ABHISHEK INFRAVENTURES LIMITED

CIN: - L45204TG1984PLC111447

To,

Date: 08.09.2025

1. BSE Limited P.J. Towers, Dalal Street, Mumbai-400 001	2. Metropolitan Stock Exchange of India Limited 205(A), 2nd Floor, Piramal Agastya Corporate Park, Kamani Junction, LBS Road, Kurla (West), Mumbai-400070

Dear Sir/Madam,

Sub: Annual Report for FY 2024-25

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

With reference to the subject cited, pursuant to Regulation 30 of SEBI (LODR) Regulations 2015, the Annual General Meeting for FY 2024-25 is scheduled to be held on Tuesday, 30th Day of September 2025 at 12:00 noon through video conferencing/OAVM.

This is for the information and records of the Exchange, please.

Thanking you.

Yours sincerely,
For Abhishek Infraventures Limited

N. Nagaraju HYD.

Nagaraju Nookala
Whole Time Director
DIN: 09083708

NOOKALA NAGARAJU
Digitally signed by NOOKALA NAGARAJU
Date: 2025.09.08 16:57:39 +05'30'

Enclosed 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

41st
ANNUAL REPORT
2024- 2025

CORPORATE INFORMATION

BOARD OF DIRECTORS:

1. Mr. Nagaraju Nookala	-	Whole -Time Director	(DIN: 09083708)
2. Mr. Rahul Erramshetty	-	Non-Executive Director	(DIN: 03639105)
3. Mr. Sachin	-	Independent Director	(DIN: 11279585)
4. Mrs. Nirmala Sanapala	-	Independent Director	(DIN: 08063757)
5. Mr. Chinna Ramayya Gari Srikanth	-	Independent Director	(DIN: 09776304)

COMPANY SECRETARY AND COMPLIANCE OFFICER:

Ms. Apoorva Singhvi

CHIEF FINANCIAL OFFICER:

Mr. Ramachandra Murthy Adiraju

REGISTERED OFFICE

8 148/A, Gowtham Nagar, Ferozeguda, Bowenpally,
Secunderabad, Bowenpally, Tirumalagiri - 500011
Telangana

STATUTORY AUDITORS

N G Rao & Associates
Chartered Accountants,
H. No. 6-3-1186/A/6,
2ndFLoor, Chinna Balreddy Building,
Begumpet, Hyderabad- 500 016.

BANKERS

ICICI Bank,
Himayatnagar Branch

Kotak Bank,
Dilsukhnagar Branch

AUDIT COMMITTEE:

1. Mr. Sachin	-	Chairman
2. Mr. Chinna Ramayya Gari Srikanth	-	Member
3. Mr. Nagaraju Nookala	-	Member

NOMINATION & REMUNERATION COMMITTEE:

1. Mr. Sachin	-	Chairman
2. Mrs. Nirmala Sanapala	-	Member
3. Mr. Chinna Ramayya Gari Srikanth	-	Member

STAKEHOLDER RELATIONSHIP COMMITTEE:

1. Mr. Chinna Ramayya Gari Srikanth	-	Chairman
2. Mr. Sachin	-	Member
3. Mrs. Nirmala Sanapala	-	Member

INDEPENDENT DIRECTORS COMMITTEE:

1. Mr. Chinna Ramayya Gari Srikanth	-	Chairman
2. Mr. Sachin	-	Member
3. Mrs. Nirmala Sanapala	-	Member

REGISTRAR & SHARE TRANSFER AGENTS

M/s. Aarthi Consultants Private Limited
1-2-285, Domalguda
Hyderabad – 500029
Tel No.: 04027638111/27634445
Fax: 040-27632184
E-mail: aarthiconsultants@gmail.com

LISTED AT	:	BSE Limited,
Metropolitan Stock Exchange of India		
ISIN	:	INE281P01016
WEBSITE	:	www.abhishekinfra.co.in
INVESTOR E-MAIL ID	:	abhiinfraventures@gmail.com
CORPORATE IDENTITY NUMBER	:	L45204TG1984PLC111447

NOTICE

Notice is hereby given that the 41st Annual General Meeting of the Shareholders of Abhishek Infraventures Limited will be held on Tuesday, 30th day of September, 2025 at 12:00 noon through Video Conferencing/ Other Audio Visual Means (OAVM) to transact the following business:

ORDINARY BUSINESS:

1. To receive, consider and adopt the Audited Balance Sheet as at 31st March, 2025, the Statement of Profit & Loss and Cash Flow Statement (including consolidated financial statements) for the year ended on that date together with the Notes attached thereto, along with the Reports of Auditors and Directors thereon.

2. To appoint a Director in the place of Mr. Rahul Erramshetty (DIN: 03639105), who retires by rotation and being eligible, offers himself for re-appointment.

3. To reappoint M/s. N G Rao & Associates., as Statutory Auditors and to fix their remuneration and for the purpose to consider and if, thought fit, to pass with or without modification(s), the following Ordinary Resolution thereof:

   "RESOLVED THAT pursuant to the provisions of sections 139, 142 and other applicable provisions, if any, of the Companies Act, 2013, read with the Companies (Audit and Auditors) Rules, 2014, (including any statutory modification(s), amendment(s) or re-enactment(s) thereof for the time being in force), as may be applicable and pursuant to the recommendations of the Audit Committee, M/s. N G Rao & Associates, Chartered Accountants, (ICAI Firm Registration Number 009399S) be and are hereby reappointed as the Statutory Auditors of the Company to hold office for a term of 5 (five) years, from the conclusion of this Annual General Meeting until the conclusion of the Annual General Meeting of the Company to be held in the year 2030 on such remuneration plus service taxes, out-of-pocket expenses, etc. as may be mutually agreed upon by the Board of Directors and the Auditors."

   "FURTHER RESOLVED THAT approval of the Company be and is hereby accorded to the Board of Directors of the Company (including any Committee thereof) to do all such acts, deeds, matters and things and to take all such steps as may be required in this connection including seeking all necessary approvals to give effect to this Resolution and to settle any questions, difficulties or doubts that may arise in this regard."

SPECIAL BUSINESS:

4. APPOINTMENT OF MR. SACHIN (DIN: 11279585) AS AN INDEPENDENT DIRECTOR OF THE COMPANY:

To consider and if thought fit, to pass, with or without modification(s), the following resolution as a Special Resolution:

"RESOLVED THAT pursuant to the provisions of Sections 149, 150, 152, Schedule IV and other applicable provisions, if any, of the Companies Act, 2013 ('the Act') read with rules made thereunder, SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 ('Listing Regulations') (including any statutory modification(s) or re-enactment(s) thereof for the time being in force) and other applicable laws and the provisions of the Articles of Association of the Company and pursuant to recommendation of the Nomination and Remuneration Committee and approval of the Board of Directors of the Company, Mr. Sachin (DIN: 11279585), who has submitted a declaration that he meets the criteria of independence as provided in Section 149(6) of the Companies Act, 2013 and the rules made thereunder and who was appointed as an Additional Director (Independent category) of the Company pursuant to Section 161 of the Act to hold office up to the date of Annual General Meeting or last date of Annual General Meeting to be held, whichever is earlier, be and is hereby appointed as an Independent Director of the Company, not liable to retire by rotation, for a term of 5 years effective from 04.09.2025 to 03.09.2030 (both dates inclusive)."

"RESOLVED FURTHER THAT the Board be and is hereby authorized to sign and execute all such documents and papers (including appointment letter etc.) as may be required for the purpose and file necessary e-form with the Registrar of Companies and to do all such acts, deeds and things as may be considered expedient and necessary in this regard."

For Abhishek Infraventures Limited

Sd/-
Nagaraju Nookala
Whole-Time Director
(DIN: 09083708)

Place: Hyderabad
Date: 04.09.2025

ANNEXURE-A

Details of Directors seeking appointment and re-appointment at the forthcoming Annual General Meeting [Pursuant to Regulation 36(3) of the SEBI (Listing Obligation and Disclosure Requirement) Regulations, 2015 and Secretarial Standard 2 on General Meetings]

Name of the Director	**Mr. Rahul Erramshetty**	**Mr. Sachin**
DIN	03639105	11279585
Date of Birth	12.12.1978	17.11.1999
Date of first appointment	12.11.2022	04.09.2025
Board Meetings attended during the year	5	NA
Brief Resume, Qualification and Experience	Mr. Rahul Erramshetty did Bachelor in Science and having around 9 years of Experience in Advertising Agency.	Sachin, a B.Com graduate with specialization in Statistics, has 4 years of experience in the Retail industry. He is skilled in sales analysis, inventory management, and applying statistical insights to improve business performance
Expertise in specific functional area	Mr. Rahul Erramshetty is having around 9 years of Experience in Advertising Agency	Mr. Sachin has 4 years of experience in the Retail industry. He is skilled in sales analysis, inventory management, and applying statistical insights to improve business performance
Directorship held in other Companies.	Nil	Nil
Disclosure of relationship between directors inter-se	Not related to any Director.	Not related to any Director.
Chairman/Member of the Committee of the Board of Directors in other Companies.	Nil	Nil
No. of Shares held in the Company	Nil	Nil
skills and capabilities required for the role and the manner in which the proposed person meets such requirements	The Director is having required Skills and capable of handling the role as Independent Director in the Company in view of her rich experience in Business	skills and capabilities required for the role and the manner in which the proposed person meets such requirements

EXPLANATORY STATEMENT

[Pursuant to Section 102 of the Companies Act, 2013]

ITEM NO.3:

Pursuant to the Provisions of Section 139 of the Act read with applicable Rules framed thereunder, M/s. N G Rao & Associates., Chartered Accountants were appointed as Statutory Auditors of the Company for a period of 5 years in the year 2020 and shall hold office up to conclusion of the Annual General Meeting to be held in year 2025.

M/s. N G Rao & Associates., Chartered Accountants, has given their consent to the said re-appointment and confirmed that their re-appointment, if made, would be within the limits specified under Section 141(3)(g) of the Act. They have further confirmed that they are not disqualified to be appointed as statutory auditors in terms of the provisions of the proviso to Section 139(1), Section141 (2) and Section 141(3) of the Act and the provisions of the Companies (Audit and Auditors) Rules, 2014.

Based on the recommendations by Audit Committee and Board of Directors it is hereby proposed to reappoint M/s. N G Rao & Associates., Chartered Accountants, Hyderabad (Firm Registration no. 009399S), as the Company's Statutory Auditor for the 2nd period of 5 consecutive years, commencing from the conclusion of this Annual General Meeting (AGM) until the conclusion of the Annual General Meeting to be held in the year 2030, subject to the approval of the members at a statutory audit fee of Rs. 1,50,000/- (Rupees One Lakh Fifty Thousand only) per annum plus taxes as applicable. The remuneration proposed to be paid to the Statutory Auditors during their second and final term would be in line with the existing remuneration and shall be commensurate with the services to be rendered by them during the said tenure. The Board of Directors in consultation with the Audit Committee may alter and vary the terms and conditions of appointment, including remuneration, in such manner and to such extent as may be mutually agreed with the Statutory Auditors.

M/s N G Rao & Associates., is a Hyderabad based CA firm with over 23 years of existence. The firm has a staff of around 60 members including 7 partners. The firm has expertise in Accounting, Finance, Taxation, Auditing, Corporate Law, Indian GAAP and Ind AS, Corporate Law etc. The firm's clients are from Government, Public and Private companies including banks.

The Board recommends the resolution set out at Item No. 3 of the Notice for approval by the Members by way of an Ordinary Resolution.

None of the Directors and Key Managerial Personnel of the Company or their relatives are concerned or interested financially or otherwise, in the resolution.

Disclosures made by the Company under Regulation 36(5) of SEBI (LODR)Regulations 2015, for seeking re-appointment of M/s. N G Rao & Associates.,

S.no	Particulars	Details
1.	Proposed fees	Rs. 1,50,000/- Per annum
2.	Terms of Appointment	For a period of 5 years from Conclusion of this Annual General Meeting till the Conclusion of Annual General Meeting to be held in the year 2030
3.	Basis of recommendation	Audit Committee
4.	Credentials of Statutory auditor	As mentioned above

ITEM NO.4:

Pursuant to Regulations of the Companies Act, 2013, the appointment of Additional director (Independent category) shall be regularized at the next general meeting or last date of which annual general meeting to be held, whichever is earlier.

Accordingly, Mr. Sachin (DIN: 11279585) who was appointed as an Additional Director of the Company on 04.09.2025 in terms of Section 161 (1) of the Companies Act, 2013 and provisions of Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) (Amendment) Regulations, 2018 in the category of 'Non- Executive Independent Director' is required to be regularised at the next general meeting or last date of which annual general meeting to be held whichever is earlier, as an Independent Director of the company by way of a Special Resolution.

The Company has received a notice in writing from a member under Section 160 of the Act proposing the candidature of Mr. Sachin for the office of Director of the Company. He has given his consent to act as a Director and is not disqualified from being appointed as a Director in terms of Section 164 of the Act.

Accordingly, in order to ensure compliance with the provisions of Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) (Amendment) Regulations, 2018 and Sections 149, 150, 152 of the Companies Act, 2013 read with Rules made thereunder and Schedule IV of the Act, it is proposed that approval of the shareholders by way of a Special Resolution be accorded for the appointment of Mr. Sachin as 'Non-

executive Independent Director' for a term of 5 consecutive years commencing from the date of his appointment as an Additional Director i.e. w.e.f., 04.09.2025 to 03.09.2030.

The NRC taking into consideration the skills, expertise and competencies required for the Board in the context of the business and sectors of the Company a recommended to the Board in view of his rich experience in the above-mentioned areas and special skill set and capabilities.

The Board is of the opinion that Mr. Sachin continues to possess the identified core skills, expertise and competencies fundamental for effective functioning in his role as an Independent Director of the Company and his association would be of immense benefit to the Company.

In terms of Regulation 25(8) of the SEBI Listing Regulations, Mr. Sachin has confirmed that he is not aware of any circumstance or situation which exists or may be reasonably anticipated that could impair or impact her ability to discharge her duties.

Mr. Sachin has also confirmed that he is not debarred from holding the office of Director by virtue of any SEBI Order or any such authority pursuant to circulars dated June 20, 2018 issued by BSE Limited pertaining to enforcement of SEBI Orders regarding appointment of Directors by the listed companies.

Mr. Sachin has also confirmed that he is in compliance with Rules 6(1) and 6(2) of the Companies (Appointment and Qualifications of Directors) Rules, 2014, with respect to his registration with the data bank of Independent Directors maintained by the Indian Institute of Corporate Affairs ('IICA').

In the opinion of the Board, Mr. Sachin fulfils the conditions specified in the Act, rules thereunder and the SEBI Listing Regulations for appointment as an Independent Director and that he is independent of the Management.

The Board of Directors recommends the passing of the above resolution as a Special Resolution as set out in the item no. 4 of the notice for appointment of Mr. Sachin as an independent director.

Save and except Mr. Sachin, Independent Director, being the appointee, none of the other Directors/Key Managerial Personnel and their relatives is in any way interested or concerned directly or indirectly, financially or otherwise, in the resolution.

For Abhishek Infraventures Limited

Sd/-
Nagaraju Nookala
Whole-Time Director
(DIN: 09083708)

Place: Hyderabad
Date: 04.09.2025

Notes:

1. Explanatory Statement pursuant to Section 102 of the Companies Act, 2013, in respect of the Special Business to be transacted at the 41st Annual General Meeting as set out in the Notice is annexed hereto.

2. In pursuance of Regulation 36 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 and Secretarial Standard on General Meetings, details in respect of the Directors seeking appointment/ re-appointment at the AGM, form part of this Notice.

3. The Ministry of Corporate Affairs ("MCA") has vide its General Circular nos. 14/2020 14/2020 and 17/2020 dated April 8, 2020 and April 13, 2020 respectively, in relation to "Clarification on passing of ordinary and special resolutions by companies under the Companies Act, 2013 and the rules made thereunder on account of the threat posed by Covid -19", General Circular no. 20/2020 dated May 5, 2020, General Circular nos. 02/2021 and 21/2021 dated January 13, 2021 and December 14, 2021 Circular No. 03/2022 dated 05.05.2022, Circular No. 10/2022 dated December 28, 2022 Circular SEBI/HO/CFD/ CMD2/CIR/P/2022/62 dated May 13, 2022 and circular no. SEBI/ HO/ CFD/ PoD-2/P/ CIR/ 2023/ 4 dated January 5, 2023 and SEBI/HO/CFD/CFD-PoD2/P/CIR/2023/167 dated October 07, 2023 issued by SEBI (hereinafter collectively referred to as "the Circulars"), in relation to "Clarification on holding of annual general meeting (AGM) through video conferencing (VC) or other audio visual means (OAVM)"', (collectively referred to as "MCA Circulars") permitted the holding of the Annual General Meeting ("AGM") through VC/OAVM, without the physical presence of the Members at a common venue. In compliance with the MCA Circulars, the AGM of the Company is being held through VC/OAVM.

4. The Deemed Venue of the 41st AGM of the Company shall be its Registered Office.

5. Pursuant to the provisions of the Act, a Member entitled to attend and vote at the AGM is entitled to appoint a proxy to attend and vote on his/her behalf and the proxy need not be a Member of the Company. Since this AGM is being held pursuant to the MCA Circulars through VC / OAVM, physical attendance of Members has been dispensed with. Accordingly, the facility for appointment of proxies by the Members will not be available for the AGM and hence the Proxy Form and Attendance Slip are not annexed to this Notice.

6. Pursuant to the provisions of Section 108 of the Companies Act, 2013 read with Rule 20 of the Companies (Management and Administration) Rules, 2014 (as amended) and Regulation 44 of SEBI (Listing Obligations & Disclosure Requirements) Regulations 2015 (as amended), and MCA Circulars dated April 08, 2020, April 13, 2020 and May 05, 2020 the Company is providing facility of remote e-voting to its Members in respect of the business to be transacted at the AGM. For this purpose, the Company has entered into an agreement with Central Depository Services (India) Limited (CDSL) for facilitating voting through electronic means, as the authorized e-Voting's agency. The facility of casting votes by a member using remote e-voting as well as the e-voting system on the date of the AGM will be provided by CDSL.

7. The Members can join the AGM in the VC/OAVM mode 15 minutes before and after the scheduled time of the commencement of the Meeting by following the procedure mentioned in the Notice. The facility of participation at the AGM through VC/OAVM will be made available to at all members on first come first served basis. This will not include large Shareholders (Shareholders holding 2% or more shareholding), Promoters, Institutional Investors, Directors, Key Managerial Personnel, the Chairpersons of the Audit Committee, Nomination and Remuneration Committee and Stakeholders Relationship Committee, Auditors etc. who are allowed to attend the AGM without restriction on account of first come first served basis.

8. The attendance of the Members attending the AGM through VC/OAVM will be counted for the purpose of ascertaining the quorum under Section 103 of the Companies Act, 2013.

9. Pursuant to the provisions of the Act and other applicable Regulations, a Member entitled to attend and vote at the AGM is entitled to appoint a proxy to attend and vote on their behalf and the proxy need not be a Member of the Company. However, since this AGM is being held pursuant to the MCA/SEBI Circulars through VC/OAVM, physical attendance of Members has been dispensed with. Accordingly, the facility for appointment of proxies by the Members will also not be available for the AGM and hence the Proxy Form and Attendance Slip are not annexed to the Notice.

10. Corporate/institutional Members (i.e. other than individuals, HUF, NRI, etc.) are required to send a scanned copy (PDF/ JPG format) of the relevant Board Resolution/Authority Letter / Power of Attorney etc. together with attested specimen signature of the duly authorised signatory(ies) who is /are authorised to vote, to the Scrutinizer through e-mail at abhiinfraventures@gmail.com.

11. In line with the Ministry of Corporate Affairs (MCA) Circular No. 17/2020 dated April 13, 2020, the Notice calling the AGM along with the Annual report has been uploaded on the website of the Company at www.abhishekinfra.co.in. The Notice calling the AGM along with the Annual report can also be accessed from the website of the Stock Exchange i.e. BSE Limited at www.bseindia.com and MSEI Limited at www.msei.in. The AGM Notice along with annual report is also disseminated on the website of CDSL (agency for providing the Remote e-Voting facility and e-voting system during the AGM) i.e. www.evotingindia.com.

12. Recent circular requires submission of Aadhar/PAN number by every participant in securities market. Members holding shares in demat form are, therefore, requested to submit Aadhar card/PAN details to the Depository Participants with whom they have demat accounts. Members holding shares in physical form can submit their Aadhar card/PAN details to the Company/ Registrar and Share Transfer Agents (Aarthi Consultants Private Limited.).

13. Members holding shares in the same name under different ledger folios are requested to apply for Consolidation of such folios and send the relevant share certificates to Aarthi Consultants Private Limited., Share Transfer Agents of the Company for their doing the needful.

14. Members are requested to send their queries at least 5 days before the date of meeting so that information can be made available at the meeting.

15. In respect of shares held in physical mode, all shareholders are requested to intimate changes, if any, in their registered address immediately to the registrar and share transfer agent of the Company and correspond with them directly regarding share transfer/transmission /transposition, Demat/Remat, change of address, issue of duplicate shares certificates, ECS and nomination facility.

16. In terms of Section 72 of the Companies Act, 2013, a member of the Company may nominate a person on whom the shares held by him/her shall vest in the event of his/her death. Members desirous of availing this facility may submit nomination in prescribed Form-SH-13 to the Company/RTA in case shares are held in physical form, and to their respective depository participant, if held in electronic form.

17. Members holding shares in the electronic form are requested to inform any changes in address/bank mandate directly to their respective Depository Participants.

18. The company has appointed M/s. Vivek Surana & Associates, Practicing Company Secretaries, as scrutinizer of the company to scrutinize the voting process.

19. Since securities of the Company are traded compulsorily in dematerialized form as per SEBI mandate, members holding shares in physical form are requested to get their shares dematerialized at the earliest.

20. In compliance with the MCA Circulars and SEBI Circular dated January 15, 2021 as aforesaid, Notice of the AGM along with the Annual Report 2024-2025 is being sent only through electronic mode to those Members whose email addresses are registered with the Company/Depositories.

21. Since the AGM will be held through VC / OAVM, the Route Map is not annexed in this Notice.

22. The Members can join the e-AGM 15 minutes before and after the scheduled time of the commencement of the Meeting by following the procedure mentioned in the Notice.

23. The Register of Directors' and Key Managerial Personnel and their shareholding maintained under Section 170 of the Companies Act, 2013, the Register of Contracts or arrangements in which the Directors are interested under Section 189 of the Companies Act, 2013, will be available for inspection at the AGM.

THE INSTRUCTIONS OF SHAREHOLDERS FOR REMOTE E-VOTING AND E- VOTING DURING AGM AND JOINING MEETING THROUGH VC/OAVM ARE AS UNDER:

(i) The voting period begins on 27.09.2025 at 9.00 a.m. and ends on 29.09.2025 at 5.00 p.m. During this period shareholders of the Company, holding shares either in physical form or in dematerialized form, as on the cut-off date of 23.09.2025 may cast their vote electronically. The e-voting module shall be disabled by CDSL for voting thereafter.

(ii) Shareholders who have already voted prior to the meeting date would not be entitled to vote at the meeting venue.

(iii) Pursuant to SEBI Circular No. SEBI/HO/CFD/CMD/CIR/P/2020/242 dated 09.12.2020, under Regulation 44 of Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, listed entities are required to provide remote e-voting facility to its shareholders, in respect of all shareholders' resolutions. However, it has been observed that the participation by the public non-institutional shareholders /retail shareholders is at a negligible level.

Currently, there are multiple e-voting service providers (ESPs) providing e-voting facility to listed entities in India. This necessitates registration on various ESPs and maintenance of multiple user IDs and passwords by the shareholders.

In order to increase the efficiency of the voting process, pursuant to a public consultation, it has been decided to enable e-voting to all the demat account holders, by way of a single login credential, through their demat accounts/ websites of Depositories/ Depository Participants. Demat account holders would be able to cast their vote without having to register again with the ESPs, thereby, not only facilitating seamless authentication but also enhancing ease and convenience of participating in e-voting process.

(iv) In terms of SEBI circular no. SEBI/HO/CFD/CMD/CIR/P/2020/242 dated December 9, 2020 on e-Voting facility provided by Listed Companies, Individual shareholders holding securities in demat mode are allowed to vote through their demat account maintained with Depositories and Depository Participants. Shareholders are advised to update their mobile number and email Id in their demat accounts in order to access e-Voting facility.

Pursuant to above said SEBI Circular, Login method for e-Voting and joining virtual meetings for Individual shareholders holding securities in Demat mode is given below:

Type of shareholders	Login Method
Individual Shareholders holding securities in Demat mode with CDSL	1) Users who have opted for CDSL Easi / Easiest facility, can login through their existing user id and password. Option will be made available to reach e-Voting page without any further authentication. The URL for users to login to Easi / Easiest are https://web.cdslindia.com/myeasi/home/log in or visit www.cdslindia.com and click on Login icon and select New System Myeasi. 2) After successful login the Easi / Easiest user will be able to see the e-Voting option for eligible companies where the evoting is in progress as per the information provided by company. On clicking the evoting option, the user will be able to see e-Voting page of the e-Voting service provider for casting your vote during the remote e-Voting period or joining virtual meeting & voting during the meeting. Additionally, there is also links provided to access the system of all e-Voting Service Providers i.e. CDSL/NSDL/KARVY /LINKINTIME, so that the user can visit the e-Voting service providers' website directly. 3) If the user is not registered for Easi/Easiest, option to register is available at https://web.cdslindia.com/myeasi/Registration/ EasiRegistration 4) Alternatively, the user can directly access e-Voting page by providing Demat Account Number and PAN No. from a e-Voting link available on www.cdslindia.com home page. The system will authenticate the user by sending OTP on registered Mobile & Email as recorded in the Demat Account. After successful authentication, user will be able to see the e-Voting option where the evoting is in progress and also able to directly access the system of all e-Voting Service Providers.

Individual Shareholders holding securities in demat mode with NSDL	1) If you are already registered for NSDL IDeAS facility, please visit the e-Services website of NSDL. Open web browser by typing the following URL: https://eservices.nsdl.com either on a Personal Computer or on a mobile. Once the home page of e-Services is launched, click on the "Beneficial Owner" icon under "Login" which is available under 'IDeAS' section. A new screen will open. You will have to enter your User ID and Password. After successful authentication, you will be able to see e-Voting services. Click on "Access to e-Voting" under e-Voting services and you will be able to see e-Voting page. Click on company name or e-Voting service provider name and you will be re-directed to e-Voting service provider website for casting your vote during the remote e-Voting period or joining virtual meeting & voting during the meeting. 2) If the user is not registered for IDeAS e-Services, option to register is available at https://eservices.nsdl.com. Select "Register Online for IDeAS "Portal or click at https://eservices.nsdl.com/SecureWeb/IdeasDirectReg.jsp 3) Visit the e-Voting website of NSDL. Open web browser by typing the following URL: https://www.evoting.nsdl.com/ either on a Personal Computer or on a mobile. Once the home page of e-Voting system is launched, click on the icon "Login" which is available under 'Shareholder/Member' section. A new screen will open. You will have to enter your User ID (i.e. your sixteen digit demat account number hold with NSDL), Password/OTP and a Verification Code as shown on the screen. After successful authentication, you will be redirected to NSDL Depository site wherein you can see e-Voting page. Click on company name or e-Voting service provider name and you will be redirected to e-Voting service provider website for casting your vote during the remote e-Voting period or joining virtual meeting & voting during the meeting.

Individual Shareholders (holding securities in demat mode) login through their Depository Participants	You can also login using the login credentials of your demat account through your Depository Participant registered with NSDL/CDSL for e-Voting facility. After Successful login, you will be able to see e-Voting option. Once you click on e-Voting option, you will be redirected to NSDL/CDSL Depository site after successful authentication, wherein you can see e-Voting feature. Click on company name or e-Voting service provider name and you will be redirected to e-Voting service provider website for casting your vote during the remote e-Voting period or joining virtual meeting & voting during the meeting.

Important note:

Members who are unable to retrieve User ID/ Password are advised to use Forget User ID and Forget Password option available at abovementioned website.

Helpdesk for Individual Shareholders holding securities in demat mode for any technical issues related to login through Depository i.e. CDSL and NSDL

Login type	Helpdesk details
Individual Shareholders holding securities in Demat mode with CDSL	Members facing any technical issue in login can contact CDSL helpdesk by sending a request at helpdesk.evoting@cdslindia.comor contact at 022- 23058738 and 22-23058542-43.
Individual Shareholders holding securities in Demat mode with NSDL	Members facing any technical issue in login can contact NSDL helpdesk by sending a request at evoting@nsdl.co.in or call at toll free no.: 1800 1020 990 and 1800 22 44 30.

(v) Login method for e-Voting and joining virtual meeting for shareholders other than individual shareholders holding in Demat form & physical shareholders.

1) The shareholders should log on to the e-voting website www.evotingindia.com.

2) Click on "Shareholders" module.

3) Now enter your User ID

a. For CDSL: 16 digits beneficiary ID,

b. For NSDL: 8 Character DP ID followed by 8 Digits Client ID,

c. Shareholders holding shares in Physical Form should enter Folio Number registered with the Company.

4) Next enter the Image Verification as displayed and Click on Login.

5) If you are holding shares in demat form and had logged on to www.evotingindia.com and voted on an earlier e-voting of any company, then your existing password is to be used.

6) If you are a first time user follow the steps given below:

	For Shareholders holding shares in Demat Form and other than individual and Physical Form
PAN	Enter your 10 digit alpha-numeric *PAN issued by Income Tax Department (Applicable for both demat shareholders as well as physical shareholders) • Shareholders who have not updated their PAN with the Company/Depository Participant are requested to use the sequence number sent by Company/RTA or contact Company/RTA.
Dividend Bank Details OR Date of Birth (DOB)	Enter the Dividend Bank Details or Date of Birth (in dd/mm/yyyy format) as recorded in your demat account or in the company records in order to login. • If both the details are not recorded with the depository or company please enter the member id / folio number in the Dividend Bank details field as mentioned in instruction (v).

