

ABHISHEK INFRAVENTURES LIMITED

CIN: - L45204TG1984PLC111447

To,

Date: 13.11.2021

1. Department of Corporate Services BSE Limited P.J. Towers, Dalal Street, Mumbai-400 001	2. Metropolitan Stock Exchange of India Limited 205(A), 2 nd Floor, Piramal Agastya Corporate Park, Kamani Junction, LBS Road, Kurla (West), Mumbai-400 070
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Dear Sir/Madam,

Sub: Outcome of Board Meeting held on 13.11.2021

Ref: Scrip Code: 539544, ABHIINFRA

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, 13.11.2021 at 2:00 p.m. at the registered office of the Company at 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 - 500 081 Telangana, the following were considered and approved:


1. Unaudited financial results (standalone and consolidated) for the quarter and half-year ended 30.09.2021. **(Enclosed)**
2. Limited Review Report as per Regulation 33 of SEBI (LODR) Regulations, 2015 for the quarter and half-year ended 30.09.2021. **(Enclosed)**

The meeting concluded at 4:30 p.m.

This is for the information and records of the Exchange.

Thanking you.

Yours sincerely,
For Abhishek Infraventures Limited


Nagaraj N. N. N.
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,
MADHAPUR HYDERABAD Rangareddi TG 500081 IN
Email: abhiinfraventures@gmail.com. Cell:-7013808380.**

ABHISHEK INFRAVENTURES LIMITED

CIN: - L45204TG1984PLC111447

SCHEDULE III OF COMPANIES ACT, 2013
PART II- STATEMENT OF UN-AUDITED RESULTS FOR THE QUARTER ENDED 30.09.2021

ABHISHEK INFRAVENTURES LIMITED
CIN: L45204TG1984PLC111447

S.No.	Particulars	Standalone Financials						Consolidated Financials					
		Quarter ended			Half Year Ended			Quarter ended			Half Year Ended		
		For the Quarter ended 30.09.2021	For the Quarter ended 30.06.2021	For the Quarter ended 30.09.2020	For the Quarter ended 30.09.2021	For the Quarter ended 30.09.2020	For the Year ended 31.03.2021	For the Quarter ended 30.09.2021	For the Quarter ended 30.06.2021	For the Quarter ended 30.09.2020	For the Quarter ended 30.09.2021	For the Quarter ended 30.09.2020	For the Year ended 31.03.2021
		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	-	-	-	-	-	-	555.23	-	-	555.23	-	5,572.07
II.	Other Income	-	-	-	-	-	-	-	-	-	-	-	6.27
III.	Total Income (I+II)	-	-	-	-	-	-	555.23	-	-	555.23	-	5,578.34
IV.	Expenses	-	-	-	-	-	-	-	-	-	-	-	-
(a)	Cost of Materials consumed	-	-	-	-	-	-	422.76	-	-	422.76	-	5,699.53
(b)	Purchase of stock-in-trade	-	-	-	-	-	-	-	-	-	-	-	-
(c)	Changes in inventories of finished goods, work-in-progress and stock-in-trade	-	-	-	-	-	-	126.67	-	-	126.67	-	(126.67)
(d)	Employee benefits expense	0.19	0.38	0.57	0.57	1.14	1.71	0.90	0.87	-	1.77	-	4.82
(e)	Finance Cost	-	-	-	-	-	-	1.28	-	-	1.28	-	-
(f)	Depreciation and amortisation expense	-	-	-	-	-	-	-	-	-	-	-	-
(g)	Other expenses	3.06	6.85	1.90	9.91	3.83	12.75	0.37	9.71	-	10.95	-	32.19
	Total Expenses	3.25	7.23	2.47	10.48	4.97	14.46	1.27	561.28	-	563.42	-	5,609.87
V.	Profit / (Loss) before and exceptional items and Tax (III-IV)	(3.25)	(7.23)	(2.47)	(10.48)	(4.97)	(14.46)	(1.27)	(6.05)	-	(8.19)	-	(31.53)
VI.	Exceptional Items	-	-	-	-	-	-	-	-	-	-	-	-
VII.	Profit / (Loss) from before tax (V-VI)	(3.25)	(7.23)	(2.47)	(10.48)	(4.97)	(14.46)	(1.27)	(6.05)	-	(8.19)	-	(31.53)
VIII.	Tax expense	-	-	-	-	-	-	-	-	-	-	-	-
	Current Tax	-	-	-	-	-	-	0.56	-	-	0.56	-	-
	Deferred Tax	-	-	-	-	-	-	-	-	-	-	-	-
IX.	Profit / (Loss) for the period from Continuing operations (VII-VIII)	(3.25)	(7.23)	(2.47)	(10.48)	(4.97)	(14.46)	(1.27)	(6.61)	-	(8.75)	-	(31.53)
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)	(3.25)	(7.23)	(2.47)	(10.48)	(4.97)	(14.46)	(1.27)	(6.61)	-	(8.75)	-	(31.53)
XIV.	Other Comprehensive Incomes	-	-	-	-	-	-	-	-	-	-	-	-
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	-	-	-	-	-	-	-	-	-	-	-	-
	Total Other Comprehensive Income (A+B)	-	-	-	-	-	-	-	-	-	-	-	-
XV.	Total Comprehensive Income for the period (XIII+XIV)	(3.25)	(7.23)	(2.47)	(10.48)	(4.97)	(14.46)	(1.27)	(6.61)	-	(8.75)	-	(31.53)
XVI.	Earnings Per Equity Share of face value of Rs.10/- each (for Continuing operations):	-	-	-	-	-	-	-	-	-	-	-	-
	1) Basic	(0.10)	(0.22)	(0.08)	(0.32)	(0.15)	(0.45)	(0.04)	(0.20)	-	(0.27)	-	(0.97)
	2) Diluted	(0.10)	(0.22)	(0.08)	(0.32)	(0.15)	(0.45)	(0.04)	(0.20)	-	(0.27)	-	(0.97)
XVII.	Earnings Per Equity Share of face value of Rs.10/- each (for Discontinuing operations):	-	-	-	-	-	-	-	-	-	-	-	-
	1) Basic	-	-	-	-	-	-	-	-	-	-	-	-
	2) Diluted	-	-	-	-	-	-	-	-	-	-	-	-
XVIII.	Earnings Per Equity Share of face value of Rs.10/- each (for Continued and Discontinued operations)	-	-	-	-	-	-	-	-	-	-	-	-
	1) Basic	(0.10)	(0.22)	(0.08)	(0.32)	(0.15)	(0.45)	(0.04)	(0.20)	-	(0.27)	-	(0.97)
	2) Diluted	(0.10)	(0.22)	(0.08)	(0.32)	(0.15)	(0.45)	(0.04)	(0.20)	-	(0.27)	-	(0.97)
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
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 Company and recommended by Audit Committee and subsequently approved by Board of Directors of Company at their meeting held on 13.11.2021.												
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 Companies (Indian Accounting Standards) Rules, 2015 (as amended).												
3.	The results are also available on the website of the Company 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 in trading 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 : 13.11.2021

