

SHARANAM INFRAPROJECT AND TRADING LIMITED

CIN: L45201GJ1992PLC093662

Regd. Office: 303, Earth Arise, Nr. Y.M.C.A. Club, S. G. Road, Makarba, Vejalpur, Ahmedabad, 380051, Gujarat,

Contact No. 079-29707666,

Email id: sharanaminfra@gmail.com, Website: www.sharanaminfra.co.in

Date: 9th November, 2023

To,

BSE Limited

Phiroze Jeejeebhoy Tower,

Dalal Street,

Mumbai – 400 001

Dear Sir / Ma'am,

Subject: Submission of Unaudited Financial Results for the Quarter and half year ended on 30th September, 2023 along with Limited Review Report

Ref: Security Id: SIPTL / Code: 539584

In reference to the captioned subject and pursuant to Regulation 33(3)(d) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, we are hereby submitting the Unaudited Financial Results for the Quarter and half year ended on 30th September, 2023 along with Limited Review Report.

Kindly take the same on your record and oblige us.

Thanking You.

Yours Faithfully,

For, Sharanam Infracore and Trading Limited

Jigneshkumar Ambalia

Managing Director

DIN: 07784782

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Statement of Financial Results for the Quarterly and half yearly ended on September 30, 2023

(₹ In Lakh except per share data)

Particulars	Quarter Ended			HALF YEARLY ENDED		Year Ended
	30-09-2023	30-06-2023	30-09-2022	30-09-2023	30-09-2022	31-03-2023
A	Date of start of reporting period	01-07-2023	01-04-2023	01-07-2022	01-04-2023	01-04-2022
B	Date of end of reporting period	30-09-2023	30-06-2023	30-09-2022	30-09-2023	30-09-2022
C	Whether results are audited or unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
D	Nature of report standalone or consolidated	Standalone	Standalone	Standalone	Standalone	Standalone
I	Revenue From Operations					
	Net sales or Revenue from Operations	-	-	-	-	-
II	Other Income					
III	Total Income (I+II)	-	-	-	-	-
IV	Expenses					
(a)	Cost of materials consumed					
(b)	Purchases of stock-in-trade	-	-	-	-	-
(c)	Changes in inventories of finished goods, work-in-progress and stock-in-trade					
(d)	Employee benefit expense	0.45	0.45	-	0.90	0.20
(e)	Finance Costs	-	-	-	-	0.01
(f)	Depreciation and amortisation expense	-	-	-	-	0.78
(g)	Other Expenses	6.08	0.06	4.03	6.14	12.18
(h)	Manufacturing Expenses	-	-	-	-	-
(i)	Sales & Promotion Expenses	-	-	-	-	-
(j)	Administrative Expenses	0.27	-	-	0.27	-
	Total expenses (IV)	6.80	0.51	4.03	7.31	12.38
V	Profit/(loss) before exceptional items and tax (III-IV)	(6.80)	(0.51)	(4.03)	(7.31)	(12.38)
VI	Exceptional items	-	-	-	-	-
VII	Profit (loss) after exceptional items and before Tax (V-VI)	(6.80)	(0.51)	(4.03)	(7.31)	(12.38)
VIII	Tax Expense					
(a)	Current Tax	-	-	-	-	-
(b)	(Less):- MAT Credit	-	-	-	-	-
(c)	Current Tax Expense Relating to Prior years	-	-	-	-	-
(d)	Deferred Tax (Asset)/Liabilities	-	-	-	-	-
IX	Profit (Loss) for the period from continuing operations (VII-VIII)	(6.80)	(0.51)	(4.03)	(7.31)	(12.38)
X	Profit/(loss) from discontinued operations	-	-	-	-	-
XI	Tax expenses of discontinued operations	-	-	-	-	-
XII	Profit/(loss) from Discontinued operations (after tax) (X-XI)	-	-	-	-	-
XIII A	Profit(Loss) For Period Before Minority Interest	(6.80)	(0.51)	(4.03)	(7.31)	(12.38)
XIII B	Share Of Profit / Loss of Associates and joint ventures accounted for using equity method	-	-	-	-	-
XIII C	Profit/Loss Of Minority Interest	-	-	-	-	-
XIV	Profit (Loss) for the period (XIII A + XIII B + XIII C)	(6.80)	(0.51)	(4.03)	(7.31)	(12.38)
XV	Other Comprehensive Income					
	a. i. Items that will not be reclassified to profit or loss					
	ii. Income tax relating to items that will not be reclassified to profit or loss					
	b. i. Item that will be reclassified to profit or loss					
	ii. Income tax relating to items that will be reclassified to profit or loss					
	Total Comprehensive income	-	-	-	-	-
XVI	Total Comprehensive income [Comprising Profit for the Period and Other comprehensive income] (XIV+XV)	(6.80)	(0.51)	(4.03)	(7.31)	(12.38)
XVII	Details of equity share capital					
	Paid-up equity share capital	500.01	500.01	500.01	500.01	500.01
	Face value of equity share capital (Per Share)	Rs. 1/-	Rs. 1/-	Rs. 1/-	Rs. 1/-	Rs. 1/-
XIX	Earnings per share					
(a)	Earnings per share (not annualised for quarter ended)					
	Basic earnings (loss) per share from continuing operation	(0.01)	(0.00)	(0.01)	(0.01)	(0.02)
	Diluted earnings (loss) per share from continuing operation	(0.01)	(0.00)	(0.01)	(0.01)	(0.02)
(b)	Earnings per share (not annualised for quarter ended)					
	Basic earnings (loss) per share from discontinued operation	-	-	-	-	-
	Diluted earnings (loss) per share from discontinued operation	-	-	-	-	-
(c)	Earnings per share (not annualised for quarter ended)					
	Basic earnings (loss) per share from continuing and discontinued operations	(0.01)	(0.00)	(0.01)	(0.01)	(0.02)
	Diluted earnings (loss) per share continuing and discontinued operations	(0.01)	(0.00)	(0.01)	(0.01)	(0.02)

