SHANTIDOOT INFRA SERVICES LIMITED
(formerly known as Shantidoot Infra Services Private Limited)
Reg. Off. : H No. - 221, 2nd Floor Patliputra Colony, Patna- 800013
SHANTIDOOT
CIN: U93000BR2019PLC041303

Date: 27th June, 2025

To,
The Manager,
Department of Corporate Services,
BSE Limited,
Phirozee Jeejeebhoy Towers,
Dalal Street, Fort,
Mumbai-400001

Scrip Code:543598
ISIN: INE0LU301014

Ref: Regulation 33(3)(d) and Regulation 30 read with Schedule III-Part A-Paragraph A-Sub-Paragraph (4) of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) "SEBI (LODR)" Regulations, 2015

Sub: Outcome of Board Meeting

Pursuant to Regulation 33(3)(d) and Regulation 30 read with Schedule III- Part A - Paragraph A - Sub-Paragraph (4) of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) "SEBI (LODR)" Regulations, 2015, this is to inform that Board of Directors in their meeting held today i.e., Friday, 27th June, 2025 at the registered office of the Company commenced at 4.00 P.M. and concluded at 11:15 P.M. has inter-alia, considered and approved the following:

1. Approval of the Audited Standalone Financial Results of the Company for the Quarter and Year ended on 31 March, 2025.

0612 227 1960
info@shantidootinfra.com
www.shantidootinfra.com

Please find enclosed herewith the Audited Standalone Financial Results, approved by the Board of Directors of the Company for the Quarter and Year ended 31st March, 2025 in the specified format, along with the Statutory Auditors Report thereon as considered by the Board of Directors of the Company at its meeting held today, i.e., on Friday, 27th June, 2025.

2. Declaration pursuant to Regulation 33(3)(d) of SEBI (Listing Obligations and Disclosure Requirements), 2015 as amended regarding Unmodified Opinion of the Statutory Auditors on the aforesaid Results.

3. Approval of the text of Advertisement relating to publication of Audited Standalone Financial Result for Quarter and Year Ended on 31st March, 2025.

4. Approval of the Director's Report of the company for the financial year ended on 31st March, 2025.

   Appointment of Ms. Moneera Anjum (Mem. No. 75577) as the Company Secreatry and designated as a Compliance Officer of the Company in terms of Regulation 6 of the SEBI (LODR) Regulations, 2015 w.e.f. 1st July, 2025.

   Details in terms of circular no. CIR/CFD/CMD/4/2015 dated 9th September, 2015 for appointment of the Company Secreatry and Compliance Officer are given below:

Sl. No.	Particulars	Details
1.	Reason for Change	Appointment
2.	Date of Appointment	1st July, 2025
3.	Brief Profile (in case of Appointment)	She is an Associate Member of Institute of Company Secretaries of India having an experience of 2.5 years as Management Trainee, Assistant Company Secretary and Company Secretary & Compliance Officer of a CSE listed Company.

5. Approval of the re-appointment of Secretarial Auditor Mr. Govind Khandelwal (FCS:33193, CP:12327) of the Company for the Financial Year 2025-26.

6. Approval of the re-appointment of Secretarial Auditor Mr. Govind Khandelwal (FCS:33193, CP:12327), for Reconciliation of Share Capital Audit and other Compliance Certificates under SEBI Regulations for the Financial Year 2025-26.

7. Noting of the Non - applicability of Regulation 32(1) of SEBI (LODR) Regulation, 2015.

8. Noting of the non-applicability of the provisions related to corporate governance under regulation 15(2) of SEBI (LODR) Regulations, 2015.

9. Noting of Non-Applicability of Regulation 23(9) of SEBI (LODR) Regulation, 2015.

10. The Trading Window under SEBI (Prohibition of Insider Trading) Regulations, 2015 shall remain closed until Monday, June 30, 2025 and shall re-open for trading for all Directors and Designated Persons on and from Tuesday, July 1st, 2025 onwards.

11. The Financial Results along with Independent Auditors Reports will also be available on the website of the Company at www.shantidootinfra.com.

Further, please note that the meeting of the Board of Directors commenced at 04:00 P.M. and concluded at 11:15 P.M.

D:\Secretarial Department\Secretarial Work\Companies\Shantidoot Infra Services Ltd\Shantidoot Infra Ltd_Compliances\Stock Exchange\2025-26\Outcome of Board Meeting\Outcome of Board Meeting\Financial Result\machine readablePlease acknowledge the receipt of the above

You are requested to take the above intimation on record.