For ABHISHEK INFRAVENTURES LIMITED

NAGARAJ MOHAIL
Whole and Director
DIN : 09083711



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ABHISHEK INFRAVENTURES LIMITED

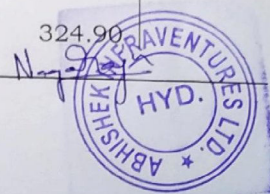
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ABHISHEK INFRAVENTURES LIMITED
6C-B, 6TH FLOOR, MELANGE TOWER
MADHAPUR
Hyderabad TG 500081 IN
STANDALONE BALANCE SHEET AS AT Sep 30, 2021

(Amount in lakhs)

	PARTICULARS	As at Sep 30, 2021	As at March 31, 2021
I	<u>ASSETS:</u>		
(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	355.19	355.18
	(iii) Cash and cash equivalents	19.84	8.48
	(iv) Bank Balances other than (iii) above		
	(v) Loans and advances	147.79	127.41
	(vi) Investments held for Sale		
	(c) Other current assets	7.26	2.80
	TOTAL ASSETS	576.17	539.96
II	<u>EQUITY AND LIABILITIES:</u>		
	Equity		
	(a) Equity Share Capital	324.90	324.90

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	(b) Other Equity		
	(ii) Reserves and Surplus	(38.77)	(28.29)
	Liabilities		
(1)	Non Current Liabilities		
	(a) Financial Liabilities		
	(i) Borrowings	64.02	16.75
	(b) Deferred tax liabilities (Net)		-
(2)	Current Liabilities		
	(a) Financial Liabilities		
	(i) Borrowings	-	-
	(ii) Trade Payables	10.91	10.91
	(iii) Other financial liabilities		
	(b) Other current liabilities	214.22	214.24
	(c) Provisions	0.89	1.47
	(d) Current tax liabilities(Net)		
	TOTAL EQUITY AND LIABILITIES	576.17	539.98
Significant accounting policies and notes to accounts			

For and on behalf of the Board of Directors of


Nookala Nagaraju

Wholetime Director

DIN: 09083708

Place: Hyderabad

Date : 13-11-2021

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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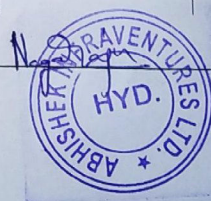
ABHISHEK INFRAVENTURES LIMITED
6C-B, 6TH FLOOR, MELANGE TOWER
MADHAPUR

