

V.GOSWAMI & CO.
CHARTERED ACCOUNTANTS

ICAI REG NO. :- 128769W
RBI UCN NO. :- 897783
C&AG REG NO. :- WR4659
GST :- 24AAFHV3075F1Z7

3, SF, Manek Appt, Nr. Jain Derasar, B/s. Tagor Park, Nehrunagar Circle, Ahmedabad - 380015.
M : +91 94287 33430, +91 97247 28711 | E-mail : thegoswami@gmail.com | www.goswami.in

INDEPENDENT AUDITOR'S REVIEW REPORT

(Pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015)

Review report to Board of Directors
ADVAIT INFRATECH LIMITED

We have reviewed the accompanying statement of Unaudited Standalone Financial result of **ADVAIT INFRATECH LIMITED** for the half year ended on 30 September, 2022. This Statement is 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 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.

Based on our review conducted as above, nothing has come to our attention that cause us to believe that the accompanying statement of unaudited financial results prepared in accordance with applicable accounting standards and other recognized 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, V. GOSWAMI & CO,
Chartered Accountants
(FRN: 0128769W)



Vt Goswami
Vipul Goswami
(Partner)
Mem No: 119809

Place :- Ahmedabad
Date :- 14/11/2022
UDIN: 22119809BDAOQA3317

ADVAIT INFRATECH LIMITED

CIN: U45201GJ2010PLC059878

Regd. Off: A-801 TO 803 SANKALP ICONIC, OPP. VIKRAM NAGAR, ISCON TEMPLE CROSS ROAD, S.G HIGHWAY, Ahmedabad GJ 380054 IN
Tel No. 079-48956677 E-mail:- info@advaitinfra.com Website: www.advaitinfra.com

Statement of Unaudited Standalone Financial Results for the Half year ended September 2022

(Rs in Lacs)

Sr. No	Particulars	Half Year Ended			Year Ended	
		30.09.2022	31.03.22	30.09.2021	31.03.2022	31.03.2021
		Unaudited	Audited	Unaudited	Audited	Audited
	Revenues					
1	Revenue from Operations	3,706.84	4,276.60	2,923.58	7,200.18	5,808.19
2	Other Income	108.63	79.24	25.44	104.69	90.41
3	Total Revenue (A)	3,815.46	4,355.84	2,949.02	7,304.87	5,898.60
4	Expenses					
	(a) Cost of materials consumed	2,773.96	2,214.07	3,042.07	5,256.14	4,249.40
	(b) Purchases of stock-in-trade	-	-	-	-	-
	(c) Changes in inventories of finished goods and stock-in-trade	-286.32	655.07	-921.20	-266.13	-136.16
	(d) Employee benefits expense	173.57	191.06	152.75	343.81	271.69
	(e) Finance costs	77.59	70.05	12.25	82.30	51.81
	(f) Depreciation and amortisation expense	130.11	18.09	10.07	28.16	23.88
	(g) Other expenses	457.03	651.11	249.99	901.10	780.51
	Total Expenses (B)	3,325.94	3,799.45	2,545.93	6,345.38	5,241.13
5	Profit/(Loss) before exceptional items & tax (1-4)	489.53	556.39	403.10	959.49	657.47
6	Exceptional items	-	-	-	-	-
7	Profit/(Loss) for the period from operations before tax (5+6)	489.53	556.39	403.10	959.49	657.47
8	Tax expense	142.17	141.98	104.29	246.26	175.15
	(a) Current Tax	138.69	154.85	103.75	258.60	177.84
	(b) Deferred Tax	3.48	-12.86	0.54	-12.34	-2.69
9	Profit/(Loss) for the period from continuing operations (7-8)	347.36	414.41	298.81	713.23	482.32
10	Profit/(loss) for the period from discontinued operations	-	-	-	-	-
11	Tax expense of discontinued operations	-	-	-	-	-
12	Profit/(loss) for the period from Discontinued operations (after tax)	-	-	-	-	-
13	Profit/ (loss) for the period (After tax)	347.36	414.41	298.81	713.23	482.32
14	Other Comprehensive Income					
15	Total Comprehensive Income for the period (13+14)	347.36	414.41	298.81	713.23	482.32
	Paid-up Equity Share Capital (Face Value INR 10 each)	510.00	510.00	510.00	510.00	-
16	Earnings Per Equity Share of Rs. 10 each (for continuing Opertions)					
	(a) (Basic) - INR	6.81	8.13	6.05	13.98	10.88
	(b) (Diluted) - INR	6.81	8.13	6.05	13.98	10.88
17	Earnings Per Equity Share of Rs. 10 each (for discontinuing Operations)					
	(a) (Basic) - INR	-	-	-	-	-
	(b) (Diluted) - INR	-	-	-	-	-
18	Earnings Per Equity Share of Rs. 10 each (for continuing & discontinuing Operations)					
	(a) (Basic) - INR	6.81	8.13	6.05	13.98	10.88
	(b) (Diluted) - INR	6.81	8.13	6.05	13.98	10.88

