



# Abhishek Integrations Limited

CIN - L74999GJ2017PLC099749

Date: 28.10.2024

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, 2024.**  
**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. Monday, 28<sup>th</sup> October, 2024, commenced at 11.45 am and concluded at 12.20 pm. The Board of Directors has *inter-alia* discussed, considered and approved the following

1. Unaudited Financial Results for the half year ended on 30<sup>th</sup> September, 2024.
2. Limited Review Report on Unaudited Financial Results for the half year ended on 30<sup>th</sup> September, 2024.

This is for your information and record.

Yours truly,

**For, Abhishek Integrations Limited**

**Arihant Gadiya**  
**Company Secretary & Compliance Officer**  
**Mem. No. A71106.**  
**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.

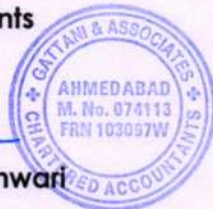
We have reviewed the accompanying statement of unaudited financial results of Abhishek Integrations Limited for the half year ended 30th September 2024, being submitted by the Company pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosures Requirements) Regulations, 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: 24074113BKEGKN8024**  
**Ahmedabad**  
**October 28, 2024**





# 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, 2024

Sr. No.	Particulars	Standalone (Rs. In Lakhs)			
		For the Half Year Ended			For the Year Ended
		30.09.2024	31.03.2024	30.09.2023	31.03.2024
		Unaudited	Audited	Unaudited	Audited
	<b>Revenue</b>				
I	Income from Operations	1,339.32	1,652.07	1,253.92	2,905.99
	Less - GST	191.11	193.07	168.16	361.23
	<b>Net Income from Operations</b>	<b>1,148.21</b>	<b>1,459.00</b>	<b>1,085.76</b>	<b>2,544.76</b>
II	Other Income	1.34	8.75	8.25	17.00
III	<b>Total from operations (net)</b>	<b>1,149.55</b>	<b>1,467.75</b>	<b>1,094.01</b>	<b>2,561.76</b>
IV	<b>Expenditure</b>				
	Project Expense	123.40	180.92	128.69	309.61
	Purchase of Stock-in-Trade	138.86	251.74	250.97	502.71
	Changes in Inventories of Work-In-Progress	(111.73)	(26.44)	(157.76)	(184.20)
	Employees Cost	889.96	914.68	745.17	1,659.85
	Depreciation & Amortisation Expenses	8.13	7.27	6.10	13.37
	Finance Costs	36.32	35.97	40.57	76.54
	Other Expenses	28.97	37.28	45.47	82.75
	<b>Total Expenses</b>	<b>1,113.91</b>	<b>1,401.41</b>	<b>1,059.21</b>	<b>2,460.62</b>
V	Profit/(Loss) before exceptional and extraordinary items and tax	35.64	66.33	34.80	101.13
VI	Exceptional Item	-	-	-	-
VII	Profit/(Loss) before extraordinary items and tax (V-VI)	35.64	66.33	34.80	101.13
VIII	Extraordinary items (net of tax expenses)	-	-	-	-
IX	Profit/Loss before tax (VII-VIII)	35.64	66.33	34.80	101.13
X	Tax Expense	7.28	16.53	7.68	24.21
XI	Net Profit\ (Loss) for the period (IX-X)	28.36	49.80	27.12	76.92
XII	Paid-up equity share capital (Shares in Number)	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
XIV	Reserve excluding revaluation reserve as Balance Sheet of previous accounting year	-	-	-	321.35
XV	Earning per Equity Share - Annualized				
	Basic EPS (Rs.)	0.94	1.65	1.29	1.50
	Diluted EPS (Rs.)	0.94	1.65	1.29	1.50

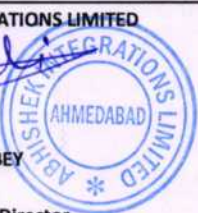
**Note:-**

- 1 The above results have been reviewed by the Audit Committee and Subsequently approved by the Board of Directors on 28th October, 2024.
- 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 Earning per Equity Share (EPS) is calculated on the weighted average share capital.
- 6 The Status of Investor's complaints during the half year ended 30th September, 2024 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: 28/10/2024  
 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, 2024**

