

ABHISHEK INFRAVENTURES LIMITED

CIN: - L45204TG1984PLC111447

To,

Date: 13.02.2025

1. BSE Limited P.J. Towers, Dalal Street Mumbai - 400001	2. Metropolitan Stock Exchange of India Limited, Vibgyor Towers, 4th Floor, Plot No C 62, G - Block. Opp. Trident Hotel, Bandrakurla Complex, Bandra (E). Mumbai - 400 098
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Dear Sir/Madam,

Sub: Outcome of Board meeting under Regulation 30 read with 33 (3) (c) of SEBI (Listing Obligations and Disclosure requirements) Regulations, 2015

Ref: Company's Intimation letter dated 05.02.2025

Unit: Abhishek Infraventures Limited (Scrip Code: 539544) / MSEI-ABHIINFRA)

With reference to the subject cited, this is to inform to the Exchange that the meeting of the Board of Directors of Abhishek Infraventures Limited held on Thursday, 13.02.2025 at 4.30 p.m. at the registered office of the company at 8-148/A, Gowtham Nagar, Ferozeguda, Bowenpally, Secunderabad, Hyderabad -500011, Telangana IN has considered and approved the following:

1. Un-audited financial results (standalone and consolidated) for the quarter ended 31.12.2024 (Enclosed).
2. Limited Review Report for the quarter ended 31.12.2024 (Enclosed).

The meeting concluded at 5.00 p.m.

Thanking you.

Yours sincerely,

For Abhishek Infraventures Limited

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by NOOKALA
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Date: 2025.02.13
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Nagaraju Nookala
Whole Time Director
DIN: 09083708

Encl: as above

**Reg. Off: 8-148/A, Gowtham Nagar, Ferozeguda, Bowenpally,
Secunderabad, Hyderabad -500011, Telangana IN
Email: abhiinfraventures@gmail.com. Cell: -7013808380.**

ABHISHEK INFRAVENTURES LIMITED
Regd. Office: 8-148/A, Gowtham Nagar, Ferozguda, Bowenpally, Secunderabad Hyderabad TG 500011 IN
STATEMENT OF STANDALONE UN AUDITED FINANCIAL RESULTS FOR THE QUARTER AND QUARTER ENDED 31ST DECEMBER, 2024
CIN: L45204TG1984PLC111447

S.No.	Particulars	Quarter ended on			Nine Months ended on		Year ended
		31.12.2024 (Unaudited)	30.09.2024 (Unaudited)	31.12.2023 (Unaudited)	31.12.2024 (Unaudited)	31.12.2023 (Unaudited)	31.03.2024 (Audited)
1	Income from Operations						
	(a) Revenue from operations						
	(b) Other Income						
	Total Revenue (1)	0.00	0.00	0.00	0.00	0.00	0.00
2	Expenses:						
	(a) Cost of Materials Consumed						
	(b) Purchase of stock-in-trade						
	(c) Change in Inventories of finished goods, work-in-progress and stock-in-trade						
	(d) Employees benefits expense						
	(e) Finance costs	0.60	0.31	0.80	1.31	1.75	3.55
	(f) Depreciation and amortisation expenses						
	(g) Manufacturing expenses						0.06
	(h) Research & Development expenses						
	(i) Other Expenditure						
	Total Expenses (2)	2.74	3.62	4.21	13.62	12.09	21.59
3	Profit/Loss before exceptional and extraordinary items and tax (1-2)	3.34	4.13	5.01	14.93	13.84	25.20
4	Exceptional Items	(3.34)	(4.13)	(5.01)	(14.93)	(13.84)	(25.20)
5	Profit/Loss before extraordinary items and tax (3-4)	(3.34)	(4.13)	(5.01)	(14.93)	(13.84)	(25.20)
6	Tax Expenses:						
	(1). Current tax						
	(2). Deferred tax						
7	Profit/Loss for the period from continuing operations (5-6)	(3.34)	(4.13)	(5.01)	(14.93)	(13.84)	(25.20)
8	Profit/Loss from discontinued operations						
9	Tax expenses of discontinued operations						
10	Profit/Loss from discontinued operations after tax (8-9)						
11	Profit/Loss for the period (7+10)	(3.34)	(4.13)	(5.01)	(14.93)	(13.84)	(25.20)
12	Other Comprehensive Income						
	A (1). Items that will not be reclassified to profit or loss						
	(2). Incometax relating to items that will not be reclassified to profit or loss						
	B (1). Items that will be reclassified to profit or loss						
	(2). Incometax relating to items that will be reclassified to profit or loss						
13	Total Comprehensive Income for the period (11+12) (comprising Profit/Loss) and other comprehensive income for the period	(3.34)	(4.13)	(5.01)	(14.93)	(13.84)	(25.20)
14	Paid Up Equity Capital (Face value of Rs./-10 each) (Number)	504.90	504.90	504.90	504.90	504.90	504.90
15	Reserves excluding Revaluation Reserves as per balance sheet of Previous accounting year	-	-	-	-	-	-
16	Earning Per Equity Share (EPS) for continuing operations						
	A) Basic	(0.07)	(0.08)	(0.10)	(0.30)	(0.27)	(0.50)
	B) Diluted	(0.07)	(0.08)	(0.10)	(0.30)	(0.27)	(0.50)
Notes:							
1	The above results were approved by the Board of Directors of the Company at its meeting held on 13Th February, 2025 and the statutory auditors of the company have carried out limited review of the same.						
2	The Company is having Subsidiary, Joint Venture and Associate, hence consolidated results are published.						
3	The company does not have more than one reportable segment. Accordingly, pursuant to (IND AS) on segment reporting issued by the Institute of Chartered Accountants of India, segment information is not required to be provided.						
4	There are no investor complaints pending at the beginning and end of the quarter. The company did not receive any investor complaints during the quarter.						
5	Previous year / quarter figures have been re-grouped and recasted wherever necessary.						

