Τo,

Date: 12.11.2022

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

Dear Sir/Madam,

Sub: Outcome of Board meeting held on 12.11.2022

Ref: Company's letter dated 02.11.2022

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, 12.11.2022 at 3.00 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 30.09.2022.
- 2. Limited Review Report as per Regulation 33 of SEBI (LODR) Regulations, 2015 for the quarter and half-year ended 30.09.2022.
- 3. Appointment of Mr. Chinna Ramayya Gari Srikanth as a Independent Director of the Company w.e.f 12.11.2022.
- 4. Appointment of Mr. Rahul Erramshetty as a Non-Executive Director of the Company w.e.f 12.11.2022.
- 5. Resignation of Mr. Aerrolla Balram as a Independent Director of the Company w.e.f.12.11.2022.

FRAV Nagà

Disclosure under Regulation 30 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 is enclosed as Annexure A.

The meeting concluded at <u>5 p.m</u>.

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

Thanking you.

Yours sincerely, For Abhishek Infraventures Limited

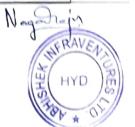


Encl: as above

### Annexure A

[Details under Regulation 30 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 read with clause 7 of Para A of Annexure I of SEBI Circular dated September 9, 2015]

Particulars	Mr. Chinna Ramayya Gari Srikanth	Mr. Rahul Erramshetty	Mr. Aerrolla Balram
Reason for change viz. appointment, resignation, removal, death or otherwise	Appointment	Appointment	Resignation
date of appointment/cessation (as applicable) & term of appointment	12.11.2022	12.11.2022	12.11.2022
Brief Profile	He is B.Com Graduate and having around 3 years of Experience in Pharmaceutical Industry as a Territory Manager.	He is Bachelor of Science and having around 9 years of Experience in Advertising Agency .	NA
Disclosure of relationships between directors (in case of appointment of a director)	NA	NA	NA
Names of listed entities in which the resigning director holds directorships, indicating the category of directorship and membership of board committees, if any	NII	NII	Nil
No. of shares held in the Company	Nil	Nil	NII



