



Abhishek Integrations Limited

CIN - L74999GJ2017PLC099749

Date: 09.05.2023

To,
The Listing Department
National Stock Exchange of India Limited
Exchange Plaza, Bandra Kurla Complex,
Bandra (E), Mumbai-400 051

Symbol: AILIMITED

Subject: Outcome of Board Meeting and Submission of Standalone Audited Financial Results for the Half Year/Year ended March 31, 2023.
Ref.: Regulation 30 & 33 of SEBI (Listing Obligations and Disclosures Requirement) Regulations, 2015.

Dear Sir/Madam,

With reference to the captioned subject matter and pursuant to provision of Regulation 30 & 33 of SEBI (Listing Obligations and Disclosures Requirement) Regulations, 2015, we would like to inform you that the meeting of the Board of Directors of the company held on today i.e. Tuesday, May 09, 2023, commenced at 05:30 PM and concluded at 08:00 PM. The Board of Directors has *inter-alia* discussed, considered and approved the following business:

1. Audited Financial Results for the half year/year ended March 31, 2023.
2. Approve the Audited Financial Statements of the Company, prepared pursuant to the Companies Act, 2013 for the financial year ended on March 31, 2023.
3. Taken on record the Auditor's Report on such financial statements/ results.

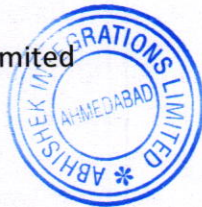
The Audited Financial Results for the Half Year and Year ended March 31, 2023 and Statement of Assets and Liabilities along with Statutory Audit Report thereon are enclosed herewith.

This is for your information and record.

Yours truly.

For Abhishek Integrations Limited

H.K. Vaghela



Hetal Karshanbhai Vaghela
Company Secretary & Compliance Officer.

Encl.: A/a

Gattani & Associates
Chartered Accountants

Auditors' Report on Half Year Ended and Year to Date Standalone Financial Results of the Company pursuant to the Regulations 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations 2015

To
The Board of Directors of
Abhishek Integrations Limited
Ahmedabad

Report on the audit of Statement of Standalone Financial Results

1. Opinion

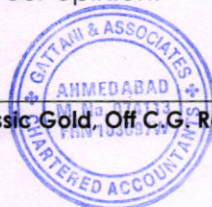
We have audited the half year ended and year to date results of accompanying Statement of Standalone Financial Results of Abhishek Integrations Limited, ("the Company"), for the half year ended and year ended March 31, 2023, (the Statement) being submitted by the Company pursuant to the requirements of the Regulations 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations 2015 (the Listing Regulations, 2015).

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

- is presented in accordance with the requirements of the Regulations 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 and
- gives a true & fair view in conformity with the aforesaid Accounting Standards and other accounting policies generally accepted in India of the net profit and other financial information of the Company for the half year ended and for the year ended March 31, 2023.

2. Basis for Opinion

We conducted our audit in accordance with the Standards on Auditing (SAs) specified under section 143(10) of the Companies Act, 2013. Our responsibilities under those Standards are further described in the auditors' responsibilities for the audit of the Statement of 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 Statement of Standalone Financial Results under the provisions of the Act and the rules there under, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the code of ethics. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.



3. Management's responsibility for the Statement of Standalone Financial Results

The Company's board of directors are responsible for the matters stated in section 134(5) of the Act with respect to the preparation of this statement of Standalone Financial Results that give a true and fair view of the financial position, financial performance and cash flows of the Company in accordance with the accounting principles generally accepted in India, including the accounting standards specified under section 133 of the Act and in compliance with Regulations 33 of the Listing Regulations. This responsibility also includes 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 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 statement of Standalone Financial Results that give a true and fair view and are free from material misstatement, whether due to fraud or error.

In preparing the Statement of Standalone Financial Results, 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 board of directors are also responsible for overseeing the Company's financial reporting process.

4. Auditors' responsibilities for the audit of the Statement of Standalone Financial Results

Our objectives are to obtain reasonable assurance about whether the Statement of Standalone Financial Results as a whole is free from material misstatement, whether due to fraud or error, and to issue an auditors' 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 this Statement of Standalone Financial Results.

