

Date: January 22, 2024

**To,
BSE Limited
Listing Department
Phiroze Jeejeebhoy Towers,
Dalal Street, Mumbai- 400001**

(Script Code: 538713/Script id: Atishay)

Sub: Intimation of outcome of the Board Meeting as per SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 and Unaudited IndAS Standalone Financial Results of the Company for the quarter and nine months ended December 31, 2023.

Dear Sir/Madam,

This is with reference to our intimation of Board Meeting dated January 11, 2024 and Pursuant to applicable provisions of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended from time to time, the Board of Directors in its Meeting held today i.e., Monday, January 22, 2024 have approved and taken on record the following matters:

1	The Un-audited Ind AS Standalone Financial Results for the quarter and nine months ended December 31, 2023 along with Limited review report issued by M/ s B.M. Parekh & Co., Chartered Accountants, Mumbai (Firm Registration No.107448W) Statutory Auditor of the Company is enclosed as Annexure-I.
2	The appointment of Mrs. Samedna Jain as a Company Secretary & Compliance Officer with effect from January 22, 2024 and also designated as the Key Managerial Personnel of the Company.

The relevant details as prescribed under SEBI Listing Regulations read with SEBI circular SEBI/HO/CFD/CFD-PoD1/P/CIR/2023/123 dated July 13, 2023, is enclosed as Annexure-II.

The above said Board Meeting commenced at 12.15PM and concluded at 02.35 PM.

Further to inform you that the said information will be available on the website of the Company: www.atishay.com

Kindly take the above information on your record.

Thanks & Regards

**For and on behalf of
Atishay Limited**



**Akhilesh Jain
Managing Director
DIN : 00039927**

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

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, 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 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:- 24108004BKAGWP6364

Mumbai, January 22nd, 2024



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, 2023

Particulars	(₹ in lakhs except EPS)					
	For the quarter ended			For the nine months ended		For the year ended
	31-Dec-23 Unaudited	30-Sep-23 Unaudited	31-Dec-22 Unaudited	31-Dec-23 Unaudited	31-Dec-22 Unaudited	31-Mar-23 Audited
Income						
Revenue from operations	1,176.43	730.07	600.77	2,578.77	1,466.27	2,146.13
Other income (net)	42.31	47.42	46.92	131.77	146.98	196.35
Total income	1,218.74	777.49	647.69	2,710.54	1,613.25	2,342.48
Expenses						
Purchases and other operating expenditure	597.18	346.35	382.47	1,416.58	961.92	1,356.90
Changes in inventories of finished goods, stock-in-trade and work-in-progress	(90.16)	(40.02)	0.42	(136.24)	2.26	0.28
Employee benefits expense	264.85	183.83	127.79	585.98	348.04	483.37
Finance costs	4.37	10.38	9.32	26.51	22.83	33.67
Depreciation and amortization expense	40.92	35.73	36.34	110.03	107.80	143.93
Other expenses	133.93	100.91	49.78	282.60	143.76	223.17
Total expenses	951.09	637.18	606.12	2,285.46	1,586.61	2,241.32
Profit before tax	267.65	140.31	41.57	425.08	26.64	101.16
Tax expense:						
Current tax	68.90	38.19	5.60	114.32	7.04	29.47
Deferred tax	9.92	(0.86)	7.68	8.09	7.57	6.68
Total tax expenses	78.82	37.33	13.28	122.41	14.61	36.15
Profit for the period	188.83	102.98	28.29	302.67	12.03	65.01
Other comprehensive income						
Items that will not be reclassified to profit or loss :						
Remeasurements of the defined benefit plan (net)	0.14	0.15	1.07	0.44	3.21	0.59
Total comprehensive income for the period	188.97	103.13	29.36	303.11	15.24	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	1,098.13	1,098.13
Reserve excluding revaluation reserve						2,570.53
Earnings per equity share (EPS) in ₹ (not annualised)						
Basic (in ₹)	1.72	0.94	0.26	2.76	0.11	0.59
Diluted (in ₹)	1.72	0.94	0.26	2.76	0.11	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 January 22, 2024. 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 and nine months ended December 31st, 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, January 22, 2024

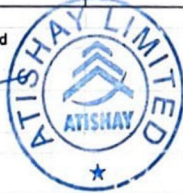
Atishay Limited
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Statement of unaudited segment information for the quarter and nine months ended December 31st, 2023

Particulars	For the quarter ended			For the nine months ended		For the year ended
	31-Dec-23	30-Sep-23	31-Dec-22	31-Dec-23	31-Dec-22	31-Mar-23
	Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
Segment Revenue						
E - Governance	951.99	493.50	382.91	1,857.67	834.73	1,256.59
Retail & other services	224.44	236.57	217.86	721.10	631.54	889.54
Unallocated	-	-	-	-	-	-
Total	1,176.43	730.07	600.77	2,578.77	1,466.27	2,146.13
Less : Inter segment revenue	-	-	-	-	-	-
Total	1,176.43	730.07	600.77	2,578.77	1,466.27	2,146.13
Segment result before tax and interest						
E - Governance	419.02	249.73	122.88	781.35	230.87	361.94
Retail & other services	1.21	1.47	1.38	4.92	5.81	8.06
Unallocated	-	-	-	-	-	-
Total	420.23	251.20	124.26	786.27	236.68	370.00
Less:						
Finance costs	4.37	11.44	8.82	26.51	21.68	32.08
Other un-allocable expenditure (net off)	190.54	146.87	120.79	466.46	335.34	433.10
Other income	(42.33)	(47.42)	(46.92)	(131.79)	(146.98)	(196.34)
Total profit before tax	267.65	140.31	41.57	425.09	26.64	101.16
Segment Assets						
E - Governance	1,769.21	1,588.86	1,158.31	1,769.21	1,158.31	1,013.31
Retail & other services	740.41	773.96	841.75	740.41	841.75	677.35
Unallocated	2,122.61	2,136.28	2,235.02	2,122.61	2,235.02	2,440.70
Total	4,632.23	4,499.10	4,235.08	4,632.23	4,235.08	4,131.36
Segment Liabilities						
E - Governance	367.67	195.24	144.82	367.67	144.82	148.49
Retail & other services	1.80	2.21	9.28	1.80	9.28	16.73
Unallocated	290.95	518.81	462.67	290.95	462.67	297.48
Total	660.42	716.26	616.77	660.42	616.77	462.70

For and on behalf of Board of Atishay Limited

Akhilesh Jain
 Chairman & Managing Director
 DIN 00039927



Bhopal, January 22, 2024

Annexure-II

Details under amended Regulation 30 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 read along with SEBI Circular No. SEBI/HO/CFD/CFDPoD1/P/CIR/2023/123 dated July 13, 2023

Sr. No.	Particulars	Details
1	Name of the Company Secretary & Compliance Officer	Mrs. Sambedna Jain
2	Reason for change	Appointment
3	Date of appointment	January 22, 2024
4	Term of appointment	Full Time Employment
5	Brief Profile (in case of appointment)	Mrs. Sambedna Jain has joined Atishay Limited as an AGM- Corporate Secretarial on November 01, 2023. She is a Company Secretary and has done her post-graduation in Commerce from Barkatulla University, Bhopal and also done Post Graduation Diploma in Computer Application. She is having a remarkable career spanning work experience of over 13 years of handling Corporate Governance, Legal Compliance and Company Administration. Previously she has worked with Dilip Buildcon Limited and Sandhya Praksah Limited.
6	Disclosure of relationships between Directors	Not Applicable

**For and on behalf of
Atishay Limited**



**Akhilesh Jain
Managing Director
DIN : 00039927**