

ABHISHEK INFRAVENTURES LIMITED

CIN: - L45204TG1984PLC111447

To,

Date: 12.11.2022

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, BandraKurla Complex, Bandra (E), Mumbai- 400098
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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.

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NOOKALA

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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

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

The meeting concluded at 5 p.m.

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

Thanking you.

Yours sincerely,

For Abhishek Infraventures Limited

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NAGARAJU NOOKALA
Date: 2022.11.12
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NOOKALA


Nagaraju Nookala

Whole Time Director

DIN: 09083708



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,
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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 Srikanth Gari	Mr. Rahul Erramshetty	Mr. Aerrolia 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	Nil	Nil	Nil
No. of shares held in the Company	Nil	Nil	Nil

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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

SCHEDULE III OF COMPANIES ACT, 2013
PART II - STATEMENT OF UN-AUDITED RESULTS FOR THE QUARTER ENDED 30.09.2022
ABHISHEK INFRAVENTURES LIMITED
CIN: L45204TG1984PLC111447

		Standalone Financials						Consolidated Financials					
		Quarter ended			Half Year Ended			Quarter ended			Half Year Ended		
S.No.	Particulars	For the	For the	For the	For the Half	For the Half	For the	For the	For the	For the Half	For the Half	For the	
		Quarter	Quarter	Quarter	Year ended	Year ended	Year ended	Quarter	Quarter	Quarter	Year ended	Year ended	Year ended
		ended	ended	ended	30.09.2022	30.09.2021	31.03.2022	ended	ended	ended	30.09.2022	30.09.2021	31.03.2022
		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	-	-	-	-	-	-	22.75	-	22.75	555.23	11,124.10	
II	Other Income	-	-	-	-	-	-	-	-	-	0.66	-	
III	Total Income (I+II)	-	-	-	-	-	-	22.75	-	22.75	555.89	11,124.76	
IV	Expenses	-	-	-	-	-	-	21.41	-	21.04	422.76	11,012.83	
	(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	-	-	-	-	-	-	-	-	-	126.67	105.03	
	(d) Employee benefits expense	2.58	2.67	2.19	2.68	2.57	2.58	2.97	2.90	3.08	1.77	4.76	
	(e) Finance Cost	-	-	-	-	-	0.09	0.02	-	0.06	1.38	-	
	(f) Depreciation and amortisation expense	-	-	-	-	-	-	-	-	-	-	-	
	(g) Other expenses	3.04	-	3.06	3.30	1.90	21.87	3.04	0.37	3.35	10.95	27.47	
	Total Expenses	5.12	2.67	3.25	5.98	2.47	24.24	5.18	1.55	3.79	562.43	11,159.71	
V	Profit / (Loss) before and exceptional items and Tax (III-IV)	(5.12)	(2.67)	(3.25)	(5.98)	(2.47)	(24.24)	(5.18)	(1.55)	(3.79)	(8.20)	(25.95)	
VI	Exceptional Items	-	-	-	-	-	-	-	-	-	-	-	
VII	Profit / (Loss) from before tax (V+VI)	(5.12)	(2.67)	(3.25)	(5.98)	(2.47)	(24.24)	(5.18)	(1.55)	(3.79)	(8.20)	(25.95)	
VIII	Tax expense	-	-	-	-	-	-	-	-	-	0.56	-	
	Current Tax	-	-	-	-	-	-	-	-	-	0.56	-	
	Deferred Tax	-	-	-	-	-	-	-	-	-	-	-	
IX	Profit/ (Loss) for the period from Continuing operations (VII-VIII)	(5.12)	(2.67)	(3.25)	(5.98)	(2.47)	(24.24)	(5.18)	(1.55)	(3.79)	(8.76)	(25.95)	
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)	(5.12)	(2.67)	(3.25)	(5.98)	(2.47)	(24.24)	(5.18)	(1.55)	(3.79)	(8.76)	(25.95)	
XIV	Other Comprehensive Income	-	-	-	-	-	-	-	-	-	-	-	
	(a) Items that will not be recycled to profit or loss	-	-	-	-	-	-	-	-	-	-	-	
	(b) Income tax relating to items that will not be reclassified to profit or loss	-	-	-	-	-	-	-	-	-	-	-	
	(c) Items that may be reclassified to profit or loss	-	-	-	-	-	-	-	-	-	-	-	
	(d) 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)	(5.12)	(2.67)	(3.25)	(5.98)	(2.47)	(24.24)	(5.18)	(1.55)	(3.79)	(8.76)	(25.95)	
XVI	Earnings Per Equity Share of face value of Rs.10/- each (for Continuing operations)	-	-	-	-	-	-	-	-	-	-	-	
	(i) Basic	(0.16)	(0.08)	(0.10)	(0.18)	(0.08)	(0.74)	(0.18)	(0.09)	(0.04)	(0.12)	(0.27)	
	(ii) Diluted	(0.16)	(0.08)	(0.10)	(0.18)	(0.08)	(0.74)	(0.18)	(0.09)	(0.04)	(0.12)	(0.27)	
XVII	Earnings Per Equity Share of face value of Rs.10/- each (for Discontinuing operations)	-	-	-	-	-	-	-	-	-	-	-	
	(i) Basic	-	-	-	-	-	-	-	-	-	-	-	
	(ii) Diluted	-	-	-	-	-	-	-	-	-	-	-	
XVIII	Earnings Per Equity Share of face value of Rs.10/- each (for Combined and)	-	-	-	-	-	-	-	-	-	-	-	
	(i) Basic	(0.16)	(0.08)	(0.10)	(0.18)	(0.08)	(0.74)	(0.18)	(0.09)	(0.04)	(0.12)	(0.27)	
	(ii) Diluted	(0.16)	(0.08)	(0.10)	(0.18)	(0.08)	(0.74)	(0.18)	(0.09)	(0.04)	(0.12)	(0.27)	
XIX	Paid-up equity share capital (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	