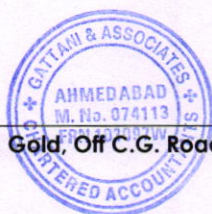
As part of an audit in accordance with SAs, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:



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Chartered Accountants

- Identify and assess the risks of material misstatement of the Statement of Standalone Financial Results, 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 Companies Act, 2013, we are also responsible for expressing our opinion on whether the Company has adequate internal financial controls system 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 management.
- Evaluate the appropriateness and reasonableness of disclosures made by the Board of Directors in terms of the requirements specified under regulations 33 of the Listing regulations.
- 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 auditors' report to the related disclosures in the Statement of Standalone Financial Results 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 auditors' 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 statement of Standalone Financial Results, including the disclosures, and whether the Statement of Standalone Financial Results represent the underlying transactions and events in a manner that achieves fair presentation.



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- Perform procedures in accordance with the Circular No. AIR/CFD/CMD1/44/2019 dated 29th March, 2019 issued by the SEBI under Regulation 33(8) of the Listing Regulations to the extent applicable.

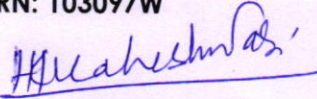
We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

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.

5. Other Matters

The statement of Standalone Financial Results includes the results for the half year ended March 31, 2023, being the balancing figures between the audited figures in respect of full financial year ended on March 31, 2023, and the published unaudited year to date figures up to the half year of the current financial year, which were subjected to a limited review by us, as required under the Listing Regulations.

For Gattani & Associates
Chartered Accountants
FRN: 103097W



Harish Kumar Maheshwari
Partner
Membership No. 074113
May 09, 2023
UDIN: 23074113BGWKPI1807



ABHISHEK INTEGRATIONS LIMITED

801, Venus Benecia, Pakvan Dining Lane, Opp. Rajpath Club, SG Highway, Bodakdev, Ahmedabad - 380 053

CIN:L74999GJ2017PLC099749

EXTRACT OF STATEMENT OF STANDALONE AUDITED FINANCIAL RESULTS FOR THE HALF YEAR & YEAR ENDED ON 31ST MARCH, 2023

Sr. No.	Particulars	Standalone (Rs. In Lakhs)				
		For the Half Year Ended			For the Year Ended	
		31.03.2023	30.09.2022	31.03.2022	31.03.2023	31.03.2022
		Audited*	Unaudited	Audited	Audited	Audited
	Revenue					
I	Income from Operations	1,593.07	1,042.68	938.16	2,635.75	1,571.19
	Less - GST	217.17	163.40	149.70	380.57	246.59
	Net Income from Operations	1,375.90	879.28	788.46	2,255.18	1,324.60
II	Other Income	3.48	3.39	3.11	6.87	5.48
III	Total from operations (net)	1,379.38	882.67	791.57	2,262.05	1,330.08
IV	Expenditure					
	Project Expense	197.08	183.14	182.49	380.22	247.07
	Purchase of Stock-in-Trade	316.09	-	-	316.09	-
	Changes in Inventories of Work-in-Progress	(90.92)	(186.05)	(52.16)	(276.97)	(244.76)
	Employees Cost	839.81	797.28	593.72	1,637.09	1,202.07
	Depreciation & Amortisation Expenses	4.53	4.36	3.24	8.89	4.72
	Finance Costs	30.56	13.11	5.99	43.67	6.76
	Other Expenses	34.84	27.34	30.00	62.18	52.22
	Total Expenses	1,331.99	839.18	763.28	2,171.17	1,268.08
V	Profit/(Loss) before exceptional and extraordinary items and tax	47.39	43.49	28.29	90.88	62.00
VI	Exceptional Item	-	-	-	-	-
VII	Profit/(Loss) before extraordinary items and tax (V-VI)	47.39	43.49	28.29	90.88	62.00
VIII	Extraordinary items (net of tax expenses)	-	-	-	-	-
IX	Profit/Loss before tax (VII-VIII)	47.39	43.49	28.29	90.88	62.00
X	Tax Expense	13.63	10.00	6.40	23.63	11.66
XI	Net Profit\ (Loss) for the period (IX-X)	33.76	33.49	21.89	67.25	50.34
XII	Paid-up equity share capital (Shares in Number)	3,010,785	3,010,785	3,010,785	3,010,785	3,010,785
XIII	Paid-up equity share capital	301.08	301.08	301.08	301.08	301.08
XIV	Reserve excluding revaluation reserve as Balance Sheet of previous accounting year	-	-	-	545.51	478.26
XV	Earning per Equity Share					
	Basic EPS (Rs.)	2.25	2.22	1.46	2.23	1.80
	Diluted EPS (Rs.)	2.25	2.22	1.46	2.23	1.80

