

SHARANAM INFRAPROJECT AND TRADING LIMITED

CIN: L45201GJ1992PLC093662

Reg. Off.: Shop A-915, The Capital, Opposite Hetarth Party Plot, Science City Road, Sola, Ahmedabad,
Gujarat, India – 380 060

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

Website: www.sharanaminfra.co.in

Date: 14th November, 2024

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

Dear Sir / Madam,

**Subject: Submission of Unaudited Financial Results for the Quarter and Half Year ended
on 30th September, 2024 along with Limited Review Report**

Ref: Security Id: SIPTL / Code: 539584

In reference to 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, 2024 along with Limited Review Report.

Kindly take the same on your record and oblige us.

Thanking You

For, Sharanam Infracore and Trading Limited

Suraj Dineshbhai Nakrani
Managing Director
DIN: 10703736

SHARANAM INFRAPROJECT AND TRADING LIMITED						
Registered Office: Shop A-915, The Capital, Opposite Hetarth Party Plot, Science City Road, Sola, Sola, Ahmedabad, Gujarat, India - 380 060						
CIN: L45201GJ1992PLC093662						
Statement of Unaudited financial results for the Quarter ended on 30.09.2024						
Statement of Standalone Unaudited Financial Results for the Quarter and Half year Ended on 30th September, 2024						
Particulars	Quarter ended on		Half year ended on		Year ended on	
	30.09.2024	30.06.2024	30.09.2023	30.09.2024	30.09.2023	
	unaudited	unaudited	unaudited	unaudited	unaudited	
(Rs in lakhs)						
Income from Operations						
I Revenue from operation	27.32	338.27	0.00	365.60	0.00	176.07
II Other Income	0.00	0.00	0.00	0.00	0.00	0.00
III Total Income (I + II)	27.32	338.27	0.00	365.60	0.00	176.07
IV Expenses						
a) Cost of Material Consumed	0.00	0.00	0.00	0.00	0.00	0.00
b) Purchase of Stock in Trade	23.82	191.65	0.00	215.46	0.00	328.60
c) Changes in inventories of finished goods, work-in-progress and stock-in-trade	(14.08)	117.29	0.00	102.21	0.00	-228.79
d) Employee Benefit Expense	0.06	0.03	0.45	0.09	0.90	2.56
e) Finance cost	0.00	0.00	0.00	0.00	0.00	0.00
f) Depreciation & amortization	0.00	0.00	0.00	0.00	0.00	0.73
g) Other Expenditure	0.97	10.03	6.35	11.00	6.41	70.39
Total Expenses (IV)	10.77	318.99	6.80	329.76	7.31	173.49
V Profit/(Loss) before extra ordinary and exceptional Items and tax (III - IV)	16.55	19.28	-6.80	35.84	-7.31	2.58
VI Exceptional Items	0.00	0.00	0.00	0.00	0.00	0.00
VII Profit/(Loss) before extra ordinary Items and tax (V -VI)	16.55	19.28	-6.80	35.84	-7.31	2.58
VIII Extra Ordinary Items	0.00	0.00	0.00	0.00	0.00	0.00
IX Profit / (Loss) before Tax (VII- VIII)	16.55	19.28	-6.80	35.84	-7.31	2.58
X Tax expense						
(i) Current Tax	0.00	0.00	0.00	0.00	0.00	0.00
(ii) Deferred Tax	0.00	0.00	0.00	0.00	0.00	0.00
XI Profit (Loss) for the period from continuing operations (IX - X)	16.55	19.28	-6.80	35.84	-7.31	2.58
XII Profit/(loss) from discontinuing operations	0.00	0.00	0.00	0.00	0.00	0.00
XIII Tax expense of discontinuing operations	0.00	0.00	0.00	0.00	0.00	0.00
XIV Profit/(loss) from Discontinuing operations (after tax) (XII - XIII)	0.00	0.00	0.00	0.00	0.00	0.00
XV Profit (Loss) for the period (XI + XIV)	16.55	19.28	-6.80	35.84	-7.31	2.58
XVI 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) Items that will be reclassified to profit or loss						
(ii) Income tax relating to items that will be reclassified to profit or loss	0.00	0.00	0.00	0.00	0.00	0.00
XVII Total Comprehensive Income for the period (XV + XVI) Comprising Profit (Loss) and Other comprehensive Income for the period)	16.55	19.28	-6.80	35.84	-7.31	2.58
XVIII Paid up equity share capital	1200.02	1200.02	500.01	1200.02	500.01	1200.02
Face value of equity share capital	Rs.1/	Rs.1/	Rs.1/	Rs.1/	Rs.1/	Rs.1/
XIX Earnings Per Share (for continuing operation):						
a) Basic	0.014	0.016	-0.014	0.030	-0.015	0.002
b) Diluted	0.014	0.016	-0.014	0.030	-0.015	0.002
XX Earnings Per Share (for discontinued operation)						
a) Basic	0	0	0.000	0.000	0.000	0.000
b) Diluted	0	0	0.000	0.000	0.000	0.000
XXI Earnings Per Share (for discontinued & continuing operation)						
a) Basic	0.014	0.016	-0.014	0.030	-0.015	0.002
b) Diluted	0.014	0.016	-0.014	0.030	-0.015	0.002
Notes on Financial Results:						
The above unaudited financial results for the quarter ended September 30, 2024 have been reviewed by the Audit Committee and subsequently approved by the Board of Directors in their respective meetings held on November 14, 2024.						
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						
As per Indian Accounting Standard 108 on "Operating Segment" (Ind AS 108), the Company has only one reportable segment i.e. Trading						
The figures for the corresponding previous period have been restated/regrouped wherever necessary, to make them comparable.						
For, Sharanam Infraproject and Trading Limited						
Suraj Dineshbhai Nakrani						
Managing Director						
DIN:10703736						
Date: 14-11-2024						
Place: Ahmedabad						