For, ADVAIT INFRATECH LIMITED

Shalin Sheth
Director
DIN:02911544

Rejal Sheth
Director
DIN:02911576

Date:- 14/11/2022
Place:- Ahmedabad

ADVAIT INFRA TECH LIMITED

CIN: U45201GJ2010PLC059878

Regd. Off: A-801 TO 803 SANKALP ICONIC, OPP. VIKRAM NAGAR, ISCON TEMPLE CROSS ROAD,
S.G HIGHWAY, Ahmedabad GJ 380054 IN

Tel No. 079-48956677

E-mail:- info@advaitinfra.com

Website: www.advaitinfra.com

Unaudited Standalone of Assets and Liabilities For the half year ended 30th September 2022

Particulars	Notes	(Amount `)	
		As at 30.09.2022	As at 31.03.2022
		Unaudited	Audited
A. EQUITY AND LIABILITIES			
1. Shareholders' funds			
a. Shares Capital	2	510.00	510.00
b. Reserves and Surplus	3	3,934.19	3,633.24
		4,444.19	4,143.24
2. Non-current liabilities			
a. Long-term Borrowings	4	675.21	551.78
b. Short-term Borrowing	4a	132.43	-
c. Long-term Provisions	5	47.57	44.77
		855.21	596.56
3. Current Liabilities			
a. Trade Payables			
i. Total outstanding dues of Micro and Small Enterprise*	6	1,023.82	1,000.98
ii. total outstanding dues of creditors other than MSE		1,839.25	1,026.59
		2,863.07	2,027.57
b. Other Current Liabilities	7	508.81	151.79
c. Short-term Provisions	8	256.28	185.26
		3,628.16	2,364.62
Total		8,927.06	7,104.42
B. ASSETS			
1. Non-current Assets			
a. Property, Plant and Equipments and Intangible assets			
(i) Property, Plant and Equipment	9	1,523.27	239.27
(ii) Capital Work In process		189.79	1,284.50
		1,712.96	1,523.76
b. Non-Current Investments	10	1,157.94	1,157.94
c. Deferred Tax	11	29.40	32.87
		2,900.19	2,714.58
2. Current Assets			
a. Inventories	12	887.20	600.88
b. Trade Receivables	13	3,731.08	2,543.86
c. Cash and Cash Equivalents	14	1,027.60	940.47
d. Short-term Loans and Advances	15	381.28	304.64
		6,026.86	4,389.84
Total		8,927.06	7,104.42

ADVAIT INFRA TECH LIMITED

Date :- 14/11/2022
Place :- AHMEDABADShalin Sheth
Director
DIN:02911544Rejal Sheth
Director
DIN:02911576

