

S R K S & ASSOCIATES

(Chartered Accountants)

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(Ho. Patna, Br. Delhi NCR, Purnea & Bhagalpur)



Limited Review Report on Unaudited Financial Results for half year ended 30th September, 2024 of the Company Pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.

LIMITED REVIEW REPORT

To
The Board of Directors of
SHANTIDOOT INFRA SERVICES LIMITED

We have reviewed the accompanying statement of Unaudited Financial Results ("the statement") of M/s. SHANTIDOOT INFRA SERVICES LIMITED (the Company) for the half year ended 30th September, 2024 being submitted by the Company pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulation 2015 ("Listing Regulations").

This Statement is the responsibility of the Company's management and approved by the Board of Directors, has been prepared in accordance with the Accounting Standard prescribed under Section 133 of the Companies Act, 2013, and other accounting principles generally accepted in India and in compliance with Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 ('Listing Regulations'). Our responsibility is to issue a report on the Statement based on our review.

We conducted our review in accordance with the Standard on Review Engagement (SRE) 2410, Engagements to Review Financial Statements issued by the Institute of Chartered Accountants of India. This standard requires that we plan and perform the review to obtain moderate assurance as to whether the financial statements are free of material misstatement. A review is limited primarily to inquiries of company personnel and analytical procedures applied to financial data and thus provides less assurance than an audit. We have not performed an audit and accordingly, we do not express an audit opinion.

Based on our review conducted as above, nothing has come to our attention that causes us to believe that the accompanying statement of unaudited financial results prepared in accordance with applicable accounting standards and other 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 SRKS & Associates

A handwritten signature in black ink, appearing to read 'Santosh', is written over a faint, circular stamp.

Chartered Accountants

FRN: 025002C

Santosh Kumar Jha

Partner

(M. No. 514514)

UDIN: 24514514BKIOUL6554

Place : Patna

Date : 13th day of November, 2024

H. Off: 3B, 3rd Floor, Shumbha Complex, West Boring Canal Road, Patna-800001

SHANTIDOOT INFRA SERVICES LIMITED
(FORMERLY KNOWN AS SHANTIDOOT INFRA SERVICES PRIVATE LIMITED)

Regd. Off.: House No. 221 Patliputra Colony 2nd floor Patliputra Colony Patna-800013

CIN: U93000BR2019PLC041303, Phone: 06122271960

Email Id: info@shantidootinfra.com, URL: www.shantidootinfra.com

Statement of Un-Audited Standalone Financial Results for the Half Year Ended 30th September, 2024

