To:

Date: 18.05.2022

LBSE Limited	2.Metropolitan Stock Exchange of India Limited
P.J. Towers, Dalal Street,	Vibgyor Towers, 4 <sup>th</sup> floor, Plot No. C62, Opp. Trident Hotel,
Mumbai - 400001	BandraKurla Complex, Bandra (E), Mumbai- 400098

Dear Sir/Madam,

#### Sub: Revised Results for the Financial Year 2021-22

#### Ref: Company's letter dated 16.05.2022

With reference to the subject cited and company's letter dated 16.05.2022 with regard to the outcome of the Board Meeting held on 16.05.2022 for approval of the Audited Results for Quarter and year ended 31.03.2022, we bring to your kind notice that in standalone statement of cash flows for the period ended 31.03.2022 some of the amounts were inadvertently mentioned, However, there is no change in the cash and cash equivalent at the beginning as well as at the end of the year or in the other financials of the Company for the quarter and year ended 31.03.2022. The correct figures of the standalone statement of cash flows for the period ended 31.03.2022 are submitted herewith.

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

Thanking you.

Yours sincerely, For Abhishek Infraventures Limited



Encl: as above

Reg. Off: 6C-B, 6TH FLOOR, MELANGE TOWER SY.NO 80-84 3/B7,4,5,5/A,B,6,6/A,8(P)&17,9/A/16&25/9, MADHAPUR HYDERABAD Rangareddi TG 500081 IN Email: abhiinfraventures@gmail.com. Cell:-7013808380.