Thanking You, Yours truly,

For, SHANTIDOOT INFRA SERVICES LIMITED

TRIPURARI LAL
Digitally signed by TRIPURARI LAL
Date: 2025.06.27 23:27:04 +05'30'

Name: Tripurari Lal
Designation: Director
DIN: 08385623
Place: Patna

SHANTIDOOT INFRA SERVICES LIMITED
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Date: 27th June, 2025

To,
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Department of Corporate Services,
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Mumbai-400001

Scrip Code:543598
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Sub: Declaration on Audit Report with Un-modified Opinion of the Statutory Auditors for the 4"Quarter & Year ended on31March, 2025

Pursuant to Regulation 33(3)(d) and Regulation 30 read with Schedule III- Part A-Paragraph A-Sub-Paragraph (4) of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) "SEBI (LODR)" Regulations, 2015 as amended vide notificalion no. SEBI/LAD NRO/GN/2016-2017/001 dated May 25,2016 and circuJar No. CIR/CFD/CMD/56/2016 dated May 27, 2016 read with SEBI Circular SE81 Circular No. DC/COMP/04/2016-17 dated June 01, 2016 we hereby declare that:

M/s. S R K S & Associates Chartered Accountants, (Firm Reg. No. 025002C) Statutory Auditor of the Company, have issued the Independent Auditors Report on Audited Financial Results (Standalone) with an Unmodified Opinion on Audited Financial Result (Standalone) of the Company for the Quarter & Year ended on 31st March, 2025.

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CIN: U93000BR2019PLC041303

SHANTIDOOT INFRA SERVICES LIMITED
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This is for your information and record.

Thanking you,

Yours truly,
For, SHANTIDOOT INFRA SERVICES LIMITED

TRIPURARI LAL
Digitally signed by TRIPURARI LAL
Date: 2025.06.27 23:27:57 +05'30'

Name: Tripurari Lal
Designation: Director
DIN: 08385623
Place: Patna

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S R K S & ASSOCIATES
(Chartered Accountants)
Ph. 7762864048/ 0612-2557954 (Off)
Web: www.srks.net.in

INDEPENDENT AUDITORS' REPORT ON FINANCIAL STATEMENTS

TO THE MEMBERS OF
SHANTIDOOT INFRA SERVICES LIMITED

REPORT ON THE FINANCIAL STATEMENTS

We have audited the accompanying Financial Statements of M/s. SHANTIDOOT INFRA SERVICES LIMITED (Formerly known as SHANTIDOOT INFRA SERVICES PRIVATE LIMITED) which comprise the Balance Sheet as at 31st March, 2025, the Statement of Profit and Loss and the statement of Cash Flows for the year then ended and notes to the Financial Statements, including a summary of significant accounting policies and other explanatory information.

OPINION

In our opinion and to the best of our information and according to the explanations given to us, the aforesaid Financial Statements give the information required by the Act in the manner so required and give a true and fair view in conformity with the accounting principles generally accepted in India, of the state of affairs of the company as at 31st March, 2025, the profit and total income, and its cash flows for the year ended on that date.

BASIS FOR OPINION

We conducted our audit of the financial statement in accordance with the Standards on Auditing specified under Section 143(10) of the Act (SAs). Our responsibilities under those Standards are further described in the Auditor's Responsibilities for the Audit of Financial Statements 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 (ICAI) together with the independence requirements that are relevant to our audit of the Financial Statements under the provisions of the Act and the Rules made there under, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the ICAI's Code of Ethics. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion on the Financial Statements.

OTHER INFORMATION

The Company's Management and Board of Directors are responsible for the other information. The other information comprises the information included in the Company's annual report, but does not include the financial statements and our auditors' report thereon. The Company's annual report is expected to be made available to us after the date of this auditor's report. Our opinion on the financial statements does not cover the other information and we will not express any form of assurance conclusion thereon. In connection with our audit of the financial statements, our responsibility is to read the other information identified above when it becomes available and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. When we read the Company's annual report, if we conclude that there is a material misstatement therein, we are required to communicate the matter to those charged with governance and take necessary actions, as applicable under the relevant laws and regulations.

MANAGEMENT'S RESPONSIBILITY FOR THE FINANCIAL STATEMENTS

The Company's Board of Directors is responsible for the matters stated in Section 134(5) of the Companies Act, 2013 ("the Act") with respect to the preparation and presentation of these Financial Statements that give a true and fair view of the financial position, financial performance and cash flows of the company in accordance with the accounting principles generally accepted in India, including the Accounting Standards specified under Section 133 of the Act, read with Rule 7 of the Companies (Accounts) Rules, 2014.

This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding the assets of the company and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and design, implementation and maintenance of adequate internal financial controls, that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the Financial Statements that give a true and fair view and are free from material misstatement, whether due to fraud or error. In preparing the Financial Statements, management is responsible for assessing the Company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless management either intends to liquidate the Company or to cease operations, or has no realistic alternative but to do so. Those Board of Directors are also responsible for overseeing the Company's financial reporting process.