Note:-

- The above results have been reviewed by the Audit Committee and Subsequently approved by the Board of Directors on 9th May 2023.
- The figures have been regrouped/ rearranged wherever necessary to make them comparable with the current period figures.
- At present Company is engaged in the segment of Infrastructural & Utility Services, Electrical Goods Trading and Coal Trading. Segment wise Revenue, Results and Capital Employed along with the Half Yearly results given in notes.
- IND AS is not currently applicable to the Company
- The figures of the half year ended 31st March, 2023 are the balancing figures between audited figures in respect of the full financial year 2022-23 and the half year ended unaudited figure upto 30th September, 2022.
- Earning per Equity Share (EPS) is calculated on the weighted average share capital.
- The status of Investor's complaints during the half year ended 31st March, 2023 as under:

Complaints pending at the Beginning of the period	NIL
Complaints received during the period	NIL
Complaints disposed during the period	NIL
Complaints unresolved at the end of the period	NIL

For, ABHISHEK INTEGRATIONS LIMITED

Sanjay Narbada Dubey
Chairman & Managing Director

DIN: 02218614

Date: 09/05/2023

Place: Ahmedabad



ABHISHEK INTEGRATIONS LIMITED

801, Venus Benecia, Pakvan Dining Lane, Opp. Rajpath Club, SG Highway, Bodakdev, Ahmedabad - 380 053

CIN:L74999GJ2017PLC099749

EXTRACT OF STATEMENT OF ASSETS AND LIABILITIES AS AT 31st MARCH, 2023

Sr. No.	Particulars	Standalone (Rs. In Lakhs)	
		As at 31.03.2023 Audited	As at 31.03.2022 Audited
A	EQUITY AND LIABILITIES		
1	Shareholders' funds		
	(a) Share Capital	301.08	301.08
	(b) Reserves and surplus	545.51	478.26
	Sub-total - Shareholders' funds	846.59	779.34
2	Share application Money Pending Allotment	-	-
3	Non-current liabilities		
	(a) Long Term Borrowings	133.05	60.97
	(b) Deferred Tax Liabilities (Net)	3.05	1.64
	(c) Long Term Provisions	8.91	4.39
	Sub-total - Non-current liabilities	145.01	67.00
4	Current liabilities		
	(a) Short-term borrowings	276.04	137.37
	(b) Trade payables	65.70	83.49
	(c) Other current liabilities	53.85	49.96
	(d) Short Term Provisions	31.94	13.75
	Sub-total - Current liabilities	427.53	284.57
	TOTAL - EQUITY AND LIABILITIES	1,419.13	1,130.91
B	ASSETS		
1	Non-current assets		
	(a) Property, Plant & Equipments		-
	i) Tangible Assets	168.17	159.21
	ii) Intangible Assets	-	-
	(b) Non-current Investments	-	-
	(c) Deferred Tax Assets (Net)	-	-
	(d) Long-term loans and advances	4.03	31.60
	(e) Other Non-Current Assets	191.57	285.10
	Sub-total - Non-current assets	363.77	475.91
2	Current assets		
	(a) Inventories	644.35	353.73
	(b) Short-term loans and advances	135.86	123.91
	(c) Trade receivables	213.63	145.43
	(d) Cash and cash equivalents	29.45	23.33
	(e) Other Current Assets	32.07	8.60
	Sub-total - Current Assets	1,055.36	655.00
	TOTAL - ASSETS	1,419.13	1,130.91