	PART IS STATEMENT OF		and the second se	ABIOLE	HEK INFRATE	STTUMER LINCTED					
_				6100.5	48204701984	PLC111447				-	
				undalune Pia	anotals		-		Concellined P	meetals	Meanur in Lakh
_			Harter saded	1		e ended	1	Quarter ender			or Ended
.84	Particulars	For the Quarter ended 31 12:2021	For the Quarter ended 31.03.2022	Fee the Quarter under 31.03.2021	For the Your ended 31.03.3022	Pur the Test ended #1.03.2021	Par the Quarter ented 35 12 2021	For the Quarter caded \$1.01.2023	For the Quarter redaid 31.03,2021	For the Tear reded \$1.03.3092	For the Year ands \$1.05.3031
		the-Audited	Author	Assisted	Autor	Autited	Da-Audited	Aedited.	Audited	Audited	Andited
1	Havenus, Even Covrotinie		-					11,029,10	5.574.07	11,124,10	1,372/
TL.	Other Income (1+11)					(1) (1) (1) (1) (1) (1) (1) (1) (1) (1)		0.68	8,576.22	11,124,75	8,574
Πř.	Kepenses		1	1	-		-	11,124.70	- Optowa	A GLOBERTON.	(Dec)(c)
	In Sont of Materials contained In Parchaes of stack on trails				-			11.512.85	100.11	11.012.65	5,605
	of Charges is oversions of frighted goods, white							L Barrowski	1		
	BL OFGEGUER and atock on truthe of Depression Incodes any other	8.97	120	9.21	1.67.	1.25	0.90	105.42	1125.015	105.63	0.22
_	Int Property Cast III Demostration and amortisation expense	-					1.03		-		
	NOther repenses	31.06	9.62	1.04		12.75	0.37	9.90	12.44	27.47	11
v.	Total Expenses Peafit / Const before and oncoplianal Huma	16.83	10.82	1119.98	24.34	16.86	1.28	11.136.47	£.696.41	11,110,73	8,609
	and Tax ( III-IV)	(8.83)	(10,82)	(2.14)	(24.24)	(19.46)	(3.29)	(1.73)	117,009	(15.05)	
VH.	Frofit / (Linz) from before tax (V.VI)	(6.87)	(10.82)	(2.15)	(24.34)	13-9-901	(1.27)	11.71	1171161	115.95	181.
111.	Tax aspense		11 202000	· 1930	10224	1 (Jess)	1 2022	20005	-		1.00
203	Cutrent Tax Deferrent Tax	-								-	
	Profit/ (Loss) for the period from Continuing operations (VII VIII)	(5.83)	(10.82)	(2.13)	(24.24)	(14.94)	(1.24)	11.71)	127.000	125.945	1883.
	Preht/ (Loss from Granutasiang Spectrums Text Expenses of Granutasiang spectrations	100.00	1.1					1000			
301	Profit/ (Loss) from discontinuing operations						-				
	after tax Profit/(less) for the Period (IX+XII)	06.820	COLUMN STATE		1000		1 1000	1100	177.046	1	(11)
KIY.	Other Campreliensive facomes	CONTRACT.	110.821	[2.58]	(24.24)	(14.48)	11.29	11.71	112.00	(25.95)	
	To Derive that will not be projected to profit — when in Derivers for relating to being that will not be reciperized by profit or how										
P1.	a) Parties that many be exclassified to profit or loss, and income two or deeps that may be exclassified to profit or loss. Total Other Comprehensive Increment (A+B).						-	_			
2010		-		-	-	4.5	-		-	-	
(A.S.	Total Comprehensive Income fat the proted	10.40	110.42	18.10	(24.34)	114.40	(1.29)	(1.73)	(17.00	U5.95	91
KV1	Dernings For Equity Share of face value of Re. 10/- much//for Countinuing opertions) [1 Based	00.210 90.410	10.20	13.05	10.7.4	10.45	10.04	19.08	8.12	(2.80)	
-	2). Deariest Renatogs For Equity Share of face value of	0.41		11.01	(5.74)	10,331	10,04	6.05	11.52	10.00	
1	Rs. 10/- each) der Discountinning opertions)			-	1.1		- 11			1	
-	in Baau							-		-	
VIII	21 Object Barnings Per Equity Share of face value of										
-	Re.10/- each) (for Continued and 1) Deers	10.21	(0.33)	(0.05	(0.74)	92.45	10.64	m.03	10.80	10.80	10
	2) D4stef	10.21				10.45	10.04				ju ju
XIX	Paid up equit share up tol (Paid Up equit of the UV per attant)	==24.90	334.00	194.50	111-	124.00	- 124.50	134.45	100.00	2024.1411	324
	HOTER								1	1	
	in parents with Regulation 33 of Film (1410)	Hegilisissis, D	113 and 2-the	tale 11 of Que	groups Are, 107	D. Stet altern Philar	and Results is	ale face propriet	A received to d	a thefatory Aut	ness of Company or
	reparation of the later the set entergand	ut/ approved to	e seerioone	scinut or con-	double on court of	saming field on the	014034				
	The Parametal Managements have been prepared in a	man distant with	the imagents	or seef revenues	restance principal	is hid down in the	Ind All press	thail argin: Dett	en 182 - Compa	eine het, 2013 )	end with the
3	Comparison (bollies) Accounting Decolution (a Raise,	2013 live amon	did.								
3	The results are also mulatic on the weights of the	Complete ww	w additional and	na anami							
		Sentite Sweets	000010300	1344.00	_						
1	The Agares of the previous gran/gerbolic free beer	the through the	e'rheisiferf, wh	STATIST DESIGN	orth Distance Jose	rpease of comparison	s				
- 2	The Company is engaged arounding of infrastructure	- Information	and the state	-	contention in the		interest allow	-	in test http://doi.org	Section and the section of	
	restroation is all for manufic means in	a bound in	and and the	a animala	This is the	the same site of some	and country	Contraction in the	Constant on S	former setting	ind P
*	The Spann of the context spatter scaled 31m March, Spaces between the achieve Sparse in respect of the fu- in date Sparse up to the Hard spanne of the computitiv	differential proc	workid to specify	e Marcin, 2002 ( refer land gestion	are the belancin are creaselfinit y	÷				And a state of the	ABASHESHE
	Place Hoderstant								White the Day	(D. )95	T X
	Date 15 05-2012					_			Lon I Inited for	1291	151
-	and a state of the	-								Heren	uch //
-	the second s										

Reg. Off: 6C-B, 6TH FLOOR, MELANGE TOWER SY.NO 80-84 3/B7,4,5,5/A,B,6,6/A,8(P)&17,9/A/16&25/9, MADHAPUR HYDERABAD Rangareddi TG 500081 IN Email: <u>abhiinfraventures@gmail.com</u>. Cell:-7013808380.