ADVAIT INFRATECH LIMITED
CIN: U45201GJ2010PLC059878

Regd. Off: A-801 TO 803 SANKALP ICONIC, OPP. VIKRAM NAGAR, ISCON TEMPLE CROSS ROAD, S.G HIGHWAY,
Ahmedabad GJ 380054 IN

Tel No. 079-48956677

E-mail:- info@advaitinfra.com

Website: www.advaitinfra.com

Statement of Profit & Loss for the period half year ended on 30th September 2022

Particulars	Notes	For the period ended 30.09.2022 Unaudited	For the period ended 31.03.2022 Audited
CONTINUING OPERATIONS			
1. Revenue from Operations	16	3,706.84	7,200.1
2. Other Income	17	108.63	104.6
Total Income		3,815.46	7,304.8
3. Expenses			
a. Cost of Material and Components Consumed	18	2,773.96	5,256.1
b. Changes in Inventories of Finished Goods	19	-286.32	-266.1
c. Employee Benefits Expense	20	173.57	343.8
d. Finance Costs	21	77.59	82.3
e. Depreciation and Amortization Expense	9	130.11	28.1
f. Other Expenses	22	450.39	901.1
Total		3,319.29	6,345.3
4. Profit before prior period and tax		496.18	959.4
Prior Period Items		6.65	
5. Profit before Extraordinary items and tax		489.53	959.4
Extraordinary Items			
5. Profit before tax		489.53	959.4
Less: Tax Expenses			
a. Current Tax		138.69	258.6
b. Deferred Tax		3.48	-12.3
6. Profit for the year		347.36	713.2
7. Earnings per Equity Share [Nominal Value of Share Rs. 10 each] Basic & Diluted & Adjusted EPS	28	6.81	13.9

ADVAIT INFRATECH LIMITED

Shalin Sheth
Director
DIN:02911544

Rejal Sheth
Director
DIN:02911576

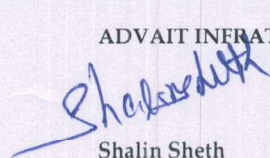
Date :- 14/11/2022

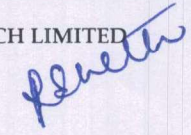
Place :- AHMEDABAD

Unaudited Standalone Cash Flow Statement for the Half year ended on 30th September 2022

Particulars	For the half year ended 30.09.2022		For the year ended 31.03.2022	
	Unaudited		Audited	
A. Cash Flow from Operating Activities		496.18		959.49
Net Profit/(Loss) before Extraordinary Items and tax				
<i>Adjustments for:</i>				
Depreciation/ Amortization on Continuing Operation	130.11		28.16	
Dividend paid	51.00		-11.28	
Finance Costs	77.59		82.30	
Preliminary Expense	4.59		9.18	
Warranty Charges Expenses	15.41		53.13	
Gratuity Expenses	3.31		6.62	
Creditors Write off	-63.11		-	
Interest Income	-15.86	203.03	-47.98	1,201.39
Operating Profit before working Capital changes		699.21		1,079.63
Changes in Working Capital:				
Adjustments for (increase) / decrease in operating assets:				
Inventories	-286.32		-266.13	
Trade receivables	-1,187.22		-719.49	
Short-term loans and advances	-76.64		117.77	
Cash Generated from Operations		-1,550.19		-867.84
<i>Adjustments for increase / (decrease) in operating liabilities:</i>				
Trade payables	835.50		516.58	
Other current liabilities	357.02		98.94	
Short-term provisions	-64.39		41.86	
Long-term provisions	2.80	1,130.93		657.38
Cash generated from operations		279.95		869.17
Net Income Tax Paid (Net of Refund)		-18.52		-182.73
Net cash flow from / (used in) operating activities (A)		261.43		686.44
B. Cash Flow from Investing Activities				
Net Purchases/Sales of Fixed Assets	-317.42		-1,407.14	
Net Purchase/Sale of Investments	-		-	
Interest Income	15.86		47.98	
Net Cash from/(used in) Investing Activities		-301.56		-1,359.16
C. Cash from Financing Activities				
Proceed from issue share	-		-	
Net Borrow/Repayment of borrowing	255.86		536.74	
Finance Costs	-77.59		-82.30	
Dividend Paid	-51.00		-51.00	
Net Cash from/(used in) Financing Activities		127.27		403.44
D. Net Increase/(Decrease) in cash & cash equivalent		87.14		-269.28
Opening Cash & Cash Equivalent		940.47		1,209.75
Closing Cash & Cash Equivalent		1,027.60		940.47

