

# SBL INFRATECH LIMITED

CIN: L70102DL2015PLC283877

**Registered Office:** Shop No 160 1st Floor Vardhmaan Fourtune Mall GTK Ind Area  
Landmark Hans Cinema Hall, Delhi – 110033

**Corporate Office:** 1214, 12<sup>TH</sup> Floor Ship Zaveri Samrud ,NR Shyamal Cross Road satellite  
Polytechnic, Ahmadabad City, Gujarat, India, 380015

**Email Id:** [info@sblinfra.com](mailto:info@sblinfra.com) **Website:** [www.sblinfra.com](http://www.sblinfra.com)

**Mobile No.:** 9873732329 **Phone No.:** 011-46681551

**Date:** 30<sup>th</sup> May, 2024

To,  
The Manager,  
BSE Limited,  
Phiroze Jeejeebhoy Towers  
28<sup>th</sup> Floor, Dalal Street,  
Mumbai-400001

Symbol: SBLI  
Scrip Code: 543366

**Subject: Outcome of the Board Meeting pursuant to Regulation 30 and 33 of SEBI (Listing Obligations & Disclosures Requirements) Regulations, 2015.**

Dear Sir/ Madam,

Pursuant to Regulation 30 and 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended, this is to inform you that the Board of Directors of SBL Infratech Limited at their meeting held on Thursday, May 30, 2024, at the registered office of the Company situated at Shop No 160 1st Floor Vardhmaan Fourtune Mall, GTK Ind Area Landmark Hans Cinema Hall, Jahangir Puri A Block, North West Delhi, Delhi-110033 India have Considered and approved Standalone Audited Financial Results of the Company along with Audit Report for the half and Financial Year ended 31<sup>st</sup> March 2024.

We enclosed herewith a copy of the said audited Financial Results along with the Audit Report of the Statutory Auditors thereon.

The meeting of Board of Directors commenced at 09:30 P.M and concluded at 10:20 P.M.

Kindly take the above information in your records.

Thanking you,  
Yours Faithfully

For & on behalf of  
SBL Infratech Limited

ANKIT SHARMA  
Digitally signed by  
ANKIT SHARMA  
Date: 2024.05.30  
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Ankit Sharma  
Managing Director  
DIN: 07238593

**INDEPENDENT AUDITOR'S REPORT ON THE HALF YEARLY AND YEARLY AUDITED  
FINANCIAL RESULTS OF THE COMPANY PURSUANT TO THE REGULATION 33 OF THE  
SEBI (LISTING OBLIGATIONS AND DISCLOSURE REQUIREMENTS) REGULATIONS,  
2015, AS AMENDED**

To  
The Board of Directors of  
SBL Infratech Limited

**Report on the audit of the Financial Results**

**Opinion**

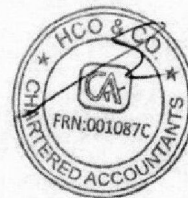
We have audited the accompanying statement of half yearly and yearly financial results of SBL Infratech Limited ("the Company") for the half year and year ended March 31, 2024 ("Statement"), attached herewith, being submitted by the Company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended (the "Listing Regulations").

In our opinion and to the best of our information and according to the explanations given to us, the Statement:

- i. is presented in accordance with the requirements of the Listing Regulations in this regard; and
- ii, gives a true and fair view in conformity with the applicable accounting standards and other accounting principles generally accepted in India, of the net profit and other financial information of the Company for the half year and year ended 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, as amended ("the Act"), Our responsibilities under those Standards are further described in the "Auditor's Responsibilities for the Audit of the 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 Act 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 by us is sufficient and appropriate to provide a basis for our opinion.



## **Management's Responsibilities for the Financial Results**

The Statement has been prepared on the basis of the annual financial statements. The Board of Directors of the Company are responsible for the preparation and presentation of the Statement that gives a true and fair view of the net profit and other financial information in accordance with the applicable accounting standards 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 prevention and detecting frauds and other irregularities selection and application of appropriate accounting policies making judgments and estimates that are reasonable and prudent and the 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 statement that gives a true and fair view and are free from material misstatement whether due to fraud or error.

