



# Abhishek Integrations Limited

CIN - L74999GJ2017PLC099749

Date: 12.05.2026

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

**Symbol: AILIMITED**

**Subject: Outcome of Board meeting held today i.e. on May 12, 2026.**

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, 12<sup>th</sup> May, 2026, commenced at 03.00 pm am and concluded at 03.30 pm. The Board of Directors has *inter-alia* discussed, considered and approved the following

1. Audited Financial Results for the half year and year ended on 31<sup>st</sup> March, 2026.
2. Approved the Audited Financial Statements of the Company, prepared pursuant to the Companies Act, 2013 for the financial year ended on 31<sup>st</sup> March, 2026.
3. Taken on record the Auditor's Report on such financial statements/ results.
4. Appointment of M/s. Hardik Jetani & Associates, Practicing Company Secretary, as Secretarial Auditor for the FY 2026-27. Brief profile of Secretarial Auditor enclosed herewith as **Annexure-I**
5. Approved issue and allotment of up to 3,16,500 Equity Shares of the Company of Rupees 10.00 each, on a preferential basis ("Preferential Issue"), at an **issue price of Rs. 55/- per share including share premium of Rupees 45.00 per Equity Share**, subject to the approval of regulatory / statutory authorities and the shareholders of the Company at the Extra-Ordinary General Meeting.

The Company has obtained Valuation Report from MANISH SANTOSH BUCHASIA, Registered Valuer having their office at 306, "Gala Mart Sobo Centre", Before "Safal Parisar, S Bopal Rd, South Bopal, Bopal, Ahmedabad, Gujarat 380057 and Registration No.: IBBI/IBBI/RV/03/2019/12235 dated May 12, 2026. **As per the Valuation Report, the Minimum Issue price in terms of Regulation 164(1) r.w. 166A(1) of the SEBI (ICDR) Regulations and Articles of Association of the Company is Rupees 42.05 per Equity Share including share premium of Rupees 32.05 per Equity Share.**

The requisite details as required under Regulation 30 of SEBI Listing Regulations, read with Schedule III thereto and SEBI Circular No. SEBI/HO/CFD/CFDPoD-1/P/CIR/2023/123 dated July 13, 2023, are enclosed as '**Annexure-II**'.

6. Approved appointment of National Securities Depository Limited (NSDL) as Remote E-Voting Agency for resolutions proposed to be passed at Extra-ordinary General Meeting.



# Abhishek Integrations Limited

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7. Appointed M/s. Hardik Jetani & Associates, Practicing Company Secretary (Membership No. FCS: 13678; CP No: 22171) as Scrutinizer, who has consented as such, for conducting the remote e-voting process as well as the e-voting system on the date of the Extra-Ordinary General Meeting, in a fair and transparent manner.
8. Notice convening the Extra-Ordinary General Meeting of the Company, scheduled to be held on Thursday, June 11, 2026, through Video Conferencing/ Other Audio Visual Means VC/OAVM.

Kindly take the same on your record and oblige us.

