from State Bank of India	-	-
(secured by inventories & receivables and guaranteed by directors and others)		
Unsecured Loan Sriram Finance	-	-
	-	**-**

NOTE NO: 16 Trade Payables

PARTICULARS	As at March 31, 2026	As at March 31, 2025
	Rs. in Lakhs	Rs. in Lakhs
Outstanding dues to Micro, Small and Medium Enterprises		
Outstanding dues to creditors other than Micro, Small and Medium Enterprises	10.66	9.21
Outstanding dues to related parties		
	10.66	**9.21**

Trade Payable ageing schedule for the year ended March 31 2026 & March 31 2025 provided in note no. 25 (i) & 25 (ii)

NOTE NO: 17 OTHER CURRENT LIABILITIES:

PARTICULARS	As at March 31, 2026	As at March 31, 2025
	Rs. in Lakhs	Rs. in Lakhs
Advances from customers	216.28	216.28
Other amounts payable	3.95	2.65
Secreterial Audit Fee	0.50	0.50
Audit Fee	1.50	1.50
	222.24	**220.94**

NOTE NO: 18 Current Provisions

PARTICULARS	As at March 31, 2026	As at March 31, 2025
	Rs. in Lakhs	Rs. in Lakhs
Provision for Expenses		
Provision for Income Tax	1.47	1.47
	1.47	**1.47**

NOTE NO: 19 Revenue from Operations

PARTICULARS	For the year ended March, 2026	For the year ended March, 2025
	Rs. in Lakhs	Rs. in Lakhs
Sales		
	-	-

NOTE NO: 20 Operating Expenses

PARTICULARS	For the year ended March, 2026	For the year ended March, 2025
	Rs. in Lakhs	Rs. in Lakhs
Opening Cost	-	-
Add: Material Purchases	-	-
Less: Closing Stock	-	-
Material Consumed	-	-
Labour Charges	-	-
	-	-
	-	-

NOTE NO: 21 EMPLOYEE BENEFITS EXPENSE:

PARTICULARS	For the year ended March, 2026	For the year ended March, 2025
	Rs. in Lakhs	Rs. in Lakhs
(a) Salaries & Wages	2.40	1.91
(b) Contribution to provident and other funds	-	-
('c) Gratuity and Leave Encashment	-	-
(d) Staff welfare expenses	-	-
	2.40	**1.91**

NOTE NO: 22 Finance Cost

PARTICULARS	For the year ended March, 2026	For the year ended March, 2025
	Rs. in Lakhs	Rs. in Lakhs
Interest on Cash Credit	-	-
Interest on Term Loans	-	-
Interest on Vehicle Loans	-	-
	-	-

NOTE NO: 23 OTHER EXPENSES:

PARTICULARS	For the year ended March, 2026	For the year ended March, 2025
	Rs. in Lakhs	Rs. in Lakhs
Accounting Charges		-
Office maintenance		
Remuneration		0.36
Printing & stationery	0.28	0.30
Professional & consultancy	4.46	2.20
Directors remuneration	7.80	7.80
Advertisement	0.34	0.80
Secreterial Audit Fee	-	0.50
Audit fees	1.50	1.50
Bank Charges	0.11	0.06
Legal Expenses	-	-
ROC Expenses	0.11	0.04
SEBI PENALTY	-	-
Listing Fee	4.01	3.84
Monitoring Foreign Investment	-	-
CDSL & NSDL Charges	1.47	0.38
Software Annual Expenses	0.04	0.04
Other expenses	1.02	0.66
	21	**18**

Note No: 24 Trade Receivables Ageing

(i) Trade Receivables ageing schedule for the year ended March 31, 2025: **(Amount (Rs). in Lakhs)**

Particulars	Not due	Outstanding for following periods from due date of payment for the financial year 2024-25					Total
		Less than 6 months	6 months to 1 year	1 to 2 years	2 to 3 years	More than 3 Years	
(i) Undisputed Trade Receivables considered good	-	42.27	-	-	-	355.19	**397.45**
(ii) Undisputed Trade Receivables – which have significant increase in credit risk	-	-	-	-	-	-	**-**
(iii) Undisputed trade receivables – credit impaired	-	-	-	-	-	-	**-**
(iv) Disputed Trade Receivables– considered good	-	-	-	-	-	-	**-**
(v) Disputed Trade Receivables – which have significant increase in credit risk	-	-	-	-	-	-	**-**
(vi) Disputed Trade Receivables – credit impaired	-	-	-	-	-	-	**-**

(ii) Trade Receivables ageing schedule for the year ended March 31, 2024: **(Amount (Rs). in Lakhs)**

Particulars	Not due	Outstanding for following periods from due date of payment for the					Total
		Less than 6 months	6 months to 1 year	1 to 2 years	2 to 3 years	More than 3 Years	
(i) Undisputed Trade receivables considered good	-	42	-	-	-	355.19	**397.45**
(ii) Undisputed Trade Receivables – which have significant increase in credit risk	-	-	-	-	-	-	**-**
(iii) Undisputed Trade Receivables – credit impaired	-	-	-	-	-	-	**-**
(iv) Disputed Trade Receivables– considered good	-	-	-	-	-	-	**-**
(v) Disputed Trade Receivables – which have significant increase in credit risk	-	-	-	-	-	-	**-**
(vi) Disputed Trade Receivables – credit impaired	-	-	-	-	-	-	**-**

Note No: 25 Trade Payables Ageing

(i) Trade Payable ageing schedule for the year ended March 31 2025 : **(Amount (Rs). in Lakhs)**

Particulars	Not due	Outstanding for following periods from due date of payment for the Financial year 2024-25				Total
		Less than 1 year	1 to 2 years	2 to 3 years	More than 3 years	
(i) Undisputed dues - MSME	-	-	-	-	-	-
(ii) Undisputed dues - Others	-	-	-		9.21	9.21
(iii) Disputed dues - MSME	-	-	-	-	-	-
(iv) Disputed dues - Others	-	-	-	-	-	-
Total	-	-	-	-	9.21	9.21

Note No: 25 (ii)

(ii) Trade Payable ageing schedule for the year ended March 31 2024: **(Amount (Rs). in Lakhs)**

Particulars	Not due	Outstanding for following periods from due date of payment for the Financial year 2023-24				Total
		Less than 1 year	1 to 2 years	2 to 3 years	More than 3 years	
(i) Undisputed dues - MSME	-	-	-	-	-	-
(ii) Undisputed dues - Others	-	-	-		9.82	9.82
(iii) Disputed dues - MSME	-	-	-	-	-	-
(iv) Disputed dues - Others	-	-	-	-	-	-
Total	-	-	-	-	9.82	9.82

27. Related Party Disclosures (Ind AS 24):

Related Party disclosures required as per Accounting Standard (Ind AS-24) on "Related Party disclosures" issued by the Institute of Chartered Accountants of India, are as below:

a) Names of related parties and the Description of Relationship:

Sl. No	Name	Relationship
(i)	**Subsidiaries**	
	SBT Energies Private Limited	Subsidiary
(ii)	**Key Managerial Personnel (s)**	
a	Ramachandra Murthy Adiraju	CFO
b	Nagaraju Nookala	Whole-Time Director
c	Varra Chinnapu reddy	Director
d	Nirmala Sanapala	Director
e	Aerrolla Balram	Director
f	Chinna Ramayya Gari Srikanth	Director
g	Rahul Erramshetty	Director
h	APOORVA SINGHVI	Company Secretary
i	Rithu Sharma	Company Secretary s(Left)
(iii)	**Key Managerial Personnel (KMPs) of SBT Energies Private Limited (Subsidiary company)**	
a	Shivprasad Bhalke	Director
b	Vishnu Murthy Sharvirala	Director
(iv)	**Firms/Companies under same Management**	
	TECHRIL MARCOM PRIVATE LIMITED	Under same management

b) Related Party Transactions:

1. Subsidiaries

(Rs.in Lakhs)

Particulars	**as on 31st March 2026**	**as on 31st March 2025**
i) SBT Energies Private Limited		
Op. Balance Receivable/(Payable)	-	-
Sales	-	-
Purchases	-	-
Advances given	-	-
Advances taken	-	-
Cl. Balance Receivable/(Payable)	-	-
Investment in Equity	0.9999	0.9999

2. Key Managerial Personnel (KMP's)

(Rs.in Lakhs)

NAGARAJU NOOKALA DIRECTOR	**As on 31st March 2026**	**As on 31st March 2025**
Directors Remuneration	7.80	7.80
Amount paid for expenses	-	-
Loans & Advances		
Opening Balance Receivable/(Payable)	(5.74)	(5.74)
Received		
Paid		
Cl. Balance Receivable / (payable)	(5.74)	(5.74)
Equity investment		
Opening Investment in Equity	-	-
Acquisition during the year	-	-
Disposal during the year	-	-
Cl. Balance	-	-

(Rs.in Lakhs)

RAMACHANDRA MURTHY ADIRAJU DIRECTOR	As on 31st March 2026	As on 31st March 2025
Directors Remuneration	-	-
Amount paid for expenses	-	-
Loans & Advances		
Opening Balance Receivable/(Payable)	-	-
Advance given	-	-
Advance Taken	-	-
Cl. Balance Receivable / (payable)	-	-
Equity investment		
Opening Investment in Equity	44.00	44.00
Acquisition during the year	-	-
Disposal during the year	-	-
Cl. Balance	44.00	44.00

(Rs.in Lakhs)

SUNDEEP NERLAKANTI Shareholder having share capital more than 5%	As on 31st March 2026	As on 31st March 2025
Directors Remuneration	-	-
Amount paid for expenses	-	-
Loans & Advances		
Opening Balance Receivable/(Payable)	-	-
Advance given	-	-
Advance Taken	-	-
Cl. Balance Receivable / (payable)	-	-
Equity investment	70.00	70.00
Opening Investment in Equity		
Acquisition during the year	-	-
Disposal during the year	-	-
Cl. Balance	70.00	70.00
Sale*		

*The transaction done under Arm₹s Length Price.