ADVAIT INFRA TECH LIMITED


 Shalin Sheth
 Director
 DIN:2911544


 Rejal Sheth
 Director
 DIN:2911576

Date :- 14/11/2022

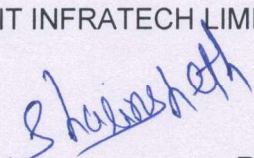
Place :- AHMEDABAD

NOTES:-

UNAUDITED STAND ALONE FINANCIAL STATEMENT – M/S ADVAIT INFRATECH LIMITED

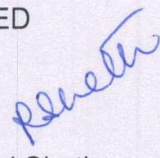
- The above unaudited standalone financial results of the Company for half year ended September 30,2022 have been reviewed by the Audit Committee and approved by the Board of Directors at its meeting held on November 14, 2022. The above results reviewed by statutory auditors and who have expressed an unmodified opinion on these results.
- These results have been prepared in accordance with the Companies act 2013 and Accounting Standards as prescribed u/s.133 of the act.
- Provision of tax has been made as per Income tax act , 1961, Tax expense includes the Current Tax and Provision of Deferred tax.
- As per the MCA notification dated 16th feb, 2015 Companies whose shares are listed on SME Exchanges as referred to in Chapter XB of SEBI (Issue of Capital and Disclosure Requirements) Regulation 2009,are exempted from the compulsory requirements of adoption of IND-AS.
- The company has disputed amount due in relation to income tax for the Assessment Year 2017-18 with the Assessing officer , Which was already been protested by the company.
- Company is expanding its foray in backward and forward integration by putting up the new manufacturing facility for the Aluminum Clad wire which is the raw materials for the OPGW and conductors, and manufacturing of highly design oriented product - ERS emergency restoration system which is among to first in India. Company will also produce joint box which is used for the fibre applications. The plant has started its commercial production during the period under consideration.
- The previous period figures have been re-grouped / reclassified, wherever considered necessary.

For, ADVAIT INFRATECH LIMITED


Shalin Sheth

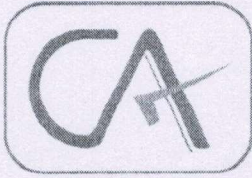
Director

Din:-02911544


Rejal Sheth

Director

Din:-02911579



V.GOSWAMI & CO.
CHARTERED ACCOUNTANTS

ICAI REG NO. :- 128769W
RBI UCN NO. :- 897783
C&AG REG NO. :- WR4659
GST :- 24AAFHV3075F1Z7

3, SF, Manek Appt, Nr. Jain Derasar, B/s. Tagor Park, Nehrunagar Circle, Ahmedabad - 380015.
M : +91 94287 33430, +91 97247 28711 | E-mail : thegoswami@gmail.com | www.goswami.in

INDEPENDENT AUDITOR'S REVIEW REPORT

Pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015

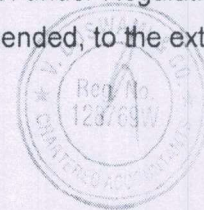
Review report to Board of Directors
ADVAIT INFRATECH LIMITED

We have reviewed the accompanying statement of Unaudited Consolidated Financial result (the "STATEMENT") of ADVAIT INFRATECH LIMITED ("the Parent") and its Associates/Joint venture (the parent and its Associates/Joint venture together referred to as "the Group"), and its share of the net profit / (loss) after tax and total comprehensive income/ loss of its associates and joint ventures for the half year ended on 30th September, 2022 and for the period from 01 April 2022 to 30 September 2022("the Statement"), being submitted by the Parent pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulation , 2015, as amended.

This Statement is which is the responsibility of the Parent's Management and has been approved by the Parent's Board of Directors , has been prepared in accordance with the recognition and measurement principal laid down in Accounting Standard "Interim Financial Reporting", prescribed under section 133 of the Companies Act, 2013, and other Accounting Principles generally accepted in India. Our responsibility is to express a conclusion on the statement based on our review.

We conducted our review of the statement in accordance with the Standard on Review Engagement (SRE) 241 0 "Review of Interim Financial Information performed by the Independent Auditors of the Entity", issued by the Institute of Chartered Accountants of India. A review of Interim Financial Information consist of making inquiries, primarily of persons responsible for financial and accounting matters, and applying analytical and other review procedures. A review is substantially less in scope than an Audit conducted in accordance with Standards on Auditing and consequently does not enable us to obtain assurance that we would become aware of all significant matters that might be identified in an Audit. Accordingly, we do not express an audit opinion.