(vi) After entering these details appropriately, click on "SUBMIT" tab.

(vii) Shareholders holding shares in physical form will then directly reach the Company selection screen. However, shareholders holding shares in demat form will now reach 'Password Creation' menu wherein they are required to mandatorily enter their login password in the new password field. Kindly note that this password is to be also used by the demat holders for voting for resolutions of any other company on which they are eligible to vote, provided that company opts for e-voting through CDSL platform. It is strongly recommended not to share your password with any other person and take utmost care to keep your password confidential.

(viii) For shareholders holding shares in physical form, the details can be used only for e-voting on the resolutions contained in this Notice.

(ix) Click on the EVSN for the relevant <Abhishek Infraventures Limited>.

(x) On the voting page, you will see "RESOLUTION DESCRIPTION" and against the same the option "YES/NO" for voting. Select the option YES or NO as desired. The option YES implies that you assent to the Resolution and option NO implies that you dissent to the Resolution.

(xi) Click on the "RESOLUTIONS FILE LINK" if you wish to view the entire Resolution details.

(xii) After selecting the resolution you have decided to vote on, click on "SUBMIT". A confirmation box will be displayed. If you wish to confirm your vote, click on "OK", else to change your vote, click on "CANCEL" and accordingly modify your vote.

(xiii) Once you "CONFIRM" your vote on the resolution, you will not be allowed to modify your vote.

(xiv) You can also take a print of the votes cast by clicking on "Click here to print" option on the Voting page.

(xv) If a demat account holder has forgotten the login password then Enter the User ID and the image verification code and click on Forgot Password & enter the details as prompted by the system.

(xvi) Shareholders can also cast their vote using CDSL's mobile app "m-Voting". The m-Voting app can be downloaded from respective Store. Please follow the instructions as prompted by the mobile app while Remote Voting on your mobile.

(xvii) Facility for Non – Individual Shareholders and Custodians –Remote Voting

- Non-Individual shareholders (i.e. other than Individuals, HUF, NRI etc.) and Custodians are required to log on to www.evotingindia.com and register themselves in the "Corporates" module.
- A scanned copy of the Registration Form bearing the stamp and sign of the entity should be emailed to helpdesk.evoting@cdslindia.com.
- After receiving the login details a Compliance User should be created using the admin login and password. The Compliance User would be able to link the account(s) for which they wish to vote on.
- The list of accounts linked in the login should be mailed to helpdesk.evoting@cdslindia.com and on approval of the accounts they would be able to cast their vote.
- A scanned copy of the Board Resolution and Power of Attorney (POA) which they have issued in favour of the Custodian, if any, should be uploaded in PDF format in the system for the scrutinizer to verify the same.
- Alternatively Non Individual shareholders are required to send the relevant Board Resolution/ Authority letter etc. together with attested specimen signature of the duly authorized signatory who are authorized to vote, to the Scrutinizer and to the Company at the email address abhiinfraventures@gmail.com (designated email address by company), if they have voted from individual tab & not uploaded same in the CDSL e-voting system for the scrutinizer to verify the same.

INSTRUCTIONS FOR SHAREHOLDERS ATTENDING THE AGM THROUGH VC/OAVM & E-VOTING DURING MEETING ARE AS UNDER:

1. The procedure for attending meeting & e-Voting on the day of the AGM is same as the instructions mentioned above for Remote e-voting.
2. The link for VC/OAVM to attend meeting will be available where the EVSN of Company will be displayed after successful login as per the instructions mentioned above for Remote e-voting.
3. Shareholders who have voted through Remote e-Voting will be eligible to attend the meeting. However, they will not be eligible to vote at the AGM.

4. Shareholders are encouraged to join the Meeting through Laptops / IPads for better experience.

5. Further shareholders will be required to allow Camera and use Internet with a good speed to avoid any disturbance during the meeting.

6. Please note that Participants Connecting from Mobile Devices or Tablets or through Laptop connecting via Mobile Hotspot may experience Audio/Video loss due to fluctuation in their respective network. It is therefore recommended to use Stable Wi-Fi or LAN Connection to mitigate any kind of aforesaid glitches.

7. Shareholders who would like to express their views/ask questions during the meeting may register themselves as a speaker by sending their request in advance at least 3 days prior to meeting mentioning their name, demat account number/folio number, email id, mobile number at abhiinfraventures@gmail.com. The shareholders who do not wish to speak during the AGM but have queries may send their queries in advance 3 days prior to meeting mentioning their name, demat account number/folio number, email id, mobile number at abhiinfraventures@gmail.com. These queries will be replied to by the company suitably by email.

8. Those shareholders who have registered themselves as a speaker will only be allowed to express their views/ask questions during the meeting.

9. Only those shareholders, who are present in the AGM through VC/OAVM facility and have not casted their vote on the Resolutions through remote e-Voting and are otherwise not barred from doing so, shall be eligible to vote through e-Voting system available during the AGM.

10. If any Votes are cast by the shareholders through the e-voting available during the AGM and if the same shareholders have not participated in the meeting through VC/OAVM facility, then the votes cast by such shareholders shall be considered invalid as the facility of e-voting during the meeting is available only to the shareholders attending the meeting.

PROCESS FOR THOSE SHAREHOLDERS WHOSE EMAIL/MOBILE NO. ARE NOT REGISTERED WITH THE COMPANY/DEPOSITORIES

1. For Physical shareholders- please provide necessary details like Folio No., Name of shareholder, scanned copy of the share certificate (front

and back), PAN (self-attested scanned copy of PAN card), AADHAR (self-attested scanned copy of Aadhar Card) by email to Company/RTA email id.

2. For Demat shareholders -, please update your email id & mobile no. with your respective Depository Participant (DP).

3. For Individual Demat shareholders – Please update your email id & mobile no. with your respective Depository Participant (DP) which is mandatory while e-Voting & joining virtual meetings through Depository.

If you have any queries or issues regarding attending EGM & e-Voting from the CDSL e-Voting System, you can write an email to helpdesk.evoting@cdslindia.com or contact at 022- 23058738 and 022-23058542/43.

All grievances connected with the facility for voting by electronic means may be addressed to Mr. Rakesh Dalvi, Manager, (CDSL,) Central Depository Services (India) Limited, A Wing, 25th Floor, Marathon Futurex, Mafatlal Mill Compounds, N M Joshi Marg, Lower Parel (East), Mumbai - 400013 or send an email to helpdesk.evoting@cdslindia.comor call on 022-23058542/43.

OTHER INSTRUCTIONS:

(i) The voting rights of shareholders shall be in proportions to the shares held by them in the paid equity share capital of the Company as on the cut-off date i.e. 23.09.2025.

(ii) The Scrutinizer shall after the conclusion of the Voting at the Annual General Meeting first count the votes cast at the meeting and thereafter unblock the votes cast though remote e-voting in the presence of at least two (2) witnesses not in the employment of the Company and make not later than three days of conclusion of the meeting a consolidated Scrutinizer's Report of the total votes cast in favour or against, if any, to the Chairman or person authorized by him.

(iii) Voting is provided to the members through e-voting and at the Annual General Meeting of the Company. A Member can opt for only one mode of voting i.e. either through e-voting or at the Annual General Meeting of the Company.

(iv) If a Member cast votes by both modes, then voting done through e-voting shall prevail.

(v) The results declared along with the Scrutinizer's Report shall be placed on the Company's website www.abhishekinfra.co.in and on the website of CDSL and will be communicated to the BSE Limited and MSEI Limited.

SEBI has notified vide Notification No. SEBI/LAD-NRO/GN/2018/24 that securities of the listed companies can be transferred only in dematerialized form. In view of the above and to avail various benefits of dematerialization, members are advised to dematerialize shares held by them in physical form.

For Abhishek Infraventures Limited

Sd/-
Nagaraju Nookala
Whole-Time Director
(DIN: 09083708)

Place: Hyderabad
Date: 04.09.2025

DIRECTORS' REPORT

Dear Members,

Your Board of Directors are pleased to present the 41st Annual Report of your Company on the business and operations of your Company along with the audited financial statements (both standalone and consolidated) for the financial year ended March 31, 2025 and Auditors report thereon.

1. FINANCIAL SUMMARY/HIGHLIGHTS, OPERATIONS STATE OF AFFAIRS:

The performance during the period ended 31st March, 2025 has been as under:

(Rs. In Lakhs)

Particular	Standalone		Consolidated	
	2024-25	2023-24	2024-25	2023-24
Revenue from operations	-	-	-	-
Other income	-	-	0.0027	-
Profit/loss before Depreciation, Finance Costs,	(20.37)	(25.14)	(21.38)	(26.00)
Exceptional items and Tax Expense	-	-	-	-
Less: Depreciation/ Amortization/ Impairment	0.04	0.06	0.04	0.06
Profit /loss before Finance Costs, Exceptional items and Tax Expense	(20.41)	(25.20)	(21.42)	(26.06)
Less: Finance Costs	-	-	-	-
Profit /loss before Exceptional items and Tax Expense	(20.41)	(25.20)	(21.42)	(26.06)
Add/(less): Exceptional items	-	-	-	
Profit /loss before Tax Expense	(20.41)	(25.20)	(21.42)	(26.06)
Less: Tax Expense (Current & Deferred)		-	-	
Profit /loss for the year (1)	(20.41)	(25.20)	(21.42)	(26.06)
Total Comprehensive Income/loss (2)		-	-	
Total (1+2)	(20.41)	(25.20)	(21.42)	(26.06)
Balance of profit /loss for earlier years	-	-	-	-
Less: Transfer to Reserves	-	-	-	-
Less: Dividend paid on Equity Shares	-	-	-	-

2. REVIEW OF OPERATIONS:

Standalone:

The total revenue of the Company for the financial year on standalone basis under review was Nil as against no revenue for the previous financial year. The company recorded a net loss of Rs. (20.41) Lakhs for the financial year 2024-25 as against the net loss of Rs. (25.20) lakhs for the previous year.

Consolidated:

The total revenue of the Company for the financial year under review on consolidated basis was Nil as against no revenue for the previous financial year. The company recorded a net loss of Rs. (21.42) Lakhs for the financial year 2024-25 as against the net loss of Rs. (26.06) Lakhs for the previous year.

3. CHANGE IN THE NATURE OF THE BUSINESS, IF ANY:

During the period under review and the date of Board's Report there was no change in the nature of Business.

4. RESERVES:

The Closing balance of reserves, including retained earnings, of the Company as at March 31st 2025 is Rs. (97.06) Lakhs.

5. DIVIDEND:

The Board of Directors of your Company, after considering holistically the relevant circumstances and keeping in view the Company's financial position, have not recommended dividend for the year 2024-25.

6. UNPAID / UNCLAIMED DIVIDEND:

There is no unpaid or unclaimed dividend with the company.

7. INVESTOR EDUCTION AND PROTECTION FUND (IEPF):

The Company is not required to transfer any amount to IEPF pursuant to Section 125 of the Companies Act, 2013 and Rules made thereof.

8. MATERIAL CHANGES & COMMITMENT AFFECTING THE FINANCIAL POSITION OF THE COMPANY:

There were no material changes and commitments affecting financial position of the company between 31st March, 2025 and the date of Board's Report. (i.e. 04.09.2025)

9. REVISION OF FINANCIAL STATEMENTS:

There was no revision of the financial statements for the year under review.

10. SHARE CAPITAL:

The Authorized share capital of the Company stands at Rs. 10,50,00,000/- (Rupees Ten Crore Fifty Lakhs Only) divided into 1,05,00,000 (One Crore Five Lakhs Only) Equity Shares of Rs. 10/- Each.

The Paid-up share capital of the Company stands at Rs. 5,04,90,000 /- (Rupees Five Crore Four Lakhs Ninety Thousand Only) divided into 50,49,000 (Fifty Lakhs Forty-Nine Thousand Only) equity shares of Rs.10/- each.

11. APPOINTMENT / RE-APPOINTMENT / RESIGNATION / RETIREMENT OF DIRECTORS /CEO/ CFO AND KEY MANANGERIAL PERSONNEL:

a) Appointments:

Following Appointments have taken place till the date of this report

SNo	Name of the Director/KMP	Designation	Date
1.	Ms. Apoorva Singhvi	Company Secretary and Compliance Officer	01.08.2024
2.	Mr. Sachin	Additional Independent Director	04.09.2025

b) Resignations:

Following Resignations have taken place till the date of this report

SNo	Name of the Director/KMP	Designation	Date
1.	Ms. Ritu Sharma	Company Secretary and Compliance Officer	17.05.2024

The Board places on record its sincere appreciation for the services rendered by the Directors/KMP during their association with the Company.

12. DECLARATION FROM INDEPENDENT DIRECTORS ON ANNUAL BASIS:

The Company has received declarations from Independent directors of the company to the effect that they are meeting the criteria of independence as provided in Sub-section (6) of Section 149 of the Companies Act, 2013 and have also confirmed that they have complied Company's Code of Conduct.

The Independent Directors have confirmed that they are not aware of any circumstance or situation, which exists or may be reasonably anticipated, that could impair or impact their ability to discharge their duties with an objective independent judgement and without any external influence.

13. BOARD MEETINGS:

During the year, the Board of Directors duly met 5 (Five) times on 30.05.2024, 01.08.2024, 12.08.2024, 13.11.2024, 13.02.2025 in respect of which meetings, proper notices were given and the proceedings were properly recorded and signed in the Minutes Book maintained for the purpose.

Name of Director	Designation	No. of Meetings held	No. of Meetings attended
Mr. Nagaraju Nookala	Whole -Time Director	5	5
Mr. Rahul Erramshetty	Non-Executive Director	5	5
*Mr. Varra Chinnapu Reddy	Independent Director	5	5
Mrs. Nirmala Sanapala	Independent Director	5	5
Mr. Chinna Ramayya Gari Srikanth	Independent Director	5	5

14. BOARD EVALUATION:

The Board of Directors has carried out an annual evaluation of its own performance, board committees, and individual directors pursuant to the provisions of the Act and SEBI Listing Regulations.

The performance of the board was evaluated by the board after seeking inputs from all the directors on the basis of criteria such as the board composition and structure, effectiveness of board processes, information and functioning, etc.

The performance of the committees was evaluated by the board after seeking inputs from the committee members on the basis of criteria such as the composition of committees, effectiveness of committee meetings, etc. The above criteria are based on the Guidance Note on Board Evaluation issued by the Securities and Exchange Board of India on January 5, 2017.

In a separate meeting of independent directors was conducted on 13.02.2025 to evaluate the performance of non-independent directors, the board as a whole and the Chairman of the Company, taking into account the views of executive directors and non-executive directors.

The Board reviewed the performance of individual directors on the basis of criteria such as the contribution of the individual director to the board and committee meetings like preparedness on the issues to be discussed, meaningful and constructive contribution and inputs in meetings, etc.

Performance evaluation of independent directors was done by the entire board, excluding the independent director being evaluated.

15. STATEMENT SHOWING THE NAMES OF THE TOP TEN EMPLOYEES IN TERMS OF REMUNERATION DRAWN AND THE NAME OF EVERY EMPLOYEE AS PER RULE 5(2) & (3) OF THE COMPANIES (APPOINTMENT & REMUNERATION) RULES, 2014:

A table containing the particulars in accordance with the provisions of Section 197(12) of the Act, read with Rule 5(2) of the Companies (Appointment and Remuneration of Managerial Personnel) Rules, 2014 is appended as Annexure I (a) to this Report.

A statement showing the names of the top ten employees in terms of remuneration drawn and the name of every employee is annexed to this Annual report as Annexure I (b).

During the year NONE of the employees is drawing a remuneration of Rs.1,02,00,000/- and above per annum or Rs.8,50,000/- and above in aggregate per month, the limits specified under the Section 197(12) of the Companies Act,2013 read with Rules 5(2) and 5(3) of the Companies (Appointment and Remuneration of Managerial Personnel) Rules, 2014.

16. RATIO OF REMUNERATION TO EACH DIRECTOR:

Under section 197(12) of the Companies Act, 2013, and Rule 5(1of the Companies (Appointment & Remuneration) Rules, 2014 read with Schedule V of the Companies Act, 2013 a remuneration ratio of being paid to Mr. Nagaraju Nookala, Whole-time Director of the Company is Annexure I to this Report.

17. DIRECTOR'S RESPONSIBILITY STATEMENT:

In pursuance of section 134 (5) of the Companies Act, 2013, the Directors hereby confirm that:

(a) In the preparation of the annual accounts, the applicable accounting standards have been followed along with proper explanation relating to material departures;

(b) The Directors had selected such accounting policies and applied them consistently and made judgments and estimates that are reasonable and prudent so as to give a true and fair view of the state of affairs of the company at the end of the financial year and of the profit and loss of the company for that period;

(c) The Directors had taken proper and sufficient care for the maintenance of adequate accounting records in accordance with the provisions of this Act for safeguarding the assets of the company and for preventing and detecting fraud and other irregularities;

(d) The Directors had prepared the annual accounts on a going concern basis; and

(e) The Directors had laid down internal financial controls to be followed by the company and that such internal financial controls are adequate and were operating effectively.

(f) The Directors had devised proper systems to ensure compliance with the provisions of all applicable laws and that such systems were adequate and operating effectively.

18. DISCLOSURE OF ADEQUACY OF INTERNAL FINANCIAL CONTROLS:

The Internal Financial Controls with reference to financial statements as designed and implemented by the Company are adequate. The Company maintains appropriate system of internal control, including monitoring procedures, to ensure that all assets are safeguarded

against loss from unauthorized use or disposition. Company policies, guidelines and procedures provide for adequate checks and balances, and are meant to ensure that all transactions are authorized, recorded and reported correctly.

During the period under review, there is no material or serious observations have been noticed for inefficiency or inadequacy of such controls.

19. STATUTORY AUDITORS:

The members of the company approved the appointment of M/s. N G RAO & Associates, Chartered Accountants as Statutory Auditors of the company for the term of five years upto conclusion of 41st AGM to be held for financial year 2024-25 and is eligible for reappointment.

The Board in its meeting held on 04.09.2025 proposed to reappoint M/s. N G RAO & Associates., as Statutory Auditors for the period of 5 years from the conclusion of ensuing AGM for FY 2024-25 till the conclusion of Annual General Meeting to be held for the FY 2029-30.

The Auditors' Report for fiscal 2025 does not contain any qualification, reservation or adverse remark. The Auditors' Report is enclosed with the financial statements in this Annual Report. The Company has received audit report with unmodified opinion for both Standalone and Consolidated audited financial results of the Company for the Financial Year ended March 31, 2025 from the statutory auditors of the Company.

The Auditors have confirmed that they have subjected themselves to the peer review process of Institute of Chartered Accountants of India (ICAI) and hold valid certificate issued by the Peer Review Board of the ICAI.

20. DETAILS IN RESPECT OF FRAUDS REPORTED BY AUDITORS UNDER SUB SECTION (12) OF SECTION 143 OTHER THAN THOSE WHICH ARE REPORTABLE TO THE CENTRAL GOVERNMENT:

There have been no frauds reported by the auditor's u/s 143(12).

21. SECRETARIAL AUDITOR:

Pursuant to the provisions of Section 204 of the Companies Act, 2013 and the Companies (Appointment and Remuneration of managerial personnel) Rules 2014, the Board had appointed M/s. Vivek Surana & Associates, Practicing Company Secretaries to undertake the secretarial audit of the Company for the year 2024-25. The report of the Secretarial Auditor is enclosed as Annexure II and forms part of this report.

22. INTERNAL AUDIT:

The Company has adequate internal controls consistent with the nature of business and size of the operations, to effectively provide for safety of its assets, reliability of financial transactions with adequate checks and balances, adherence to applicable statues, accounting policies, approval procedures and to ensure optimum use of available resources. These systems are reviewed and improved on a regular basis. It has a comprehensive budgetary control system to monitor revenue and expenditure against approved budget on an ongoing basis.

The Board has appointed M/s. V. Ravi & Co., Chartered Accountants, Hyderabad as internal Auditors. Deviations are reviewed periodically and due compliance ensured. Summary of Significant Audit Observations along with recommendations and its implementations are reviewed by the Audit Committee and concerns, if any, are reported to Board.

23. DISCLOSURE ABOUT COST AUDIT:

Cost Audit is not applicable to your Company.

24. QUALIFICATIONS IN AUDIT REPORTS:

Explanations or comments by the Board on every qualification, reservation or adverse remark or disclaimer made-

(a) Statutory Auditors Report:

The Board has duly reviewed the Statutory Auditor's Report on the Accounts for the year ended March 31, 2025 and has noted that the same does not have any reservation, qualification or adverse remarks. However, the Board decided to further strengthen the existing system and procedures to meet all kinds of challenges and growth in the market expected in the coming years.

(b) Secretarial Audit Report:

The Board has duly reviewed the Secretarial Audit Report for the year ended March 31, 2025 on the Compliances according to the provisions of section 204 of the Companies Act 2013.

25. INFORMATION ABOUT THE FINANCIAL PERFORMANCE / FINANCIAL POSITION OF THE SUBSIDIARIES / ASSOCIATES/ JOINT VENTURES:

SBT Energies Private Limited is the subsidiary of the company. The detailed financial position of the Subsidiary is provided in the Annexure-III-AOC-1.

26. NAMES OF THE COMPANIES WHICH HAVE BECOME OR CEASED TO BE ITS SUBSIDIARIES, JOINT VENTURES OR ASSOCIATE COMPANIES DURING THE YEAR:

During the period under review, there are no companies who ceased to be its Subsidiaries, Joint Ventures or Associate Companies.

27. PUBLIC DEPOSITS:

The Company has not accepted any deposits falling within the meaning of Sec.73 of the Companies Act, 2013 and the Companies (Acceptance of Deposits) Rules 2014, during the financial year under review.

28. RISK MANAGEMENT POLICY:

The Company follows a comprehensive system of Risk Management. The Company has adopted a procedure for assessment and minimization of probable risks. It ensures that all the risks are timely defined and mitigated in accordance with the well-structured risk management process.

29. PARTICULARS OF LOANS, GUARANTEES OR INVESTMENTS:

The company has not given loans, Guarantees or made any investments covered under section 186 of Companies Act, 2013 during the year under review.

30. RELATED PARTY TRANSACTIONS:

During the year under review, the Company had not entered in to any materially significant transaction with any related party that may have potential conflict with the interests of the Company at large. All the related party transactions during the year are in the ordinary course of business and on arm's length basis.

Transactions with the Related Parties as required under Indian Accounting Standard- 24 are disclosed in the standalone financial statements forming part of this Annual Report.

The Form AOC-2 pursuant to Section 134(3)(h) of the Companies Act, 2013 read with Rule 8(2) of the Companies (Accounts) Rules, 2014 is annexed herewith as Annexure-IV to this report.

31. DISCLOSURE OF PARTICULARS WITH RESPECT TO CONSERVATION OF ENERGY, TECHNOLOGY ABSORPTION AND FOREIGN EXCHANGE EARNINGS AND OUTGO:

A. Conservation of Energy:

Your Company's operations are not energy intensive. Adequate measures have been taken to conserve energy wherever possible by using energy efficient computers and purchase of energy efficient equipment.

B. Technology Absorption:

Your Company has not undertaken any research and development activity for any manufacturing activity nor was any specific technology obtained from any external sources which needs to be absorbed or adapted.

1. Research and Development (R&D): NIL

2. Technology absorption, adoption and innovation: NIL

C. Foreign Exchange Earnings and Out Go:

Foreign Exchange Earnings: NIL

Foreign Exchange Outgo: Nil

32. DETAILS OF APPLICATION MADE OR PROCEEDING PENDING UNDER INSOLVENCY AND BANKRUPTCY CODE 2016:

During the year under review, there were no applications made or proceedings pending in the name of the Company under the Insolvency Bankruptcy Code, 2016.

33. DETAILS OF DIFFERENCE BETWEEN VALUATION AMOUNT ON ONE TIME SETTLEMENT AND VALUATION WHILE AVAILING LOAN FROM BANKS AND FINANCIAL INSTITUTIONS:

During the year under review, there has been no onetime settlement of Loans taken from Banks and Financial Institutions.

34. COMMITTEES:

(I). AUDIT COMMITTEE:

Terms of reference of Audit committee covers all the matters prescribed under Regulation 18 of the Listing Regulations and Section 177 of the Act, 2013.

A. BRIEF DESCRIPTION OF TERMS OF REFERENCE:

The terms of reference of the Audit Committee encompasses the requirements of Section 177 of Companies Act, 2013 and as per Regulation 18 of SEBI (LODR) Regulations, 2015 and, inter alia, includes:

i. Oversight of the listed entity's financial reporting process and the disclosure of its financial information to ensure that the financial statement is correct, sufficient and credible;

ii. Recommendation for appointment, remuneration and terms of appointment of auditors of the listed entity;

iii. Approval of payment to statutory auditors for any other services rendered by the statutory auditors;

iv. Reviewing, with the management, the annual financial statements and auditor's report thereon before submission to the board for approval, with particular reference to:

a. Matters required to be included in the director's responsibility statement to be included in the board's report in terms of clause (c) of sub-section (3) of Section 134 of the Companies Act, 2013;

b. Changes, if any, in accounting policies and practices and reasons for the same;

c. Major accounting entries involving estimates based on the exercise of judgment by management;

d. Significant adjustments made in the financial statements arising out of audit findings;

e. Compliance with listing and other legal requirements relating to financial statements;

f. Disclosure of any related party transactions;

g. Modified opinion(s) in the draft audit report;

v. Reviewing, with the management, the quarterly financial statements before submission to the board for approval;

vi. Reviewing, with the management, the statement of uses / application of funds raised through an issue (public issue, rights issue, preferential issue, etc.), the statement of funds utilized for purposes other than those stated in the offer document / prospectus / notice and the report submitted by the monitoring agency monitoring the utilisation of proceeds of a 380[public issue or rights issue or preferential issue or qualified institutions placement], and making appropriate recommendations to the board to take up steps in this matter;

vii. Reviewing and monitoring the auditor's independence and performance, and effectiveness of audit process;

viii. Approval or any subsequent modification of transactions of the listed entity with related parties;

ix. Scrutiny of inter-corporate loans and investments;

x. Valuation of undertakings or assets of the listed entity, wherever it is necessary;

xi. Evaluation of internal financial controls and risk management systems;

xii. Reviewing, with the management, performance of statutory and internal auditors, adequacy of the internal control systems;

xiii. Reviewing the adequacy of internal audit function, if any, including the structure of the internal audit department, staffing and seniority of the official heading the department, reporting structure coverage and frequency of internal audit;

xiv. Discussion with internal auditors of any significant findings and follow up there on;

xv. Reviewing the findings of any internal investigations by the internal auditors into matters where there is suspected fraud or irregularity or a failure of internal control systems of a material nature and reporting the matter to the board;

xvi. Discussion with statutory auditors before the audit commences, about the nature and scope of audit as well as post-audit discussion to ascertain any area of concern;

xvii. To look into the reasons for substantial defaults in the payment to the depositors, debenture holders, shareholders (in case of non-payment of declared dividends) and creditors;

xviii. To review the functioning of the whistle blower mechanism;

xix. Approval of appointment of chief financial officer after assessing the qualifications, experience and background, etc. of the candidate;

xx. Carrying out any other function as is mentioned in the terms of reference of the audit committee.

xxi. Reviewing the utilization of loans and/ or advances from/investment by the holding company in the subsidiary exceeding rupees 100 crore or 10% of the asset size of the subsidiary, whichever is lower including existing loans / advances / investments existing as on the date of coming into force of this provision.

xxii. Consider and comment on rationale, cost-benefits and impact of schemes involving merger, demerger, amalgamation etc., on the listed entity and its shareholders.

xxiii. Carrying out any other function as may be referred to the Committee by the Board.

xxiv. Authority to review / investigate into any matter covered by Section 177 of the Companies Act, 2013 and matters specified in Part C of Schedule II of the Listing Regulations.

B. THE AUDIT COMMITTEE SHALL MANDATORILY REVIEW THE FOLLOWING INFORMATION:

i. Management discussion and analysis of financial condition and results of operations;

ii. Management letters / letters of internal control weaknesses issued by the statutory auditors;

iii. Internal audit reports relating to internal control weaknesses; and

iv. The appointment, removal and terms of remuneration of the chief internal auditor shall be subject to review by the audit committee.

v. Statement of deviations:

- Quarterly statement of deviation(s) including report of monitoring agency, if applicable, submitted to stock exchange(s) in terms of Regulation 32(1).

- Annual statement of funds utilized for purposes other than those stated in the offer document/prospectus/notice in terms of Regulation 32(7).

C. COMPOSITION, MEETINGS & ATTENDANCE:

During the financial year 2024-25, (4) four meetings of the Audit Committee were held on 30.05.2024, 12.08.2024, 13.11.2024 and 13.02.2025.