Hyderabad TG 500081 IN

STANDALONE STATEMENT OF CASH FLOWS FOR THE PERIOD ENDED SEP 30, 2021

PARTICULARS	Period Ended 30-09-2021	Year ended 31-03-2021
A. CASH FLOW FROM OPERATING ACTIVITIES :		
Net profit before tax	(10.48)	(14.46)
Adjustment for:		
Depreciation and Amortisation	-	-
Preliminary Expenses Written off	-	-
Interest Earned	-	-
Cash Flows from Operations before changes in assets and liabilities	(10.48)	(14.46)
Movements in Working Capital::		
(Increase)/ Decrease in trade receivables	(0.01)	-
(Increase)/Decrease in other Current Assets	(4.46)	(2.03)
(Increase) / Decrease in Inventories	-	-
(Increase) / Decrease in Loans and Advances	(20.38)	(56.10)
(Increase) / Decrease in Trade Payables	-	(1.18)
(Increase) / Decrease in Short Term Provision	(0.58)	(0.62)
Increase/(Decrease) in Other current liabilities	(0.02)	72.49
Change in Working Capital	(35.93)	12.56
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	(35.93)	12.56
Less: Taxes paid		
Net Cash from operating activities(A)	(35.93)	12.56
B. CASH FLOW FROM INVESTING ACTIVITIES		

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(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

Interest paid

Net cash Flow from Financing Activities (C)

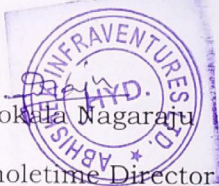
Net Increase/(Decrease) in cash & cash equivalents [A+B+C]

CASH & CASH EQUIVALENTS AT THE BEGINNING OF THE YEAR

CASH & CASH EQUIVALENTS AT THE END OF THE YEAR

-	-
-	(1.00)
-	(1.00)
47.27	4.75
-	-
47.27	4.75
11.34	1.84
8.48	6.64
19.82	8.48

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


Nookula Nagaraju
Wholtime Director

DIN: 09083708

Place: Hyderabad

Date : 13-11-2021

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

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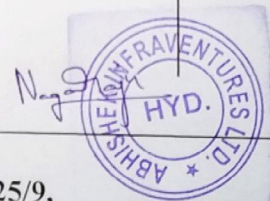
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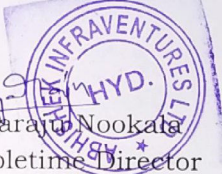
ABHISHEK INFRAVENTURES LIMITED 6C-B, 6TH FLOOR, MELANGE TOWER MADHAPUR Hyderabad TG 500081 IN CONSOLIDATED BALANCE SHEET AS AT 30th September 2021 (Amount in Lakhs)			
	PARTICULARS	As at 30th Sep 2021	As at 31st Mar 2021
I	ASSETS:		
(1)	Non-current assets		
	(a) Property, Plant and Equipment	-	-
	(b) 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	32.81	86.70
(2)	Current assets		
	(a) Inventories	-	126.67
	(b) Financial assets		
	(i) Investments		
	(ii) Trade receivables	427.92	576.00
	(iii) Cash and cash equivalents	20.63	22.09
	(iv) Bank Balances other than (iii) above		
	(v) Loans and advances	147.79	127.42
	(vi) Investments held for Sale		
	(c) Other current assets	7.83	20.58
	TOTAL ASSETS	650.96	973.45
II	EQUITY AND LIABILITIES:		
	Equity		

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	(a) Equity Share Capital	324.90	324.90
	(b) Other Equity		
	(ii) Reserves and Surplus	(54.29)	(45.41)
	Liabilities		
(1)	Non Current Liabilities		
	(a) Financial Liabilities		
	(i) Borrowings	87.13	116.81
	(ii) Minority Interest		
	(b) Deferred tax liabilities (Net)	-	-
(2)	Current Liabilities		
	(a) Financial Liabilities		
	(i) Borrowings		-
	(ii) Trade Payables	77.95	361.43
	(iii) Other financial liabilities		
	(b) Other current liabilities	214.62	214.24
	(c) Provisions	0.65	1.47
	(d) Current tax liabilities (Net)		
	TOTAL EQUITY AND LIABILITIES	650.96	973.45
	Significant accounting policies and notes to accounts		
<p>For and on behalf of the Board of Directors of ABHISHEK INFRAVENTURES LIMITED.</p> <p> Nagaraju Nookala Wholtime Director DIN: 09083708</p> <p>Place: Hyderabad Date : 13/11/2021</p>			

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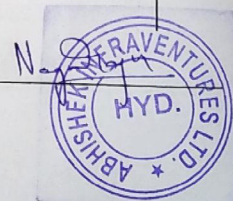
ABHISHEK INFRAVENTURES LIMITED
6C-B, 6TH FLOOR, MELANGE TOWER
MADHAPUR