| Sr. No. | Particulars | Rs. in Lacs | | | | |
|---------|---|---------------------------|---------------------------|---------------------------|---------------------------------------|---------------------------------------|
| | | 6 Months ended 30.09.2024 | 6 Months ended 31.03.2024 | 6 Months ended 30.09.2023 | Year to date figures as on 31.03.2024 | Year to date figures as on 31.03.2023 |
| | | Un-audited | Audited | Un-audited | Audited | Audited |
| 1 | Income from Operations | | | | | |
| | a) Revenue from Operations | 505.41 | 673.82 | 326.29 | 1,000.11 | 975.95 |
| | b) Other Operating Income | - | - | - | - | - |
| | c) Other Income | 0.93 | 0.35 | - | 0.35 | 0.46 |
| | Total Income from Operations (Net) | 506.34 | 674.17 | 326.29 | 1,000.46 | 976.41 |
| 2 | Expenses | | | | | |
| | (a) Cost of Material Consumed | 330.97 | 515.43 | 229.62 | 745.05 | 746.31 |
| | (b) Purchase of stock-in-trade | - | - | - | - | - |
| | (c) Direct Expenses | - | - | - | - | - |
| | (d) Changes in inventories | - | - | - | - | - |
| | (e) Employees Benefits Expenses | 21.74 | 21.08 | 21.53 | 42.61 | 44.65 |
| | (f) Finance Costs | 0.01 | 1.65 | 1.39 | 3.04 | 3.13 |
| | (g) Depreciation & Amortisation expense | 7.76 | 11.14 | 11.11 | 22.25 | 29.36 |
| | (h) Other Expenses | 22.73 | 11.16 | 10.05 | 21.21 | 25.41 |
| | Total Expenses | 383.21 | 560.46 | 273.70 | 834.16 | 848.86 |
| 3 | Profit before exceptional items and tax (1-2) | 123.13 | 113.71 | 52.59 | 166.29 | 127.55 |
| 4 | Exceptional Items (Net- Gain/Loss) | | | | | |
| 5 | Profit before tax (3+4) | 123.13 | 113.71 | 52.59 | 166.29 | 127.55 |
| 6 | Tax Expense - Current Tax | 32.93 | 29.20 | 14.75 | 43.95 | 36.57 |
| | - Mat Credit Entitlement (For F.Y. 2020-21) | - | 0.61 | - | 0.61 | - |
| | - Earlier Tax | - | - | - | - | 3.65 |
| | - Deferred Tax | 0.35 | (1.01) | (1.08) | (2.09) | (3.40) |
| 7 | Profit after tax from Continuing Operations (5-6) | 89.85 | 84.91 | 38.92 | 123.82 | 90.73 |
| 8 | Profit/(Loss) from Discontinuing Operations | | | | | |
| 9 | Other Comprehensive Income | | | | | |
| | (a) Items that will not be reclassified to Profit & Loss | - | - | - | - | - |
| | (b) Income tax relating to items that will not be reclassified to Profit & Loss | - | - | - | - | - |
| | (c) Items that will be reclassified to Profit & Loss | - | - | - | - | - |
| | (d) Income tax relating to items that will be reclassified to Profit & Loss | - | - | - | - | - |
| 10 | Total Other Comprehensive Income (a+b+c+d) | | | | | |
| 11 | Total Comprehensive Income (7+9) | 89.85 | 84.91 | 38.92 | 123.82 | 90.73 |
| 12 | Paid Up Equity Share Capital (FV of Rs. 10/- Each) | 179.80 | 179.80 | 179.80 | 179.80 | 179.80 |
| 13 | Earnings per Equity Share (EPS) of Rs. 10/- each (not annualized) | | | | | |
| (i) | a) Basic | 5.00 | 4.72 | 2.16 | 6.89 | 5.39 |
| | b) Diluted | 5.00 | 4.72 | 2.16 | 6.89 | 5.39 |

Notes :

- The above Financial Results were reviewed by Audit Committee and approved by the Board of Directors at the Meeting held on 13th November, 2024
- The Figures for the previous periods have been regrouped and rearranged wherever considered necessary.
- The above financial statements have been prepared in accordance with applicable Accounting Standard issued by the ICAI
- The Compliance related to IND-AS is not applicable to our company as the company is listed on SME Platform of BSE.
- Segment reporting as defined in Accounting Standards - 17 is not applicable, as the business of the company falls in one segment.
- Closing balances of Trade receivables, Trade payables and Loans & Advances are subjected to balance confirmations

For SHANTIDOOT INFRA SERVICES LIMITED

(Signature)
AWJEET KUMAR
Managing Director & CFO
DIN-05168425



Place : Patna
Date : 13.11.2024

SHANTIDOOT INFRA SERVICES LIMITED
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 CIN: U93000BR2019PLC041303, Phone: 06122271960
 Email Id: info@shantidootinfra.com, URL: www.shantidootinfra.com

Statement of Standalone Assets and Liabilities as at 30th, September 2024

| Particulars | <u>Rs. In Lacs</u> | |
|--|-------------------------------|---------------------------|
| | As at 30th, September 2024 | As at 31st March, 2024 |
| A <u>EQUITY AND LIABILITIES</u> | | |
| 1 EQUITY | | |
| Equity Share Capital | 179.80 | 179.80 |
| Other Equity | 492.87 | 370.06 |
| Total Equity | 672.67 | 549.86 |
| 2 LIABILITIES | | |
| Non-Current Liabilities | | |
| Long Term Borrowings | 6.47 | 10.00 |
| Long term provisions | - | - |
| Total Non-Current Liabilities | 6.47 | 10.00 |
| Current Liabilities | | |
| Current Financial Liabilities | | |
| Short Term Borrowings | - | - |
| Trade Payables | | |
| (a) Total Outstanding dues of micro enterprises and small enterprises | - | - |
| (b) Total outstanding dues of creditors other than micro enterprises and small enterprises | 80.32 | 41.91 |
| Other Current Liabilities | 25.56 | 83.47 |
| Short-term Provisions | 44.25 | 43.94 |
| Total Non-Current Liabilities | 150.13 | 169.32 |
| TOTAL EQUITY & LIABILITIES | 829.27 | 729.18 |
| B <u>ASSETS</u> | | |
| 1 Non-Current Assets | | |
| Property, Plant & Equipment, Intangible Assets | | |
| - Tangible Assets | 51.70 | 47.33 |
| - Intangible Assets | 0.10 | 0.12 |
| Non-current Investments | - | 56.75 |
| Deffered Tax Assets (Net) | 8.83 | 8.83 |
| Other non Current Assets | 1.80 | 1.80 |
| Total Non-current Assets | 62.43 | 114.83 |
| 2 Current Assets | | |
| Inventories | 131.82 | 178.49 |
| Trade Receivables | 190.92 | 42.64 |
| Cash and Cash Equivalents | 293.38 | 194.81 |
| Short-term Loans and Advances | 30.71 | 105.02 |
| Other current assets | 120.01 | 93.40 |
| Total Current Assets | 766.84 | 614.36 |
| TOTAL ASSETS | 829.27 | 729.18 |

