



B M Parekh & Co

CHARTERED ACCOUNTANTS

Independent Auditor's Review Report on the Quarterly Unaudited Standalone Financial Results of the Company Pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended.

To,
The Board of Directors of
Atishay Limited, Mumbai


1. We have reviewed the accompanying statement of unaudited standalone financial results ("the Statement") of **Atishay Limited** ("the Company") for the quarter ended **30th June, 2024**, attached herewith, being submitted by the Company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, read with SEBI Circular No. CIR/CFD/FAC/62/2016 dated July 5, 2016, which has been initiated by us for identification purposes.
2. This Statement which is the responsibility of the Company's Management and has been approved by the Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34, (Ind AS34) "Interim Financial Reporting" prescribed under Sec 133 of the Companies Act, 2013 as amended, read with relevant rules issued thereunder and other accounting principles generally accepted in India. Our responsibility is to issue a report on the Statement based on our review.
3. We conducted our review of the Statement in accordance with the Standard on Review Engagement (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 provide less assurance than an audit. We have not performed an audit and, accordingly, we do not express an audit opinion.

4. 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 recognition and measurement principles laid down in the applicable Indian Accounting Standards i.e. 'Ind AS' prescribed under Section 133 of the Companies Act, 2013, read with relevant rules issued there under and other recognized accounting practices and policies has not disclosed the information required to be disclosed in terms of Regulation 33 of SEBI (Listing Obligation and Disclosure Requirements) Regulations, 2015, read with its circular no. CIR/CFD/FAC/62/2016 dated July 5, 2016, including the manner in which it is to be disclosed, or that it contains any material misstatement.

For M/S B.M. Parekh & Co.

Chartered Accountants

Firm Reg. No. 107448W


Bhavin Parekh

(Partner)

M. No. 108004

UDIN: - 24108004BKAHBE6721

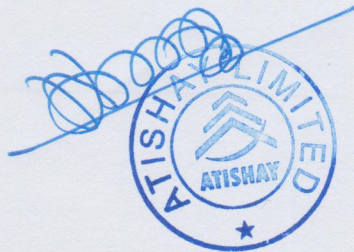
Mumbai, July 16, 2024



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

Statement of unaudited standalone financial results for the quarter ended June 30, 2024

Particulars	(₹ in lakhs except EPS)			
	For the quarter ended			For the year ended
	30-Jun-24 Unaudited	31-Mar-24 Audited	30-Jun-23 Unaudited	31-Mar-24 Audited
Income				
Revenue from operations	1,007.41	1,747.00	672.27	4,325.77
Other income (net)	46.09	64.73	42.04	196.50
Total income	1,053.50	1,811.73	714.31	4,522.27
Expenses				
Purchases and other operating expenditure	574.27	1,048.41	473.05	2,464.99
Changes in inventories of finished goods, stock-in -trade and work-in-progress	(63.85)	46.60	(6.06)	(89.64)
Employee benefits expense	251.28	255.66	137.30	841.64
Finance costs	4.30	5.49	11.76	32.00
Depreciation and amortization expense	46.95	58.46	33.38	168.49
Other expenses	80.12	59.89	47.76	342.49
Total expenses	893.07	1,474.51	697.19	3,759.97
Profit before tax	160.43	337.22	17.12	762.30
Tax expense:				
Current tax	55.24	94.61	7.23	208.93
Deferred tax	(2.45)	(10.08)	(0.97)	(1.99)
Total tax expenses	52.79	84.53	6.26	206.94
Profit for the period	107.64	252.69	10.86	555.36
Other comprehensive income				
Items that will not be reclassified to profit or loss :				
Remeasurments of the defined benefit plan (net)	1.81	6.79	0.15	7.23
Total comprehensive income for the period	109.45	259.48	11.01	562.59
Paid up equity share capital (Face value of ₹ 10/- per equity share)	1,098.13	1,098.13	1,098.13	1,098.13
Reserve excluding revaluation reserve				3,139.13
Earnings per equity share (EPS) in ₹ (not annualised)				
Basic (in ₹)	0.98	2.30	0.10	5.06
Diluted (in ₹)	0.97	2.23	0.10	4.99



Notes to the unaudited standalone financial results for the quarter ended June 30, 2024:

1. The above standalone unaudited financial results for the quarter ended June 30, 2024 have been reviewed by the Audit Committee and approved by the Board of Directors at their respective meetings held on July 16, 2024. The statutory auditors of the Company have reviewed the above standalone financial results for the quarter ended June 30, 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 figures of previous quarter/year have been regrouped/rearranged (wherever necessary) to render the comparable with the figures of the current period.
4. In accordance with Ind AS 108, Operating segments, segment information has been provided with the financial results of the Company.
5. The results for quarter ended June 30, 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, July 16, 2024

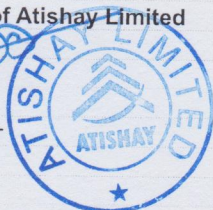
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Statement of unaudited segment information for the quarter ended June 30, 2024

Particulars	For the quarter ended			(₹ in lakhs)
	30-Jun-24	31-Mar-24	30-Jun-23	For the year ended
	Unaudited	Audited	Unaudited	31-Mar-24 Audited
Segment Revenue				
E - Governance	740.97	1,442.23	412.17	3,299.90
Retail & other services	266.45	304.77	260.09	1,025.87
Unallocated	-	-	-	-
Total	1,007.41	1,747.00	672.26	4,325.77
Less : Inter segment revenue	-	-	-	-
Total	1,007.41	1,747.00	672.26	4,325.77
Segment result before tax and interest				
E - Governance	291.39	416.37	112.60	1,197.72
Retail & other services	0.87	1.46	2.24	6.38
Unallocated	-	-	-	-
Total	292.26	417.83	114.84	1,204.10
Less:				
Finance costs	4.30	5.49	10.70	32.00
Other un-allocable expenditure (net off)	173.62	139.84	129.05	606.30
Other income	(46.09)	(64.72)	(42.03)	(196.50)
Total profit before tax	160.43	337.22	17.12	762.30
Segment Assets				
E - Governance	1,346.71	1,347.31	1,326.73	1,347.31
Retail & other services	326.31	356.35	767.42	356.35
Unallocated	3,295.29	3,121.52	2,205.72	3,121.52
Total	4,968.31	4,825.18	4,299.87	4,825.18
Segment Liabilities				
E - Governance	238.56	268.81	161.82	268.81
Retail & other services	4.48	7.25	50.02	7.25
Unallocated	370.12	311.84	408.34	311.84
Total	613.16	587.90	620.18	587.90

For and on behalf of Board of Atishay Limited

Akhilesh Jain
 Chairman & Managing Director
 DIN 00039927



Bhopal, July 16, 2024