We also performed procedures i n accordance with the circular issued by SEBI under Regulation 33(8) of The SEBI (Listing Obligation And Disclosures Requirements) Regulations, 2015, as amended, to the extent applicable.



The Statement includes the result of the following entities:

a) TG ADVAIT INDIA PRIVATE LIMITED

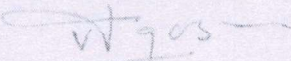
Based on, our review conducted and procedures performed as stated in para 3 above and based the consideration of the review reports of the branch auditors and other auditors referred to in paragraph 7 below, nothing has come to our attention that causes us to believe that the accompanying statement, prepared in accordance with the recognition and measurement principles laid down in the aforesaid Accounting Standards prescribe under section 133 of The Companies Act, 2013 and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended and SEBI circular No. CIRICFD/CMD1/44/2019 dated March 29, 2019 ('the Circular') including the manner in which it is to be disclosed, or that it contains any material misstatement.

Emphasis of Matter - No such things requires to be mentioned hence our conclusion is not modified in respect of this matter.

We did not review the interim financial results of joint venture included in the Statement, whose financial information reflects total assets of Rs. 6115.97 Lakh as at 30 September 2022, and total revenues of 285.55 Lakhs and, total net profit/(loss) Rs.(209.56) Lakhs, for the six months period ended on 30 September 2022, respectively, and cash out flows (net) of Rs.57.48 lakhs for the period ended 30 September 2022, as considered in the Statement. Our conclusion on the statement, in so far as it relates to the amounts and disclosures included in respect of these joint venture are based solely on such un reviewed interim financial results. Accordingly to the information and explanation given to us by the management, these interim financial results are not material to the Group.

Our conclusion is not modified in respect of this matter with respect to our reliance on the financial results certified by the Board of Directors.

**For, V. GOSWAMI & CO,
Chartered Accountants
(FRN:0128769W)**


**Vipul Goswami
(Partner)
Mem No:119809**



**Place :- Ahmedabad
Date :- 14/11/2022**

UDIN: 22119809BDAQJX2195

Advait Infratech Ltd.

CIN: U45201GJ2010PLC059878

Regd. Off: A-801 TO 803 SANKALP ICONIC, OPP. VIKRAM NAGAR, ISCON TEMPLE CROSS ROAD, S.G HIGHWAY, Ahmedabad GJ 380054 IN
Tel No. 079-48956677 E-mail:- info@advaitinfra.com Website: www.advaitinfra.com

Unaudited Consolidated Statement of assets and liabilities as at 30th September, 2022

Particulars	Notes	Consolidates 30.09.222	Consolidates 31.03.2022
		Unaudited	Audited
A. EQUITY AND LIABILITIES			
1. Shareholders' funds			
a. Shares Capital	2	510.00	510.00
b. Reserves and Surplus	3	3,218.58	3,004.45
C. Defered Government Grant		189.79	197.25
		3,918.37	3,711.70
2. Non-current liabilities			
a. Long-term Borrowings	4	721.53	668.97
b. Long-term Provisions	5	49.60	46.77
c. Deferred Tax Liability (Net)			
		771.13	715.74
3. Current Liabilities			
a. Trade Payables	6		
i. total outstanding dues of Micro and Small Enterprise		1,023.82	1,000.98
i. total outstanding dues of Micro and Small Enterprise		2,898.63	2,134.41
		3,922.45	3,135.39
b. Other Current Liabilities	7	684.39	316.40
b. Short Term Borrowing	8	132.43	-
c. Short-term Provisions	9	259.80	185.30
		4,999.06	3,637.10
Total		9,688.56	8,064.54
B. ASSETS			
1. Non-current Assets			
a. Property, Plant and Equipments			
(i) Tangible Assets	10	2,646.85	1,419.86
(ii) Intangible Assets		9.62	9.62
(iii) Capital Work-in-progress		189.79	1,284.50
(ii) Capital work in progress			
		2,846.26	2,713.98
b. Non-Current Investments	11	76.60	76.60
c. Deffered Tax	12	135.00	132.20
d. Other non current assets	13	7.92	7.37
E. Long-term Loans and Advances			
		219.51	216.16
2. Current Assets			
a. Inventories	14	1,048.40	749.33
b. Trade Receivables	15	3,962.19	2,913.99
c. Cash and Cash Equivalents	16	1,155.56	1,049.16
d. Short-term Loans and Advances	17	456.66	421.92
e. Other Current Assets	18	-	-
		6,622.79	5,134.40
Total		9,688.56	8,064.54