PARTICULARS           1         ASSETS:           (1)         Non-excrement asserts (a) Property, Plant and Equipment (b) Capital work: its progress (c) Goodwill (c) Other Intangible Asserts (c) Intangible Asserts (c) Intangible Asserts (c) Pinancial asserts (c) Pinancial asserts (c) Pinancial asserts (c) Other Financial Asserts	As at March 31, 2022 Audited	(Amount in lakk As at March 31, 2021 Audited
1 ASSETS (1) Non-current assets (a) Property, Plant and Equipment (b) Capital work-in-progress (c) Copital work-in-progress (c) Copital work-in-progress (c) Capital work-in-progress (c) Datagebie Assets (c) Intangebie Assets (c) Intangebie Assets (c) Financial assets (c) Financial assets (c) Promotial assets (c) Other Financial Assets (c) Other Financial Assets		
<ol> <li>Non-current assets</li> <li>Property, Plant and Equipment</li> <li>Copital work: in-progress</li> <li>Goodwill</li> <li>Other Intangible Assets</li> <li>Intangible Assets</li> <li>Financial assets</li> <li>Financial assets</li> <li>Westments</li> <li>Other Financial Assets</li> </ol>		
10) Property, Plant and Equipment     10) Capital work-in-progress     10) Capital work-in-progress     10: Goodwill     10: Other Intangible Assets     10: Intangible Assets     10: Interstinguid Assets     10: Investmenta     10: Other Financial Assets		
(a) Property. Plant and Equipment     (b) Capital work-in-progress     (c) Goodwill     (d) Other Intangible Assets     (e) Intangible Assets     (e) Intangible Assets     (f) Intangible Assets     (g) Priometal assets     (i) Intrestments     (ii) Other Financial Assets		
Iri-l Goodwill     Idi Other Intangihie Assets     Iei Intangihie Assets under development     If Biological Assets     Idi Francial assets     Ioi Investments     Ioi Other Financial Assets		
(0) Other Intangible Assets     (e) Intangible Assets under development     (f) Iltiological Assets     (g) Financial assets     (i) Investments     (ii) Other Financial Assets		
ie) Intangible Assets under development     iff Biological Assets     ig! Financial assets     ii) Investments     iii) Other Financial Assets		
If Indegical Assets     Igl Financial assets     Io Investments     Io Other Financial Assets		E.
0) Investments 00 Other Financial Assets		19.00
(a) Other Financial Assets		3.57 (34)
		13,390
(b) Deferred tax assets (net)	and the second	
(i) Other non-current assets	31.09	31.09
(2) Current assets		
100 Inventories		
000 Financial assets		
(i) Investments (ii) Trade receivables		
(iii) Cash and cash reguvalents	355.10	355.18
(iv) Bank Balances other than iiiil above	11,86	8.48
(v) Luans and advances	147.04	127.41
(v0 Investments held for Sale (c) Other current assets	Viet 1	There are a second s
Contraction to the topology	2,99	2.80
TOTAL ASSETS	563.97	539.96
II EQUITY AND LIABILITIES:		
Equity		
bil Equity Share Capital (h) Other Equity	324,90	324.90
fillReserves and Surplus	100000	
	(52.34)	(28.20)
Liabilities 1) Non Current Liabilities		
1) Non Current Liabilities (a) Financial Liabilities		
(i) Horrowings	64.03	
(b) Deferred tax liabilities (Net)	o-mir	16,73
(a) Financial Liabilities		
lit Barrowings	-	
(ii) Trade Ponables	7.92	102730
bill Other financial liabilities	1.94	10.91
(b) Other current liabilizes	218 19	214.24
id) Current tax liabilities/Net	1,47	1.47
TOTAL EQUITY AND LIABILITIES	563.97	539.98
millicant accounting policies and notes to counts		009.95
For and or	n behalt of the Blue	ALAN Directors of
N	AR GANY	EK
er: Hyderabad Who te : 16-05-2022 DIN	sletime Doctorid N	13/

Reg. Off: 6C-B, 6TH FLOOR, MELANGE TOWER SY.NO 80-84 3/B7,4,5,5/A,B,6,6/A,8(P)&17,9/A/16&25/9, MADHAPUR HYDERABAD Rangareddi TG 500081 IN Email: <u>abhiinfraventures@gmail.com</u>. Cell:-7013808380.