Yours truly,

**For, Abhishek Integrations Limited**

  
**Sanjay Dubey**  
**Chairman & Managing Director**  
**DIN: 02218614**



Encl.: A/a



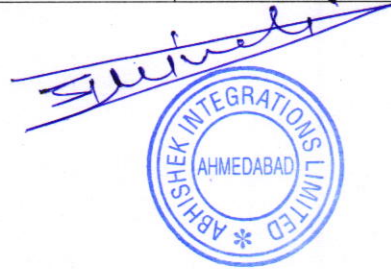
# Abhishek Integrations Limited

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## Annexure-I

### BRIEF PROFILE OF M/S. HARDIK JETANI & ASSOCIATES, SECRETARIAL AUDITOR OF THE COMPANY

Sr. No	Particular	Disclosure/Information
1	Reason for Change viz, appointment, resignation, removal, death or otherwise	M/s. Hardik Jetani & Associates, a peer reviewed firm, appointed as the Secretarial Auditor of the Company for the FY 2026-27 as per section 204 of the Companies Act, 2013 and Rule 9 of the Companies (Appointment and Remuneration of Managerial Personnel) Rules, 2014
2	Date of Appointment/cessation (as applicable) & Terms of appointment	Date of Appointment: 12 <sup>th</sup> May, 2026 for The Financial Year 2026-27 and effective from 01 <sup>st</sup> April, 2026.
3	Brief Profile (in case of Appointment)	<p>M/s. Hardik Jetani &amp; Associates is an Ahmedabad (India) based peer reviewed firm.</p> <p>The firm is a blend of experienced Practicing Company Secretaries in different areas of practice.</p> <p>Mr. Hardik Jetani (Mem. No. F13678 and COP: 22171) is a Proprietor of the Firm.</p> <p>He has vast experience in the field of comprehensive Legal, Secretarial and Management Advisory Services, Corporate Laws, Business Management, Intellectual Property Rights (IPR), Insolvency and Bankruptcy Code (IBC), Corporate Restructuring, Drafting and vetting of Legal Documents.</p>





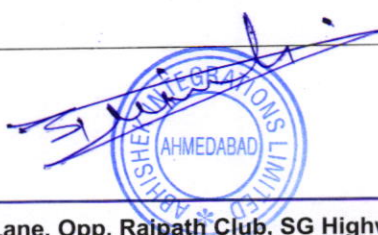
# Abhishek Integrations Limited

CIN - L74999GJ2017PLC099749

## Annexure-II

### DETAILS REGARDING PREFERENTIAL ALLOTMENT OF EQUITY SHARES

S. No.	Particulars	Details																				
1.	Type of securities proposed to be issued (viz. Equity shares, convertibles etc.);	Equity Shares																				
2.	Type of issuance (further public offering, rights issue, depository receipts (ADR/GDR), qualified institutions placement, preferential allotment etc.);	Preferential Issue on a private placement basis in accordance with the provisions of the Companies Act, 2013 and the rules made thereunder, Chapter V of the SEBI ICDR Regulations and other applicable laws																				
3.	Total number of securities proposed to be issued or the total amount for which the securities will be issued (approximately);	Up to 3,16,500 Equity Shares of face value of Rupees 10.00 each at an issue price of Rs. 55.00 per share including share premium of Rupees 45.00 per Equity Share.																				
4.	In case of preferential issue, the listed entity shall disclose the following additional details to the stock exchange(s):	As under																				
4A.	<b>Names and Number of the investors - EQUITY</b>	1 (One) Investor as under: 1. Jyoti Sanjay Dubey																				
5.	<b>Post allotment of securities - outcome of the subscription</b>	As under																				
	<b>Number of Investors</b>	1 (one)																				
	<b>Category of Shareholder</b>	<table border="1"><thead><tr><th colspan="2">Pre-Preferential Issue<sup>1</sup></th><th colspan="2">Post-Preferential Issue<sup>2</sup></th></tr><tr><th>No. of shares</th><th>%</th><th>No. of shares</th><th>%</th></tr></thead><tbody><tr><td>Promoters &amp; Promoters' Group</td><td>36,68,570 60.92</td><td>39,85,070 62.88</td><td></td></tr><tr><td>Public</td><td>23,53,000 39.08</td><td>23,53,000 37.12</td><td></td></tr><tr><td><b>Total</b></td><td><b>60,21,570 100.00</b></td><td><b>63,38,070 100.00</b></td><td></td></tr></tbody></table>	Pre-Preferential Issue <sup>1</sup>		Post-Preferential Issue <sup>2</sup>		No. of shares	%	No. of shares	%	Promoters & Promoters' Group	36,68,570 60.92	39,85,070 62.88		Public	23,53,000 39.08	23,53,000 37.12		<b>Total</b>	<b>60,21,570 100.00</b>	<b>63,38,070 100.00</b>	
Pre-Preferential Issue <sup>1</sup>		Post-Preferential Issue <sup>2</sup>																				
No. of shares	%	No. of shares	%																			
Promoters & Promoters' Group	36,68,570 60.92	39,85,070 62.88																				
Public	23,53,000 39.08	23,53,000 37.12																				
<b>Total</b>	<b>60,21,570 100.00</b>	<b>63,38,070 100.00</b>																				
	<b>Notes:</b>																					
	<sup>1</sup> As on May 12, 2026																					