Date:- 14/11/2022
Place:- Ahmedabad

Shalin Sheth
Shalin Sheth
Director
DIN:02911544

Rejal Sheth
Rejal Sheth
Director
DIN:02911576

Advait Infratech Ltd.

CIN: U45201GJ2010PLC059878

Regd. Off: A-801 TO 803 SANKALP ICONIC, OPP. VIKRAM NAGAR, ISCON TEMPLE CROSS ROAD, S.G HIGHWAY, Ahmedabad GJ 380054 IN

Tel No. 079-48956677

E-mail:- info@advaitinfra.com

Website: www.advaitinfra.com

Consolidated Cash Flow Statement for the year ended 30th September 2022

Particulars	For the Half Year Ended September 30,2022	
	Unaudited	Audited
A. Cash Flow from Operating Activities		
Net Profit/(Loss) before tax	396.44	879.78
<i>Adjustments for:</i>		
Depreciation/ Amortization on Continuing Operation	194.17	179.90
Dividend paid	51.00	-11.28
Warranty Charges Expenses	15.41	53.13
Finance Costs	86.31	115.23
Preliminary Expense	4.59	9.18
Others Subsidy	-7.47	-14.94
Gratuity Expenses	3.31	6.62
Interest Income	-18.30	-53.09
Creditors Write off	-63.11	-
Operating Profit before working Capital changes	662.36	1,164.54
Changes in Working Capital:		
Adjustments for (increase) / decrease in operating assets:		
Inventories	-299.07	-115.45
Trade receivables	-1,048.20	-878.36
Short-term loans and advances	-34.73	256.96
Other Current Assets	-0.55	4.22
Other Non- Current Assets	-	0.67
Cash Generated from Operations	-1,382.55	-731.97
<i>Adjustments for increase / (decrease) in operating liabilities:</i>		
Trade payables	787.18	721.57
Other current liabilities	367.99	145.98
Short-term provisions	-60.91	36.28
Long-term provisions	2.83	6.20
Cash generated from operations	1,097.09	910.03
Net Income Tax Paid (Net of Refund)	376.90	1,342.60
Net cash flow from / (used in) operating activities (A)	-18.52	-182.73
B. Cash Flow from Investing Activities	358.38	1,159.87
Net Purchases/Sales of Fixed Assets	-317.95	-1,416.96
Net Purchase/Sale of Investments	-	-
Foreign Exchange Fluctuation related to Fixed Assets	-	-
Sale of Investments	-	-
Interest Income	18.30	53.09
Net Cash from/(usedin) Investing Activities	-299.65	-1,363.88
C. Cash from Financing Activities		
Issue of shares	-	-
Capital Subsidy	-	-
Net Borrow /Repayment of borrowing	184.99	2.20
Finance Costs	-86.31	-115.23
Dividend Paid (Incl. Tax thereon)	-51.00	-51.00
Net Cash from/(usedin) Financing Activities	47.67	-164.03
D. Net Increase/ (Decrease) in cash & cash equivalent	106.40	-368.03
Opening Cash & Cash Equivalent	1,049.16	1,417.19
Changes Due to increase in shareholding	-	-
Closing Cash & Cash Equivalent	1,155.56	1,049.16
Cash & Cash equivalent represents Cash and Bank Balances		

For, ADVAIT INFRA TECH LIMITED

Shalin Sheth
Shalin Sheth
Director
DIN:02911544

Rejal Sheth
Rejal Sheth
Director
DIN:2911576

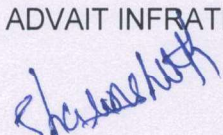
Place: Ahmedabad
Date:

NOTES:-

UNAUDITED CONSOLIDATED FINANCIAL STATEMENT – ADVAIT INFRATECH LIMITED

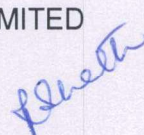
- ✓ The above unaudited consolidated financial results of the Company for half year ended September 30,2022 have been reviewed by the Audit Committee and approved by the Board of Directors at its meeting held on November 14, 2022. The above results reviewed by statutory auditors and who have expressed an unmodified opinion on these results.
- ✓ These results have been prepared in accordance with the Companies act 2013 and Accounting Standards as prescribed u/s.133 of the act.
- ✓ As per the MCA notification dated 16th feb, 2015 Companies whose shares are listed on SME Exchanges as referred to in Chapter XB of SEBI (Issue of Capital and Disclosure Requirements) Regulation 2009,are exempted from the compulsory requirements of adoption of IND-AS.
- ✓ Provision of tax has been made as per Income tax act , 1961, Tax expense includes the Current Tax and Provision of Deferred tax.
- Company is expanding its foray in backward and forward integration by putting up the new manufacturing facility for the Aluminum Clad wire which is the raw materials for the OPGW and conductors, and manufacturing of highly design oriented product - ERS emergency restoration system which is among to first in India. Company will also produce joint box which is used for the fibre applications. The plant has started its commercial production during the period under consideration.
- ✓ The previous period figures have been re-grouped / reclassified, wherever considered necessary.

For, ADVAIT INFRATECH LIMITED


Shalin Sheth

Director

Din:-02911544


Rejal Sheth

Director

Din:-02911579

ADVAIT INFRATECH LIMITED

CIN: U45201GJ2010PLC059878

Regd. Off: A-801 TO 803 SANKALP ICONIC, OPP. VIKRAM NAGAR, ISCON TEMPLE CROSS ROAD, S.G HIGHWAY, Ahmedabad GJ 380054 IN

Tel No. 079-48956677

E-mail:- info@advaitinfra.com

Website: www.advaitinfra.com

Statement of Unaudited Consolidated Financial Results for the Half year ended on 30th September 2022

(Rs in LAKHS)

Sr. No.	Particulars	Half Year Ended			Year Ended	
		30.09.2022 Unaudited	31.03.2022 Audited	30.09.2021 Unaudited	31.03.2022 Audited	31.03.2021 Audited
	Revenues					
1	Revenue from Operations	3768.48	4493.86	3371.95	7865.82	6571.07
2	Other Income	118.42	77.75	50.99	128.73	183.62
3	Total Revenue (A)	3886.91	4571.61	3422.94	7994.55	6754.69
	Expenses					
(a)	Cost of materials consumed	2768.35	2131.82	3208.22	5340.04	4815.49
(b)	Purchases of stock-in-trade	0.00	222.74	0.00	222.74	179.29
(c)	Changes in inventories of finished goods and stock-in-	-280.36	684.81	-829.25	-144.44	-106.40
(d)	Employee benefits expense	195.73	218.47	179.55	398.03	321.14
(e)	Finance costs	86.31	80.64	34.59	115.23	139.95
(f)	Depreciation and amortisation expense	194.17	93.96	85.94	179.90	204.77
(g)	Other expenses	519.61	701.63	300.66	1002.29	893.82
	Total Expenses (B)	3483.82	4134.08	2979.71	7113.79	6448.05
5	Profit/(Loss) before exceptional items & tax (1-4)	403.09	437.53	443.23	880.76	306.64
	Exceptional items	6.65	-0.99	0.00	-0.99	60.30
	Other income	6.65	-0.99	0.00	-0.99	60.30
7	Profit/(Loss) for the period from operations before tax (5+6)	396.44	436.54	443.23	879.77	366.94
8	Tax expense	135.90	192.11	155.75	347.86	-110.53
(a)	Current Tax	138.69	154.85	103.75	258.60	177.84
(b)	Deffered Tax	-2.80	37.27	51.99	89.26	-288.37
9	Profit/(Loss) for the period from continuing operations (7-8)	260.54	244.42	287.49	531.91	477.47
10	Profit/(Loss) for the period from discontinued operations		0.00	0.00	0.00	0.00
11	Tax expense of discontinued operations	0.00	0.00	0.00	0.00	0.00
12	Profit/(Loss) for the period from Discontinued operations (after tax)	0.00	0.00	0.00	0.00	0.00
13	Profit/ (loss) for the period (After tax)	260.54	244.42	287.49	531.91	477.47
	Other Comprehensive Income					
(A)	(i) Items that will not be reclassified to profit or loss					
(ii)	Income Tax relating to item that will not be reclassified to profit					
(B)	(i) Items that will be reclassified to profit or loss					
(ii)	Income Tax relating to item that will be reclassified to profit or	0.00	0.00	0.00	0.00	0.00
	Other comprehensive Income/(Loss)	0.00	0.00	0.00	0.00	0.00
15	Total Comprehensive Income for the period (13+14)	260.54	244.42	287.49	531.91	477.47
	Paid-up Equity Share Capital (Face Value INR 10 each)	510.00	510.00	510.00	510.00	510.00
16	Earnings Per Equity Share of Rs. 10 each (for continuing Opertions)					
(a)	(Basic) - INR	5.11	4.79	5.64	10.43	10.77
(b)	(Diluted) - INR	9.26	9.26	9.26	10.43	10.77
17	Earnings Per Equity Share of Rs. 10 each (for discontinuing					
(a)	(Basic) - INR	0.00	0.00	0.00	0.00	0.00
(b)	(Diluted) - INR	0.00	0.00	0.00	0.00	0.00
18	Earnings Per Equity Share of Rs. 10 each (for continuing & discontinuing Operations)					
(a)	(Basic) - INR	5.11	4.79	5.64	10.43	10.77
(b)	(Diluted) - INR	9.26	9.26	9.26	10.43	10.77