STANDALONE STATEMENT OF CASH FLOWS FOR THE PERIOD ENDED MARCH 31, 2022       Period Ended       Year et 31.03:2022       Audited       Audited <th>2021</th>	2021
Net profit before tax     (24.24)       Adjustment for:     Depreciation and Amortisation       Preliminary Expenses Written off	
Net profit before tax     (24.24)       Adjustment for:     Depreciation and Amortisation       Preliminary Expenses Written off	
Adjuatment for:       Depreciation and Amortisation         Preliminary Expenses Written off       Interest Earned         Cash Flows from Operations before changes in assets and liabilities       (24.24)         Movements in Working Capital::       (0.01)         [Increase] / Decrease in trade receivables       (0.09)         [Increase] / Decrease in other Current Assets       (0.09)         [Increase] / Decrease in Inventories       -         [Increase] / Decrease in Loans and Advances       (20.53)         [Increase] / Decrease in Trade Payables       (2.99)         [Increase] / Decrease in Stort Term Provision       -         Increase / Decrease in Other current liabilities       3.95         Change in Working Capital       (43.91)	(14.46)
Depreciation and Amortination	(14.46)
Preliminary Expenses Written off     Interest Exrited       Cash Flows from Operations before changes in assets and liabilities     [24:24]       Movements in Working Capital::     (0.01)       (Increase) / Decrease in trade receivables     (0.09)       (Increase] / Decrease in other Current Assets     (0.09)       (Increase) / Decrease in Inventories     -       (Increase) / Decrease in Loans and Advances     (20:53)       (Increase) / Decrease in State Payables     (2.99)       (Increase) / Decrease in State Term Provision     3.95       Increase / Decrease in Other current liabilities     3.95       Change in Working Capital     (43:91)	(14.46)
Cash Flows from Operations before changes in assets and liabilities     (24.24)       Movements in Working Capital:     (0.01)       [Increase] / Decrease in trade receivables     (0.09)       [Increase] / Decrease in other Current Assets     (0.09)       [Increase] / Decrease in Inventories     -       [Increase] / Decrease in Inventories     -       [Increase] / Decrease in Inventories     -       [Increase] / Decrease in Trade Payables     (20.53)       [Increase] / Decrease in Short Term Provision     -       Increase / Decrease in Other current liabilities     3.95       Change in Working Capital     (43.91)	(14.46)
Movements in Working Capital::     (0.01)       (Increase) / Decrease in other Current Assets     (0.09)       (Increase) / Decrease in other Current Assets     (0.09)       (Increase) / Decrease in Inventories     -       (Increase) / Decrease in Inventories     -       (Increase) / Decrease in Loans and Advances     (20.53)       (Increase) / Decrease in State Payables     (2.99)       (Increase) / Decrease in State Term Provision     -       Increase / Decrease in Other current liabilities     3.95       Change in Working Capital     (43.91)	(14:46)
(Increase) / Decrease in trade receivables     (0.01)       (Increase) / Decrease in other Current Assets     (0.09)       (Increase) / Decrease in Inventories     -       (Increase) / Decrease in Loans and Advances     (20.53)       (Increase) / Decrease in Tride Payables     (20.99)       (Increase) / Decrease in Short Term Provision     -       Increase / Decrease in Other current liabilities     3.95       Change in Working Capital     (43.91)	
(Increase) / Decrease in trade receivables     (0.01)       (Increase) / Decrease in other Current Assets     (0.09)       (Increase) / Decrease in Inventories     -       (Increase) / Decrease in Loans and Advances     (20.53)       (Increase) / Decrease in Tride Payables     (20.99)       (Increase) / Decrease in Short Term Provision     -       Increase / Decrease in Short Term Provision     -       Increase / Decrease in Other current liabilities     3.95	
(Increase)/Decrease in other Current Assets     (0.09)       (Increase) / Decrease in Inventories     -       (Increase) / Decrease in Trade Payables     (20.53)       (Increase) / Decrease in Trade Payables     (2.99)       (Increase) / Decrease in Short Term Provision     -       Increase / (Decrease) in Other current liabilities     3.95       Change in Working Capital     (43.91)	
(Increase) / Decrease in Inventories	(2.03)
(Increase) / Decrease in Loans and Advances     (20.53)       (Increase) / Decrease in Trade Payables     (2.99)       (Increase) / Decrease in Short Term Provision     -       Increase / Decrease) in Other current liabilities     3.95       Change in Working Capital     (43.91)	
(Increase) / Decrease in Trade Payables     (2.99)       (Increase) / Decrease in Short Term Provision     -       Increase / Decrease) in Other current liabilities     3.95       Change in Working Capital     (43.91)       Changes in non current assets and liabilities     (43.91)	(56.10
(Increase) / Decrease in Short Term Provision     3.95       Increase/(Decrease) in Other current liabilities     3.95       Change in Working Capital     (43.91)       Changes in non current assets and liabilities     0       Decrease/(Increase) in loans & advances     0	(1.18
Increase/[Decrease] in Other current liabilities 3.95 Change in Working Capital (43.91) Changes in non current assets and liabilities Decrease/[Increase] in Ioana & advances	(0.62
Change in Working Capital (43.91) Changes in non-current assets and liabilities Decrease/(Increase) in loans & advances	72.49
Decrease/(Increase) in loans & advances	12.56
Decrease/(Increase) in loans & advances	
Decrease/(Increase) in Long Term Provisions	- 57
Decrease/[Increase] in Other non Current Assets	
Changes in non current assets and liabilities	
Cash Generated From Operations (43.91)	12.56
Cash Generated From Operations (43.91) Less. Taxes paid	6×10
Less, iaxes paid	
Net Cash from operating activities(A) (43.91)	12.5
B. CASH FLOW FROM INVESTING ACTIVITIES	
(Increase) / Decrease in Fixed assets and Capital Work In progress	1.1
Bank Balances not considered as Cash and Cash equivalents	24
Investment in equity Shares	(1.0
marganese si opero como	124935
-Balance of Unclaimed Dividend	
Net cash used in Investing activities (B)	(1.0
C.CASH FLOW FROM FINANCING ACTIVITIES	
Increase / (Decrease) in Share Capital	
Increase / (Decrease) in Borrowings 47.28	4.
Interest paid Not each Flow from Floancing Activities (C) 47.28	4.3
Net cash Flow from Financing Activities ( C ) 47.28	
D. Effect of exchange differences on translation of foreign currency cash and cash equivalents	
Net Increase //Decrease) in cash & cash equivalents [A+B+C] 3.38	1.
Ther inclosed in a sum a factor is	1.
CASH & CASH EQUIVALENTS AT THE BEGINNING OF THE YEAR 8.48 CASH & CASH EQUIVALENTS AT THE END OF THE YEAR 11.86	8.
CASH & CASH EQUIVALENTS A) THE END OF THE TENS	
For and on behalf of the Board of Di ABHISHEK INFRAVENTURES	meters
Place Hyderabad	
Date: 16.05.2022 Noolettan Option	
Wholething Dector	

