

# ABHISHEK INFRAVENTURES LIMITED

CIN: - L45204TG1984PLC111447

To,

Date: 14.08.2023

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

Sub: Outcome of Board meeting held on 14.08.2023

Ref: Company's letter dated 04.08.2023

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 Monday, 14.08.2023 at 03.30 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 ended 30.06.2023. **(Enclosed)**.
2. Limited Review Report as per Regulation 33 of SEBI (LODR) Regulations, 2015 for the quarter ended 30.06.2023. **(Enclosed)**.


The meeting concluded at 4.45p.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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by NOOKALA  
NAGARAJ NAGARAJU  
Date: 2023.08.14  
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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](mailto: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 30.06.2023									
ABHISHEK INFRAVENTURES LIMITED									
CIN: L45204TG1984PLC111447									
		Standalone Financials				Consolidated Financials			
		Quarter ended		Year ended		Quarter ended		Year Ended	
S.No.	Particulars	For the	For the	For the	For the	For the	For the	For the	For the
		Quarter	Quarter	Quarter	Year	Quarter	Quarter	Quarter	Year
		ended	ended	ended	ended	ended	ended	ended	ended
		30.06.2023	31.03.2023	30.06.2022	31.03.2023	30.06.2023	31.03.2023	30.06.2022	31.03.2023
		Un-Audited	Audited	Un-Audited	Audited	Un-Audited	Audited	Un-Audited	Audited
(Amount in Lakhs)									
I.	Revenue from Operations	-	40.69	-	40.69	-	40.69	22.75	63.44
II.	Other Income	-	-	-	-	-	-	-	0.01
III.	<b>Total income (I+II)</b>	-	40.69	-	40.69	-	40.69	22.75	63.45
IV.	<b>Expenses</b>	-	-	-	-	-	-	-	-
	(a) Cost of Materials consumed	-	-	-	-	-	-	-	-
	(b) Purchase of stock-in-trade	-	-	-	-	-	-	-	-
	(c) Changes in inventories of finished goods, work-in-progress and stock-in-trade	-	-	-	-	-	-	21.41	21.04
	(d) Employee benefits expense	-	-	-	-	-	-	-	-
	(e) Finance Cost	0.60	1.20	2.87	3.78	0.60	3.10	2.87	5.68
	(f) Depreciation and amortisation expense	-	-	-	-	-	0.07	0.02	0.21
	(h) Other expenses	3.62	6.63	-	35.82	4.12	7.08	-	-
	<b>Total Expenses</b>	<b>4.22</b>	<b>7.83</b>	<b>2.87</b>	<b>39.60</b>	<b>4.72</b>	<b>10.25</b>	<b>24.30</b>	<b>63.53</b>
V.	<b>Profit / (Loss) before and exceptional items and Tax (III-IV)</b>	<b>(4.22)</b>	<b>32.86</b>	<b>(2.87)</b>	<b>1.09</b>	<b>(4.72)</b>	<b>30.44</b>	<b>(1.55)</b>	<b>(0.01)</b>
VI.	Exceptional Items	-	-	-	-	-	-	-	-
VII.	<b>Profit / (Loss) from before tax (V-VI)</b>	<b>(4.22)</b>	<b>32.86</b>	<b>(2.87)</b>	<b>1.09</b>	<b>(4.72)</b>	<b>30.44</b>	<b>(1.55)</b>	<b>(0.01)</b>
VIII.	<b>Tax expense</b>	-	-	-	-	-	-	-	-
	Current Tax	-	-	-	-	-	-	-	-
	Deferred Tax	-	-	-	-	-	-	-	-
IX.	<b>Profit/ (Loss) for the period from Continuing operations (VII-VIII)</b>	<b>(4.22)</b>	<b>32.86</b>	<b>(2.87)</b>	<b>1.09</b>	<b>(4.72)</b>	<b>30.44</b>	<b>(1.55)</b>	<b>(0.01)</b>
X.	Profit/ (Loss) from discontinuing operations	-	-	-	-	-	-	-	-
XI.	Tax Expense of discontinuing operations	-	-	-	-	-	-	-	-
XII.	<b>Profit/ (Loss) from discontinuing operations after tax</b>	-	-	-	-	-	-	-	-
XIII.	<b>Profit/ (loss) for the Period (IX+XII)</b>	<b>(4.22)</b>	<b>32.86</b>	<b>(2.87)</b>	<b>1.09</b>	<b>(4.72)</b>	<b>30.44</b>	<b>(1.55)</b>	<b>(0.01)</b>
XIV.	<b>Other Comprehensive Incomes</b>	-	-	-	-	-	-	-	-
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	-	-	-	-	-	-	-	-
	<b>Total Other Comprehensive Income (A+B)</b>	-	-	-	-	-	-	-	-
XV.	<b>Total Comprehensive Income for the period (XIII+XIV)</b>	<b>(4.22)</b>	<b>32.86</b>	<b>(2.87)</b>	<b>1.09</b>	<b>(4.72)</b>	<b>30.44</b>	<b>(1.55)</b>	<b>(0.01)</b>
XVI.	<b>Earnings Per Equity Share of face value of Rs.10/- each (for Continuing operations):</b>	-	-	-	-	-	-	-	-
	1) Basic	(0.08)	0.65	(0.08)	0.02	(0.09)	0.60	(0.04)	-
	2) Diluted	(0.08)	0.65	(0.08)	0.02	(0.09)	0.60	(0.04)	-
XVII.	<b>Earnings Per Equity Share of face value of Rs.10/- each (for Discontinuing operations):</b>	-	-	-	-	-	-	-	-
	1) Basic	-	-	-	-	-	-	-	-
	2) Diluted	-	-	-	-	-	-	-	-
XVIII.	<b>Earnings Per Equity Share of face value of Rs.10/- each (for Continued and</b>	-	-	-	-	-	-	-	-
	1) Basic	(0.08)	0.65	(0.08)	0.02	(0.09)	0.60	(0.04)	-
	2) Diluted	(0.08)	0.65	(0.08)	0.02	(0.09)	0.60	(0.04)	-
XIX.	Paid-up equity share capital (Face Value of Rs. 10/- per share)	504.90	504.90	324.90	504.90	504.90	504.90	324.90	504.90
<b>NOTES:</b>									
1	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 14.08.2023.								
2	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).								
3	The results are also available on the website of the Company <a href="http://www.abhishekinfra.com">www.abhishekinfra.com</a>								
4	The figures of the previous year/periods have been re-grouped/re-classified, whenever necessary, for the purpose of comparison								
5	The Company is engaged intrading of infrastructure building materials and infra workshence operating hence there are no separate reportable segments as per Ind AS -108 'Operating Segments'								

For ABHISHEK INFRAVENTURES LIMITED

*Nagaraju*



Place: Hyderabad  
Date: 14.08.2023

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**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 **30<sup>th</sup> June, 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: 23207300BGVEEX5496**

Place: Hyderabad  
Date: 14-08-2023.



**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 30<sup>th</sup> June, 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 March, 2023 and June, 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 June 30<sup>th</sup>, 2023, total net loss of SBT Energies Private Limited is Rs. 0.5 lakhs for the quarter ended June 30<sup>th</sup>, 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:23207300BGVEEY3672**

Place: Hyderabad

Date: 14-08-2023