(Rs.in Lakhs)

OMPRAKASH KOVURI **Shareholder having share capital more than 5%**	**As on 31st March 2026**	**As on 31st March 2025**
Directors Remuneration	-	-
Amount paid for expenses	-	-
Loans & Advances		
Opening Balance Receivable/(Payable)	(0.01)	(0.01)
Received		
Paid		
Cl. Balance Receivable / (Payable)	(0.01)	(0.01)
Equity investment		
Opening Investment in Equity	89.01	89.01
Acquisition during the year	0.00	0.00
Disposal during the year		
Cl. Balance	89.01	89.01

(Rs.in Lakhs)

SANDHYA RANI NERLAKANTI Shareholder having share capital more than 5%	**As on 31st March 2026**	**As on 31st March 2025**
Directors Remuneration	-	-
Amount paid for expenses	-	-
Loans & Advances		
Opening Balance Receivable/(Payable)	-	-
Advance given	-	-
Advance Taken	-	-
Cl. Balance Receivable / (payable)	-	-
Equity investment	40.00	40.00
Opening Investment in Equity		
Acquisition during the year	-	-
Disposal during the year	-	-
Cl. Balance	40.00	40.00

(Rs.in Lakhs)

Vishnu Murthy Sharvirala **Director of Subsidiary Company**	**As on 31st March 2026**	**As on 31st March 2025**
Directors Remuneration		
Amount paid for expenses		
Loans & Advances		
Opening Balance Receivable/(Payable)		
Advance given		
Advance Taken	No Transactions with parent company	
Cl. Balance R**eceivable / (payable)**		
Equity investment		
Opening Investment in Equity		
Acquisition during the year		
Disposal during the year		
Cl. Balance		

(Rs.in Lakhs)

APOORVA SINGHVI **(Company Secretary)**	**As on 31st March 2026**	**As on 31st March 2025**
Salary Paid	2.40	1.40

Rithu Sharma (Company Secretary)	**As on 31st March 2026**	**As on 31st March 2025**
Salary Paid	-	0.51

28. Consolidated and Separate Financial Statement (Ind AS 27):

The company has one subsidiary company for the current reporting period. Hence consolidate and separate financial statement are applicable.

29. Investments in Associates (Ind AS 28):

The company has made no investments in any of its associates during the reporting period. This accounting standard has no financial impact on the financial statements for the current reporting period.

30. Interest in Joint Ventures (Ind AS 31)

The company has no interest in any Joint ventures. This accounting standard has no financial impact on the financial statements for the current reporting period.

31. Earnings Per Share (Ind AS 33):

a) Basic Earnings Per Share for (continued operations) there are no discontinued operations hence, EPS is presented for continued operations only.

(Rs.in Lakhs)

Particulars	March 31, 2026	March 31, 2025
Nominal Value of Equity Shares (Rupees per Share fully paid-up) (A)	10	10
Profit After Tax (Rs.) - (B)	-23.56	-20.41
No of Shares outstanding at the beginning of the year	50.49	50.49
Shares Issued During the Year	-	-
Weighted average number of Equity shares outstanding at the end of year (C)	50.49	50.49
Earnings Per Share (in Rs.) (D = B÷C)-Basic	-0.47	-0.40

b). Diluted earnings per share (continued operations) there are no discontinued operations hence, EPS is presented for continued operations only.

(Rs.in Lakhs)

Particulars	March 31, 2026	March 31, 2025
Nominal Value of Equity Shares (Rupees per Share fully paid-up) (A)	10	10
Profit After Tax (Rs.) - (B)	-23.56	-20.41
No of Shares outstanding at the beginning of the year	50.49	50.49
Shares Issued During the Year	-	-
Weighted average number of Equity shares outstanding at the end of year (C)	50.49	50.49
Earnings Per Share (in Rs.) (D = B÷C)-Basic	-0.47	-0.40

32. Derivative instruments and un-hedged foreign currency exposure:

a) There are no outstanding derivative contracts as at March 31, 2026 and March 31, 2025.

b) Particulars of Un-hedged foreign currency exposure is: Nil.

33. Loan Funds:

Secured Loans – Nil

34. Confirmation of Balances:

Confirmation letters have been issued by the company to Trade Receivables, Trade Payables, Advances to suppliers and others advances requesting that the confirming party responds to the company only if the confirming party disagrees with the balances provided in the request and however the company has not received any letters on disagreements.

35. Net Current Assets:

(Rs.in Lakhs)

S.no	Particulars	As at 31st March 2026	As at 31st March 2025
A	**Current Assets:**		
1	Inventories	-	-
2	Trade Receivables	397.45	397.45
3	Cash and Cash equivalent	8.52	8.36
4	Loans	171.52	192.48
5	Other Current Asset	0.77	0.77
	Total Current Assets	**578.27**	**599.06**
B	**Current Liabilities:**		
1	Borrowings	-	-
2	Trade Payables	10.66	9.21
3	Other Current Liabilities	223.71	222.41
	Total Current liabilities	**234.36**	**231.62**
C	**Current Assets-Current Liabilities**	**343.91**	**367.44**

36. Revenue from Operations:

(Rs.in Lakhs)

S.no	**Particulars**	**As at 31st March 2026**	**As at 31st March 2025**
1	Sale of goods:		
	Sale of Manufactured Products	-	-
	Stock In trade	-	-
	Total	-	-
2	Revenue from Sale of Service	-	-
3	Other Operating Revenues	-	-

37. Revenue Reconciliation:

Particulars	As at 31st March 2026	As at 31st March 2025
Sale of Products”		
Domestic	-	-
Exports	-	-
Gross Revenue	-	-
Less: Discount	-	-
Less: Returns	-	-
Less: price Concession	-	-
Less Incentives and Performance bonus	-	-
Less: Goods and service Tax	-	-
Net Revenues recognized from contracts with customers	-	-

38. Other Income:

(Rs.in Lakhs)

S.no	Particulars	As at 31st March 2026	As at 31st March 2025
1	Discounts Received	-	-
2	Interest Received from FD	-	-
3	Other Income	-	-

39. Details of Loans given, Investments made and Guarantee given covered Under Section 186(4) of the Companies Act, 2013.

The company has not extended any Corporate Guarantees in respect of loans availed by any company/firm as at March 31, 2026

40. Auditors' Remuneration:

(Rs.in Lakhs)

Particulars	March 31, 2026	March 31, 2025
Fees towards		
Statutory Audit*	1.50	1.50

*The fees are exclusive of GST

41. Dues to Micro Small and Medium Enterprises:

Disclosure required as per section 22 of the Micro, Small and Medium Enterprise Development Act, 2006 (MSMED Act.) as at 31.03.2026

(Rs.in Lakhs)

SL No	Description	March 31, 2026
1	Principal amount due to suppliers under MSMED	NIL
2	Interest accrued and due to suppliers covered under MSMED on the above amount, unpaid	NIL
3	Payment made to suppliers (with Interest) beyond the appointed day during the year.	NIL
4	Payment made to suppliers (other than interest) beyond the appointed day during the previous year	NIL
5	Interest paid to suppliers covered under MSMED	NIL
6	Interest due & Payable to suppliers covered under MSMED Act., towards payments already made.	NIL

The information has been given in respect of such vendors to the extent they could be identified as micro and small enterprises on the basis of information available with company.

As per the information provided / submitted by the Company, there are no dues to Micro, Small and Medium Enterprises covered under (‘MSMED’ Act, 2006).

42. Financial Risk Management

In course of its business, the company is exposed to certain financial risk such as market risk (Including currency risk and other price risks), credit risk and liquidity risk that could have significant influence on the company’s business and operational/financial performance. The Board of directors reviews and approves risk management framework and policies for managing these risks and monitor suitable mitigating actions taken by the management to minimize potential adverse effects and achieve greater predictability to earnings.

43. Credit Risk

Credit risk refers to the risk that counterparty will default on its contractual obligations resulting in financial loss to the company. The company has adopted a policy of only dealing with creditworthy counterparties and obtaining sufficient collateral, where appropriate, a means of mitigating the risk of financial loss from defaults.

The company makes an allowance for doubtful debts/advances using expected credit loss model.

44. Liquidity risk

Liquidity risk refers to the risk that the company cannot meet its financial obligations. The objective of liquidity risk management is to maintain sufficient liquidity and ensure that funds are available for use as pre requirements. The Company’s exposure to liquidity risk is minimal as the promoters of the company is infusing the funds based on the requirements.