For SHANTIDOOT INFRA SERVICES LIMITED

Avijet Kumar
 AVIJET KUMAR
 Managing Director & CFO
 DIN-05168425



Place : Patna
 Date : 13.11.2024

SHANTIDOOT INFRA SERVICES LIMITED
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Regd. Off.: House No. 221 Patliputra Colony 2nd floor Patliputra Colony Patna-800013

CIN: U93000BR2019PLC041303, Phone: 06122271960

STANDALONE CASH FLOW STATEMENT FOR THE PERIOD ENDED 30TH SEPTEMBER, 2024

Rs. in Lacs

| PARTICULARS | FIGURES THE PERIOD ENDED 30TH SEPTEMBER, 2024 | FIGURES AS AT THE END OF 31ST MARCH, 2024 |
|--|---|---|
| A Cash Flow from Operating Activities : | | |
| Net Profit/ (Loss) before tax | 123.13 | 166.28 |
| Adjustments for: | | |
| Depreciation | 7.76 | 22.25 |
| Finance Cost | 0.01 | 3.04 |
| Adjustment of Bank Charges | - | (0.61) |
| License fees w/off | - | - |
| Preliminary expenses w/off | - | - |
| Interest Income | - | - |
| Operating Profit before working capital changes | 130.90 | 190.96 |
| Increase / (Decrease) in Other Current Assets | (26.61) | (26.44) |
| Increase / (Decrease) in Trade Payables | 38.41 | (0.16) |
| Increase / (Decrease) in Other Current Liabilities | (57.91) | 35.00 |
| (Increase) / Decrease in Inventories | 46.67 | (71.56) |
| (Increase) / Decrease in Trade Receivable | (148.28) | (0.43) |
| (Increase) / Decrease in Short Term Loans & Advances | 74.31 | 93.71 |
| Operating Profit after working capital changes | 57.49 | 221.07 |
| Less: Income Tax Paid | - | (36.57) |
| Net Cash from/ (used in) Operating Activities | 57.49 | 184.50 |
| | (A) | |
| B Cash Flow from Investing Activities : | | |
| Purchase of Property, Plant & Equipment and Intangible assets | (12.11) | (0.08) |
| Other Non Current Asset | - | (1.60) |
| Interest Received | - | - |
| Purchase/(Sale) of Investments | 56.75 | (56.75) |
| Net Cash from/ (used in) Investing Activities | 44.64 | (58.43) |
| | (B) | |
| C Cash Flow from Financing Activities : | | |
| Proceeds from issue of Share Capital | - | - |
| Issue Expenses | - | - |
| Finance cost | (0.01) | (3.04) |
| Movement of Long Term Borrowings | (3.53) | (32.65) |
| Movement Short term borrowings | - | (11.93) |
| Net Cash from/ (used in) Financing Activities | (3.54) | (47.62) |
| | (C) | |
| Net Increase/ (Decrease) in Cash & Cash Equivalents | 98.59 | 78.45 |
| | (A+B+C) | |
| Cash & Cash Equivalents as at the beginning of the year | 194.81 | 116.35 |
| Cash & Cash Equivalents as at the end of the year | 293.38 | 194.81 |

For SHANTIDOOT INFRA SERVICES LIMITED

Handwritten Signature
AVIJEET KUMAR
Managing Director & CFO
DIN-05168425



Place : Patna
Date : 13.11.2024