



Date:13.02.2023

**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: - Unaudited Standalone Financial Results for the third quarter and nine months ended December 31, 2022, along with Limited Review Report .

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 Monday, January 13, 2023 has inter alia, approved the Unaudited Standalone Financial Result of the Company for the third quarter and nine months ended December 31, 2022.

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

 admin@atishay.com  www.atishay.com

CIN: L70101MH2000PLC192613



B M Parekh & Co.,

CHARTERED ACCOUNTANTS

B. M. Parekh FCA

Bhavin B. Parekh B.Com., FCA

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Independent Auditor's Review Report for the Quarterly and Nine Months 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 standalone unaudited financial results ("the Statement") of **Atishay Limited** ("the Company") for the quarter and nine months ended 31st December, 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, 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 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 "Interim Financial Reporting" ("Ind AS 34"), prescribed under Section 133 of the Companies Act, 2013, and other accounting principles generally accepted in India. Our responsibility is to express a conclusion 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

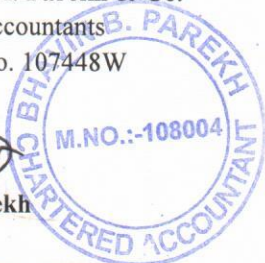
Bhavin Parekh

(Partner)

M. No. 108004

UDIN: - 23108004BGWGNF7046

Mumbai, February 13th, 2023s



Atishay Limited
Regd. Office - 14-15, Khatau Building, 44 Bank Street , Fort, Mumbai (MH) - 400001
Head Office - Plot No. 36, Zone-1, M.P. Nagar, Bhopal (MP) - 462011
CIN No. - L70101MH2000PLC192613

Statement of unaudited standalone financial results for the quarter and nine months ended December 31st, 2022

(₹ in lakhs except EPS)						
Particulars	For the quarter ended			For the nine months ended		For the year ended
	31-Dec-22 Unaudited	30-Sep-22 Unaudited	31-Dec-21 Unaudited	31-Dec-22 Unaudited	31-Dec-21 Unaudited	31-Mar-22 Audited
Income						
Revenue from operations	600.77	510.23	487.72	1,466.27	1,346.18	1,975.39
Other income (net)	46.92	44.76	34.10	146.98	115.27	154.10
Total income	647.69	554.99	521.82	1,613.25	1,461.45	2,129.49
Expenses						
Purchase of stock-in trade and other operating expenditure	382.47	307.50	331.48	961.92	927.32	1,321.99
Changes in inventories of finished goods, stock-in -trade and work-in-progress	0.42	1.72	(53.24)	2.26	(49.04)	5.04
Employee benefits expense	127.79	122.76	97.59	348.04	290.02	376.07
Finance costs	9.32	8.16	9.38	22.83	22.91	35.31
Depreciation and amortization expense	36.34	35.85	36.75	107.80	109.87	149.06
Other expenses	49.78	52.51	55.57	143.76	142.37	213.46
Total expenses	606.12	528.50	477.53	1,586.61	1,443.45	2,100.93
Profit before tax	41.57	26.49	44.29	26.64	18.00	28.56
Tax expense:						
Current tax	5.60	1.44	9.22	7.04	9.22	17.60
Deferred tax	7.68	5.50	7.55	7.57	1.99	(0.31)
Total tax expenses	13.28	6.94	16.77	14.61	11.21	17.29
Profit for the period	28.29	19.55	27.52	12.03	6.79	11.27
Other comprehensive income						
Items that will not be reclassified to profit or loss :						
Remeasurments of the defined benefit plan (net)	1.07	1.07	1.60	3.21	4.82	4.28
Total comprehensive income for the period	29.36	20.62	29.12	15.24	11.61	15.55
Paid up equity share capital	1,098.13	1,098.13	1,098.13	1,098.13	1,098.13	1,098.13
(Face value of ₹ 10/- per equity share)						
Reserve excluding revaluation reserve						2,504.93
Earnings per equity share (EPS) in ₹ (not annualised)						
Basic (in ₹)	0.26	0.18	0.25	0.11	0.06	0.10
Diluted (in ₹)	0.26	0.18	0.25	0.11	0.06	0.10

Notes:-

1. These results were reviewed by the Audit Committee and subsequently approved by the Board of Directors at its meeting held on February 13th, 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/restated wherever necessary.

For and on behalf of board of Atishay Limited

Akhilesh
Jain

Digitally signed by
Akhilesh Jain
Date: 2023.02.13
12:43:31 +05'30'

Akhilesh Jain

Chairman & Managing Director
DIN No. 00039927

Bhopal, February 13th, 2023

Atishay Limited
Regd. Office - 14-15, Khatau Building, 44 Bank Street , Fort, Mumbai (MH) - 400001
Head Office - Plot No. 36, Zone-1, M.P. Nagar, Bhopal (MP) - 462011
CIN No. - L70101MH2000PLC192613

Statement of unaudited segment information for the quarter and nine months ended December 31st, 2022

(₹ in lakhs)

Particulars	For the quarter ended			For the nine months ended		For the year ended
	31-Dec-22	30-Sep-22	31-Dec-21	31-Dec-22	31-Dec-21	31-Mar-22
	Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
Segment Revenue						
E - Governance	382.91	305.17	271.72	834.73	623.04	1,022.79
Retail & other services	217.86	205.06	216.00	631.54	723.14	952.60
Unallocated	-	-	-	-	-	-
Total	600.77	510.23	487.72	1,466.27	1,346.18	1,975.39
Less : Inter segment revenue	-	-	-	-	-	-
Total	600.77	510.23	487.72	1,466.27	1,346.18	1,975.39
Segment result before tax and interest						
E - Governance	122.88	97.05	129.38	230.87	247.26	355.97
Retail & other services	1.38	0.89	11.62	5.81	5.18	11.10
Unallocated	-	-	-	-	-	-
Total	124.26	97.94	141.00	236.68	252.44	367.07
Less:						
Finance costs	8.82	7.84	8.54	21.68	19.53	30.70
Other un-allocable expenditure (net off)	120.79	108.37	122.27	335.34	330.17	461.90
Un-allocable income	(46.92)	(44.76)	(34.10)	(146.98)	(115.26)	(154.10)
Total profit before tax	41.57	26.49	44.29	26.64	18.00	28.57
Segment Assets						
E - Governance	1,158.31	694.82	809.91	1,158.31	809.91	505.78
Retail & other services	841.75	850.66	866.56	841.75	866.56	962.24
Unallocated	2,235.02	2,426.84	2,566.04	2,235.02	2,566.04	2,816.48
Total	4,235.07	3,972.32	4,242.51	4,235.07	4,242.51	4,284.50
Segment Liabilities						
E - Governance	144.82	53.59	105.39	144.82	105.39	193.50
Retail & other services	9.28	6.82	7.21	9.28	7.21	39.35
Unallocated	462.67	322.97	530.15	462.67	530.15	448.60
Total	616.77	383.38	642.75	616.77	642.75	681.45
For and on behalf of Board of Atishay Limited						
Akhiles h Jain						
Akhilesh Jain						
Chairman & Managing Director						
DIN 00039927						
Bhopal, February 13th, 2023						