45. Other Statutory Information

i. The Company does not have any Benami property, where any proceeding has been initiated or pending against the company for holding any Benami property.

ii. The Company does not have any transactions with companies struck off

iii. The Company does not have any charges or satisfaction which is yet to be registered with ROC beyond the statutory period.

iv. The Company has not traded or invested in Crypto currency or Virtual Currency during the financial year.

v. The Company has not been declared wilful defaulter by any bank or financial institution or government or any government authority.

vi. The Company has not advanced or loaned or invested funds to any other person(s) or entity(ies), including foreign entities (Intermediaries) with the understanding that the Intermediary shall:

a. directly or indirectly lend or invest in other persons or entities identified in any manner whatsoever by or on behalf of the Company (Ultimate Beneficiaries) or

b. provide any guarantee, security or the like to or on behalf of the Ultimate Beneficiaries.

vii. The Company has not received any fund from any person(s) or entity(ies), including foreign entities (Funding Party) with the understanding (whether recorded in writing or otherwise) that the Company shall:

a. directly or indirectly lend or invest in other persons or entities identified in any manner whatsoever by or on behalf of the Funding Party (Ultimate Beneficiaries) or

b. provide any guarantee, security or the like on behalf of the Ultimate Beneficiaries.

viii. The Company does not have any such transaction which is not recorded in the books of accounts that has been surrendered or disclosed as income during the year in the tax assessments under the Income Tax Act, 1961 (such as, search or survey or any other relevant provisions of the Income Tax Act, 1961.)

46. Financial figures have been rounded off to nearest rupee and regrouped wherever is necessary.

47. Notes 3 to 42 forms part of Balance Sheet and have been authenticated

As per our report of even date
Chartered Accountants
Firm Reg No. 009399S

Nageswara Rao G
Membership No. 207300
UDIN: 26234527MRKUSZ7882

Place: Hyderabad
Date: 28.05.2026

For and on behalf of the Board of Directors of
ABHISHEK INFRAVENTURES LIMITED.

NAGARAJU NOOKALA
Director
DIN:09083708

RAHUL ERRAMSHETTY
Director
DIN:03639105

Ramachandra Murthy Adiraju
CFO

Apoorva Singhvi
Company Secretary
and Compliance officer

INDEPENDENT AUDITOR'S REPORT

To The Members of

M/s. ABHISHEK INFRAVENTURES LIMITED

Report on the Audit of the Consolidated Financial Statements

Opinion

We have audited the accompanying consolidated financial statements of M/s. ABHISHEK INFRAVENTURES LIMITED ("the holding Company"), which comprise the consolidate Balance Sheet as at March 31, 2026, the consolidated Statement of Profit and Loss (including Other Comprehensive Income), the consolidated Statement of Cash Flows and the consolidated Statement of Changes in Equity for the year then ended, and notes to the financial statements a summary of significant accounting policies and other explanatory information.

In our opinion and to the best of our information and according to the explanations given to us, the aforesaid consolidated financial statements give the information required by the Companies Act, 2013 ("the Act") in the manner so required and give a true and fair view in conformity with the Indian Accounting Standards prescribed under section 133 of the Act read with the Companies (Indian Accounting Standards) Rules, 2015, as amended, ("Ind AS") and other accounting principles generally accepted in India, of the state of affairs of the Company as at March 31, 2026, and its Loss, total comprehensive income, its cash flows and the changes in equity for the year ended on that date.

Basis for Opinion

We conducted our audit of the consolidated financial statements in accordance with the Standards on Auditing (SAs) specified under section 143(10) of the Act. Our responsibilities under those Standards are further described in the Auditor's Responsibility for the Audit of the Financial Statements section of our report. We are independent of the Company in accordance with the Code of Ethics issued by the Institute of Chartered Accountants of India (ICAI) together with the ethical requirements that are relevant to our audit of the consolidated financial statements under the provisions of the Act and the Rules made thereunder, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the ICAI's Code of Ethics. We believe that the audit evidence obtained by us is sufficient and appropriate to provide a basis for our audit opinion on the consolidated financial statements.

Key Audit Matters

Key audit matters are those matters that, in our professional judgment, were of most significance in our audit of the financial statements of the current period. These matters were addressed in the context of our audit of the financial statements as a whole, and in forming our opinion thereon, and we do not provide a separate opinion on these matters.

Information Other than the Financial Statements and Auditor's Report Thereon

The holding Company's Board of Directors is responsible for the other information. The other information comprises the information included in the Management Discussion and Analysis, Board's report including annexures to Board's report, Report on Corporate Governance, Business responsibility and Sustainability report, but does not include the consolidated financial statements, standalone financial statements and our auditor's report thereon.

Our opinion on the consolidated financial statements does not cover the other information and we do not express any form of assurance conclusion thereon.

In connection with our audit of the consolidated financial statements, our responsibility is to read the other information identified above when it becomes available and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained during the course of our audit or otherwise appears to be materially misstated.

If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard.

Responsibilities of Management and Those Charged with Governance for the Financial Statements

The holding Company's Board of Directors is responsible for the matters stated in section 134(5) of the Act with respect to the preparation of these consolidated financial statements that give a true and fair view of the consolidated financial position, consolidated financial performance including other comprehensive income, cash flows and changes in equity of the Company in accordance with the Ind AS and other accounting principles generally accepted in India. This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding the assets of the Company and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and design, implementation and maintenance of adequate internal financial controls, that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the consolidated financial statements that give a true and fair view and are free from material misstatement, whether due to fraud or error.

In preparing the consolidated financial statements, management is responsible for assessing the Company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the Board of Directors either intends to liquidate the Company or to cease operations, or has no realistic alternative but to do so.

The holding Company's Board of Directors are also responsible for overseeing the group's financial reporting process.

Auditor's Responsibility for the Audit of the consolidated Financial Statements

Our objectives are to obtain reasonable assurance about whether the consolidated financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with SAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

As part of an audit in accordance with SAs, we exercise professional judgment and maintain professional scepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the consolidated financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.

- Obtain an understanding of internal financial control relevant to the audit in order to design audit procedures that are appropriate in the circumstances. Under section 143(3)(i) of the Act, we are also responsible for expressing our opinion on whether the Company has adequate internal financial controls with reference to financial statements in place and the operating effectiveness of such controls.

- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the management.

- Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Company's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Company to cease to continue as a going concern.

- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

  Materiality is the magnitude of misstatements in the financial statements that, individually or in aggregate, makes it probable that the economic decisions of a reasonably knowledgeable user of the financial statements may be influenced. We consider quantitative materiality and qualitative factors in (i) planning the scope of our audit work and in evaluating the results of our work; and (ii) to evaluate the effect of any identified misstatements in the financial statements.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards.

From the matters communicated with those charged with governance, we determine those matters that were of most significance in the audit of the financial statements of the current period and are therefore the key audit matters. We describe these matters in our auditor's report unless law or regulation precludes public disclosure about the matter or when, in extremely rare circumstances, we determine that a matter should not be communicated in our report because the adverse consequences of doing so would reasonably be expected to outweigh the public interest benefits of such communication.

Other Matters

(a) We did not audit the financial statements / financial information of SBT ENERGIES PRIVATE LIMITED subsidiary, whose financial statements / financial information reflect total assets of Rs.112.89 lakhs as at 31st March, 2026 and total revenues of Rs. Nil for the year ended on that date, as considered in the consolidated financial statements. The consolidated financial statements also include the Group's share of net loss of Rs. 0.55 lakhs for the year ended 31st March, 2026, as considered in the consolidated financial statements, These financial statements / financial information have been audited by other auditors whose reports have been furnished to us by the Management and our opinion on the consolidated financial statements, in so far as it relates to the amounts and disclosures included in respect of these subsidiary, and our report in terms of sub-sections (3) and (11) of Section 143 of the Act, in so far as it relates to the aforesaid subsidiary, is based solely on the reports of the other auditors.

Our opinion on the consolidated financial statements, and our report on Other Legal and Regulatory Requirements below, is not modified in respect of the above matters with respect to our reliance on the work done and the reports of the other auditors and the financial statements / financial information certified by the Management.

Report on Other Legal and Regulatory Requirements

1. As required by Section 143(3) of the Act, based on our audit we report that:

a) We have sought and obtained all the information and explanations which to the best of our knowledge and belief were necessary for the purposes of our audit.

b) In our opinion, proper books of account as required by law have been kept by the Company so far as it appears from our examination of those books.

c) The consolidated Balance Sheet, the consolidated Statement of Profit and Loss including Other Comprehensive Income, the consolidated Statement of Cash Flows and consolidated Statement of Changes in Equity dealt with by this Report are in agreement with the relevant books of account.

d) In our opinion, the aforesaid consolidated financial statements comply with the Ind AS specified under Section 133 of the Act.

e) On the basis of the written representations received from the directors of the "Holding Company" as on March 31, 2026 taken on record by the Board of Directors, none of the directors is disqualified as on March 31, 2026 from being appointed as a director in terms of Section 164(2) of the Act.

f) With respect to the adequacy of the internal financial controls with reference to financial statements of the Company and the operating effectiveness of such controls, refer to our separate Report in "Annexure A". Our report expresses an unmodified opinion on the adequacy and operating effectiveness of the Company's internal financial controls with reference to financial statements.

g) With respect to the other matters to be included in the Auditor's Report in accordance with the requirements of section 197(16) of the Act, the company being a private limited company, provision of section 197 of the act are not applicable.

h) With respect to the other matters to be included in the Auditor's Report in accordance with Rule 11 of the Companies (Audit and Auditors) Rules, 2014, as amended in our opinion and to the best of our information and according to the explanations given to us:

i. The group does not have any pending litigations.

ii. The group did not have any long-term contracts including derivative contracts for which there were any material foreseeable losses.

iii. There were no amounts which were required to be transferred to the Investor Education and Protection Fund by the group.

iv.

