



Date: 05.11.2023

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 Unaudited Financial Results for the Half Year ended September 30, 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. Sunday, 05th November, 2023, commenced at 11.00 am and concluded at 12.00 pm. The Board of Directors has *inter-alia* discussed, considered and approved the following

1. Unaudited Financial Results for the half year ended on 30th September, 2023.
2. Limited Review Report on Unaudited Financial Results for the half year ended on 30th September, 2023.
3. Payment of remuneration to Mr. Sanjay Narbada Dubey (DIN: 02218614), Chairman and Managing Director of Company.
4. Payment of remuneration to Mrs. Jyoti Sanjay Dubey (DIN: 07177326), Whole-time Director of Company.
5. The Board approved the issuance of a Notice of Postal Ballot and E-voting, for seeking approval of payment of remuneration to Mr. Sanjay Narbada Dubey and Mrs. Jyoti Sanjay Dubey.
6. Appointment of M/s. Hardik Jetani & Associates, Practicing Company Secretary (ACS: 39498 COP:22171), as Scrutinizer, who has consented as such, for carrying out Remote e-Voting Process and Voting for the Postal Ballot.

This is for your information and record.

Yours truly,

For Abhishek Integrations Limited

Hetal Karshanbhai Vaghela
Company Secretary & Compliance Officer.

Encl.: A/a

Gattani & Associates

Chartered Accountants

INDEPENDENT AUDITOR'S LIMITED REVIEW REPORT ON HALF YEARLY UNAUDITED STANDALONE FINANCIAL RESULTS OF THE COMPANY PURSUANT TO REGULATION 33 OF THE SEBI (LISTING OBLIGATIONS AND DISCLOSURES REQUIREMENTS) REGULATIONS, 2015, AS AMENDED

To,

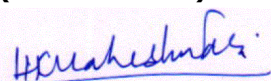
The Board of Directors of
Abhishek Integrations Limited
Ahmedabad.

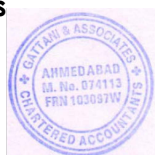
We have reviewed the accompanying statement of unaudited financial results of Abhishek Integrations Limited for the half year ended 30th September 2023, being submitted by the Company pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosures Requirements) Regulations, 2015. This statement is the responsibility of the Company's Management and has been approved by the Board of Directors. Our responsibility is to issue a report on these financial statements based on our review.

We conducted our review of the statement in accordance with the Standard on Review Engagements (SRE) 2410 "Review of Interim Financial Information Performed by the Independent Auditor of the Entity", issued by the Institute of Chartered Accountants of India. This standard requires that we plan and perform the review to obtain moderate assurance as to whether the financial statements are free of material misstatement. A review is limited primarily to inquiries of company personnel and analytical procedures applied to financial data and thus provides less assurance than an audit. We have not performed an audit and accordingly, we do not express an audit opinion.

Based on our review conducted as above, nothing has come to our attention that causes us to believe that the accompanying statement of unaudited financial results prepared in accordance with applicable accounting standards and other recognised accounting practices and policies has not disclosed the information required to be disclosed in terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 including the manner in which it is to be disclosed, or that it contains any material misstatement.

For, Gattani & Associates
Chartered Accountants
(FRN: 103097W)





Harish Kumar Maheshwari
Partner
M. No. 074113
UDIN: 23074113BGWKS2321
Ahmedabad
November 5, 2023

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 UN-AUDITED FINANCIAL RESULTS FOR THE HALF YEAR ENDED ON 30TH SEPTEMBER, 2023