Sr. No.	Particulars	Standalone (Rs. In Lakhs)	
		As at 30.09.2024 Unaudited	As at 31.03.2024 Audited
<b>A</b>	<b>EQUITY AND LIABILITIES</b>		
1	<b>Shareholders' funds</b>		
	(a) Share Capital	602.16	602.16
	(b) Reserves and surplus	349.71	321.35
	<b>Sub-total - Shareholders' funds</b>	<b>951.87</b>	<b>923.51</b>
2	Share application Money Pending Allotment	-	-
3	<b>Non-current liabilities</b>		
	(a) Long Term Borrowings	118.84	136.80
	(b) Deferred Tax Liabilities (Net)	3.02	3.02
	(c) Long Term Provisions	15.32	15.32
	<b>Sub-total - Non-current liabilities</b>	<b>137.18</b>	<b>155.14</b>
4	<b>Current liabilities</b>		
	(a) Short-term borrowings	601.21	424.67
	(b) Trade payables	26.95	26.48
	(c) Other current liabilities	38.64	72.79
	(d) Short Term Provisions	31.58	24.30
	<b>Sub-total - Current liabilities</b>	<b>698.38</b>	<b>548.24</b>
	<b>TOTAL - EQUITY AND LIABILITIES</b>	<b>1,787.43</b>	<b>1,626.89</b>
<b>B</b>	<b>ASSETS</b>		
1	<b>Non-current assets</b>		
	(a) Property, Plant & Equipments		
	i) Tangible Assets	211.13	215.22
	ii) Intangible Assets	-	-
	(b) Non-current Investments	-	-
	(c) Deferred Tax Assets (Net)	-	-
	(d) Long-term loans and advances	14.23	13.23
	(e) Other Non-Current Assets	134.21	100.58
	<b>Sub-total - Non-current assets</b>	<b>359.57</b>	<b>329.04</b>
2	<b>Current assets</b>		
	(a) Inventories	875.13	773.23
	(b) Short-term loans and advances	97.04	126.96
	(c) Trade receivables	235.91	298.24
	(d) Cash and cash equivalents	157.71	59.55
	(e) Other Current Assets	62.07	39.87
	<b>Sub-total - Current Assets</b>	<b>1,427.86</b>	<b>1,297.85</b>
	<b>TOTAL - ASSETS</b>	<b>1,787.43</b>	<b>1,626.89</b>

For, ABHISHEK INTEGRATIONS LIMITED

  
**SANJAY NARBADA DUBEY**  
 DIN:02218614  
 Chairman & Managing Director

Date: 28/10/2024

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, 2024**

Particulars	Half Year ended 30th September, 2024 (Unaudited)		Year Ended 31st March, 2024 (Audited)	
	(Amounts in Lakhs)	(Amounts in Lakhs)	(Amounts in Lakhs)	(Amounts in Lakhs)
<b>A: Cash from Operating Activities :</b>				
Net Profit before Taxation	35.64		101.13	
Adjustment For :				
Depreciation	8.13		2.97	
Loss on Sale of Fixed Assets			13.38	
Interest Received	(1.34)		(17.00)	
Interest Paid	33.33		62.85	
<b>Operating Profit Before Working Capital Changes :</b>		75.76		163.33
<b>Adjustment For :</b>				
Increase/(Decrease) in Short-Term Borrowings	176.41		175.55	
Increase/(Decrease) in Short-Term Provisions	7.28		(7.64)	
Increase/(Decrease) in Other Current Liabilities	(34.15)		18.94	
Increase/(Decrease) in Trade Payables	0.47		(39.22)	
Decrease/(Increase) in Trade Receivables	62.33		(84.61)	
Decrease/(Increase) in Inventories	(101.90)		(128.88)	
Decrease/(Increase) in Short Term Loans and Advances	29.92		8.91	
Decrease/(Increase) in Other Current Assets	(22.20)		(7.80)	
		118.17		(64.75)
Cash Generated From Operations		193.93		98.58
Income Tax Paid		7.28		24.24
<b>Net Cash From Operating Activities (A)</b>		186.65		74.34
<b>B: Cash Flow From Investment Activities :</b>				
Purchase of Fixed Assets	(4.04)		(64.96)	
Sale of Fixed Assets	-		1.56	
Interest Received	1.34		17.00	
Decrease/(Increase) in Other Non-Current Assets Investments	(33.63)		90.98	
<b>Net Cash from Investment Activities (B)</b>		(36.33)		44.58
<b>C: Cash Flow From Financing Activities :</b>				
Proceeds From Long Term Borrowings	-		165.08	
Repayment of Long Term Borrowings	(17.83)		(188.25)	
Increase/(Decrease) in Long-Term Provisions	-		6.41	
Decrease/(Increase) in Long Term Loans and Advances	(1.00)		(9.20)	
Proceeds from Share Capital & Securities Premium	-		-	
Interest Paid	(33.33)		(62.85)	
<b>Net Cash from Financing Activities (C)</b>		(52.16)		(88.82)
<b>Net Increase in Cash &amp; Cash Equivalents</b>		98.16		30.10
Cash & Bank Equivalents at the Beginning		59.55		29.45
Cash & Bank Equivalents at the End		157.71		59.55