AUDITOR'S RESPONSIBILITY

Our objectives are to obtain reasonable assurance about whether the Financial Statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with SAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these Financial Statements. We have taken into account the provisions of the Act, the accounting and auditing standards and matters which are required to be included in the audit report under the provisions of the Act and the Rules made thereunder. We conducted our audit in accordance with the Standards on Auditing specified under Section 143(10) of the Act. Those Standards require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the Financial Statements are free from material misstatement.

An audit involves performing procedures to obtain audit & evidence about the amounts and the disclosures in the Financial Statements. The procedures selected depend on the Auditor's judgment, including the assessment of the risks of material misstatement of the Financial Statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal financial control relevant to the company's preparation of the Financial Statements that give a true and fair view in order to design audit procedures that are appropriate in the circumstances. An audit also includes evaluating the appropriateness of the accounting policies used and the reasonableness of the accounting estimates made by the Company's Directors, as well as evaluating the overall presentation of the Financial Statements.

REPORT ON OTHER LEGAL AND REGULATORY REQUIREMENTS

1. As required by sub-section 3 of Section 143 of the Act, we report that:

   a) We have sought and obtained all the information and explanations which to the best of our knowledge and belief were necessary for the purpose of our audit;

   b) In our opinion proper books of account as required by law have been kept by the Company so far as it appears from our examination of those books;

c) The Balance Sheet, the Statement of Profit and Loss and the Statement of Cash Flows dealt with by this Report are in agreement with the books of account;

d) In our opinion, the aforesaid Financial Statements comply with the Accounting Standards specified under Section 133 of the Act, read with relevant rule issued thereunder.

e) On the basis of the written representations received from the directors as on 31st March, 2025 taken on record by the Board of Directors, none of the directors is disqualified as on 31st March, 2025 from being appointed as a director in terms of Section 164 (2) of the Act;

f) With respect to the adequacy of the internal financial controls over financial reporting of the company and the operating effectiveness of such controls, refer to our separate report in **"ANNEXURE - A";**

g) with respect to the other matters to be included in the Auditor's Report in accordance with the requirements of section 197(16) of the Act, as amended:
In our opinion and to the best of our information and according to the explanations given to us, the remuneration paid by the company to its directors during the year is in accordance with the provisions of section 197 of the Act.

h) with respect to the other matters to be included in the Auditor's Report in accordance with Rule 11 of the Companies (Audit and Auditors) Rules, 2014, in our opinion and to the best of our information and according to the explanations given to us: -

i. The Company did not have any pending litigations in its Financial Statements.

ii. The Company did not have any long term contract including derivative contract which may lead to any foreseeable losses.

iii. There were no amounts which are required to be transferred to the Investor Education and Protection Fund by the Company during the period ended 31st March, 2025.

iv. The Company has not declared or paid any dividend during the year..

v.

a. The Management has represented that, to the best of its knowledge and belief, no funds (which are material either individually or in the aggregate) have been advanced or loaned or invested (either from borrowed funds or share premium or any other sources or kind of funds) by the Company to or in any other person or entity, including foreign entity ("Intermediaries"), with the understanding, whether recorded in writing or otherwise, that the Intermediary shall, whether, directly or indirectly lend or invest in other persons or entities identified in any manner whatsoever by or on behalf of the Company ("Ultimate Beneficiaries") or provide any guarantee, security or the like on behalf of the Ultimate Beneficiaries;

b. The Management has represented, that, to the best of its knowledge and belief, no funds (which are material either individually or in the aggregate) have been received by the Company from any person or entity, including foreign entity ("Funding Parties"), with the understanding, whether recorded in writing or otherwise, that the Company shall, whether, directly or indirectly, lend or invest in other persons or entities identified in any manner whatsoever by or on behalf of the Funding Party ("Ultimate Beneficiaries") or provide any guarantee, security or the like on behalf of the Ultimate Beneficiaries;

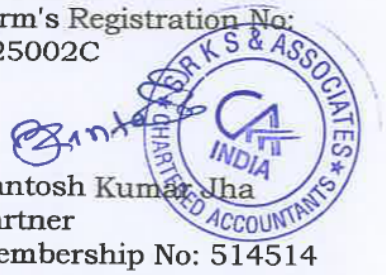
c. Based on the audit procedures that have been considered reasonable and appropriate in the circumstances, nothing has come to our notice that has caused us to believe that the representations under sub-clause (i) and (ii) of Rule 11(e), as provided under (a) and (b) above, contain any material misstatement.

vi. Proviso to Rule 3(1) of the Companies (Accounts) Rules, 2014 for maintaining books of account using accounting software which has a feature of recording audit trail (edit log) facility is applicable to the Company with effect from April 1, 2023. Based on our examination which included test checks, the company has used accounting software for maintaining its books of account which has a feature of recording audit trail (edit log) facility and the same has not been operated throughout the year for all relevant transactions recorded in the software.

2. As required by the Companies (Auditor's Report) Order, 2020 ("the Order"), issued by the Central Government of India in terms of sub-section (11) of Section 143 of the Act, we give in the **"Annexure B"** a statement on the matters specified in paragraphs 3 and 4 of the Order, to the extent applicable.