Reg. Off: 6C-B, 6TH FLOOR, MELANGE TOWER SY.NO 80-84 3/B7,4,5,5/A,B,6,6/A,8(P)&17,9/A/16&25/9, MADHAPUR HYDERABAD Rangareddi TG 500081 IN Email: abhiinfraventures@gmail.com. Cell:-7013808380.

DIN: 09083298/714

	CORBOLIDATED BALANCE SHEET AS AT		193 mount in Lakia
	PARTICULARS	As at 31st March 2022 Audited	As at 31at Mar 2031 Andited
1	ABARTR:		
6			
	An every start and Equipment		
	[Di Capital work in-progress		
	10 Costell		
	of Other Intergible America		
	195 Intempible Assars under desclapment		
	(f) Biological Assets		
	int Pinancial assets		
	(ii Investments	14.00	14.00
	(ii) Other Financial Assets		
	(b) Deferred tax assets (net)		1
	Current assets	31.09	86.79
	fai internation		
	the Pinancial asarra	21.04	126.67
	10 hovestments		
	(iii) Trade reconcilies	200 10	
	1001 Cash and cash equivalents	305.19	\$76.00 22.09
	(iv) Bank Bulances other than (iii) above	14.002	22.129
	(V) Linens and advances	150.26	127.42
	[VII Investments held for Sale		10.00
	(I) Other current savets	3.48	20.58
	TOTAL ASSETS	627.71	973.45
	EQUITY AND LIABILITIES		
	(a) Equity Share Capital		
	(0) Other Equity	324.90	329.90
	lightenerves and Burphus	(71.3%)	143.411
	Lishilities	Prom	140 (41)
۲.	Non Current Liabilities		
	(a) Financial Liabilities		
	(i) Borrowings.	92/10	1.16.81
	(iii) Minority Interest		
e)	(h) Deferred tox liabilities (Net) Current Liabilities		
	(a) Pinnecial Liabilities	_	
	10 Borrowings		
	itti Trade Pavabiles	47.03	
	(iii) Other Inancial Indulities	67.01	361.43
	(b) Other curvent liabilities	218.09	214.24
	(r) Provisions	1.47	1.47
_	ell Current tos liabilities(Net)		
-	TOTAL EQUITY AND LIABILITIES	627.71	973.45
	Int accounting policies and notes to accounts For and un behalf ADHISHER IN	of the Boling of	ASID DATE OF

Reg. Off: 6C-B, 6TH FLOOR, MELANGE TOWER SY.NO 80-84 3/B7,4,5,5/A,B,6,6/A,8(P)&17,9/A/16&25/9, MADHAPUR HYDERABAD Rangareddi TG 500081 IN Email: <u>abhiinfraventures/a/gmail.com</u>. Cell:-7013808380.