(a) The Management has represented that, to the best of its knowledge and belief, no funds have been advanced or loaned or invested (either from borrowed funds or share premium or any other sources or kind of funds) by the Company to or in any other person(s) or entity, including foreign entities ("Intermediaries"), with the understanding, whether recorded in writing or otherwise, that the Intermediary shall, directly or indirectly lend or invest in other persons or entities identified in any manner whatsoever by or on behalf of the Company ("Ultimate Beneficiaries") or provide any guarantee, security or the like on behalf of the Ultimate Beneficiaries.

(b) The Management has represented, that, to the best of its knowledge and belief, no funds have been received by the Company from any person(s) or entity, including foreign entities ("Funding Parties"), with the understanding, whether recorded in writing or otherwise, that the Company shall, directly or indirectly, lend or invest in other persons or entities identified in any manner whatsoever by or on behalf of the Funding Party ("Ultimate Beneficiaries") or provide any guarantee, security or the like on behalf of the Ultimate Beneficiaries.

(c) Based on the audit procedures performed that have been considered reasonable and appropriate in the circumstances, nothing has come to our notice that has caused us to believe that the representations under sub-clause (i) and (ii) of Rule 11(e), as provided under (a) and (b) above, contain any material misstatement.

v. No dividend has been declared / paid during the year. Accordingly, the provisions of section 123 of the Act are not applicable.

vi. Based on our examination, which included test checks, the group has used an accounting software for maintaining its books of account for the financial year ended March 31, 2026 which has a feature of recording audit trail (edit log) facility and the same has operated throughout the year for all relevant transactions recorded in the software. Further, during the course of our audit we did not come across any instance of the audit trail feature being tampered with.

For N G RAO & ASSOCIATES
Charted Accountants
FRN: 009399S

CH RAJESH KUMAR
Partner
Membership No: 234527
UDIN:26234527SOFNYZ6284

Place: Hyderabad
Date:28-05-2026

ANNEXURE "A" TO THE INDEPENDENT AUDITOR'S REPORT

(Referred to in paragraph 1(f) under 'Report on Other Legal and Regulatory Requirements' section of our report of even date)

Report on the Internal Financial Controls Over Financial Reporting with reference to financial statements under Clause (i) of Sub-section 3 of Section 143 of the Companies Act, 2013 ("the Act")

We have audited the internal financial controls with reference to consolidated financial statements of M/s. ABHISHEK INFRAVENTURES LIMITED ("the Holding Company") as of March 31, 2026 in conjunction with our audit of the consolidated financial statements of the Company for the year ended on that date.

Managements and Board of Directors' Responsibility for Internal Financial Controls

The Company's management and Board of Directors is responsible for establishing and maintaining internal financial controls with reference to financial statements based on the internal control over financial reporting criteria established by the Company considering the essential components of internal control stated in the Guidance Note on Audit of Internal Financial Controls Over Financial Reporting issued by the Institute of Chartered Accountants of India. These responsibilities include the design, implementation and maintenance of adequate internal financial controls that were operating effectively for ensuring the orderly and efficient conduct of its business, including adherence to company's policies, the safeguarding of its assets, the prevention and detection of frauds and errors, the accuracy and completeness of the accounting records, and the timely preparation of reliable financial information, as required under the Companies Act, 2013.

Auditor's Responsibility

Our responsibility is to express an opinion on the holding company, its subsidiaries incorporated in INDIA, internal financial controls with reference to financial statements of the Company based on our audit. We conducted our audit in accordance with the Guidance Note on Audit of Internal Financial Controls Over Financial Reporting (the "Guidance Note") issued by the Institute of Chartered Accountants of India and the Standards on Auditing prescribed under Section 143(10) of the Companies Act, 2013, to the extent applicable to an audit of internal financial controls with reference to financial statements. Those Standards and the Guidance Note require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether adequate internal financial controls with reference to financial statements was established and maintained and if such controls operated effectively in all material respects.

Our audit involves performing procedures to obtain audit evidence about the adequacy of the internal financial controls with reference to financial statements and their operating effectiveness. Our audit of internal financial controls with reference to financial statements included obtaining an understanding of internal financial controls with reference to financial statements, assessing the risk that a material weakness exists, and testing and evaluating the design and operating effectiveness of internal control based on the assessed risk. The procedures selected depend on the auditor's judgement, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error.

We believe that the audit evidence we have obtained, is sufficient and appropriate to provide a basis for our audit opinion on the Company's internal financial controls with reference to financial statements.

Meaning of Internal Financial Controls with reference to financial statements

A company's internal financial control with reference to financial statements is a process designed to provide reasonable assurance regarding the reliability of financial reporting and the preparation of financial statements for external purposes in accordance with generally accepted accounting principles. A company's internal financial control with reference to financial statements includes those policies and procedures that (1) Pertain to the maintenance of records that, in reasonable detail, accurately and fairly reflect the transactions and dispositions of the assets of the company;(2) Provide reasonable assurance that transactions are recorded as necessary to permit preparation of financial statements in accordance with generally accepted accounting principles, and that receipts and expenditures of the company are being made only in accordance with authorisations of management and directors of the company; and (3) Provide reasonable assurance regarding prevention or timely detection of unauthorised acquisition, use, or disposition of the company's assets that could have a material effect on the financial statements.

Inherent Limitations of Internal Financial Controls with reference to financial statements

Because of the inherent limitations of internal financial controls with reference to financial statements, including the possibility of collusion or improper management override of controls, material misstatements due to error or fraud may occur and not be detected. Also, projections of any evaluation of the internal financial controls with reference to financial statements to future periods are subject to the risk that the internal financial control with reference to financial statements may become inadequate because of changes in conditions, or that the degree of compliance with the policies or procedures may deteriorate.

Opinion

In our opinion, to the best of our information and according to the explanations given to us the Holding Company and its subsidiaries, which are incorporated in India has, in all material respects, an adequate internal financial controls with reference to financial statements and such internal financial controls with reference to financial statements were operating effectively as at March 31, 2026, based on the criteria for internal financial control with reference to financial statements established by the Company considering the essential components of internal control stated in the Guidance Note on Audit of Internal Financial Controls Over Financial Reporting issued by the Institute of Chartered Accountants of India.

For N G RAO & ASSOCIATES
Charted Accountants
FRN: 009399S

CH RAJESH KUMAR
Partner
Membership No: 234527
UDIN:26234527SOFNYZ6284

Place: Hyderabad
Date:28-05-2026

ABHISHEK INFRAVENTURES LIMITED

Consolidated BALANCE SHEET AS AT 31st MARCH 2026

	PARTICULARS	Note No.	As at March 31, 2026	As at March 31, 2025
I	**ASSETS:**			
(1)	**Non-current assets**			
	(a) Property, Plant and Equipment	2	0.03	0.05
	(b) Capital work-in-progress		-	-
	(c) Goodwill		-	-
	(d) Other Intangible Assets		-	-
	(e) Intangible Assets under development		-	-
	(f) Biological Assets		-	-
	(g) Financial assets		-	-
	(i) Investments	3	14.00	14.00
	(ii) Other Financial Assets	4	-	-
	(h) Deferred tax assets (net)		-	-
	(i) Other non-current assets	5	31.09	31.09
(2)	**Current assets**		-	-
	(a) Inventories	6	-	-
	(b) Financial assets		-	-
	(i) Investments		-	-
	(ii) Trade receivables	7	422.26	422.26
	(iii) Cash and cash equivalents	8	8.70	8.53
	(iv) Bank Balances other than (iii) above		-	-
	(v) Loans and advances	9	258.85	279.81
	(vi) Investments held for Sale		-	-
	(c) Other current assets	10	1.36	1.36
				-
	TOTAL ASSETS		**736.29**	**757.10**
II	**EQUITY AND LIABILITIES:**			
	Equity			
	(a) Equity Share Capital	11	504.90	504.90
	(b) Other Equity			-
	(ii)Reserves and Surplus	12	-142.97	-118.86
			-	-
	Liabilities		-	-
(1)	**Non Current Liabilities**		-	-
	(a) Financial Liabilities		-	-
	(i) Borrowings	13	123.29	122.74
	(b) Deferred tax liabilities (Net)	14	-	-
(2)	**Current Liabilities**		-	-
	(a) Financial Liabilities		-	-
	(i) Borrowings	15	-	-
	(ii) Trade Payables	16	26.51	25.06
	(iii) Other financial liabilities			-
	(b) Other current liabilities	17	223.09	221.79
	(c) Provisions	18	1.47	1.47
	(d) Current tax liabilities(Net)		-	-
	TOTAL EQUITY AND LIABILITIES		**736.29**	**757.10**
Significant accounting policies and notes to the		1 to 47	0.00	0.00

As per our report of even date
Chartered Accountants
Firm Reg No. 009399S

Nageswara Rao G
Membership No. 207300
UDIN: 26234527SOFNYZ6284

Place: Hyderabad
Date : 28.05.2026

For and on behalf of the Board of Directors of
ABHISHEK INFRAVENTURES LIMITED.

