

ABHISHEK INFRAVENTURES LIMITED

CIN: - L45204TG1984PLC111447

To,

Date: 11.11.2023

1. BSE Limited P.J. Towers, Dalal Street, Mumbai – 400001	2. Metropolitan Stock Exchange of India Limited Vibgyor Towers, 4 th floor, Plot No. C62, Opp. Trident Hotel, Bandra Kurla Complex, Bandra (E), Mumbai- 400098
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Dear Sir/Madam,

Sub: Outcome of Board meeting held on 11.11.2023

Ref: Company's letter dated 04.11.2023

With reference to the subject cited, this is to inform the Exchange that at the meeting of the Board of Directors of Abhishek Infraventures Limited held on Saturday, 11.11.2023 at 03.00 p.m. at the registered office of the company the following were considered and approved:

1. Un-audited Financial Results (both Standalone and Consolidated) for the quarter and half year ended 30.09.2023. **(Enclosed)**.
2. Limited Review Report as per Regulation 33 of SEBI (LODR) Regulations, 2015 for the quarter and half-year ended 30.09.2023. **(Enclosed)**.

The meeting concluded at 04.00 P.M.

This is for the information and records of the Exchange, please.

Thanking you.

Yours sincerely,

For Abhishek Infraventures Limited


Nagaraju Nookala
Whole Time Director
DIN: 09083708



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Encl: as above

**Reg. Off: 6C-B, 6TH FLOOR, MELANGE TOWER
SY.NO 80-84 3/B7,4,5,5/A,B,6,6/A,8(P)&17,9/A/16&25/9,
MADHAPUR HYDERABAD Rangareddi TG 500081 IN
Email: abhiinfraventures@gmail.com. Cell:-7013808380.**

ABHISHEK INFRAVENTURES LIMITED

CIN: - L45204TG1984PLC111447

SCHEDULE III OF COMPANIES ACT, 2013

PART II - STATEMENT OF UN-AUDITED RESULTS FOR THE QUARTER ENDED 30.09.2023

ABHISHEK INFRAVENTURES LIMITED
CIN: L45204TG1984PLC111447

(Amount in Lakhs)