# Abhishek Integrations Limited

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	<p>2. The post issue shareholding pattern in the above table has been prepared on the basis that the proposed allottee(s) will subscribe to all the equity shares which she intends to do so and on fully diluted basis and the pre-issue share holding pattern continue to be the same. In the event for any reason, the proposed allottee does not or is unable to subscribe to and/or are not allotted the Equity Shares, the shareholding pattern in the above table would undergo corresponding changes.</p>
6.	<p><b>Issue Price</b></p> <p>The issue price of the Equity Shares shall be <b>Rupees 55.00 (Rupees Fifty-Five only) including Premium of Rupees 45.00 (Rupees Forty-Five only) per Equity Share</b>. i.e. at the higher than the price determined based on the Valuation Report from MANISH SANTOSH BUCHASIA, Registered Valuer having their office at 306, "Gala Mart Sobo Centre", Before "Safal Parisar, S Bopal Rd, South Bopal, Bopal, Ahmedabad, Gujarat 380057 and Registration No.: IBBI: IBBI/RV/03/2019/12235 dated May 12, 2026. <b>As per the Valuation Report, the Minimum Issue price in terms of Regulation 164(1) r.w. 166A(1) of the SEBI (ICDR) Regulations and Articles of Association of the Company is Rupees 42.05 per Equity Share including share premium of Rupees 32.05 per Equity Share.</b></p>
7.	<p><b>In case of convertibles: intimation of conversion of securities or on lapse of the tenure of the instrument</b></p> <p>Not Applicable</p>
8.	<p><b>Any cancellation or termination of proposal for issuance of securities including reasons thereof</b></p> <p>Nil</p>





# Abhishek Integrations Limited

CIN - L74999GJ2017PLC099749

Date: 12.05.2026

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, 2026.

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 - 380 054

CIN:L74999GJ2017PLC099749

### EXTRACT OF STATEMENT OF STANDALONE AUDITED FINANCIAL RESULTS FOR THE HALF YEAR & YEAR ENDED ON 31ST MARCH, 2026

Sr. No.	Particulars	Standalone (Rs. In Lakhs)				
		For the Half Year Ended			For the Year Ended	
		31.03.2026	30.09.2025	31.03.2025	31.03.2026	31.03.2025
		Audited	Unaudited	Audited	Audited	Audited
	Revenue					
I	Income from Operations	1,714.38	1,607.93	1,752.74	3,322.31	3,092.06
	Less - GST & TCS	286.85	210.83	265.12	497.68	456.23
	<b>Net Income from Operations</b>	<b>1,427.53</b>	<b>1,397.10</b>	<b>1,487.62</b>	<b>2,824.63</b>	<b>2,635.83</b>
II	Other Income	3.77	1.79	15.40	5.56	16.74
III	<b>Total Income</b>	<b>1,431.30</b>	<b>1,398.89</b>	<b>1,503.02</b>	<b>2,830.19</b>	<b>2,652.57</b>
IV	<b>Expenditures</b>					
	Project Expense	188.19	112.06	83.03	300.25	206.43
	Purchase of Stock-in-Trade	61.22	72.98	165.70	134.20	304.56
	Changes in Inventories of Work-In-Progress	(154.14)	(81.02)	(198.43)	(235.16)	(310.16)
	Employees' Cost	1,165.74	1,160.40	1,253.72	2,326.14	2,143.68
	Depreciation & Amortisation Expenses	9.23	8.79	8.17	18.02	16.30
	Finance Costs	57.07	47.49	50.92	104.56	87.24
	Other Expenses	38.16	36.77	41.86	74.93	70.83
	<b>Total Expenditures</b>	<b>1,365.47</b>	<b>1,357.47</b>	<b>1,404.97</b>	<b>2,722.94</b>	<b>2,518.89</b>
V	Profit/(Loss) before exceptional and extraordinary items and tax	<b>65.83</b>	<b>41.42</b>	<b>98.05</b>	<b>107.25</b>	<b>133.68</b>
VI	Exceptional Item	-	-	-	-	-
VII	Profit/(Loss) before extraordinary items and tax (V-VI)	<b>65.83</b>	<b>41.42</b>	<b>98.05</b>	<b>107.25</b>	<b>133.68</b>
VIII	Extraordinary items (net of tax expenses)	-	-	-	-	-
IX	Profit/Loss before tax (VII-VIII)	<b>65.83</b>	<b>41.42</b>	<b>98.05</b>	<b>107.25</b>	<b>133.68</b>
X	Tax Expense	18.21	8.80	23.84	27.01	31.12
XI	Net Profit/(Loss) for the period (IX-X)	<b>47.62</b>	<b>32.62</b>	<b>74.21</b>	<b>80.24</b>	<b>102.56</b>
XII	Paid-up equity share capital (Shares in Number)	6,021,570	6,021,570	6,021,570	6,021,570	6,021,570
XIII	Paid-up equity share capital	602.16	602.16	602.16	602.16	602.16
XIV	Reserve excluding revaluation reserve as Balance Sheet of previous accounting year	-	-	-	504.16	423.91
XV	Earning per Equity Share					
	Annualised Basic EPS (Rs.)	1.58	1.08	2.46	1.33	1.70
	Annualised Diluted EPS (Rs.)	1.58	1.08	2.46	1.33	1.70