For, ABHISHEK INTEGRATIONS LIMITED

  
  
**SANJAY NARBADA DUBEY**  
 DIN:02218614  
 Chairman & Managing Director  
 Date: 28/10/2024  
 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
		30.09.2024	31.03.2024	30.09.2023	31.03.2024
		Unaudited	Audited	Unaudited	Audited
1	<b>Segment Revenue (Net of GST)</b>				
a	Infrastructural & Utility Services	1,008.63	1,185.24	820.58	2,005.82
b	Manufacturing & Trading in Electrical Goods	19.66	39.92	35.49	75.41
c	Trading in Coal	119.92	233.83	229.70	463.53
d	Unallocated		-	-	-
	<b>Total</b>	<b>1,148.21</b>	<b>1,458.99</b>	<b>1,085.77</b>	<b>2,544.76</b>
	Less: Inter Segment Revenue	-	-	-	-
	<b>Net sales/Income From Operations</b>	<b>1,148.21</b>	<b>1,458.99</b>	<b>1,085.77</b>	<b>2,544.76</b>
2	<b>Segment Results</b>				
	<b>Profit/ Loss before tax and interest</b>				
a	Infrastructural & Utility Services	125.30	166.00	154.85	320.85
b	Manufacturing & Trading in Electrical Goods	0.90	1.43	1.40	2.83
c	Trading in Coal	4.39	8.07	3.76	11.83
d	Unallocated	-	-	-	-
	<b>TOTAL</b>	<b>130.59</b>	<b>175.50</b>	<b>160.01</b>	<b>335.51</b>
	Less:				
	i) Interest	33.33	30.25	32.60	62.85
	ii) Other Un-allocable Expenditure net off	62.61	79.14	99.85	178.99
	iii) Un-allocable income	(1.00)	(0.23)	(7.23)	(7.46)
	<b>Total Profit Before Tax</b>	<b>35.65</b>	<b>66.34</b>	<b>34.79</b>	<b>101.13</b>
3	<b>Segment Assets</b>				
a	Infrastructural & Utility Services	1,442.98	1,241.61	1,022.06	1,241.61
b	Manufacturing & Trading in Electrical Goods	51.11	45.62	42.66	45.62
c	Trading in Coal	58.89	115.84	53.03	115.84
d	Unallocated	234.45	223.82	219.07	223.82
	<b>Total Assets</b>	<b>1,787.43</b>	<b>1626.89</b>	<b>1336.82</b>	<b>1,626.89</b>
4	<b>Segment Liabilities</b>				
a	Infrastructural & Utility Services	745.15	576.01	367.30	576.01
b	Manufacturing & Trading in Electrical Goods	3.04	0.93	1.87	0.93
c	Trading in Coal	-	0.61	-	0.61
d	Unallocated	87.37	125.83	93.95	125.83
	<b>Total Liabilities</b>	<b>835.56</b>	<b>703.38</b>	<b>463.12</b>	<b>703.38</b>
5	<b>Capital Employed</b>				
a	Infrastructural & Utility Services	697.83	665.60	654.76	665.6
b	Manufacturing & Trading in Electrical Goods	48.07	44.69	40.79	44.69
c	Trading in Coal	58.89	115.23	53.03	115.23
d	Unallocated	147.08	97.99	125.12	97.99
	<b>Total</b>	<b>951.87</b>	<b>923.51</b>	<b>873.70</b>	<b>923.51</b>