Sr. No.	Particulars	Standalone (Rs. In Lakhs)			
		For the Half Year Ended			For the Year Ended
		30.09.2023	31.03.2023	30.09.2022	31.03.2023
		Unaudited	Audited*	Unaudited	Audited
	Revenue				
I	Income from Operations	1,253.92	1,593.07	1,042.68	2,635.75
	Less - GST	168.16	217.17	163.40	380.57
	Net Income from Operations	1,085.76	1,375.90	879.28	2,255.18
II	Other Income	8.25	3.48	3.39	6.87
III	Total from operations (net)	1,094.01	1,379.38	882.67	2,262.05
IV	Expenditure				
	Project Expense	128.69	197.08	183.14	380.22
	Purchase of Stock-in-Trade	250.97	316.09	-	316.09
	Changes in Inventories of Work-In-Progress	(157.76)	(90.92)	(186.05)	(276.97)
	Employees Cost	745.17	839.81	797.28	1,637.09
	Depreciation & Amortisation Expenses	6.10	4.53	4.36	8.89
	Finance Costs	40.57	30.56	13.11	43.67
	Other Expenses	45.47	34.84	27.34	62.18
	Total Expenses	1,059.21	1,331.99	839.18	2,171.17
V	Profit\ (Loss) before exceptional and extraordinary items and tax	34.80	47.39	43.49	90.88
VI	Exceptional Item	-	-	-	-
VII	Profit\ (Loss) before extraordinary items and tax (V-VI)	34.80	47.39	43.49	90.88
VIII	Extraordinary items (net of tax expenses)	-	-	-	-
IX	Profit/Loss before tax (VII-VIII)	34.80	47.39	43.49	90.88
X	Tax Expense	7.68	13.63	10.00	23.63
XI	Net Profit\ (Loss) for the period (IX-X)	27.12	33.76	33.49	67.25
XII	Paid-up equity share capital (Shares in Number)	60,21,570	30,10,785	30,10,785	30,10,785
XIII	Paid-up equity share capital	602.16	301.08	301.08	301.08
XIV	Reserve excluding revaluation reserve as Balance Sheet of previous accounting year	-	-	-	545.51
XV	Earning per Equity Share				
	Basic EPS (Rs.)	1.29	0.11	2.22	0.22
	Diluted EPS (Rs.)	1.29	0.11	2.22	0.22

Note:-

- 1 The above results have been reviewed by the Audit Committee and Subsequently approved by the Board of Directors on 5th November, 2023.
- 2 The figures have been regrouped/ rearranged wherever necessary to make them comparable with the current period figures.
- 3 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 the 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 30th September, 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 Dubej

SANJAY NARBADA DUBEY
DIN:02218614
Chairman & Managing Director
Date: 05/11/2023
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 30TH SEPTEMBER, 2023

Sr. No.	Particulars	Standalone (Rs. In Lakhs)	
		As at 30.09.2023 Unaudited	As at 31.03.2023 Audited
A	EQUITY AND LIABILITIES		
1	Shareholders' funds		
	(a) Share Capital	602.16	301.08
	(b) Reserves and surplus	271.54	545.51
	Sub-total - Shareholders' funds	873.70	846.59
2	Share application Money Pending Allotment	-	-
3	Non-current liabilities		
	(a) Long Term Borrowings	136.55	133.05
	(b) Deferred Tax Liabilities (Net)	3.05	3.05
	(c) Long Term Provisions	8.91	8.91
	Sub-total - Non-current liabilities	148.51	145.01
4	Current liabilities		
	(a) Short-term borrowings	221.19	276.04
	(b) Trade payables	28.52	65.70
	(C) Other current liabilities	34.96	53.85
	(D) Short Term Provisions	29.94	31.93
	Sub-total - Current liabilities	314.61	427.52
	TOTAL - EQUITY AND LIABILITIES	1,336.82	1,419.12
B	ASSETS		
1	Non-current assets		
	(a) Property, Plant & Equipments		
	i) Tangible Assets	201.10	168.17
	ii) Intangible Assets		
	(b) Non-current Investments		
	(c) Deferred Tax Assets (Net)		
	(d) Long-term loans and advances	11.25	4.03
	(e) Other Non-Current Assets	135.56	191.56
	Sub-total - Non-current assets	347.91	363.76
2	Current assets		
	(a) Inventories	803.14	644.35
	(b) Short-term loans and advances	106.90	135.86
	(c) Trade receivables	52.20	213.62
	(d) Cash and cash equivalents	10.28	29.45
	(e) Other Current Assets	16.39	32.08
	Sub-total - Current Assets	988.91	1,055.36
	TOTAL - ASSETS	1,336.82	1,419.12

For, ABHISHEK INTEGRATIONS LIMITED



SANJAY NARBADA DUBEY
 DIN:02218614
 Chairman & Managing Director
 Date: 05/11/2023
 Place: Ahmedabad