For, ABHISHEK INTEGRATIONS LIMITED



Sanjay Narbada Dubey
Chairman & Managing Director

DIN: 02218614

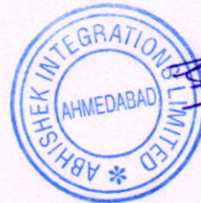
Date: 09/05/2023

Place: Ahmedabad

CASH FLOW STATEMENT

	Particulars	2022-23 (Audited)		2021-22 (Audited)	
		(Amounts in Lakhs)	(Amounts in Lakhs)	(Amounts in Lakhs)	(Amounts in Lakhs)
A:	Cash from Operating Activities :				
	Net Profit before Taxation	90.87		62.00	
	Adjustment For :				
	Depreciation	8.89		4.72	
	Interest Received	(6.87)		(5.48)	
	Interest Paid	27.90		11.56	
	Operating Profit Before Working Capital Changes :		120.79		72.80
	Adjustment For :				
	Increase/(Decrease) in Short-Term Borrowings	87.92		133.64	
	Increase/(Decrease) in Short-Term Provisions	18.19		1.62	
	Increase/(Decrease) in Other Current Liabilities	4.47		38.48	
	Increase/(Decrease) in Trade Payables	(17.79)		47.12	
	Decrease/(Increase) in Trade Receivables	(68.19)		(6.72)	
	Decrease/(Increase) in Inventories	(290.63)		(296.79)	
	Decrease/(Increase) in Short Term Loans and Advances	(12.53)		(83.37)	
	Decrease/(Increase) in Other Current Assets	(23.48)		(2.61)	
			(302.04)		(168.63)
	Cash Generated From Operations		(181.25)		(95.83)
	Income Tax Paid		22.22		9.68
	Net Cash From Operating Activities (A)		(203.47)		(105.51)
B:	Cash Flow From Investment Activities :				
	Purchase of Fixed Assets	(17.85)		(144.69)	
	Sale of Fixed Assets			-	
	Interest Received	6.87		5.48	
	Decrease/(Increase) in Other Non-Current Assets	93.54		(144.60)	
	Investments			-	
	Net Cash from Investment Activities (B)		82.56		(283.81)
C:	Cash Flow From Financing Activities :				
	Proceeds From Long Term Borrowings	183.50		53.20	
	Repayment of Long Term Borrowings	(60.67)		(4.31)	
	Increase/(Decrease) in Long-Term Provisions	4.53		1.93	
	IPO Expenses	-		(50.00)	
	Decrease/(Increase) in Long Term Loans and Advances	27.57		(96.81)	
	Proceeds from Share Capital & Securities Premium	-		495.00	
	Interest Paid	(27.90)		(11.56)	
	Net Cash from Financing Activities (C)		127.03		387.45
	Net Increase in Cash & Cash Equivalents		6.12		(1.87)
	Cash & Bank Equivalents at the Beginning		23.33		25.20
	Cash & Bank Equivalents at the End		29.45		23.33

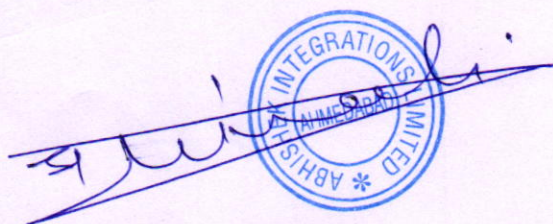
For, ABHISHEK INTEGRATIONS LIMITED



Sanjay Narbada Dubey
Chairman & Managing Director
DIN: 02218614
Date: 09/05/2023
Place: Ahmedabad