		PART II-	- STATEMENT	T OF UN-AUDI	ITED RESULT		UARTER END	ED 30.09.20	22				
						FRAVENTURI							
												(A	mount in Lakh
				Standalone	e Financials					Consolidat	ed Financials		
			Quarter ended	1	Half Ye	ear Ended	Year ended		Quarter ended	-	Half Ye	ear Ended	Year Ended
S.No.	Particulars	For the Quarter ended 30.09.2022	For the Quarter ended 30.06.2022	For the Quarter ended 30.09.2021	year ended	f For the Half year ended 30.09.2021	Year ended		For the Quarter ended 30.06.2022	For the Quarter ended 30.09.2021	year ended	f For the Half year ended 30.09.2021	ended
		Un-Audited	Un-Audited	Un-Audited	Un-Audited	Un-Audited	Audited	Un-Audited	Un-Audited	Un-Audited	Un-Audited	Un-Audited	Audited
	Revenue from Operations					-			22.75		22.75	555.23	11,124.10
ш.	Other Income Total income (I+II)	•		· ·	:				22.75		22.75		0.60
	Expenses					-	· · ·	· ·	44.10				
	(a) Cost of Materials consumed (b) Purchase of stock-in-trade			:	· ·		-		21.41	-	21.04	422.76	11,012.85
	(c) Changes in inventories of finished goods, work-	· · · · ·					· · · ·	· · ·	21.71				
	in-progress and stock-in-trade (d) Employee benefits expense	- 2.08	2.87	- 0.19	- 2.68	0.57	2.67	- 2.08	2.87	0.90	2.08	126.67	105.63
	(e) Finance Cost	· · ·		-			-	0.06		-	0.08	1.28	
	In Depreciation and amortisation expense (h)Other expenses	- 3.04	· ·	3.06	- 3.30	- 1.90	21.57	- 3.04	'	- 0.37	3.30	- 10.95	27.47
	Total Expenses	5.12	2.87	3.25	5.98	2.47	21.57	3.04 5.18	24.30	1.27			11,150.71
	Profit / (Loss) before and exceptional items and Tax ( III-IV)	(5.12)	(2.87)	(3.25)	(5.98)	(2.47)							(25.95
VI.	Exeptional Items		-			-	(24.24)	(5.18)	(1.55)	(1.27)	(3.75)	(8.20)	
	Profit / (Loss) from before tax (V-VI) Tax expense	(5.12)	(2.87)	(3.25)	(5.98)	(2.47)	(24.24)	(5.18)	(1.55)	(1.27)	(3.75)	(8.20)	(25.95
	Current Tax								ii		-	0.56	
	Deferred Tax Profit/ (Loss) for the period from Continuing		-	· .		•		· ·		•	· ·		
14.	operations (VII-VIII)	(5.12)	(2.87)	(3.25)	(5.98)	(2.47)	(24.24)	(5.18)	(1.55)	(1.27)	(3.75)	(8.76)	(25.95
	Profit/ (Loss) from discontinuing operations	1.1.1						10.42,	(		(,		
	Tax Expense of discontinuing operations Profit/ (Loss) from discontinuing operations		· · · ·		<u>├</u>	· ·	· · · ·	·		· · · · ·	·	-	· ·
	after tax	· · ·		S	I	<u> </u>			·				
	Profit/(loss) for the Period (IX+XII) Other Comprehensive Incomes	(5.12)	(2.87)	(3.25)	(5.98)	(2.47)	(24.24)	(5.18)	(1.55)	(1.27)	(3.75)	(8.76)	(25.95
	(i) Items that will not be recycled to profit or loss	!	<u> </u>	-	·							· _	-
	(ii) Income tax relating to items that will not be	[]		[]		( )							
B).	reclassified to profit or loss	· · · · · · · · · · · · · · · · · · ·		·	·			+	· · · · · · · · · · · · · · · · · · ·		+	+	·
	(i) Items that may be reclassified to profit or loss			· · ·	<u> </u>	· · · ·						· · ·	
	<li>(ii) Income tax on items that may be reclassified to profit or loss</li>	Ē. 1	Ē. ]		·								
	Total Other Comprehensive Inccomne (A+B)		[]	1									
	Total Comprehensive Income for the period		·		·†	·+	+	+	+	+	· · · +	+	· ·
	(XIII+XIV)	(5.12)	(2.87)	(3.25)	(5.98)	(2.47)	(24.24)	(5.18)	(1.55)	(1.27)	(3.75)	(8.76)	(25.95)
	Earnings Per Equity Share of face value of Rs.10/- each)(for Countinuing opertions):		i			- I							
	1) Basic	(0.16)	(0.08)	(0.10)	(0.18)	(0.08)	(0.74)	(0.16)	(0.04)	(0.04)	(0.12)	(0.27)	(0.80
1	2). Diluted Earnings Per Equity Share of face value of	(0.16)	(0.08)	(0.10)	(0.18)	(0.08)	(0.74)	(0.16)	(0.04)	(0.04)	(0.12)	(0.27)	(0.80
	Earnings Per Equity Share of face value of Rs.10/- each) (for Discountinuing opertions):												
1	1) Basic		· ·		•		-			•	-	•	
XVIII I	21 Diluted Earnings Per Equity Share of face value of								· · · · · ·	-	-		
F	Rs.10/- each) (for Continued and		(2.08)										
	1) Basic 2) Diluted	(0.16)	(0.08) (0.08)	(0.10)	(0.18) (0.18)	(0.08)	(0.74)	(0.16)	(0.04)	(0.04)	(0.12)	(0.27)	(0.80 (0.80
XIX P	Paid-up equity share capital									2011 C			
	Face Value of Rs. 10/- per share)	324.90	324.90	324.90	324.90	324.90	324.90	324.90	324.90	324.90	324.90	324.90	324.90
	In pursuance with Regulation 33 of SEBI (LODR) Re	-lations 201	F and Schedu	1- III of Comps	-ies Act 201:	2 the above Fi		- hours been m		Lush- Statut			
1 n	ecommended by Audit Committee and subsequently	y approved by	Board of Direc	ctors of Compa	any at their me	eeting held on	12.11.2022.						
2 A	The Financial Statements have been prepared in according Standards) Rules, 2015 (as amended).				nent principi	\$ IBIG UUWI	the hig os pr-	SCHDeg unger	Section 133 of 5.	ompanies Act,	, 2013 reau wi	th the Company	ies (Indian
	The results are also available on the webiste of the Constraints of the Constraints of the previous year/periods have been re-				rv. for the purp	pose of compar	ison.						
5	he Company is engaged intrading of infrastructure b							table segments	s as per Ind AS -1	.08 "Operating	s Segments"		
	Ince: Hydersbad ate : 12.11 2022								N. W	or ABHISHEK			AVE
											í		