For and on behalf of the Board
Abhishek Infraventures Limited

N. S. S.
 Whole Time Director
Nagaraju Nookala
 DIN : 09083708



Place : Hyderabad
 Date : 13-02-2025

ABHISHEK INFRAVENTURES LIMITED
 Regd. Office: No: 8-148/A, Gowtham Nagar, Ferozguda, Bowenpally, Secunderabad Hyderabad TG 500011 IN
 Corp. Office : 8-148/A, Gowtham Nagar, Ferozguda, Bowenpally, Secunderabad Hyderabad TG 500011 IN
CONSOLIDATED STATEMENT OF UN AUDITED FINANCIAL RESULTS FOR THE QUARTER AND NINE MONTHS PERIOD ENDED 31st DECEMBER, 2025
 CIN: L45204TG19B4PLC111447

S.No.	Particulars	Quarter ended on			Nine Months ended on		(Rs. In Lakhs)
		31.12.2024 (un audited)	30.09.2024 (un audited)	31.12.2023 (Audited)	31.12.2024 (un audited)	31.12.2023 (Audited)	Year ended 31.03.2024 (Audited)
1	Income from Operations						
	(a) Revenue from operations						
	(b) Other Income						
	Total Revenue (1)						
2	Expenses:	0.00	0.00	0.00	0.00	0.00	0.00
	(a) Cost of Materials Consumed						
	(b) Purchase of stock-in-trade						
	(c) Change in Inventories of finished goods, work-in-progress and stock-in-trade						
	(d) Employees benefits expense						
	(e) Finance costs	0.60	0.31	0.80	1.31	1.75	3.55
	(f) Depreciation and amortisation expenses						
	(g) Manufacturing expenses						0.06
	(h) Research & Development expenses						
	(i) Other Expenditure						
	Total Expenses (2)	2.80	3.88	4.21	14.26	12.09	22.45
	Profit/Loss before exceptional and extraordinary items and tax (1-2)	3.40	4.19	5.01	15.57	13.84	26.06
3	Exceptional Items	(3.40)	(4.19)	(5.01)	(15.57)	(13.84)	(26.06)
5	Profit/Loss before extraordinary items and tax (3-4)	(3.40)	(4.19)	(5.01)	(15.57)	(13.84)	(26.06)
6	Tax Expenses:						
	(1) Current tax						
	(2) Deferred tax						
7	Profit/Loss for the period from continuing operations (5-6)	(3.40)	(4.19)	(5.01)	(15.57)	(13.84)	(26.06)
8	Profit/Loss from discontinued operations						
9	Tax expenses of discontinued operations						
10	Profit/Loss from discontinued operations after tax (8-9)						
11	Profit/Loss for the period (7+10)	(3.40)	(4.19)	(5.01)	(15.57)	(13.84)	(26.06)
12	Other Comprehensive Income						
	A (1). Items that will not be reclassified to profit or loss						
	(2). Incometax relating to items that will not be reclassified to profit or loss						
	B (1). Items that will be reclassified to profit or loss						
	(2). Incometax relating to items that will be reclassified to profit or loss						
13	Total Comprehensive Income for the period (11+12) (comprising Profit/Loss) and other comprehensive income for the period	(3.40)	(4.19)	(5.01)	(15.57)	(13.84)	(26.06)
14	Paid Up Equity Capital (Face value of Rs./- 10 each)	504.90	504.90	504.90	504.90	504.90	504.90
15	Reserves excluding Revaluation Reserves as per balance sheet of Previous accounting year	-	-	-	-	-	-
16	Earning Per Equity Share (EPS) for continuing operations						
	A) Basic	(0.07)	(0.08)	(0.10)	(0.31)	(0.27)	(0.52)
	B) Diluted	(0.07)	(0.08)	(0.10)	(0.31)	(0.27)	(0.52)
17	Earning Per Equity Share (EPS) for discontinuing operations						
	A) Basic	(0.07)	(0.08)	(0.10)	(0.31)	(0.27)	(0.52)
	B) Diluted	(0.07)	(0.08)	(0.10)	(0.31)	(0.27)	(0.52)
18	Earning Per Equity Share (EPS) for discontinuing & continuing operations						
	A) Basic	(0.07)	(0.08)	(0.10)	(0.31)	(0.27)	(0.52)
	B) Diluted	(0.07)	(0.08)	(0.10)	(0.31)	(0.27)	(0.52)
Notes:							
1	The above results were approved by the Board of Directors of the Company at its meeting held on 13th February, 2025 and the statutory auditors of the company have carried						
2	The Company is having Subsidiary, called PT Virya Resources Indonesia, hence consolidated results are published.						
3	The company does not have more than one reportable segment. Accordingly, pursuant to (IND AS) on segment reporting issued by the Institute of Chartered Accountants of						
4	There are no investor complaints pending at the beginning and end of the quarter. The company did not receive any investor complaints during the quarter.						
5	Previous year / quarter figures have been re-grouped and recasted wherever necessary.						