3. Standalone Segment wise Revenue, Results and Capital Employed along with the Half Yearly results

ABHISHEK INTEGRATIONS LIMITED						
801, Venus Benecia, Pakvan Dining Lane, Opp. Rajpath Club, SG Highway, Bodakdev, Ahmedabad - 380 053						
CIN:L74999GJ2017PLC099749						
Sr. No.	Particulars	Standalone (Rs. In Lakhs)				
		For the Half Year Ended			For the Year Ended	
		31.03.2023	30.09.2022	31.03.2022	31.03.2023	31.03.2022
		Audited	Unaudited	Audited	Audited	Audited
1	Segment Revenue (Net of GST)					
a	Infrastructural & Utility Services	1,089.04	879.28	788.46	1,968.32	1,324.60
b	Electrical Goods Trading	35.29	-	-	35.29	-
c	Coal Trading	251.57	-	-	251.57	-
	Total	1,375.90	879.28	788.46	2,255.18	1,324.60
	Less: Inter Segment Revenue	-	-	-	-	-
	Net sales/Income From Operations	1,375.90	879.28	788.46	2,255.18	1,324.60
2	Segment Results					
	Profit/ Loss before tax and interest					
a	Infrastructural & Utility Services	54.53	48.96	30.70	173.88	62.81
b	Electrical Goods Trading	1.60	-	-	1.60	-
c	Coal Trading	6.81	-	-	6.81	-
	Total	62.94	48.96	30.70	182.29	62.81
	Less:	-	-	-	-	-
	i) Interest	19.03	8.86	5.52	27.88	6.29
	ii) Other Un-allocable Expenditure net off	-	-	-	70.40	-
	(iii) Un-allocable income	3.48	3.39	3.11	6.87	5.48
	Total Profit Before Tax	47.39	43.49	28.29	90.88	62.00
3	Segment Assets					
a	Infrastructural & Utility Services	1,084.75	1,201.27	1,130.91	1,084.75	1,130.91
b	Electrical Goods Trading	63.90	-	-	63.90	-
c	Coal Trading	70.05	-	-	70.05	-
d	Unallocated	202.51	-	-	202.51	-
	Total Assets	1,421.21	1,201.27	1,130.91	1,421.21	1,130.91
4	Segment Liabilities					
a	Infrastructural & Utility Services	377.62	388.44	351.57	377.62	351.57
b	Electrical Goods Trading	3.12	-	-	3.12	-
c	Coal Trading	-	-	-	-	-
d	Unallocated	193.88	-	-	193.88	-
	Total Liabilities	574.62	388.44	351.57	574.62	351.57
5	Capital Employed					
a	Infrastructural & Utility Services	707.13	812.83	779.34	707.13	779.34
b	Electrical Goods Trading	60.78	-	-	60.78	-
c	Coal Trading	70.05	-	-	70.05	-
d	Unallocated	8.63	-	-	8.63	-
	Total	846.59	812.83	779.34	846.59	779.34





Abhishek Integrations Limited

CIN - L74999GJ2017PLC099749

Date: 09.05.2023

To,
The Listing Department
National Stock Exchange of India Limited
Exchange Plaza, Bandra Kurla Complex,
Bandra (E), Mumbai-400 051

Symbol: AILIMITED

Subject: Declaration pursuant to Regulation 33(3)(d) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.

In Compliance with Regulation 33(3)(d) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended by the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) (Amendment) Regulations, 2016, vide notification no. SEBI/LAD-NRO /GN/2016-17/001 dated May 25, 2016 and circular no. CIR/CFD /CMD /56/2016 dated May 27, 2016, we hereby declare that the Statutory Auditors of the Company, M/s. Gattani & Associates, Chartered Accountant, Ahmedabad have issued an Audit Report with unmodified opinion on the Audited Financial Results of the Company for the half year and year ended March 31, 2023.

You are requested to take the same on record.

Yours truly.