**Note:-**

- 1 The above results have been reviewed by the Audit Committee and subsequently approved by the Board of Directors on 12th May 2026.
- 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, Manufacturing & Trading in Electrical Goods and Trading in Coal. Segment wise Revenue, Results and Capital Employed along with the Half yearly results are given in notes.
- 4 IND AS is not currently applicable to the Company.
- 5 The figures of the half year ended 31st March, 2026 are the balancing figures between audited figures in respect of the full financial year 2025-26 and the half year ended unaudited figures upto 30th September, 2025.
- 6 Earning per Equity Share (EPS) is calculated on the weighted average of share capital.
- 7 The status of Investor's complaints during the half year ended 31st March, 2026 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**

DIN:02218614

Chairman & Managing Director

Date: 12/05/2026

Place: Ahmedabad

ABHISHEK INTEGRATIONS LIMITED			
801, Venus Benecia, Pakvan Dining Lane, Opp. Rajpath Club, SG Highway, Bodakdev, Ahmedabad - 380 054			
CIN:L74999GJ2017PLC099749			
EXTRACT OF STATEMENT OF ASSETS AND LIABILITIES AS AT 31st MARCH, 2026			
Sr. No.	Particulars	Standalone (Rs. In Lakhs)	
		As at 31.03.2026 Audited	As at 31.03.2025 Audited
<b>A</b>	<b>EQUITY AND LIABILITIES</b>		
1	Shareholders' funds		
	(a) Share Capital	602.16	602.16
	(b) Reserves and surplus	504.16	423.91
	<b>Sub-total - Shareholders' funds</b>	<b>1,106.32</b>	<b>1,026.07</b>
2	Share application Money Pending Allotment		
3	Non-current liabilities		
	(a) Long Term Borrowings	49.17	99.38
	(b) Deferred Tax Liabilities (Net)	9.29	8.09
	(c) Long Term Provisions	4.62	3.00
	<b>Sub-total - Non-current liabilities</b>	<b>63.08</b>	<b>110.47</b>
4	Current liabilities		
	(a) Short-term borrowings	994.18	683.81
	(b) Trade payables	132.56	91.46
	(c) Other current liabilities	104.16	80.30
	(d) Short Term Provisions	26.14	26.21
	<b>Sub-total - Current liabilities</b>	<b>1,257.04</b>	<b>881.78</b>
	<b>TOTAL - EQUITY AND LIABILITIES</b>	<b>2,426.44</b>	<b>2,018.32</b>
<b>B</b>	<b>ASSETS</b>		
1	Non-current assets		
	(a) Property, Plant & Equipments		
	i) Tangible Assets	208.18	207.67
	ii) Intangible Assets	-	-
	(b) Non-current Investments	-	-
	(c) Deferred Tax Assets (Net)	-	-
	(d) Long-term loans and advances	2.94	14.28
	(e) Other Non-Current Assets	165.55	113.96
	<b>Sub-total - Non-current assets</b>	<b>376.67</b>	<b>335.91</b>
2	Current assets		
	(a) Inventories	1,356.05	1,099.70
	(b) Short-term loans and advances	83.63	80.21
	(c) Trade receivables	526.49	391.01
	(d) Cash and cash equivalents	11.56	38.32
	(e) Other Current Assets	72.04	73.17
	<b>Sub-total - Current Assets</b>	<b>2,049.77</b>	<b>1,682.41</b>
	<b>TOTAL - ASSETS</b>	<b>2,426.44</b>	<b>2,018.32</b>
For, ABHISHEK INTEGRATIONS LIMITED			
 <b>SANJAY NARBADA DUBEY</b> DIN:02218614 Chairman & Managing Director Date: 12/05/2026 Place: Ahmedabad			