For, ADVAIT INFRATECH LIMITED

Shalin Sheth
Director
DIN:02911544

Rejal Sheth
Director
DIN:2911576

Place: Ahmedabad
Date:-

Advait Infratech Ltd.

CIN: U45201GJ2010PLC059878

Regd. Off: A-801 TO 803 SANKALP ICONIC, OPP. VIKRAM NAGAR, ISCON TEMPLE CROSS ROAD, S.G HIGHWAY, Ahmedabad GJ 380054 IN
Tel No. 079-48956677 E-mail:- info@advaitinfra.com Website: www.advaitinfra.com

Advait Infratech Ltd.

CIN: U45201GJ2010PLC059878

Regd. Off: A-801 TO 803 SANKALP ICONIC, OPP. VIKRAM NAGAR, ISCON TEMPLE CROSS ROAD, S.G HIGHWAY, Ahmedabad GJ 380054 IN
Tel No. 079-48956677 E-mail:- info@advaitinfra.com Website: www.advaitinfra.com

Consolidated Statement of Profit & Loss for the year ended 30th September, 2022

Particulars	Notes	For the half year ended 30th September, 2022	For the year ended 31st March, 2022
CONTINUING OPERATIONS			
1. Revenue from Operations	19	3,768.48	7,865.82
2. Other Income	20	118.42	128.73
Total		3,886.91	7,994.55
3. Expenses			
a. Cost of Material and Components Consumed	21	2,768.35	5,340.04
b. Purchase of stock In trade	21a	-	222.74
b. Changes in Inventories of Finished Goods	22	-280.36	-144.44
c. Employee Benefits Expense	23	195.73	398.03
d. Finance Costs	24	86.31	115.23
e. Depreciation and Amortization Expense	10	194.17	179.90
f. Other Expenses	25	519.61	1,002.29
Total		3,483.82	7,113.79
4. Profit before prior period and tax		403.09	880.76
5. Profit before tax & Extraordinary Items		403.09	880.76
Prior Period and Extraordinary Items		6.65	-0.99
6. Profit before tax		396.44	879.78
Less: Tax Expenses			
a. Current Tax		138.69	258.60
b. Deferred Tax		-2.80	89.26
6. Profit for the year		260.54	531.92
7. Earnings per Equity Share [Nominal Value of Share Rs. 10 each] Basic & Diluted & Adjusted EPS*	30	5.11	12.00

For, ADVAIT INFRA TECH LIMITED

Shalin Sheth
Director
DIN:02911544

Rejal Sheth
Director
DIN:02911576

Date:- 14/11/2022
Place:- Ahmedabad