ABBIISHEN INFRAVENTURES LIMIT Reg. Off. 6C-B, 6TH FLOOR, MELANGE BY.NO 80-84 3/87,4,5,3/A,B,6,6/A,B(PI6,17,9/ MADHAPUR HYDERABAD Rangereddi TG 5	TOWER A/16625/9, 00081 IN	
CONSOLIDATED STATEMENT OF CASH FLOWS FOR THE E	NDED 31at MARCH	2021
PARTICULARS	Ended 31-03-2022 Audited	Year ended 31-00-2021 Audited
A CASH FLOW FROM OPERATING ACTIVITIES .		
Net public factory tax Adjustment fact	(25.93)	111.64
Deprecision and Amartisation		
Preliminary Expenses Written off Interest Eacord		
Cosh Flows from Operations before changes in month and laddlines.	(25.95)	(31.64
Movemente in Working Capital		
(increase)/ Decrease in trade receivables,	ind in	11111
(increase)/Decrease in other Correct Assets	180.81	12.00.81
(lucrenae) / Detrense in huverbackes	105.63	(126.6)
(Decrement) / Decrement and Advances	(22.84)	(56.1)
(Incense) / Decrease in Tinde Payables	1200-421	349.33
(Increase) / Decrease in Short Term Providen	(0.00)	ju.o.
Increase/(Derrease) in Other current Tabilities Change in Working Capital	4.35	72.4
country in working capital	[14.38]	(2.2)
Changes in non current assots and linkitities		
Dermane/(Increane) in home is advances		10
Dermase/[increane] in Long Term Provisions		
Decrose/discussed in Other non Current Assets	55.61	(33.28
Changes in nen current assets and liabilities	55.61	153.26
Credit Sciencement Prom. Operations Lesse Trates paid	35.39	(97.41
Not Cash from operating activities(A)	15.28	(87.41
8. CASH FLOW FROM INVESTING ACTIVITIES		
(Ducrished / Derrenae in Fiord america and Capitol Work in program		
Dank Balances not canadrosil as Cash and Capito work in propria		
Investment in equity Shores	10	(1.00
-Dislance of Unclaiment Duridend		
Net cash used in Investing activities (B)	1.4	11.00
CASH FLOW FROM FINANCING ACTIVITIES [Detruise / [Detruise] in Share Cigital		
Tocrime / (Decrease) in Decreasings	(24.71)	102.49
Interest paid		
Set cash Flow from Financing Activities ( C )	(24.71)	102.49
<ol> <li>Effect of exchange differences on translation of ferrign currency sish and each equivalents</li> </ol>		
Not Increase/(Decrease) in coals & each squivalents [A+B+C]	(9.44)	14.08
CASH & CASH EQUIVALENTS AT THE DEGISIONOL OF THE YEAR	22.00	10.00
CASH & CASH EQUIVALENTS AT THE END OF THE YEAR	12.65	22.09
For and on he ABRISHE	half of the Biged A R INPRAYENTUR Name The Col	Constrant ES CIGNITED. A
http://05/2022	DIN 09083908-1	S871

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To,

Date: 16.05.2022

I.BSE Limited	2.Metropolitan Stock Exchange of India Limited
P.J. Towers, Dalal Street, Mumbai – 400001	Vibgyor Towers, 4 <sup>th</sup> floor, Plot No. C62, Opp. Trident Hotel, BandraKurla Complex, Bandra (E), Mumbai- 400098

Dear Sir/Madam,

Sub: Declaration pursuant to regulation 33(3)(d) of the SEBI (Listing Obligation and Disclosure Requirements) Regulations, 2015

I, NagarajuNookala, Whole-Time Director of Abhishek Infraventures Limited hereby declare that the statutory Auditors of the company, M/s. N G Ran &Associates, Chartered Accountants have issued an Audit Report with unmodified/unqualified opinion on Audited Financial Results of the company(both standalone and consolidated) for the guarter and year ended 31<sup>st</sup> March, 2022.

This declaration is issued in compliance of Regulation 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.