	STANDALONE BALANCE SHE	CT AS AT Sep 30, 202	(Amount in lakhs)	
		As at Sep 30, 2022	As at March 31, 2022	1
	PARTICULARS			
I	ASSETS:			
(1)	(a) Property, Plant and Equipment (b) Capital work-in-progress	-		
	(c) Goodwill (d) Other Intangible Assets	-		
	(e) Intangible Assets under development			
	(I) Biological Assets			
	(g) Financial assets			
	(i) Investments (ii) Other Financial Assets	15.00	15.00	
	(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 (iii) Cash and cash equivalents	355.19	355.19	
	(iv) Bank Balances other than (iii) above	7.44 10.28	11.86	
	(v) Loans and advances	116.18	147.94	
	(vi) Investments held for Sale (c) Other current assets	S		
	ley outer current assets	0.77	2.89	
	TOTAL ASSETS	535.95	563.97	
п	EQUITY AND LIABILITIES:			
	<b>Equity</b> (a) Equity Share Capital			
	(b) Other Equity	324.90	324.90	
	(ii)Reserves and Surplus	(60.52)	(52.54)	
	Liabilities		, , ,	
(1)	Non Current Liabilities			
	(a) Financial Liabilities			
	(i) Borrowings	52.03	64.03	
2)	(b) Deferred tax liabilities (Net) Current Liabilities			
· 1	(a) Financial Liabilities			
	(i) Borrowings	.	-	
	(ii) Trade Payables (iii) Other financial liabilities	3.25	7.92	
	(b) Other current liabilities	216.94	218.19	
	(c) Provisions	1.47	1.47	
	(d) Current tax liabilities(Net)	-2.12		
gni	TOTAL EQUITY AND LIABILITIES ificant accounting policies and notes to	535.95	563.97	
co	unts			
	For and	l on behalf of the Bo	ard of Directors of	
		n1 🔿		DAVO
		Masarta	in // 1	RAVEN
		ookala Nagaraju	+- <i>  </i> _X	12
		holetime Drector	୍ <b>ାଘି</b> ( ).	UVD JX
	b	IN: 09083708		HYD.
	: Hyderabad		<u>\</u> \0\	