For S R K S & Associates

Chartered Accountants
Firm's Registration No:
025002C



Santosh Kumar Jha
Partner
Membership No: 514514
UDIN:25514514BMLLCA9902

Place: Patna
Date: June 24, 2025

S R K S & ASSOCIATES
(Chartered Accountants)
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ANNEXURE – A

REPORT ON THE INTERNAL FINANCIAL CONTROLS UNDER CLAUSE (1) OF SUB-SECTION 3 OF SECTION 143 OF THE COMPANIES ACT, 2013 ("THE ACT")

We have audited the internal financial controls over financial reporting of SHANTIDOOT INFRA SERVICES LIMITED (formerly known as SHANTIDOOT INFRA SERVICES PRIVATE LIMITED) ("the Company") as of 31st March, 2025 in conjunction with our audit of the Financial Statements of the Company for the year ended on that date.

MANAGEMENT'S RESPONSIBILITY FOR INTERNAL FINANCIAL CONTROLS

The Company's management is responsible for establishing and maintaining internal financial controls based on the internal control over financial reporting criteria established by the company considering the essential components of internal control stated in the Guidance Note on audit of Internal Financial Controls over Financial Reporting issued by the Institute of Chartered Accountants of India ("ICAI"). These responsibilities include the design, implementation and maintenance of adequate internal financial controls that were operating effectively for ensuring the orderly and efficient conduct of its business, including adherence to company's policies, the safeguarding of its assets, the prevention and detection of frauds and errors, the accuracy and completeness of the accounting records, and the timely preparation of reliable financial information, as required under the Companies Act, 2013.

AUDITORS' RESPONSIBILITY

Our responsibility is to express an opinion on the company's internal financial controls over financial reporting based on our audit. We conducted our audit in accordance with the Guidance Note on Audit of Internal Financial Controls over Financial Reporting (the "Guidance Note") and the Standards on Auditing, issued by ICAI and deemed to be prescribed under section 143(10) of the Companies Act, 2013, to the extent applicable to an audit of internal financial controls, both applicable to an audit of Internal Financial Controls and, and both issued by the Institute of Chartered Accountants of India. Those standards and the Guidance Note require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether adequate internal financial controls over financial reporting was established and maintained and if such controls operated effectively in all material respects.



Our audit involves performing procedures to obtain audit evidence about the adequacy of the internal financial controls system over financial reporting and their operating effectiveness. Our audit of internal financial controls over financial reporting included obtaining an understanding of internal financial controls over financial reporting, assessing the risk that a material weakness exists, and testing and evaluating the design and operating effectiveness of internal control based on the assessed risk. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the Financial Statements, whether due to fraud or error.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion on the company's internal financial controls with reference to Financial Statements.

MEANING OF INTERNAL FINANCIAL CONTROLS OVER FINANCIAL REPORTING

A company's internal financial control over financial reporting is a process designed to provide reasonable assurance regarding the reliability of financial reporting and the preparation of Financial Statements for external purposes in accordance with generally accepted accounting principles. A company's internal financial control over financial reporting includes those policies and procedures that (1) pertain to the maintenance of records that, in reasonable detail, accurately and fairly reflect the transactions and dispositions of the assets of the company; (2) provide reasonable assurance that transactions are recorded as necessary to permit preparation of Financial Statements in accordance with generally accepted accounting principles, and that receipts and expenditures of the company are being made only in accordance with authorizations of management and directors of the company; and (3) provide reasonable assurance regarding prevention or timely detection of unauthorized acquisition, use, or disposition of the company's assets that could have a material effect on the Financial Statements.

INHERENT LIMITATIONS OF INTERNAL FINANCIAL CONTROLS OVER FINANCIAL REPORTING

Because of the inherent limitations of internal financial controls over financial reporting, including the possibility of collision or improper management override of controls, material misstatements due to errors or frauds may occur and not be detected. Also, projections of any evaluation of the internal financial controls over financial reporting to future periods are subject to the risk that the internal financial control over financial reporting may become inadequate because of changes in conditions, or that the degree of compliance with the policies or procedures may deteriorate.

S R K S & ASSOCIATES
(Chartered Accountants)
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OPINION

In our opinion, the company has, in all material respects, an adequate internal financial controls system over financial reporting and such internal financial controls over financial reporting were operating effectively as at 31st March, 2025, based on the internal control over financial reporting criteria established by the company considering the essential components of internal control stated in the Guidance Note on Audit of Internal Financial Controls over Financial Reporting issued by the Institute of Chartered Accountants of India.