NOTES

- In accordance with Regulation 32 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 12.11.2022.
- 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-stated/re-classified, wherever necessary, for the purpose of comparison.
- The Company is engaged in trading of infrastructure building materials and in its workbase operating hence there are no separate reportable segments as per Ind AS - 105 "Operating Segments".

NAGARAJU NOOKALA
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Date: 2022.11.12 17:06:31 +05'30'

For ABHISHEK INFRAVENTURES LIMITED
NAGARAJU NOOKALA
Whole time Director
DIN: 0983376



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

ABHISHEK INFRAVENTURES LIMITED H. No 3-6-672/A, Street No. 10, Hidayatnagar Hyderabad TG 500029 IN STANDALONE BALANCE SHEET AS AT Sep 30, 2022		
PARTICULARS	As at Sep 30, 2022	(Amount in lakhs) As at March 31, 2022
I ASSETS:		
(1) Non-current assets		
(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	-	-
(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	288.19	355.19
(c) Cash and cash equivalents	7.44	11.86
(d) Bank Balances other than (c) above	10.28	-
(e) Loans and advances	116.18	147.54
(f) Investments held for Sale	-	-
(g) Other current assets	0.77	2.89
TOTAL ASSETS	338.96	563.97
II EQUITY AND LIABILITIES:		
Equity		
(a) Equity Share Capital	324.90	324.90
(b) Other Equity	-	-
(i) Reserves and Surplus	(60.82)	152.94
Liabilities		
(1) Non-Current Liabilities		
(a) Financial Liabilities	-	-
(i) Borrowings	-	-
(b) Deferred tax liabilities (net)	52.03	64.85
(2) Current Liabilities		
(a) Financial Liabilities	-	-
(i) Borrowings	-	-
(ii) Trade Payables	3.25	7.92
(iii) Other Current Liabilities	-	-
(b) Other current liabilities	216.94	218.16
(c) Provisions	1.47	1.47
(d) Current tax liabilities (net)	(2.12)	-
TOTAL EQUITY AND LIABILITIES	535.98	563.97
Significant accounting policies and notes to accounts		
For and on behalf of the Board of Directors of		
NAGARAJ U NOOKALA Digitally signed by NAGARAJU NOOKALA Date: 2022.11.12 17:07:03 +05'30'	 Nagaraju Nookala Nagaraju Wholetime Director DIN: 09063708	
Place: Hyderabad Date: 12-11-2022		

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 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 H. No 3-6-672/A, Street No. 10, Himayathnagar Hyderabad TG 500029 IN		
STANDALONE STATEMENT OF CASH FLOWS FOR THE PERIOD ENDED SEP 30, 2022		
PARTICULARS	Period Ended 30-09-2022	Year ended 31-03-2022
A. CASH FLOW FROM OPERATING ACTIVITIES :		
Net profit before tax		
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::		
(Increase)/ Decrease in trade receivables	-	(0.01)
(Increase)/Decrease in other Current Assets	2.12	(0.09)
(Increase) / Decrease in Inventories	-	-
(Increase) / Decrease in Loans and Advances	31.76	(20.53)
(Increase) / Decrease in Trade Payables	(4.67)	(2.99)
(Increase) / Decrease in Short Term Provision	-	-
Increase/(Decrease) in Other current liabilities	(3.37)	3.95
Change in Working Capital	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		
Less: Taxes paid	17.85	(43.91)
Net Cash from operating activities(A)	17.85	(43.91)
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	-	-
Net cash used in Investing activities (B)	-	-
C. CASH FLOW FROM FINANCING ACTIVITIES		
Increase / (Decrease) in Share Capital	-	-
Increase / (Decrease) in Borrowings	11.98	47.28
Interest paid	-	-
Net cash Flow from Financing Activities (C)	11.98	47.28
Net Increase/(Decrease) in cash & cash equivalents [A+B+C]	5.87	3.38
CASH & CASH EQUIVALENTS AT THE BEGINNING OF THE YEAR	11.86	8.48
CASH & CASH EQUIVALENTS AT THE END OF THE YEAR	17.73	11.86