Hyderabad TG 500081 IN

CONSOLIDATED STATEMENT OF CASH FLOWS FOR THE ENDED 30th SEPT, 2021

PARTICULARS	Ended 30-09- 2021	Year ended 31-03- 2021
A. CASH FLOW FROM OPERATING ACTIVITIES :		
Net profit before tax	(8.32)	(31.54)
Adjustment for:		
Depreciation and Amortisation	-	-
Preliminary Expenses Written off	-	-
Interest Earned		
Cash Flows from Operations before changes in assets and liabilities	(8.32)	(31.54)
Movements in Working Capital::		
	-	-
(Increase)/ Decrease in trade receivables	148.09	(220.81)
(Increase)/Decrease in other Current Assets	12.75	(19.81)
(Increase) / Decrease in Inventories	126.67	(126.67)
(Increase) / Decrease in Loans and Advances	(20.37)	(56.10)
(Increase) / Decrease in Trade Payables	(284.04)	349.33
(Increase) / Decrease in Short Term Provision	(0.82)	(0.62)
Increase/(Decrease) in Other current liabilities	0.38	72.49
Change in Working Capital	(17.34)	(2.20)

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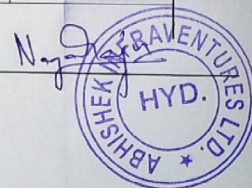


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<u>Changes in non current assets and liabilities</u>		
Decrease/(Increase) in loans & advances	-	-
Decrease/(Increase) in Long Term Provisions	-	-
Decrease/(Increase) in Other non Current Assets	53.89	(53.28)
Changes in non current assets and liabilities	53.89	(53.28)
<u>Cash Generated From Operations</u>	28.23	(87.41)
Less: Taxes paid		
Net Cash from operating activities(A)	28.23	(87.41)
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	-	(1.00)
-Balance of Unclaimed Dividend		
Net cash used in Investing activities (B)	-	(1.00)
C.CASH FLOW FROM FINANCING ACTIVITIES		
Increase / (Decrease) in Share Capital		-
Increase / (Decrease) in Borrowings	(29.69)	102.49
Interest paid		-
Net cash Flow from Financing Activities (C)	(29.69)	102.49
D. Effect of exchange differences on translation of foreign currency cash and cash equivalents		
Net Increase/(Decrease) in cash & cash equivalents [A+B+C]	(1.46)	14.08
CASH & CASH EQUIVALENTS AT THE BEGINNING OF THE YEAR	22.09	8.01
CASH & CASH EQUIVALENTS AT THE END OF THE YEAR	20.63	22.09


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Email: abhiinfraventures@gmail.com. Cell:-7013808380.



ABHISHEK INFRAVENTURES LIMITED

CIN: - L45204TG1984PLC111447

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


Nagaraju Nookala
Wholtime Director
DIN: 09083708

Place: Hyderabad
Date : 13/11/2021

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.



N G RAO & ASSOCIATES
CHARTERED ACCOUNTANTS

Off: +91-40-6661 7089
Mobile : 98480 18791
98491 35573
95421 87777

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, 2021** 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:21207300AAACCC8849



Place: Hyderabad
Date: 13-11-2021.



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 **ABHISHEK INFRAVENTURES LIMITED** ("The Company") and its subsidiary (Collectively referred to as Group) for the quarter ended 30th September, 2021 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 30, 2021 and September, 2020 as

reported in the accompanying Statement have been approved by the Parent's Board of Directors, but have not been subjected to review.

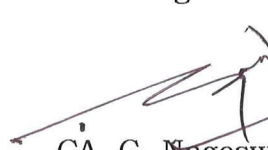
We also performed procedures in accordance with the circular issued by the SEBI under Regulation 33(8) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 as amended, to the extent applicable.

We did not review the interim financial information of the Subsidiary company which are included in the consolidated quarterly unaudited financial results, whose consolidated interim financial information reflects, total revenue of SBT Energies Private Limited is Nil for the quarter ended 30th September, 2021, total net loss of SBT Energies Private Limited is Rs. 1.27 Lakhs for the quarter ended September 30, 2021. These interim financial information has been reviewed by other Auditors whose reports have been furnished to us by management and our conclusion on the statement, in so far as it relates to the amounts and disclosures included in respect of these subsidiaries, based solely on the reports of the other auditors.

In our opinion and to the best of our information and according to the explanations given to us these quarterly financial results:

- I. Include the quarterly financial results of the following entity: -
 - a) SBT ENERGIES PRIVATE LIMITED – 99.99% Subsidiary
- II. are presented in accordance with the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 in this regard;

For N. G. Rao & Associates.,
Chartered Accountants
Firm Reg. No: 009399S


CA. G. Nageswara Rao
Partner
Membership No. 207300
UDIN: 21207300AAACCB4925



Place: Hyderabad
Date: 13-11-2021