Name of Director	Designation	Category	No. of Meetings held during the tenure of the Member	No. of Meetings attended
Varra Chinnapureddy	Chairman	NED(I)	4	4
Chinna Ramayya Gari Srikanth	Member	NED(I)	4	4
Nagaraju Nookala	Member	ED	4	4

NED (I): Non- Executive Independent Director

(II). NOMINATION AND REMUNERATION COMMITTEE: (Nomination and Remuneration Committee constituted in terms of Section 178 of Companies Act, 2013 read with Regulation 19 of SEBI (LODR) Regulations, 2015)

The terms of reference of the Nomination and Remuneration committee constituted in terms of Section 178 of Companies Act, 2013 and as per Regulation 19 of SEBI (LODR) Regulations, 2015 are as under:

A. BRIEF DESCRIPTION OF TERMS OF REFERENCE

i. Formulation of the criteria for determining qualifications, positive attributes and independence of a director and recommend to the board of directors a policy relating to, the remuneration of the directors, key managerial personnel and other employees;

ii. For every appointment of an independent director, the Nomination and Remuneration Committee shall evaluate the balance of skills, knowledge and experience on the Board and on the basis of such evaluation, prepare a description of the role and capabilities required of an independent director. The person recommended to the Board for appointment as an independent director shall have the capabilities identified in such description. For the purpose of identifying suitable candidates, the Committee may:

a. use the services of an external agencies, if required;

b. consider candidates from a wide range of backgrounds, having due regard to diversity; and

c. consider the time commitments of the candidates.

iii. Formulation of criteria for evaluation of performance of independent directors and the board of directors;

iv. Devising a policy on diversity of board of directors;

v. Identifying persons who are qualified to become directors and who may be appointed in senior management in accordance with the criteria laid down, and recommend to the board of directors their appointment and removal.

vi. Whether to extend or continue the term of appointment of the independent director, on the basis of the report of performance evaluation of independent directors.

B. COMPOSITION OF THE NOMINATION AND REMUNERATION COMMITTEE, MEETINGS & ATTENDANCE DURING THE YEAR:

During the financial year 2024-25, (2) Two meetings of the Nomination and Remuneration Committee were held on 01.08.2024 and 13.02.2025.

Name of Director	Designation	Category	No. of Meetings held during the tenure of the Member	No. of Meetings attended
Varra Chinnapureddy	Chairman	NED(I)	2	2
Nirmala Sanpala	Member	NED(I)	2	2
Chinna Ramayya Gari Srikanth	Member	NED(I)	2	2
Sachin	Chairman	NED(I)	NA	NA

NED (I): Non- Executive Independent Director
ED: Executive Director

C. POLICY FOR SELECTION OF DIRECTORS AND DETERMINING DIRECTORS' INDEPENDENCE:

1. Scope:

This policy sets out the guiding principles for the Nomination & Remuneration Committee for identifying persons who are qualified to become Directors and to determine the independence of Directors, in case of their appointment as independent Directors of the Company.

2. Terms and References:

2.1 "Director" means a director appointed to the Board of a Company.

2.2 "Nomination and Remuneration Committee means the committee constituted in accordance with the provisions of Section 178 of the Companies Act, 2013 and Regulation 19 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.

2.3 "Independent Director" means a Director referred to in sub-Section (6) of Section 149 of the Companies Act, 2013 and Regulation 16 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.

3. Policy:

3.1 Qualifications and criteria

3.1.1 The Nomination and Remuneration Committee, and the Board, shall review on annual basis, appropriate skills, knowledge and experience required of the Board as a whole and its individual members. The objective is to have a board with diverse background and experience that are relevant for the Company's operations.

3.1.2 In evaluating the suitability of individual Board member the NR Committee may take into account factors, such as:

- General understanding of the Company's business dynamics, global business and social perspective;
- Educational and professional background
- Standing in the profession;
- Personal and professional ethics, integrity and values;
- Willingness to devote sufficient time and energy in carrying out their duties and responsibilities effectively.

3.1.3 The proposed appointee shall also fulfil the following requirements:

- shall possess a Director Identification Number;
- shall not be disqualified under the companies Act, 2013;
- shall Endeavour to attend all Board Meeting and Wherever he is appointed as a Committee Member, the Committee Meeting;
- shall abide by the code of Conduct established by the Company for Directors and senior Management personnel;
- shall disclose his concern or interest in any Company or companies or bodies corporate, firms, or other association of individuals including his shareholding at the first meeting of the Board in every financial year and thereafter whenever there is a change in the disclosures already made;
- Such other requirements as any prescribed, from time to time, under the Companies Act, 2013, Regulation 19 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 and other relevant laws.

3.1.4 The Nomination & Remuneration Committee shall evaluate each individual with the objective of having a group that best enables the success of the Company's business.

3.2 Criteria of Independence

3.2.1 The Nomination & Remuneration Committee shall assess the independence of Directors at time of appointment/ re-appointment and the Board shall assess the same annually. The Board shall re-assess determinations of independence when any new interest or relationships are disclosed by a Director.

3.2.2 The criteria of independence shall be in accordance with the guidelines as laid down in Companies Act, 2013 and Regulation 16 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.

An independent Director in relation to a Company, means a director other than a managing Director or a whole-time Director or a nominee Director

i. Who, in the opinion of the board of directors, is a person of integrity and possesses relevant expertise and experience;

ii. Who is or was not a promoter of the listed entity or its holding, subsidiary or associate company [or member of the promoter group of the listed entity];

iii. Who is not related to promoters or directors in the listed entity, its holding, subsidiary or associate company;

iv. Who, apart from receiving director's remuneration, has or had no material pecuniary relationship with the listed entity, its holding, subsidiary or associate company, or their promoters, or directors, during the 68[three] immediately preceding financial years or during the current financial year;

v. None of whose relatives—

a. Is holding securities of or interest in the listed entity, its holding, subsidiary or associate company during the three immediately preceding financial years or during the current financial year of face value in excess of fifty lakh rupees or two percent of the paid-up capital of the listed entity, its holding, subsidiary or associate company, respectively, or such higher sum as may be specified;

b. Is indebted to the listed entity, its holding, subsidiary or associate company or their promoters or directors, in excess of such amount as may be specified during the three immediately preceding financial years or during the current financial year;

c. Has given a guarantee or provided any security in connection with the indebtedness of any third person to the listed entity, its holding, subsidiary or associate company or their promoters or directors, for such amount as may be specified during the three immediately preceding financial years or during the current financial year; or

d. Has any other pecuniary transaction or relationship with the listed entity, its holding, subsidiary or associate company amounting to two percent or more of its gross turnover or total income: Provided that the pecuniary relationship or transaction with the listed entity, its holding, subsidiary or associate company or their promoters, or directors in relation to points (A) to (D) above shall not exceed two percent of its gross turnover or total income or fifty lakh rupees or such higher amount as may be specified from time to time, whichever is lower.]

vi. who, neither himself ["/herself], nor whose relative(s) —

a. Holds or has held the position of a key managerial personnel or is or has been an employee of the listed entity or its holding, subsidiary or associate company [or any company belonging to the promoter group of the listed entity,] in any of the three financial years immediately preceding the financial year in which he is proposed to be appointed:

[Provided that in case of a relative, who is an employee other than key managerial personnel, the restriction under this clause shall not apply for his / her employment.]

b. Is or has been an employee or proprietor or a partner, in any of the three financial years immediately preceding the financial year in which he is proposed to be appointed, of —

(i) A firm of auditors or company secretaries in practice or cost auditors of the listed entity or its holding, subsidiary or associate company; or

(ii) Any legal or a consulting firm that has or had any transaction with the listed entity, its holding, subsidiary or associate company amounting to ten per cent or more of the gross turnover of such firm;

c. Holds together with his relatives two per cent or more of the total voting power of the listed entity; or

d. Is a chief executive or director, by whatever name called, of any non-profit organisation that receives twenty-five per cent or more of its receipts or corpus from the listed entity, any of its promoters, directors or its holding, subsidiary or associate company or that holds two per cent or more of the total voting power of the listed entity;

e. Is a material supplier, service provider or customer or a lessor or lessee of the listed entity;

vii. Who is not less than 21 years of age.

viii. Who is not a non-independent director of another company on the board of which any non-independent director of the listed entity is an independent director:

3.2.3 The independent Director shall abide by the "code for independent Directors "as specified in Schedule IV to the companies Act, 2013.

3.3 Other Directorships/ Committee Memberships

3.3.1 The Board members are expected to have adequate time and expertise and experience to contribute to effective Board performance. Accordingly, members should voluntarily limit their Directorships in other listed public limited companies in such a way that it does not interfere with their role as Director of the Company. The NR Committee shall take into account the nature of, and the time involved in a Director service on other Boards, in evaluating the suitability of the individual Director and making its recommendations to the Board.

3.3.2 A Director shall not serve as Director in more than 20 companies of which not more than 10 shall be public limited companies.

3.3.3 A Director shall not serve as an independent Director in more than 7 listed companies and not more than 3 listed companies in case he is serving as a whole-time Director in any listed Company.

3.3.4 A Director shall not be a member in more than 10 committee or act as chairman of more than 5 committee across all companies in which he holds Directorships.

For the purpose of considering the limit of the committee, Audit committee and stakeholder's relationship committee of all public limited companies, whether listed or not, shall be included and all other companies including private limited companies, foreign companies and companies under Section 8 of the companies Act, 2013 shall be excluded.

D. MECHANISM FOR EVALUATION OF THE BOARD

Evaluation of all Board members is performed on an annual basis. The evaluation is performed by the Board and Independent Directors with specific focus on the performance and effective functioning of the Board and Individual Directors.

In line with Securities and Exchange Board of India Circular No. SEBI/HO/CFD/CMD/CIR/P/2017/004, dated January 5, 2017 and the Companies Amendment Act, 2017 the Company adopted the recommended criteria by Securities and Exchange Board of India.

The Directors were given following Forms for evaluation:

(i) Evaluation of Board;

(ii) Evaluation of Committees of the Board;

(iii) Evaluation of Independent Directors;

(iv) Evaluation of Chairperson; and

(v) Evaluation of Managing Director and Whole-time Director

The Directors were requested to give following ratings for each criteria:

1. Could do more to meet expectations;

2. Meets expectations; and

3. Exceeds expectations.

The Directors have sent the duly filled forms to the Board. Based on the evaluation done by the Directors, the report on Evaluation was submitted to the Board. And based on the report, the Board of Directors has informed that the performance of Directors is satisfactory.

Except for the remuneration details mentioned above, there are is no other pecuniary relationship or transactions of the non-executive director's vis-à-vis the listed entity in terms of salary, benefits, bonuses, stock options, pension, fixed component and performance linked incentives.

F. PERFORMANCE EVALUATION CRITERIA FOR INDEPENDENT DIRECTORS:

The performance evaluation criteria for Independent Directors are already mentioned under the head "Board Evaluation" in Directors' Report.

(III). STAKEHOLDERS RELATIONSHIP COMMITTEE:

(Stakeholders Relationship Committee constituted in terms of Section 178(5) of Companies Act, 2013 read with Regulation 20 of SEBI (LODR) Regulations, 2015)

A. BRIEF DESCRIPTION OF TERMS OF REFERENCE: The Committee's role includes:

i. Resolving the grievances of the security holders of the Company including complaints related to transfer/transmission of shares, non-receipt of annual report, non-receipt of declared dividends, issue of new/duplicate certificates, general meetings etc;

ii. Review of measures taken for effective exercise of voting rights by shareholders;

iii. Review of adherence to the service standards adopted by the Company in respect of various services being rendered by the Registrar & Share Transfer Agent;

iv. Review of the various measures and initiatives taken by the Company for reducing the quantum of unclaimed dividends and ensuring timely receipt of dividend warrants/annual reports/statutory notices by the shareholders of the company;

v. Such other matter as may be specified by the Board from time to time.

vi. Authority to review / investigate into any matter covered by Section 178 of the Companies Act, 2013 and matters specified in Part D of Schedule II of the Listing Regulations.

B. COMPOSITION OF THE COMMITTEE, MEETINGS AND ATTENDANCE DURING THE YEAR:

During the year 1 (one) Stakeholder relationship committee was held on 13.02.2025

Name of Director	Designation	Category	No. of Meetings held during the tenure of the Member	No. of Meetings attended
Chinna Ramayya Gari Srikanth	Chairman	NED(I)	1	1
Nirmala Sanpala	Member	NED(I)	1	1
Varra Chinnapureddy	Member	NED(I)	1	1

NED (I): Non- Executive Independent Director

B. DETAILS OF COMPLAINTS/REQUESTS RECEIVED, RESOLVED AND PENDING DURING THE YEAR 2024-25:

Opening balance	Received during the year	Resolved during the year	Closing balance
0	0	0	0

C. NAME AND DESIGNATION OF COMPLIANCE OFFICER:

Mrs. Apporva Singhvi, Company Secretary is the Compliance Officer of the company appointed w.e.f. 01.08.2024 as on the date of the report.

However, during the year under the review, there was resignation of the Company Secretary of the Company as detailed below:

SNo	Name of the Director/KMP	Designation	Date
1.	Ms. Ritu Sharma	Company Secretary and Compliance Officer	17.05.2024

The Board places on record its sincere appreciation for the services rendered by Ms. Ritu Sharma during her association with the Company.

35. POLICY ON DIRECTOR'S APPOINTMENT AND REMUNERATION AND OTHER DETAILS:

The assessment and appointment of Members to the Board is based on a combination of criterion that includes ethics, personal and professional stature, domain expertise, gender diversity and specific qualification required for the position. The potential Board Member is also assessed on the basis of independence criteria defined in Section 149(6) of the Companies Act, 2013 and Regulation 27 of SEBI (LODR) Regulations, 2015.

In accordance with Section 178(3) of the Companies Act, 2013, and Regulation 19(4) of SEBI (LODR) Regulations, 2015, on the recommendations of the Nomination and Remuneration Committee, the Board adopted a remuneration policy for Directors, Key Management Personnel (KMPs) and Senior Management.

36. VIGIL MECHANISM/WHISTLE BLOWER POLICY:

Vigil Mechanism Policy has been established by the Company for directors and employees to report genuine concerns pursuant to the

provisions of section 177(9) & (10) of the Companies Act, 2013 and Regulation 22 of SEBI (Listing Obligation and Disclosure Requirements) Regulations, 2015. The same has been placed on the website of the Company.

37. NON-EXECUTIVE DIRECTORS' COMPENSATION AND DISCLOSURES:

During the year, none of the Independent / Non-Executive Directors had any pecuniary relationship or transactions with the Company other than the sitting fees and investment in the Company.

38. FAMILIARISATION PROGRAMME FOR INDEPENDENT DIRECTORS:

The Company familiarises its Independent Directors on their appointment as such on the Board with the Company, their roles, rights, responsibilities in the Company, nature of the industry in which the Company operates, etc. through familiarisation programme. The Company also conducts orientation programme upon induction of new Directors, as well as other initiatives to update the Directors on a continuing basis.

The familiarisation programme for Independent Directors is disclosed on the Company's website. i.e. www.abhishekinfra.co.in.

39. ANNUAL RETURN:

As required pursuant to Section 92(3) of the Companies Act, 2013 and rule 12(1) of the Companies (Management and Administration) Rules, 2014, an annual return is disclosed on the website www.abhishekinfra.co.in.

40. MANAGEMENT DISCUSSION AND ANALYSIS REPORT:

The Management Discussion and Analysis Report, pursuant to the SEBI (LODR) Regulation provides an overview of the affairs of the Company, its legal status and autonomy, business environment, mission & objectives, sectoral and operational performance, strengths, opportunities, constraints, strategy and risks and concerns, as well as human resource and internal control systems is appended as Annexure V for information of the Members.

41. SIGNIFICANT AND MATERIAL ORDERS PASSED BY THE REGULATORS OR COURTS:

There are no significant and material orders passed by the regulators /courts that would impact the going concern status of the Company and its future operations.

42. INSURANCE:

The Company does not have any major fixed assets and accordingly there was no amount spent towards insurance.

43. CREDIT & GUARANTEE FACILITIES:

The Company has not availed facilities of Credit and Guarantee during the year.

44. CORPORATE SOCIAL RESPONSIBILTY:

Since the Company does not have the net worth of Rs. 500 Crores or more, or turnover of Rs. 1000 Crores or more, or a net profit of Rs. 5 Crores or more during the financial year, section 135 of the Companies Act, 2013 relating to Corporate Social Responsibility is not applicable and hence the Company need not adopt any Corporate Social Responsibility Policy.

45. POLICIES:

The SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 mandated the formulation of certain policies for all listed companies. All the policies are available on our website (www.abhishekinfra.co.in). The policies are reviewed periodically by the Board and updated based on need and new compliance requirement.

46. CORPORATE GOVERNANCE AND SHAREHOLDERS INFORMATION:

Since the paid-up capital of the Company is less than Rs. 10 Crores and Net worth of the Company is less than Rs. 25 Crores, Corporate Governance as mentioned in SEBI (Listing Obligation and Disclosure Requirement) Regulations, 2015 are not applicable.

47. SECRETARIAL STANDARDS:

The Company is in compliance with the applicable secretarial standards.

48. MECHANISM FOR EVALUATION OF THE BOARD:

Evaluation of all Board members is performed on an annual basis. The evaluation is performed by the Board, Nomination and Remuneration Committee and Independent Directors with specific focus on the performance and effective functioning of the Board and Individual Directors.

In line with Securities and Exchange Board of India Circular No. SEBI/HO/CFD/CMD/CIR/P/2017/004, dated January 5, 2017 and the Companies Amendment Act, 2017 the Company adopted the recommended criteria by Securities and Exchange Board of India.

The Directors were given evaluation forms for the following:

(i) Evaluation of Board;

(ii) Evaluation of Committees of the Board;

(iii) Evaluation of Independent Directors;

(iv) Evaluation of Chairperson;

(v) Evaluation of Non-Executive and Non-Independent Directors; and

(vi) Evaluation of Whole time Director.

The Directors were requested to give following ratings for each criteria:

1. fair;

2. satisfactory; and

3. very satisfactory.

The Directors have sent the duly filled forms to Nomination & Remuneration committee. Based on the evaluation done by the Directors, the Committee has prepared a report and submitted the Evaluation Report. Based on the report, the Board of Directors has informed the rankings to each Director and also informed that the performance of Directors is satisfactory and they are recommended for continuation as Directors of the Company.

49. CODE OF CONDUCT FOR THE PREVENTION OF INSIDER TRADING

The Board of Directors has adopted the Insider Trading Policy in accordance with the requirements of the SEBI (Prohibition of Insider Trading) Regulation, 2015 Amended Regulations 2018. The Insider Trading Policy of the Company lays down guidelines and procedures to be followed, and disclosures to be made while dealing with shares of the Company, as well as the consequences of violation. The policy has been formulated to regulate, monitor and ensure reporting of deals by employees and to maintain the highest ethical standards of dealing in Company securities.

The Insider Trading Policy of the Company covering code of practices and procedures for fair disclosure of unpublished price sensitive information and code of conduct for the prevention of insider trading, is available on our website.

50. STATUTORY COMPLIANCE:

The Company has complied with the required provisions relating to statutory compliance with regard to the affairs of the Company in all respects.

51. EVENT BASED DISCLOSURES

During the year under review, the Company has not taken up any of the following activities:

1. Issue of sweat equity share: NA
2. Issue of shares with differential rights: NA
3. Issue of shares under employee's stock option scheme: NA
4. Disclosure on purchase by Company or giving of loans by it for purchase of its shares: NA
5. Buy back shares: NA
6. Disclosure about revision: NA
7. Preferential Allotment of Shares: NA

52. DISCLOSURE UNDER THE SEXUAL HARASSMENT OF WOMEN AT WORKPLACE (PREVENTION, PROHIBITION AND REDRESSAL) ACT, 2013.

The Company has in place an Anti-Sexual Harassment Policy in line with the requirements of The Sexual Harassment of Women at workplace (Prevention, Prohibition and Redressal) Act, 2013. Internal Complaint Committee (ICC) has been set up to redress complaints received regarding sexual harassment. All employees are covered under this policy.

The following is the summary of sexual harassment complaints received and disposed during the calendar year.

- No. of complaints received : Nil
- No. of complaints disposed of : Nil
- No. of complaints pending at the end of the year : Nil

53. FAILURE TO IMPLEMENT CORPORATE ACTIONS:

During the year under review, no corporate actions were done by the Company which were failed to be implemented.

54. INDUSTRY BASED DISCLOSURES AS MANDATED BY RESPECTIVE LAWS GOVERNING THE COMPANY:

The Company is not a NBFC, Housing Companies etc., and hence Industry based disclosures is not required.

55. COMPLIANCE WITH THE MATERNITY BENEFIT ACT, 1961:

The Company affirms that it is in full compliance with the provisions of the Maternity Benefit Act, 1961, as amended from time to time. The Company is committed to fostering a supportive and inclusive work environment, and ensures that all relevant policies and practices are regularly reviewed and aligned with the applicable statutory requirements.

56. ACKNOWLEDGEMENTS:

Your Director's wish to place on record their appreciation of the contribution made by the employees at all levels, to the continued growth and prosperity of your Company. Your Director's also wish to place on record their appreciation of business constituents, banks and other financial institutions and shareholders of the Company for their continued support for the growth of the Company.

For Abhishek Infraventures Limited

	Sd/-	**Sd/-**
	Nagaraju Nookala	**Rahul Erramshetty**
	Whole-Time Director	**Director**
Place: Hyderabad	**(DIN: 09083708)**	**(DIN: 03639105)**
Date: 04.09.2025		

ANNEXURE I(a)

A. STATEMENT SHOWING THE NAMES OF TOP TEN EMPLOYEES PURSUANT TO SEC. 197 READ WITH RULE 5 (1) (2) and (3) OF THE COMPANIES (APPOINTMENT AND REMUNERATION OF MANAGERIAL PERSONNEL) RULES, 2014

1. Ratio of remuneration of each Executive Director to the median remuneration of the Employees of the Company and percentage increase in remuneration of Key Managerial Personnel (KMP) and other Executive Directors during the Financial Year 2024-25:

Name of the Director	Total Remuneration (Amount in Rs.)	Ratio to median remuneration
Nagaraju Nookala	7,80,000	1.53:1

2. The percentage increase in remuneration of each director, Chief Financial Officer, Chief Executive Officer, Company Secretary or Manager, if any, in the financial year.

(Amount in INR)

Name	Designation	Remuneration (Amount in Rs.)		Increase/ (Decrease) %
		FY 2024-25	FY 2023-24	
Nagaraju Nookala	Whole-Time Director	7,80,000	7,80,000	Nil
*Ritu Sharma	Company Secretary	30,000	80,000	Nil
**Apoorva Singhvi	Company Secretary	1,40,000	-	-

* resigned w.e.f. 17.05.2024

** appointed on 01.08.2024.

3. The percentage increase in the median remuneration of employees in the financial year

Particulars	Remuneration		Increase/ (Decrease)%
	FY 2024-25	FY 2023-24	
Median Remuneration of all the employees per Month*	5,10,000	5,10,000	Nil

4.

Particulars	Number
The number of employees on the rolls of the company as on March 31, 2025	03

5. Average percentile increase already made in the salaries of employees other than the managerial personnel in the last financial year and its comparison with the percentile increase in the managerial remuneration and justification thereof and details if there are nay exceptional circumstances for increase in the managerial remuneration.

Particulars	Increase/ (Decrease) %
Average percentage increase in the remuneration of all Employees* (Other than Key Managerial Personnel)	-
Average Percentage increase in the Remuneration of Key Managerial Personnel	-

*Employees who have served for whole of the respective financial years have been considered.

6. Affirmation that the remuneration is as per the remuneration policy of the company.

The Company is in compliance with its remuneration policy.

Annexure I (b)

B. Information as per Rule 5(2) of Chapter XIII of the Companies (Appointment and Remuneration of Managerial Personnel) Rules, 2014

1. Top 10 employees of the Company based on Remuneration drawn for FY 2024-25:

S No	Name of the Employee	Designation of the employee	Remuneration received	Nature of employment whether contractual or otherwise	Qualification and experience of the employee	Date of commencement of employment	The age of the employee	The last employment held by such employee before joining the Company	The percentage of equity shares held by the employee in the Company within the meaning of clause (iii) of sub rule (2) of Rule 5 of the Companies (Appointment and Remuneration of Managerial Personnel) Rules,2014.	Whether any such employee is a relative of any director or manager of the Company and if so, name of such director or manager
1	Nagaraju Nookala	Wholetime Director & CFO	---	Permanent	Engineer in Electronics and Communications	02.03.2021	38	-	-	-
4	Apoorva Singhvi	Company Secretary	----	Permanent	CS	01-08-2024	27	-	-	-

ANNEXURE II

FORM MR-3

SECRETARIAL AUDIT REPORT

(Pursuant to section 204(1) of the Companies Act, 2013 and Rule 9 of the Companies (Appointment and Remuneration of Managerial Personnel) Rules, 2014

FOR THE FINANCIAL YEAR ENDED 31ST MARCH, 2025

To,
The Members
Abhishek Infraventures Limited

We have conducted the secretarial audit of the compliance of applicable statutory provisions and the adherence to good corporate practices by Abhishek Infraventures Limited (hereinafter called "the Company"). Audit was conducted in a manner that provided us a reasonable basis for evaluating the corporate conducts/statutory compliances and expressing our opinion thereon.

Based on our verification of the Company's Books, Papers, Minute Books, Forms and Returns filed and other Records maintained by the Company and also the information provided by the Company, its officers, agents and authorized representatives during the conduct of secretarial audit, we hereby report that in our opinion, the company has, during the financial year commencing from 1st April, 2024 and ended 31st March, 2025, complied with the statutory provisions listed hereunder and also that the Company has proper Board processes and compliance mechanism in place to the extent, in the manner and subject to the reporting made hereinafter:

1. We have examined the books, papers, minute books, forms and returns filed and other records maintained by the Company for the financial year ended on 31st of March, 2025 according to the provisions of:

(i) The Companies Act, 2013 (the Act) and the rules made there under;

(ii) The Securities Contracts (Regulation) Act, 1956 ('SCRA') and the Rules made there under;

(iii) The Depositories Act, 1996 and the Regulations and Bye-laws framed there under;

(iv) Foreign Exchange Management Act, 1999 and the rules and regulations made there under to the extent of Foreign Direct Investment (FDI), Overseas Direct Investment and External Commercial Borrowings;

2. Compliance status in respect of the provisions of the following Regulations and Guidelines prescribed under the Securities and Exchange Board of India Act, 1992 ('SEBI ACT') is furnished hereunder for the financial year 2024-25:-

i. The Securities and Exchange Board of India (Substantial Acquisition of Shares and Takeovers) Regulations, 2011; **During the year under review, there was no instance to be reported by the Company under SEBI Takeover Code.**

ii. The Securities and Exchange Board of India (Prohibition of Insider Trading) Regulations, 2015 and Amended Regulations 2018 Insider Trading Regulations; **The Company has framed code of conduct for regulating & reporting trading by insiders and for fair disclosure and displayed the same on the Company's website. i.e. www.abhishekinfra.co.in**

iii. The Securities and Exchange Board of India (Issue of Capital and Disclosure Requirements) Regulations, 2018; **Not Applicable during the year under review.**

iv. The Securities and Exchange Board of India (Share Based Employee Benefits and Sweat Equity) Regulations, 2021; **Not Applicable as the Company has not issued any Employee Stock Options during the year under review.**

v. SEBI (Issue and Listing of Debt Securities) (Amendment) Regulations, 2019 **Not Applicable as the Company has not issued any debt securities during the year under review.**

vi. The Securities and Exchange Board of India (Registrars to an issue and Share Transfer Agents) Regulations, 1993, regarding the Companies Act and dealing with client; **Not Applicable as the Company is not registered as Registrar to an Issue and Share Transfer Agent during the year under review.**

vii. The Securities and Exchange Board of India (Delisting of Equity Shares) Regulations, 2021; **Not Applicable as the company has not delisted/ proposed to delist its equity shares during the year under review.**

viii. The Securities and Exchange Board of India (Buyback of Securities) Regulations, 2018; **Not Applicable as the Company has not bought back/ proposed to buy-back any of its securities during the year under review.**

ix. Other applicable laws include the following:

a) The Code on Wages, 2019

b) The Code on Industrial Relations, 2020

c) The Code on Social Security, 2020

d) The Occupational Safety, Health and Working Conditions Code, 2020

e) Shops and Establishment Act, 1948

f) The Water (Prevention & Control of Pollution) Act, 1974, Read with Water (Prevention & Control of Pollution) Rules, 1975

g) The Air (Prevention and Control of Pollution) Act, 1981

h) Hazardous Wastes (Management, Handling and Transboundary Movement) Rules, 2008

We have also examined compliance with the applicable clauses of the following:

(i) Secretarial Standards issued by The Institute of Company Secretaries of India.

(ii) The Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 were complied with to the extent applicable.

During the period under review the Company has complied with the provisions of the Act, Rules, Regulations, Guidelines, Standards, etc. mentioned above including the following:

a) During the year the Company has conducted 5 meetings of the Board of Directors, 4 meetings of the Audit committee, 1 meeting of Stakeholder Relationship Committee, 2 Nomination & Remuneration committee and 1 meeting of Independent Directors. We have also examined compliance with the applicable clauses of the Secretarial Standards issued by the Institute of Company secretaries of India.

b) As per the information and explanations provided by the Company, its officers, agents and authorized representatives during the conduct of secretarial audit, we report that

(i) the provisions of the Foreign Exchange Management Act, 1999 and the Rules and Regulations made there under to the extent of:

- External Commercial Borrowings were not attracted to the Company under the financial year under report;
- Foreign Direct Investment (FDI) was not attracted to the company under the financial year under report;
- Overseas Direct Investment by Residents in Joint Venture/Wholly Owned Subsidiary abroad was not attracted to the company under the financial year under report.

(ii) As per the information and explanations provided by the company, its officers, agents and authorized representatives during the conduct of Secretarial Audit, we report that the Company has not made any GDRs/ADRs or any Commercial Instrument under the financial year under report.

We further report that:

- The Company has a CFO, Mr. Ramachandra Murthy Adiraju.
- During the year under review, Ms. Ritu Sharma, Company Secretary and Compliance Officer of the company has resigned w.e.f. 17.05.2024. Ms. Apoorva Singhvi is the Company Secretary and Compliance Officer of the Company w.e.f. 01.08.2024.
- The Company has internal auditors namely M/s. V. Ravi & Co., Chartered Accountants.
- The website of the Company contains policies as specified by SEBI (Listing Obligation and Disclosure Requirements) Regulations, 2015 and the provisions of Companies Act, 2013.
- The Board of Directors of the Company is duly constituted with proper balance of Executive Directors, Non-Executive Directors and Independent Directors. There was no change in the composition of the Board of Directors during the period under review and the same was carried out in compliance with the provisions of the Act.