ABHISHEK INFRAVENTURES LIMI H. No 3-6-672/A, Street No. 10, Himay Hyderabad TG 500029 IN STANDALONE STATEMENT OF CASH FLOWS FOR THE PE	yathnagar	2022
PARTICULARS	Period Ended 30-09-2022	Year ended 31-03-2022
A. CASH FLOW FROM OPERATING ACTIVITIES :		
Net profit before tax	(7.00)	104.04
Adjustment for:	(7.99)	(24.24
Depreciation and Amortisation		
Preliminary Expenses Written off		-
Interest Earned	-	
Cash Flows from Operations before changes in assets and liabilities	(7.99)	(24.24
Movements in Working Capital::	(1.55)	(24,24
(Increase)/ Decrease in trade receivables		
(Increase)/Decrease in other Current Assets	-	(0.01)
(Increase) / Decrease in Inventories	2.12	(0.09)
(Increase) / Decrease in Loans and Advances	-	-
(Increase) / Decrease in Trade Payables	31.76	(20.53)
(Increase) / Decrease in Short Term Provision	(4.67)	(2.99)
Increase/(Decrease) in Other current liabilities	-	-
Change in Working Capital	(3.37)	3.95
0 - Prim	17.85	(43.91)
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	17.05	(10.01)
Less: Taxes paid	17.85	(43.91)
Net Cash from operating activities(A)	17.85	(43.91)
3. CASH FLOW FROM INVESTING ACTIVITIES		(10122)
(Increase) / Decrease in Fined exects and Q in this is a		
[Increase] / Decrease in Fixed assets and Capital Work In progress Bank Balances not considered as Cash and Cash equivalents		-
Investment in equity Shares		-
investment in equity shares	-	-
et cash used in Investing activities (B)		
	· ·	-
CASH FLOW FROM FINANCING ACTIVITIES		
Increase / (Decrease) in Share Capital		-
Increase / (Decrease) in Borrowings	- 11.98	47.28
Interest paid		-
et cash Flow from Financing Activities ( C )	- 11.98	47.28
et Increase/(Decrease) in cash & cash equivalents [A+B+C] ASH & CASH EQUIVALENTS AT THE BEGINNING OF THE YEAR	5.87	3.38
ASH & CASH EQUIVALENTS AT THE BEGINNING OF THE YEAR	11.86	8.48
ISING CREAT BOOMALEANS AT THE END OF THE TEAK	17.73	11.86
For and on ABHISI	behalf of the Board of J HEK INFRAVENTURES Nookala Nagaraji Wholetime Director DIN: 09083708	Directors of B LIMITED.
		15
ce: Hyderabad		Mor
te : 12-11-2022		

#### ABIHGHEK INFRAVENTURES LIMITED H. No 3-6-672/A, Street No. 10, Himayathnagar Hyderabad TG 500029 IN

CONSOLIDATED BALANCE SHEET AS AT 30th September 2022

CONSOLIDATED BALANCE SHEET AS IN CONSOLIDATED BALANCE SHEET AS INCONSOLIDATED BALANCE SHEET BALANCE SHEET AS INCONSOLIDATED BALANCE SHEET B		nount in Lakhs)
PARTICULARS	As at 30th September 2022	As at 31st Mar 2022
I ASSETS:		
<ol> <li>Non-current assets</li> <li>(a) Property, Plant and Equipment</li> </ol>	-	-
(a) Property, Plant and Equipment	-	
(b) Capital work-in-progress	-	-
(c) Goodwill		
(d) Other Intangible Assets		-
(e) Intangible Assets under development		
(f) Biological Assets		
(g) Financial assets	14.00	14.00
(i) Investments	14.00	
(ii) Other Financial Assets		
(h) Deferred tax assets (net)	31.09	31.09
(i) Other non-current assets	31.09	01.05
(2) Current assets		
(a) Inventories	-	21.04
(b) Financial assets		
(i) Investments		
(ii) Trade receivables	379.99	395.19
(iii) Cash and cash equivalents	7.61	12.65
(iv) Bank Balances other than (iii) above	10.54	
(v) Loans and advances	118.51	150.26
(vi) Investments held for Sale		
(c) Other current assets	0.77	3.48
TOTAL ASSETS	562.51	627.71
II EQUITY AND LIABILITIES:		
Equity	324.90	324.90
(a) Equity Share Capital	021.90	
(b) Other Equity (ii)Reserves and Surplus	(78.34)	(71.36)
7 1 - L 1944		
(1) Non Current Liabilities		
(1) Non Current Liabilities (a) Financial Liabilities		
(i) Borrowings	79.82	92.10
(ii) Minority Interest		
(b) Deferred tax liabilities (Net)		-
(2) Current Liabilities		
(a) Financial Liabilities		
(i) Borrowings		-
(ii) Trade Payables	18.85	62.01
(iii) Other financial liabilities		
(b) Other current liabilities	217.96	218.59
(c) Provisions	2.02	1.47
(d) Current tax liabilities(Net)	(2.70)	
TOTAL EQUITY AND LIABILITIES	562.51	627.71
nificant accounting policies and notes to accounts		
For and on beha ABHISHEK I		of Directors of RES LIMITED.
		- · . /
	Negal	tega /
	Nagaraju Noc	
	Wholetime Di	
	DIN: 0908370	us 🚺
ace: Hyderabad		Ň
te : 12/11/2022		