S.No	Particulars	Standalone Financials						Consolidated Financials					
		Quarter ended		Half Year Ended		Year ended	Quarter ended		Half Year Ended		Year Ended		
		For the Quarter ended 30.09.2023	For the Quarter ended 30.06.2023	For the Quarter ended 30.09.2022	For the Half year ended 30.09.2023	For the Half year ended 30.09.2022	For the Year ended 31.03.2023	For the Quarter ended 30.09.2023	For the Quarter ended 30.06.2023	For the Quarter ended 30.09.2022	For the Half year ended 30.09.2023	For the Half year ended 30.09.2022	For the Year ended 31.03.2023
	Un-Audited	Un-Audited	Un-Audited	Un-Audited	Un-Audited	Audited	Un-Audited	Un-Audited	Un-Audited	Un-Audited	Un-Audited	Audited	
						40.69						22.75	63.44
I	Revenue from Operations												0.01
II	Other Income												22.75
III	Total Income (I+II)						40.69						63.45
IV	Expenses												21.04
	(a) General Materials consumed												21.04
	(b) Purchase of stock-in-trade												
	(c) Changes in inventories of finished goods, work-in-progress and stock-in-trade												5.68
	(d) Employee benefits expense	0.95	0.60	2.08	1.55	4.95	3.78	0.95	0.60	2.08	1.55	2.08	0.21
	(e) Finance cost												
	(f) Depreciation and amortisation expense												36.53
	(g) Other expenses	7.88	3.62	3.04	11.50	3.04	35.82	7.88	4.12	3.04	12.00	3.30	63.46
	Total Expenses	8.83	4.22	5.12	13.05	7.99	39.60	8.83	4.72	5.18	13.55	26.50	
V	Profit / (Loss) before and exceptional items and Tax (III-IV)	(8.83)	(4.22)	(5.12)	(13.05)	(7.99)	1.09	(8.83)	(4.72)	(5.18)	(13.55)	(3.75)	(0.01)
VI	Exceptional items												
VII	Profit / (Loss) from before tax (V-VI)	(8.83)	(4.22)	(5.12)	(13.05)	(7.99)	1.09	(8.83)	(4.72)	(5.18)	(13.55)	(3.75)	(0.01)
VIII	Tax expense												
	(a) Current Tax												
	(b) Deferred Tax												
IX	Profit / (Loss) for the period from Continuing operations (VII-VIII)	(8.83)	(4.22)	(5.12)	(13.05)	(7.99)	1.09	(8.83)	(4.72)	(5.18)	(13.55)	(3.75)	(0.01)
X	Profit / (Loss) from discontinuing operations												
XI	Tax Expense of discontinuing operations												
XII	Profit / (Loss) from discontinuing operations after tax												
XIII	Profit/(loss) for the Period (IX+XII)	(8.83)	(4.22)	(5.12)	(13.05)	(7.99)	1.09	(8.83)	(4.72)	(5.18)	(13.55)	(3.75)	(0.01)
XIV	Other Comprehensive Incomes												
A)	(i) Items that will not be recycled to profit or loss												
	(ii) Income tax relating to items that will not be reclassified to profit or loss												
B)	(i) Items that may be reclassified to profit or loss												
	(ii) Income tax on items that may be reclassified to profit or loss												
	Total Other Comprehensive Income (A+B)												
XV	Total Comprehensive Income for the period (XIII+XIV)	(8.83)	(4.22)	(5.12)	(13.05)	(7.99)	1.09	(8.83)	(4.72)	(5.18)	(13.55)	(3.75)	(0.01)
XVI	Earnings Per Equity Share of face value of Rs 10/- each (for Continuing operations):												
	1) Basic	(0.17)	(0.08)	(0.16)	(0.26)	(0.25)	(0.02)	(0.17)	(0.09)	(0.16)	(0.27)	(0.12)	(0.00)
	2) Diluted	(0.17)	(0.08)	(0.16)	(0.26)	(0.25)	(0.02)	(0.17)	(0.09)	(0.16)	(0.27)	(0.12)	(0.00)
XVII	Earnings Per Equity Share of face value of Rs 10/- each (for Discontinuing operations):												
	1) Basic												
	2) Diluted												
XVIII	Earnings Per Equity Share of face value of Rs 10/- each (for Continued and												
	1) Basic	(0.17)	(0.08)	(0.16)	(0.26)	(0.25)	(0.02)	(0.17)	(0.09)	(0.16)	(0.27)	(0.12)	(0.00)
	2) Diluted	(0.17)	(0.08)	(0.16)	(0.26)	(0.25)	(0.02)	(0.17)	(0.09)	(0.16)	(0.27)	(0.12)	(0.00)
XIX	Paid-up equity share capital (Face Value of Rs. 10/- per share)	504.90	504.90	324.90	504.90	324.90	504.90	504.90	504.90	324.90	504.90	324.90	504.90

- NOTES:**
- In pursuance with Regulation 33 of SEBI (LODR) Regulations, 2015 and Schedule III of Companies Act, 2013, the above Financial Results have been prepared, reviewed by the Statutory Auditors of Company and recommended by Audit Committee and subsequently approved by Board of Directors of Company at their meeting held on 11.11.2023
 - The Financial Statements have been prepared in accordance with the recognition and measurement principles laid down in the Ind AS prescribed under Section 133 of Companies Act, 2013 read with the Companies (Indian Accounting Standards) Rules, 2015 (as amended)
 - The results are also available on the website of the Company www.abhishekinfra.com
 - The figures of the previous year/periods have been re-grouped/re-classified, whenever necessary, for the purpose of comparison.
 - The Company is engaged in trading of infrastructure building materials and infra workshence operating hence there are no separate reportable segments as per Ind AS - 108 "Operating Segments"

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For ABHISHEK INFRAVENTURES LIMITED
NAGARAJU NOOKALA
Whole time Director
DIN: 09083708



Reg. Off: 6C-B, 6TH FLOOR, MELANGE TOWER
SY.NO 80-84 3/B7,4,5,5/A,B,6,6/A,8(P)&17,9/A/16&25/9,
MADHAPUR HYDERABAD Rangareddi TG 500081 IN
E-mail: abhiinfraventures@gmail.com. Cell:-7013808380.