NAGARAJU NOOKALA
Director
DIN:09083708

RAHUL ERRAMSHETTY
Director
DIN:03639105

Ramachandra Murthy Adiraju
CFO

Apoorva Singhvi
Company Secretary and
Compliance officer

ABHISHEK INFRAVENTURES LIMITED

STATEMENT OF PROFIT AND LOSS FOR THE YEAR ENDED 31st MARCH 2026

	PARTICULARS	Note No.	For the year ended 31 March, 2026	For the year ended 31 March, 2025
I	Revenue from operations	19(i)		
II	Other Income	19(i)		0.00
III	**Total Income (I+II)**			**0.00**
IV	**Expenses:**			
	Operating Expenses	20		
	Employee Benefits Expense	21	2.40	1.91
	Depreciation and amortization expense	2	0.02	0.04
	Finance Cost	22		
	Other expenses	23	21.69	19.47
	Total Expenses		**24.11**	**21.42**
V	Profit before exceptional and extraordinary items and tax (III - IV)		-24.11	-21.42
	-Exceptional Items			
	-Priori period expenses			
VI	**Profit before tax**		**-24.11**	**-21.42**
VII	Tax Expense			
	- Current tax		-	-
	- Deferred tax		-	-
VII	**Profit for the period (V-VI)**		**-24.11**	**-21.42**
VIII	Other Comprehensive Income (OCI)			
	i) Items that will not be reclassified to profit & loss		-	-
	ii) Income tax relating to items that will not be reclassified to profit & loss		-	-
	Other comprehensive income for the year (net of tax)		**-**	**-**
IX	**Total Comprehensive Income (VII+VIII)**		**-24.11**	**-21.42**
X	Earnings per equity share: (Equity shares of par value of Rs.10/- each)			
	- Basic		-0.48	-0.42
	- Diluted		-0.48	-0.42
	Significant accounting policies and notes to the financials statements	1 to 47		

As per our report of even date
Chartered Accountants
Firm Reg No. 009399S

Nageswara Rao G
Membership No. 207300
UDIN: 26234527SOFNYZ6284

Place: Hyderabad
Date : 28.05.2026

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Ramachandra Murthy Adiraju
CFO

Apoorva Singhvi
Company Secretary and
Compliance officer

ABHISHEK INFRAVENTURES LIMITED

STATEMENT OF CASH FLOWS FOR THE YEAR ENDED 31st MARCH, 2026

PARTICULARS	Year ended 31-03-2026 (Amount (Rs). in Lakhs)	Year ended 31-03-2025 (Amount (Rs). in Lakhs)
A. CASH FLOW FROM OPERATING ACTIVITIES :		
Net profit before tax	-24.11	-21.42
Adjustment for:		
Depreciation and Amortisation	0.02	0.04
Preliminary Expenses Written off		
Interest Earned		
Cash Flows from Operations before changes in assets and liabilities	**-24.09**	**-21.38**
Movements in Working Capital::		
(Increase)/ Decrease in trade receivables	-	-
(Increase)/Decrease in other Current Assets	-	-
(Increase) / Decrease in Inventories	-	-
(Increase) / Decrease in Loans and Advances	20.96	20.40
Increase/ (Decrease) in Trade Payables	1.45	-0.62
Increase / (Decrease) in Short Term Provision	-	-
Increase/(Decrease) in Other current liabilities	1.30	0.40
Change in Working Capital	**23.71**	**20.18**
Changes in non current assets and liabilities		
Decrease/(Increase) in loans & advances		
Decrease/(Increase) in Long Term Provisions		
Decrease/(Increase) in Other non Current Assets	-	-
Changes in non current assets and liabilities	**-**	**-**
Cash Generated From Operations	-0.38	-1.20
Less: Taxes paid	-	-
	-	-
Net Cash from operating activities(A)	**-0.38**	**-1.20**
B. CASH FLOW FROM INVESTING ACTIVITIES		
Purchase of Property, Plant and equipment, including movement in capital work-in-progress, capital advances		
loan (given)/repaid(net)		
Bank Balances not considered as Cash and Cash equivalents	-	-
Investment in equity Shares	-	-
	-	-
Net cash used in Investing activities (B)	**-**	**-**
C.CASH FLOW FROM FINANCING ACTIVITIES		
Increase / (Decrease) in Share Capital		
Increase / (Decrease) in Borrowings	0.55	1.36
Interest paid	-	-
Net cash Flow from Financing Activities (C)	**0.55**	**1.36**
Net Increase/(Decrease) in cash & cash equivalents [A+B+C]	**0.17**	**0.16**
CASH & CASH EQUIVALENTS AT THE BEGINNING OF THE YEAR	8.53	8.37
CASH & CASH EQUIVALENTS AT THE END OF THE YEAR	**8.70**	**8.53**

As per our report of even date
Chartered Accountants
Firm Reg No. 009399S

Nageswara Rao G
Membership No. 207300
UDIN: 26234527SOFNYZ6284

Place: Hyderabad
Date : 28.05.2026

For and on behalf of the Board of Directors of
ABHISHEK INFRAVENTURES LIMITED.

NAGARAJU NOOKALA
Director
DIN:09083708

RAHUL ERRAMSHETTY
Director
DIN:03639105

Ramachandra Murthy Adiraju
CFO

Apoorva Singhvi
Company Secretary and
Compliance officer

1. Corporate Information

ABHISHEK INFRAVENTURES LIMITED

(CIN: L45204TG1984PLC111447) "the Company" or the "the Parent") is a listed entity incorporated in India in the year 1984. The address of its registered office and principal place of business is at 8 148/A, Gowtham Nagar, Ferozeguda, Bowenpally, Secunderabad, Bowenpally, Hyderabad, Tirumalagiri, Telangana, 500011. The parent company together with its Subsidiaries (collectively referred as the "Group") The holding company engaged in Construction and project related activity.

2. Significant Accounting Policies

2.1 Basis of Consolidation

The consolidated IND AS financial statements comprise the financial statements of the Company and entities controlled by the entity and its subsidiaries. Control is achieved when the Group:

- Has power over the investee,
- Is exposure or rights to variable return from its involvement with the investee, and
- Has the ability to use its power over the investee to affect its returns.

The Group reassesses whether or not it controls an investee if facts and circumstances indicate that there are changes to one or more of the above three elements of control.

When the Group has less than a majority of the voting or similar rights of an investee, the Group considers all relevant facts and circumstances in assessing whether it has power over an investee, including:

- Contractual arrangement with the other vote holders of the investee,
- Rights arising from other contractual arrangements,
- The Group's voting rights and potential voting rights and
- Size of the Group's holding of voting rights relative to the size and dispersion of holdings of other investees with voting rights.
- Any additional facts and circumstances that indicate that the Company has, or does not have, the current ability to direct the relevant activities at the time that decisions need to be made, including voting patterns at previous shareholders' meetings.

Consolidation of a subsidiary begins when the Group obtains control over the subsidiary and ceases when the Group loses control of the subsidiary. Assets, liabilities, income and expenses of a subsidiary acquired or disposed of during the year are included in consolidated financial statements from the date the Group gains control until the date the Group ceases to control the subsidiary.

If an entity of the Group uses accounting policies other than those adopted in the consolidated financial statements, for like transactions and other events in similar circumstances appropriate adjustments are made to that entity's financial statements in preparing the consolidated financial statements to ensure conformity with the Group's accounting policies.

The financial statements of all entities used for the purpose of consolidation are drawn up to the same reporting date as that of the Group, i.e., year ended on 31 March 2025.

Consolidation procedure followed is as under:

- Items of assets, liabilities, equity, income, expenses and cash flows of the parent with those of its subsidiaries are combined like to like basis. For this purpose, income and expenses of the subsidiary are based on the amounts of the assets and liabilities recognized in the consolidated financial statements at the acquisition date,
- The difference between carrying amount of the parent's investment in each subsidiary and the parent's portion of equity of each subsidiary is subject to adjustment of goodwill and

- Intragroup assets and liabilities, equity, income, expenses and cash flows relating to transactions between entities of the Group are eliminated subject to impact of deferred taxes. Profit or loss and each component of other comprehensive income (OCI) are attributable to equity holders of the parent of the Group and to the non-controlling interest, even if this results in the non-controlling interests having deficit balance.

A change in the ownership interest of a subsidiary, without loss of control, is accounted for as an equity transaction.

Associates:

Associates are entities over which the Group has significant influence. Significant influence is the power to participate in the financial and operating policy decisions of the investee but is not control or joint control over those policies. This is generally the case where the Group holds between 20% and 50% of the voting rights. Investments in associates are accounted for using the equity method of accounting, after initially being recognized at cost.

Joint ventures

Joint venture is a joint arrangement whereby the parties that have joint control of the arrangement have rights to the net assets of the joint arrangement. Joint control is the contractually agreed sharing of control of an arrangement, which exists only when decisions about the relevant activities require unanimous consent of the parties sharing control Investments in joint ventures are accounted for using the equity method, after initially being recognized at cost in the consolidated balance sheet.