CONSOLIDATED STATEMENT OF CASH FLOWS FOR T PARTICULARS A. CASH FLOW FROM OPERATING ACTIVITIES : Net profit before tax Adjustment for: Depreciation and Amortisation Preliminary Expenses Written off Interest Earned	HE ENDED 30th SEPT, Ended 30-09-2022	2022 Year ended 31-03-2022
A. CASH FLOW FROM OPERATING ACTIVITIES : Net profit before tax Adjustment for: Depreciation and Amortisation Preliminary Expenses Written off Interest Earned		
Net profit before tax Adjustment for: Depreciation and Amortisation Preliminary Expenses Written off Interest Earned		
Adjustment for: Depreciation and Amortisation Preliminary Expenses Written off Interest Earned		
Preliminary Expenses Written off Interest Earned	(3.75)	(25.95
Interest Earned		-
Cash Flows from Operations before changes in assets and liabilitie	s (3.75)	(25.95
Movements in Working Capital::		
(Increase)/ Decrease in trade receivables	15.05	100.01
(Increase)/Decrease in other Current Assets	15.05	180.81
(Increase) / Decrease in Inventories	2.41	17.10
(Increase) / Decrease in Loans and Advances	21.04	105.63
(Increase) / Decrease in Trade Payables	30.53	(22.84
(Increase) / Decrease in Short Term Provision	(44.72)	(299.42
Increase/(Decrease) in Other current liabilities	0.55	(0.01
Change in Working Capital	(3.33)	4.35
	21.53	(14.38
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		55.61
ontages in non current assets and nabilities	· ·	55.61
Cash Generated From Operations Less: Taxes paid	17.78	15.28
Not Cool form another and the		
Net Cash from operating activities(A)	17.78	15.28
	17.78	15.28
B. CASH FLOW FROM INVESTING ACTIVITIES		15.28
B. CASH FLOW FROM INVESTING ACTIVITIES (Increase) / Decrease in Fixed assets and Capital Work In progress		15.28
B. CASH FLOW FROM INVESTING ACTIVITIES (Increase) / Decrease in Fixed assets and Capital Work In progress Bank Balances not considered as Cash and Cash equivalents		<u>15.28</u> - -
B. CASH FLOW FROM INVESTING ACTIVITIES (Increase) / Decrease in Fixed assets and Capital Work In progress		15.28 - - -
B. CASH FLOW FROM INVESTING ACTIVITIES [Increase] / Decrease in Fixed assets and Capital Work In progress Bank Balances not considered as Cash and Cash equivalents Investment in equity Shares -Balance of Unclaimed Dividend		15.28
B. CASH FLOW FROM INVESTING ACTIVITIES [Increase] / Decrease in Fixed assets and Capital Work In progress Bank Balances not considered as Cash and Cash equivalents Investment in equity Shares -Balance of Unclaimed Dividend		15.28 - - - -
B. CASH FLOW FROM INVESTING ACTIVITIES (Increase) / Decrease in Fixed assets and Capital Work In progress Bank Balances not considered as Cash and Cash equivalents Investment in equity Shares -Balance of Unclaimed Dividend Net cash used in Investing activities (B) C.CASH FLOW FROM FINANCING ACTIVITIES	-	15.28 - - - -
<ul> <li>B. CASH FLOW FROM INVESTING ACTIVITIES         <ul> <li>(Increase) / Decrease in Fixed assets and Capital Work In progress</li> <li>Bank Balances not considered as Cash and Cash equivalents</li> <li>Investment in equity Shares</li></ul></li></ul>	-	15.28 - - - - - -
B. CASH FLOW FROM INVESTING ACTIVITIES [Increase] / Decrease in Fixed assets and Capital Work In progress Bank Balances not considered as Cash and Cash equivalents Investment in equity Shares -Balance of Unclaimed Dividend Net cash used in Investing activities (B) C.CASH FLOW FROM FINANCING ACTIVITIES	-	15.28 - - - - (24.71)