For and on behalf of the Board
 Abhishek Infraventures Limited

N. S. Srinivas
 Whole Time Director
 Nagaraju Nookala
 DIN : 09083708

Place : Hyderabad
 Date : 13-02-2025

**INDEPENDENT AUDITOR'S REVIEW REPORT ON REVIEW OF INTERIM STANDALONE
FINANCIAL RESULTS**

TO THE BOARD OF DIRECTORS OF
ABHISHEK INFRAVENTURES LIMITED

We have reviewed the accompanying Statement of Standalone Unaudited Financial Results of **ABHISHEK INFRAVENTURES LIMITED** ("the Company"), for the quarter and nine months ended December 31st 2024 ("the Statement"), being submitted by the Company pursuant to the requirement of Regulation 33 and Regulation 52 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended ("the Listing Regulations")

This Statement, which is the responsibility of the Company's Management and approved by the Company's Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in the Indian Accounting Standard 34 "Interim Financial Reporting" ("Ind AS 34"), prescribed under Section 133 of the Companies Act, 2013 read with relevant rules issued thereunder and other accounting principles generally accepted in India and in compliance with Regulation 33 and Regulation 52 of the Listing Regulations. Our responsibility is to express a conclusion on the Statement based on our review.

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 the Company'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.

Based on our review conducted as stated in paragraph 3 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 aforesaid Indian Accounting Standard and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in terms of Regulation 33 and Regulation 52 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 Registration Number: 009399S


CA. G. Nageswara Rao
Partner

Membership No. 207300

UDIN: 25207300BMIJUX1081



Place: Hyderabad

Date: 13-02-2025

INDEPENDENT AUDITOR'S REVIEW REPORT ON REVIEW OF INTERIM CONSOLIDATED FINANCIAL RESULTS

TO THE BOARD OF DIRECTORS OF
M/s. ABHISHEK INFRAVENTURES LIMITED

We have reviewed the accompanying Statement of Consolidated Unaudited Financial Results of **M/s. ABHISHEK INFRAVENTURES LIMITED** ("the Parent") and its subsidiaries (the Parent and its subsidiaries together referred to as "the Group"), for the quarter and nine months ended 31st December, 2024 ("the Statement") being submitted by the Parent pursuant to the requirement of Regulation 33 and Regulation 52 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended ("the Listing Regulations").

This Statement, which is the responsibility of the Parent's Management and approved by the Parent's Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in the Indian Accounting Standard 34 "Interim Financial Reporting" ("Ind AS 34"), prescribed under Section 133 of the Companies Act, 2013 read with relevant rules issued thereunder and other accounting principles generally accepted in India and in compliance with Regulation 33 and Regulation 52 of the Listing Regulations. Our responsibility is to express a conclusion on the Statement based on our review.

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.

The Statement includes the results of the following entities:

S.No.	Name of the Entity
1	SBT Energies Pvt Ltd (Subsidiary)

Based on our review conducted and procedures performed as stated in paragraph 3 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 aforesaid Indian Accounting Standard and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in terms of Regulation 33 and Regulation 52 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.



We did not review the interim financial information of subsidiary company which are included in the consolidated quarterly and nine months ended unaudited financial results, whose interim financial results include total revenue Rs.0.00 Lakhs and Rs.00 for the respective quarter and nine months ended 31st December 2024, in respect of 1 subsidiary, which have been reviewed by other auditors, which financial statements, other financial information and auditor's reports have been furnished to us by the management. Our opinion on the consolidated financial statements, in so far as it relates to the amounts and disclosures included in respect of these subsidiaries, and our report in terms of sub-sections (3) and (11) of Section 143 of the Act, in so far as it relates to the aforesaid subsidiaries is based solely on the reports of such other auditors.

For N G Rao & Associates

Chartered Accountants

Firm Registration Number: 009399S



CA. G. Nageswara Rao

Partner

Membership No. 207300

UDIN: 25207300BMIJUY4053



Place: Hyderabad

Date: 13.02.2025