**ABHISHEK INTEGRATIONS LIMITED**

801, Venus Benecia, Pakvan Dining Lane, Opp. Rajpath Club, SG Highway, Bodakdev, Ahmedabad - 380 054

CIN:L74999GJ2017PLC099749

**CASH FLOW STATEMENT AS PER AS-3(REVISED) FOR THE YEAR ENDED 31ST MARCH, 2026**

RESU	Particulars	2025-26 (Audited)		2024-25 (Audited)	
		(Amounts in Lakhs)	(Amounts in Lakhs)	(Amounts in Lakhs)	(Amounts in Lakhs)
<b>A: Cash from Operating Activities :</b>					
Net Profit before Taxation		107.25		133.69	
Adjustment For :					
Depreciation		18.02		16.30	
Interest Received		(5.56)		(16.74)	
Interest Paid		92.16		79.33	
<b>Operating Profit Before Working Capital Changes :</b>			211.87		212.58
<b>Adjustment For :</b>					
Increase/(Decrease) in Short-Term Borrowings		310.37		259.15	
Increase/(Decrease) in Short-Term Provisions		(0.07)		1.91	
Increase/(Decrease) in Other Current Liabilities		23.86		7.51	
Increase/(Decrease) in Trade Payables		41.10		64.97	
Decrease/(Increase) in Trade Receivables		(135.48)		(92.77)	
Decrease/(Increase) in Inventories		(256.35)		(326.47)	
Decrease/(Increase) in Short Term Loans and Advances		(3.42)		46.75	
Decrease/(Increase) in Other Current Assets		1.13		(33.30)	
Cash Generated From Operations			(18.86)		(72.25)
Income Tax Paid			25.80		26.05
<b>Net Cash From Operating Activities (A)</b>			167.21		114.28
<b>B: Cash Flow From Investment Activities :</b>					
Purchase of Fixed Assets		(18.53)		(8.75)	
Sale of Fixed Assets					
Interest Received		5.56		16.74	
Decrease/(Increase) in Other Non-Current Assets		(51.59)		(13.38)	
Investments			-	-	
<b>Net Cash from Investment Activities (B)</b>			(64.56)		(5.39)
<b>C: Cash Flow From Financing Activities :</b>					
Proceeds/ (Repayment) of Long Term Borrowings		(50.21)		(37.42)	
Increase/(Decrease) in Long-Term Provisions		1.62		(12.32)	
Decrease/(Increase) in Long Term Loans and Advances		11.34		(1.05)	
Proceeds from Share Capital & Share Premium					
Interest Paid		(92.16)		(79.33)	
<b>Net Cash from Financing Activities (C)</b>			(129.41)		(130.12)
<b>Net Increase in Cash &amp; Cash Equivalents</b>			(26.76)		(21.23)
Cash & Bank Equivalents at the Beginning			38.32		59.55
Cash & Bank Equivalents at the End			11.56		38.32

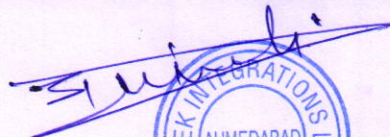
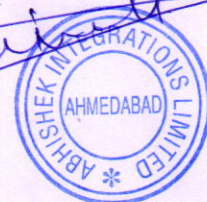
For, ABHISHEK INTEGRATIONS LIMITED