- Adequate notice of board meeting is given to all the directors along with agenda at least seven days in advance, and a system exists for seeking and obtaining further information and clarifications on the agenda items before the meeting and meaningful participation at the meeting.

- As per the minutes of the meeting duly recorded and signed by the Chairman of the meeting, the decisions of the Board were unanimous and no dissenting views have been recorded.

- We, further report that there are adequate systems and processes in the company commensurate with the size and operations of the company to monitor and ensure compliance with applicable laws, rules, regulations and guidelines.

- We further report that during the year under report, the Company has not undertaken event/action having a major bearing on the company's affairs in pursuance of the above referred laws, rules, regulations, guidelines, standards etc.

- The compliance by the Company of applicable financial laws like Direct and Indirect tax laws has not been reviewed thoroughly in this audit since the same have been subject to review by statutory financial audit and other designated professionals.

For Vivek Surana & Associates
Practicing Company Secretaries

Sd/-
Vivek Surana
ACS: 24531
CP. No.:12901
UDIN: A024531G001002552
Peer review Cer. No.: 1809/2022

Place: Hyderabad
Date: 13.08.2025

Annexure A

To
The Members of
Abhishek Infraventures Limited

Our report of even date is to be read along with this letter.

1. Maintenance of secretarial record is the responsibility of the management of the company. Our responsibility is to express an opinion on these secretarial records based on our audit.

2. We have followed the audit practices and processes as were appropriate to obtain reasonable assurance about the correctness of the secretarial records. The verification was done on test basis to ensure that correct facts are reflected in secretarial records. We believe that the processes and practices, we followed provide a reasonable basis for our opinion.

3. We have relied on the reports given by the concerned professionals in verifying the correctness and appropriateness of financial records and books of accounts of the company.

4. Where ever required, we have obtained the Management representation about the compliance of laws, rules and regulations and happening of events etc.

5. The compliance of provisions of Corporate and other applicable laws, rules, regulations, standards is the responsibility of management. Our examination was limited to the verification of procedures on test basis.

6. The secretarial Audit report is neither an assurance as to future viability of the company nor of the efficacy or effectiveness with which the management has conducted the affairs of the company.

For Vivek Surana & Associates
Practicing Company Secretaries

Sd/-
Vivek Surana
ACS: 24531
CP. No.:12901
UDIN: A024531G001002552
Peer review Cer. No.: 1809/2022

Place: Hyderabad
Date: 13.08.2025

ANNEXURE III

AOC - 1

Statement containing salient features of the financial statements of Subsidiaries (Pursuant to proviso to sub-section (3) of section 129 read with Rule 5 of the Companies (Accounts) Rules, 2014)

1. Name of the Subsidiaries: SBT Energies Private Limited
2. Reporting Period: 01.04.2024 to 31.03.2025
3. Reporting Currency: Indian Rupee

(Amount in Rupees)

SNo	Particulars	SBT Energies Private Limited
1.	Share Capital	1,00,000
2.	Reserves and surplus	(21,80,312.25)
3.	Total Assets	1,12,89,367
4.	Total Liabilities	1,12,89,367
5.	Investments	--
6.	Turnover	--
7.	Profit / loss before Taxation	(1,00,832.26)
8.	Provision for Taxation	(1,00,832.26)
9.	Profit / loss after Taxation	(1,00,832.26)
10.	Proposed Dividend	--
11.	% of Shareholding	1,00,000

The following information shall be furnished at the end of the statement:

1. Names of Subsidiaries which are yet to commence operation: None
2. Names of subsidiaries which have been liquidated or sold during the year: None

For and on behalf of the Board,
Abhishek Infraventures Limited

	Sd/-	**Sd/-**
	Nagaraju Nookala	**Rahul Erramshetty**
	Whole-Time Director	**Director**
Place: Hyderabad	**(DIN: 09083708)**	**(DIN: 03639105)**
Date: 04.09.2025		

ANNEXURE IV

Form No. AOC-2

(Pursuant to clause (h) of sub-section (3) of section 134 of the Act and Rule 8(2) of the Companies (Accounts) Rules, 2014)

Form for disclosure of particulars of contracts/arrangements entered into by the company with related parties referred to in sub-section (1) of section 188 of the Companies Act, 2013 including certain arm's length transactions under third proviso there to

1. Details of contracts or arrangements or transactions not at arm's length basis: Not Applicable as all the Related Party Transactions have been entered into at an arm's length basis.

Details of material contracts or arrangement or transactions at arm's length basis:

Sl. No.	Name(s) of the related party and nature of relationship	Nature of contracts/arrangements/ transactions:	Duration of the contracts / arrangements/ Transactions	Amount	Salient terms of the contracts or arrangements or transactions including the value, if any:	Date(s) of approval by the Board, if any: Approved by Audit Committee and Board Meeting in last Financial Year:
1	Mr. Nagaraju Nookala	Remuneration	Not Defined	7,80,000	As approved by the Board of Directors	13.02.2024
3	Ms. Apoorva Singhvi	Remuneration	Not Defined	20,000 (per month)	As approved by the Board of Directors	13.02.2024

For and on behalf of the Board,
Abhishek Infraventures Limited

Sd/-
Nagaraju Nookala
Whole-Time Director
(DIN: 09083708)

Sd/-
Rahul Erramshetty
Director
(DIN: 03639105)

Place: Hyderabad
Date: 04.09.2025

ANNEXURE V

Management Discussion and Analysis Report:

(a) Industry structure and developments:

A key driver for the Indian economy, the infrastructure sector is highly responsible for propelling India's overall development. The sector also enjoys intense focus from the Government for initiating policies that would ensure time-bound creation of world class infrastructure in the country. Sustained economic growth is the key to India's power. Infrastructure without a doubt lies at the heart of this growth story. Infrastructure growth provides livelihood, drives business, generates employment and determines quality of life.

(b) Opportunities and Threats:

As India awaits policy reforms to pick up speed, your Company firmly believes that the demand for Real Estate in a country like India should remain strong in the medium to long term. Your Company's well accepted brand, contemporary architecture, well designed projects in strategic locations, strong balance sheet and stable financial performance even in testing times make it a preferred choice for customers and shareholders. Your company is ideally placed to further strengthen its development potential by acquiring new land parcels.

(c) Segment–wise or product-wise performance:

Financial performance of the company is discussed elsewhere in the Report.

(d) Outlook:

The management is doing its best to forge relations with other companies and take the company forward in the new business lines. However, the outlook of the management is cautious in view of the competitive nature of the market.

e) Risks and concerns:

In any business, risks and prospects are inseparable. As a responsible management, the Company's principal endeavour is to maximize returns. The Company continues to take all steps necessary to minimize its expenses through detailed studies and interaction with experts.

(f) Internal control systems and their adequacy:

We have an adequate system of internal control to ensure that

transactions are properly authorized, recorded and reported apart from safeguarding our assets. The internal control system is supplemented by well-documented policies, guidelines and procedures. All these measures are continuously reviewed and necessary improvements are implemented.

(g) Discussion on financial performance with respect to operational performance:

The financial operation is in line with the operational performance.

(h) Material developments in Human Resources/Industrial Relations front, including number of people employed:

There is no material development in human resources/industrial relations front. The Company is not having any employee other than whole-time director and KMP.

(i) Details of changes in key financial ratios, along with detailed explanation thereof:

Particulars	Standalone		Consolidated	
	2024-25	2023-24	2024-25	2023-24
Debtor's turnover ratio	0.00	0.00	0.00	0.00
Inventory turnover ratio	No revenue operations from goods during the year, this ratio is not calculated		No revenue operations from goods during the year, this ratio is not calculated	
Interest coverage ratio	Since the borrowings are interest free, this ratio is not calculated		Since the borrowings are interest free, this ratio is not calculated	
Current ratio	2.52	2.61	2.87	2.95
Debt equity ratio	0.01	0.01	0.32	0.30
Operating profit margin (%)	0.00	0.00	0.00	0.00
Net profit margin (%)	0.00	0.00	0.00	0.00

j. Details of any change in return on net worth as compared to the immediately previous financial year along with a detailed explanation thereof:

Particulars	2024-25	2023-24	Remarks
Return on Net Worth	-0.00819	-5.89	Profit After Tax / Net Worth

(2) Disclosure of Accounting Treatment: The Company has not carried out any treatment different from that prescribed in Accounting Standards.

(k) Cautionary Statement/ Disclaimer Clause

Statement in this Management's Discussion and Analysis detailing the Company's objectives, projections, estimates, expectations or predictions are "forward-looking statements" within the meaning of applicable securities laws and regulations. Actual results could differ materially from those expressed or implied. Important factors that could make a difference to the Company's operations include global and Indian demand-supply conditions, finished goods prices, feedstock availability and prices, cyclical demand and pricing in the Company's principal markets, changes in Government regulations, tax regimes, economic developments within India and the countries within which the Company conducts business and other factors such as litigation and labor negotiations.

The statements in the Management Discussion and Analysis Report' with regard to projections, estimates and expectations have been made in good faith. The achievement of results is subject to risks, uncertainties and even less than accurate assumptions. Market data and information are gathered from various published and unpublished reports. Their accuracy, reliability and completeness cannot be assured.

For and on behalf of the Board,
Abhishek Infraventures Limited

	Sd/-	**Sd/-**
	Nagaraju Nookala	**Rahul Erramshetty**
	Whole-Time Director	**Director**
Place: Hyderabad	**(DIN: 09083708)**	**(DIN: 03639105)**
Date: 04.09.2025		

INDEPENDENT AUDITOR'S REPORT

To
The Members of
Abhishek Infraventures Limited
Report on the Audit of the Financial Statements

Opinion

We have audited the accompanying financial statements of M/s. Abhishek Infraventures Limited ("the Company"), which comprise the Balance Sheet as at March 31, 2025, the Statement of Profit and Loss (including Other Comprehensive Income), the Statement of Cash Flows and the Statement of Changes in Equity for the year then ended, and notes to the financial statements including a summary of significant accounting policies and other explanatory information.

In our opinion and to the best of our information and according to the explanations given to us, the aforesaid financial statements give the information required by the Companies Act, 2013 ("the Act") in the manner so required and give a true and fair view in conformity with the Indian Accounting Standards prescribed under section 133 of the Act read with the Companies (Indian Accounting Standards) Rules, 2015, as amended, ("Ind AS") and other accounting principles generally accepted in India, of the state of affairs of the Company as at March 31, 2025, and its Loss, total comprehensive income, its cash flows and the changes in equity for the year ended on that date.

Basis for Opinion

We have conducted our audit of the financial statements in accordance with the Standards on Auditing (SAs) specified under section 143(10) of the Act. Our responsibilities under those Standards are further described in the Auditor's Responsibility for the Audit of the Financial Statements section of our report. We are independent of the Company in accordance with the Code of Ethics issued by the Institute of Chartered Accountants of India (ICAI) together with the ethical requirements that are relevant to our audit of the financial statements under the provisions of the Act and the Rules made thereunder, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the ICAI's Code of Ethics. We believe that the audit evidence obtained by us is sufficient and appropriate to provide a basis for our audit opinion on the financial statements.

Key Audit Matters

Key audit matters are those matters that, in our professional judgment, were of most significance in our audit of the financial statements of the current period. These matters were addressed in the context of our audit of the financial statements as a whole, and in forming our opinion thereon, and we do not provide a separate opinion on these matters.

Information Other than the Financial Statements and Auditor's Report Thereon

The Company's Board of Directors is responsible for the other information. The other information comprises the information included in the Management Discussion and Analysis, Board's report including annexures to Board's report, Report on Corporate Governance, Business responsibility and Sustainability report, but does not include the consolidated financial statements, standalone financial statements and our auditor's report thereon.

Our opinion on the financial statements does not cover the other information and we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information identified above when it becomes available and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained during the course of our audit or otherwise appears to be materially misstated.

If, based on the work we have performed, if we conclude that there is a material misstatement of this other information, we are required to report that fact, but We have nothing to report in this regard.

Responsibilities of Management and Those Charged with Governance for the Financial Statements

The Company's Board of Directors is responsible for the matters stated in section 134(5) of the Act with respect to the preparation of these financial statements that give a true and fair view of the financial position, financial performance including other comprehensive income, cash flows and changes in equity of the Company in accordance with the Ind AS and other accounting principles generally accepted in India. This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding the assets of the Company and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and design, implementation and maintenance of adequate internal financial controls, that were operating

effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the financial statements that give a true and fair view and are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is responsible for assessing the Company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless management either intends to liquidate the Company or to cease operations, or has no realistic alternative but to do so.

The Company's Board of Directors are also responsible for overseeing the Company's financial reporting process.

Auditor's Responsibility for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with SAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

As part of an audit in accordance with SAs, we exercise professional judgment and maintain professional scepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.

- Obtain an understanding of internal financial control relevant to the audit in order to design audit procedures that are appropriate in the circumstances. Under section 143(3)(i) of the Act, we are also responsible for expressing our opinion on whether the Company has

adequate internal financial controls with reference to financial statements in place and the operating effectiveness of such controls.

- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the management.

- Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Company's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, we are not responsible for future events or conditions post our report date which may cause the Company to cease to continue as a going concern.

- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

Materiality is the magnitude of misstatements in the financial statements that, individually or in aggregate, makes it probable that the economic decisions of a reasonably knowledgeable user of the financial statements may be influenced. We consider quantitative materiality and qualitative factors in (i) planning the scope of our audit work and in evaluating the results of our work; and (ii) to evaluate the effect of any identified misstatements in the financial statements.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards.

From the matters communicated with those charged with governance, we determine those matters that were of most significance in the audit of the financial statements of the current period and are therefore the key audit matters. We describe these matters in our auditor's report unless law or regulation precludes public disclosure about the matter or when, in extremely rare circumstances, we determine that a matter should not be communicated in our report because the adverse consequences of doing so would reasonably be expected to outweigh the public interest benefits of such communication.

Report on Other Legal and Regulatory Requirements

1. As required by Section 143(3) of the Act, based on our audit we report, to the extent applicable that:

a) We have sought and obtained all the information and explanations which to the best of our knowledge and belief were necessary for the purposes of our audit.

b) In our opinion, proper books of account as required by law have been kept by the Company so far as it appears from our examination of those books.

c) The Balance Sheet, the Statement of Profit and Loss including Other Comprehensive Income, the Statement of Cash Flows and Statement of Changes in Equity dealt with by this Report are in agreement with the relevant books of account.

d) In our opinion, the aforesaid financial statements comply with the Ind AS specified under Section 133 of the Act.

e) On the basis of the written representations received from the directors, as on March 31, 2025 taken on record by the Board of Directors, none of the directors are disqualified as on March 31, 2025 from being appointed as a director in terms of Section 164(2) of the Act.

f) With respect to the adequacy of the internal financial controls with reference to financial statements of the Company and the operating effectiveness of such controls, refer to our separate Report in "Annexure A". Our report expresses an unmodified opinion on the adequacy and operating effectiveness of the Company's internal financial controls with reference to financial statements.

g) With respect to the other matters to be included in the Auditor's Report in accordance with the requirements of section 197(16) of the Act, the

company being a private limited company, provision of section 197 of the act are not applicable.

h) With respect to the other matters to be included in the Auditor's Report in accordance with Rule 11 of the Companies (Audit and Auditors) Rules, 2014, as amended in our opinion and to the best of our information and according to the explanations given to us:

i. The Company has disclosed the impact of pending litigations on its financial position in its financial statements.

ii. The Company did not have any long-term contracts including derivative contracts for which there were any material foreseeable losses.

iii. There were no amounts which were required to be transferred to the Investor Education and Protection Fund by the Company.

iv.

(a) The Management has represented that, to the best of its knowledge and belief, as disclosed in the note 42(e) to the financial statements, no funds have been advanced or loaned or invested (either from borrowed funds or share premium or any other sources or kind of funds) by the Company to or in any other person(s) or entity, including foreign entities ("Intermediaries"), with the understanding, whether recorded in writing or otherwise, that the Intermediary shall, directly or indirectly lend or invest in other persons or entities identified in any manner whatsoever by or on behalf of the Company ("Ultimate Beneficiaries") or provide any guarantee, security or the like on behalf of the Ultimate Beneficiaries.

(b) The Management has represented that, to the best of its knowledge and belief, as disclosed in the note 42(f) to the financial statements, no funds have been received by the Company from any person(s) or entity, including foreign entities ("Funding Parties"), with the understanding, whether recorded in writing or otherwise, that the Company shall, directly or indirectly, lend or invest in other persons or entities identified in any manner whatsoever by or on behalf of the Funding Party ("Ultimate Beneficiaries") or provide any guarantee, security or the like on behalf of the Ultimate Beneficiaries.

(c) Based on the audit procedures performed that have been considered reasonable and appropriate in the circumstances, nothing has come to our notice that has caused us to believe that the representations under sub-clause (i) and (ii) of Rule 11(e), as provided under (a) and (b) above, contain any material misstatement.

v. No dividend has been declared / paid during the year. Accordingly, the provisions of section 123 of the Act are not applicable.

vi. Based on our examination which included test checks, the company has used an accounting software for maintaining its books of accounts which has a feature of recording Audit Trail (edit log) facility and the same has operated throughout the year for all relevant transactions recorded in the software.

Further, where Audit Trail (edit log) facility was enabled and operated, we did not come across any instance of the Audit Trail feature being tampered with.

2. As required by the Companies (Auditor's Report) Order, 2020 ("the Order") issued by the Central Government in terms of Section 143(11) of the Act, we give in "Annexure B" a statement on the matters specified in paragraphs 3 and 4 of the Order, to the extent applicable.

For N G RAO & ASSOCIATES
Chartered Accountants
FRN: 009399S

Sd/-
G. Nageswara Rao
Partner
Membership No: 207300
UDIN: 25207300BMIKWE1834

Place: Hyderabad
Date: 13.08.2025

ANNEXURE "A" TO THE INDEPENDENT AUDITOR'S REPORT

(Referred to in paragraph 1(f) under 'Report on Other Legal and Regulatory Requirements' section of our report of even date)

Report on the Internal Financial Controls Over Financial Reporting with reference to financial statements under Clause (i) of Sub-section 3 of Section 143 of the Companies Act, 2013 ("the Act")

We have audited the internal financial controls with reference to financial statements of **Abhishek Infraventures Limited** ("the Company") as of March 31, 2025 in conjunction with our audit of the financial statements of the Company for the year ended on that date.

Managements and Board of Directors' Responsibility for Internal Financial Controls

The Company's management and Board of Directors is responsible for establishing and maintaining internal financial controls based on the internal control over financial reporting criteria established by the Company considering the essential components of internal control stated in the Guidance Note on Audit of Internal Financial Controls Over Financial Reporting issued by the Institute of Chartered Accountants of India. These responsibilities include the design, implementation and maintenance of adequate internal financial controls that were operating effectively for ensuring the orderly and efficient conduct of its business, including adherence to company's policies, the safeguarding of its assets, the prevention and detection of frauds and errors, the accuracy and completeness of the accounting records, and the timely preparation of reliable financial information, as required under the Companies Act, 2013.

Auditor's Responsibility

Our responsibility is to express an opinion on the Company's internal financial controls with reference to financial statements of the Company based on our audit. We conducted our audit in accordance with the Guidance Note on Audit of Internal Financial Controls Over Financial Reporting (the "Guidance Note") issued by the Institute of Chartered Accountants of India and the Standards on Auditing prescribed under Section 143(10) of the Companies Act, 2013, to the extent applicable to an audit of internal financial controls with reference to financial statements. Those Standards and the Guidance Note require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether adequate internal financial controls with reference to financial statements was established and maintained and if such controls operated effectively in all material respects.

Our audit involves performing procedures to obtain audit evidence about the adequacy of the internal financial controls with reference to financial statements and their operating effectiveness. Our audit of internal financial controls with reference to financial statements included obtaining an understanding of internal financial controls with reference to financial statements, assessing the risk that a material weakness exists, and testing and evaluating the design and operating effectiveness of internal control based on the assessed risk. The procedures selected depend on the auditor's judgement, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error.

We believe that the audit evidence we have obtained, is sufficient and appropriate to provide a basis for our audit opinion on the Company's internal financial controls with reference to financial statements.

Meaning of Internal Financial Controls with reference to financial statements

A company's internal financial control with reference to financial statements is a process designed to provide reasonable assurance regarding the reliability of financial reporting and the preparation of financial statements for external purposes in accordance with generally accepted accounting principles. A company's internal financial control with reference to financial statements includes those policies and procedures that (1) pertain to the maintenance of records that, in reasonable detail, accurately and fairly reflect the transactions and dispositions of the assets of the company;(2) provide reasonable assurance that transactions are recorded as necessary to permit preparation of financial statements in accordance with generally accepted accounting principles, and that receipts and expenditures of the company are being made only in accordance with authorisations of management and directors of the company; and (3) provide reasonable assurance regarding prevention or timely detection of unauthorised acquisition, use, or disposition of the company's assets that could have a material effect on the financial statements.

Inherent Limitations of Internal Financial Controls with reference to financial statements

Because of the inherent limitations of internal financial controls with reference to financial statements, including the possibility of collusion or improper management override of controls, material misstatements due to error or fraud may occur and not be detected. Also, projections of any evaluation of the internal financial controls with reference to financial statements to future periods are subject to the risk that the internal financial control with reference

to financial statements may become inadequate because of changes in conditions, or that the degree of compliance with the policies or procedures may deteriorate.

Opinion

In our opinion, to the best of our information and according to the explanations given to us, the Company has, in all material respects, an adequate internal financial controls with reference to financial statements and such internal financial controls with reference to financial statements were operating effectively as at March 31, 2025, based on the criteria for internal financial control with reference to financial statements established by the Company considering the essential components of internal control stated in the Guidance Note on Audit of Internal Financial Controls Over Financial Reporting issued by The Institute of Chartered Accountants of India.

For N G RAO & ASSOCIATES
Chartered Accountants
FRN: 009399S

Sd/-
G. Nageswara Rao
Partner
Membership No: 207300
UDIN: 25207300BMIKWE1834

Place: Hyderabad
Date: 13.08.2025

ANNEXURE "B" TO THE INDEPENDENT AUDITOR'S REPORT

(Referred to in paragraph 2 under 'Report on Other Legal and Regulatory Requirements' section of our report of even date to the members of Abhishek Infraventures Limited, on the financial statements of the company for the year ending 31st March, 2025.

i. In respect of its property, plant and equipment, right-of-use assets and intangible assets:

(a)

(A) The Company has maintained proper records showing full particulars, including quantitative details and situation of property, plant and equipment, capital work-in-progress and relevant details of right-of-use assets.

(B) According to the information and explanations given to us and on the basis of our examination of the records of the Company, the Company does not have any intangible assets. Hence reporting under clause 3(i)(a)(B) of the Order is not applicable.

(b) According to the information and explanation given to us and on the basis of our examination of the records of the Company, it has a program of physical verification of property, plant and equipment and right-of-use assets so to cover all the assets once in a year which, in our opinion, is reasonable having regard to the size of the Company and the nature of its assets. Pursuant to the program, property, plant and equipment and right-of-use assets were due for verification during the year and were physically verified by the Management during the year and no material discrepancies were noticed on such verification.

(c) According to the information and explanation given to us and on the basis of our examination of the registered sale deed provided to us, we report that, the title deeds of all the immovable properties (other than properties where the Company is the lessee and the lease agreements are duly executed in favour of the Company) disclosed in the financial statements included in property, plant and equipment are held in the name of the Company as at the balance sheet date.

(d) According to the information and explanation given to us and on the basis of our examination, the Company has not revalued any of its property, plant and equipment (including right of-use assets) and intangible assets during the year.

(e) According to the information and explanation given to us and on the basis of our examination of the records of the company, no proceedings have been initiated during the year or are pending against the Company as at March 31, 2025 for holding any benami property under the Benami Transactions (Prohibition) Act, 1988 (as amended in 2016) and rules made thereunder.

ii. In respect of its Inventory:

(a) The Company does not hold any inventory and hence reporting under clause 3(ii)(a) of the Order is not applicable.

(b) The Company has not been sanctioned working capital limits in excess of ₹ 5 crore, in aggregate, at any points of time during the year, from banks or financial institutions on the basis of security of current assets and hence reporting under clause 3(ii)(b) of the Order is not applicable.

iii. The Company has not made any investments in, or not provided any guarantee or security or granted any loans or advances in the nature of loans, secured or unsecured to companies, firms, Limited Liability Partnerships, or to other parties, during the year, and hence reporting under clause 3(iii) of the Order is not applicable.

iv. In respect of Loans, Investments, Guarantees and Security:

According to the information and explanation given to us and on the basis of our examination of the records of the company, the Company has no loans, guarantees and security in respect of which the provisions of sec 185 are applicable and the investments made by the company are in compliance with sec 186 of the Companies Act, 2013.

v. In respect of Deposits Acceptance:

According to the information and explanation given to us and on the basis of our examination of the records of the company, the Company has not accepted any deposit or amounts which are deemed to be deposits from public and accordingly provisions of sec 73 to 76 or any other relevant provisions of the Companies Act, 2013 are not applicable. Hence, reporting under clause 3(v) of the Order is not applicable.

vi. In our opinion, and according to the information and explanations given to us, the company is not required to maintain cost records and accounts as provided under sub section (1) of section 148 of the Companies Act, 2013.

vii. In respect of Statutory Dues:

(a) There were no undisputed amounts payable expect the following in respect of Goods and Service tax, Provident Fund, Employees' State Insurance, Income Tax, Sales Tax, Service Tax, duty of Custom, duty of Excise, Value Added Tax, Cess and other material statutory dues in arrears as at March 31, 2025 for a period of more than six months from the date they became payable.

viii. In respect of unrecorded income:

According to the records of the company and information and explanation given to us, there were no transactions relating to previously unrecorded income that have been surrendered or disclosed as income during the year in the tax assessments under the Income Tax Act, 1961 (43 of 1961).

ix. In respect of dues to financial institutions, Banks:

(a) According to the information and explanation given to us, as also on the basis of the books and records examined by us, the Company did not have any loans or borrowings from any lender during the year. Accordingly, clause 3(ix)(a) of the Order is not applicable to the Company.

(b) According to the information and explanation given to us and on the basis of our examination of the records of the company, the Company has not been declared wilful defaulter by any bank or financial institution or government or any government authority.

(c) Money raised by way of term loans were applied for the purposes for which these were obtained, though idle/surplus funds, which were not required for immediate utilisation, have been invested in readily realisable liquid investments.

(d) On an overall examination of the Financial Statements of the Company, funds raised by the Company on short term basis have not been utilized for long term purposes.

(e) According to the information and explanation given to us and on the basis of our examination of the records of the company, the Company has not taken any funds from any entity or person on account of or to meet the obligations of its subsidiaries or associates.

(f) According to the information and explanation given to us and on the basis of our examination of the records of the company, the Company has not raised loans during the year on the pledge of securities held in its subsidiaries or associate companies.

x. In respect of Initial Public Offer or Further Public Offer:

(a) The Company being a private limited company, money cannot be raised by way of initial public offer or further public offer and accordingly reporting under clause (x)(a) of the Order is not applicable.

(b) According to the information and explanation given to us and on the basis of our examination of the records of the company, the Company has not made any preferential allotment or private placement of shares or convertible debentures (fully or partly or optionally) during the year.

xi. In respect of Fraud on or by the Company:

(a) Based on the examination of the books and records of the company and according to the information and explanation given to us, considering the principles of materiality outlined in the standards on Auditing we report that, no fraud by the Company or any fraud on the Company has been noticed or reported during the year.

(b) According to the information and explanation given to us and on the basis of our examination of the records of the company, no report under subsection (12) of section 143 of the Companies Act has been filed by the auditors in Form ADT-4 as prescribed under rule 13 of Companies (Audit and Auditors) Rules, 2014 with the Central Government.

(c) According to the information and explanation given to us and on the basis of our examination of the records of the company, the company did not get any whistle blower complaints during the year.

xii. In respect of Nidhi Company:

The Company is not a Nidhi Company and hence reporting under clause (xii) of the Order is not applicable.

xiii. In respect of related party transactions:

In our opinion, the Company is in compliance with Section 177 and 188 of the Companies Act, 2013 with respect to applicable transactions with the related parties and the details of related party transactions have been disclosed in the standalone financial statements as required by the applicable accounting standards.

xv. The Company is not required to appoint internal auditor according to the requirement and hence reporting under clause 3(xiv) of the Order is not applicable.

xv. In respect of non-cash transactions with the directors or other persons:

According to the information and explanation given to us and on the basis of our examination of the records of the company, the Company has not entered into any non-cash transactions with its directors or persons connected with its directors and hence provisions of section 192 of the Companies Act, 2013 are not applicable to the Company.

xvi. In respect of registration under sec 45-IA of the Reserve Bank of the India Act, 1934:

(a) According to the information and explanation given to us and on the basis of our examination of the records of the company, the Company is not required to be registered under section 45-IA of the Reserve Bank of India Act, 1934. Hence, reporting under clause 3(xvi)(a), (b) and (c) of the Order is not applicable.