For S R K S & Associates
Chartered Accountants
Firm's Registration No:
025002C

Santosh Kumar Jha
Partner
Membership No: 514514

Place: Patna

Date: 24/06/2025

UDIN: 25514514BMLLCA9902

S R K S & ASSOCIATES
(Chartered Accountants)
Ph. 7762864048/ 0612-2557954 (Off)
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"Annexure B" to the Independent Auditor's Report

Referred to in paragraph 2 under the heading 'Report on Other Legal & Regulatory Requirement' of report of even date to the Financial Statements of the company for the year ended 31st March, 2025; we report that:

1. **PROPERTY, PLANT & EQUIPMENT AND INTANGIBLE ASSETS [Clause 3(i)]:**

   a) The company has maintained proper records showing full particulars, including quantitative details and their property, plant and equipment.

   b) The company is maintaining proper records showing full particulars of intangible assets.

   c) As explained to us, these property, plant and equipment have been physically verified by the management at reasonable intervals; no material discrepancies were noticed on such verification.

   d) The title deeds of immovable properties are held in the name of the company.

   e) The company has not revalued its property, plant and equipment (including Right of Use assets) or intangible assets or both during the year.

   f) No proceedings have been initiated or are pending against the company for holding any benami property under the "Benami Transactions (Prohibition) Act, 1988 and Rules made thereunder.

2. **INVENTORY [Clause 3(ii)]**

   a) The inventory has been physically verified by the management during the year. In our opinion, the frequency of such verification is reasonable and procedures and coverage as followed by management were appropriate. No discrepancies were noticed on verification between the physical stocks and the book records that were 10% or more in the aggregate for each class of inventory.

   b) The company has not been sanctioned working capital limits in excess of five crore rupees during the year, in aggregate, from banks or financial institutions on the basis of security of current assets; quarterly returns or statements filed by the company with such banks or financial institutions are in agreement with the books of account of the Company.

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3. **LOAN GIVEN BY COMPANY [Clause 3(iii)]**

The company has not made any investments during the year. The company has not granted secured/ unsecured loans/ advances in nature of loans, to companies/firms/Limited Liability Partnerships/ other parties, or stood guarantee, or provided security to companies/ firms/ Limited Liability Partnerships/ other parties.

The company has not granted secured/ unsecured loans/ advances in nature of loans, or stood guarantee, or provided security to any parties. Therefore, the reporting under clause 3(iii)(c), (ii)(d), (iii)(e) and (iii)(f) of the Order are not applicable to the Company.

4. **LOAN TO DIRECTORS AND INVESTMENT BY COMPANY [Clause 3(iv)]**
According to information and explanation given to us, the company has not granted loans and advances and made investments and provided guarantees to its subsidiary companies as detailed in clause 3 of this report which is in line with section 185(3)(d) of the companies Act, 2013 and the provision of section 185 and 186 of the Companies Act have been complied with.

5. **DEPOSITS [Clause 3(v)]**

According to the information and explanation given to us the company has not accepted deposits from the public during the financial year under audit. Accordingly, the paragraph 3(v) of the order is not applicable to the company and hence not commented upon.

6. **COST RECORDS [Clause 3(vi)]**

As informed to us, the maintenance of Cost Records has not been specified by the Central Government under sub-section (1) of Section 148 of the Act, in respect of the activities carried on by the company.

7. **STATUTORY DUES [Clause 3(vii)]**

a) The company is regular in depositing undisputed statutory dues including provident fund, employees' state insurance, income-tax, sales-tax, service tax, duty of customs, duty of excise, value added tax, cess and any other statutory dues to the appropriate authorities. According to the information and explanations given to us, no undisputed amounts payable in respect of the above were in arrears as at 31st March, 2025 for a period of more than six months from the date on when they become payable.

b) According to the information and explanations given to us there are no dues of sales tax, income tax, goods and service tax, customs duty, cess and any other statutory dues.

8. **SURRENDERED OR DISCLOSED INCOME [Clause 3(viii)]**

There are no such transactions which are not recorded in the books of account which have been surrendered or disclosed as income during the year in the tax assessments under the Income Tax Act, 1961.

9. **REPAYMENT DUES [Clause 3(ix)]**

In our opinion and according to information and explanations given to us, the company has not defaulted in the repayment of loans or borrowings to financial institutions, banks and government.

According to the information and explanations given to us and on the basis of our audit procedures, we report that the company has not been declared Wilful Defaulter by any bank or financial institution or government or any government authority.

In our opinion, and according to the information and explanations given to us, the term loans have been applied for the purposes for which they were obtained. According to the information and explanations given to us, and the procedures performed by us, and on an overall examination of the financial statements of the company, we report that no funds raised on short term basis have been used for long-term purposes by the company.

The Company has not taken any funds from any entity or person on account of or to meet the obligations of its subsidiaries, associates or joint ventures.

The company has not raised loans during the year on the pledge of securities held in its subsidiaries, joint ventures or associate companies.

