

SHARANAM INFRAPROJECT AND TRADING LIMITED

CIN: L45201GJ1992PLC093662

Reg. Off.: B- 418, Sobo Center, A Block, 4th Floor, Sobo Center, Bopal, Ahmedabad-380058, Daskroi,
Gujarat, India

Email Id: sharanaminfraproject@gmail.com, Contact No: 079-29707666,

Website: www.sharanaminfra.co.in

Date: 30th May, 2024

To,
BSE Limited
Phiroze Jeejeebhoy Tower,
Dalal Street,
Mumbai – 400 001

Dear Sir / Ma'am,

**Subject: Submission of Audited Financial Results for the Quarter and year ended on
31st March, 2024 along with Auditors 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 Audited Financial Results for the Quarter and Year ended on 31st March, 2024 along with Auditors 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

SHARANAM INFRAPROJECT AND TRADING LIMITED

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Registered Office: B- 418, Sobo Center, A Block, 4th Floor, Sobo Center, Bopal,
Ahmedabad-380058, Daskroi, Gujarat, India,

Corporate Office: B- 418, Sobo Center, A Block, 4th Floor, Sobo Center, Bopal,
Ahmedabad-380058, Daskroi, Gujarat, India,

Statement of Standalone Financial Results for the quarter and year ended on March 31, 2024

		(₹ In Lakh except per share data)					
Particulars	Quarter Ended			Year Ended			
	31/03/2024	31/12/2023	31/03/2023	31/03/2024	31/03/2023		
A	Date of start of reporting period						
	01/01/2024	01/10/2023	01/01/2023	01/04/2023	01/04/2022		
B	Date of end of reporting period						
	31/03/2024	31/12/2023	31/03/2023	31/03/2024	31/03/2023		
C	Whether results are audited or unaudited						
	Audited	Unaudited	Audited	Audited	Audited		
D	Nature of report standalone or consolidated						
	Standalone	Standalone	Standalone	Standalone	Standalone		
I	Revenue From Operations						
	Net sales or Revenue from Operations						
	176.07	-	-	176.07	-		
II	Other Income						
III	Total Income (I+II)						
	176.07	-	-	176.07	-		
IV	Expenses						
(a)	Cost of materials consumed						
(b)	Purchases of stock-in-trade						
	328.60	-	-	328.60	-		
(c)	Changes in inventories of finished goods, work-in-progress and stock-in-trade						
	(228.79)			(228.79)			
(d)	Employee benefit expense						
	1.21	0.45	0.61	2.56	1.56		
(e)	Finance Costs						
	-	-	-	-	0.01		
(f)	Depreciation and amortisation expense						
	0.73	-	0.78	0.73	0.78		
(g)	Other Expenses						
	63.10	0.10	10.05	69.34	14.85		
(h)	Manufacturing Expenses						
(i)	Sales & Promotion Expenses						
(j)	Administrative Expenses						
	0.78			1.05			
	Total expenses (IV)						
	165.63	0.55	11.44	173.49	17.20		
V	Profit/(loss) before exceptional items and tax (III-IV)						
	10.44	(0.55)	(11.44)	2.58	(17.20)		
VI	Exceptional items						
	-	-	-	-	-		
VII	Profit (loss) after exceptional items and before Tax (V-VI)						
	10.44	(0.55)	(11.44)	2.58	(17.20)		
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)						
	10.44	(0.55)	(11.44)	2.58	(17.20)		
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						
	10.44	(0.55)	(11.44)	2.58	(17.20)		
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)						
	10.44	(0.55)	(11.44)	2.58	(17.20)		
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)						
	10.44	(0.55)	(11.44)	2.58	(17.20)		
XVII	Details of equity share capital						
	Paid-up equity share capital						
	1,200.02	500.01	500.01	1,200.02	500.01		
	Reserve excluding Revaluation reserve						
	(144.03)	(154.49)	(146.61)	(144.03)	(146.61)		
	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)	(0.02)	0.00	(0.03)		
	Diluted earnings (loss) per share from continuing operation						
	0.01	(0.00)	(0.02)	0.00	(0.03)		
(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)	(0.02)	0.00	(0.03)		
	Diluted earnings (loss) per share continuing and discontinued operations						
	0.01	(0.00)	(0.02)	0.00	(0.03)		