# 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, 2024

Sr. No.	Particulars	Standalone (Rs. In Lakhs)			
		For the Half Year Ended			For the Year Ended
		30.09.2024	31.03.2024	30.09.2023	31.03.2024
		Unaudited	Audited	Unaudited	Audited
	<b>Revenue</b>				
I	Income from Operations	1,339.32	1,652.07	1,253.92	2,905.99
	Less - GST	191.11	193.07	168.16	361.23
	<b>Net Income from Operations</b>	<b>1,148.21</b>	<b>1,459.00</b>	<b>1,085.76</b>	<b>2,544.76</b>
II	Other Income	1.34	8.75	8.25	17.00
III	<b>Total from operations (net)</b>	<b>1,149.55</b>	<b>1,467.75</b>	<b>1,094.01</b>	<b>2,561.76</b>
IV	<b>Expenditure</b>				
	Project Expense	123.40	180.92	128.69	309.61
	Purchase of Stock-in-Trade	138.86	251.74	250.97	502.71
	Changes in Inventories of Work-In-Progress	(111.73)	(26.44)	(157.76)	(184.20)
	Employees Cost	889.96	914.68	745.17	1,659.85
	Depreciation & Amortisation Expenses	8.13	7.27	6.10	13.37
	Finance Costs	36.32	35.97	40.57	76.54
	Other Expenses	28.97	37.28	45.47	82.75
	<b>Total Expenses</b>	<b>1,113.91</b>	<b>1,401.41</b>	<b>1,059.21</b>	<b>2,460.62</b>
V	Profit\Loss before exceptional and extraordinary items and tax	<b>35.64</b>	<b>66.33</b>	<b>34.80</b>	<b>101.13</b>
VI	Exceptional Item	-	-	-	-
VII	Profit\Loss before extraordinary items and tax (V-VI)	35.64	66.33	34.80	101.13
VIII	Extraordinary items (net of tax expenses)	-	-	-	-
IX	Profit/Loss before tax (VII-VIII)	35.64	66.33	34.80	101.13
X	Tax Expense	7.28	16.53	7.68	24.21
XI	Net Profit\ Loss for the period (IX-X)	28.36	49.80	27.12	76.92
XII	Paid-up equity share capital (Shares in Number)	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
XIV	Reserve excluding revaluation reserve as Balance Sheet of previous accounting year	-	-	-	321.35
XV	Earning per Equity Share - Annualized				
	Basic EPS (Rs.)	0.94	1.65	1.29	1.50
	Diluted EPS (Rs.)	0.94	1.65	1.29	1.50

### Note:-

- The above results have been reviewed by the Audit Committee and Subsequently approved by the Board of Directors on 28th October, 2024.
- The figures have been regrouped/ rearranged wherever necessary to make them comparable with the current period figures.
- 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.
- IND AS is not currently applicable to the Company
- Earning per Equity Share (EPS) is calculated on the weighted average share capital.
- The Status of Investor's complaints during the half year ended 30th September, 2024 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: 28/10/2024  
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, 2024**

