

# ABHISHEK INFRAVENTURES LIMITED

CIN: - L45204TG1984PLC111447

Date: 13.11.2024

To,

<b>BSE Limited</b> P.J. Towers, Dalal Street, Mumbai – 400001	<b>Metropolitan Stock Exchange of India Limited</b> 205(A), 2nd Floor, Piramal Agastya Corporate Park, Kamani Junction, LBS Road, Kurla (West), Mumbai - 400 070
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**Sub: Outcome of Board Meeting for the quarter ended 30.09.2024 under regulation 30 and 33 of SEBI (Listing Obligations and Disclosure requirements) Regulations, 2015.**

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

Dear Sir/Madam,

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 Wednesday, the 13<sup>th</sup> day of November, 2024 at 6.00 p.m. at the registered office of the Company situated at 8 148/A, Gowtham Nagar, Ferozeguda, Bowenpally, Secunderabad, Tirumalagiri, 500011 - Telangana, the following matters were considered and approved:

1. Un-audited financial results (standalone and consolidated) for the quarter ended 30.09.2024. **(Enclosed)**
2. Limited Review Report for the quarter ended 30.09.2024. **(Enclosed)**
3. Any Other Matters with permission of the Chair:
  - Approved the requests received from existing promoters of the company for Reclassification of Promoters

The meeting concluded at 7.00 p.m.

Thanking you.

**Yours sincerely,  
For Abhishek Infraventures Limited**

NOOKALA  
NAGARAJU

Digitally signed by  
NOOKALA NAGARAJU  
Date: 2024.11.13 19:02:06  
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**Nagaraju Nookala  
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](mailto:abhiinfraventures@gmail.com). Cell: -7013808380.**

**SCHEDULE III OF COMPANIES ACT, 2013**

**PART II- STATEMENT OF UN-AUDITED RESULTS FOR THE QUARTER ENDED 30.09.2024**

**ABHISHEK INFRAVENTURES LIMITED**

Reg. Off: 8-148/A, Gowtham Nagar, Ferozgeda, Bowenpally, Secunderabad, Hyderabad – 500011, Telangana IN

