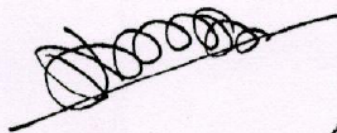
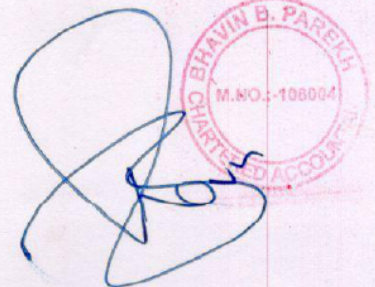


Atishay Limited
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Head Office - Plot No. 36, Zone-1, M.P. Nagar, Bhopal (MP) - 462011
CIN No. - L70101MH2000PLC192613

Statement of audited standalone financial results for the quarter and year ended March 31st, 2024

Particulars	(₹ in lakhs except EPS)				
	For the quarter ended			For the year ended	
	31-Mar-24 Audited	31-Dec-23 Unaudited	31-Mar-23 Audited	31-Mar-24 Audited	31-Mar-23 Audited
Income					
Revenue from operations	1,747.00	1,176.43	679.86	4,325.77	2,146.13
Other income (net)	64.73	42.31	49.37	196.50	196.35
Total income	1,811.73	1,218.74	729.23	4,522.27	2,342.48
Expenses					
Purchases and other operating expenditure	1,048.41	597.18	394.98	2,464.99	1,356.90
Changes in inventories of finished goods, stock-in-trade and work-in-progress	46.60	(90.16)	(1.98)	(89.64)	0.28
Employee benefits expense	255.66	264.85	135.33	841.64	483.37
Finance costs	5.49	4.37	10.84	32.00	33.67
Depreciation and amortization expense	58.46	40.92	36.13	168.49	143.93
Other expenses	59.89	133.93	79.41	342.49	223.17
Total expenses	1,474.51	951.09	654.71	3,759.97	2,241.32
Profit before tax	337.22	267.65	74.52	762.30	101.16
Tax expense:					
Current tax	94.61	68.90	22.43	208.93	29.47
Deferred tax	(10.08)	9.92	(0.89)	(1.99)	6.68
Total tax expenses	84.53	78.82	21.54	206.94	36.15
Profit for the period	252.69	188.83	52.98	555.36	65.01
Other comprehensive income					
Items that will not be reclassified to profit or loss :					
Remeasurments of the defined benefit plan (net)	6.79	0.14	(2.62)	7.23	0.59
Total comprehensive income for the period	259.48	188.97	50.36	562.59	65.60
Paid up equity share capital (Face value of ₹ 10/- per equity share)	1,098.13	1,098.13	1,098.13	1,098.13	1,098.13
Reserve excluding revaluation reserve				3,139.13	2,570.53
Earnings per equity share (EPS) in ₹ (not annualised)					
Basic (in ₹)	2.30	1.72	0.48	5.06	0.59
Diluted (in ₹)	2.23	1.72	0.48	4.99	0.59

Notes to the audited standalone financial results for the quarter and year ended March 31st, 2024:

1. The above audited standalone financial results for the quarter and year ended March 31st, 2024 have been reviewed by the Audit Committee and subsequently approved by the Board of Directors at its meeting held on May 10th, 2024. The statutory auditors of the company have audited the above standalone financial results for the quarter and year ended March 31st, 2024.
2. This statement has been prepared in accordance with the Companies (Indian Accounting Standards) Rules, 2015 (Ind AS) prescribed under section 133 of the Companies Act, 2013 and other recognised accounting practices and policies to the extent applicable.
3. The Board of Directors of the Company at its meeting held on May 10th, 2024 has recommended a final dividend of ₹ 1/- per equity share of ₹ 10/- each for the year ended March 31, 2024. The proposal is subject to the approval of shareholders at the ensuing Annual General Meeting of Company.
4. During the quarter ended March 31st, 2024 the Company has granted employee stock options for 1,87,000 shares (Exercise Price of ₹ 10/-) to eligible employees under the Atishay Limited Employees Stock Option Scheme 2020 ('AL ESOP 2020').
5. In accordance with Ind AS 108, Operating segments, segment information has been provided with the financial results of the Company.
6. The figures of the last quarter ended March 31st, 2024 and quarter ended March 31st, 2023 are the balancing figures between audited annual figures in respect of the full financial year and the unaudited year to date figures upto the third quarter of the respective financial year, which were subjected to limited review.
7. The figures of previous quarter/year have been regrouped/rearranged (wherever necessary) to render the comparable with the figures of the current period.
8. The results for quarter and year ended March 31st, 2024, are available on the BSE Limited website (URL: www.bseindia.com) and on the Company's website (URL: www.atishay.com).