Equity Method

Under the equity method of accounting, the investments are initially recognized at cost and adjusted thereafter to recognize the Group's share of the post-acquisition profits or losses of the investee in statement of profit and loss, and the Group's share of other comprehensive income of the investee in other comprehensive income. Dividends received or receivable from associates and joint ventures are recognized as a reduction in the carrying amount of the investment.

When the Group's share of losses in an equity accounted investment equals or exceeds its interest in the entity, including any other unsecured long-term receivables, the Group does not recognize further losses, unless it has incurred obligations or made payments on behalf of the other entity. Such further losses are disclosed as part of Current Liabilities.

Unrealized gains on transactions between the Group and its associates and joint ventures are eliminated to the extent of the Group's interest in these entities. Unrealized losses are also eliminated unless the transaction provides evidence of an impairment of the asset transferred. Accounting policies of equity accounted investees have been changed where necessary to ensure consistency with the policies adopted by the Group.

2.2 Business Combination

The Company accounts for its business combinations under the acquisition method. The consideration transferred in a business combination is measured at fair value, which is calculated as the sum of the acquisition-date fair values of the assets transferred by the Group to the former owners of the acquiree, and equity interests issued by the Group in exchange of control of the acquire. Acquisition related costs are generally recognized in profit or loss as incurred.

At the acquisition date, the identified assets acquired and the liabilities assumed are recognized at their fair value, except that:

- Deferred tax assets or liabilities, and assets or liabilities related to employee benefit arrangements are recognised and measured in accordance with Ind AS 12 Income Taxes and Ind AS 19 Employee benefits respectively;

- liabilities or equity instruments related to share-based payment arrangements of the acquiree or share-based payment arrangements of the Group entered into to replace share-based payment arrangements of the acquiree are measured in accordance with Ind AS 102 Share-based Payment at the acquisition date; and

- Assets (or disposal groups) that are classified as held for sale in accordance with Ind AS 105 Non-current Assets held for sale and discontinued operations are measured in accordance with that Standard.

Goodwill is measured as the excess of the sum of the consideration transferred, the amount of any non-controlling interests in the acquiree, and the fair value of the acquirer's previously held equity interest in the acquiree (if any) over the net of the acquisition-date amounts of the identified assets acquired and the liabilities assumed.

In case of a bargain purchase, before recognizing a gain in respect thereof, the Group determines whether there exists clear evidence of the underlying reasons for classifying the business combination as a bargain purchase. Thereafter, the Group reassesses whether it has correctly identified all of the assets acquired and all of the liabilities that are identified in that reassessment. The Group then reviews the procedures used to measure the amounts that Ind AS requires for that purposes of calculating the bargain purchase. If the gain remains after this reassessment and review, the Group recognizes it in Other Comprehensive Income and accumulates the same in equity as capital reserve. This gain is attributable to the acquirer. If there does not exist clear evidence of the underlying assets for classifying the business combination as a bargain purchase, the Group recognizes the gain, after reassessing and reviewing (as described above), directly in equity as capital reserve.

Non-controlling interests that are present ownership interests and entitle their holders to a proportionate share of entity's net assets in the event of liquidation may be initially measured either at fair value or at non-controlling interests' proportionate share of recognized amounts of the acquiree's identified net assets. The choice of measurement basis is made on a transaction-by-transaction basis. Other types of non-controlling interests are measured at fair value or, when applicable, on the basis specified in another Ind AS.

When the consideration transferred by the Group in a business combination includes assets or liabilities resulting from a contingent consideration arrangement, the contingent consideration is measured at its acquisition-date fair value and included as part of the consideration transferred in a business combination. Changes in the fair value of the contingent consideration that qualify as measurement period adjustments are adjusted retrospectively, with corresponding adjustments against goodwill or capital reserve, as the case may be. Measurement period adjustments are adjustments that arise from additional information obtained during the 'measurement period' (which cannot exceed one year from acquisition date) about facts and circumstances that existed at the acquisition date.

The subsequent accounting for changes in the fair value of contingent consideration that do not qualify as measurement period adjustments depends on how the contingent consideration is classified. Contingent consideration that is classified as an asset or a liability is measured at fair value at subsequent reporting dates with the corresponding gain or loss being recognized in profit or loss. Contingent consideration that is classified as equity is not re-measured at subsequent reporting dates and its subsequent settlement is accounted within equity.

When a business combination is achieved in stages, the Group's previously held equity interest in the acquiree is re-measured to its acquisition date fair value, and the resulting gain, if any, is recognised in profit or loss. Amounts arising from interests in the acquiree prior to the acquisition date that have previously been recognised in other comprehensive income are reclassified to profit or loss where such treatment would be appropriate if that interest were disposed off.

If the initial accounting for a business combination is complete by end of the reporting period in which combination occurs, the Group reports provisional amounts for the items for which the accounting is incomplete. Those provision amounts are adjusted during the measurement period, or additional assets or liabilities are recognised, to reflect new information obtained about facts and circumstances that existed at the acquisition date that, if known, would have affected the amounts recognised at that date.

3. Investment in associates and Joint arrangement (Ind AS 112)

Details of each of the Groups material associates / joint arrangement as of 31 March 2026:

Name	Principal Activity	Place of incorporation	Proportion of ownership interest and voting rights held by the group
			As of 31.03.2026
SBT ENERGIES PRIVATE LIMITED	Iron & Iron Scrap Trading &	Hyderabad	0.09999

All of the above associates are accounted for using the equity method in these consolidated financial statements

(Rs. In lakhs)

Particulars	As at 31/03/2026	
	Qty.	Rs.
Quoted Investments (all fully paid):	-	-
Unquoted Investments (all fully paid):	-	-
SBT ENERGIES PRIVATE LIMITED Investment in Equity Shares of Rs. 10/- each fully paid up 10/-each share	0.09999	0.09999

Summary of financial information of material associates / joint arrangement is as follows:

(Amount in Rs.)

Particulars	SBT ENERGIES PRIVATE LIMITED
	As at 31.03.2026
Non-Current Assets	-
Current Assets	112.89
Non-Current Liabilities	117.54
Current Liabilities	16.71
Revenue	0.00
Profit/(Loss) from continuing operations	(0.55)
Other comprehensive income	-
Dividend received during the year	-

4. Non-Controlling interest

Particulars	31 March 2026
Balance at the beginning of the year	
Profit during the year	-
Non-controlling interests arising on the acquisition	-
Additional non-controlling interests arising on disposal of interest in subsidiary	-
Payment of dividend	-
Balance at the end of the year	**-**

Summarized financial information in respect of each of the Group's subsidiaries that has material non-controlling interests is set out below. The summarized financial information below represents amounts before intra-group eliminations.

(Amount in Rs.in Lakhs)

Particulars	31st March 2026	31st March 2025
Subsidiary		
1). SBT ENERGIES PRIVATE LIMITED		
Revenue-Other incomes	0.00	0.0027
Expenses	0.55	1.01
Profit for the Year	(0.55)	(1.01)
Other Comprehensive Income		
Total Comprehensive income	(0.55)	(1.01)
Attributable to owners of the Company	(0.55)	(1.01)
Attributable to non-controlling interests of the Company		
Dividend paid to non-controlling interest of the company		
Net cash inflow (outflow) from operating activities	(0.549)	(1.31)
Net cash inflow (outflow) from investing activities	-	-
Net cash inflow (outflow) from financing activities	0.550	1.36
Net cash inflow (outflow)	**0.001**	**0.05**

5. Investment in Subsidiaries

Information about the composition of the Group at the end of the reporting period is as follows

Amount in Rs.

Principal Activity	Place of incorporation	As of 31 March 2026,	As of 31 March 2025,
		No of wholly owned subsidiaries	
Iron & Iron Scrap Trading	Hyderabad	1	1

The table below shows details of **non-wholly owned subsidiaries of the Group that have material non-controlling interests:**

Amount in Rs.

Name of the Subsidiary	Principal place of business andplace of incorporation	Proportion of ownership interests and voting rights held by non-controlling interests	Profit (loss) allocated to non- non-Controlling interests for the year	Other Non-controlling interests
		31 Mar 26	31 Mar 26	31 Mar 26
SBT ENERGIES PRIVATE LIMITED	**Hyderabad**	-	-	-
Individually immaterial subsidiaries with non- controlling interests	**-**	-	-	-

6. Amounts have been rounded off to nearest Rupee.

7. Other Statutory Information

i. The Group does not have any Benami property, where any proceeding has been initiated or pending against the Group for holding any Benami property.

ii. The Group does not have any transactions with companies struck off

iii. The Group does not have any charges or satisfaction which is yet to be registered with ROC beyond the statutory period.

iv. The Group has not traded or invested in Crypto currency or Virtual Currency during the financial year.

v. The Group has not been declared wilful defaulter by any bank or financial institution or government or any government authority.

vi. The Group has not advanced or loaned or invested funds to any other person(s) or entity(ies), including foreign entities (Intermediaries) with the understanding that the Intermediary shall:

a. directly or indirectly lend or invest in other persons or entities identified in any manner whatsoever by or on behalf of the Group (Ultimate Beneficiaries) or

b. provide any guarantee, security or the like to or on behalf of the Ultimate Beneficiaries.

vii. The Group has not received any fund from any person(s) or entity(ies), including foreign entities (Funding Party) with the understanding (whether recorded in writing or otherwise) that the Group shall:

a. directly or indirectly lend or invest in other persons or entities identified in any manner whatsoever by or on behalf of the Funding Party (Ultimate Beneficiaries) or

b. provide any guarantee, security or the like on behalf of the Ultimate Beneficiaries.

viii. The Group does not have any such transaction which is not recorded in the books of accounts that has been surrendered or disclosed as income during the year in the tax assessments under the Income Tax Act, 1961 (such as, search or survey or any other relevant provisions of the Income Tax Act, 1961.)