B. CASH FLOW FROM INVESTING ACTIVITIES [Increase] / Decrease in Fixed assets and Capital Work In progress Bank Balances not considered as Cash and Cash equivalents Investment in equity Shares -Balance of Unclaimed Dividend Net cash used in Investing activities (B) C.CASH FLOW FROM FINANCING ACTIVITIES Increase / (Decrease) in Share Capital Increase / (Decrease) in Borrowings Interest paid	-	-
<ul> <li>B. CASH FLOW FROM INVESTING ACTIVITIES [Increase] / Decrease in Fixed assets and Capital Work In progress Bank Balances not considered as Cash and Cash equivalents Investment in equity Shares Balance of Unclaimed Dividend Net cash used in Investing activities (B) </li> <li>C.CASH FLOW FROM FINANCING ACTIVITIES Increase / (Decrease) in Share Capital  Increase / (Decrease) in Borrowings Interest paid Net cash Flow from Financing Activities (C) D. Effect of exchange differences on translation of foreign current</li></ul>	- - - (12.28) (12.28)	(24.71)
B. CASH FLOW FROM INVESTING ACTIVITIES [Increase] / Decrease in Fixed assets and Capital Work In progress Bank Balances not considered as Cash and Cash equivalents Investment in equity Shares -Balance of Unclaimed Dividend Net cash used in Investing activities (B) C.CASH FLOW FROM FINANCING ACTIVITIES Increase / (Decrease) in Share Capital Increase / (Decrease) in Borrowings	- - - (12.28) (12.28)	(24.71) ( <b>24.71</b> )
<ul> <li>B. CASH FLOW FROM INVESTING ACTIVITIES (Increase) / Decrease in Fixed assets and Capital Work In progress Bank Balances not considered as Cash and Cash equivalents Investment in equity Shares -Balance of Unclaimed Dividend Vet cash used in Investing activities (B) C.CASH FLOW FROM FINANCING ACTIVITIES Increase / (Decrease) in Share Capital Increase / (Decrease) in Borrowings Interest paid Vet cash Flow from Financing Activities (C) D. Effect of exchange differences on translation of foreign current ash and cash equivalents</li></ul>	- - - (12.28) (12.28)	(24.71)

HYD. HYD.



### 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> September**, **2022** 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: <u>00</u>9399S

CA. G. Nageswara Rao Partner Membership No. 207300 UDIN: 22207300BCYFFU3936

Place: Hyderabad Date: 12-11-2022.

H.No. 6-3-1186/A/6, (New No. 325), 2nd Floor, Chinna Balreddy Building, Adjacent Lane to ITC Kakatiya Hotel, Begumpet, Hyderabad-500 016. D.No. 39-16-4B/S Garuda Hotel Lane, Labbipet, Vijayawada - 520 010. H.No. 8-22-5/1, FF3 Neeladri Towers, Pattabi Street, Gandhi Nagar, Kakinada - 533 004.

Email : nageswararaog207@gmail.com / nageswararaog@rediffmail.com



### 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> September, 2022 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 ,2022 and September, 2022 as

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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 30<sup>th</sup>, 2022, total net loss of SBT Energies Private Limited is Rs. 5.18 Lakhs for the quarter ended September 30<sup>th</sup>, 2022. 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: 0093998

CA. G. Nageswara Rao Partner Membership No. 207300 UDIN: 22207300BCYFTR2436

Place: Hyderabad Date: 12-11-2022