



Date:18.07.2023

**To,
Department of Corporate Services
Bombay Stock Exchange Limited
Phiroze Jeejeebhoy Towers
Dalal Street
Mumbai - 400001**

Atishay Limited (Script Code: 538713/Script id: Atishay)

Sub: - Statement of unaudited INDAS Standalone Financial Results for the quarter ended June 30, 2023.

Dear Sir/Madam,

Pursuant to Regulation 33 and other related regulations of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended from time to time, we hereby inform to the exchange that the Board of Directors of the Company at its meeting held on Tuesday, July 18, 2023 has inter alia, approved the Unaudited Standalone Financial Results of the Company for the quarter ended June 30, 2023 .

For Atishay Limited



**Iti Tiwari
(Company Secretary & Compliance Officer)**

ATISHAY LIMITED

Registered Office:- 14-15, Khatau Building, 44 Bank Street, Fort, Mumbai (MH) - 400001, Ph.: 022 49739081/82

Head Office:- 36, Zone-1, M.P.Nagar, Bhopal (MP) - 462011, Ph.: 0755-2558283, 4229195

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CIN: L70101MH2000PLC192613





B. M. Parekh FCA

Bhavin B. Parekh B. Com., FCA

B M Parekh & Co.,

CHARTERED ACCOUNTANTS

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A Certified ISO 9001 : 2008 Organisation

Independent Auditor's Review Report on the Quarterly Unaudited Standalone Financial Results of the Company Pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended.

To

The Board of Directors of
Atishay Limited, Mumbai

1. We have reviewed the accompanying statement of unaudited standalone financial results ("the Statement") of **Atishay Limited** ("the Company") for the quarter ended **30th 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, read with SEBI Circular No. CIR/CFD/FAC/62/2016 dated July 5, 2016, which has been initiated by us for identification purposes.
2. This Statement which is the responsibility of the Company's Management and has been approved by the Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34, (Ind AS34) "Interim Financial Reporting" prescribed under Sec 133 of the Companies Act, 2013 as amended, read with relevant rules issued thereunder and other accounting principles generally accepted in India. Our responsibility is to issue a report on the Statement based on our review.
3. We conducted our review of the Statement 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.
4. Based on our review conducted as above, nothing has come to our attention that causes us to believe that the accompanying Statement of unaudited financial results, prepared in accordance with recognition and measurement principles laid down in the applicable Indian Accounting Standards i.e. 'Ind AS' prescribed 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 SEBI (Listing Obligation and Disclosure Requirements) Regulations, 2015, read with its circular no. CIR/CFD/FAC/62/2016 dated July 5, 2016, including the manner in which it is to be disclosed, or that it contains any material misstatement.

For M/S B M Parekh & Co.

Chartered Accountants
Firm Reg. No. 107448W


Bhavin Parekh

(Partner)

M. No. 108004

UDIN: - 23108004BGWGRI6379

Mumbai, July 18, 2023



Atishay Limited
 Regd. Office - 14-15, Khatau Building, 44 Bank Street , Fort, Mumbai (MH) - 400001
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Statement of unaudited standalone financial results for the quarter ended June 30, 2023

Particulars	For the quarter ended			(₹ in lakhs except EPS)
				For the year ended
	30-Jun-23 Unaudited	31-Mar-23 Unaudited	30-Jun-22 Unaudited	31-Mar-23 Audited
Income				
Revenue from operations	672.27	679.86	355.27	2,146.13
Other income (net)	42.04	49.37	55.30	196.35
Total income	714.31	729.23	410.57	2,342.48
Expenses				
Purchases and other operating expenditure	473.05	394.98	271.95	1,356.90
Changes in inventories of finished goods, stock-in -trade and work-in-progress	(6.06)	(1.98)	0.12	0.28
Employee benefits expense	137.30	135.33	97.49	483.37
Finance costs	11.76	10.84	5.35	33.67
Depreciation and amortization expense	33.38	36.13	35.61	143.93
Other expenses	47.76	79.41	41.47	223.17
Total expenses	697.19	654.71	451.99	2,241.32
Profit before tax	17.12	74.52	(41.42)	101.16
Tax expense:				
Current tax	7.23	22.43	-	29.47
Deferred tax	(0.97)	(0.89)	(5.61)	6.68
Total tax expenses	6.26	21.54	(5.61)	36.15
Profit for the period	10.86	52.98	(35.81)	65.01
Other comprehensive income				
Items that will not be reclassified to profit or loss :				
Remeasurments of the defined benefit plan (net)	0.15	(2.62)	1.07	0.59
Total comprehensive income for the period	11.01	50.36	(34.74)	65.60
Paid up equity share capital (Face value of ₹ 10/- per equity share)	1,098.13	1,098.13	1,098.13	1,098.13
Reserve excluding revaluation reserve				2,570.53
Earnings per equity share (EPS) in ₹ (not annualised)				
Basic (in ₹)	0.10	0.48	(0.33)	0.59
Diluted (in ₹)	0.10	0.48	(0.33)	0.59



Notes:-

1. These results were reviewed by the Audit Committee and subsequently approved by the Board of Directors at its meeting held on July 18, 2023. The result has been reviewed by the statutory auditors of the Company.
2. This statement has been prepared in accordance with the Companies (Indian Accounting Standards) Rules, 2015 (Ind AS) prescribed under section 133 of the Companies Act, 2013 and other recognised accounting practices and policies to the extent applicable.
3. The figures of previous quarter/year have been regrouped/rearranged (wherever necessary) to render the comparable with the figures of the current period.
4. The results for quarter ended June 30, 2023, are available on the BSE Limited website (URL: www.bseindia.com) and on the Company's website (URL: www.atishay.com).

For and on behalf of board of Atishay Limited

Akhilesh Jain

Chairman & Managing Director

DIN No. 00039927



Bhopal, July 18, 2023

Atishay Limited
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Statement of unaudited segment information for the quarter ended June 30, 2023

Particulars	For the quarter ended			For the year ended
	30-Jun-23	31-Mar-23	30-Jun-22	31-Mar-23
	Unaudited	Unaudited	Unaudited	Audited
Segment Revenue				
E - Governance	412.17	421.86	146.64	1,256.59
Retail & other services	260.09	258.00	208.63	889.54
Unallocated	-	-	-	-
Total	672.27	679.86	355.27	2,146.13
Less : Inter segment revenue	-	-	-	-
Total	672.27	679.86	355.27	2,146.13
Segment result before tax and interest				
E - Governance	112.60	131.07	10.95	361.94
Retail & other services	2.24	2.25	3.54	8.06
Unallocated	-	-	-	-
Total	114.84	133.32	14.49	370.00
Less:				
Finance costs	10.70	10.40	5.02	32.08
Other un-allocable expenditure (net off)	129.05	97.76	106.19	433.10
Other income	(42.03)	(49.36)	(55.30)	(196.34)
Total profit before tax	17.12	74.52	(41.42)	101.16
Segment Assets				
E - Governance	1,326.73	1,013.31	531.97	1,013.31
Retail & other services	767.42	677.35	852.40	677.35
Unallocated	2,205.72	2,440.70	2,493.61	2,440.70
Total	4,299.87	4,131.36	3,877.98	4,131.36
Segment Liabilities				
E - Governance	161.82	148.49	69.23	148.49
Retail & other services	50.02	16.73	10.13	16.73
Unallocated	408.34	297.48	230.35	297.48
Total	620.17	462.70	309.71	462.70

For and on behalf of Board of Atishay Limited


Akhilesh Jain
Chairman & Managing Director
DIN 00039927



Bhopal, July 18, 2023