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

NAGARAJU NOOKALA
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NAGARAJU
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Date: 2022.11.12
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Nagaraju
Nookala Nagaraju
Wholtime Director
DIN: 09083708





Place: Hyderabad
Date : 12-11-2022

Reg. Off: 6C-B, 6TH FLOOR, MELANGE TOWER
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ABHISHEK INFRAVENTURES LIMITED

CIN: - L45204TG1984PLC111447

ABHISHEK INFRAVENTURES LIMITED			
H. No 3-6-672/A, Street No. 10, Himayathnagar Hyderabad TG 500029 IN			
CONSOLIDATED BALANCE SHEET AS AT 30th September 2022 (Amount in Lakhs)			
	PARTICULARS	As at 30th September 2022	As at 31st Mar 2022
I	ASSETS:		
(1)	Non-current assets		
	(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		
	(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		21.04
	(a) Inventories	-	-
	(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		
	(a) Equity Share Capital	324.90	324.90
	(b) Other Equity		
	(i) Reserves and Surplus	(78.34)	(71.36)
	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
Significant accounting policies and notes to accounts			
For and on behalf of the Board of Directors of ABHISHEK INFRAVENTURES LIMITED.			
	NAGARAJ U NOOKALA	Digitally signed by NAGARAJ NOOKALA Date: 2022.11.12 17:08:18 +05'30'	 Nagaraju Nookala Wholtime Director DIN: 09083708
	Place: Hyderabad Date : 12/11/2022		

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ABHISHEK INFRAVENTURES LIMITED H. No 3-6-672/A, Street No. 10, Himayathnagar Hyderabad TG 500029 IN		
CONSOLIDATED STATEMENT OF CASH FLOWS FOR THE ENDED 30th SEPT, 2022		
PARTICULARS	Ended 30-09-2022	Year ended 31-03-2022
A. CASH FLOW FROM OPERATING ACTIVITIES :		
Net profit before tax	(3.75)	(25.95)
Adjustment for:		
Depreciation and Amortisation	-	-
Preliminary Expenses Written off	-	-
Interest Earned	-	-
Cash Flows from Operations before changes in assets and liabilities	(3.75)	(25.95)
Movements in Working Capital::		
(Increase)/ Decrease in trade receivables	15.05	180.81
(Increase)/Decrease in other Current Assets	2.41	17.10
(Increase) / Decrease in Inventories	21.04	105.63
(Increase) / Decrease in Loans and Advances	30.53	(22.84)
(Increase) / Decrease in Trade Payables	(44.72)	(299.42)
(Increase) / Decrease in Short Term Provision	0.55	(0.01)
Increase/(Decrease) in Other current liabilities	(3.33)	4.35
Change in Working Capital	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	-	55.61
Changes in non current assets and liabilities	-	55.61
Cash Generated From Operations	17.78	15.28
Less: Taxes paid	-	-
Net Cash from operating activities(A)	17.78	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		
Increase / (Decrease) in Share Capital	-	-
Increase / (Decrease) in Borrowings	(12.28)	(24.71)
Interest paid	-	-
Net cash Flow from Financing Activities (C)	(12.28)	(24.71)
D. Effect of exchange differences on translation of foreign currency cash and cash equivalents		
Net Increase/(Decrease) in cash & cash equivalents [A+B+C]	5.50	(9.44)
CASH & CASH EQUIVALENTS AT THE BEGINNING OF THE YEAR	12.65	22.09
CASH & CASH EQUIVALENTS AT THE END OF THE YEAR	18.15	12.65

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

NAGARAJ U NOOKALA Digitally signed by NAGARAJ U NOOKALA Date: 2022.11.12 17:09:03 +05'30'

Nagaraj U Nookala
Whole time Director
DIN: 09083708

Place: Hyderabad
Date : 12/11/2022



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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Email: abhiinfraventures@gmail.com. Cell:-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, 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: 009399S

CA. G. Nageswara Rao
Partner

Membership No. 207300
UDIN: 22207300BCYFFU3936

Place: Hyderabad
Date: 12-11-2022.



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, 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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