10. **UTILISATION OF INITIAL AND FURTHER PUBLIC OFFER [Clause 3(x)]**

The company has not raised any money by way of initial public offer or further public offer (including debt instruments) during the year. Accordingly, the reporting under clause 3(x)(a) of the Order is not applicable to the company.

11. **FRAUD AND WHISTLE-BLOWER COMPLAINTS [CLAUSE 3(xi)]**

To the best of our knowledge and according to the information and explanations given to us, no fraud by the company or any fraud on the company by its officers or employees has been noticed or reported during the year. During the course of our examination of the books and records of the company, carried out in accordance with the generally accepted auditing practices in India, and according to the information and explanations given to us, a report under Section 143(12) of the Act, in Form ADT-4, as required under rule 13 of Companies (Audit and Auditors) Rules, 2014 was not required to be filed with the Central Government. Accordingly, the reporting under clause 3(xi)(b) of the Order is not applicable to the Company.

Whistle-blower complaints have not been received during the year by the company.

12. **NIDHI COMPANY [Clause 3(xii)]**

In our opinion and according to the information and explanations given to us, clause (xii) of para 3 to Companies (Auditor's Report) Order, 2020 w.r.t. Nidhi Company is not applicable to the company. Accordingly, the paragraph 3(xii) of the order is not applicable to the company and hence not commented upon.

13. **RELATED PARTY TRANSACTION [Clause 3(xiii)]**

The company has entered into transactions with related parties in compliance with the provisions of Sections 177 and 188 of the Act. The details of such related party transactions have been disclosed in the financial statements as required by the applicable accounting standards.

14. **INTERNAL AUDIT [CLAUSE 3(xiv)]**

The company has an internal audit system commensurate with the size and nature of its business.

The reports of the internal auditors for the period under audit were considered by us.

15. **NON CASH TRANSACTION [Clause 3(xv)]**

In our opinion and according to information and explanations given to us, the company has not entered into any non-cash transactions with directors or persons connected with him. Accordingly, the paragraph 3(xv) of the order is not applicable to the company and hence not commented upon.

16. **REGISTER WITH RBI ACT, 1934 [Clause 3(xvi)]**

The company is not required to be registered under section 45-1A of the Reserve Bank of India Act, 1934. Accordingly, the paragraph 3(xvi) of the order is not applicable to the company.

The company has not conducted any Non-Banking Financial or Housing Finance activities during the year.

The company is not a Core Investment Company (CIC) as defined under the Regulations by the Reserve Bank of India.

17. **CASH LOSSES [Clause 3(xvii)]**

The company has not incurred cash losses during the period from 01st April, 2023 to 31st March, 2025 and in the immediately preceding financial year.

18. **RESIGNATION OF STATUTORY AUDITORS [Clause 3(xviii)]**

There has been no resignation of the statutory auditors during the year and accordingly, the provisions of clause 3(xviii) of the Order is not applicable.

19. **MATERIAL UNCERTAINTY ON MEETING LIABILITIES [Clause 3(xix)]**

On the basis of the financial ratios, aging and expected dates of realization of financial assets and payment of financial liabilities, other information accompanying the Financial Statements, the auditor's knowledge of the Board of Directors and management plans, we are of the opinion that no material uncertainty exists as on the date of the audit report that the company is capable of meeting its liabilities existing at the date of balance sheet as and when they fall due within a period of one year from the balance sheet date.

20. **TRANSFER TO FUND SPECIFIED UNDER SCHEDULE VII OF COMPANIES ACT, 2013 [Clause 3(xx)]**

The provision relating to transfer to fund specified under schedule vii of the Companies Act, 2013 is not applicable to the company.

21. **ADVERSE REMARKS IN CONSOLIDATED FINANCIAL STATEMENTS [Clause 3(xxi)]**

There are no qualifications or adverse remarks by the respective auditors in the companies (Auditor's Report) Order (CARO) reports of the companies included in the consolidated financial statements.

For S R K S & Associates
Chartered Accountants
Firm's Registration No.
025002C

Santosh Kumar Jha
Partner
Membership No: 514514
UDIN: 25514514BMLLCA9902

Place: Patna
Date: June 24, 2025

SHANTIDOOT INFRA SERVICES LIMITED

(Formerly known as SHANTIDOOT INFRA SERVICES PRIVATE LIMITED)