SHARANAM INFRAPROJECT AND TRADING LIMITED

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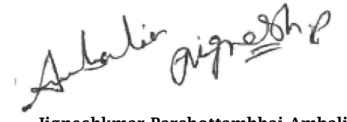
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Notes on Financial Results:-

1	The above audited financial results for the quarter and year ended March 31, 2024 have been reviewed by the Audit Committee and subsequently approved by the Board of Directors in their respective meetings held on May 30, 2024.
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	Standalone Statement of Assets and Liabilities as on March 31, 2024 and Cash Flow Statement for the financial year ended on March 31, 2024 are attached herewith.
5	Figures of the quarter ended March 31, 2024 and March 31, 2023 are the balancing figures between audited figures in respect of the full financial year and year to date figures up to the third quarter of the relevant financial year. Also the figures up to the end of third quarter had only been reviewed and not subject to audit.
6	The figures for the corresponding previous period have been restated/regrouped wherever necessary, to make them comparable.

For, SHARANAM INFRAPROJECT AND TRADING LIMITED



Jigneshkmar Parshottambhai Ambalia
Managing Director
DIN 07784782

Date :- 30-May-24
Place:- Ahmedabad

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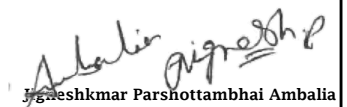
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Standalone Statement of Assets and Liabilities

(₹ In Lakh)

Particulars		Year Ended	Year Ended
		31/03/2024	31/03/2023
A	Date of start of reporting period	01/04/2023	01/04/2022
B	Date of end of reporting period	31/03/2024	31/03/2023
C	Whether results are audited or unaudited	Audited	Audited
D	Nature of report standalone or consolidated	Standalone	Standalone
ASSETS			
1	Non-current assets		
a)	Property, Plant and Equipment	1.48	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		
(iv)	Other		
i)	Deferred tax assets (net)	2.74	2.74
j)	Other non-current assets		
	Total Non-Current Assets	19.07	19.81
2)	Current assets		
a)	Inventories	228.79	
b)	Financial Assets	-	-
(i)	Investments	-	-
(ii)	Trade receivables	270.43	173.27
(iii)	Cash and cash equivalents	1.72	1.89
(iv)	Bank balances	2.87	0.22
(v)	Loans		
(vi)	Others (to be specified)	2.75	40.26
c)	Current Tax Assets (Net)		-
d)	Other current assets	2,004.58	194.30
	Non-Current Assets held for sale		
	Total Current Assets	2,511.14	409.94
	TOTAL ASSETS	2,530.21	429.75
EQUITY & LIABILITIES :			
EQUITY:			
a)	Equity Share Capital	1,200.02	500.01
b)	Other Equity	(144.03)	(146.62)
	Equity attributable to equity holders of the Company	1,055.99	353.39
LIABILITIES :			
1)	Non-Current Liabilities		
a)	Financial Liabilities		
(i)	Borrowings	68.58	22.45
(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)	Provisions		-
c)	Deferred tax liabilities (Net)	-	-
d)	Other non-current liabilities	-	-
	Total Non-Current Liabilities	68.58	22.45
2)	Current liabilities		
a)	Financial Liabilities		
(i)	Borrowings		
(ii)	Lease liabilities		
(iii)	Trade payables	6.38	
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	1,397.47	49.43
c)	Provisions	1.79	4.48
d)	Current Tax Liabilities (Net)	-	-
	Total Current Liabilities	1,405.64	53.91
	TOTAL EQUITY AND LIABILITIES	2,530.21	429.75