ABHISHEK INFRAVENTURES LIMITED

CIN: - L45204TG1984PLC111447

ABHISHEK INFRAVENTURES LIMITED		
Reg. Off: 6C B, 6TH FLOOR, MELANGE TOWER		
SY NO 80 84 3/B7,4,5,5/A,B,6,6/A,8(P)&17,9/A/16&25/9		
MADHAPUR HYDERABAD Rangareddi TG 500081 IN		
CONSOLIDATED STATEMENT OF CASH FLOWS FOR THE ENDED 30th SEPT, 2023		
PARTICULARS	Ended 30 09 2023	Year ended 31 03 2023
A. CASH FLOW FROM OPERATING ACTIVITIES :		
Net profit before tax	(13.55)	(0.02)
Adjustment for:		
Depreciation and Amortisation	-	-
Preliminary Expenses Written off	-	-
Interest Earned	-	-
Cash Flows from Operations before changes in assets and liabilities	(13.55)	(0.02)
Movements in Working Capital::		
(Increase)/ Decrease in trade receivables	-	(27.07)
(Increase)/Decrease in other Current Assets	0.59	2.12
(Increase) / Decrease in Inventories	-	21.04
(Increase) / Decrease in Loans and Advances	(60.99)	(46.74)
(Increase) / Decrease in Trade Payables	(1.19)	(38.69)
(Increase) / Decrease in Short Term Provision	(0.56)	-
Increase/(Decrease) in Other current liabilities	(4.45)	7.97
Change in Working Capital	(66.60)	(81.37)
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	(80.15)	(81.39)
Less: Taxes paid	-	-
Net Cash from operating activities(A)	(80.15)	(81.39)
B. CASH FLOW FROM INVESTING ACTIVITIES		
(Increase) / Decrease in Fixed assets and Capital Work In progress	-	(0.15)
Bank Balances not considered as Cash and Cash equivalents	-	-
Investment in equity Shares	-	-
Loan (given)/repaid (net)	-	(25.00)
-Balance of Unclaimed Dividend	-	-
Net cash used in Investing activities (B)	-	(25.15)
C. CASH FLOW FROM FINANCING ACTIVITIES		
Increase / (Decrease) in Share Capital	-	180.00
Increase / (Decrease) in Borrowings	1.15	16.33
Interest paid	-	-
Net cash Flow from Financing Activities (C)	1.15	196.33
D. Effect of exchange differences on translation of foreign currency cash and cash equivalents		
Net Increase/(Decrease) in cash & cash equivalents [A+B+C]	(79.00)	89.79
CASH & CASH EQUIVALENTS AT THE BEGINNING OF THE YEAR	102.45	12.65
CASH & CASH EQUIVALENTS AT THE END OF THE YEAR	23.45	102.45


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

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Nagaraj
Nagaraj Nookala
Wholetime Director
DIN: 09083708