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 30.09.2024	For the Quarter ended 30.06.2024	For the Quarter ended 30.09.2023	For the Half year ended 30.09.2024	For the Half year ended 30.09.2023	For the Year ended 31.03.2024	For the Quarter ended 30.09.2024	For the Quarter ended 30.06.2024	For the Quarter ended 30.09.2023	For the Half year ended 30.09.2024	For the Half year ended 30.09.2023	For the Year ended 31.03.2024
		Un-Audited	Un-Audited	Un-Audited	Un-Audited	Un-Audited	Audited	Un-Audited	Un-Audited	Un-Audited	Un-Audited	Un-Audited	Audited
	i) Revenue from Operations	-	-	-	-	-	-	-	-	-	-	-	
	ii) Other Income	-	-	-	-	-	-	-	-	-	-	-	
	<b>III Total Income (I+II)</b>	-	-	-	-	-	-	-	-	-	-	-	
	<b>IV Expenses</b>												
	iii) Cost of Materials consumed	-	-	-	-	-	-	-	-	-	-	-	
	iiii) Purchase of stock-in-trade	-	-	-	-	-	-	-	-	-	-	-	
	(ic) Changes in inventories of finished goods, work-in-process and stock-in-trade	-	-	-	-	-	-	-	-	-	-	-	
	id) Employee benefits expense	0.31	0.40	0.95	0.71	1.55	3.55	0.31	0.40	0.95	0.71	1.55	
	ie) Finance Cost	-	-	-	-	-	-	-	-	-	-	-	
	if) Depreciation and amortisation expense	-	-	-	-	-	0.00	-	-	-	-	0.00	
	ih) Other expenses	3.82	7.06	7.88	10.88	11.50	21.59	3.88	7.58	7.88	11.46	22.45	
	<b>Total Expenses</b>	<b>4.13</b>	<b>7.46</b>	<b>8.83</b>	<b>11.59</b>	<b>13.05</b>	<b>25.20</b>	<b>4.19</b>	<b>7.98</b>	<b>8.83</b>	<b>12.17</b>	<b>26.06</b>	
	<b>V Profit / (Loss) before and exceptional items and Tax / III-IV)</b>	<b>(4.13)</b>	<b>(7.46)</b>	<b>(8.83)</b>	<b>(11.59)</b>	<b>(13.05)</b>	<b>(25.20)</b>	<b>(4.19)</b>	<b>(7.98)</b>	<b>(8.83)</b>	<b>(12.17)</b>	<b>(26.06)</b>	
	VI) Exceptional Items	-	-	-	-	-	-	-	-	-	-	-	
	<b>VII Profit / (Loss) from before tax (V-VI)</b>	<b>(4.13)</b>	<b>(7.46)</b>	<b>(8.83)</b>	<b>(11.59)</b>	<b>(13.05)</b>	<b>(25.20)</b>	<b>(4.19)</b>	<b>(7.98)</b>	<b>(8.83)</b>	<b>(12.17)</b>	<b>(26.06)</b>	
	<b>VIII Tax expense</b>												
	Current Tax	-	-	-	-	-	-	-	-	-	-	-	
	Deferred Tax	-	-	-	-	-	-	-	-	-	-	-	
	<b>IX Profit/ (Loss) for the period from Continuing operations (VII-VIII)</b>	<b>(4.13)</b>	<b>(7.46)</b>	<b>(8.83)</b>	<b>(11.59)</b>	<b>(13.05)</b>	<b>(25.20)</b>	<b>(4.19)</b>	<b>(7.98)</b>	<b>(8.83)</b>	<b>(12.17)</b>	<b>(26.06)</b>	
	X Profit/ (Loss) from discontinuing operations	-	-	-	-	-	-	-	-	-	-	-	
	XI Tax Expense of discontinuing operations	-	-	-	-	-	-	-	-	-	-	-	
	<b>XII Profit/ (Loss) from discontinuing operations after tax</b>	-	-	-	-	-	-	-	-	-	-	-	
	<b>XIII Profit/(loss) for the Period (IX+XII)</b>	<b>(4.13)</b>	<b>(7.46)</b>	<b>(8.83)</b>	<b>(11.59)</b>	<b>(13.05)</b>	<b>(25.20)</b>	<b>(4.19)</b>	<b>(7.98)</b>	<b>(8.83)</b>	<b>(12.17)</b>	<b>(26.06)</b>	
	<b>XIV 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	-	-	-	-	-	-	-	-	-	-	-	

*Nagajyoti*



	<b>Total Other Comprehensive Income (A+B)</b>	-	-	-	-	-	-	-	-	-	-	-	-
XV	<b>Total Comprehensive Income for the period (XIII+XIV)</b>	(4.13)	(7.46)	(8.83)	(11.59)	(13.05)	(25.20)	(4.19)	(7.98)	(8.83)	(12.17)	(13.55)	(26.06)
XVI	<b>Earnings Per Equity Share of face value of Rs.10/- each (for Continuing operations):</b>												
	1) Basic	(0.08)	(0.15)	(0.17)	(0.23)	(0.26)	(0.50)	(0.08)	(0.16)	(0.17)	(0.24)	(0.27)	(0.52)
	2) Diluted	(0.08)	(0.15)	(0.17)	(0.23)	(0.26)	(0.50)	(0.08)	(0.16)	(0.17)	(0.24)	(0.27)	(0.52)
XVII	<b>Earnings Per Equity Share of face value of Rs.10/- each (for Discounting operations):</b>												
	1) Basic	-	-	-	-	-	-	-	-	-	-	-	-
	2) Diluted	-	-	-	-	-	-	-	-	-	-	-	-
XVIII	<b>Earnings Per Equity Share of face value of Rs.10/- each (for Continued and Discounting operations):</b>												
	1) Basic	(0.08)	(0.15)	(0.17)	(0.23)	(0.26)	(0.50)	(0.08)	(0.16)	(0.17)	(0.24)	(0.27)	(0.52)
	2) Diluted	(0.08)	(0.15)	(0.17)	(0.23)	(0.26)	(0.50)	(0.08)	(0.16)	(0.17)	(0.24)	(0.27)	(0.52)
XIX	<b>Paid-up equity share capital (Face Value of Rs. 10/- per share)</b>	504.90	504.90	504.90	504.90	504.90	504.90	504.90	504.90	504.90	504.90	504.90	504.90

**NOTES:**

- 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
- 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
- 3 The results are also available on the website of the Company [www.abhishekinfra.com](http://www.abhishekinfra.com)
- 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"