Notes on Financial Results:-

- 1 The above audited financial results for the quarter ended Sept 30, 2023 have been reviewed by the Audit Committee and subsequently approved by the Board of Directors in their respective meetings held on November 09, 2023.
- 2 The audited standalone financial results are prepared in accordance with the Indian Accounting Standards 34 "Interim Financial Reporting" as prescribed under Section 133 of the Companies Act, 2013, read with Rule 3 of the Companies (Indian Accounting Standards) Rules, 2015 and Companies (Indian Accounting Standards) (Amendment Rules), 2016.
- 3 As per Indian Accounting Standard 108 on "Operating Segment" (Ind AS 108), the Company has only one reportable segment. i.e. Trading
- 4 The figures for the corresponding previous period have been restated/regrouped wherever necessary, to make them comparable.

	For Sharnam Infraproject and Trading Limited
	Jigneshkmar Parshottambhai Ambalia
Date :- 9-Nov-23	Managing Director
Place:- Ahmedabad	DIN 07784782

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Statement of Assets and Liabilities as on September 30, 2023

(₹ In Lakh)

Particulars		Quarter Ended	Year Ended
		30-09-2023	31-03-2023
A	Date of start of reporting period	01-04-2023	01-04-2022
B	Date of end of reporting period	30-09-2023	31-03-2023
C	Whether results are audited or unaudited	Unaudited	Audited
D	Nature of report standalone or consolidated	Standalone	Standalone
ASSETS			
1	Non-current assets		
a)	Property, Plant and Equipment	2.22	2.22
b)	Capital work-in-progress	-	-
c)	Investment Property	-	-
d)	Goodwill	-	-
e)	Other Intangible assets		
f)	Intangible assets under development	-	-
g)	Biological Assets other than bearer plants	-	-
h)	Financial Assets	14.85	14.85
(i)	Investments		
(ii)	Trade receivables		
(iii)	Loans	194.30	194.30
(iv)	Other		
i)	Deferred tax assets (net)	2.74	2.74
j)	Other non-current assets		
	Total Non-Current Assets	214.11	214.11
2)	Current assets		
a)	Inventories		
b)	Financial Assets	-	-
(i)	Investments	-	-
(ii)	Trade receivables	173.27	173.27
(iii)	Cash and cash equivalents	1.89	1.89
(iv)	Bank balances	0.19	0.22
(v)	Loans		
(vi)	Others (to be specified)	66.21	40.26
c)	Current Tax Assets (Net)	-	-
d)	Other current assets	3.78	-
	Non-Current Assets held for sale		
	Total Current Assets	245.34	215.64
	TOTAL ASSETS	459.45	429.75
EQUITY & LIABILITIES :			
EQUITY:			
a)	Equity Share Capital	500.01	500.01
b)	Other Equity	(153.94)	(146.62)
	Equity attributable to equity holders of the Company	346.07	353.39
LIABILITIES :			
1)	Non-Current Liabilities		
a)	Financial Liabilities		
(i)	Borrowings	53.49	22.45
(ii)	Lease liabilities		
(iii)	Trade payables	56.36	49.43
i)	Total outstanding dues of micro enterprises and small enterprises		
ii)	Total outstanding dues of creditors other than micro enterprises and small enterprises		
(iv)	Other financial liabilities		
b)	Provisions		-
c)	Deferred tax liabilities (Net)	-	-
d)	Other non-current liabilities	-	-
	Total Non-Current Liabilities	109.85	71.88
2)	Current liabilities		
a)	Financial Liabilities		
(i)	Borrowings		
(ii)	Lease liabilities		
(iii)	Trade payables		
i)	Total outstanding dues of micro enterprises and small enterprises		
ii)	Total outstanding dues of creditors other than micro enterprises and small enterprises		
(iv)	Other financial liabilities		
b)	Other current liabilities		
c)	Provisions	3.53	4.48
d)	Current Tax Liabilities (Net)	-	-
	Total Current Liabilities	3.53	4.48
	TOTAL EQUITY AND LIABILITIES	459.45	429.75
For Sharnam Infraproject and Trading Limited			
		Jigneshkmar Parshottambhai Ambalia	
Date :-	9-Nov-23	Managing Director	
Place:-	Ahmedabad	DIN 07784782	