In preparing the Statement, 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 Financial Results**

Our objectives are to obtain reasonable assurance about whether the Statement as a whole is 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 the Statement.

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

- Identify and assess the risks of material misstatement of the Statement, 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. Under Section 143(3) (i) of the Act, we are
- also responsible for expressing our opinion on whether the Company has adequate internal financial controls with reference to financial statements in place and the operating effectiveness of such controls.
- 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 Director's 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 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 Statement, including the disclosures, and whether the Statement represents 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.

**Other Matter**

The Statement includes the results for half year ended 31 st March 2024 being the balancing figures between audited figures in respect of the full financial year and figures for half year ended 30 th September 2023 which were neither audited nor reviewed by us as required under the Listing Regulations.

Our opinion on the Statement is not modified in respect of the above matter.

For HCO & CO.  
Chartered Accountants  
Firm Registration No.001087C

  
  
(NEERAJ BANSAL)  
Partner

Membership No. 400248  
UDIN : 20400208BKDNSCU367

Place: DELHI  
Date: 30-05-2024

**SBL INFRATECH LIMITED**  
CIN: L70102DL2015PLC283877

Registered Office: Shop No 160 1st Floor Vardhmaan Fourtune Mall, GTK Ind Area Landmark Hans Cinema Hall, Jahangir Puri A Block, North West Delhi-110033  
Corporate office: 1214 12th Floor Shilp Zaveri Samrud, NR Shyamal Cross Road Satellite, Polytechnic (Ahmedabad), Ahmedabad, Ahmadabad City, Gujarat-380015

Email id- info@sblinfra.com, Website: www.sblinfra.com,  
Tel no.-011-46681551, Mobile No.: 9873732329

**STATEMENT OF STANDALONE AUDITED FINANCIAL RESULTS**  
**FOR THE HALF YEAR ENDED AND YEAR ENDED ON MARCH 31, 2024**

*(Rs. in Lacs unless otherwise stated)*

S. No.	Particulars	Half Year ended			Year ended	
		31-Mar-24	30-Sep-23	31-Mar-23	31-Mar-24	31-Mar-23
		Audited	Unaudited	Audited	Audited	Audited
1	<b>Income</b>					
	a) Revenue from operations	33.69	-	8.26	33.69	33.39
	b) Other income	1.59	(1.59)	0.07	-	0.07
	<b>Total income</b>	<b>35.28</b>	<b>(1.59)</b>	<b>8.33</b>	<b>33.69</b>	<b>33.46</b>
2	<b>Expenses</b>					
	a) Purchase of stock in trade	-	-	-	-	-
	b) Changes in inventories of stock in trade	-	-	-	-	-
	c) Employee benefits expense	0.98	2.52	9.64	3.50	16.74
	d) Finance costs	-	-	-	-	-
	e) Depreciation and amortisation expense	0.42	0.34	0.49	0.76	0.89
	f) Other expenses	11.75	7.28	39.08	19.03	56.36
	<b>Total expenses</b>	<b>13.15</b>	<b>10.14</b>	<b>49.21</b>	<b>23.29</b>	<b>73.99</b>
3	<b>Profit / (Loss) before exceptional items and tax (1-2)</b>	<b>22.13</b>	<b>(11.73)</b>	<b>(40.88)</b>	<b>10.40</b>	<b>(40.53)</b>
4	Exceptional items	-	-	-	-	-
5	<b>Profit / (Loss) before tax (3-4)</b>	<b>22.13</b>	<b>(11.73)</b>	<b>(40.88)</b>	<b>10.40</b>	<b>(40.53)</b>
6	<b>Tax expense</b>					
	a) Current tax	-	-	(0.14)	-	-
	b) Deferred tax	(0.02)	(0.03)	(0.06)	(0.05)	(0.11)
	<b>Total (a+b)</b>	<b>(0.02)</b>	<b>(0.03)</b>	<b>(0.20)</b>	<b>(0.05)</b>	<b>(0.11)</b>
7	<b>Profit / (Loss) after Tax (5-6)</b>	<b>22.15</b>	<b>(11.70)</b>	<b>(40.68)</b>	<b>10.45</b>	<b>(40.42)</b>
8	<b>Other comprehensive income</b>					
	a) Items that will not be reclassified to profit and loss					
	Re-measurement gains (losses) on defined benefit plans	-	-	-	-	-
	Income tax effect	-	-	-	-	-
	b) Income tax relating to items that will not be reclassified to profit and loss					
	Net other comprehensive income to be reclassified to profit or loss in subsequent periods	-	-	-	-	-
	Income tax effect	-	-	-	-	-
	<b>Total other comprehensive income / (loss) for the year</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
9	<b>Total comprehensive income / (loss) for the period/year (7+8)</b>	<b>22.15</b>	<b>(11.70)</b>	<b>(40.68)</b>	<b>10.45</b>	<b>(40.42)</b>
10	<b>Paid up equity share capital (face value of Rs. 10 per share)</b>	<b>81.13</b>	<b>81.13</b>	<b>81.13</b>	<b>81.13</b>	<b>81.13</b>
11	Other equity				281.96	271.51
12	<b>Earnings per equity share (face value of Rs. 10 per share) (not annualised, excluding year end)</b>					
	Basic (Rs.)	2.73	(1.44)	(5.01)	1.29	(4.98)
	Diluted (Rs.)	2.73	(1.44)	(5.01)	1.29	(4.98)