For Abhishek Integrations Limited


Sanjay Narbada Dubey
Managing Director
DIN: 02218614



ABHISHEK INTEGRATIONS LIMITED

801, Venus Benecia, Pakvan Dining Lane, Opp. Rajpath Club, SG Highway, Bodakdev, Ahmedabad - 380 053

CIN:L74999GJ2017PLC099749

EXTRACT OF STATEMENT OF STANDALONE AUDITED FINANCIAL RESULTS FOR THE HALF YEAR & YEAR ENDED ON 31ST MARCH, 2023

Sr. No.	Particulars	Standalone (Rs. In Lakhs)				
		For the Half Year Ended			For the Year Ended	
		31.03.2023	30.09.2022	31.03.2022	31.03.2023	31.03.2022
		Audited*	Unaudited	Audited	Audited	Audited
	Revenue					
I	Income from Operations	1,593.07	1,042.68	938.16	2,635.75	1,571.19
	Less - GST	217.17	163.40	149.70	380.57	246.59
	Net Income from Operations	1,375.90	879.28	788.46	2,255.18	1,324.60
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IV	Expenditure					
	Project Expense	197.08	183.14	182.49	380.22	247.07
	Purchase of Stock-in-Trade	316.09	-	-	316.09	-
	Changes in Inventories of Work-In-Progress	(90.92)	(186.05)	(52.16)	(276.97)	(244.76)
	Employees Cost	839.81	797.28	593.72	1,637.09	1,202.07
	Depreciation & Amortisation Expenses	4.53	4.36	3.24	8.89	4.72
	Finance Costs	30.56	13.11	5.99	43.67	6.76
	Other Expenses	34.84	27.34	30.00	62.18	52.22
	Total Expenses	1,331.99	839.18	763.28	2,171.17	1,268.08
V	Profit/(Loss) before exceptional and extraordinary items and tax	47.39	43.49	28.29	90.88	62.00
VI	Exceptional Item	-	-	-	-	-
VII	Profit/(Loss) before extraordinary items and tax (V-VI)	47.39	43.49	28.29	90.88	62.00
VIII	Extraordinary items (net of tax expenses)	-	-	-	-	-
IX	Profit/Loss before tax (VII-VIII)	47.39	43.49	28.29	90.88	62.00
X	Tax Expense	13.63	10.00	6.40	23.63	11.66
XI	Net Profit\ (Loss) for the period (IX-X)	33.76	33.49	21.89	67.25	50.34
XII	Paid-up equity share capital (Shares in Number)	30,10,785	30,10,785	30,10,785	30,10,785	30,10,785
XIII	Paid-up equity share capital	301.08	301.08	301.08	301.08	301.08
XIV	Reserve excluding revaluation reserve as Balance Sheet of previous accounting year	-	-	-	545.51	478.26
XV	Earning per Equity Share					
	Basic EPS (Rs.)	2.25	2.22	1.46	2.23	1.80
	Diluted EPS (Rs.)	2.25	2.22	1.46	2.23	1.80

Note:-

- 1 The above results have been reviewed by the Audit Committee and Subsequently approved by the Board of Directors on 9th May 2023.
- 2 The figures have been regrouped/ rearranged wherever necessary to make them comparable with the current period figures.
- 3 At present Company is engaged in the segment of Infrastructural & Utility Services, Electrical Goods Trading and Coal Trading. Segment wise Revenue, Results and Capital Employed along with the Half Yearly results given in notes.
- 4 IND AS is not currently applicable to the Company
- 5 The figures of the half year ended 31st March, 2023 are the balancing figures between audited figures in respect of the full financial year 2022-23 and the half year ended unaudited figure upto 30th September, 2022.
- 6 Earning per Equity Share (EPS) is calculated on the weighted average share capital.
- 7 The status of Investor's complaints during the half year ended 31st March, 2023 as under:

Complaints pending at the Beginning of the period	NIL
Complaints received during the period	NIL
Complaints disposed during the period	NIL
Complaints unresolved at the end of the period	NIL

For, ABHISHEK INTEGRATIONS LIMITED

Sanjay Narbada Dubey
Chairman & Managing Director
DIN: 02218614
Date: 09/05/2023
Place: Ahmedabad