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Statement of Cash Flow

(₹ In Lakh)

A	Particulars	Period Ended on	Year Ended
		30-09-2023	31-03-2023
B	Date of start of reporting period	01-04-2023	01-04-2022
C	Date of end of reporting period	30-09-2023	31-03-2023
D	Whether results are audited or unaudited	Unaudited	Audited
	Nature of report standalone or consolidated	Standalone	Standalone
CASH FLOW FROM OPERATING ACTIVITIES			
	Net Profit as per P & L A/c. before Income Tax	(7.31)	(17.20)
	ADD/(LESS): - Adjustment for :		
	Depreciation	-	0.78
	Loss /(Profit) on sale of Assets		
	Finance Cost		
	Interest Income		
	Provision for Gratuity		
	Deffered Tax Liability/(Asset)	-	-
	Operating Profit before changes in working capital	(7.31)	(16.42)
	Movement in Working Capital Changes:		
	(Inc)/Dec in Inventories		
	(Inc)/Dec in Trade Receivables	-	-
	(Inc)/Dec in Other Current Assets	(3.78)	(0.01)
	(Inc)/Dec in Loans and Deposits	-	(2.10)
	(Inc)/Dec in Other Current Financial Assets	(25.95)	-
	(Inc)/Dec in Other Non-Current Financial Assets		
	(Inc)/Dec in Trade Payables	6.93	(1.75)
	(Inc)/Dec in Other Current Liabilities	-	-
	(Inc)/Dec in Provisions	(0.95)	1.66
	(Inc)/Dec in Other Current Financial Liabilities	-	-
	(Inc)/Dec in Other Non-Current Financial Liabilities		
	Cash Generated from Operations	(31.06)	(18.62)
	Direct Taxes paid (Net of refund)		
	Net Cash Flow From Operating Activities	(31.06)	(18.62)
CASH FLOW FROM INVESTMENT ACTIVITIES			
	Capital Exp. On Fixed Assets	-	-
	Purchase of Fixed Assets	-	-
	Sale of Fixed Assets		
	Other non-current assets		
	Investment in Subsidiaries		
	Advance Against Property		
	Net Cash From Investment Activities	-	-
CASH FLOW FROM FINANCING ACTIVITIES			
	Changes in long term borrowings	31.04	16.84
	Changes in short term borrowings	-	-
	Changes in Long term provisions	-	-
	Interest Income	-	-
	Interest Expense	-	-
	Net Cash From Financing Activities	31.04	16.84
	NET CHANGE IN CASH AND CASH EQUIVALENTS [A+B+C]	(0.02)	(1.78)
	Opening Cash & Cash Equivalents	2.11	3.89
	Closing Cash and Cash Equivalents	2.09	2.11

Note:

The cash flow statement has been prepared under the indirect method as set out in Indian Accounting Standard (IND AS-7) Statement of Cashflows.

For Sharnam Infraproject and Trading Limited

Date :-	9-Nov-23	Jigneshkmar Parshottambhai Ambalia
Place:-	Ahmedabad	Managing Director
		DIN 07784782

A. K. Ostwal & Co.

Chartered Accountant

C-408, International Trade Center, Majura Gate, Ring Road, Surat – 395 002.

Mob No: 98989 20895

Mail id: akostwalco@gmail.com

Limited Review Report on quarterly Un-audited Standalone Financial Results of Sharanam Infracore and Trading Limited pursuant to the Regulation 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 as amended read with SEBI Circular No . CIR/CFD/CMD1/44/2019

To,
The Board of Directors of
Sharanam Infracore and Trading Limited,

We have reviewed the accompanying Statement of Unaudited Standalone Financial Results of M/s. Sharanam Infracore and Trading Limited ("the Company"), for the quarter ended on 30th September, 2023 ("the statement") attached herewith, being submitted by the Company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended. This Statement is the responsibility of the Company's Management and approved by the Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34 "Interim Financial Reporting" ("Ind AS 34"), prescribed under Section 133 of the Companies Act, 2013, as amended, read with relevant rules issued there under and other accounting principles generally accepted in India. Our responsibility is to issue report on these Financial Statements based on our review.

We conducted our review of the Statement in accordance with the Standard on Review Engagements (SRE) 2410 "Review of Interim Financial Information Performed by the Independent Auditor of the Entity", issued by the Institute of Chartered Accountants of India. A review of interim financial information consists 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.

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.

Date: 09-11-2023
Place: Ahmedabad

For, A. K. Ostwal & Co.
Chartered Accountant
FRN: 107200W



Amit M Ajagiya
CA Amit M Ajagiya
(Partner)
(Mem No: 140574)
UDIN: 23140574BGTQRH9478