SHARANAM INFRAPROJECT AND TRADING LIMITED

Registered Office: Shop A-915, The Capital, Opposite Hetarth Party Plot, Science City Road, Sola, Sola, Ahmedabad, Gujarat, India - 380 060

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Rs. In Lacs			
Particulars	As at (Half year ended on)		As at (the previous year ended on)
	30.09.2024	Unaudited	31.03.2024 Audited
Statement of Assets and Liabilities for Companies (Other than Banks)			
Assets			
Non-current assets			
(a) Property, plant and equipment		1.80	1.48
(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			
Non-current financial assets			
(i) Non-current investments			
(ii) Trade receivables, non-current			
(iii) Loans, non-current		2005.70	2004.57
(iv) Other financial assets		14.85	14.85
Total non-current financial assets		2020.55	2019.42
(i) Deferred tax assets (net)		2.74	2.74
(j) Other non-current assets			
Total non-current assets		2025.08	2023.64
Current assets			
(a) Inventories		125.58	228.80
(b) Current financial asset			
(I) Current investments			
(II) Trade receivables, current		398.13	270.44
(III) Cash and cash equivalents		2.25	4.60
(IV) Bank balance other than cash and cash equivalents			
(V) Loans, current			
(VI) Other current financial assets (to be specified)		2.76	2.76
Total current financial assets		403.14	277.80
(c) Current tax assets (net)			
(d) Other current assets			
Total current assets		528.72	506.60
Non-current assets classified as held for sale			
Regulatory deferral account debit balances and related deferred tax Assets		0.00	0.00
Total assets		2553.80	2530.24
Equity and liabilities			
Equity			
Equity attributable to owners of parent			
(a) Equity share capital		1200.02	1200.02
(b) Other equity		(108.19)	(144.03)
Total equity attributable to owners of parent		1091.83	1055.99
Non controlling interest			0.00
Total equity		1091.83	1055.99