CIN: U93000BR2019PLC041303

STATEMENT OF PROFIT & LOSS FOR THE PERIOD ENDED 31ST MARCH, 2025

Rs. In Lakh

Particulars	Note No.	As at 31.03.2025 Audited	6 Months ended 31.03.2025	6 Months ended 30.09.2024	As at 31.03.2024 Audited
Revenue from operations	18	3,018.89	2,513.48	505.41	1,000.11
Other income	19	0.95	0.02	0.93	0.35
Total Income		**3,019.83**	**2,513.49**	**506.34**	**1,000.46**
Expenses:					
Cost of Materials Consumed	20	2,039.52	1,708.55	330.97	816.92
Changes in Inventories of Finished Goods and Work-in-Progress	21	71.96	71.96	–	(71.87)
Employee Benefit Expenses	22	60.87	39.13	21.74	42.61
Finance Cost	23	0.61	0.60	0.01	3.04
Depreciation and Amortization Expenses	24	19.88	12.12	7.76	22.25
Other Expenses	25	117.28	94.55	22.73	21.21
Total Expenses		**2,310.11**	**1,926.90**	**383.21**	**834.16**
Profit before Exceptional Items		**709.72**	**586.59**	**123.13**	**166.29**
Exceptional Items		–	–	–	–
Profit/(Loss) before Tax		709.72	586.59	123.13	166.29
Tax Expenses:					
Current Tax		176.65	143.72	32.93	43.95
Mat Credit Entitlement		–	–	–	0.61
Earlier years tax					
Deferred Tax		1.99	1.64	0.35	(2.09)
Profit/(Loss) for the year		**531.09**	**441.24**	**89.85**	**123.82**
Earnings per equity share:					
Basic (in Rs.)	1.15	29.54	24.54	5.00	6.89
Diluted (in Rs.)	1.15	29.54	24.54	5.00	6.89

For & on Behalf of Board of Directors

TRIPURARI LAL
Director
DIN: 08385623

AVIJEET KUMAR
Managing Director/CFO
DIN: 05168425

Place: Patna

SHANTIDOOT INFRA SERVICES LIMITED
CIN: U93000BR2019PLC041303
BALANCE SHEET AS ON 31ST MARCH, 2025

Rs. In Lakh

	Particulars	Note No.	As at 31.03.2025	As at 31.03.2024
I.	EQUITY AND LIABILITIES			
1	Shareholders' Funds			
	(a) Share Capital	2	179.80	179.80
	(b) Reserves and Surplus	3	901.29	370.06
2	Non-Current liabilities			
	(a) Long-term Borrowings	4	10.00	10.00
	(b) Deferred Tax Liabilities (Net)	5	–	–
	(c) Long-term Provisions	6		
3	Current Liabilities			
	(a) Short-term Borrowings	6	–	–
	(b) Trade Payables	7		
	i) Total Outstanding dues of Micro and Small Enterprises		276.77	6.12
	ii) Total Outstanding dues of Trade Payables Other than		139.22	35.79
	(c) Other Current Liabilities	8	152.76	83.47
	(d) Short-term Provisions	9	152.11	43.94
	TOTAL		1,811.94	729.18
II.	ASSETS			
1	Non-current Assets			
	(a) Property, Plant & Equipment & Intangible Assets	10		
	(i) Property, Plant & Equipment		278.14	47.33
	(ii) Intangible Assets		0.09	0.12
	(ii) Capital Work-in-progress		–	–
	(b) Non-current Investments	11	–	56.75
	(c) Deferred Tax Assets (Net)	5	6.79	8.83
	(d) Other Non-Current Assets	12	1.40	1.80
2	Current Assets			
	(a) Inventories	13	212.85	178.49
	(b) Trade Receivables	14	924.28	42.64
	(c) Cash and Cash Equivalents	15	27.01	194.81
	(d) Short Term Loans & Advances	16	65.83	105.02
	(e) Other Current Assets	17	295.56	93.40
	TOTAL		1,811.94	729.18

The accompanying notes 1 (1.1 to 1.22) are integral part of financial statements
As per our report of even date

For. S R K S & ASSOCIATES

Chartered Accountants
FRN: 025002C

SANTOSH KUMAR JHA
(Partner)
Membership No. 514514

S R K S & ASSOCIATES * CHARTERED ACCOUNTANTS * CA INDIA

UDIN: 25514514BMLLCA9902
Place: Patna
Date: 24/06/2025

For & on Behalf of Board of Directors

TRIPURARI LAL
Director
DIN: 08385623

AVIJEET KUMAR
Managing Director/CFO
DIN: 05168425

Company secretary : Pallavi Pramod Bhandari
Membership No: 57904
Place: Patna

SHANTIDOOT INFRA SERVICES LIMITED
(Formerly known as SHANTIDOOT INFRA SERVICES PRIVATE LIMITED)
CIN: U93000BR2019PLC041303
STATEMENT OF PROFIT & LOSS FOR THE PERIOD ENDED 31ST MARCH, 2025