For, SHARANAM INFRAPROJECT AND TRADING LIMITED


Jyeshkmar Parshottambhai Ambalia
 Managing Director
 DIN 07784782

Date :- 30-May-24
Place:- Ahmedabad

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Stadalone Statement of Cash Flow

(₹ In Lakh)

	Particulars	Year Ended 31/03/2024	Year Ended 31/03/2023
A	Date of start of reporting period	01/04/2023	01/04/2022
B	Date of end of reporting period	31/03/2024	31/03/2023
C	Whether results are audited or unaudited	Audited	Audited
D	Nature of report standalone or consolidated	Standalone	Standalone
	CASH FLOW FROM OPERATING ACTIVITIES		
	Net Profit as per P & L A/c. before Income Tax	2.58	(17.20)
	ADD/(LESS): - Adjustment for :		
	Depreciation	0.73	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	3.31	(16.42)
	Movement in Working Capital Changes:		
	(Inc)/Dec in Inventories	(228.79)	
	(Inc)/Dec in Trade Receivables	(97.15)	-
	(Inc)/Dec in Other Current Assets	(1,810.27)	(0.01)
	(Inc)/Dec in Loans and Deposits		(2.10)
	(Inc)/Dec in Other Current Financial Assets	37.51	-
	(Inc)/Dec in Other Non-Current Financial Assets		
	(Inc)/Dec in Trade Payables	6.38	(1.75)
	(Inc)/Dec in Other Current Liabilities	1,348.05	-
	(Inc)/Dec in Provisions	(2.69)	1.66
	(Inc)/Dec in Other Current Financial Liabilities		
	(Inc)/Dec in Other Non-Current Financial Liabilities		
	Cash Generated from Operations	(743.65)	(18.62)
	Direct Taxes paid (Net of refund)		
	Net Cash Flow From Operating Activities	(743.65)	(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	46.13	16.84
	Changes in short term borrowings		
	Changes in Long term provisions		
	Proceeds from Capital issue	700.01	
	Interest Income		
	Interest Expense		
	Net Cash From Financing Activities	746.14	16.84
	NET CHANGE IN CASH AND CASH EQUIVALENTS [A+B+C]	2.49	(1.78)
	Opening Cash & Cash Equivalents	2.10	3.88
	Closing Cash and Cash Equivalents	4.59	2.10

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, SHARANAM INFRAPROJECT AND TRADING LIMITED

Ambalia Jignesh
Jigneshkmar Parshottambhai Ambalia
Managing Director
DIN 07784782

Date :- 30-May-24
Place:- Ahmedabad



A. K. OSTWAL & Co.

CHARTERED ACCOUNTANT

Independent Auditor's Report (Unmodified Opinion) on Audited Standalone Quarterly Financial Results and Year to Date Results of the Company Pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015:

INDEPENDENT AUDITOR'S REPORT

TO
THE BOARD OF DIRECTORS OF
SHARANAM INFRAPROJECT AND TRADING LIMITED

Report on the audit of the Standalone Financial Results

Opinion

We have audited the accompanying standalone Quarterly financial results of Sharanam Infraproject and Trading Limited (the "Company") for the Quarter ended March 31, 2024 and the year-to-date results for the period from April 1, 2023 to March 31, 2024, attached herewith, being submitted by the company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended ("Listing Regulations").

In our opinion and to the best of our information and according to the explanations given to us these standalone financial results:

- i. are presented in accordance with the requirements of Regulation 33 of the Listing Regulations in this regard; and
- ii. gives a true and fair view in conformity with the recognition and measurement principles laid down in the applicable Indian accounting standards and other accounting principles generally accepted in India of the net profit and other comprehensive income and other financial information for the ended March 31, 2024 as well as the year to date results for the period from April 1, 2023 to March 31, 2024.