Yours sincerely,

For Abhishek-Infraventures Limited



Reg. Off: 6C-B, 6TH FLOOR, MELANGE TOWER SY.NO 80-84 3/B7,4,5,5/A,B,6,6/A,8(P)&17,9/A/16&25/9, MADHAPUR HYDERABAD Rangareddi TG 500081 IN Email: <u>abhiinfraventures@gmail.com</u>. Cell:-7013808380.



Independent Auditor's Report on Quarterly Standalone Financial Results and Year to Date pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations 2015

### To the Board of Directors of Abhishek Infraventures Limited Report on the Audit of Standalone Financial Results

### Opinion

We have audited the accompanying standalone annual financial results of Abhishek Infraventures Limited (hereinafter referred to as 'the Company') for the quarter and year ended March 31, 2022 ('the Statement'), attached herewith, being submitted by the Company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended ('Listing Regulations').

In our opinion and to the best of our information and according to the explanations given to us, the aforesaid Statement:

- are presented in accordance with the requirements of Regulation 33 of the Listing Regulations in this regard; and
- ii. give a true and fair view in conformity with the applicable accounting standards prescribed under Section 133 of the Companies Act, 2013 ("the Act") read with Companies (Indian Accounting Standards) Rules, 2015, as amended, and other accounting principles generally accepted in India, of net profit/ loss and other comprehensive income and other financial information of the Company for the year ended March 31, 2022.

### **Basis for Opinion**

We conducted our audit 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 Responsibilities for the Audit of the Standalone Financial Results 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 together with the ethical requirements that are relevant to our audit of the financial statements under the provisions of the Act and the Rules thereunder, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the Code of Ethics.

H.No. 6-3-1186/A/6, (New No. 325), 2nd Floor, Chinna Balreddy Building, Adjacent Lane to ITC Kakatiya Hotel, Begumpet, Hyderabad-500 016. D.No. 39-16-4B/S Garuda Hotel Lane, Labbipet, Vijayawada - 520 010. H.No. 8-22-5/1, FF3 Neeladri Towers, Pattabi Street, Gandhi Nagar, Kakinada - 533 004.

Email : nageswararaog207@gmail.com / nageswararaog@rediffmail.com

We believe that the audit evidence obtained by us is sufficient and appropriate to provide a basis for our opinion.

### Board of Directors' Responsibilities for the Standalone Financial Results

This Statement have been prepared on the basis of the standalone annual financial statements. The Company's Board of Directors are responsible for the preparation and presentation of this Statement that give a true and fair view of the net loss and other comprehensive income in accordance with the Indian Accounting Standards prescribed under Section 133 of the Act read with Companies (Indian Accounting Standards) Rules, 2015, as amended issued thereunder and other accounting principles generally accepted in India and in compliance with Regulation 33 of the Listing Regulations. The Board of Directors of the Company are responsible for maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding of 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 the design, implementation and maintenance of adequate internal financial controls, that were operating effectively for ensuring accuracy and completeness of the accounting records, relevant to the preparation and presentation of the Statement that give a true and fair view and are free from material misstatement, whether due to fraud or error, which have been used for the purpose of preparation of the Statement by the Directors of the Company, as aforesaid.

In preparing the Statement, the Board of Directors of the Company are responsible for assessing the ability of the Company 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 Board of Directors of the Company are responsible for overseeing the financial reporting process of the Company.

#### Auditor's Responsibilities for the Audit of the Standalone Financial Results

Our objectives are to obtain reasonable assurance about whether the Statement 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 Statement.

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

- Identify and assess the risks of material misstatement of the Statement, 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 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 Board of Directors.
- Conclude on the appropriateness of the Board of Directors 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 ability of the Company 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 Statement 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.

## N G RAO & ASSOCIATES

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

We communicate with those charged with governance of the Company of which we are the independent auditors 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.

#### Other Matter

The Statement includes the results for the quarter ended 31st March 2022, being the balancing figures between audited figures in respect of the full financial year and the published year to date figures up to the third quarter of the current financial year which were subject to limited review by us. Our report is not modified in respect of this matter.