For and on behalf of board of Atishay Limited

Akhilesh Jain
Chairman & Managing Director
DIN No. 00039927



Bhopal, May 10, 2024



<p style="text-align: center;">Atishay Limited Regd. Office - 14-15, Khatau Building, 44 Bank Street, Fort, Mumbai (MH) - 400001 Head Office - Plot No. 36, Zone-1, M.P. Nagar, Bhopal (MP) - 462011 CIN No. - L70101MH2000PLC192613</p>		
Standalone balance sheet as at March 31st, 2024		
Particulars	(₹ in lakhs)	
	As at March 31, 2024	As at March 31, 2023
Assets	Audited	Audited
Non-current assets		
Property, plant & equipment		
Investment property	284.73	220.63
Other intangible assets	1,664.70	1,724.09
Right-of-use assets	308.48	219.44
Intangible assets under development	93.89	24.90
Financial assets	99.80	203.00
Loans		
Other financial assets	6.33	1.44
Other non-current assets	956.66	155.21
Total non-current assets	42.66	38.44
	3,437.25	2,587.15
Current assets		
Inventories		
Financial assets	107.13	17.49
Trade receivables		
Cash and cash equivalents	664.95	719.99
Bank Balances other than above(15A)	184.80	228.63
Loans	141.47	239.59
Other financial assets	9.12	8.58
Income tax assets (net)	146.54	196.65
Other current assets	39.13	46.86
Total current assets	94.78	86.42
	1,387.92	1,544.21
Total assets	4,825.17	4,131.36
Equity and liabilities		
Equity		
Equity share capital		
Other equity	1,098.13	1,098.13
Total equity	3,139.13	2,570.53
	4,237.26	3,668.66
Liabilities		
Non-current liabilities		
Financial liabilities		
Borrowings		
Lease liabilities	11.35	16.55
Deferred tax liabilities (net)	65.38	-
Total non-current liabilities	4.17	6.16
	80.90	22.71
Current liabilities		
Financial liabilities		
Borrowings		
Trade payables	107.89	216.78
Total outstanding dues of micro enterprises and small enterprises	13.90	1.34
Total outstanding dues of creditors other than micro enterprises and small enterprises	170.25	52.24
Lease liabilities		
Other financial liabilities	28.51	26.86
Other current liabilities	146.34	73.78
Total current liabilities	40.12	68.89
	507.01	439.99
Total liabilities	587.91	462.70
Total equity and liabilities	4,825.17	4,131.36
<p>For and on behalf of Board of Atishay Limited</p> <p>Akhilesh Jain Chairman & Managing Director DIN 00039927 Bhopal, May 10, 2024</p>		

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Standalone statement of cash flows for the year ended March 31st, 2024