Place: Hyderabad  
Date : 13.11.2024

For ABHISHEK INFRAVENTURES LIMITED

*Nagaraju*  
NAGARAJU NOORALA  
Whole time Director  
DIN : 09083708



**ABHISHEK INFRAVENTURES LIMITED**  
**H. No: 9-148/A, Gowtham Nagar, Ferozseguda, Bowenpally,**  
**Secunderabad, Hyderabad - 500011, Telangana IN**  
**CONSOLIDATED UNAUDITED BALANCE SHEET AS AT 30th September 2024**

(Amount (Rs). in Lakhs)

	PARTICULARS	Note No.	As at September 30,2024	As at March 31, 2024
<b>I</b>	<b>ASSETS:</b>			
(1)	<b>Non-current assets</b>			
	(a) Property, Plant and Equipment	2	0.09	0.09
	(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)	<b>Current assets</b>			
	(a) Inventories	6	-	-
	(b) Financial assets			
	(i) Investments		-	-
	(ii) Trade receivables	7	422.26	422.26
	(iii) Cash and cash equivalents	8	8.22	8.37
	(iv) Bank Balances other than (iii) above		-	-
	(v) Loans and advances	9	286.15	300.21
	(vi) Investments held for Sale		-	-
	(c) Other current assets	10	1.36	1.36
			-	-
	<b>TOTAL ASSETS</b>		<b>763.17</b>	<b>777.38</b>
<b>II</b>	<b>EQUITY AND LIABILITIES:</b>			
	<b>Equity</b>			
	(a) Equity Share Capital	11	-	-
	(b) Other Equity		504.90	504.90
	(ii) Reserves and Surplus	12	-	-
			-109.63	-97.44
	<b>Liabilities</b>			
(1)	<b>Non Current Liabilities</b>			
	(a) Financial Liabilities			
	(i) Borrowings	13	-	-
	(b) Deferred tax liabilities (Net)	14	122.52	121.38
(2)	<b>Current Liabilities</b>			
	(a) Financial Liabilities			
	(i) Borrowings	15	-	-
	(ii) Trade Payables	16	-	-
	(iii) Other financial liabilities		25.06	25.68
	(b) Other current liabilities	17	-	-
	(c) Provisions	18	218.69	220.64
	(d) Current tax liabilities (Net)		1.62	2.22
	<b>TOTAL EQUITY AND LIABILITIES</b>		<b>763.17</b>	<b>777.38</b>

Significant accounting policies and notes to the

1 to 47

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

Place: Hyderabad  
Date : 13-11-2024

*Nagaraju Nookala*  
**NAGARAJU NOOKALA**  
Director  
DIN:09083708



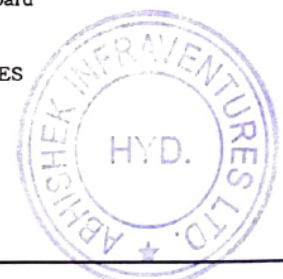
**ABHISHEK INFRAVENTURES LIMITED**  
H. No: 8-148/A, Gowtham Nagar, Ferozeguda, Bowenpally,  
Secunderabad, Hyderabad - 500011, Telangana IN  
**CONSOLIDATED STATEMENT OF CASH FLOWS FOR THE YEAR ENDED 30th September 2024**

