

ABHISHEK INFRAVENTURES LIMITED

CIN: - L45204TG1984PLC111447

To,

Date: 12.08.2024

BSE Limited P.J. Towers, Dalal Street, Mumbai – 400001	Metropolitan Stock Exchange of India Limited 205(A), 2nd Floor, Piramal Agastya Corporate Park, Kamani Junction, LBS Road, Kurla (West), Mumbai - 400 070
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Dear Sir/Madam,

Unit: **Abhishek Infraventures Limited (Scrip Code: 530881) / ABHIINFRA**

Sub: **Outcome of Board Meeting for the quarter ended 30.06.2024 under regulation 30 and 33 of SEBI (Listing Obligations and Disclosure requirements) Regulations, 2015.**

With reference to the subject cited, this is to inform the Exchanges that the Board of Directors of **Abhishek Infraventures Limited** at its meeting held on Monday, the 12th day of August, 2024 at 02.30 p.m. at registered office of the Company at 8 148/A, Gowtham Nagar, Ferozeguda, Bowenpally, Secunderabad, Tirumalagiri, 500011 - Telangana, the following were considered and approved:

1. Un-audited financial results (standalone and consolidated) for the quarter ended 30.06.2024. (Enclosed)
2. Limited Review Report for the quarter ended 30.06.2024. (Enclosed)
3. 40th Director's Report for the Financial Year 2023-24 and Notice for convening 40th Annual General Meeting (AGM) for the financial year 2023-24.
4. Appointment of M/s. Vivek Surana & Associates., practicing company secretaries, as Secretarial Auditor of the Company for the FY 2024-25. (Brief Profile is annexed as Annexure - I)

The meeting concluded at 07.10 p.m.

Thanking you.

Yours sincerely,

For Abhishek Infraventures Limited


Nagaraju N. Pokala
Whole Time Director
DIN: 09083708



Encl: as above

Reg. Off: 8-148/A, Gowtham Nagar, Ferozeguda, Bowenpally,
Secunderabad, Hyderabad – 500011, Telangana IN
Email: abhiinfraventures@gmail.com. Cell: -7013808380.

ABHISHEK INFRAVENTURES LIMITED

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Annexure I

Brief Profile of M/s. Vivek Surana & Associates, Practicing Company Secretaries as Secretarial Auditor of the Company

The details required under Regulation 30 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 read with SEBI Circular CIR/CFD/CMD/4/2015 dated 9th September, 2015

Particulars	M/s. Vivek Surana & Associates
Reason for change viz. appointment, resignation, removal, death or otherwise	Appointment of M/s. Vivek Surana & Associates, Practicing Company Secretaries as Secretarial Auditor of the Company.
Date of appointment & Terms of appointment	For the Financial Year 2024-25
Brief Profile	Vivek Surana & Associates, is a Practicing Company Secretaries firm based at Hyderabad providing secretarial, listing and other advisory services. The firm has existence of more than a decade in the above said services.
Disclosure of relationships between directors (in case of appointment of a director)	NA

N. Srinivas



**Reg. Off: 8-148/A, Gowtham Nagar, Ferozeguda, Bowenpally,
Secunderabad, Hyderabad – 500011, Telangana IN
Email: abhiinfraventures@gmail.com. Cell: -7013808380.**

SCHEDULE III OF COMPANIES ACT, 2013
PART II - STATEMENT OF UNAUDITED RESULTS FOR THE QUARTER ENDED 30.06.2024

ABHISHEK INFRAVENTURES LIMITED
CIN: L45204TG1984PLC111447

(Amount in Lakhs)

S.No.	Particulars	Standalone Financials				Consolidated Financials			
		Quarter ended		Year ended		Quarter ended		Year Ended	
		For the Quarter ended 30.06.2024	For the Quarter ended 31.03.2024	For the Quarter ended 30.06.2023	For the Year ended 31.03.2024	For the Quarter ended 30.06.2024	For the Quarter ended 31.03.2024	For the Quarter ended 30.06.2023	For the Year ended 31.03.2024
	Un-Audited	Audited	Un-Audited	Audited	Un-Audited	Audited	Un-Audited	Audited	
I	Revenue from Operations	-	-	-	-	-	-	-	-
II	Other Income	-	-	-	-	-	-	-	-
III	Total income (I+II)	-	-	-	-	-	-	-	-
IV	Expenses	-	-	-	-	-	-	-	-
	(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	-	-	-	-	-	-	-	-
	(d) Employee benefits expense	0.40	1.20	0.60	3.55	0.40	1.20	0.60	3.55
	(e) Finance Cost	-	-	-	-	-	-	-	-
	(f) Depreciation and amortisation expense	-	0.06	-	0.06	-	0.06	-	0.06
	(h) Other expenses	7.06	5.88	3.62	21.59	7.58	5.94	4.12	4.48
	Total Expenses	7.46	7.14	4.22	25.20	7.98	7.20	4.72	8.09
V	Profit / (Loss) before and exceptional items and Tax (III-IV)	(7.46)	(7.14)	(4.22)	(25.20)	(7.98)	(7.20)	(4.72)	(8.09)
VI	Exceptional Items	-	-	-	-	-	-	-	-
VII	Profit / (Loss) from before tax (V-VI)	(7.46)	(7.14)	(4.22)	(25.20)	(7.98)	(7.20)	(4.72)	(8.09)
VIII	Tax expense	-	-	-	-	-	-	-	-
	Current Tax	-	-	-	-	-	-	-	-
	Deferred Tax	-	-	-	-	-	-	-	-
IX	Profit/ (Loss) for the period from Continuing operations (VII-VIII)	(7.46)	(7.14)	(4.22)	(25.20)	(7.98)	(7.20)	(4.72)	(8.09)
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)	(7.46)	(7.14)	(4.22)	(25.20)	(7.98)	(7.20)	(4.72)	(8.09)
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)	(7.46)	(7.14)	(4.22)	(25.20)	(7.98)	(7.20)	(4.72)	(8.09)
XVI	Earnings Per Equity Share of face value of Rs.10/- each (for Continuing operations):								
	1) Basic	(0.15)	(0.14)	(0.08)	(0.50)	(0.16)	(0.14)	(0.09)	(0.16)
	2) Diluted	(0.15)	(0.14)	(0.08)	(0.50)	(0.16)	(0.14)	(0.09)	(0.16)
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	(0.15)	(0.14)	(0.08)	(0.50)	(0.16)	(0.14)	(0.09)	(0.16)
	2) Diluted	(0.15)	(0.14)	(0.08)	(0.50)	(0.16)	(0.14)	(0.09)	(0.16)
XIX	Paid-up equity share capital (Face Value of Rs. 10/- per share)	504.90	504.90	504.90	504.90	504.90	504.90	504.90	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 12.08.2024.
- 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"