(b) According to the information and explanation given to us and on the basis of our examination of the records of the company, there is no core investment company within the Group (as defined in the Core Investment Companies (Reserve Bank) Directions, 2016) and accordingly reporting under clause 3(xvi)(d) of the Order is not applicable.

xvii. The Company has incurred cash losses during the financial year covered by our audit and the immediately preceding financial year as given below:

Financial Year	Cash loss (Rs. In Lakhs)
2024-25	20.37
2023-24	25.14

xviii. In respect of Resignation of Statutory Auditors:

There has been no resignation of the statutory auditors during the year. Accordingly, clause 3(xviii) of the Order is not applicable to the Company.

xix. In respect of any material uncertainties in the financial statements:

According to the information and explanation given to us and on the basis of our examination of the records of the company, and on the basis of the financial ratios, ageing and expected dates of realization of financial assets and payment of financial liabilities, other information accompanying the financial statements and our knowledge of the Board of Directors and Management plans and based on our examination of the evidence supporting the assumptions, nothing has come to our attention, which causes us to believe that any material uncertainty exists as on the date of the audit report indicating that Company is not capable of meeting its liabilities existing at the date of Balance Sheet as and when they fall due within a period of one year from the Balance Sheet date. We, however, state that this is not an assurance as to the future viability of the Company. We further state that our reporting is based on the facts up to the date of the audit report and we neither give any guarantee nor any assurance that all liabilities falling due within a period of one year from the balance sheet date, will get discharged by the Company as and when they fall due.

xx. In respect of CSR obligations:

(a) The Company is not required to make provision towards Corporate Social Responsibility (CSR), accordingly, reporting under clause 3(xx) of the Order is not applicable for the year.

For N G RAO & ASSOCIATES
Chartered Accountants
FRN: 009399S

Sd/-
G. Nageswara Rao
Partner
Membership No: 207300
UDIN: 25207300BMIKWE1834

Place: Hyderabad
Date: 13.08.2025

ABHISHEK INFRAVENTURES LIMITED

STANDALONE AUDITED BALANCE SHEET AS AT MARCH 31st , 2025

(Amount in Lakhs)

	PARTICULARS	Note No.	As at March 31, 2025	As at March 31, 2024
I	**ASSETS:**			
(1)	**Non-current assets**			
	(a) Property, Plant and Equipment	2	0.05	0.09
	(b) Capital work-in-progress		-	-
	(c) Goodwill		-	-
	(d) Other Intangible Assets		-	-
	(e) Intangible Assets under development		-	-
	(f) Biological Assets		-	-
	(g) Financial assets			
	(i) Investments	3	15.00	15.00
	(ii) Other Financial Assets	4	-	-
	(h) Deferred tax assets (net)		-	-
	(i) Other non-current assets	5	31.09	31.09
(2)	**Current assets**			
	(a) Inventories	6	-	-
	(b) Financial assets			
	(i) Investments		-	-
	(ii) Trade receivables	7	397.45	397.45
	(iii) Cash and cash equivalents	8	8.36	8.25
	(iv) Bank Balances other than (iii) above		-	-
	(v) Loans and advances	9	192.48	212.88
	(vi) Investments held for Sale		-	-
	(c) Other current assets	10	0.77	0.77
			-	-
	TOTAL ASSETS		**645.21**	**665.53**
II	**EQUITY AND LIABILITIES:**			
	Equity			
	(a) Equity Share Capital	11	504.90	504.90
	(b) Other Equity		-	-
	(ii)Reserves and Surplus	12	-97.06	-76.65
			-	-
	Liabilities		-	-
(1)	**Non Current Liabilities**		-	-
	(a) Financial Liabilities		-	-
	(i) Borrowings	13	5.75	5.75
	(b) Deferred tax liabilities (Net)	14	-	-
(2)	**Current Liabilities**		-	-
	(a) Financial Liabilities		-	-
	(i) Borrowings	15	-	-
	(ii) Trade Payables	16	9.21	9.82
	(iii) Other financial liabilities		-	-
	(b) Other current liabilities	17	220.94	220.24
	(c) Provisions	18	1.47	1.47
	(d) Current tax liabilities(Net)		-	-
	TOTAL EQUITY AND LIABILITIES		**645.21**	**665.53**

Significant accounting policies and notes to the financials 1 to 47

As per our report of even date
For N G RAO & Associates
Chartered Accountants
Firm Reg No. 009399S

Sd/-
Nageswara Rao G
Membership No. 207300
UDIN: 25207300BMIKWE1834

Place: Hyderabad
Date : 13.08.2025

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

Sd/-
NAGARAJU NOOKALA
Whole time Director
DIN:09083708

Sd/-
RAHUL ERRAMSHETTY
Director
DIN:03639105

Sd/-
RAMACHANDRA MURTHY ADIRAJU
CFO

Sd/-
APOORVA SINGHVI
Company Secretary

ABHISHEK INFRAVENTURES LIMITED

STATEMENT OF PROFIT AND LOSS FOR THE YEAR ENDED 31st MARCH 2025

(Amount (Rs). in Lakhs)

	PARTICULARS	Note No.	For the year ended 31 March, 2025	For the year ended 31 March, 2024
I	Revenue from operations	19		-
II	Other Income		-	-
III	**Total Income (I+II)**		**-**	**-**
IV	**Expenses:**			
	Operating Expenses	20	-	-
	Employee Benefits Expense	21	1.91	3.55
	Depreciation and amortization expense	2	0.04	0.06
	Finance Cost	22	-	-
	Other expenses	23	18.46	21.59
			-	-
	Total Expenses		**20.41**	**25.20**
V	Profit before exceptional and extraordinary items and tax (III - IV)		-20.41	-25.20
	-Exceptional Items			
	-Priori period expenses			
VI	**Profit before tax**		**-20.41**	**-25.20**
VII	Tax Expense			
	- Current tax		-	-
	- Deferred tax		-	-
VII	**Profit for the period (V-VI)**		**-20.41**	**-25.20**
VIII	Other Comprehensive Income (OCI)			
	i) Items that will not be reclassified to profit & loss		-	-
	ii) Income tax relating to items that will not be reclassified to profit & loss		-	-
	Other comprehensive income for the year (net of tax)		**-**	**-**
IX	**Total Comprehensive Income (VII+VIII)**		**-20.41**	**-25.20**
X	Earnings per equity share: (Equity shares of par value of Rs.10/- each)			
	- Basic		-0.40	-0.50
	- Diluted		-0.40	-0.50
	Significant accounting policies and notes to the financials statements	1 to 47		

As per our report of even date
For N G RAO & Associates
Chartered Accountants
Firm Reg No. 009399S

Sd/-
Nageswara Rao G
Membership No. 207300
UDIN: 25207300BMIKWE1834

Place: Hyderabad
Date : 13.08.2025

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

Sd/-
NAGARAJU NOOKALA
Whole time Director
DIN:09083708

Sd/-
RAHUL ERRAMSHETTY
Director
DIN:03639105

Sd/-
RAMACHANDRA MURTHY ADIRAJU
CFO

Sd/-
APOORVA SINGHVI
Company Secretary

ABHISHEK INFRAVENTURES LIMITED

STATEMENT OF CASH FLOWS FOR THE YEAR ENDED 31st MARCH, 2025

PARTICULARS	Year ended 31-03-2025 (Amount (Rs). in Lakhs)	Year ended 31-03-2024 (Amount (Rs). in Lakhs)
A. CASH FLOW FROM OPERATING ACTIVITIES :		
Net profit before tax	-20.41	-25.20
Adjustment for:		-
Depreciation and Amortisation	0.04	0.06
Preliminary Expenses Written off		-
Interest Earned		-
Cash Flows from Operations before changes in assets and liabilities	-20.37	-25.14
Movements in Working Capital::		
(Increase)/ Decrease in trade receivables	-	-
(Increase)/Decrease in other Current Assets	-	
(Increase) / Decrease in Inventories	-	-
(Increase) / Decrease in Loans and Advances	20.40	-18.20
Increase/ (Decrease) in Trade Payables	-0.62	2.91
Increase / (Decrease) in Short Term Provision	-	
Increase/(Decrease) in Other current liabilities	0.70	-3.68
Change in Working Capital	**20.48**	**-18.97**
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	0.11	-44.12
Less: Taxes paid		
Net Cash from operating activities(A)	**0.11**	**-44.12**
B. CASH FLOW FROM INVESTING ACTIVITIES		
Purchase of Property, Plant and equipment, including movement in capital work-in-progress, capital advances	-	-
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]	**0.11**	**-44.12**
CASH & CASH EQUIVALENTS AT THE BEGINNING OF THE YEAR	8.25	52.36
CASH & CASH EQUIVALENTS AT THE END OF THE YEAR	**8.36**	**8.25**

As per our report of even date
For N G RAO & Associates
Chartered Accountants
Firm Reg No. 009399S

Sd/-
Nageswara Rao G
Membership No. 207300
UDIN: 25207300BMIKWE1834

Place: Hyderabad
Date : 13.08.2025

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

Sd/-
NAGARAJU NOOKALA
Whole time Director
DIN:09083708

Sd/-
RAHUL ERRAMSHETTY
Director
DIN:03639105

Sd/-
RAMACHANDRA MURTHY ADIRAJU
CFO

Sd/-
APOORVA SINGHVI
Company Secretary

Statement of Changes in Equity
For the year ended 31 March 2025

a. Equity share capital

(Amount (Rs). in Lakhs)

	Amount
Balance as at theAs at 31 March 2023	**504.90**
Changes in equity share capital during 2023-24	-
Balance as at the 31 March 2024	**504.90**
Changes in equity share capital during 2024-25	-
Balance as at the 31 March 2025	**504.90**

b. Other equity

(Amount (Rs). in Lakhs)

	Reserves and surplus				Items of Other comprehensive income (OCI)	Total
	General Reserve	Capital Reserve	Securities Premium Reserve	Retained earnings		
As at 31 March 2023	**-**	**-**	**-**	**(51,44,528.45)**	**-**	**-51,44,528.45**
				-		
Profit or loss for the year				(25.20)	-	**-25.20**
Other comprehensive income(net of tax)				-	-	-
				-		
				-		
Balance at 31 March 2024	**-**	**-**	**-**	**(51,44,553.65)**	**-**	**-51,44,553.65**
				-		
Profit or loss for the year			-	(20.41)	-	**-20.41**
Other comprehensive income(net of tax)			-	-	-	-
				-		
Balance at 31 March 2025	**-**	**-**	**-**	**(51,44,574.06)**	**-**	**-51,44,574.06**

Significant accounting policies and notes to the financials statements **1 to 47**

As per our report of even date
For N G RAO & Associates
Chartered Accountants
Firm Reg No. 009399S

Sd/-
Nageswara Rao G
Membership No. 207300
UDIN: 25207300BMIKWE1834

Place: Hyderabad
Date : 13.08.2025

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

Sd/-
NAGARAJU NOOKALA
Whole time Director
DIN:09083708

Sd/-
RAHUL ERRAMSHETTY
Director
DIN:03639105

Sd/-
RAMACHANDRA MURTHY ADIRAJU
CFO

Sd/-
APOORVA SINGHVI
Company Secretary

Corporate Information:

Abhishek Infraventures Limited ("the Company") is a listed entity incorporated in India in the year 1984. The Registered office of the company is located at 6C-B,6thFloor, 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 Rangareddy, Telangana, 500081 India. The Company is engaged in Construction and project related activity. The Shares of the company is listed in Bombay Stock Exchange.

Disclosure of Significant Accounting Policies:

1. Basis for Preparation of Financial Statements:

a) Compliance with Indian Accounting Standards (Ind As)

The Standalone financial statements have been prepared in accordance with Indian Accounting Standards (Ind AS) as per the Companies (Indian Accounting Standards) Rules, 2015 notified under section 133 of the Companies Act, 2013 and relevant amendments rules issued thereafter.

The financial statements have been prepared on the historical cost basis except for certain instruments that are measured at fair values at the end of each reporting period, as explained in the accounting policies below.

Accordingly, the Company has prepared these Standalone Financial Statements which comprise the Balance Sheet as at 31st March, 2025, the Statement of Profit and Loss for the year ended 31st March 2025, the Statement of Cash Flows for the year ended 31st March 2025 and the Statement of Changes in Equity for the year ended as on that date, and accounting policies and other explanatory information (together hereinafter referred to as 'Ind AS Financial Statements' or 'financial statements').

These financial statements are approved by the Board of Directors on – 29.05.2025.

b) Basis of Preparation of financial statements

The standalone financial statements of the company have been prepared in accordance with Indian Accounting Standards ('Ind AS') notified under The Companies (Indian Accounting Standards) Rules 2015 (as amended from time to time) and presentation requirements of Division II of Schedule III of companies Act, 2013. as applicable to the Standalone Financial Statements.

The standalone financial statements have been prepared on historical cost basis and consistent with previous year subject changes in accounting policies.

The Standalone financial statements are prepared in INR (Lakhs or Thousands)

Current and Non-Current Classification:

The Company presents assets and liabilities in the balance sheet based on current / non-current classification.

An asset is classified as current when it satisfies any of the following criteria:

- Expected to be realised, or is intended to be sold or consumed, the Company's normal operating cycle.
- held primarily for the purpose of trading;
- It is expected to be realised within twelve months after the reporting date; or
- It is cash or cash equivalent unless restricted from being exchanged or used to settle a liability for at least twelve months after the reporting period.

All other assets are classified as non-current.

A liability is classified as current when it satisfies any of the following criteria:

- It is expected to be settled in the Company's normal operating cycle;
- It is held primarily for the purpose of being traded
- It is due to be settled within 12 months after the reporting date; or the Company does not have an unconditional right to defer settlement of the liability for at least 12 months after the reporting date.
- Terms of a liability that could, at the option of the counterparty, result in its settlement by the issue of equity instruments do not affect its classification

All other liabilities are classified as non-current liabilities.

The operating cycle is the time between the acquisition of assets for processing and their realisation in cash and cash equivalents. The Company has identified twelve months as its operating cycle.

c) Use of estimates and judgment

The preparation of the financial statements in conformity with Ind AS, management has made judgments, estimates and assumptions that affect the application of accounting policies and the reported amounts of assets, liabilities, income and expenses. Actual results may differ from these estimates.

This note provides an overview of the areas where there is a higher degree of judgment or complexity. Detailed information about each of these estimates and judgments is included in relevant notes together with information about the basis of calculation.

The areas involving critical estimates or judgments are:

S.no	Name of the estimate	Note No.	Remarks
1	Fair value of unlisted equity securities	Note No. 1.9	The Company has investment in unlisted equity shares in SBT Energies Private Limited
2	Goodwill impairment	Not applicable	No Goodwill
3	Useful life of intangible asset	Not Applicable	No Intangible Assets
4	Defined benefit obligation	Note No. 1.16	No Long-Term Provisions provided
5	Measurement of contingent liabilities and contingent purchase consideration in a business combination	Note No. 1.23	Contingent transactions are recognized based on happening contingent event. No contingent liabilities for the report
6	Current tax expense and current tax payable	Note No. 1.27	As per the Ind AS.12
7	Deferred tax assets for carried forward tax losses	Note No. 1.27	As per the Ind AS.12
8	Impairment of financial assets	Note No. 1.4	As per Ind AS 16

1. Significant accounting policies:

A. summary of the significant accounting policies applied in the preparation of the financial statements is as given below. These accounting policies have been applied consistently to all the periods presented in the financial statements.

1.1 Ind AS 105: Non-Current Assets held for Sale or Discontinued Operations:

This standard specifies accounting for assets held for sale, and the presentation and disclosure for discontinued operations:

(a) Assets that meet the criteria to be classified as held for sale to be measured at the lower of carrying amount and fair value less cost to sell, and depreciation on such assets to cease; and

(b) Assets that meet the criteria to be classified as held for sale to be presented separately in the balance sheet and the results of discontinued operations to be presented separately in the statement of profit and loss.

S.no	Particulars of Disclosures	As at 31st March 2025 (Rs.)	As at 31st March 2024 (Rs.)
1	A Description of Non-Current Asset (Disposal group)	-	-
2	a description of the facts and circumstances of the sale, or leading to the expected disposal, and the expected manner and timing of that disposal	-	-
3	the gain or loss recognized in accordance with paragraphs 20– 22 and, if not separately presented in the statement of profit and loss, the caption in the statement of profit and loss that includes that gain or loss	-	-

The books of accounts of the company does not carry Non-Current Assets held for Sale or Discontinued Operations during the reporting period, hence this accounting standard does not have financial impact on the financial statements of the company.

1.2 Ind AS 106: Exploration for Evolution of Mineral resources:

This standard specifies the financial reporting for the exploration for evaluation of mineral resources. In particular, this standard requires:

a. Limited improvements to existing accounting practices for exploration and evaluation of expenditures

b. Entities that recognize exploration and evaluation of assets to assess such assets for impairment in accordance with this standard and measure any impairment.

Disclosures that identify and explain the amounts in the entity's financial statements arising from the exploration for the evaluation of mineral resources and help users of those financial statements understand the amount, timing and certainty of future cash flows from any exploration and evaluation of assets recognized.

This Ind AS 106 not applicable, the company is in the business of Construction and project related activity. Hence this Ind AS does not have any financial impact on the financial statements of the company.

1.3 Ind AS-16: Property, Plant and Equipment:

Property, Plant and Equipment are stated at cost less accumulated depreciation.

Cost of an item of property, plants and equipment comprises its purchase price, including import duties and non-refundable purchase taxes, after deducting trade discounts and rebates, any directly attributable cost of bringing the item to its working condition for its intended use and estimated costs of dismantling and removing the item and restoring the site on which it is located.

The cost of a self-constructed item of property, plant and equipment comprises the cost of materials and direct labor, any other costs directly attributable to bringing the item to working condition for its intended use, and estimated costs of dismantling and removing the item and restoring the site on which it is located.

Property, plant and equipment which are significant to the total cost of that item of Property Plant and Equipment and having different useful life are accounted for as separately.

Gains or losses arising from derecognition of property, plant and equipment are measured as the difference between the net disposal proceeds and carrying amount of the asset is recognized in the statement of profit or loss when the asset is derecognized.

Depreciation on Property Plant and Equipment is provided on Straight line method. Depreciation is provided based on useful life as prescribed under part C of the schedule II of the Companies act, 2013.

S.no	Asset	Use full life in Years
1	Plant and Machinery	3-60
2	Electrical Installations	2-40
3	Lab Equipment	3-60
4	Computers	3-10
5	Office Equipment	2-20
6	Furniture & Fixtures	3-15
7	Vehicles	5-20

Depreciation on additions (disposals) is provided on a pro-rata basis i.e., from (up to) the date on which asset is ready for use (disposed of).

The books of accounts of the company does carry Property plan and Equipment during the reporting period, and accordingly it is been treated.

Impairment

Property Plant and Equipment are evaluated for recoverability whenever events or changes in circumstances indicate that their carrying amount may not be recoverable. An impairment loss is recognised for the amount by which the asset's carrying amount exceeds its recoverable amount. The recoverable amount is the higher of an asset's fair value less cost of disposal and value in use. For the purposes of assessing impairment, assets are grouped at the lowest levels for which there are separately identifiable cash inflows which are largely independent of the cash inflows from other assets or groups of assets (cash-generating units).

1.4 Impairment Assets (Ind AS 36)

The Company's non-financial assets, other than deferred tax assets are reviewed at each reporting date to determine whether there is any indication of impairment. If any such indication exists, then the asset's recoverable amount is estimated.

For impairment testing, assets that do not generate independent cash inflows are grouped together into cash-generating units (CGUs). Each CGU represents the smallest group of assets that generates cash inflows that are largely independent of the cash inflows of other assets or CGUs.

The recoverable amount of a CGU (or an individual asset) is the higher of its value in use and its fair value less costs to sell. Value in use is based on the estimated future cash flows, discounted to their present value using a pre-tax discount rate that reflects current market assessments of the time value of money and the risks specific to the CGU (or the asset).

An impairment loss is recognized if the carrying amount of an asset or CGU exceeds its estimated recoverable amount. Impairment losses are recognized in the statement of profit and loss. Impairment loss recognized in respect of a CGU is allocated first to reduce the carrying amount of any goodwill allocated to the CGU, and then to reduce the carrying amounts of the other assets of the CGU (or group of CGUs) on a pro rata basis.

The books of accounts of the company doesn't carry any impairment of assets during the reporting period, hence this accounting standard does not have financial impact on the financial statements of the company.

1.5 Intangible assets (Ind AS 38):

Intangible assets are stated at cost less accumulated amortization and impairment. Intangible assets are amortized over their estimated useful life on straight line basis.

Subsequent costs are included in assets carrying amount or recognized or recognized as a separate asset, as appropriate, only when it is probable that future economic benefits associated with the item will flow to the entity and the cost can be measured reliably.

The residual Values, useful lives and methods of depreciation of Property Plant and Equipment are reviewed at each financial year end and adjusted prospectively, if appropriate.

Gains or losses arising from derecognition of Intangible asset are measured as the difference between the net disposal proceeds and carrying amount of the asset is recognized in the statement of profit or loss when the asset is derecognized.

The books of accounts of the company doesn't carry any intangible assets during the reporting period, hence this accounting standard does not have financial impact on the financial statements of the company.

1.6 Cash Flow Statement (Ind AS 7):

Cash flows are reported using the indirect method under Ind AS 7, whereby profit/(loss) before extraordinary items and tax is adjusted for the effects of transactions of non-cash nature and any deferrals or accruals of past or future cash receipts or payments. The cash flows from operating, investing and financing activities of the Company are segregated based on the available information.

Cash comprises cash on hand and demand deposits with banks. Cash equivalents are short-term balances (with an original maturity of three months or less from the date of acquisition), highly liquid investments that are readily convertible into known amounts of cash and which are subject to insignificant risk of changes in value.

a). Non-cash items: Nil

b). Changes in Liability Arising from Financing Activity:

(Rs. In Lakhs)

Particulars	01-Apr-24	Cash Flow		31-Mar-25
		Receipts	Payments	
Current Borrowings	-	-	-	-
Non-current Borrowings	5.75	-	-	5.75
Total	**5.75**	**-**	**-**	**5.75**

1.7 Operating Cycle:

The Company has adopted its normal operating cycle as twelve months based on the nature of products and the time between the acquisition of assets for processing and their realization, for the purpose of current / non-current classification of assets and liabilities.

1.8 Capital Work in Progress

Capital Work in Progress (CWIP) includes Civil Works in Progress, Plant & Equipment under erection and Preoperative Expenditure pending allocation on the assets to be acquired/commissioned, capitalized. It also includes payments made to towards technical know-how fee and for other General Administrative Expenses incurred for bringing the asset into existence.

1.9 Investments:

Investments are classified as Non-Current and Current investments.

Investments, which are readily realisable and are intended to be held for not more than one year from the date on which such investments are made, are classified as current investments. All other investments are classified as non-current investments.

Current investments are carried at lower of cost and fair value. Non-Current Investments are carried at cost less provision for other than temporary diminution, if any, in value of such investments.

1.10 Effects of changes in Foreign Rates (Ind AS 21):

Foreign currency transactions are recorded at the exchange rates prevailing on the dates when the relevant transactions took place. Exchange difference arising on settled foreign currency transactions during the year and translation of assets and liabilities at the yearend are recognized in the statement of profit and loss.

In respect of Forward contracts entered into to hedge risks associated with foreign currency fluctuation on its assets and liabilities, the premium or discount at the inception of the contract is amortized as income or expense over the period of contract. Any profit or loss arising on the cancellation or renewal of forward contracts is recognized as income or expense in the period in which such cancellation or renewal is made.

The company has not entered any foreign exchange transactions during the reporting period; hence this accounting standard does not have financial impact on the financial statements.

1.11 Borrowing Costs (Ind AS 23):

Borrowing costs directly attributable to the acquisition, construction or production of qualifying assets, which are assets that necessarily take a substantial period of time to get ready for their intended use or sale, are added to the cost of those assets, until such time as the assets is substantially ready for the intended use or sale.

Investment income earned on temporary investment of specific borrowings pending their expenditure on qualifying assets is recognized in statement of profit and loss.

Discounts or premiums and expenses on the issue of debt securities are amortized over the term of related securities are included within borrowing costs. Premiums payable on early redemptions of debt securities, in lieu of future costs, are recognized as borrowing costs.

All other borrowing costs are recognized as expenses in the period in which it is incurred.

1.12 Revenue Recognition (Ind AS 18):

Revenue is recognized to the extent that it is probable that the economic benefits will flow to the Company and the revenue can be reliably measured. The following specific recognition criteria must also be met before revenue is recognized:

a) Sales Revenue is recognized on dispatch to customers as per the terms of the order. Gross sales are net of returns and applicable trade discounts and excluding GST billed to the customers.

b) Subsidy from Government is recognized when such subsidy has been earned by the company and it is reasonably certain that the ultimate collection will be made.

c) Interest income is recognized on a time proportion basis taking into account the amount outstanding and the applicable interest rate. Interest income is included under the head “other income” in the statement of profit and loss.

d) All other incomes are recognized based on the communications held with the parties and based on the certainty of the incomes.

1.13 Accounting for Government Grants and Disclosure of Government Assistance (Ind AS 20):

Government grants:

Government grants are not recognized until there is reasonable assurance that the Company will comply with the conditions attached to them and that the grants will be received.

Government grants are recognized in the Statement of Profit and Loss on a systematic basis over the years in which the Company recognises as expenses the related costs for which the grants are intended to compensate or when performance obligations are me.

Government grants, whose primary condition is that the Company should purchase, construct or otherwise acquire non-current assets and nonmonetary grants are recognised and disclosed as 'deferred income' under non-current liability in the Balance Sheet and transferred to the Statement of Profit and Loss on a systematic and rational basis over the useful lives of the related assets.

The benefit of a government loan at a below-market rate of interest and effect of this favourable interest is treated as a government grant. The loan or assistance is initially recognised at fair value and the government grant is measured as the difference between proceeds received and the fair value of the loan based on prevailing market interest rates and recognised to the income statement immediately on fulfillment of the performance obligations. The loan is subsequently measured as per the accounting policy applicable to financial liabilities.

1.14 Inventories (Ind AS 2):

Inventories are assets:

a. Held for sale in the ordinary course of business;

b. In the process of production for such sale;

c. In the form of materials or supplies to be consumed in the production process or in the rendering of services

Net Realisable value is the estimated selling price in the ordinary course of business less the estimated costs of completion and the estimated costs necessary to make the sale.

Fair value is the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants at the measurement date.

Inventories at the year-end are valued as under:

Raw Materials, Packing Material, Components, Consumables and Stores & Spares	At Cost as per First in First out Method (FIFO).
Work In Progress and Finished goods	At lower of net realizable value and Cost of Materials plus Cost of Conversion and other costs incurred in bringing them to the present location and condition.

- Cost of Material excludes duties and taxes which are subsequently recoverable.
- Stocks at Depots are inclusive of duty, wherever applicable, paid at the time of dispatch from Factories.
- Based on the information provided the difference between physical verification and valuation of the of inventories are charged to the profit and loss account.

1.15 Trade Receivables – Doubtful debts:

A Trade receivable represents the company's right to an amount of consideration that is unconditional.

Provision is made in the Accounts for Debts/Advances which is in the opinion of Management are Considered doubtful of Recovery.

1.16 Retirement and other Employee Benefits:

Retirement benefit in the form of provident fund is a defined contribution scheme. The Company has no obligation, other than contribution payable to the provident fund. The Company recognizes contribution payable to the provident fund scheme as expenditure, when an employee renders related service.

Gratuity liability is a defined benefit obligation and the cost of providing the benefits under this plan has not determined on the basis of actuarial valuation at each year-end.

Accumulated leave, which is expected to be utilized within the next 12 months, is treated as short term employee benefit. The Company has not provided any provision for leave encashment.

1.17 Ind AS 17- Leases

A Lease is classified as a Finance Lease if it transfers substantially all the risks and rewards incidental to ownership. A lease is classified as an operating lease if it does not transfer substantially all the risks and rewards incidental to ownership.

Finance charges in respect of finance lease obligations are recognized as finance costs in the statement of profit and loss. In respect of operating leases for premises, which are cancellable / renewable by mutual consent on agreed terms, the aggregate lease rents payable is charged as rent in the Statement of Profit and Loss.

1.18 Insurance Claims:

Insurance Claims are accounted for on the basis of claims admitted/expected to be admitted and to the extent that the amount recoverable can be measured reliably and it is reasonable to expect ultimate collection.

1.19 Earnings per Share (Ind AS 33):

Basic earnings per share are calculated by dividing the net profit or loss for the period attributable to equity shareholders by the weighted average number of equity shares outstanding during the period. Partly paid equity shares are treated as a fraction of an equity share to the extent that they are entitled to participate in dividends relative to a fully paid equity share during the reporting period. The weighted average number of equity shares outstanding during the period is adjusted for events such as bonus issue, bonus element in a rights issue, share split, and reverse share split (consolidation of shares) that have changed the number of equity shares outstanding, without a corresponding change in resources.

For the purpose of calculating diluted earnings per share, the net profit or loss for the period attributable to equity shareholders and the weighted average number of shares outstanding during the period are adjusted for the effects of all dilutive potential equity shares.

1.20 Provisions, Contingent Liabilities and Contingent Assets (Ind AS 37):

Provisions are recognised in the balance sheet when the company has a present obligation (legal or constructive) as a result of a past event, which is expected to result in an outflow of resources embodying economic benefits which can be reliably estimated. Each provision is based on the best estimate of the expenditure required to settle the present obligation at the balance sheet. Where the time value of money is material, provisions are made on a discounted basis.

Disclosure for Contingent liabilities is made when there is a possible obligation or present obligation arising from past events, the existence of which will be confirmed only by the occurrence or non-occurrence of one or more uncertain future events not wholly within the control of the company or a present obligation that arises from the past events where it is either not probable that an outflow of resources embodying in economic benefits will be required to settle or a reliable estimate of amount cannot be made.

Disclosure for Contingent assets are made when there is possible asset that arises from past events and whose existence will be confirmed only by the occurrence or non-occurrence of one or more uncertain future events not wholly within the control of the entity. However Contingent assets are neither recognized nor disclosed in the financial statements.

1.21 Prior Period and Extraordinary and Exceptional Items:

(i) All Identifiable items of Income and Expenditure pertaining to prior period are accounted through ''Prior Period Items''.

(ii) Extraordinary items are income or expenses that arise from events or transactions that are clearly distinct from the ordinary activities of the enterprise and, therefore, are not expected to recur frequently or regularly. The nature and the amount of each extraordinary item be separately disclosed in the statement of profit and loss in a manner that its impact on current profit or loss can be perceived.