**SANJAY NARBADA DUBEY**  
 DIN:02218614  
 Chairman & Managing Director  
 Date: 12/05/2026  
 Place: Ahmedabad

## Standalone Segment wise Revenue, Results, Assets and Liabilities

ABHISHEK INTEGRATIONS LIMITED						
801, Venus Benecia, Pakvan Dining Lane, Opp. Rajpath Club, SG Highway, Bodakdev, Ahmedabad - 380 054						
EXTRACT OF STATEMENT OF STANDALONE AUDITED FINANCIAL RESULTS FOR THE HALF YEAR & YEAR ENDED ON 31ST MARCH, 2026						
Sr. No.	Particulars	Standalone (Rs. In Lakhs)				
		For the Half Year Ended			For the Year Ended	
		31.03.2026	30.09.2025	31.03.2025	31.03.2026	31.03.2025
		Audited	Unaudited	Audited	Audited	Audited
<b>1</b>	<b>Segment Revenue (Net of GST)</b>					
a	Infrastructural & Utility Services	1,320.89	1,330.89	1,315.46	2,651.78	2,324.09
b	Manufacturing & Trading in Electrical Goods	61.40	29.45	32.59	90.85	52.25
c	Trading in Coal	45.24	36.76	139.58	82.00	259.50
d	Unallocated					
	<b>Total</b>	<b>1,427.53</b>	<b>1,397.10</b>	<b>1,487.63</b>	<b>2,824.63</b>	<b>2,635.84</b>
	Less: Inter Segment Revenue					
	<b>Net sales/Income From Operations</b>	<b>1,427.53</b>	<b>1,397.10</b>	<b>1,487.63</b>	<b>2,824.63</b>	<b>2,635.84</b>
<b>2</b>	<b>Segment Results</b>					
	Profit/ Loss before tax and interest					
a	Infrastructural and Utility Services	198.93	165.49	206.98	364.41	332.28
b	Manufacturing & Trading in Electrical Goods	6.63	1.19	0.63	7.82	1.53
c	Trading in Coal	1.58	0.42	3.09	2.01	7.48
d	Unallocated		-			-
	<b>TOTAL</b>	<b>207.14</b>	<b>167.09</b>	<b>210.70</b>	<b>374.23</b>	<b>341.29</b>
	<b>Less:</b>					
	i) Interest	48.67	43.49	46.00	92.16	79.33
	ii) Other Un-allocable Expenditure net off	96.42	83.96	69.56	180.38	132.17
	iii) Un-allocable income	(3.77)	(1.79)	(2.91)	(5.56)	(3.91)
	<b>Total Profit Before Tax</b>	<b>65.83</b>	<b>41.42</b>	<b>98.05</b>	<b>107.25</b>	<b>133.70</b>
<b>3</b>	<b>Segment Assets</b>					
a	Infrastructural and Utility Services	2,070.11	1,847.13	1,682.70	2,070.11	1,682.70
b	Manufacturing & Trading in Electrical Goods	117.27	88.10	64.25	117.27	64.25
c	Trading in Coal	24.17	49.08	54.47	24.17	54.47
d	Unallocated	214.89	229.16	216.90	214.89	216.90
	<b>Total Assets</b>	<b>2,426.45</b>	<b>2,213.47</b>	<b>2,018.32</b>	<b>2,426.45</b>	<b>2,018.32</b>
<b>4</b>	<b>Segment Liabilities</b>					
a	Infrastructural and Utility Services	1,179.44	1,059.54	901.59	1,179.44	901.59
b	Manufacturing & Trading in Electrical Goods	14.38	6.21	0.12	14.38	0.12
c	Trading in Coal	0.05	0.02	0.36	0.05	0.36
d	Unallocated	126.25	89.01	90.18	126.25	90.18
	<b>Total Liabilities</b>	<b>1,320.12</b>	<b>1,154.78</b>	<b>992.25</b>	<b>1,320.12</b>	<b>992.25</b>
<b>5</b>	<b>Capital Employed</b>					
a	Infrastructural & Utility Services	890.67	787.59	781.11	890.67	781.11
b	Manufacturing & Trading in Electrical Goods	102.89	81.89	64.13	102.89	64.13
c	Trading in Coal	24.12	49.06	54.11	24.12	54.11
d	Unallocated	88.64	140.15	126.72	88.64	126.72
	<b>Total</b>	<b>1,106.33</b>	<b>1,058.69</b>	<b>1,026.07</b>	<b>1,106.32</b>	<b>1,026.07</b>

# **Gattani & Associates**

## **Chartered Accountants**

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### **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, 2026, (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, 2026.

#### **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.