Particulars	(₹ in lakhs)	
	For the year ended	
	31-Mar-24 Audited	31-Mar-23 Audited
A. Cash flows from operating activities		
Profit before tax		
Adjustments for:	762.30	101.16
Depreciation and amortisation expense		
Employee share based payment expenses	168.49	143.93
Profit on sale of property, plant and equipment	6.01	-
Profit on sale of investment property	(0.13)	(4.75)
Property, plant and equipments and other intangible assets written off	-	(15.31)
Interest income	3.19	-
Rental income	(42.86)	(25.80)
Interest expense	(153.51)	(150.49)
Expected credit loss and others adjustment	32.00	33.67
Operating profit before working capital changes	8.80	13.31
Adjustments for: Changes in assets & liabilities	784.29	95.72
Trade receivables and unbilled revenue		
Inventories	101.34	(366.67)
Other financial assets and other assets	(89.64)	0.28
Trade payables, other financial liabilities and other liabilities	(7.29)	111.77
Cash generated from operating activities	174.26	(99.14)
Direct taxes paid (net of refunds)	962.96	(258.04)
Net cash generated from operating activities (A)	(201.20)	106.67
	761.76	(151.37)
B. Cash flow from investing activities		
Payment for purchase of property, plant and equipment and intangible assets		
Payment for investment properties	(116.20)	(12.03)
Payment for Capital work-in-progress	(1.05)	(2.65)
Payment for intangible asset under development	-	27.80
Loan to employees	(1.54)	(24.08)
Term deposits with banks (net)	(5.43)	3.87
Interest income	(704.81)	(147.53)
Proceeds from sale of property, plant and equipment	42.86	25.80
Proceeds from sale of investment properties	1.69	9.87
Proceeds from refund of long term capital advance	-	19.30
Rental income	-	10.65
Income tax on capital gain	153.51	150.49
Net cash generated from/(used in) investing activities (B)	-	(1.38)
	(630.97)	60.11
C. Cash flow from financing activities		
Repayment of long term borrowings		
Payment of lease liabilities	(5.82)	(20.25)
Interest paid	(28.22)	(28.20)
Net Cash used in financing activities (C)	(32.00)	(33.67)
	(66.04)	(82.12)
Net cash flow/(outflow) during the year (A + B + C)		
Cash and cash equivalents at the beginning of the year	64.75	(173.38)
Cash and cash equivalents at the end of the year	18.23	191.60
	82.98	18.22
Notes:		
1. Cash and cash equivalents include the following balance sheet amounts :-		
Balances with banks		(₹ in Lakhs)
In current accounts		
In overdraft against fixed deposit account (Debit balance of overdraft against fixed deposit accounts)	76.52	10.40
In fixed deposit accounts (with original maturity of less than 3 months)	4.44	4.24
Cheque in hand	100.00	-
Cash in hand	-	213.01
Working capital loan from bank (which forms an integral part of cash management system)	3.84	0.98
	(101.82)	(210.40)
	82.98	18.23
For and on behalf of Board of Atishay Limited		
Akhilesh Jain		
Chairman & Managing Director		
DIN 00039927		
Bhopal, May 10, 2024		



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Statement of audited segment information for the quarter and year ended March 31st, 2024

Particulars	For the quarter ended			(₹ in lakhs)	
	31-Mar-24	31-Dec-23	31-Mar-23	For the year ended	
	Audited	Unaudited	Audited	31-Mar-24 Audited	31-Mar-23 Audited
Segment Revenue					
E - Governance					
Retail & other services	1,442.23	951.99	421.86	3,299.90	1,256.59
Unallocated	304.77	224.44	258.00	1,025.87	889.54
Total	1,747.00	1,176.43	679.86	4,325.77	2,146.13
Less : Inter segment revenue					
Total	1,747.00	1,176.43	679.86	4,325.77	2,146.13
Segment result before tax and interest					
E - Governance					
Retail & other services	416.37	419.02	131.07	1,197.72	361.94
Unallocated	1.46	1.21	2.25	6.38	8.06
Total	417.83	420.23	133.32	1,204.10	370.00
Less:					
Finance costs	5.49	4.37	10.40	32.00	32.08
Other un-allocable expenditure (net off)	139.84	190.54	97.76	606.30	433.10
Other income	(64.72)	(42.33)	(49.36)	(196.50)	(196.34)
Total profit before tax	337.22	267.65	74.52	762.30	101.16
Segment Assets					
E - Governance					
Retail & other services	1,347.31	1,769.21	1,013.31	1,347.31	1,013.31
Unallocated	356.35	740.41	677.35	356.35	677.35
Total	3,121.52	2,122.61	2,440.70	3,121.52	2,440.70
Segment Liabilities					
E - Governance					
Retail & other services	268.81	367.67	148.49	268.81	148.49
Unallocated	7.25	1.80	16.73	7.25	16.73
Total	311.84	290.95	297.48	311.84	297.48
	587.91	660.42	462.70	587.91	462.70

For and on behalf of Board of Atishay Limited

Akhilesh Jain
 Chairman & Managing Director
 DIN 00039927

Bhopal, May 10, 2024



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