(iii) Exceptional items are generally non-recurring items of income and expenses within profit or loss from ordinary activities, which are of such, nature or incidence.

1.22 Financial Instruments (Ind AS 107 Financial Instruments: (Disclosures)

I. Financial assets:

A. Initial recognition and measurement

All financial assets and liabilities are initially recognized at fair value. Transaction costs that are directly attributable to the acquisition or issue of financial assets and financial liabilities, which are not at fair value through profit or loss, are adjusted to the fair value on initial recognition.

B. Subsequent Measurement

a) Financial assets measured at amortized cost (AC)

A financial asset is measured at amortized cost if it is held within a business model whose objective is to hold the asset in order to collect contractual cash flows and the contractual terms of the financial asset give rise on specified dates to cash flows that are solely payments of principal and interest on the principal amount outstanding.

b) Financial assets at fair value through other comprehensive income (FVTOCI)

A financial asset is measured at FVTOCI if it is held within a business model whose Objective is achieved by both collecting contractual cash flows and selling financial assets and the contractual terms of the financial asset give rise on specified dates to cash flows that are solely payments of principal and interest on the principal amount outstanding.

c) Financial assets measured at fair value through profit or loss (FVTPL)

A Financial asset which is not classified in any of above categories are measured at FVTPL e.g., investments in mutual funds. Financial assets are reclassified subsequent to their recognition, if the Company changes its business model for managing those financial assets. Changes in business model are made and applied prospectively from the reclassification date which is the first day of immediately next reporting period following the changes in business model in accordance with principles laid down under Ind AS 109 –Financial Instruments.

II. Financial Liabilities

A. Initial recognition

All financial liabilities are recognized at fair value and in case of borrowings, net of directly attributable cost. Fees of recurring nature are directly recognized in the Statement of Profit and Loss as finance cost.

B. Subsequent measurement

Financial liabilities are carried at amortized cost using the effective interest method. For trade and other payables maturing within one year from the balance sheet date, the carrying amounts approximate fair value due to the short maturity of these instruments.

1.23 Contingent Liabilities not provided for and commitments:

	Nature of Contingent Liability	March 31, 2025	March 31, 2024
i.	Unexpired guarantees issued on behalf of the company by Banks for which the Company has provided counter guarantee	Nil	Nil
ii.	Bills discounted with banks which have not matured	Nil	Nil
iii.	Corporate Guarantees issued by Company on behalf of others to Commercial Banks & Financial Institutions	Nil	Nil
iv.	Collateral Securities offered to Banks for the limit Sanctioned to others	Nil	Nil
v.	Legal Undertakings given to Customs Authorities for clearing the imports	Nil	Nil
vi.	Claims against the company not acknowledged as debts		
a.	Excise	Nil	Nil
b.	Sales Tax	Nil	Nil
c.	Service Tax	Nil	Nil
d.	Income Tax	Nil	Nil
e.	Civil Proceedings	Nil	Nil
f.	Company Law Matters	Unascertainable	Unascertainable
g.	Criminal Proceedings	Unascertainable	Unascertainable
h.	Others	Nil	Nil
vii.	Estimated amounts of contracts remaining to be executed on Capital Account and not provided for	Nil	Nil

1.24 Operating Segments (Ind AS 108)

Operating segment is a component of an entity:

a. That engages in business activities from which it may earn revenues and incur expenses (including revenues and expenses relating to transactions with other components of the same entity).

b. Whose operating results are regularly reviewed by the entity's chief operating decision maker to make decision about resources to be allocated to the segments and assess its performance, and

c. For which discrete financial information is available.

The Company is engaged in Construction and project related activity. As there are no separate reportable segments, Segment Reporting as per Ind AS -108, "Operating Segments" is not Applicable.

1.25 Events After the Reporting Period (Ind AS 10)

Events after the reporting period are those events, favorable and unfavorable, that occur between the end of the reporting and the date when the financial statements are approved by the Board of Directors in case of a company, and, by the corresponding approving authority in case of any other entity for issue. Two types of events can be identified:

a. Those that provide evidence of conditions that existed at the end of reporting period (adjusting events after the reporting period);

b. Those that are indicative of conditions that arose after the reporting period (non-adjusting events after the reporting period).

An entity shall adjust the amounts recognized in its financial statements to reflect adjusting events after the reporting period.

As per the information provided and Books of Accounts no such events are identified during the reporting period. Hence Ind AS 10 Events After the Reporting Period is not applicable.

1.26 Construction Contracts (Ind AS 11)

Construction contract is a contract specifically negotiated for the construction of an asset or a combination of assets that are closely interrelated or interdependent in terms of their design, technology, and function or their ultimate purpose or use.

The company is engaged in Construction and project related activity, hence Ind AS 11 "Construction Contract" is applicable.

1.27 Income Taxes (Ind AS 12)

The Tax Expense for the period comprises of current and deferred tax.

- **Current Tax:**

Current Tax Assets and Liabilities are measured at the amount expected to be recovered from or paid to the Income tax authorities, based on tax rates and laws that are enacted at the Balance Sheet date.

- **Deferred Tax:**

  Deferred tax liabilities are recognized for all timing differences. Deferred tax assets are recognized for deductible timing differences only to the extent that there is reasonable certainty that sufficient future taxable income will be available against which such deferred tax assets can be realized. In situations where the Company has unabsorbed depreciation or carry forward tax losses, all deferred tax assets are recognized only if there is virtual certainty supported by convincing evidence that they can be realized against future taxable profits.

  At each reporting date, the Company re-assesses unrecognized deferred tax assets. It recognizes unrecognized deferred tax asset to the extent that it has become reasonably certain or virtually certain, as the case may be, that sufficient future taxable income will be available against which such deferred tax assets can be realized.

  The carrying amount of deferred tax assets are reviewed at each reporting date. The Company writes-down the carrying amount of deferred tax asset to the extent that it is no longer reasonably certain or virtually certain, as the case may be, that sufficient future taxable income will be available against which deferred tax asset can be realized. Any such write-down is reversed to the extent that it becomes reasonably certain or virtually certain, as the case may be, that sufficient future taxable income will be available.

  New and Amended Standards

1.28 Amendment to Ind AS 116: COVID -19 Related Rent Concessions:

The amendments provide relief to lessees from applying Ind AS 116 guidance on lease modification accounting for rent concessions arising as a direct consequence of Covid-19 pandemic. As a practical expedient, a lessee may elect not to access whether a Covid-19 related rent concession from a lessor is lease modification. A lessee that makes this election accounts for any change in lease payments resulting from COVID-19 related rent concession the same way it would account for the changes under Ind AS 116, if changes were not lease modifications. This Amendment had no impact on the standalone financial statements of the Company.

1.29 Amendment to Ind AS 1 and Ind AS 8: Definition of material:

The Amendments provide a new definition of material that states “information is material if omitting, misstating or obscuring it is

reasonably be expected to influence decisions that the primary uses of general-purpose financial statements make on the basis of those financial statements, which provide financial information about specific reporting entity". The amendments clarify that materiality will depend on the nature of magnitude of information, either individually or in combination with other information, in the context of the financial year statements. A misstatement of information is material if it could reasonably be expected to influence decisions made by the primary users. These amendments had no impact on standalone financial statements of the company.

1.30 Amendment to Ind AS 107 and Ind AS 109: Interest Rate Benchmark Reform:

The amendments to Ind AS 109 Financial Instruments: Recognition and Measurements provide number of reliefs, which apply to all hedging relationships that are directly affected interest rate benchmark reform. A hedging relationship is affected if the reform gives raise to uncertainty about the timing and/or amount of bench mark -based cash flow of hedging items or hedging instrument. These amendments have no impact on the standalone financial statements of the company as it does not have any interest rate hedge relation.

The amendment to Ind AS 107 prescribe the disclosure which entities are required to make for hedging relationship to which the reliefs as per the amendments in Ind AS 109 are apply. This amendment had no impact on the standalone financial statement of the company.

NOTE NO. 2: PROPERTY, PLANT AND EQUIPMENT:

(Amount (Rs). in Lakhs)

	Computers	Furniture and Fixtures	Plant & Mahcinary	Vehicles	Office Equipment	Total
Deemed cost (gross carrying amount)						
As at March 31, 2023	**0.15**	**0.53**	**-**	**9.48**	**2.41**	**12.58**
Additions	-	-	-	-	-	-
Disposals	-	-	-	-	-	-
As at March 31, 2024	**0.15**	**0.53**	**-**	**9.48**	**2.41**	**12.58**
Additions	-	-	-	-	-	-
Disposals	-	-	-	-	-	-
As at March 31, 2025	**0.15**	**0.53**	**-**	**9.48**	**2.41**	**12.58**
Accumulated depreciation	-	-	-	-	-	-
As at March 31, 2023	-	**0.53**	**-**	**9.48**	**2.41**	**12.43**
Depreciation for the year	**0.06**	-	-	-	-	**0.06**
As at March 31, 2024	**0.06**	**0.53**	**-**	**9.48**	**2.41**	**12.49**
Depreciation for the year	**0.04**	-	-	-	-	-
As at March 31, 2025	**0.10**	**0.53**	**-**	**9.48**	**2.41**	**12.52**
	-	-	-	-	-	-
Carrying amounts(net)	-	-	-	-	-	-
At 31 March 2023	-	-	-	-	-	-
At 31 March 2024	**0.09**	-	-	-	-	-
As at March 31, 2025	**0.05**	-	-	-	-	**0.05**

(Amount (Rs). in Lakhs)

NOTE NO: 3 NON CURRENT INVESTMENTS:

PARTICULARS	As at March 31, 2025	As at March 31, 2024
	Rs. in Lakhs	Rs. in Lakhs
(A) Investment In Subsidiary Company carried at Cost		
Investments in Equity instruments		
Investments in Equity instruments -Unquoted	1.00	1.00
(Investment in SBT Energies Private Limited for 9999 Shares @10/- each)		-
		-
(B) Investment In Other Companies carried at Cost		-
Investments in Equity instruments -Unquoted	14.00	14.00
	15.00	**15.00**

NOTE NO: 4 other Non Current Financial Assets

PARTICULARS	As atMarch 31, 2025	As atMarch 31, 2024
	Rs. in Lakhs	Rs. in Lakhs
Capital Advances	-	-
	-	**-**

NOTE NO: 5 Other non current assets

PARTICULARS	As atMarch 31, 2025	As atMarch 31, 2024
	Rs. in Lakhs	Rs. in Lakhs
MISCELLANEOUS EXPENDITURE		
Prel & Preoperative Expenses	31.09	31.09
Less : Written off	-	-
	31.09	**31.09**

NOTE NO: 6 INVENTORIES:

PARTICULARS	As atMarch 31, 2025	As atMarch 31, 2024
	Rs. in Lakhs	Rs. in Lakhs
(a) Stocks	-	-
	-	**-**

NOTE NO: 7 Trade receivables

PARTICULARS	As atMarch 31, 2025	As atMarch 31, 2024
	Rs. in Lakhs	Rs. in Lakhs
Considered good and secured		
Considered good and unsecured	397.45	397.45
Doubtful which have significant increase in Credit risk		-
Credit Impaired	-	-
	397.45	**397.45**

Trade Receivables ageing schedule for the year ended March 31, 2023 & March 31, 2021 provided in note no. 24 (i) & 25 (ii)

NOTE NO: 8 CASH AND CASH EQUIVALENTS:

PARTICULARS	As atMarch 31, 2025	As atMarch 31, 2024
	Rs. in Lakhs	Rs. in Lakhs
(a) Balance with banks	1	1
(b) Cheques in Hand		-
(c) Cash on Hand	7	7
	8.36	**8.25**

NOTE NO: 9 Short Term Loans and advances

PARTICULARS	As atMarch 31, 2025	As atMarch 31, 2024
	Rs. in Lakhs	Rs. in Lakhs
Advance to Supplies	-	-
Other Loans & Advances	192.48	212.88
	192.48	**212.88**

NOTE NO: 10 OTHER CURRENT ASSETS:

PARTICULARS	As atMarch 31, 2025	As atMarch 31, 2024
	Rs. in Lakhs	Rs. in Lakhs
Debit balances in Indirect Tax paybles Accounts	-	-
Advance Tax & TDS	0.77	0.77
Others		
	0.77	**0.77**

NOTE NO:11: EQUITY SHARE CAPITAL:

PARTICULARS	As At March 31,2025		As At March 31,2024	
	Number	(Amount (Rs). in Lakhs)	Number	(Amount (Rs). in Lakhs)
Authorised				
Equity Shares of Rs. 10/- each	105.00	1,050.00	105.00	1,050.00
Issued, Subscribed and Paid up				
	-	-	-	-
Equity Shares of Rs. 10/- each fully paid up	50.49	504.90	50.49	504.90
(Refer foot note (a) to (d) below)				
Total	**50.49**	**504.90**	**50.49**	**504.90**

Foot note:

(a) Reconciliation of the number of shares outstanding as at March 31, 2025, March 31, 2024:

PARTICULARS	As At March 31,2025		As At March 31,2024	
	Number	(Amount (Rs). in Lakhs)	Number	(Amount (Rs). in Lakhs)
Equity Shares outstanding at the beginning of the year	50.49	504.90	50.49	50.49
Additions	-	-	-	-
Equity Shares outstanding at the end of the year	**50.49**	**504.90**	**50.49**	**50.49**

(b) Details of Shareholders holding more than 5 % shares:

	PARTICULARS	As At March 31,2025		As At March 31,2024	
		No. of Shares	% of Holding	No. of Shares	% of Holding
1	RAMACHANDRA MURTHY ADIRAJU	4.40	8.71%	4.40	8.71%
2	OM PRAKASH KOVURI	8.90	17.63%	8.90	17.63%
3	SUNDEEP NERLAKANTI	7.00	13.86%	7.00	13.86%
4	SANDHYA RANI NERLAKANTI	4.00	7.92%	4.00	7.92%

(c) Terms and rights attached to the equity shares:

The Company has only one class of equity shares having par value of Rs.10/- each. Each holder of equity shares is entitled for one vote per share. Distribution of dividends and repayment of capital, if any, by the company, shall be subject to the provisions of applicable laws.

NOTE NO: 12 Reserves and Surplus

PARTICULARS	As atMarch 31, 2025	As atMarch 31, 2024
	Rs. in Lakhs	Rs. in Lakhs
(a) Securities Premium:	-	-
(b) General Reserve:	-	-
(c') Capital Reserve - Forfeiture of shares	-	-
(d) Retained earnings:		
Opening balance	-76.65	-51.45
(+) Net profit during the year	-20.41	-25.20
Closing balance	**-97.06**	**-76.65**
(e) Other Comprehensive income:	**-**	**-**
Total (a+b+c+d+e)	**-97.06**	**-76.65**

NOTE NO: 13 Non-Current Borrowings

PARTICULARS	As atMarch 31, 2025	As atMarch 31, 2024
	Rs. in Lakhs	Rs. in Lakhs
Secured Term Loans form Banks	-	-
(secured by fixed assets and guaranteed by directors and others)	-	-
Unsecured	0.01	0.01
From Directors	5.74	5.74
	6	**5.75**

NOTE NO: 14 Deferred tax liabilities (Net)

PARTICULARS	As atMarch 31, 2025	As atMarch 31, 2024
	Rs. in Lakhs	Rs. in Lakhs
Opening Balance	-	-
Provision for Deferred Tax Liabilities	-	-
	-	**-**

NOTE NO: 15 Current Borrowings

PARTICULARS	As atMarch 31, 2025	As atMarch 31, 2024
	Rs. in Lakhs	Rs. in Lakhs
Loans repayable on demand	-	-
Cash Credit from State Bank of India	-	-
(secured by inventories & receivables and guaranteed by directors and others)		
Unsecured Loan Sriram Finance	-	-
	-	**-**

NOTE NO: 16 Trade Payables

PARTICULARS	As atMarch 31, 2025	As atMarch 31, 2024
	Rs. in Lakhs	Rs. in Lakhs
Outstanding dues to Micro, Small and Medium Enterprises		-
Outstanding dues to creditors other than Micro, Small and Medium Enterprises	9.21	9.82
Outstanding dues to related parties		-
	9	**9.82**

Trade Payable ageing schedule for the year ended March 31 2022 & March 31 2021 provided in note no. 25 (i) & 25 (ii)

NOTE NO: 17 OTHER CURRENT LIABILITIES:

PARTICULARS	As atMarch 31, 2025	As atMarch 31, 2024
	Rs. in Lakhs	Rs. in Lakhs
Advances from customers	216.28	216.28
Other amounts payable	3	1.95
Secreterial Audit Fee	1	
Audit Fee	2	2.00
	220.94	**220.24**

NOTE NO: 18 Current Provisions

PARTICULARS	As atMarch 31, 2025	As atMarch 31, 2024
	Rs. in Lakhs	Rs. in Lakhs
Provision for Expenses		-
Provision for Income Tax	1.47	1.47
	1.47	**1.47**

NOTE NO: 19 Revenue from Operations

PARTICULARS	For the year ended March, 2025	For the year ended March, 2024
	Rs. in Lakhs	Rs. in Lakhs
Sales		
	-	-

NOTE NO: 20 Operating Expenses

PARTICULARS	For the year ended March, 2025	For the year ended March, 2024
	Rs. in Lakhs	Rs. in Lakhs
Opening Cost	-	-
Add: Material Purchases	-	-
Less: Closing Stock	-	-
Material Consumed	-	-
Labour Charges	-	-
	-	-
	-	-

NOTE NO: 21 EMPLOYEE BENEFITS EXPENSE:

PARTICULARS	For the year ended March, 2025	For the year ended March, 2024
	Rs. in Lakhs	Rs. in Lakhs
(a) Salaries & Wages	1.91	3.55
(b) Contribution to provident and other funds	-	-
('c) Gratuity and Leave Encashment	-	-
(d) Staff welfare expenses	-	-
	1.91	3.55

NOTE NO: 22 Finance Cost

PARTICULARS	For the year ended March, 2025	For the year ended March, 2024
	Rs. in Lakhs	Rs. in Lakhs
Interest on Cash Credit	-	-
Interest on Term Loans	-	-
Interest on Vehicle Loans	-	-
	-	-

NOTE NO: 23 OTHER EXPENSES:

PARTICULARS	For the year ended March, 2025	For the year ended March, 2024
	Rs. in Lakhs	Rs. in Lakhs
Accounting Charges	-	-
Office maintenance		-
Remuneration	0.36	-
Printing & stationery	0.30	0.22
Professional & consultancy	2.20	3.92
Directors remuneration	7.80	8.81
Advertisement	0.80	0.91
Secreterial Audit Fee	0.50	-
Audit fees	1.50	2.05
Bank Charges	0.06	0.03
Legal Expenses	-	-
ROC Expenses	0.04	0.07
SEBI PENALTY	-	-
Listing Fee	3.84	3.84
Monitoring Foreign Investment	-	-
CDSL & NSDL Charges	0.38	1.29
Software Annual Expenses	0.04	
Other expenses	0.66	0.46
	18.46	**21.59**

Note No: 24 Trade Receivables Ageing

(i) Trade Receivables ageing schedule for the year ended March 31, 2025: (Amount (Rs). in Lakhs)

Particulars	Not due	Outstanding for following periods from due date of payment for the financial year 2024-25					Total
		Less than 6 months	6 months to 1 year	1 to 2 years	2 to 3 years	More than 3 Years	
(i) Undisputed Trade Receivables considered good	-	42.27	-	-	-	355.19	**397.45**
(ii) Undisputed Trade Receivables – which have significant increase in credit risk	-	-	-	-	-	-	**-**
(iii) Undisputed trade receivables – credit impaired	-	-	-	-	-	-	**-**
(iv) Disputed Trade Receivables– considered good	-	-	-	-	-	-	**-**
(v) Disputed Trade Receivables – which have significant increase in credit risk	-	-	-	-	-	-	**-**
(vi) Disputed Trade Receivables – credit impaired	-	-	-	-	-	-	**-**

(ii) Trade Receivables ageing schedule for the year ended March 31, 2024: (Amount (Rs). in Lakhs)

Particulars	Not due	Outstanding for following periods from due date of payment for the financial year 2023-24					Total
		Less than 6 months	6 months to 1 year	1 to 2 years	2 to 3 years	More than 3 Years	
(i) Undisputed Trade receivables considered good	-	42	-	-	-	355.19	**397.45**
(ii) Undisputed Trade Receivables – which have significant increase in credit risk	-	-	-	-	-	-	**-**
(iii) Undisputed Trade Receivables – credit impaired	-	-	-	-	-	-	**-**
(iv) Disputed Trade Receivables– considered good	-	-	-	-	-	-	**-**
(v) Disputed Trade Receivables – which have significant increase in credit risk	-	-	-	-	-	-	**-**
(vi) Disputed Trade Receivables – credit impaired	-	-	-	-	-	-	**-**

Note No: 25 Trade Payables Ageing

(i) Trade Payable ageing schedule for the year ended March 31 2025 : **(Amount (Rs). in Lakhs)**

Particulars	Not due	Outstanding for following periods from due date of payment for the Financial year 2024-25				Total
		Less than 1 year	1 to 2 years	2 to 3 years	More than 3 years	
(i) Undisputed dues - MSME	-	-	-	-	-	-
(ii) Undisputed dues - Others	-	-	-		9.21	9.21
(iii) Disputed dues - MSME	-	-	-	-	-	-
(iv) Disputed dues - Others	-	-	-	-	-	-
Total	**-**	**-**	**-**	**-**	**9.21**	**9.21**

Note No: 25 (ii)

(ii) Trade Payable ageing schedule for the year ended March 31 2024: **(Amount (Rs). in Lakhs)**

Particulars	Not due	Outstanding for following periods from due date of payment for the Financial year 2023-24				Total
		Less than 1 year	1 to 2 years	2 to 3 years	More than 3 years	
(i) Undisputed dues - MSME	-	-	-	-	-	-
(ii) Undisputed dues - Others	-	-	-		9.82	9.82
(iii) Disputed dues - MSME	-	-	-	-	-	-
(iv) Disputed dues - Others	-	-	-	-	-	-
Total	**-**	**-**	**-**	**-**	**9.82**	**9.82**

Note No : 26 Ratios

The following are analytical ratios for the year ended March 31, 2025 and March 31, 2024

Particulars	Numerator	Denominator	For the year ended 31 March, 2025	For the year ended 31 March, 2024	Variance	Remarks
Current Ratio	Current Assets	Current Liabilities	2.52	2.61	-3.31%	
Debt-Equity Ratio	Total Debt	Shareholder's Equity	0.01	0.01	5.00%	Unsecured borrowings have repaid
Debt Service Coverage Ratio	Earnings available for debt service	Debt service	Since the borrowings are interest free, this ratio is not caluclated			
Return on Equity (ROE)	Net profit after taxes - Preference Dividend	Average Shareholder's Equity	-4.88	-5.72	-14.60%	Increase the Net Loss
2024-25	(20)	418				
2023-24	(25)	441				
Inventory Turnover Ratio	Cost of Goods Sold or Sales	Average Inventory	No revenue operations from goods during the year , this ratio is not caluclated			No Revenues in P&L Account for F.Y 2024-2025
Trade Receivables Turnover Ratio	Net Credit Sales	Average Receivables	0.00	0.00		No Sales During the FY 2024-25
Trade Payables Turnover Ratio	Net Revenue from Operations	Average Trade Payables	0.00	0.00		No Revenues in P&L Account for F.Y 2024-2025
Net Capital Turnover Ratio	Net Revenue from Operations	Shareholder's Equity Capital(4)	0.00	0.00		No Revenues in P&L Account for F.Y 2024-2025
Net Profit Ratio	Net Profit	Revenue from Operations	0.00	0.00		No Revenues in P&L Account for F.Y 2024-2025
Return on Capital Employed (ROCE)	Earnings Before Interest and Taxes (EBIT)	Capital Employed(5)	-0.06	-0.07	-14.45%	
Return on Investment	Income generated from investments		No Investments			

(1) Long-Term borrowings + Short-Term borrowings + Inter corporate loans + interest accrued

(2) Net profit after tax + Non-operating cash exp like depreciation + Interest + Term loan

(3) Term loan Interest + Principal repayments

(4) Shareholder's Equity Capital is equal to Networth

(5) Total Assets - Current Liabilities

(6) The Company is not having any market linked investments

27. Related Party Disclosures (Ind AS 24):

Related Party disclosures required as per Accounting Standard (Ind AS-24) on "Related Party disclosures" issued by the Institute of Chartered Accountants of India, are as below:

a) Names of related parties and the Description of Relationship:

Sl. No	Name	Relationship
(i)	**Subsidiaries**	
	SBT Energies Private Limited	Subsidiary
(ii)	**Key Managerial Personnel (s)**	
a	Ramachandra Murthy Adiraju	CFO
b	Nagaraju Nookala	Whole-Time Director
c	Varra Chinnapu reddy	Director
d	Nirmala Sanapala	Director
e	Aerrolla Balram	Director
f	Chinna Ramayya Gari Srikanth	Director
g	Rahul Erramshetty	Director
h	APOORVA SINGHVI	Company Secretary
i	Rithu Sharma	Company Secretary s(Left)
(iii)	**Key Managerial Personnel (KMPs) of SBT Energies Private Limited (Subsidiary company)**	
a	Shivprasad Bhalke	Director
b	Vishnu Murthy Sharvirala	Director
(iv)	**Firms/Companies under same Management**	
	TECHRIL MARCOM PRIVATE LIMITED	Under same management

b) Related Party Transactions:

1. Subsidiaries

(Rs.in Lakhs)

Particulars	as on 31st March 2025	as on 31st March 2024
i) SBT Energies Private Limited		
Op. Balance Receivable/(Payable)	-	-
Sales	-	-
Purchases	-	-
Advances given	-	-
Advances taken	-	-
Cl. Balance Receivable/(Payable)	-	-
Investment in Equity	0.9999	0.9999

1. Key Managerial Personnel (KMP's)

(Rs.in Lakhs)

NAGARAJU NOOKALA DIRECTOR	As on 31st March 2025	As on 31st March 2024
Directors Remuneration	7.80	8.35
Amount paid for expenses	-	-
Loans & Advances		
Opening Balance Receivable/(Payable)	(5.74)	(5.74)
Received		
Paid		
Cl. Balance Receivable / (payable)	(5.74)	(5.74)
Equity investment		
Opening Investment in Equity	-	-
Acquisition during the year	-	-
Disposal during the year	-	-
Cl. Balance	-	-

(Rs.in Lakhs)

RAMACHANDRA MURTHY ADIRAJU DIRECTOR	As on 31st March 2025	As on 31st March 2024
Directors Remuneration	-	-
Amount paid for expenses	-	-
Loans & Advances		
Opening Balance Receivable/(Payable)	-	-
Advance given	-	-
Advance Taken	-	-
Cl. Balance Receivable / (payable)	-	-
Equity investment		
Opening Investment in Equity	44.00	44.00
Acquisition during the year	-	-
Disposal during the year	-	-
Cl. Balance	44.00	44.00

(Rs.in Lakhs)

SUNDEEP NERLAKANTI Shareholder having share capital more than 5%	As on 31st March 2025	As on 31st March 2024
Directors Remuneration	-	-
Amount paid for expenses	-	-
Loans & Advances		
Opening Balance Receivable/(Payable)	-	-
Advance given	-	-
Advance Taken	-	-
Cl. Balance Receivable / (payable)	-	-
Equity investment	70.00	70.00
Opening Investment in Equity		
Acquisition during the year	-	-
Disposal during the year	-	-
Cl. Balance	70.00	70.00
Sale*		35.39

(Rs.in Lakhs)

OMPRAKASH KOVURI Shareholder having share capital more than 5%	As on 31st March 2025	As on 31st March 2024
Directors Remuneration	-	-
Amount paid for expenses	-	-
Loans & Advances		
Opening Balance Receivable/(Payable)	(0.01)	(0.01)
Received		
Paid		
Cl. Balance Receivable / (Payable)	(0.01)	(0.01)
Equity investment		
Opening Investment in Equity	89.01	92.01
Acquisition during the year	0.00	3.00
Disposal during the year		
Cl. Balance	89.01	89.01

(Rs.in Lakhs)

SANDHYA RANI NERLAKANTI Shareholder having share capital more than 5%	As on 31st March 2025	As on 31st March 2024
Directors Remuneration	-	-
Amount paid for expenses	-	-
Loans & Advances		
Opening Balance Receivable/(Payable)	-	-
Advance given	-	-
Advance Taken	-	-
Cl. Balance Receivable / (payable)	-	-
Equity investment	40.00	40.00
Opening Investment in Equity		
Acquisition during the year	-	-
Disposal during the year	-	-
Cl. Balance	40.00	40.00

(Rs.in Lakhs)

Vishnu Murthy Sharvirala Director of Subsidiary Company	As on 31st March 2025	As on 31st March 2024
Directors Remuneration Amount paid for expenses **Loans & Advances** Opening Balance Receivable/(Payable) Advance given Advance Taken Cl. Balance R**eceivable / (payable)** **Equity investment** **Opening Investment in Equity** Acquisition during the year Disposal during the year Cl. Balance	No Transactions with parent company	

(Rs.in Lakhs)

APOORVA SINGHVI **(Company Secretary)**	As on 31st March 2025	As on 31st March 2024
Salary Paid	1.40	-

Rithu Sharma (Company Secretary)	As on 31st March 2025	As on 31st March 2024
Salary Paid	0.51	0.80

28. Consolidated and Separate Financial Statement (Ind AS 27):

The company has one subsidiary company for the current reporting period. Hence consolidate and separate financial statement are applicable.

29. Investments in Associates (Ind AS 28):

The company has made no investments in any of its associates during the reporting period. This accounting standard has no financial impact on the financial statements for the current reporting period.

30. Interest in Joint Ventures (Ind AS 31)

The company has no interest in any Joint ventures. This accounting standard has no financial impact on the financial statements for the current reporting period.