Place: Hyderabad
Date : 11/11/2023



Reg. Off: 6C-B, 6TH FLOOR, MELANGE TOWER
SY.NO 80-84 3/B7,4,5,5/A,B,6,6/A,8(P)&17,9/A/16&25/9,
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ABHISHEK INFRAVENTURES LIMITED Reg. Off: 6C-B, 6TH FLOOR, MELANGE TOWER SY.NO 80-84 3/B7,4,5,5/A,B,6,6/A,8(P)&17,9/A/16&25/9 MADHAPUR HYDERABAD Rangareddi TG 500081 IN CONSOLIDATED BALANCE SHEET AS AT 30th September 2023 (Amount in Lakhs)			
	PARTICULARS	As at 30th September 2023	As at 31st Mar 2023
I	ASSETS:		
(1)	Non-current assets		
	(a) Property, Plant and Equipment	0.15	0.15
	(b) Capital work-in-progress	-	-
	(c) Goodwill	-	-
	(d) Other Intangible Assets	-	-
	(e) Intangible Assets under development	-	-
	(f) Biological Assets	-	-
	(g) Financial assets		
	(i) Investments	14.00	14.00
	(ii) Other Financial Assets	-	-
	(h) Deferred tax assets (net)	-	-
	(i) Other non-current assets	31.09	31.09
(2)	Current assets		
	(a) Inventories	-	-
	(b) Financial assets		
	(i) Investments		
	(ii) Trade receivables	422.26	422.26
	(iii) Cash and cash equivalents	7.51	102.45
	(iv) Bank Balances other than (iii) above	15.94	
	(v) Loans and advances	283.00	222.01
	(vi) Investments held for Sale		
	(c) Other current assets	0.77	1.36
	TOTAL ASSETS	774.72	793.32
II	EQUITY AND LIABILITIES:		
	Equity		
	(a) Equity Share Capital	504.90	504.90
	(b) Other Equity		
	(iii) Reserves and Surplus	(83.93)	(71.38)
	Liabilities		
(1)	Non Current Liabilities		
	(a) Financial Liabilities		
	(i) Borrowings	109.58	108.43
	(ii) Minority Interest		
	(b) Deferred tax liabilities (Net)	-	-
(2)	Current Liabilities		
	(a) Financial Liabilities		
	(i) Borrowings		
	(ii) Trade Payables	23.96	22.77
	(iii) Other financial liabilities		
	(b) Other current liabilities	216.34	224.32
	(c) Provisions	3.72	4.28
	(d) Current tax liabilities(Net)	0.15	
	TOTAL EQUITY AND LIABILITIES	774.72	793.32
Significant accounting policies and notes to accounts			
For and on behalf of the Board of Directors of ABHISHEK INFRAVENTURES LIMITED.			
	NOOKALA NAGARAJ U	Digitally signed by NOOKALA NAGARAJU Date: 2023.11.11 16:01:58 +05'30'	Nag Nookala Wholetime Director DIN: 09083708
Place: Hyderabad			
Date : 11/11/2023			

Reg. Off: 6C-B, 6TH FLOOR, MELANGE TOWER
SY.NO 80-84 3/B7,4,5,5/A,B,6,6/A,8(P)&17,9/A/16&25/9,
MADHAPUR HYDERABAD Rangareddi TG 500081 IN
Email: abhiinfraventures@gmail.com. Cell:-7013808380.

ABHISHEK INFRAVENTURES LIMITED Reg Off: 6C B, 6TH FLOOR, MELANGE TOWER SY NO 80-84 3/B7,4,5,5/A,B,6,6/A,8(P)&17,9/A/16&25/9 MADHAPUR HYDERABAD Rangareddi TG 500081 IN STANDALONE BALANCE SHEET AS AT Sep 30, 2023		
(Amount in lakhs)		
PARTICULARS	As at Sep 30, 2023	As at March 31, 2023
I ASSETS:		
(1) Non-current assets		
(a) Property, Plant and Equipment	0.15	0.15
(b) Capital work-in-progress	-	-
(c) Goodwill	-	-
(d) Other Intangible Assets	-	-
(e) Intangible Assets under development	-	-
(f) Biological Assets	-	-
(g) Financial assets		
(i) Investments	15.00	15.00
(ii) Other Financial Assets	-	-
(h) Deferred tax assets (net)	-	-
(i) Other non-current assets	31.09	31.09
(2) Current assets		
(a) Inventories	-	-
(b) Financial assets		
(i) Investments	-	-
(ii) Trade receivables	397.45	397.45
(iii) Cash and cash equivalents	7.44	52.36
(iv) Bank Balances other than (iii) above	15.82	-
(v) Loans and advances	205.68	194.68
(vi) Investments held for Sale	-	-
(c) Other current assets	0.77	0.77
TOTAL ASSETS	673.40	691.50
II EQUITY AND LIABILITIES:		
Equity		
(a) Equity Share Capital	504.90	504.90
(b) Other Equity		
(iii) Reserves and Surplus	(64.50)	(51.45)
Liabilities		
(1) Non Current Liabilities		
(a) Financial Liabilities		
(i) Borrowings	5.75	5.75
(b) Deferred tax liabilities (Net)	-	-
(2) Current Liabilities		
(a) Financial Liabilities		
(i) Borrowings	-	-
(ii) Trade Payables	8.10	6.92
(iii) Other financial liabilities	-	-
(b) Other current liabilities	216.94	223.91
(c) Provisions	1.47	1.47
(d) Current tax liabilities(Net)	0.74	-
TOTAL EQUITY AND LIABILITIES	673.40	691.50
Significant accounting policies and notes to accounts		

For and on behalf of the Board of Directors of

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Nookala Nagaraju
Wholetime Director
DIN: 09083708