NOTE NO. 2: PROPERTY, PLANT AND EQUIPMENT:

(Amount (Rs). in Lakhs)

	Computers	Furniture and Fixtures	Plant & Mahcinary	Vehicles	Office Equipment	Total
Deemed cost (gross carrying amount)						
As at March 31, 2024	15,000	53,412	-	9,48,386	2,40,940	12,57,738
Additions	-	-	-	-	-	-
Disposals	-	-	-	-	-	-
As at March 31, 2025	15,000	53,412	-	9,48,386	2,40,940	12,57,738
Additions	-	-	-	-	-	-
Disposals	-	-	-	-	-	-
As at March 31, 2026	15,000	53,412	-	9,48,386	2,40,940	12,57,738
Accumulated depreciation	-	-	-	-	-	-
As at March 31, 2024	6,000	53,412	-	9,48,386	2,40,940	12,48,738
Depreciation for the year	3,600	-	-	-	-	3,600
As at March 31, 2025	9,600	53,412	-	9,48,386	2,40,940	12,52,338
Depreciation for the year	2,160	-	-	-	-	2,160
As at March 31, 2026	11,760	53,412	-	9,48,386	2,40,940	12,54,498
	-	-	-	-	-	-
Carrying amounts(net)	-	-	-	-	-	-
At 31 March 2024	9,000	-	-	-	-	9,000
At 31 March 2025	5,400	-	-	-	-	5,400
As at March 31, 2026	3,240	-	-	-	-	3,240

Notes to financials statements

(Amount (Rs). in Lakhs)

NOTE NO: 3 NON CURRENT INVESTMENTS:

PARTICULARS	As at March 31, 2026	As at March 31, 2025
	Rs. in Lakhs	Rs. in Lakhs
(A) Investment In Subsidiary Company carried at Cost		
Investments in Equity instruments		
Investments in Equity instruments -Unquoted		
(Investment in SBT Energies Private Limited for 9999 Shares @10/- each)		
(B) Investment In Other Companies carried at Cost		
Investments in Equity instruments -Unquoted	14.00	14.00
	14.00	**14.00**

NOTE NO: 4 other Non Current Financial Assets

PARTICULARS	As atMarch 31, 2026	As at March 31, 2025
	Rs. in Lakhs	Rs. in Lakhs
Capital Advances	-	-
	-	**-**

NOTE NO: 5 Other non current assets

PARTICULARS	As atMarch 31, 2026	As at March 31, 2025
	Rs. in Lakhs	Rs. in Lakhs
MISCELLANEOUS EXPENDITURE		
Prel & Preoperative Expenses	31.09	31.09
Less : Written off	-	-
	31.09	**31.09**

NOTE NO: 6 INVENTORIES:

PARTICULARS	As atMarch 31, 2026	As at March 31, 2025
	Rs. in Lakhs	Rs. in Lakhs
(a) Stocks	-	-
	-	**-**

NOTE NO: 7 Trade receivables

PARTICULARS	As atMarch 31, 2026	As at March 31, 2025
	Rs. in Lakhs	Rs. in Lakhs
Considered good and secured		
Considered good and unsecured	422.26	422.26
Doubtful which have significant increase in Credit risk		
Credit Impaired	-	-
	422.26	**422.26**

Trade Receivables ageing schedule for the year ended March 31, 2026 & March 31, 2025 provided in note no. 24 (i) & 25 (ii)

Notes to financials statements

(Amount (Rs). in Lakhs)

NOTE NO: 8 CASH AND CASH EQUIVALENTS:

PARTICULARS	As atMarch 31, 2026	As at March 31, 2025
	Rs. in Lakhs	Rs. in Lakhs
(a) Balance with banks	1.19	1.02
(c) Cash on Hand	7.51	7.51
	8.70	**8.53**

NOTE NO: 9 Short Term Loans and advances

PARTICULARS	As atMarch 31, 2026	As at March 31, 2025
	Rs. in Lakhs	Rs. in Lakhs
Advance to Supplies		-
Other Loans & Advances	258.85	279.81
	258.85	**279.81**

NOTE NO: 10 OTHER CURRENT ASSETS:

PARTICULARS	As at March 31, 2026	As at March 31, 2025
	Rs. in Lakhs	Rs. in Lakhs
GST & TCS Receivable	0.59	0.59
Advance Tax & TDS	0.77	0.77
Others		
	1.36	**1.36**

NOTE NO: 12 Reserves and Surplus

PARTICULARS	As atMarch 31, 2026	As at March 31, 2025
	Rs. in Lakhs	Rs. in Lakhs
(a) Securities Premium:		-
(b) General Reserve:		-
(c') Capital Reserve - Forfeiture of shares		-
(d) Retained earnings:		
Opening balance	-118.86	-97.44
(+) Net profit during the year	-24.11	-21.42
Closing balance	**-142.97**	**-118.86**
(e) Other Comprehensive income:	**-**	**-**
Total (a+b+c+d+e)	**-142.97**	**-118.86**

NOTE NO:11: EQUITY SHARE CAPITAL:

PARTICULARS	As At March 31,2026		As At March 31,2025	
	Number	(Amount (Rs). in Lakhs)	Number	(Amount (Rs). in Lakhs)
Authorised				
Equity Shares of Rs. 10/- each	105.00	1,050.00	105.00	1,050.00
Issued, Subscribed and Paid up	-	-	-	-
Equity Shares of Rs. 10/- each fully paid up	50.49	504.90	50.49	504.90
(Refer foot note (a) to (d) below)				
Total	**50.49**	**504.90**	**50.49**	**504.90**

Foot note:

(a) Reconciliation of the number of shares outstanding as at March 31, 2026, March 31, 2025:

PARTICULARS	As At March 31,2026		As At March 31,2025	
	Number	(Amount (Rs). in Lakhs)	Number	(Amount (Rs). in Lakhs)
Equity Shares outstanding at the beginning of the year	50.49	504.90	50.49	504.90
Additions	-	-		
Equity Shares outstanding at the end of the year	**50.49**	**504.90**	**50.49**	**504.90**

(b) Details of Shareholders holding more than 5 % shares:

	PARTICULARS	As At March 31,2026		As At March 31,2025	
		No. of Shares	% of Holding	No. of Shares	% of Holding
1	RAMACHANDRA MURTHY ADIRAJU	4.40	8.71%	4,40,000.00	871459.69%
2	OM PRAKASH KOVURI	8.90	17.63%	8,90,147.00	1763016.44%
3	SUNDEEP NERLAKANTI	7.00	13.86%	7,00,000.00	1386413.15%
4	SANDHYA RANI NERLAKANTI	4.00	7.92%	4,00,000.00	792236.09%

(c) Terms and rights attached to the equity shares:

The Company has only one class of equity shares having par value of Rs.10/- each. Each holder of equity shares is entitled for one vote per share.

Distribution of dividends and repayment of capital, if any, by the company, shall be subject to the provisions of applicable laws.

Notes to financials statements

(Amount (Rs). in Lakhs)

NOTE NO: 13 Non-Current Borrowings

PARTICULARS	As atMarch 31, 2026	As at March 31, 2025
	Rs. in Lakhs	Rs. in Lakhs
Secured Term Loans form Banks		-
(secured by fixed assets and guaranteed by directors and others)		-
Unsecured	74.04	95.00
From Directors	49.25	27.74
	123.29	**122.74**

NOTE NO: 14 Deferred tax liabilities (Net)

PARTICULARS	As atMarch 31, 2026	As at March 31, 2025
	Rs. in Lakhs	Rs. in Lakhs
Opening Balance	-	-
Provision for Deferred Tax Liabilities	-	-
	-	**-**

NOTE NO: 15 Current Borrowings

PARTICULARS	As atMarch 31, 2026	As at March 31, 2025
	Rs. in Lakhs	Rs. in Lakhs
Loans repayable on demand	-	-
Cash Credit from State Bank of India	-	-
(secured by inventories & receivables and guaranteed by directors and others)		
Unsecured Loan Sriram Finance	-	-
	-	**-**

NOTE NO: 16 Trade Payables

PARTICULARS	As atMarch 31, 2026	As at March 31, 2025
	Rs. in Lakhs	Rs. in Lakhs
Outstanding dues to Micro, Small and Medium Enterprises		
Outstanding dues to creditors other than Micro, Small and Medium Enterprises	26.51	25.06
Outstanding dues to related parties		
	26.51	**25.06**

Trade Payable ageing schedule for the year ended March 31 2026 & March 31 2025 provided in note no. 25 (i) & 25 (ii)

Notes to financials statements

(Amount (Rs). in Lakhs)