Rs. In Lakh

Particulars	Note No.	As at 31.03.2025	As at 31.03.2024
Revenue from operations	18	3,018.89	1,000.11
Other income	19	0.95	0.35
Total Income		**3,019.83**	**1,000.46**
Expenses:			
Cost of Materials Consumed	20	2,039.52	816.92
Changes in Inventories of Finished Goods and Work-in-Progress	21	71.96	(71.87)
Employee Benefit Expenses	22	60.87	42.61
Finance Cost	23	0.61	3.04
Depreciation and Amortization Expenses	24	19.68	22.25
Other Expenses	25	117.28	21.21
Total Expenses		**2,309.91**	**834.16**
Profit before Exceptional Items		**709.92**	**166.29**
Exceptional Items		–	–
Profit/(Loss) before Tax		709.92	166.29
Tax Expenses:			
Current Tax		176.65	43.95
Mat Credit Entitlement		–	0.61
Earlier years tax			
Deferred Tax		2.04	(2.09)
Profit/(Loss) for the year		**531.23**	**123.82**
Earnings per equity share:			
Basic (in Rs.)	1.15	29.55	6.89
Diluted (in Rs.)	1.15	29.55	6.89

The accompanying notes 1 (1.1 to 1.22) are integral part of financial statements
As per our report of even date

For. S R K S & ASSOCIATES
Chartered Accountants
FRN: 025002C

SANTOSH KUMAR JHA
(Partner)
Membership No. 514514

UDIN: 25514514BMLLCA9902
Place: Patna
Date: 24/06/2025

For & on Behalf of Board of Directors

TRIPURARI LAL
Director
DIN: 08385623

AVIJEET KUMAR
Managing Director/CFO
DIN: 05168425

Company secretary : Pallavi Pramod Bhandari
Membership No: 57904
Place: Patna

SHANTIDOOT INFRA SERVICES LIMITED
(Formerly known as SHANTIDOOT INFRA SERVICES PRIVATE LIMITED)
CIN: U93000BR2019PLC041303
CAH FLOW STATEMENT AS ON 31ST MARCH, 2025

Rs. In Lakh

	Particulars	As at 31.03.2025	As at 31.03.2024
A	**CASH FLOW FROM OPERATING ACTIVITIES:**		
	Net Profit before tax	709.92	166.29
	Adjustments of:		
	Depreciation	19.68	22.25
	Finance Cost	0.61	3.04
	MAT Credit w/off	–	(0.61)
	License fees w/off	–	–
	Preliminery expenses w/off	–	–
	Interest Income	(0.95)	–
	Operating Profit before Working Capital Charges	**729.26**	**190.97**
	Adjusted for:		
	Inventories	(34.36)	(71.56)
	Trade receivables	(881.64)	(0.43)
	Short Term Loans & Advances	39.18	93.71
	Other Current Assets	(202.16)	(26.44)
	Trade Payable	374.08	41.91
	Other Current Liabilities	69.29	35.00
	Cash Generated From Operations	**93.66**	**263.14**
	Payment of Income Tax (Net of Refund)	(43.95)	(36.57)
	Net cash generated/ (used in) from operating activities	**49.71**	**226.57**
B	**CASH FLOW FROM INVESTING ACTIVITIES:**		
	Purchase of Property, Plant & Equipment and Intangible assets	(275.01)	(0.08)
	Other Non–Current assets	0.40	(1.60)
	Purchase/(Sale) of Investments	56.75	(56.75)
	Interest Income	0.95	–
	Net Cash used in Investing Activities (B)	**(216.92)**	**(58.43)**
C	**CASH FLOW FROM FINANCING ACTIVITIES:**		
	Proceeds from issue of Share capital	–	–
	Issue expenses	–	–
	Finance Cost	(0.61)	(3.04)
	Movement of Long Term Borrowings	–	(32.65)
	Movement Short term borrowings	–	(11.93)
	Net Cash used in Financing Activities (C)	**(0.61)**	**(47.62)**
	Net Increase/(Decrease) in Cash and Cash Equivalents	**(167.80)**	**120.52**
	Cash and Cash Equivalents at the beginning of the year	**194.81**	**74.29**
	Cash and Cash Equivalents at the end of the year	**27.01**	**194.81**

Note :–

1. Components of Cash & Cash Equivalent

Particulars	As at 31.03.2025	As at 31.03.2024
a. Balances with banks		
– Current Accounts	25.77	191.36
b. Cash in hand (As certified by the management)	1.24	3.44
Total	**27.01**	**194.81**

2. The above cash flow statement has been prepared under the indirect method set out in AS–3 Issued by the Institute of Chartered Accountants of India.

3. Figures In Brackets represents outflow.

The accompanying notes 1 (1.1 to 1.22) are integral part of financial statements

As per our report of even date

For. S R K S & ASSOCIATES

Chartered Accountants
FRN: 025002C

S R K S & ASSOCIATES ★ CHARTERED ACCOUNTANTS ★ INDIA

SANTOSH KUMAR JHA
(Partner)
Membership No. 514514

For & on Behalf of Board of Directors

TRIPURARI LAL
Director
DIN: 08385623

AVIJEET KUMAR
Managing Director/CFO
DIN: 05168425

Company secretary : Pallavi Pramod Bhandari
Membership No: 57904
Place: Patna

Place: IPatna
Date: 24/06/2025