31. Earnings Per Share (Ind AS 33):

a) Basic Earnings Per Share for (continued operations) there are no discontinued operations hence, EPS is presented for continued operations only.

(Rs.in Lakhs)

Particulars	March 31, 2025	March 31, 2024
Nominal Value of Equity Shares (Rupees per Share fully paid-up) (A)	10	10
Profit After Tax (Rs.)- (B)	-20.41	-25.20
No of Shares outstanding at the beginning of the year	50.49	50.49
Shares Issued During the Year	-	-
Weighted average number of Equity shares outstanding at the end of year (C)	50.49	50.49
Earnings Per Share (in Rs.) (D = B÷C)-Basic	-0.40	-0.50

(Rs.in Lakhs)

Particulars	March 31, 2025	March 31, 2024
Nominal Value of Equity Shares (Rupees per Share fully paid-up) (A)	10	10
Profit After Tax (Rs.)- (B)	-20.41	-25.20
No of Shares outstanding at the beginning of the year	50.49	50.49
Shares Issued During the Year	-	-
Weighted average number of Equity shares outstanding at the end of year (C)	50.49	50.49
Earnings Per Share (in Rs.) (D = B÷C)-Basic	-0.40	-0.50

32. Derivative instruments and un-hedged foreign currency exposure:

a) There are no outstanding derivative contracts as at March 31, 2025 and March 31, 2024.

b) Particulars of Un-hedged foreign currency exposure is: Nil.

33. Loan Funds:

Secured Loans – Nil

34. Confirmation of Balances:

Confirmation letters have been issued by the company to Trade Receivables, Trade Payables, Advances to suppliers and others advances requesting that the confirming party responds to the company only if the confirming party disagrees with the balances provided in the request and however the company has not received any letters on disagreements.

35. Net Current Assets:

(Rs.in Lakhs)

S.no	Particulars	As at 31st March 2025	As at 31st March 2024
A	**Current Assets:**		
1	Inventories	-	-
2	Trade Receivables	397.45	397.45
3	Cash and Cash equivalent	8.36	8.25
4	Loans	192.48	212.88
5	Other Current Asset	0.77	0.77
	Total Current Assets	**599.06**	**619.35**
B	**Current Liabilities:**		
1	Borrowings	-	-
2	Trade Payables	9.21	9.82
3	Other Current Liabilities	222.41	220.24
	Total Current liabilities	**231.62**	**230.06**
C	**Current Assets-Current Liabilities**	**367.44**	**389.29**

36. Revenue from Operations:

(Rs.in Lakhs)

S. no	Particulars	As at 31st March 2025	As at 31st March 2024
1	Sale of goods:		
	Sale of Manufactured Products	-	-
	Stock In trade	-	-
	Total	-	-
2	Revenue from Sale of Service	-	-
3	Other Operating Revenues	-	-

37. Revenue Reconciliation:

Particulars	As at 31st March 2025	As at 31st March 2024
Sale of Products"		
Domestic	-	-
Exports	-	-
Gross Revenue	-	-
Less: Discount	-	-
Less: Returns	-	-
Less: price Concession	-	-
Less Incentives and Performance bonus	-	-
Less: Goods and service Tax	-	-
Net Revenues recognized from contracts with customers	-	-

38. Other Income:

(Rs.in Lakhs)

S.no	Particulars	As at 31st March 2025	As at 31st March 2024
1	Discounts Received	-	-
2	Interest Received from FD	-	-
3	Other Income	-	-

39. Details of Loans given, Investments made and Guarantee given covered Under Section 186(4) of the Companies Act, 2013.

The company has not extended any Corporate Guarantees in respect of loans availed by any company/firm as at March 31, 2025

40. Auditors' Remuneration:

(Rs.in Lakhs)

Particulars	March 31, 2025	March 31, 2024
Fees towards		
Statutory Audit*	1.50	1.50

*The fees is exclusive of GST

41. Dues to Micro Small and Medium Enterprises:

Disclosure required as per section 22 of the Micro, Small and Medium Enterprise Development Act, 2006 (MSMED Act.) as at 31.03.2025.

(Rs.in Lakhs)

SL No	Description	March 31, 2025
1	Principal amount due to suppliers under MSMED	NIL
2	Interest accrued and due to suppliers covered under MSMED on the above amount, unpaid	NIL
3	Payment made to suppliers (with Interest) beyond the appointed day during the year.	NIL
4	Payment made to suppliers (other than interest) beyond the appointed day during the previous year	NIL
5	Interest paid to suppliers covered under MSMED	NIL
6	Interest due & Payable to suppliers covered under MSMED Act., towards payments already made.	NIL

The information has been given in respect of such vendors to the extent they could be identified as micro and small enterprises on the basis of information available with company.

As per the information provided / submitted by the Company, there are no dues to Micro, Small and Medium Enterprises covered under ('MSMED' Act, 2006).

42. Financial Risk Management

In course of its business, the company is exposed to certain financial risk such as market risk (Including currency risk and other price risks), credit risk and liquidity risk that could have significant influence on the company's business and operational/financial performance. The Board of directors reviews and approves risk management framework and policies for managing these risks and monitor suitable mitigating actions taken by the management to minimize potential adverse effects and achieve greater predictability to earnings.

43. Credit Risk

Credit risk refers to the risk that counterparty will default on its contractual obligations resulting in financial loss to the company. The company has adopted a policy of only dealing with creditworthy

counterparties and obtaining sufficient collateral, where appropriate, a means of mitigating the risk of financial loss from defaults.

The company makes an allowance for doubtful debts/advances using expected credit loss model.

44. Liquidity risk

Liquidity risk refers to the risk that the company cannot meet its financial obligations. The objective of liquidity risk management is to maintain sufficient liquidity and ensure that funds are available for use as pre requirements. The Company's exposure to liquidity risk is minimal as the promoters of the company is infusing the funds based on the requirements.

45. Other Statutory Information

i. The Company does not have any Benami property, where any proceeding has been initiated or pending against the company for holding any Benami property.

ii. The Company does not have any transactions with companies struck off

iii. The Company does not have any charges or satisfaction which is yet to be registered with ROC beyond the statutory period.

iv. The Company has not traded or invested in Crypto currency or Virtual Currency during the financial year.

v. The Company has not been declared wilful defaulter by any bank or financial institution or government or any government authority.

vi. The Company has not advanced or loaned or invested funds to any other person(s) or entity(ies), including foreign entities (Intermediaries) with the understanding that the Intermediary shall:

a. directly or indirectly lend or invest in other persons or entities identified in any manner whatsoever by or on behalf of the Company (Ultimate Beneficiaries) or

b. provide any guarantee, security or the like to or on behalf of the Ultimate Beneficiaries.

vii. The Company has not received any fund from any person(s) or entity(ies), including foreign entities (Funding Party) with the

understanding (whether recorded in writing or otherwise) that the Company shall:

a. directly or indirectly lend or invest in other persons or entities identified in any manner whatsoever by or on behalf of the Funding Party (Ultimate Beneficiaries) or

b. provide any guarantee, security or the like on behalf of the Ultimate Beneficiaries.

viii. The Company does not have any such transaction which is not recorded in the books of accounts that has been surrendered or disclosed as income during the year in the tax assessments under the Income Tax Act, 1961 (such as, search or survey or any other relevant provisions of the Income Tax Act, 1961.)

46. Financial figures have been rounded off to nearest rupee and regrouped wherever is necessary.

47. Notes 3 to 42 forms part of Balance Sheet and have been authenticated

As per our report of even date
For N G RAO & Associates
Chartered Accountants
Firm Reg No. 009399S

Sd/-
Nageswara Rao G
Membership No. 207300
UDIN: 25207300BMIKWE1834

Place: Hyderabad
Date : 13.08.2025

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

Sd/-	Sd/-
NAGARAJU NOOKALA	RAHUL ERRAMSHETTY
Whole time Director	Director
DIN:09083708	DIN:03639105
Sd/-	Sd/-
RAMACHANDRA MURTHY ADIRAJU	APOORVA SINGHVI
CFO	Company Secretary

INDEPENDENT AUDITOR'S REPORT

To The Members of

M/s. ABHISHEK INFRAVENTURES LIMITED

Report on the Audit of the Consolidated Financial Statements

Opinion

We have audited the accompanying consolidated financial statements of M/s. ABHISHEK INFRAVENTURES LIMITED ("the holding Company"), which comprise the consolidate Balance Sheet as at March 31, 2025, the consolidated Statement of Profit and Loss (including Other Comprehensive Income), the consolidated Statement of Cash Flows and the consolidated Statement of Changes in Equity for the year then ended, and notes to the financial statements a summary of significant accounting policies and other explanatory information.

In our opinion and to the best of our information and according to the explanations given to us, the aforesaid consolidated financial statements give the information required by the Companies Act, 2013 ("the Act") in the manner so required and give a true and fair view in conformity with the Indian Accounting Standards prescribed under section 133 of the Act read with the Companies (Indian Accounting Standards) Rules, 2015, as amended, ("Ind AS") and other accounting principles generally accepted in India, of the state of affairs of the Company as at March 31, 2025, and its Loss, total comprehensive income, its cash flows and the changes in equity for the year ended on that date.

Basis for Opinion

We conducted our audit of the consolidated financial statements in accordance with the Standards on Auditing (SAs) specified under section 143(10) of the Act. Our responsibilities under those Standards are further described in the Auditor's Responsibility for the Audit of the Financial Statements section of our report. We are independent of the Company in accordance with the Code of Ethics issued by the Institute of Chartered Accountants of India (ICAI) together with the ethical requirements that are relevant to our audit of the consolidated financial statements under the provisions of the Act and the Rules made thereunder, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the ICAI's Code of Ethics. We believe that the audit evidence obtained by us is sufficient and appropriate to provide a basis for our audit opinion on the consolidated financial statements.

Key Audit Matters

Key audit matters are those matters that, in our professional judgment, were of most significance in our audit of the financial statements of the current period. These matters were addressed in the context of our audit of the financial statements as a whole, and in forming our opinion thereon, and we do not provide a separate opinion on these matters.

Information Other than the Financial Statements and Auditor's Report Thereon

The holding Company's Board of Directors is responsible for the other information. The other information comprises the information included in the Management Discussion and Analysis, Board's report including annexures to Board's report, Report on Corporate Governance, Business responsibility and Sustainability report, but does not include the consolidated financial statements, standalone financial statements and our auditor's report thereon.

Our opinion on the consolidated financial statements does not cover the other information and we do not express any form of assurance conclusion thereon.

In connection with our audit of the consolidated financial statements, our responsibility is to read the other information identified above when it becomes available and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained during the course of our audit or otherwise appears to be materially misstated.

If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard.

Responsibilities of Management and Those Charged with Governance for the Financial Statements

The holding Company's Board of Directors is responsible for the matters stated in section 134(5) of the Act with respect to the preparation of these consolidated financial statements that give a true and fair view of the consolidated financial position, consolidated financial performance including other comprehensive income, cash flows and changes in equity of the Company in accordance with the Ind AS and other accounting principles generally accepted in India. This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding the assets of the Company and for preventing and detecting

frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and design, implementation and maintenance of adequate internal financial controls, that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the consolidated financial statements that give a true and fair view and are free from material misstatement, whether due to fraud or error.

In preparing the consolidated financial statements, management is responsible for assessing the Company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the Board of Directors either intends to liquidate the Company or to cease operations, or has no realistic alternative but to do so.

The holding Company's Board of Directors are also responsible for overseeing the group's financial reporting process.

Auditor's Responsibility for the Audit of the consolidated Financial Statements

Our objectives are to obtain reasonable assurance about whether the consolidated financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with SAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

As part of an audit in accordance with SAs, we exercise professional judgment and maintain professional scepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the consolidated financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.

- Obtain an understanding of internal financial control relevant to the audit in order to design audit procedures that are appropriate in the circumstances. Under section 143(3)(i) of the Act, we are also responsible for expressing our opinion on whether the Company has adequate internal financial controls with reference to financial statements in place and the operating effectiveness of such controls.

- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the management.

- Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Company's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Company to cease to continue as a going concern.

- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

Materiality is the magnitude of misstatements in the financial statements that, individually or in aggregate, makes it probable that the economic decisions of a reasonably knowledgeable user of the financial statements may be influenced. We consider quantitative materiality and qualitative factors in (i) planning the scope of our audit work and in evaluating the results of our work; and (ii) to evaluate the effect of any identified misstatements in the financial statements.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards.

From the matters communicated with those charged with governance, we determine those matters that were of most significance in the audit of the financial statements of the current period and are therefore the key audit matters. We describe these matters in our auditor's report unless law or regulation precludes public disclosure about the matter or when, in extremely rare circumstances, we determine that a matter should not be communicated in our report because the adverse consequences of doing so would reasonably be expected to outweigh the public interest benefits of such communication.

Other Matters

(a) We did not audit the financial statements / financial information of SBT ENERGIES PRIVATE LIMITED subsidiary, whose financial statements / financial information reflect total assets of Rs.112.89 lakhs as at 31st March, 2025 and total revenues of Rs. Nil for the year ended on that date, as considered in the consolidated financial statements. The consolidated financial statements also include the Group's share of net loss of Rs. 1.01 lakhs for the year ended 31st March, 2025, as considered in the consolidated financial statements, These financial statements / financial information have been audited by other auditors whose reports have been furnished to us by the Management and our opinion on the consolidated financial statements, in so far as it relates to the amounts and disclosures included in respect of these subsidiary, 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 subsidiary, is based solely on the reports of the other auditors.

Our opinion on the consolidated financial statements, and our report on Other Legal and Regulatory Requirements below, is not modified in respect of the above matters with respect to our reliance on the work done and the reports of the other auditors and the financial statements / financial information certified by the Management.

Report on Other Legal and Regulatory Requirements

1. As required by Section 143(3) of the Act, based on our audit we report that:

a) We have sought and obtained all the information and explanations which to the best of our knowledge and belief were necessary for the purposes of our audit.

b) In our opinion, proper books of account as required by law have been kept by the Company so far as it appears from our examination of those books.

c) The consolidated Balance Sheet, the consolidated Statement of Profit and Loss including Other Comprehensive Income, the consolidated Statement of Cash Flows and consolidated Statement of Changes in Equity dealt with by this Report are in agreement with the relevant books of account.

d) In our opinion, the aforesaid consolidated financial statements comply with the Ind AS specified under Section 133 of the Act.

e) On the basis of the written representations received from the directors of the "Holding Company" as on March 31, 2025 taken on record by the Board of Directors, none of the directors is disqualified as on March 31, 2025 from being appointed as a director in terms of Section 164(2) of the Act.

f) With respect to the adequacy of the internal financial controls with reference to financial statements of the Company and the operating effectiveness of such controls, refer to our separate Report in "Annexure A". Our report expresses an unmodified opinion on the adequacy and operating effectiveness of the Company's internal financial controls with reference to financial statements.

g) With respect to the other matters to be included in the Auditor's Report in accordance with the requirements of section 197(16) of the Act, the company being a private limited company, provision of section 197 of the act are not applicable.

h) With respect to the other matters to be included in the Auditor's Report in accordance with Rule 11 of the Companies (Audit and Auditors) Rules, 2014, as amended in our opinion and to the best of our information and according to the explanations given to us:

i. The group does not have any pending litigations.

ii. The group did not have any long-term contracts including derivative contracts for which there were any material foreseeable losses.

iii. There were no amounts which were required to be transferred to the Investor Education and Protection Fund by the group.

iv.

(a) The Management has represented that, to the best of its knowledge and belief, no funds have been advanced or loaned or invested (either from borrowed funds or share premium or any other sources or kind of funds) by the Company to or in any other person(s) or entity, including foreign entities ("Intermediaries"), with the understanding, whether recorded in writing or otherwise, that the Intermediary shall, directly or indirectly lend or invest in other persons or entities identified in any manner whatsoever by or on behalf of the Company ("Ultimate Beneficiaries") or provide any guarantee, security or the like on behalf of the Ultimate Beneficiaries.

(b) The Management has represented, that, to the best of its knowledge and belief, no funds have been received by the Company from any person(s) or entity, including foreign entities ("Funding Parties"), with the understanding, whether recorded in writing or otherwise, that the Company shall, directly or indirectly, lend or invest in other persons or entities identified in any manner whatsoever by or on behalf of the Funding Party ("Ultimate Beneficiaries") or provide any guarantee, security or the like on behalf of the Ultimate Beneficiaries.

(c) Based on the audit procedures performed that have been considered reasonable and appropriate in the circumstances, nothing has come to our notice that has caused us to believe that the representations under sub-clause (i) and (ii) of Rule 11(e), as provided under (a) and (b) above, contain any material misstatement.

v. No dividend has been declared / paid during the year. Accordingly, the provisions of section 123 of the Act are not applicable.

vi. Based on our examination, which included test checks, the group has used an accounting software for maintaining its books of account for the financial year ended March 31, 2025 which has a feature of recording audit trail (edit log) facility and the same has operated throughout the year for all relevant transactions recorded in the software. Further, during the course of our audit we did not come across any instance of the audit trail feature being tampered with.

For N G RAO & ASSOCIATES
Charted Accountants
FRN: 009399S

Sd/-
(CA G NAGESWRA RAO)
Partner
Membership No: 207300
UDIN: 25207300BMIKWF6091

Place: Hyderabad
Date:13.08.2025

ANNEXURE "A" TO THE INDEPENDENT AUDITOR'S REPORT

(Referred to in paragraph 1(f) under 'Report on Other Legal and Regulatory Requirements' section of our report of even date)

Report on the Internal Financial Controls Over Financial Reporting with reference to financial statements under Clause (i) of Sub-section 3 of Section 143 of the Companies Act, 2013 ("the Act")

We have audited the internal financial controls with reference to consolidated financial statements of M/s. ABHISHEK INFRAVENTURES LIMITED ("the Holding Company") as of March 31, 2025 in conjunction with our audit of the consolidated financial statements of the Company for the year ended on that date.

Managements and Board of Directors' Responsibility for Internal Financial Controls

The Company's management and Board of Directors is responsible for establishing and maintaining internal financial controls with reference to financial statements based on the internal control over financial reporting criteria established by the Company considering the essential components of internal control stated in the Guidance Note on Audit of Internal Financial Controls Over Financial Reporting issued by the Institute of Chartered Accountants of India. These responsibilities include the design, implementation and maintenance of adequate internal financial controls that were operating effectively for ensuring the orderly and efficient conduct of its business, including adherence to company's policies, the safeguarding of its assets, the prevention and detection of frauds and errors, the accuracy and completeness of the accounting records, and the timely preparation of reliable financial information, as required under the Companies Act, 2013.

Auditor's Responsibility

Our responsibility is to express an opinion on the holding company, its subsidiaries incorporated in INDIA, internal financial controls with reference to financial statements of the Company based on our audit. We conducted our audit in accordance with the Guidance Note on Audit of Internal Financial Controls Over Financial Reporting (the "Guidance Note") issued by the Institute of Chartered Accountants of India and the Standards on Auditing prescribed under Section 143(10) of the Companies Act, 2013, to the extent applicable to an audit of internal financial controls with reference to financial statements. Those Standards and the Guidance Note require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether adequate internal financial controls with reference

to financial statements was established and maintained and if such controls operated effectively in all material respects.

Our audit involves performing procedures to obtain audit evidence about the adequacy of the internal financial controls with reference to financial statements and their operating effectiveness. Our audit of internal financial controls with reference to financial statements included obtaining an understanding of internal financial controls with reference to financial statements, assessing the risk that a material weakness exists, and testing and evaluating the design and operating effectiveness of internal control based on the assessed risk. The procedures selected depend on the auditor's judgement, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error.

We believe that the audit evidence we have obtained, is sufficient and appropriate to provide a basis for our audit opinion on the Company's internal financial controls with reference to financial statements.

Meaning of Internal Financial Controls with reference to financial statements

A company's internal financial control with reference to financial statements is a process designed to provide reasonable assurance regarding the reliability of financial reporting and the preparation of financial statements for external purposes in accordance with generally accepted accounting principles. A company's internal financial control with reference to financial statements includes those policies and procedures that (1) Pertain to the maintenance of records that, in reasonable detail, accurately and fairly reflect the transactions and dispositions of the assets of the company;(2) Provide reasonable assurance that transactions are recorded as necessary to permit preparation of financial statements in accordance with generally accepted accounting principles, and that receipts and expenditures of the company are being made only in accordance with authorisations of management and directors of the company; and (3) Provide reasonable assurance regarding prevention or timely detection of unauthorised acquisition, use, or disposition of the company's assets that could have a material effect on the financial statements.

Inherent Limitations of Internal Financial Controls with reference to financial statements

Because of the inherent limitations of internal financial controls with reference to financial statements, including the possibility of collusion or improper management override of controls, material misstatements due to error or fraud may occur and not be detected. Also, projections of any evaluation of

the internal financial controls with reference to financial statements to future periods are subject to the risk that the internal financial control with reference to financial statements may become inadequate because of changes in conditions, or that the degree of compliance with the policies or procedures may deteriorate.

Opinion

In our opinion, to the best of our information and according to the explanations given to us the Holding Company and its subsidiaries, which are incorporated in India has, in all material respects, an adequate internal financial controls with reference to financial statements and such internal financial controls with reference to financial statements were operating effectively as at March 31, 2025, based on the criteria for internal financial control with reference to financial statements established by the Company considering the essential components of internal control stated in the Guidance Note on Audit of Internal Financial Controls Over Financial Reporting issued by the Institute of Chartered Accountants of India.

For N G RAO & ASSOCIATES
Charted Accountants
FRN: 009399S

Sd/-
(CA G NAGESWRA RAO)
Partner
Membership No: 207300
UDIN: 25207300BMIKWF6091

Place: Hyderabad
Date:13.08.2025

ABHISHEK INFRAVENTURES LIMITED

Consolidated BALANCE SHEET AS AT 31st MARCH 2025

(Amount (Rs). in Lakhs)

	PARTICULARS	Note No.	As at March 31, 2025	As at March 31, 2024
I	**ASSETS:**			
(1)	**Non-current assets**			
	(a) Property, Plant and Equipment	2	0.05	0.09
	(b) Capital work-in-progress		-	-
	(c) Goodwill		-	-
	(d) Other Intangible Assets		-	-
	(e) Intangible Assets under development		-	-
	(f) Biological Assets		-	-
	(g) Financial assets		-	-
	(i) Investments	3	14.00	14.00
	(ii) Other Financial Assets	4	-	-
	(h) Deferred tax assets (net)		-	-
	(i) Other non-current assets	5	31.09	31.09
			-	-
(2)	**Current assets**		-	-
	(a) Inventories	6	-	-
	(b) Financial assets		-	-
	(i) Investments		-	
	(ii) Trade receivables	7	422.26	422.26
	(iii) Cash and cash equivalents	8	8.53	8.37
	(iv) Bank Balances other than (iii) above		-	
	(v) Loans and advances	9	279.81	300.21
	(vi) Investments held for Sale		-	
	(c) Other current assets	10	1.36	1.36
			-	
	TOTAL ASSETS		**757.10**	**777.38**
II	**EQUITY AND LIABILITIES:**			
	Equity			
	(a) Equity Share Capital	11	504.90	504.90
	(b) Other Equity		-	-
	(ii)Reserves and Surplus	12	-118.86	-97.44
			-	-
	Liabilities		-	-
(1)	**Non Current Liabilities**		-	
	(a) Financial Liabilities		-	-
	(i) Borrowings	13	122.74	121.38
	(b) Deferred tax liabilities (Net)	14	-	-
(2)	**Current Liabilities**		-	-
	(a) Financial Liabilities		-	-
	(i) Borrowings	15	-	-
	(ii) Trade Payables	16	25.06	25.68
	(iii) Other financial liabilities		-	
	(b) Other current liabilities	17	221.79	221.39
	(c) Provisions	18	1.47	1.47
	(d) Current tax liabilities(Net)		-	
	TOTAL EQUITY AND LIABILITIES		**757.10**	**777.38**
	Significant accounting policies and notes to the financials	1 to 47		

As per our report of even date
For N G RAO & Associates
Chartered Accountants
Firm Reg No. 009399S

Sd/-
Nageswara Rao G
Membership No. 207300
UDIN: 25207300BMIKWE1834

Place: Hyderabad
Date : 13.08.2025

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

Sd/-	Sd/-
NAGARAJU NOOKALA	RAHUL ERRAMSHETTY
Whole time Director	Director
DIN:09083708	DIN:03639105
Sd/-	Sd/-
RAMACHANDRA MURTHY ADIRAJU	APOORVA SINGHVI
CFO	Company Secretary

ABHISHEK INFRAVENTURES LIMITED

STATEMENT OF PROFIT AND LOSS FOR THE YEAR ENDED 31st MARCH 2025

(Amount (Rs). in Lakhs)

	PARTICULARS	Note No.	For the year ended 31 March, 2025	For the year ended 31 March, 2024
I	Revenue from operations	19(i)		
II	Other Income	19(i)	0.00	-
III	**Total Income (I+II)**		**0.0027**	**-**
IV	**Expenses:**			
	Operating Expenses	20		-
	Employee Benefits Expense	21	1.91	3.55
	Depreciation and amortization expense	2	0.04	0.06
	Finance Cost	22		-
	Other expenses	23	19.47	22.45
				-
	Total Expenses		**21.42**	**26.06**
V	Profit before exceptional and extraordinary items and tax (III - IV)		-21.42	-26.06
	-Exceptional Items			
	-Priori period expenses			
VI	**Profit before tax**		**-21.42**	**-26.06**
VII	Tax Expense			
	- Current tax		-	-
	- Deferred tax		-	-
VII	**Profit for the period (V-VI)**		**-21.42**	**-26.06**
VIII	Other Comprehensive Income (OCI)			
	i) Items that will not be reclassified to profit & loss		-	-
	ii) Income tax relating to items that will not be reclassified to profit & loss		-	-
	Other comprehensive income for the year (net of tax)		**-**	**-**
IX	**Total Comprehensive Income (VII+VIII)**		**-21.42**	**-26.06**
X	Earnings per equity share: (Equity shares of par value of Rs.10/- each)			
	- Basic		-0.42	-0.52
	- Diluted		-0.42	-0.52
	Significant accounting policies and notes to the financials statements	1 to 47		

As per our report of even date
For N G RAO & Associates
Chartered Accountants
Firm Reg No. 009399S

Sd/-
Nageswara Rao G
Membership No. 207300
UDIN: 25207300BMIKWE1834

Place: Hyderabad
Date : 13.08.2025

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

Sd/-
NAGARAJU NOOKALA
Whole time Director
DIN:09083708

Sd/-
RAHUL ERRAMSHETTY
Director
DIN:03639105

Sd/-
RAMACHANDRA MURTHY ADIRAJU
CFO

Sd/-
APOORVA SINGHVI
Company Secretary

ABHISHEK INFRAVENTURES LIMITED

STATEMENT OF CASH FLOWS FOR THE YEAR ENDED 31st MARCH, 2025

PARTICULARS	Year ended 31-03-2025 (Amount (Rs). in Lakhs)	Year ended 31-03-2024 (Amount (Rs). in Lakhs)
A. CASH FLOW FROM OPERATING ACTIVITIES :		
Net profit before tax	-21.42	-26.06
Adjustment for:		
Depreciation and Amortisation	0.04	0.06
Preliminary Expenses Written off		
Interest Earned		
Cash Flows from Operations before changes in assets and liabilities	**-21.38**	**-26.00**
Movements in Working Capital::		
(Increase)/ Decrease in trade receivables	-	-
(Increase)/Decrease in other Current Assets	-	-
(Increase) / Decrease in Inventories	-	-
(Increase) / Decrease in Loans and Advances	20.40	-78.20
Increase/ (Decrease) in Trade Payables	-0.62	2.91
Increase / (Decrease) in Short Term Provision	-	-
Increase/(Decrease) in Other current liabilities	0.40	-5.73
Change in Working Capital	**20.18**	**-81.02**
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	-1.20	-107.03
Less: Taxes paid	-	-
	-	-
Net Cash from operating activities(A)	**-1.20**	**-107.03**
B. CASH FLOW FROM INVESTING ACTIVITIES		
Purchase of Property, Plant and equipment, including movement in capital work-in-progress, capital advances		
loan (given)/repaid(net)		
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	1.36	12.95
Interest paid	-	-
Net cash Flow from Financing Activities (C)	**1.36**	**12.95**
Net Increase/(Decrease) in cash & cash equivalents [A+B+C]	**0.16**	**-94.08**
CASH & CASH EQUIVALENTS AT THE BEGINNING OF THE YEAR	8.37	102.45
CASH & CASH EQUIVALENTS AT THE END OF THE YEAR	**8.53**	**8.37**

As per our report of even date
For N G RAO & Associates
Chartered Accountants
Firm Reg No. 009399S

Sd/-
Nageswara Rao G
Membership No. 207300
UDIN: 25207300BMIKWE1834

Place: Hyderabad
Date : 13.08.2025

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

Sd/-
NAGARAJU NOOKALA
Whole time Director
DIN:09083708

Sd/-
RAHUL ERRAMSHETTY
Director
DIN:03639105

Sd/-
RAMACHANDRA MURTHY ADIRAJU
CFO

Sd/-
APOORVA SINGHVI
Company Secretary

NOTE NO. 2: PROPERTY, PLANT AND EQUIPMENT:

(Amount (Rs). in Lakhs)