ABHISHEK INTEGRATIONS LIMITED			
801, Venus Benecia, Pakvan Dining Lane, Opp. Rajpath Club, SG Highway, Bodakdev, Ahmedabad - 380 053			
CIN:L74999GJ2017PLC099749			
EXTRACT OF STATEMENT OF ASSETS AND LIABILITIES AS AT 31st MARCH, 2023			
Sr. No.	Particulars	Standalone (Rs. In Lakhs)	
		As at 31.03.2023 Audited	As at 31.03.2022 Audited
A	EQUITY AND LIABILITIES		
1	Shareholders' funds		
	(a) Share Capital	301.08	301.08
	(b) Reserves and surplus	545.51	478.26
	Sub-total - Shareholders' funds	846.59	779.34
2	Share application Money Pending Allotment	-	-
3	Non-current liabilities		
	(a) Long Term Borrowings	133.05	60.97
	(b) Deferred Tax Liabilities (Net)	3.05	1.64
	(c) Long Term Provisions	8.91	4.39
	Sub-total - Non-current liabilities	145.01	67.00
4	Current liabilities		-
	(a) Short-term borrowings	276.04	137.37
	(b) Trade payables	65.70	83.49
	(c) Other current liabilities	53.85	49.96
	(d) Short Term Provisions	31.94	13.75
	Sub-total - Current liabilities	427.53	284.57
	TOTAL - EQUITY AND LIABILITIES	1,419.13	1,130.91
B	ASSETS		
1	Non-current assets		
	(a) Property, Plant & Equipments		-
	i) Tangible Assets	168.17	159.21
	ii) Intangible Assets	-	-
	(b) Non-current Investments	-	-
	(c) Deferred Tax Assets (Net)	-	-
	(d) Long-term loans and advances	4.03	31.60
	(e) Other Non-Current Assets	191.57	285.10
	Sub-total - Non-current assets	363.77	475.91
2	Current assets		
	(a) Inventories	644.35	353.73
	(b) Short-term loans and advances	135.86	123.91
	(c) Trade receivables	213.63	145.43
	(d) Cash and cash equivalents	29.45	23.33
	(e) Other Current Assets	32.07	8.60
	Sub-total - Current Assets	1,055.36	655.00
	TOTAL - ASSETS	1,419.13	1,130.91
For, ABHISHEK INTEGRATIONS LIMITED			
<p style="margin: 0;">Sanjay Narbada Dubey Chairman & Managing Director DIN: 02218614 Date: 09/05/2023 Place: Ahmedabad</p>			

ABHISHEK INTEGRATIONS LIMITED

801, Venus Benecia, Pakvan Dining Lane, Opp. Rajpath Club, SG Highway, Bodakdev, Ahmedabad - 380 053

CIN:L74999GJ2017PLC099749

CASH FLOW STATEMENT

	Particulars	2022-23 (Audited)		2021-22 (Audited)	
		(Amounts in Lakhs)	(Amounts in Lakhs)	(Amounts in Lakhs)	(Amounts in Lakhs)
A:	Cash from Operating Activities :				
	Net Profit before Taxation	90.87		62.00	
	Adjustment For :				
	Depreciation	8.89		4.72	
	Interest Received	(6.87)		(5.48)	
	Interest Paid	27.90		11.56	
	Operating Profit Before Working Capital Changes :		120.79		72.80
	Adjustment For :				
	Increase/(Decrease) in Short-Term Borrowings	87.92		133.64	
	Increase/(Decrease) in Short-Term Provisions	18.19		1.62	
	Increase/(Decrease) in Other Current Liabilities	4.47		38.48	
	Increase/(Decrease) in Trade Payables	(17.79)		47.12	
	Decrease/(Increase) in Trade Receivables	(68.19)		(6.72)	
	Decrease/(Increase) in Inventories	(290.63)		(296.79)	
	Decrease/(Increase) in Short Term Loans and Advances	(12.53)		(83.37)	
	Decrease/(Increase) in Other Current Assets	(23.48)		(2.61)	
			(302.04)		(168.63)
	Cash Generated From Operations		(181.25)		(95.83)
	Income Tax Paid		22.22		9.68
	Net Cash From Operating Activities (A)		(203.47)		(105.51)
B:	Cash Flow From Investment Activities :				
	Purchase of Fixed Assets	(17.85)		(144.69)	
	Sale of Fixed Assets			-	
	Interest Received	6.87		5.48	
	Decrease/(Increase) in Other Non-Current Assets	93.54		(144.60)	
	Investments			-	
	Net Cash from Investment Activities (B)		82.56		(283.81)
C:	Cash Flow From Financing Activities :				
	Proceeds From Long Term Borrowings	183.50		53.20	
	Repayment of Long Term Borrowings	(60.67)		(4.31)	
	Increase/(Decrease) in Long-Term Provisions	4.53		1.93	
	IPO Expenses	-		(50.00)	
	Decrease/(Increase) in Long Term Loans and Advances	27.57		(96.81)	
	Proceeds from Share Capital & Securities Premium	-		495.00	
	Interest Paid	(27.90)		(11.56)	
	Net Cash from Financing Activities (C)		127.03		387.45
	Net Increase in Cash & Cash Equivalents		6.12		(1.87)
	Cash & Bank Equivalents at the Beginning		23.33		25.20
	Cash & Bank Equivalents at the End		29.45		23.33