> HYDERABAD FRN:0093995

For N G RAO & Associates.,

Chartered Accountants Firm Registration No.0093998

Nageswara Rao G Membership No.207300 UDIN: 22207300 AJ BOTG4391

Date: 16.05.2022 Place: Hyderabad



Independent Auditor's Report on Quarterly Consolidated Financial Results and Year to Date Consolidated Financial Results pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations 2015

#### To the Board of Directors of Abhishek Infraventures Limited [Holding Company] Report on the Audit of Consolidated Financial Results

### Opinion

We have audited the accompanying consolidated annual financial results of **Abhishek Infraventures Limited** (hereinafter referred to as the 'Holding Company') and its subsidiaries (Holding Company and its subsidiaries together referred to as "the Group"), its associate and jointly controlled entity for the quarter and year ended March 31, 2022, ('the Statement') attached herewith, being submitted by the Holding Company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended ('Listing Regulations').

In our opinion and to the best of our information and according to the explanations given to us and based on the consideration of reports of other auditors on separate audited financial statements of the subsidiaries and management account of associate and jointly controlled entity, the aforesaid Statement:

(i) include the annual financial results of the following entities

Sr. No	Name of the Entity	Relationship with the Holding Company
1	SBT ENERGIES PRIVATE LIMITED	99.99% Subsidiary

(ii) are presented in accordance with the requirements of Regulation 33 of the Listing Regulations in this regard; and

(iii) give a true and fair view in conformity with the applicable accounting standards prescribed under Section 133 of the Companies Act, 2013 ("the Act") read with Companies (Indian Accounting Standards) Rules, 2015, as amended and other accounting principles generally accepted in India, of net profit/loss and other comprehensive income and other financial information of the Group for the year ended March 31, 2022.

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Email : nageswararaog207@gmail.com / nageswararaog@rediffmail.com

### N G RAO & ASSOCIATES

#### **Basis for Opinion**

We conducted our audit 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 Responsibilities for the Audit of the Consolidated Financial Results section of our report. We are independent of the Group, its associate and jointly controlled entity in accordance with the Code of Ethics issued by the Institute of Chartered Accountants of India together with the ethical requirements that are relevant to our audit of the financial statements under the provisions of the Act and the Rules thereunder, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the Code of Ethics.

We believe that the audit evidence obtained by us and other auditors in terms of their reports referred to in "Other Matter" paragraph below, is sufficient and appropriate to provide a basis for our opinion.

### Board of Directors' Responsibilities for the Consolidated Financial Results

These Statements have been prepared on the basis of the consolidated annual financial statements. The Holding Company's Board of Directors are responsible for the preparation and presentation of this Statement that give a true and fair view of the net profit/ loss and other comprehensive income and other financial information of the Group including its associate and jointly controlled entity in accordance with the Indian Accounting Standards prescribed under Section 133 of the Act read with Companies (Indian Accounting Standards) Rules, 2015, as amended and other accounting principles generally accepted in India and in compliance with Regulation 33 of the Listing Regulations. The respective Board of Directors of the companies included in the Group and of its associate and jointly controlled entity are responsible for maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding of the assets of the Group and its associate and jointly controlled entity 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 the design, implementation and maintenance of adequate internal financial controls, that were operating effectively for ensuring accuracy and completeness of the accounting records, relevant to the preparation and presentation of the Statement that give a true and fair view and are free from material misstatement, whether due to fraud or error, which have been used for the purpose of preparation of the Statement by the Directors of the Holding Company, as aforesaid.

In preparing the Statement, the respective Board of Directors of the companies included in the Group and of its associate and jointly controlled entity are responsible for assessing the ability of the Group and its associate and jointly controlled entity to continue as a going concern,

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## N G RAO & ASSOCIATES

#### **Other Matters**

The accompanying consolidated financial statements include total assets of Rs. 6,27,71,771/- as at March 31, 2022, and total revenues Rs.1,11,24,10,438/for the year ended on that date, in respect of 1 subsidiary, which have been audited by other auditors, which financial statements, other financial information and auditor's reports have been furnished to us by the management. Our opinion on the consolidated financial statements, in so far as it relates to the amounts and disclosures included in respect of these subsidiaries, and our report in terms of sub-sections (3) and (11) of Section 143 of the Act, in so far as it relates to the aforesaid subsidiaries is based solely on the reports of such other auditors.

It was observed that there is negative net worth of the subsidiary company, which amounts to Rs. 17,82,179/-. This may have impact on the Going Concern of the Organization.

Our opinion on the consolidated financial statements, and our report on Other Legal and Regulatory Requirements above, 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 and other financial information certified by the Management.

HYDERABAD

For N G RAO & Associates., Chartered Accountants Firm Registration No.009399S

Nageswara Rao G Membership No.207300 UDIN: 2.2207300 AJ BPEH5163

Date: 16.05.2022 Place: Hyderabad