PARTICULARS	(Amount (Rs). in Lakhs)	
	As at September 30,2024	As at March 31, 2024
<b>A. CASH FLOW FROM OPERATING ACTIVITIES :</b>		
Net profit before tax		
<u>Adjustment for:</u>	-12.18	-26.06
Depreciation and Amortisation		-
Preliminary Expenses Written off		0.06
Interest Earned		-
Cash Flows from Operations before changes in assets and liabilities		-
	<b>-12.18</b>	<b>-26.00</b>
<u>Movements in Working Capital::</u>		
(Increase)/ Decrease in trade receivables	-	-
(Increase)/Decrease in other Current Assets		
(Increase) / Decrease in Inventories	-	-2.05
(Increase) / Decrease in Loans and Advances		
Increase/ (Decrease) in Trade Payables	14.06	-18.20
Increase / (Decrease) in Short Term Provision	-0.62	2.91
Increase/(Decrease) in Other current liabilities	-0.60	-
<b>Change in Working Capital</b>	<b>-1.95</b>	<b>-3.68</b>
	<b>10.89</b>	<b>-21.02</b>
<u>Changes in non current assets and liabilities</u>		
Decrease/(Increase) in loans & advances	-	-
Decrease/(Increase) in Long Term Provisions	-	-
Decrease/(Increase) in Other non Current Assets	-	-
<b>Changes in non current assets and liabilities</b>	<b>-</b>	<b>-</b>
<u>Cash Generated From Operations</u>		
Less: Taxes paid	-1.29	-47.03
	<b>-1.29</b>	<b>-47.03</b>
<b>Net Cash from operating activities(A)</b>	<b>-1.29</b>	<b>-47.03</b>
<b>B. CASH FLOW FROM INVESTING ACTIVITIES</b>		
Purchase of Property, Plant and equipment, including movement in capital work-in-progress, capital advances loan (given)/repaid(net)	-	-60.00
Bank Balances not considered as Cash and Cash equivalents	-	-
Investment in equity Shares	-	-
-Balance of Unclaimed Dividend	-	-
<b>Net cash used in Investing activities (B)</b>	<b>-</b>	<b>-60.00</b>
<b>C.CASH FLOW FROM FINANCING ACTIVITIES</b>		
Increase / (Decrease) in Share Capital	-	
Increase / (Decrease) in Borrowings	1.14	12.95
Interest paid	-	-
<b>Net cash Flow from Financing Activities ( C )</b>	<b>1.14</b>	<b>12.95</b>
<b>D. Effect of exchange differences on translation of foreign currency cash and cash equivalents</b>		
<b>Net Increase/(Decrease) in cash &amp; cash equivalents [A+B+C]</b>	<b>-0.15</b>	<b>-94.08</b>
CASH & CASH EQUIVALENTS AT THE BEGINNING OF THE YEAR	8.37	102.45
CASH & CASH EQUIVALENTS AT THE END OF THE YEAR	<b>8.22</b>	<b>8.37</b>

For and on behalf of the Board  
of Directors of

ABHISHEK INFRAVENTURES  
LIMITED.

*Nagaraju*  
NAGARAJU NOOKALA  
Director  
DIN:09083708



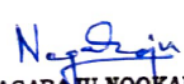
Place: Hyderabad  
Date : 13-11-2024

**ABHISHEK INFRAVENTURES LIMITED**  
H. No: 8-148/A, Gowtham Nagar, Ferozguna, Bowenpally,  
Secunderabad, Hyderabad - 500011, Telangana IN  
**STANDALONE UNAUDITED BALANCE SHEET AS AT SEPTEMBER 30th, 2024**

		(Amount in Lakhs)		
	PARTICULARS	Note No.	As at September 30,2024	As at March 31, 2024
<b>I</b>	<b>ASSETS:</b>			
(1)	<b>Non-current assets</b>			
	(a) Property, Plant and Equipment	2	0.09	0.09
	(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)	<b>Current assets</b>			
	(a) Inventories	6	-	-
	(b) Financial assets		-	-
	(i) Investments		-	-
	(ii) Trade receivables	7	397.45	397.45
	(iii) Cash and cash equivalents	8	8.14	8.25
	(iv) Bank Balances other than (iii) above		-	-
	(v) Loans and advances	9	198.82	212.88
	(vi) Investments held for Sale		-	-
	(c) Other current assets	10	0.77	0.77
			-	-
	<b>TOTAL ASSETS</b>		<b>651.37</b>	<b>665.53</b>
<b>II</b>	<b>EQUITY AND LIABILITIES:</b>			
	<b>Equity</b>			
	(a) Equity Share Capital	11	504.90	504.90
	(b) Other Equity		-	-
	(ii)Reserves and Surplus	12	-88.24	-76.65
			-	-
	<b>Liabilities</b>			
(1)	<b>Non Current Liabilities</b>			
	(a) Financial Liabilities		-	-
	(i) Borrowings	13	5.75	5.75
	(b) Deferred tax liabilities (Net)	14	-	-
(2)	<b>Current Liabilities</b>			
	(a) Financial Liabilities		-	-
	(i) Borrowings	15	-	-
	(ii) Trade Payables	16	9.21	9.82
	(iii) Other financial liabilities		-	-
	(b) Other current liabilities	17	218.29	220.24
	(c) Provisions	18	1.47	1.47
	(d) Current tax liabilities(Net)		-	-
	<b>TOTAL EQUITY AND LIABILITIES</b>		<b>651.37</b>	<b>665.53</b>