	Particulars	Half Year ended 30th September, 2024 (Unaudited)		Year Ended 31st March, 2024 (Audited)	
		(Amounts in Lakhs)	(Amounts in Lakhs)	(Amounts in Lakhs)	(Amounts in Lakhs)
		<b>A: Cash from Operating Activities :</b>			
Net Profit before Taxation	35.64		101.13		
Adjustment For :					
Depreciation	8.13		2.97		
Loss on Sale of Fixed Assets			13.38		
Interest Received	(1.34)		(17.00)		
Interest Paid	33.33		62.85		
<b>Operating Profit Before Working Capital Changes :</b>		75.76		163.33	
<b>Adjustment For :</b>					
Increase/(Decrease) in Short-Term Borrowings	176.41		175.55		
Increase/(Decrease) in Short-Term Provisions	7.28		(7.64)		
Increase/(Decrease) in Other Current Liabilities	(34.15)		18.94		
Increase/(Decrease) in Trade Payables	0.47		(39.22)		
Decrease/(Increase) in Trade Receivables	62.33		(84.61)		
Decrease/(Increase) in Inventories	(101.90)		(128.88)		
Decrease/(Increase) in Short Term Loans and Advances	29.92		8.91		
Decrease/(Increase) in Other Current Assets	(22.20)		(7.80)		
		118.17		(64.75)	
Cash Generated From Operations		193.93		98.58	
Income Tax Paid		7.28		24.24	
<b>Net Cash From Operating Activities (A)</b>		186.65		74.34	
<b>B: Cash Flow From Investment Activities :</b>					
Purchase of Fixed Assets	(4.04)		(64.96)		
Sale of Fixed Assets	-		1.56		
Interest Received	1.34		17.00		
Decrease/(Increase) in Other Non-Current Assets Investments	(33.63)		90.98		
			-		
<b>Net Cash from Investment Activities (B)</b>		(36.33)		44.58	
<b>C: Cash Flow From Financing Activities :</b>					
Proceeds From Long Term Borrowings	-		165.08		
Repayment of Long Term Borrowings	(17.83)		(188.25)		
Increase/(Decrease) in Long-Term Provisions	-		6.41		
Decrease/(Increase) in Long Term Loans and Advances	(1.00)		(9.20)		
Proceeds from Share Capital & Securities Premium	-		-		
Interest Paid	(33.33)		(62.85)		
<b>Net Cash from Financing Activities (C)</b>		(52.16)		(88.82)	
<b>Net Increase in Cash &amp; Cash Equivalents</b>		98.16		30.10	
Cash & Bank Equivalents at the Beginning		59.55		29.45	
Cash & Bank Equivalents at the End		157.71		59.55	