ABHISHEK INTEGRATIONS LIMITED


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

CIN:L74999GJ2017PLC099749

CASH FLOW STATEMENT AS PER AS-3(REVISED) FOR THE HALF YEAR ENDED 30TH SEPTEMBER, 2023

	Particulars	Half Year ended 30th September, 2023 (Unaudited)		Year Ended 31st March, 2023 (Audited)	
		(Amounts in Lakhs)	(Amounts in Lakhs)	(Amounts in Lakhs)	(Amounts in Lakhs)
		A: Cash from Operating Activities :			
Net Profit before Taxation	34.79		90.87		
Adjustment For :					
Depreciation	6.10		8.89		
Loss on Sale of Fixed Assets	2.97				
Interest Received	(8.25)		(6.87)		
Interest Paid	33.09		27.89		
Operating Profit Before Working Capital Changes :		68.70		120.78	
Adjustment For :					
Increase/(Decrease) in Short-Term Borrowings	(54.85)		87.92		
Increase/(Decrease) in Short-Term Provisions	(2.00)		18.19		
Increase/(Decrease) in Other Current Liabilities	(18.90)		4.47		
Increase/(Decrease) in Trade Payables	(37.17)		(17.79)		
Decrease/(Increase) in Trade Receivables	161.42		(68.19)		
Decrease/(Increase) in Inventories	(158.79)		(290.63)		
Decrease/(Increase) in Short Term Loans and Advances	28.97		(12.53)		
Decrease/(Increase) in Other Current Assets	15.68		(23.48)		
			(65.63)		(302.04)
Cash Generated From Operations			3.07		(181.26)
Income Tax Paid			7.68		22.22
Net Cash From Operating Activities (A)			(4.61)		(203.48)
B: Cash Flow From Investment Activities :					
Purchase of Fixed Assets	(43.56)		(17.85)		
Sale of Fixed Assets	1.56				
Interest Received	8.25		6.87		
Decrease/(Increase) in Other Non-Current Assets	56.00		93.54		
Investments			-		
Net Cash from Investment Activities (B)		22.25		82.56	
C: Cash Flow From Financing Activities :					
Proceeds From Long Term Borrowings	3.50		183.51		
Repayment of Long Term Borrowings	-		(60.67)		
Increase/(Decrease) in Long-Term Provisions	-		4.53		
IPO Expenses	-		-		
Decrease/(Increase) in Long Term Loans and Advances	(7.22)		27.57		
Proceeds from Share Capital & Securities Premium	-		-		
Interest Paid	(33.09)		(27.89)		
Net Cash from Financing Activities (C)		(36.81)		127.05	
Net Increase in Cash & Cash Equivalents		(19.17)		6.13	
Cash & Bank Equivalents at the Beginning		29.45		23.33	
Cash & Bank Equivalents at the End		10.28		29.45	

For, ABHISHEK INTEGRATIONS LIMITED


SANJAY NARBADA DUBEY
 DIN:02218614
 Chairman & Managing Director
 Date: 05/11/2023
 Place: Ahmedabad



Standalone Segment wise Revenue, Results, Assets and Capital Employed along with 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
		30.09.2023	31.03.2023	30.09.2022	31.03.2023
		Unaudited	Audited	Unaudited	Audited
1	Segment Revenue (Net of GST)				
a	Infrastructural and Utility Services	820.58	1,089.04	879.28	1,968.32
b	Electrical Goods Trading	35.49	35.29	-	35.29
c	Coal Trading	229.70	251.57	-	251.57
d	Unallocated	-	-	-	-
	Total	1,085.77	1,375.90	879.28	2,255.18
	Less: Inter Segment Revenue	-	-	-	-
	Net sales/Income From Operations	1,085.77	1,375.90	879.28	2,255.18
2	Segment Results				
	Profit/ Loss before tax and interest				
a	Infrastructural and Utility Services	154.85	54.53	48.96	103.49
b	Electrical Goods Trading	1.40	1.60	-	1.60
c	Coal Trading	3.76	6.81	-	6.81
d	Unallocated	-	-	-	-
	TOTAL	160.01	62.94	48.96	111.90
	Less:				
	i) Interest	32.6	19.03	8.86	27.89
	ii) Other Un-allocable Expenditure net off	99.85	-	-	-
	iii) Un-allocable income	(7.23)	(3.48)	(3.39)	(6.87)
	Total Profit Before Tax	34.79	47.39	43.49	90.88
3	Segment Assets				
a	Infrastructural and Utility Services	1,022.06	1,084.75	1,201.27	1,084.75
b	Electrical Goods Trading	42.66	63.90	-	63.90
c	Coal Trading	53.03	70.05	-	70.05
d	Unallocated	219.07	202.51	-	202.51
	Total Assets	1,336.82	1421.21	1201.27	1,421.21
4	Segment Liabilities				
a	Infrastructural and Utility Services	59.74	377.62	388.44	377.62
b	Electrical Goods Trading	1.87	3.12	-	3.12
c	Coal Trading	-	-	-	-
d	Unallocated	401.51	193.88	-	193.88
	Total Liabilities	463.12	574.62	388.44	574.62
5	Capital Employed				
a	Infrastructural and Utility Services	962.32	707.13	812.83	707.13
b	Electrical Goods Trading	40.79	60.78	-	60.78
c	Coal Trading	53.03	70.05	-	70.05
d	Unallocated	(182.44)	8.63	-	8.63
	Total	873.70	846.59	812.83	846.59