Significant accounting policies and notes to the 1 to 47

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

  
**NAGARAJU NOOKALA**  
Director  
DIN:09083708



**Place: Hyderabad**  
**Date : 13-11-2024**

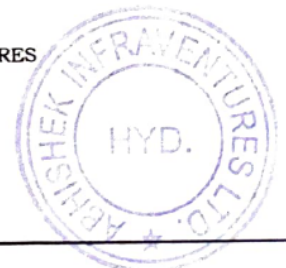
**ABHISHEK INFRAVENTURES LIMITED**  
H. No: 8-148/A, Gowtham Nagar, Ferozeguda, Bowenpally,  
Secunderabad, Hyderabad - 500011, Telangana IN  
**STANDALONE STATEMENT OF CASH FLOWS FOR THE YEAR ENDED 31st MARCH, 2024**

PARTICULARS	As at September 30, 2024	As at March 31, 2024
<b>A. CASH FLOW FROM OPERATING ACTIVITIES :</b>		
Net profit before tax	-11.60	-25.20
<b>Adjustment for:</b>		
Depreciation and Amortisation	-	0.06
Preliminary Expenses Written off	-	-
Interest Earned	-	-
Cash Flows from Operations before changes in assets and liabilities	-11.60	-25.14
<b>Movements in Working Capital::</b>		
(Increase)/ Decrease in trade receivables	-	-
(Increase)/Decrease in other Current Assets	-	-
(Increase) / Decrease in Inventories	-	-
(Increase) / Decrease in Loans and Advances	14.06	-18.20
Increase/ (Decrease) in Trade Payables	-0.62	2.91
Increase / (Decrease) in Short Term Provision	-	-
Increase/(Decrease) in Other current liabilities	-1.95	-3.68
<b>Change in Working Capital</b>	<b>11.49</b>	<b>-18.97</b>
<b>Changes in non current assets and liabilities</b>		
Decrease/(Increase) in loans & advances	-	-
Decrease/(Increase) in Long Term Provisions	-	-
Decrease/(Increase) in Other non Current Assets	-	-
<b>Changes in non current assets and liabilities</b>		
	-	-
<b>Cash Generated From Operations</b>	-0.10	-44.12
Less: Taxes paid	-	-
<b>Net Cash from operating activities(A)</b>	<b>-0.10</b>	<b>-44.12</b>
<b>B. CASH FLOW FROM INVESTING ACTIVITIES</b>		
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	-	-
-Balance of Unclaimed Dividend	-	-
<b>Net cash used in Investing activities (B)</b>	<b>-</b>	<b>-</b>
<b>C. CASH FLOW FROM FINANCING ACTIVITIES</b>		
Increase / (Decrease) in Share Capital	-	-
Increase / (Decrease) in Borrowings	-	-
Interest paid	-	-
<b>Net cash Flow from Financing Activities ( C )</b>	<b>-</b>	<b>-</b>
<b>Net Increase/(Decrease) in cash &amp; cash equivalents [A+B+C]</b>	<b>-0.10</b>	<b>-44.12</b>
CASH & CASH EQUIVALENTS AT THE BEGINNING OF THE YEAR	8.25	52.36
CASH & CASH EQUIVALENTS AT THE END OF THE YEAR	<b>8.14</b>	<b>8.25</b>

For and on behalf of the Board  
of Directors of

ABHISHEK INFRAVENTURES  
LIMITED.

*Nag Nookala*  
NAGARAJU NOOKALA  
Director  
DIN:09083708



Place: Hyderabad  
Date : 13-11-2024

### 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 and half year ended September 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:

S.No.	Name of the Entity
1	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 and half year ended unaudited financial results, whose consolidated financial statements include total revenue Nil and total net loss of Rs. 0.59 Lakhs for the quarter and half year 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: 24207300BKASTU1293**

**Place: Hyderabad**  
**Date: 13.11.2024**

### 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 and half year ended September 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: 24207300BKASTV5115**



**Place: Hyderabad**  
**Date: 13-11-2024**