For, ABHISHEK INTEGRATIONS LIMITED

Sanjay Narbada Dubey
Chairman & Managing Director

DIN: 02218614

Date: 09/05/2023

Place: Ahmedabad

3. Standalone Segment wise Revenue, Results and Capital Employed along with the Half Yearly results

ABHISHEK INTEGRATIONS LIMITED						
801, Venus Benecia, Pakvan Dining Lane, Opp. Rajpath Club, SG Highway, Bodakdev, Ahmedabad - 380 053						
CIN:L74999GJ2017PLC099749						
Sr. No.	Particulars	Standalone (Rs. In Lakhs)				
		For the Half Year Ended			For the Year Ended	
		31.03.2023	30.09.2022	31.03.2022	31.03.2023	31.03.2022
		Audited	Unaudited	Audited	Audited	Audited
1	Segment Revenue (Net of GST)					
a	Infrastructural & Utility Services	1,089.04	879.28	788.46	1,968.32	1,324.60
b	Electrical Goods Trading	35.29	-	-	35.29	-
c	Coal Trading	251.57	-	-	251.57	-
	Total	1,375.90	879.28	788.46	2,255.18	1,324.60
	Less: Inter Segment Revenue	-	-	-	-	-
	Net sales/Income From Operations	1,375.90	879.28	788.46	2,255.18	1,324.60
2	Segment Results					
	Profit/ Loss before tax and interest					
a	Infrastructural & Utility Services	54.53	48.96	30.70	173.88	62.81
b	Electrical Goods Trading	1.60	-	-	1.60	-
c	Coal Trading	6.81	-	-	6.81	-
	Total	62.94	48.96	30.70	182.29	62.81
	Less:	-	-	-	-	-
	i) Interest	19.03	8.86	5.52	27.88	6.29
	ii) Other Un-allocable Expenditure net off	-	-	-	70.40	-
	(iii) Un-allocable income	3.48	3.39	3.11	6.87	5.48
	Total Profit Before Tax	47.39	43.49	28.29	90.88	62.00
3	Segment Assets					
a	Infrastructural & Utility Services	1,084.75	1,201.27	1,130.91	1,084.75	1,130.91
b	Electrical Goods Trading	63.90	-	-	63.90	-
c	Coal Trading	70.05	-	-	70.05	-
d	Unallocated	202.51	-	-	202.51	-
	Total Assets	1,421.21	1,201.27	1,130.91	1,421.21	1,130.91
4	Segment Liabilities					
a	Infrastructural & Utility Services	377.62	388.44	351.57	377.62	351.57
b	Electrical Goods Trading	3.12	-	-	3.12	-
c	Coal Trading	-	-	-	-	-
d	Unallocated	193.88	-	-	193.88	-
	Total Liabilities	574.62	388.44	351.57	574.62	351.57
5	Capital Employed					
a	Infrastructural & Utility Services	707.13	812.83	779.34	707.13	779.34
b	Electrical Goods Trading	60.78	-	-	60.78	-
c	Coal Trading	70.05	-	-	70.05	-
d	Unallocated	8.63	-	-	8.63	-
	Total	846.59	812.83	779.34	846.59	779.34