Liabilities		
Non-current liabilities		
(a) financial liabilities		
(I) Borrowings, non-current		
(II) Trade payables, non-current		
(III) Other non-current financial liabilities		
Total non-current financial liabilities		
(b) Provisions, non-current		
(c) Deferred tax liabilities (net)		
Deferred government grants, Non-current		
(d) Other non-current liabilities		
Total non-current liabilities		
Current liabilities		
(a) financial liabilities		
(I) Borrowings, current	130.66	68.58
(II) Trade payables, current	10.67	6.38
(III) Other current financial liabilities		
Total current financial liabilities	141.33	74.97
(b) Other current liabilities	1319.52	1398.15
(c) Provisions, current	1.13	1.13
(d) Current tax liabilities (Net)		
Deferred government grants, Current		
Total current liabilities	1461.97	1474.24
Deferred government grants, Current		
Total current Liabilities	1461.97	1474.24
Liabilities directly associated with assets in disposal group classified as held for sale		
Regulatory deferral account credit balances and related deferred tax liability		
Total liabilities	1461.97	1474.24
Total equity and liabilities	2553.80	2530.24

For, Sharanam Infracore and Trading Limited

Suraj Dineshbhai Nakrani
Managing Director
DIN:10703736

Date: 14-11-2024
Place: Ahmedabad

SHARANAM INFRAPROJECT AND TRADING LIMITED

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STANDALONE CASH FLOW STATEMENT FOR THE PERIOD ENDED ON 30TH SEPTEMBER, 2023

PARTICULARS	Half year ended	Year ended
	30th September, 2024	31.03.2024
A. CASH FLOW FROM OPERATING ACTIVITY		
Profit before Income Tax	35.84	2.58
Adjustment for :		
Depreciation and amortisation expense	0.00	0.74
(Gain)/loss on sale of investment	0.00	
Fair value (gain) / loss	0.00	
Dividend and interest income classified as investing cash flows	0.00	
Finance costs	0.00	
Operating Profit before working capital change	35.84	3.32
Change in operating assets and liabilities		
(Increase)/Decrease in current trade receivables	(127.69)	-97.17
(Increase)/Decrease in inventories	103.21	-228.80
Increase/(Decrease) in current trade payables	4.28	-43.04
(Increase)/Decrease in loans and advances	(1.13)	-1810.26
(Increase)/Decrease in other current assets	0.00	37.51
Increase/(Decrease) in provisions	0.00	-3.36
Increase/(Decrease) in other current liabilities	(78.63)	
Increase/(Decrease) in other non current liabilities		
Increase/(Decrease) in other current financial liabilities		1398.15
Increase/(Decrease) in other non current financial liabilities		
Cash used in/ generated from operations	(64.12)	-743.65
Income taxes paid	0.00	0.00
Cash used in/generated from operations (A)	(64.12)	-743.65
B. CASH FLOW FROM INVESTING ACTIVITIES		
Payments for property, plant and equipment	(0.31)	0.00
Purchase of investments	0.00	0.00
Dividends received	0.00	0.00
Net cash outflow from investing activities (B)	(0.31)	0.00
C. CASH FLOW FROM FINANCING ACTIVITIES		
Finance costs	0.00	0.00
Increase/(Decrease) in Loans and Advances	0.00	0.00
Availment/(Repayment) of Borrowings	62.08	46.13
Proceeds from issue of shares	0.00	700.01
Net cash inflow/ (outflow) from financing activities (C)	62.08	746.14
Net Increase/ (Decrease) in cash and cash equivalents (A+B+C)	(2.36)	2.49
Cash and Cash Equivalents at the beginning of the financial year	4.60	2.11
Cash and Cash Equivalents at the end	2.25	4.60

For, Sharanam Infraproject and Trading Limited

Suraj Dineshbhai Nakrani
Managing Director
DIN:10703736

Date: 14-11-2024
Place: Ahmedabad



A. K. OSTWAL & Co.

CHARTERED ACCOUNTANT

Limited Review Report on quarterly Un-audited Standalone Financial Results of Sharanam Infraproject 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 Infraproject and Trading Limited,

We have reviewed the accompanying Statement of Unaudited Standalone Financial Results of M/s. Sharanam Infraproject and Trading Limited ("the Company"), for the quarter ended on 30th September, 2024 ("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: 14/11/2024
Place: Ahmedabad

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




CA Amit M Ajagiya
(Partner)
(Mem No: 140574)
UDIN: 24140574BKAFBJ4471