Basis for Opinion

We conducted our audit in accordance with the Standards on Auditing (SAs) specified under section 143(10) of the Companies Act, 2013 (the Act). Our responsibilities under those Standards are further described in the *Auditor's Responsibilities for the Audit of the Standalone Financial Results* 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 together with the ethical requirements that are relevant to our audit of the financial results under the provisions of the Companies Act, 2013 and the Rules thereunder, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the Code of Ethics. We believe that the audit evidence obtained us is sufficient and appropriate to provide a basis for our opinion.

Emphasis of Matter Paragraph – Not Applicable

Our opinion is not modified in respect of this matter.





A. K. OSTWAL & Co.

CHARTERED ACCOUNTANT

Management's Responsibilities for the Standalone Financial Results

These Quarterly financial results as well as the year to date standalone financial results have been prepared on the basis of the interim financial statements. The Company's Board of Directors are responsible for the preparation of these financial results that give a true and fair view of the net profit/loss and other comprehensive income and other financial information in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34, 'Interim Financial Reporting' prescribed under Section 133 of the Act read with relevant rules issued thereunder and other accounting principles generally accepted in India and in compliance with Regulation 33 of the Listing Regulations. This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding of 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 standalone financial results that give a true and fair view and are free from material misstatement, whether due to fraud or error.

In preparing the standalone financial results, the Board of Directors are 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 the Board of Directors either intends to liquidate the Company or to cease operations, or has no realistic alternative but to do so.

The Board of Directors are also responsible for overseeing the Company's financial reporting process.

Auditor's Responsibilities for the Audit of the Standalone Financial Results

Our objectives are to obtain reasonable assurance about whether the standalone financial results 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 standalone financial results.

As part of an audit in accordance with SAs, we exercise professional judgment and maintain professional scepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the standalone financial results, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the company's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Board of Directors.
- Conclude on the appropriateness of the Board of Directors' use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Company's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial results or, if such disclosures are inadequate, to modify our opinion. Our





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A. K. OSTWAL & Co.

CHARTERED ACCOUNTANT

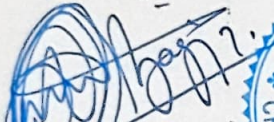
conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Company to cease to continue as a going concern.

- Evaluate the overall presentation, structure and content of the standalone financial results, including the disclosures, and whether the financial results represent the underlying transactions and events in a manner that achieves fair presentation.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards.

For A. K. Ostwal & Co.
Chartered Accountants
Firm Registration Number: 107200W


CA Amit M Ajagiya
Partner

Mem. No. 140574

UDIN: 24140574BKAEUU9274



Place : Ahmedabad

Date : 30th May, 2024

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Website: www.sharanaminfra.co.in

Date: 30th May, 2024

To,
BSE Limited
Phiroze Jeejeebhoy Tower,
Dalal Street,
Mumbai – 400 001

Dear Sir / Ma'am,

**Subject: Declaration in respect of Unmodified Opinion on Audited Financial Result
for the Financial Year ended on 31st March, 2024**

Ref: Security Id: SIPTL / Code: 539584

We hereby declared that the Statutory Auditor of the Company, M/s. A. K. Ostwal & Co., Chartered Accountants, has issued Audit Report with Unmodified Opinion on Audited Financial Result for the Quarter and Financial Year ended as on 31st March, 2024.

The declaration is given in compliance to second proviso of Reg. 33(3)(d) of SEBI (Listing Obligations & Disclosure Requirements) Regulations, 2015, as amended by the SEBI (Listing Obligations and Disclosure Requirements) (Amendment), Regulations 2016, vide notification no. SEBI/LAD-NRO/GN/2016-17/001, dated 25th May, 2016.

Kindly take same on your record and oblige us.

Thanking You.

Yours Faithfully,

For, Sharanam Infraco and Trading Limited

Jigneshkumar Ambalia
Managing Director
DIN: 07784782