NOTE NO: 17 OTHER CURRENT LIABILITIES:

PARTICULARS	As atMarch 31, 2026	As at March 31, 2025
	Rs. in Lakhs	Rs. in Lakhs
Advances from customers	216.28	216.28
Other amounts payable	4.50	3.20
Secreterial Audit Fee	0.50	0.50
Audit Fee	1.80	1.80
	223.09	**221.79**

NOTE NO: 18 Current Provisions

PARTICULARS	As atMarch 31, 2026	As at March 31, 2025
	Rs. in Lakhs	Rs. in Lakhs
Provision for Expenses		
Provision for Income Tax	1.47	1.47
	1.47	**1.47**

NOTE NO: 19(i) Revenue from Operations

PARTICULARS	For the year ended March, 2026	For the year ended March, 2025
	Rs. in Lakhs	Rs. in Lakhs
Sales		
	-	**-**

NOTE NO: 19(ii) Other Income

PARTICULARS	For the year ended March, 2026	For the year ended March, 2025
	Rs. in Lakhs	Rs. in Lakhs
Finance Income		
Deposits with bank		
Others		0.00
	-	**-**

NOTE NO: 20 Operating Expenses

PARTICULARS	For the year ended March, 2026	For the year ended March, 2025
	Rs. in Lakhs	Rs. in Lakhs
Opening Cost	**-**	**-**
Add: Material Purchases	**-**	**-**
Less: Closing Stock	**-**	**-**
Material Consumed	**-**	**-**
Labour Charges	-	-
	-	-
	-	**-**

Notes to financials statements

(Amount (Rs). in Lakhs)

NOTE NO: 21 EMPLOYEE BENEFITS EXPENSE:

PARTICULARS	For the year ended March, 2026	For the year ended March, 2025
	Rs. in Lakhs	Rs. in Lakhs
(a) Salaries & Wages	2.40	1.91
(b) Contribution to provident and other funds	-	-
('c) Gratuity and Leave Encashment	-	-
(d) Staff welfare expenses	-	-
	2.40	**1.91**

NOTE NO: 22 Finance Cost

PARTICULARS	For the year ended March, 2026	For the year ended March, 2025
	Rs. in Lakhs	Rs. in Lakhs
Interest on Cash Credit	-	-
Interest on Term Loans	-	-
Interest on Vehicle Loans	-	-
	-	**-**

NOTE NO: 23 OTHER EXPENSES:

PARTICULARS	For the year ended March, 2026	For the year ended March, 2025
	Rs. in Lakhs	Rs. in Lakhs
Accounting Charges		-
Office maintenance		
Remuneration		0.36
Printing & stationery	0.28	0.30
Professional & consultancy	4.46	2.20
Directors remuneration	7.80	7.80
Advertisement	0.34	0.80
Secreterial Audit Fee	-	0.50
Audit fees	1.80	1.80
Bank Charges	0.35	0.29
Legal Expenses	-	-
ROC Expenses	0.11	0.51
SEBI PENALTY	-	-
Listing Fee	4.01	3.84
Monitoring Foreign Investment	-	-
CDSL & NSDL Charges	1.47	0.38
Software Annual Expenses	0.04	0.04
Other expenses	1.03	0.66
	21.69	**19.47**

Notes to financials statements

Note No: 24 Trade Payables Ageing

(i) Trade Receivables ageing schedule for the year ended March 31, 2025: (Amount (Rs). in Lakhs)

Particulars	Not due	Outstanding for following periods from due date of payment for the financial year 2024-2025					Total
		Less than 6 months	6 months to 1 year	1 to 2 years	2 to 3 years	More than 3 Years	
(i) Undisputed Trade Receivables considered good	-						
(ii) Undisputed Trade Receivables – which have significant increase in credit risk	-	-	-	-	-	-	-
(iii) Undisputed trade receivables – credit impaired	-	-	-	-	-	-	-
(iv) Disputed Trade Receivables– considered good	-	-	-	-	-	-	-
(v) Disputed Trade Receivables – which have significant increase in credit risk	-	-	-	-	-	-	-
(vi) Disputed Trade Receivables – credit impaired	-	-	-	-	-	-	-

(ii) Trade Receivables ageing schedule for the year ended March 31, 2024: (Amount (Rs). in Lakhs)

Particulars	Not due	Outstanding for following periods from due date of payment for the financial year 2023-24					Total
		Less than 1 year	1 to 2 years	2 to 3 years	More than 3 Years		
(i) Undisputed Trade receivables considered good	-		42.00		380.00		**422.00**
(ii) Undisputed Trade Receivables – which have significant increase in credit risk	-	-	-	-	-	-	
(iii) Undisputed Trade Receivables – credit impaired	-	-	-	-	-	-	
(iv) Disputed Trade Receivables– considered good	-	-	-	-	-	-	
(v) Disputed Trade Receivables – which have significant increase in credit risk	-	-	-	-	-	-	
(vi) Disputed Trade Receivables – credit impaired	-	-	-	-	-	-	

Notes to financials statements

Note No: 25 Trade Payables Ageing

(i) Trade Payable ageing schedule for the year ended March 31 2025 :

(Amount (Rs). in Lakhs)

Particulars	Not due	Outstanding for following periods from due date of payment for the Financial year 2024-25				Total
		Less than 1 year	1 to 2 years	2 to 3 years	More than 3 years	
(i) Undisputed dues - MSME	-					
(ii) Undisputed dues - Others	-	25.06	-	-	-	25.06
(iii) Disputed dues - MSME	-	-	-	-	-	-
(iv) Disputed dues - Others	-	-	-	-	-	-
Total	**-**	**25**	**-**	**-**	**-**	**25.06**

Note No: 25 (ii)

(ii) Trade Payable ageing schedule for the year ended March 31 2024 :

(Amount (Rs). in Lakhs)

Particulars	Not due	Outstanding for following periods from due date of payment for the Financial year 2023-24				Total
		Less than 1 year	1 to 2 years	2 to 3 years	More than 3 years	
(i) Undisputed dues - MSME	-	-				-
(ii) Undisputed dues - Others	-	1.72	-	15.86	8.10	25.68
(iii) Disputed dues - MSME	-	-	-	-	-	-
(iv) Disputed dues - Others	-	-	-	-	-	-
Total	**-**	**2**	**-**	**15.86**	**8.10**	**25.68**

Notes to financials statements

(Amount (Rs). in Lakhs)

Note No : 26 Ratios

The following are analytical ratios for the year ended March 31, 2025 and March 31, 2024

Particulars	Numerator	Denominator	For the year ended 31 March, 2025	For the year ended 31 March, 2024	Variance	Remarks
Current Ratio	Current Assets	Current Liabilities	2.87	2.95	-2.68%	
Debt-Equity Ratio	Total Debt	Shareholder's Equity	0.32	0.30	6.73%	Unsecured borrowings have repaid
Debt Service Coverage Ratio	Earnings available for debt service	Debt service	Since the borrowings are interest free, this ratio is not caluclated			
Return on Equity (ROE)	Net profit after taxes - Preference Dividend	Average Shareholder's Equity	-0.05	-0.06	-12.91%	Increses loss yet revenue is not generated during the year.
Inventory Turnover Ratio	Cost of Goods Sold or Sales	Average Inventory	No revenue operations from goods during the year , this ratio is not caluclated			
Trade Receivables Turnover Ratio	Net Credit Sales	Average Receivables	0.00	0.00		No Sales During the FY 2024-25
Trade Payables Turnover Ratio	Net Revenue from Operations	Average Trade Payables	0.00	0.00		No Revenues in P&L Account for F.Y 2024-2025
Net Capital Turnover Ratio	Net Revenue from Operations	Shareholder's Equity Capital(4)	0.00	0.00		No Revenues in P&L Account for F.Y 2024-2025
Net Profit Ratio	Net Profit	Revenue from Operations	0.00	0.00		No Revenues in P&L Account for F.Y 2024-2025
Return on Capital Employed (ROCE)	Earnings Before Interest and Taxes (EBIT)	Capital Employed(5)	-0.05	-0.00	1580.60%	
Return on Investment	Income generated from investments		No Investments			

(1) Long-Term borrowings + Short-Term borrowings + Inter corporate loans + interest accrued
(2) Net profit after tax + Non-operating cash exp like depreciation + Interest + Term loan
(3) Term loan Interest + Principal repayments
(4) Shareholder's Equity Capital is equal to Networth
(5) Total Assets - Current Liabilities
(6) The Company is not having any market linked investments

As per our report of even date
Chartered Accountants
Firm Reg No. 009399S

Nageswara Rao G
Membership No. 207300
UDIN: 26234527SOFNYZ6284

Place: Hyderabad
Date : 28.05.2026

For and on behalf of the Board of Directors of
ABHISHEK INFRAVENTURES LIMITED.

NAGARAJU NOOKALA
Director
DIN:09083708

RAHUL ERRAMSHETTY
Director
DIN:03639105

Ramachandra Murthy Adiraju
CFO

Apoorva Singhvi
Company Secretary and Compliance officer

If undelivered please return to :

ABHISHEK INFRAVENTURES LIMITED

8 148/A, Gowtham Nagar, Ferozeguda, Bowenpally,
Secunderabad, Bowenpally, Tirumalagiri - 500011
Telangana