Note:

1. The above Financial Results were reviewed by the Audit Committee and were thereafter approved by the Board of Directors at their meeting held on 30 May 2024.

2. The above results have been prepared in accordance with the recognition and measurement principles of Accounting Standard ("AS"), prescribed under section 133 of the read with Rules framed thereunder and Schedule III to the Companies Act, 2013 as amended.

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Particulars	As at 31-Mar-24	As at 31-Mar-23
<b>EQUITY AND LIABILITIES:</b>		
<b>1. Equity</b>		
a. Equity share capital	81.13	81.13
b. Other equity	281.96	271.51
<b>Total equity</b>	<b>363.09</b>	<b>352.64</b>
<b>2. Non-current liabilities</b>		
a. Financial liabilities	-	-
b. Other non-current liabilities	17.71	-
c. Provisions	-	-
d. Borrowings	-	-
<b>Total non-current liabilities</b>	<b>17.71</b>	<b>-</b>
<b>2. Current Liabilities</b>		
a. Financial liabilities		
(i) Short Term Borrowings	-	-
(ii) 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	3.52	25.64
(iii) Other current liabilities	4.11	6.27
b. Short-term provisions		
<b>Total current liabilities</b>	<b>7.63</b>	<b>31.91</b>
<b>Total Liabilities</b>	<b>388.43</b>	<b>384.55</b>
<b>ASSETS:</b>		
<b>Non-current assets</b>		
a. Property, plant and equipment		
(i) Property, Plant and Equipment	1.63	1.76
(ii) Intangible assets	-	-
(iii) Capital work-in-progress	-	-
b. Deferred tax assets (Net)	0.39	-
c. Other financial assets	2.08	2.08
d. Long-term loans and advances	293.90	0.33
e. Other non-current assets	24.59	36.89
<b>Total Non-current assets</b>	<b>322.59</b>	<b>41.06</b>
<b>Current assets</b>		
a. Inventories	19.27	42.47
b. Trade receivables	36.51	23.26
c. Cash and cash equivalents	8.19	5.00
d. Short-term loans and advances	-	270.11
e. Other current assets	1.87	2.65
<b>Total current assets</b>	<b>65.84</b>	<b>343.49</b>
<b>Total assets</b>	<b>388.43</b>	<b>384.55</b>