	Computers	Furniture and Fixtures	Plant & Mahcinary	Vehicles	Office Equipment	Total
Deemed cost (gross carrying amount)						
As at March 31, 2023	**0.15**	**0.53**	**-**	**9.48**	**2.41**	**12.58**
Additions	-	-	-	-	-	-
Disposals	-	-	-	-	-	-
As at March 31, 2024	**0.15**	**0.53**	**-**	**9.48**	**2.41**	**12.58**
Additions	-	-	-	-	-	-
Disposals	-	-	-	-	-	-
As at March 31, 2025	**0.15**	**0.53**	**-**	**9.48**	**2.41**	**12.58**
Accumulated depreciation	-	-	-	-	-	-
As at March 31, 2023	-	**0.53**	-	**9.48**	**2.41**	**12.43**
Depreciation for the year	**0.06**	-	-	-	-	**0.06**
As at March 31, 2024	**0.06**	**0.53**	-	**9.48**	**2.41**	**12.49**
Depreciation for the year	**0.04**	-	-	-	-	-
As at March 31, 2025	**0.10**	**0.53**	-	**9.48**	**2.41**	**12.52**
	-	-	-	-	-	-
Carrying amounts(net)	-	-	-	-	-	-
At 31 March 2023	-	-	-	-	-	-
At 31 March 2024	**0.09**	-	-	-	-	-
As at March 31, 2025	**0.05**	-	-	-	-	**0.05**

NOTE NO: 3 NON CURRENT INVESTMENTS: (Amount (Rs). in Lakhs)

PARTICULARS	As at March 31, 2025 Rs. in Lakhs	As at March 31, 2024 Rs. in Lakhs
(A) Investment In Subsidiary Company carried at Cost		
Investments in Equity instruments		
Investments in Equity instruments -Unquoted		
(Investment in SBT Energies Private Limited for 9999 Shares @10/- each)		-
		-
(B) Investment In Other Companies carried at Cost		-
Investments in Equity instruments -Unquoted	14.00	14.00
	14.00	**14.00**

NOTE NO: 4 other Non Current Financial Assets

PARTICULARS	As at March 31, 2025 Rs. in Lakhs	As at March 31, 2024 Rs. in Lakhs
Capital Advances	-	-
	-	**-**

NOTE NO: 5 Other non current assets

PARTICULARS	As at March 31, 2025 Rs. in Lakhs	As at March 31, 2024 Rs. in Lakhs
MISCELLANEOUS EXPENDITURE		
Prel & Preoperative Expenses	31.09	31.09
Less : Written off	-	-
	31.09	**31.09**

NOTE NO: 6 INVENTORIES:

PARTICULARS	As at March 31, 2025 Rs. in Lakhs	As at March 31, 2024 Rs. in Lakhs
(a) Stocks	-	-
	-	**-**

NOTE NO: 7 Trade receivables

PARTICULARS	As at March 31, 2025 Rs. in Lakhs	As at March 31, 2024 Rs. in Lakhs
Considered good and secured		
Considered good and unsecured	422.26	422.26
Doubtful which have significant increase in Credit risk		-
Credit Impaired	-	-
	422.26	**422.26**

Trade Receivables ageing schedule for the year ended March 31, 2023 & March 31, 2021 provided in note no. 24 (i) & 25 (ii)

NOTE NO: 8 CASH AND CASH EQUIVALENTS:

PARTICULARS	As at March 31, 2025 Rs. in Lakhs	As at March 31, 2024 Rs. in Lakhs
(a) Balance with banks	1.02	0.86
(c) Cash on Hand	7.51	7.51
	8.53	**8.37**

NOTE NO: 9 Short Term Loans and advances

PARTICULARS	As at March 31, 2025 Rs. in Lakhs	As at March 31, 2024 Rs. in Lakhs
Advance to Supplies	-	-
Other Loans & Advances	279.81	300.21
	279.81	**300.21**

NOTE NO: 10 OTHER CURRENT ASSETS:

PARTICULARS	As at March 31, 2025 Rs. in Lakhs	As at March 31, 2024 Rs. in Lakhs
GST & TCS Receivable	0.59	0.59
Advance Tax & TDS	0.77	0.77
Others		
	1.36	**1.36**

NOTE NO: 12 Reserves and Surplus

PARTICULARS	As at March 31, 2025 Rs. in Lakhs	As at March 31, 2024 Rs. in Lakhs
(a) Securities Premium:	-	-
(b) General Reserve:	-	-
(c') Capital Reserve - Forfeiture of shares	-	-
(d) Retained earnings:		
Opening balance	-97.44	-71.38
(+) Net profit during the year	-21.42	-26.06
Closing balance	**-118.86**	**-97.44**
(e) Other Comprehensive income:	**-**	**-**
Total (a+b+c+d+e)	**-118.86**	**-97.44**

NOTE NO:11: EQUITY SHARE CAPITAL:

PARTICULARS	As At March 31,2025		As At March 31,2024	
	Number	(Amount (Rs). in Lakhs)	Number	(Amount (Rs). in Lakhs)
Authorised				
Equity Shares of Rs. 10/- each	105.00	1,050.00	105.00	1,050.00
Issued, Subscribed and Paid up				
	-	-	-	-
Equity Shares of Rs. 10/- each fully paid up	50.49	504.90	50.49	504.90
(Refer foot note (a) to (d) below)				
Total	**50.49**	**504.90**	**50.49**	**504.90**

Foot note:

(a) Reconciliation of the number of shares outstanding as at March 31, 2025, March 31, 2024:

PARTICULARS	As At March 31,2025		As At March 31,2024	
	Number	(Amount (Rs). in Lakhs)	Number	(Amount (Rs). in Lakhs)
Equity Shares outstanding at the beginning of the year	50.49	504.90	50.49	504.90
Additions	-	-		
Equity Shares outstanding at the end of the year	**50.49**	**504.90**	**50.49**	**504.90**

(b) Details of Shareholders holding more than 5 % shares:

	PARTICULARS	As At March 31,2025		As At March 31,2024	
		No. of Shares	% of Holding	No. of Shares	% of Holding
1	RAMACHANDRA MURTHY ADIRAJU	4.40	8.71%	4,40,000.00	871459.69%
2	OM PRAKASH KOVURI	8.90	17.63%	8,90,147.00	1763016.44%
3	SUNDEEP NERLAKANTI	7.00	13.86%	7,00,000.00	1386413.15%
4	SANDHYA RANI NERLAKANTI	4.00	7.92%	4,00,000.00	792236.09%

(c) Terms and rights attached to the equity shares:

The Company has only one class of equity shares having par value of Rs.10/- each. Each holder of equity shares is entitled for one vote per share. Distribution of dividends and repayment of capital, if any, by the company, shall be subject to the provisions of applicable laws.

NOTE NO: 13 Non-Current Borrowings

PARTICULARS	As at March 31, 2025 Rs. in Lakhs	As at March 31, 2024 Rs. in Lakhs
Secured Term Loans form Banks	-	-
(secured by fixed assets and guaranteed by directors and others)	-	-
Unsecured	95.00	115.40
From Directors	27.74	5.98
	122.74	**121.38**

NOTE NO: 14 Deferred tax liabilities (Net)

PARTICULARS	As at March 31, 2025 Rs. in Lakhs	As at March 31, 2024 Rs. in Lakhs
Opening Balance	-	-
Provision for Deferred Tax Liabilities	-	-
	-	**-**

NOTE NO: 15 Current Borrowings

PARTICULARS	As at March 31, 2025 Rs. in Lakhs	As at March 31, 2024 Rs. in Lakhs
Loans repayable on demand	-	-
Cash Credit from State Bank of India	-	-
(secured by inventories & receivables and guaranteed by directors and others)		
Unsecured Loan Sriram Finance	-	-
	-	**-**

NOTE NO: 16 Trade Payables

PARTICULARS	As at March 31, 2025 Rs. in Lakhs	As at March 31, 2024 Rs. in Lakhs
Outstanding dues to Micro, Small and Medium Enterprises		-
Outstanding dues to creditors other than Micro, Small and Medium Enterprises	0.00	0.00
Outstanding dues to related parties		-
	0.00	**0.00**

Trade Payable ageing schedule for the year ended March 31 2022 & March 31 2021 provided in note no. 25 (i) & 25 (ii)

NOTE NO: 17 OTHER CURRENT LIABILITIES:

PARTICULARS	As at March 31, 2025 Rs. in Lakhs	As at March 31, 2024 Rs. in Lakhs
Advances from customers	216.28	216.28
Other amounts payable	3.20	3.10
Secreterial Audit Fee	0.50	
Audit Fee	1.80	2.00
	221.79	**221.39**

NOTE NO: 18 Current Provisions

PARTICULARS	As at March 31, 2025	As at March 31, 2024
	Rs. in Lakhs	Rs. in Lakhs
Provision for Expenses		-
Provision for Income Tax	1.47	1.47
	1.47	**1.47**

NOTE NO: 19(i) Revenue from Operations

PARTICULARS	For the year ended March, 2025	For the year ended March, 2024
	Rs. in Lakhs	Rs. in Lakhs
Sales		
	-	**-**
		-

NOTE NO: 19(ii) Other Income

PARTICULARS	For the year ended March, 2025	For the year ended March, 2024
	Rs. in Lakhs	Rs. in Lakhs
Finance Income		
Deposits with bank		
Others	0.00	
	-	**-**

NOTE NO: 20 Operating Expenses

PARTICULARS	For the year ended March, 2025	For the year ended March, 2024
	Rs. in Lakhs	Rs. in Lakhs
Opening Cost	**-**	
Add: Material Purchases	**-**	**-**
Less: Closing Stock	**-**	**-**
Material Consumed	**-**	**-**
Labour Charges	-	-
	-	-
	-	**-**

NOTE NO: 21 EMPLOYEE BENEFITS EXPENSE:

PARTICULARS	For the year ended March, 2025	For the year ended March, 2024
	Rs. in Lakhs	Rs. in Lakhs
(a) Salaries & Wages	1.91	3.55
(b) Contribution to provident and other funds	-	-
('c) Gratuity and Leave Encashment	-	-
(d) Staff welfare expenses	-	
	1.91	**3.55**

NOTE NO: 22 Finance Cost

PARTICULARS	For the year ended March, 2025	For the year ended March, 2024
	Rs. in Lakhs	Rs. in Lakhs
Interest on Cash Credit	-	-
Interest on Term Loans	-	-
Interest on Vehicle Loans	-	-
	-	**-**

NOTE NO: 23 OTHER EXPENSES:

PARTICULARS	For the year ended March, 2025	For the year ended March, 2024
	Rs. in Lakhs	Rs. in Lakhs
Accounting Charges	-	-
Office maintenance		-
Remuneration	0.36	-
Printing & stationery	0.30	0.22
Professional & consultancy	2.20	3.92
Directors remuneration	7.80	8.81
Advertisement	0.80	0.91
Secreterial Audit Fee	0.50	
Audit fees	1.80	2.35
Bank Charges	0.29	0.10
Legal Expenses	-	-
ROC Expenses	0.51	0.57
SEBI PENALTY	-	-
Listing Fee	3.84	3.84
Monitoring Foreign Investment	-	-
CDSL & NSDL Charges	0.38	1.29
Software Annual Expenses	0.04	-
Other expenses	0.66	0.46
	19.47	**22.45**

Note No: 24 Trade Receivables Ageing

(i) Trade Receivables ageing schedule for the year ended March 31, 2025: (Amount (Rs). in Lakhs)

Particulars	Not due	Outstanding for following periods from due date of payment for the financial year 2024-2025					Total
		Less than 6 months	6 months to 1 year	1 to 2 years	2 to 3 years	More than 3 Years	
(i) Undisputed Trade Receivables considered good	-						50.13
(ii) Undisputed Trade Receivables – which have significant increase in credit risk	-	-	-	-	-	-	-
(iii) Undisputed trade receivables – credit impaired	-	-	-	-	-	-	-
(iv) Disputed Trade Receivables– considered good	-	-	-	-	-	-	-
(v) Disputed Trade Receivables – which have significant increase in credit risk	-	-	-	-	-	-	-
(vi) Disputed Trade Receivables – credit impaired	-	-	-	-	-	-	-

(ii) Trade Receivables ageing schedule for the year ended March 31, 2024: (Amount (Rs). in Lakhs)

Particulars	Not due	Outstanding for following periods from due date of payment for the financial year 2023-24					Total
		Less than 1 year	1 to 2 years	2 to 3 years	More than 3 Years		
(i) Undisputed Trade receivables considered good	-		42.00		380.00		422.00
(ii) Undisputed Trade Receivables – which have significant increase in credit risk	-	-	-	-	-	-	
(iii) Undisputed Trade Receivables – credit impaired	-	-	-	-	-	-	
(iv) Disputed Trade Receivables– considered good	-	-	-	-	-	-	
(v) Disputed Trade Receivables – which have significant increase in credit risk	-	-	-	-	-	-	
(vi) Disputed Trade Receivables – credit impaired	-	-	-	-	-	-	

Note No: 25 Trade Payables Ageing

(i) Trade Payable ageing schedule for the year ended March 31 2025 : **(Amount (Rs). in Lakhs)**

Particulars	Outstanding for following periods from due date of payment for the Financial year 2024-25				Total
	Less than 1 year	1 to 2 years	2 to 3 years	More than 3 years	
(i) Undisputed dues - MSME					
(ii) Undisputed dues - Others	25.06	-	-	-	25.06
(iii) Disputed dues - MSME	-	-	-	-	-
(iv) Disputed dues - Others	-	-	-	-	-
Total	**25**	**-**	**-**	**-**	**25.06**

Note No: 25 (ii)

(ii) Trade Payable ageing schedule for the year ended March 31 2024 : **(Amount (Rs). in Lakhs)**

Particulars	Outstanding for following periods from due date of payment for the Financial year 2023-24				Total
	Less than 1 year	1 to 2 years	2 to 3 years	More than 3 years	
(i) Undisputed dues - MSME	-				-
(ii) Undisputed dues - Others	1.72	-	15.86	8.10	**25.68**
(iii) Disputed dues - MSME	-	-	-	-	-
(iv) Disputed dues - Others	-	-	-	-	-
Total	**2**	**-**	**15.86**	**8.10**	**25.68**

Note No : 26 Ratios

The following are analytical ratios for the year ended March 31, 2025 and March 31, 2024

Particulars	Numerator	Denominator	For the year ended 31 March, 2025	For the year ended 31 March, 2024	Variance	Remarks
Current Ratio	Current Assets	Current Liabilities	2.87	2.95	-2.68%	
Debt-Equity Ratio	Total Debt	Shareholder's Equity	0.32	0.30	6.73%	Unsecured borrowings have repaid
Debt Service Coverage Ratio	Earnings available for debt service	Debt service	Since the borrowings are interest free, this ratio is not caluclated			
Return on Equity (ROE)	Net profit after taxes - Preference Dividend	Average Shareholder's Equity	-0.05	-0.06	-12.91%	Increses loss yet revenue is not generated during the year.
Inventory Turnover Ratio	Cost of Goods Sold or Sales	Average Inventory	No revenue operations from goods during the year , this ratio is not caluclated			
Trade Receivables Turnover Ratio	Net Credit Sales	Average Receivables	0.00	0.00		No Sales During the FY 2024-25
Trade Payables Turnover Ratio	Net Revenue from Operations	Average Trade Payables	0.00	0.00		No Revenues in P&L Account for F.Y 2024-2025
Net Capital Turnover Ratio	Net Revenue from Operations	Shareholder's Equity Capital(4)	0.00	0.00		No Revenues in P&L Account for F.Y 2024-2025
Net Profit Ratio	Net Profit	Revenue from Operations	0.00	0.00		No Revenues in P&L Account for F.Y 2024-2025
Return on Capital Employed (ROCE)	Earnings Before Interest and Taxes (EBIT)	Capital Employed(5)	-0.05	-0.05	-14.28%	
Return on Investment	Income generated from investments		No Investments			

(1) Long-Term borrowings + Short-Term borrowings + Inter corporate loans + interest accrued
(2) Net profit after tax + Non-operating cash exp like depreciation + Interest + Term loan
(3) Term loan Interest + Principal repayments
(4) Shareholder's Equity Capital is equal to Networth
(5) Total Assets - Current Liabilities
(6) The Company is not having any market linked investments

1. Corporate Information

ABHISHEK INFRAVENTURES LIMITED

(CIN: L45204TG1984PLC111447)"the Company" or the "the Parent") is a listed entity incorporated in India in the year 1984.Theaddress of its registered office and principal place of business is at 6C-B, 6thFloor, 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 Rangareddy, Telangana, 500081 India .The parent company together with its Subsidiaries (collectively referred as the "Group") The holding company engaged in Construction and project related activity.

2. Significant Accounting Policies

2.1 Basis of Consolidation

The consolidated IND AS financial statements comprise the financial statements of the Company and entities controlled by the entity and its subsidiaries. Control is achieved when the Group:

- Has power over the investee,• Isexposureorrightstovariablereturnfromitsinvolvement withtheinvestee,and
- Has the ability to use its power over the investee to affect its returns.

The Group reassesses whether or not it controls an investee if facts and circumstances indicatethattherearechangestooneormoreoftheabovethreeelements ofcontrol.

When the Group has less than a majority of the voting or similar rights of an investee, the Group considers all relevant facts and circumstances in assessing whether it has power over an investee, including:

- Contractual arrangement with the other vote holders of the investee,
- Rights arising from other contractual arrangements,
- The Group's voting rights and potential voting rights and
- Size of the Group's holding of voting rights relative to the size and dispersion of holdings of other investees with voting rights.
- Any additional facts and circumstances that indicate that the Company has, or does not have, the current ability to direct the relevant activities

at the time that decisions need to be made, including voting patternsat previous shareholders' meetings.

Consolidation of a subsidiary begins when the Group obtains control over the subsidiary and ceases when the Group loses control of the subsidiary. Assets, liabilities, income and expenses of a subsidiary acquired or disposed of during the year are included in consolidated financial statements from the date the Group gains control until the date the Group ceases to control the subsidiary.

If an entity of the Group uses accounting policies other than those adopted in the consolidated financial statements, for like transactions and other events in similar circumstances appropriate adjustments are made to that entity's financial statements in preparing the consolidated financial statements to ensure conformity with the Group's accounting policies.

The financial statements of all entities used for the purpose of consolidation are drawn upto the same reporting date as that of the Group, i.e., year ended on 31 March 2025.

Consolidation procedure followed is as under:

- Items of assets, liabilities, equity, income, expenses and cash flows of the parent with those of its subsidiaries are combined like to like basis. For this purpose, income and expenses of the subsidiary are based on the amounts of the assets and liabilities recognized in the consolidated financial statements at the acquisition date,

- The difference between carrying amount of the parent's investment in each subsidiary and the parent's portion of equity of each subsidiary is subject to adjustment of good will and

- Intragroup assets and liabilities, equity, income, expenses and cash flows relating to transactions between entities of the Group are eliminated subject to impact of deferred taxes. Profit or loss and each component of other comprehensive income (OCI) are attributable to equity holders of the parent of the Group and to the non-controlling interest,evenifthisresultsinthenon-controlling interestshavingdeficit balance.

A change in the ownership interest of a subsidiary, without loss of control, is accounted for as an equity transaction.

Associates:

Associates are entities over which the Group has significant influence. Significant influence is the power to participate in the financial and operating policy decisions of the investee but is not control or joint control over those policies. This is generally the case where the Group holds between 20% and 50% of the voting rights. Investments in associates are accounted for using the equity method of accounting, after initially being recognized at cost.

Joint ventures

Joint venture is a joint arrangement whereby the parties that have joint control of the arrangement have rights to the net assets of the joint arrangement. Joint control is the contractually agreed sharing of control of an arrangement, which exists only when decisions about the relevant activities require unanimous consent of the parties sharing control Investments in joint ventures are accounted for using the equity method, after initially being recognized at cost in the consolidated balance sheet.

Equity Method

Under the equity method of accounting, the investments are initially recognized at cost and adjusted thereafter to recognize the Group's share of the post-acquisition profits or losses of the investee in statement of profit and loss, and the Group's share of other comprehensive income of the investee in other comprehensive income. Dividends received or receivable from associates and joint ventures are recognized as a reduction in the carrying amount of the investment.

When the Group's share of losses in an equity accounted investment equals or exceeds its interest in the entity, including any other unsecured long-term receivables, the Group does not recognize further losses, unless it has incurred obligations or made payments on behalf of the other entity. Such further losses are disclosed as part of Current Liabilities.

Unrealized gains on transactions between the Group and its associates and joint ventures areeliminated to the extent of the Group's interest in the seentities. Unrealized lossesare also eliminated unless the transaction provides evidence of an impairment of the asset transferred. Accounting policies of equity accounted investees have been changed where necessary to ensure consistency with the policies adopted by the Group.

2.2 Business Combination

The Company accounts for its business combinations under the acquisition method. The consideration transferred in a business combination is measured at fair value, which is calculated as the sum of the acquisition-date fair values of the assets transferred by the Group to the former owners of the acquiree, and equity interests issued by the Group in exchange of control of the acquire. Acquisition related costs are generally recognized in profit or loss as incurred.

At the acquisition date, the identified assets acquired and the liabilities assumed are recognized at their fair value, except that:

- Deferred tax assets or liabilities, and assets or liabilities related to employee benefit arrangements are recognised and measured in accordance with Ind AS 12 Income Taxes and Ind AS 19 Employee benefits respectively;

- liabilities or equity instruments related to share-based payment arrangements of the acquiree or share-based payment arrangements of the Group entered into to replace share-based payment arrangements of the acquiree are measured in accordance with Ind AS 102 Share-based Payment at the acquisition date; and

- Assets (or disposal groups) that are classified as held for sale in accordance with IndAS 105 Non-current Assets held for sale and discontinued operations are measured in accordance with that Standard.

Goodwill is measured as the excess of the sum of the consideration transferred, the amount of any non-controlling interests in the acquiree, and the fair value of the acquirer's previously held equity interest in the acquiree (if any) over the net of the acquisition-date amounts of the identified assets acquired and the liabilities assumed.

In case of a bargain purchase, before recognizing a gain in respect thereof, the Group determines whether there exists clear evidence of the underlying reasons for classifying the business combination as a bargain purchase. Thereafter, the Group reassesses whether it has correctly identified all of the assets acquired and all of the liabilities that are identified in that reassessment. The Group then reviews the procedures used to measure the amounts that Ind AS requires for that purposes of calculating the bargain purchase. If the gain remains after this reassessment and review, the Group recognizes it in Other Comprehensive Income and accumulates the same in equity as capital reserve. This gain is attributable to the acquirer. If there does

not exist clear evidence of the underlying assets for classifying the business combination as a bargain purchase, the Group recognizes the gain, after reassessing and reviewing (as described above), directly in equity as capital reserve.

Non-controlling interests that are present ownership interests and entitle their holders to a proportionate share of entity's net assets in the event of liquidation may be initially measured either at fair value or at non-controlling interests' proportionate share of recognized amounts of the acquiree's identified net assets. The choice of measurement basis is made on a transaction-by-transaction basis. Other types of non-controlling interests are measured at fair value or, when applicable, on the basis specified in another IndAS.

When the consideration transferred by the Group in a business combination includes assets or liabilities resulting from a contingent consideration arrangement, the contingent consideration is measured at its acquisition-date fair value and included as part of the consideration transferred in a business combination. Changes in the fair value of the contingent consideration that qualify as measurement period adjustments are adjusted retrospectively, with corresponding adjustments against goodwill or capital reserve, as the case may be. Measurement period adjustments are adjustments that arise from additional information obtained during the 'measurement period' (which cannot exceed one year from acquisition date) about facts and circumstances that existed at the acquisition date.

The subsequent accounting for changes in the fair value of contingent consideration that do not qualify as measurement period adjustments depends on how the contingent consideration is classified. Contingent consideration that is classified as an asset or a liability is measured at fair value at subsequent reporting dates with the corresponding gain or loss being recognized in profit or loss. Contingent consideration that is classified as equity is not re-measured at subsequent reporting dates and its subsequent settlement is accounted within equity.

When a business combination is achieved in stages, the Group's previously held equity interest in the acquiree is re-measured to its acquisition date fair value, and the resulting gain, if any, is recognised in profit or loss. Amounts arising from interests in the acquiree prior to the acquisition date that have previously been recognised in other comprehensive income are reclassified to profit or loss where such treatment would be appropriate if that interest were disposed off.

If the initial accounting for a business combination is complete by end of the reporting period in which combination occurs, the Group reports provisional amounts for the items for which the accounting is incomplete. Those provision amounts are adjusted during the measurement period, or additional assets or liabilities are recognised, to reflect new information obtained about facts and circumstances that existed at the acquisition date that, if known, would have affected the amounts recognized at that date.

3. Investment in associates and Joint arrangement (Ind AS112)

Details of each of the Groups material associates / joint arrangement as of 31 March 2025:

Name	**Principal Activity**	**Place of incorporation**	**Proportion of ownership interest and voting rights held by the group**
			As of 31.03.2025
SBT ENERGIES PRIVATE LIMITED	Iron &Iron Scrap Trading&	Hyderabad	0.09999

All of the above associates are accounted for using the equity method in these consolidated financial statements

(Rs. In lakhs)

Particulars	**As at 31/03/2025**	
	Qty.	**Rs.**
Quoted Investments (all fully paid):	-	-
Unquoted Investments (all fully paid):	-	-
SBT ENERGIES PRIVATE LIMITED Investment in Equity Shares of Rs. 10/- each fully paid up 10/-each share	0.09999	0.09999

Summary of financial information of material associates/joint arrangement is as follows:

(Amount in Rs.)

Particulars	**SBT ENERGIES PRIVATE LIMITED**
	As at 31.03.2025
Non-Current Assets	-
Current Assets	112.89
Non-Current Liabilities	116.99
Current Liabilities	16.71
Revenue	0.00
Profit/(Loss) from continuing operations	(1.01)
Other comprehensive income	-
Dividend received during the year	-

4. Non-Controlling interest

Particulars	**31 March 2025**
Balance at the beginning of the year	
Profit during the year	-
Non-controlling interests arising on the acquisition	-
Additional non-controlling interests arising on disposal of interest in subsidiary	-
Payment of dividend	-
Balance at the end of the year	**-**

Summarized financial information in respect of each of the Group's subsidiaries that has **material non-controlling interests** is set out below. The summarized financial information below represents amounts before intra-group eliminations.

(Amount in Rs.in Lakhs)

Particulars	31st March 2025	31st March 2024
Subsidiary		
1). SBT ENERGIES PRIVATE LIMITED		
Revenue-Other incomes	0.0027	-
Expenses	1.01	0.86
Profit for the Year	(1.01)	(0.86)
Other Comprehensive Income		-
Total Comprehensive income	(1.01)	(0.86)
Attributable to owners of the Company	(1.01)	(0.86)
Attributable to non-controlling interests of the Company		-
Dividend paid to non-controlling interest of the company		-
Net cash inflow (outflow) from operating activities	(1.31)	(2.91)
Net cash inflow (outflow) from investing activities	-	(60.00)
Net cash inflow (outflow) from financing activities	1.36	12.95
Net cash inflow (outflow)	**0.05**	**(49.96)**

5. Investment in Subsidiaries

Information about the composition of the Group at the end of the reporting period is as follows:

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Amount in Rs

Principal Activity	Place of incorporation	Asof31March 2025,	Asof31March 2024
		No of wholly owned subsidiaries	
Iron & Iron Scrap Trading	Hyderabad	1	1

The table below shows details of **non-wholly owned subsidiaries of the Group that have material non-controlling interests:**

Amount in Rs.

Name of the Subsidiary	Principal place of business and place of incorporation	Proportion of ownership interests and voting rights held by non-controlling interests	Profit (loss) allocated to non- non-Controlling interests for the year	Other Non-controlling interests
		31 Mar 25	31 Mar 25	31 Mar 25
SBT ENERGIES PRIVATE LIMITED	Hyderabad	-	-	- -
Individually immaterial subsidiaries with non-controlling interests	-	-	-	-

6. Amounts have been rounded off to nearest Rupee.

7. Other Statutory Information

i. The Group does not have any Benami property, where any proceeding has been initiated or pending against the Group for holding any Benami property.

ii. The Group does not have any transactions with companies struck off

iii. The Group does not have any charges or satisfaction which is yet to be registered with ROC beyond the statutory period.

iv. The Group has not traded or invested in Crypto currency or Virtual Currency during the financial year.

v. The Group has not been declared wilful defaulter by any bank or financial institution or government or any government authority.

vi. The Group has not advanced or loaned or invested funds to any other person(s) or entity(ies), including foreign entities (Intermediaries) with the understanding that the Intermediary shall:

a. directly or indirectly lend or invest in other persons or entities identified in any manner whatsoever by or on behalf of the Group (Ultimate Beneficiaries) or

b. provide any guarantee, security or the like to or on behalf of the Ultimate Beneficiaries.

vii. The Group has not received any fund from any person(s) or entity(ies), including foreign entities (Funding Party) with the understanding (whether recorded in writing or otherwise) that the Group shall:

a. directly or indirectly lend or invest in other persons or entities identified in any manner whatsoever by or on behalf of the Funding Party (Ultimate Beneficiaries) or

b. provide any guarantee, security or the like on behalf of the Ultimate Beneficiaries.

viii. The Group does not have any such transaction which is not recorded in the books of accounts that has been surrendered or disclosed as income during the year in the tax assessments under the Income Tax Act, 1961 (such as, search or survey or any other relevant provisions of the Income Tax Act, 1961.)

As per our report of even date
For N G RAO & Associates
Chartered Accountants
Firm Reg No. 009399S

Sd/-
Nageswara Rao G
Membership No. 207300
UDIN: 25207300BMIKWE1834

Place: Hyderabad
Date : 13.08.2025

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

Sd/-	Sd/-
NAGARAJU NOOKALA	RAHUL ERRAMSHETTY
Whole time Director	Director
DIN:09083708	DIN:03639105
Sd/-	Sd/-
RAMACHANDRA MURTHY ADIRAJU	APOORVA SINGHVI
CFO	Company Secretary

If undelivered please return to :

ABHISHEK INFRAVENTURES LIMITED

8 148/A, Gowtham Nagar, Ferozeguda, Bowenpally,
Secunderabad, Bowenpally, Tirumalagiri - 500011
Telangana