For, ABHISHEK INTEGRATIONS LIMITED

**SANJAY NARBADA DUBEY**  
 DIN:02218614  
 Chairman & Managing Director  
 Date: 28/10/2024  
 Place: Ahmedabad



<b>ABHISHEK INTEGRATIONS LIMITED</b>			
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, 2024			
Sr. No.	Particulars	Standalone (Rs. In Lakhs)	
		As at 30.09.2024 Unaudited	As at 31.03.2024 Audited
<b>A</b>	<b>EQUITY AND LIABILITIES</b>		
1	<b>Shareholders' funds</b>		
	(a) Share Capital	602.16	602.16
	(b) Reserves and surplus	349.71	321.35
	<b>Sub-total - Shareholders' funds</b>	<b>951.87</b>	<b>923.51</b>
2	Share application Money Pending Allotment	-	-
3	<b>Non-current liabilities</b>		
	(a) Long Term Borrowings	118.84	136.80
	(b) Deferred Tax Liabilities (Net)	3.02	3.02
	(c) Long Term Provisions	15.32	15.32
	<b>Sub-total - Non-current liabilities</b>	<b>137.18</b>	<b>155.14</b>
4	<b>Current liabilities</b>		
	(a) Short-term borrowings	601.21	424.67
	(b) Trade payables	26.95	26.48
	(c) Other current liabilities	38.64	72.79
	(d) Short Term Provisions	31.58	24.30
	<b>Sub-total - Current liabilities</b>	<b>698.38</b>	<b>548.24</b>
	<b>TOTAL - EQUITY AND LIABILITIES</b>	<b>1,787.43</b>	<b>1,626.89</b>
<b>B</b>	<b>ASSETS</b>		
1	<b>Non-current assets</b>		
	(a) Property, Plant & Equipments		
	i) Tangible Assets	211.13	215.22
	ii) Intangible Assets	-	-
	(b) Non-current Investments	-	-
	(c) Deferred Tax Assets (Net)	-	-
	(d) Long-term loans and advances	14.23	13.23
	(e) Other Non-Current Assets	134.21	100.58
	<b>Sub-total - Non-current assets</b>	<b>359.57</b>	<b>329.04</b>
2	<b>Current assets</b>		
	(a) Inventories	875.13	773.23
	(b) Short-term loans and advances	97.04	126.96
	(c) Trade receivables	235.91	298.24
	(d) Cash and cash equivalents	157.71	59.55
	(e) Other Current Assets	62.07	39.87
	<b>Sub-total - Current Assets</b>	<b>1,427.86</b>	<b>1,297.85</b>
	<b>TOTAL - ASSETS</b>	<b>1,787.43</b>	<b>1,626.89</b>
<b>For, ABHISHEK INTEGRATIONS LIMITED</b>			
<b>SANJAY NARBADA DUBEY</b> DIN:02218614 Chairman & Managing Director Date: 28/10/2024 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
		30.09.2024	31.03.2024	30.09.2023	31.03.2024
		Unaudited	Audited	Unaudited	Audited
1	<b>Segment Revenue (Net of GST)</b>				
a	Infrastructural & Utility Services	1,008.63	1,185.24	820.58	2,005.82
b	Manufacturing & Trading in Electrical Goods	19.66	39.92	35.49	75.41
c	Trading in Coal	119.92	233.83	229.70	463.53
d	Unallocated		-	-	-
	<b>Total</b>	<b>1,148.21</b>	<b>1,458.99</b>	<b>1,085.77</b>	<b>2,544.76</b>
	Less: Inter Segment Revenue	-	-	-	
	<b>Net sales/Income From Operations</b>	<b>1,148.21</b>	<b>1,458.99</b>	<b>1,085.77</b>	<b>2,544.76</b>
2	<b>Segment Results</b>				
	<b>Profit/ Loss before tax and interest</b>				
a	Infrastructural & Utility Services	125.30	166.00	154.85	320.85
b	Manufacturing & Trading in Electrical Goods	0.90	1.43	1.40	2.83
c	Trading in Coal	4.39	8.07	3.76	11.83
d	Unallocated	-	-	-	-
	<b>TOTAL</b>	<b>130.59</b>	<b>175.50</b>	<b>160.01</b>	<b>335.51</b>
	Less:				
	i) Interest	33.33	30.25	32.60	62.85
	ii) Other Un-allocable Expenditure net off	62.61	79.14	99.85	178.99
	iii) Un-allocable income	(1.00)	(0.23)	(7.23)	(7.46)
	<b>Total Profit Before Tax</b>	<b>35.65</b>	<b>66.34</b>	<b>34.79</b>	<b>101.13</b>
3	<b>Segment Assets</b>				
a	Infrastructural & Utility Services	1,442.98	1,241.61	1,022.06	1,241.61
b	Manufacturing & Trading in Electrical Goods	51.11	45.62	42.66	45.62
c	Trading in Coal	58.89	115.84	53.03	115.84
d	Unallocated	234.45	223.82	219.07	223.82
	<b>Total Assets</b>	<b>1,787.43</b>	<b>1626.89</b>	<b>1336.82</b>	<b>1,626.89</b>
4	<b>Segment Liabilities</b>				
a	Infrastructural & Utility Services	745.15	576.01	367.30	576.01
b	Manufacturing & Trading in Electrical Goods	3.04	0.93	1.87	0.93
c	Trading in Coal	-	0.61	-	0.61
d	Unallocated	87.37	125.83	93.95	125.83
	<b>Total Liabilities</b>	<b>835.56</b>	<b>703.38</b>	<b>463.12</b>	<b>703.38</b>
5	<b>Capital Employed</b>				
a	Infrastructural & Utility Services	697.83	665.60	654.76	665.6
b	Manufacturing & Trading in Electrical Goods	48.07	44.69	40.79	44.69
c	Trading in Coal	58.89	115.23	53.03	115.23
d	Unallocated	147.08	97.99	125.12	97.99
	<b>Total</b>	<b>951.87</b>	<b>923.51</b>	<b>873.70</b>	<b>923.51</b>