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Particulars	Year ended	
	31-Mar-24	31-Mar-23
<b>Cash flow from operating activities</b>		
Profit / (loss) before tax	10.40	(40.53)
<u>Adjustment to reconcile profit before tax to net cash flows:</u>		
Depreciation and amortisation expense	0.76	0.89
Finance cost	-	-
Interest income	(10.28)	(0.07)
<b>Operating cash flows before working capital changes</b>	<b>0.88</b>	<b>(39.71)</b>
Movements in working capital :		
Changes in trade receivables	(13.25)	59.98
Changes in Inventory	23.19	49.51
Changes in other current assets and financial assets	13.07	6.92
Changes in other financial assets /Short term loans & advances	(23.78)	(99.31)
Changes in trade payable	(22.12)	13.36
Changes in other financial liabilities	-	-
Changes in other current liabilities and provisions	(2.15)	(9.13)
<b>Cash generated from / (used in) operations</b>	<b>(24.16)</b>	<b>(18.38)</b>
Income taxes paid / Refund - Net	-	-
<b>Net cash flow from / (used in) operating activities (A)</b>	<b>(24.16)</b>	<b>(18.38)</b>
<b>Cash flow from investing activities:</b>		
Purchase of fixed assets, including intangible assets	(0.64)	(0.54)
(Increase)/Decrease in investment	-	(2.08)
Other inflow/(outflow) of cash	-	12.30
Interest received	10.28	0.07
<b>Net cash flow (used in) investing activities (B)</b>	<b>9.64</b>	<b>9.75</b>
<b>Net cash flow from financing activities:</b>		
Proceeds from borrowings	-	-
Repayment of Borrowings	17.71	(0.53)
<b>Net cash flow from financing activities ( C )</b>	<b>17.71</b>	<b>(0.53)</b>
<b>Net (decrease ) / increase in cash and cash equivalents (A + B + C)</b>	<b>3.19</b>	<b>(9.16)</b>
Cash and cash equivalents at the beginning of the year	5.00	14.16
<b>Cash and cash equivalents at the end of the year</b>	<b>8.19</b>	<b>5.00</b>

5 The figures for the previous periods have been regrouped/ rearranged whenever considered necessary, to confirm current period classification.

For and on behalf of the Board of Directors  
**SBL INFRA TECH LIMITED**

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 Date: 2024.05.30  
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**Ankit Sharma**  
 Managing Director  
 DIN : 07238593

Date : May 30, 2024  
 Place: New Delhi

# SBL INFRATECH LIMITED

CIN: L70102DL2015PLC283877

Registered Office: Shop No 160 1st Floor Vardhmaan Fourtune Mall GTK Ind Area  
Landmark Hans Cinema Hall, Delhi – 110033

Corporate Office: 1214, 12<sup>TH</sup> Floor Ship Zaveri Samrud ,NR Shyamal Cross Road satellite  
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Mobile No.: 9873732329 Phone No.: 011-46681551

Date: 30<sup>th</sup> May, 2024

To,  
The Manager,  
BSE Limited,  
Phiroze Jeejeebhoy Towers  
28<sup>th</sup> Floor, Dalal Street,  
Mumbai-400001

Symbol: SBLI  
Scrip Code: 543366

Dear Sir/Madam,

**Sub: Declaration pursuant to Regulation 33(3)(d) of the SEBI (Listing Obligations and Disclosure Requirements) (Amendment) Regulations, 2016**

Dear Sir/ Madam,

We, SBL Infratech Limited, a public limited Company having its registered office at **Shop No 160 1st Floor Vardhmaan Fourtune Mall, GTK Ind Area Landmark Hans Cinema Hall, Jahangir Puri A Block, North West Delhi, Delhi-110033 India** hereby declares that Statutory Auditor of the Company has issued unmodified opinion on Standalone Annual Audited Financial Results for the year ended 31<sup>st</sup> March, 2024.

You are requested to take the same on record and do the needful.

Kindly take the above information in your records.

Thanking you,  
Yours Faithfully

For & on behalf of  
SBL Infratech Limited

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Digitally signed by  
ANKIT SHARMA  
Date: 2024.05.30  
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Ankit Sharma  
Managing Director  
DIN: 07238593