Place: Hyderabad

Reg. Off: 6C-B, 6TH FLOOR, MELANGE TOWER
SY.NO 80-84 3/B7,4,5,5/A,B,6,6/A,8(P)&17,9/A/16&25/9,
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ABHISHEK INFRAVENTURES LIMITED

CIN: - L45204TG1984PLC111447

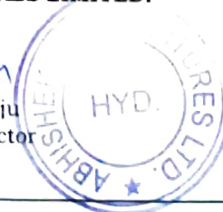
ABHISHEK INFRAVENTURES LIMITED		
Reg. Off: 6C-B, 6TH FLOOR, MELANGE TOWER		
SY.NO 80 84 3/B7,4,5,5/A,B,6,6/A,8(P)&17,9/A/16&25/9		
MADHAPUR HYDERABAD Rangareddi TG 500081 IN		
STANDALONE STATEMENT OF CASH FLOWS FOR THE PERIOD ENDED SEP 30, 2023		
PARTICULARS	Period Ended 30-09-2023	Year ended 31-03-2023
A. CASH FLOW FROM OPERATING ACTIVITIES :		
Net profit before tax	(13.05)	1.09
Adjustment for:		
Depreciation and Amortisation	-	-
Preliminary Expenses Written off	-	-
Interest Earned	-	-
Cash Flows from Operations before changes in assets and liabilities	(13.05)	1.09
Movements in Working Capital::		
(Increase)/ Decrease in trade receivables	-	(42.27)
(Increase)/Decrease in other Current Assets	-	2.12
(Increase) / Decrease in Inventories	-	-
(Increase) / Decrease in Loans and Advances	(11.00)	(46.74)
(Increase) / Decrease in Trade Payables	1.18	(1.00)
(Increase) / Decrease in Short Term Provision	-	-
Increase/(Decrease) in Other current liabilities	(6.23)	5.72
Change in Working Capital	(29.10)	(82.16)
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	(29.10)	(81.07)
Less: Taxes paid		
Net Cash from operating activities(A)	(29.10)	(81.07)
B. CASH FLOW FROM INVESTING ACTIVITIES		
(Increase) / Decrease in Fixed assets and Capital Work In progress		(0.15)
Bank Balances not considered as Cash and Cash equivalents		-
Investment in equity Shares	-	-
Net cash used in Investing activities (B)	-	(0.15)
C. CASH FLOW FROM FINANCING ACTIVITIES		
Increase / (Decrease) in Share Capital		180.00
Increase / (Decrease) in Borrowings	-	(58.28)
Interest paid		-
Net cash Flow from Financing Activities (C)	-	121.72
Net Increase/(Decrease) in cash & cash equivalents [A+B+C]	29.10	40.50
CASH & CASH EQUIVALENTS AT THE BEGINNING OF THE YEAR	52.36	11.86
CASH & CASH EQUIVALENTS AT THE END OF THE YEAR	23.26	52.36

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

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NAGARAJU

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by NOOKALA
NAGARAJU
Date: 2023.11.11
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Nookala Nagaraju
Wholtime Director
DIN: 09083708



Place: Hyderabad
Date: 11-11-2023

Reg. Off: 6C-B, 6TH FLOOR, MELANGE TOWER
SY.NO 80-84 3/B7,4,5,5/A,B,6,6/A,8(P)&17,9/A/16&25/9,
MADHAPUR HYDERABAD Rangareddi TG 500081 IN
Email: abhiinfraventures@gmail.com Call: 7013808380



LIMITED REVIEW REPORT

To,
The Board of Directors,
ABHISHEK INFRAVENTURES LIMITED

We have reviewed the accompanying statement of Un-Audited Financial Results of **ABHISHEK INFRAVENTURES LIMITED** for the quarter ended **30th September, 2023** attaching herewith, being submitted by the company pursuant to the requirements of Regulation 33 of the SEBI (Listing obligations and disclosure Requirements) Regulations, 2015, as amended.

The preparation of the statement in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34, Interim Financial Reporting (Ind AS 34) prescribed under Section 133 of the companies Act, 2013 read with Rule 3 of Companies (Indian Accounting Standard) Rules 2015 is the responsibility of the company management and has been approved by the Board of Directors of the Company. Our Responsibility is to express a conclusion on the statement based on our review.