Place: Hyderabad
Date : 12.08.2024

For ABHISHEK INFRAVENTURES LIMITED

Nagaraju Nookala
Whole-Time Director
DIN: 01983708



INDEPENDENT AUDITOR'S REVIEW REPORT ON REVIEW OF INTERIM STANDALONE FINANCIAL RESULTS

TO THE BOARD OF DIRECTORS OF
Abhishek Infraventures Limited

We have reviewed the accompanying Statement of Standalone Unaudited Financial Results of **Abhishek Infraventures Limited** ("the Company"), for the quarter ended June 30, 2024 ("the Statement"), being submitted by the Company pursuant to the requirement of Regulation 33 and Regulation 52 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended ("the Listing Regulations")

This Statement, which is the responsibility of the Company's Management and approved by the Company's Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in the Indian Accounting Standard 34 "Interim Financial Reporting" ("Ind AS 34"), prescribed under Section 133 of the Companies Act, 2013 read with relevant rules issued thereunder and other accounting principles generally accepted in India and in compliance with Regulation 33 and Regulation 52 of the Listing Regulations. Our responsibility is to express a conclusion on the Statement based on our review.

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 the Company'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.

Based on our review conducted as stated in paragraph 3 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 aforesaid Indian Accounting Standard and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in terms of Regulation 33 and Regulation 52 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 Registration Number: 009399S


CA. G. Nageswara Rao
Partner
Membership No. 207300
UDIN: 24207300BKASCX3512



Place: Hyderabad
Date: 12.08.2024

INDEPENDENT AUDITOR'S REVIEW REPORT ON REVIEW OF INTERIM CONSOLIDATED FINANCIAL RESULTS

TO THE BOARD OF DIRECTORS OF
M/s. Abhishek Infraventures Limited

We have reviewed the accompanying Statement of Consolidated Unaudited Financial Results of **M/s. Abhishek Infraventures Limited** ("the Parent") and its subsidiaries (the Parent and its subsidiaries together referred to as "the Group"), for the quarter ended June 30, 2024 ("the Statement") being submitted by the Parent pursuant to the requirement of Regulation 33 and Regulation 52 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended ("the Listing Regulations").

This Statement, which is the responsibility of the Parent's Management and approved by the Parent's Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in the Indian Accounting Standard 34 "Interim Financial Reporting" ("Ind AS 34"), prescribed under Section 133 of the Companies Act, 2013 read with relevant rules issued thereunder and other accounting principles generally accepted in India and in compliance with Regulation 33 and Regulation 52 of the Listing Regulations. Our responsibility is to express a conclusion on the Statement based on our review.

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.

The Statement includes the results of the following entities:

- a. SBT Energies Pvt Ltd (Subsidiary)

Based on our review conducted and procedures performed as stated in paragraph 3 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 aforesaid Indian Accounting Standard and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in terms of Regulation 33 and Regulation 52 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.



We did not review the interim financial information of subsidiary company which are included in the consolidated quarterly unaudited financial results, whose consolidated financial statements include total revenue NIL and total net loss Rs. 0.52 Lakhs for the quarter ended on that date, in respect of 1 subsidiary, which have been reviewed by other auditors, which financial statements, other financial information and auditor's reports have been furnished to us by the management. Our opinion on the consolidated financial statements, in so far as it relates to the amounts and disclosures included in respect of these subsidiaries, 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 subsidiaries is based solely on the reports of such other auditors.

For N G Rao & Associates
Chartered Accountants
Firm Registration Number: 009399S



CA. G.Nageswara Rao
Partner
Membership No. 207300
UDIN: 24207300BKASCY8463

Place: Hyderabad
Date: 12.08.2024