We conducted our review in accordance with the Standard on Review Engagement (SRE) 2410, Review of Interim Financial information performed by the independent auditor of the Entity issued by the Institute of Chartered Accountants of India. This standard requires that we plan and perform the review to obtain moderate assurance as to whether the financial statements are free of material misstatement. A review is limited primarily to inquiries of Company personnel and analytical procedures applied to financial data and thus provide less assurance than an audit. We have not performed an audit and accordingly, we do not express an audit opinion.

Based on our review conducted as above, nothing has come to our attention that causes us to believe that the accompanying statement, prepared in accordance with the recognition and measurement principles laid down in the applicable Indian Accounting Standards ("Ind AS") specified under section 133 of the Companies Act, 2013, read with relevant rules issued there under and other recognized accounting practices and policies has not disclosed the information required to be disclosed in terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended including the manner in which it is to be disclosed, or that it contains any material misstatement.

For N G Rao & Associates,
Chartered Accountants
Firm Reg. No: 009399S



CA. G. Nageswara Rao
Partner

Membership No. 207300
UDIN: 23207300BGVFCQ1084

Place: Hyderabad
Date: 11-11-2023



Independent Auditor's Review Report on Interim Consolidated Financial Results of the Company Pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015

To
Board of Directors of
M/s. ABHISHEK INFRAVENTURES LIMITED

We have reviewed the quarterly Consolidated Unaudited Financial Results of **M/s. ABHISHEK INFRAVENTURES LIMITED** ("The Company") and its subsidiary (Collectively referred to as Group) for the quarter ended 30th September, 2023 attached herewith, being submitted by the company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations 2015, as amended.

These quarterly consolidated financial results as well have been prepared on the basis of the consolidated interim financial statements, which are the responsibility of the company's management. Our responsibility is to express an opinion on these Consolidated financial results based on our audit of such Consolidated interim financial statements, which have been prepared in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34 "Interim Financial Reporting" (Ind AS 34), prescribed, under Section 133 of the Companies Act, 2013 read with relevant rules issued there under; or by the Institute of Chartered Accountants of India, as applicable and other accounting principles generally accepted in India.

We conducted our review of the Statement in accordance with the standard on Review Engagements (SRE) 2410 "Review of Interim Financial Information Performed by the Independent Auditor of the Entity," issued by the Institute of Chartered Accountants of India (ICAI). A review of interim financial information consists of making inquiries, primarily of parent's personnel responsible for financial and accounting matters, and applying analytical and other review procedures. A review is substantially less in scope than an audit conducted in accordance with Standards on Auditing specified under Section 143(10) of the Companies Act, 2013 and consequently does not enable us to obtain assurance that we would become aware of all significant matters that might be identified in an audit. Accordingly, we do not express an audit opinion.

Attention is drawn to the statement which states that the consolidated figures for the Corresponding quarters ended June, 2023 and September, 2023 as



reported in the accompanying Statement have been approved by the Parent's Board of Directors, but have not been subjected to review.

We also performed procedures in accordance with the circular issued by the SEBI under Regulation 33(8) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 as amended, to the extent applicable.

We did not review the interim financial information of the Subsidiary company which are included in the consolidated quarterly unaudited financial results, whose consolidated interim financial information reflects, total revenue of SBT Energies Private Limited is Nil for the quarter ended September 30th, 2023, total net loss of SBT Energies Private Limited is Rs.8.83 Lakhs for the quarter ended September 30th, 2023. This interim financial information has been reviewed by other Auditors whose reports have been furnished to us by management and our conclusion on the statement, in so far as it relates to the amounts and disclosures included in respect of these subsidiaries, based solely on the reports of the other auditors.

In our opinion and to the best of our information and according to the explanations given to us these quarterly financial results:

- I. Include the quarterly financial results of the following entity: -
 - a) SBT ENERGIES PRIVATE LIMITED – 99.99% Subsidiary
- II. are presented in accordance with the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 in this regard;

**For N G Rao & Associates,
Chartered Accountants
Firm Reg. No: 009399S**



**CA. G. Nageswara Rao
Partner
Membership No. 207300
UDIN: 23207300BGVFCR1837**



**Place: Hyderabad
Date: 11-11-2023**