



**SHANTIDOOT**

CIN: U93000BR2019PLC041303

**SHANTIDOOT INFRA SERVICES LIMITED**  
(formerly known as Shantidoot Infra Services Private Limited)

Reg. Off. : H No. - 221, 2nd Floor Patliputra Colony, Patna- 800013

May 26, 2023

Ref No - SIS/BS E/15/23-24

To,  
The General Manager  
BSE Limited,  
P.J. Towers , Dalal Street,  
Mumbai-400001.  
ScripCode:543598-SISL

**Sub: Outcome of Board Meeting held on 26.05.2023**

**Dear Sir(s)**

We enclose herewith the audited standalone financial results of the Company for the half yearly and year ended 31 March, 2023, which have been approved and taken on record at the meeting of the Board of Directors of the Company held today, the 26 May, 2023.

The standalone Balance Sheet of the Company as at March 31, 2023, the Statement of Assets and Liabilities and the Cash Flow Statement for the year ended on that date were also approved and adopted at the Board Meeting.

Pursuant to Regulation 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (as amended), read with SEBI Circular CIR/CFD/CMD/56/2016 dated 27<sup>th</sup> May, 2016 on "Disclosure of the Impact of Audit Qualifications by the Listed Entities", we would like to confirm that M/s. Gupta Agarwal & Associates , Chartered Accountants (Firm Registration no. 329001E), Statutory Auditors of the Company, have issued Audit Reports on the above financial results.

The meeting of Board of Directors held today commenced at 4:30 P.M and concluded at 5:00 P.M. Kindly take the note of the above.

Thanking You,  
Yours faithfully,

**FOR AND BEHALF OF  
SHANTIDOOT INFRA SERVICES LIMITED**

*Amrita Rathi*  
**AMRITA RATHI  
(COMPANY SECRETARY)  
M.No- A65489**



0612 227 1960



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**DECLARATION**

[Pursuant to Regulation 33 of Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015]

Pursuant to the requirement as specified by Regulation 33 Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended by SEBI (Listing Obligations and Disclosure Requirements) (Amendment) Regulations, 2016, it is hereby declared by the Auditors Report for the financial year ended as on March 31, 2023 contains for "Standalone Financial Statements" as provided under the Independent Auditors Report which is attached herewith for your reference.

You are kindly requested to take the above declaration in your records.

**FOR AND BEHALF OF  
SHANTIDOOT INFRA SERVICES LIMITED**

*Amrita Rathi*  
**AMRITA RATHI**  
**(COMPANY SECRETARY)**  
M.No- A65489



0612 227 1960



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# Gupta Agarwal & Associates

**CHARTERED ACCOUNTANTS**

Independent Auditor's Report on the Annual Audited Financial results for the half-year and year ended 31<sup>st</sup> March, 2023 of the Company Pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015

To

The Board of Directors of  
**SHANTIDOOT INFRA SERVICES LIMITED**  
(Formerly Shantidoot Infra Services Private Limited)

## Opinion

We have audited the accompanying financial results of **Shantidoot Infra Services Limited (Formerly Shantidoot Infra Services Private Limited)** ("the Company") for the half year ended 31<sup>st</sup> March, 2023 and the year to date results for the period from 1<sup>st</sup> April, 2022 to 31<sup>st</sup> March, 2023, 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 financial results:

- i) are presented in accordance with the requirements of Regulation 33 of the Listing Regulations in this regard; and
- ii) give a true and fair view in conformity with the recognition and measurement principles laid down in the applicable accounting standards and other accounting principles generally accepted in India of the net profit and other financial information for the half year ended 31<sup>st</sup> March, 2023 and the year to date results for the period from 1<sup>st</sup> April, 2022 to 31<sup>st</sup> March, 2023.

## 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 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 we have obtained is sufficient and appropriate to provide a basis for our opinion.

## Management's Responsibilities for the Financial Results

The Statement, which is the responsibility of the Company's management and approved by the Board of Directors, has been prepared on the basis of the 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 and other comprehensive income and other financial information in accordance with the 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.



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**CHARTERED ACCOUNTANTS**

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 financial results that give a true and fair view and are free from material misstatement, whether due to fraud or error.

In preparing the 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.

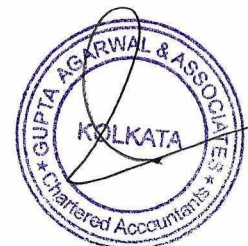
The Board of Directors is also responsible for overseeing the Company's financial reporting process.

## **Auditor's Responsibilities for the Audit of the Financial Results**

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

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 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. 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 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 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.





# Gupta Agarwal & Associates

**CHARTERED ACCOUNTANTS**

- Evaluate the overall presentation, structure and content of the 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.

#### Other Matters

The Statement includes the financial results for the half year ended March 31, 2023 being the balancing figure between audited figures in respect of the full financial year and the unaudited year to date figures up to the Half year (September 30, 2022) of the current financial year which were subject to limited review by us. Our report on the Statement is not modified in respect of this matter.

Date: 26.05.2023  
Place: Kolkata

For Gupta Agarwal & Associates  
Chartered Accountants

FRN: 329001E

J.S Gupta  
(Partner)

Membership No. : 059535

UDIN: 23059535BG8WUM6300





**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 Audited Financial Results for the Half Year and year Ended 31st March, 2023

Sr. No.	Particulars	Rs. in Lacs			
		6 Months ended 31.03.2023	6 Months ended 30.09.2022	Year to date figures as on 31.03.2022	Year to date figures as on 31.03.2023
		Audited	Un-Audited	Audited	Audited
1	<b>Income from Operations</b>				
	a) Revenue from Operations	547.35	428.60	761.25	975.95
	b) Other Operating Income	-	-	-	-
	c) Other Income	(5.42)	5.88	0.88	0.46
	<b>Total Income from Operations (Net)</b>	<b>541.93</b>	<b>434.48</b>	<b>762.13</b>	<b>976.41</b>
2	<b>Expenses</b>				
	(a) Cost of Material Consumed	399.23	347.08	477.25	746.31
	(b) Purchase of stock-in-trade	-	-	-	-
	(c) Direct Expenses	-	-	-	-
	(d) Changes in inventories	-	-	-	-
	(e) Employees Benefits Expenses	23.39	21.26	13.66	44.65
	(f) Finance Costs	3.12	0.01	4.62	3.13
	(g) Depreciation & Amortisation expense	15.12	14.24	36.64	29.36
	(h) Other Expenses	13.34	12.08	38.60	25.41
	<b>Total Expenses</b>	<b>454.20</b>	<b>394.67</b>	<b>570.77</b>	<b>848.86</b>
3	<b>Profit before exceptional items and tax (1-2)</b>	<b>87.74</b>	<b>39.82</b>	<b>191.36</b>	<b>127.55</b>
4	<b>Exceptional Items (Net- Gain/Loss)</b>	-	-	-	-
5	<b>Profit before tax (3+4)</b>	<b>87.74</b>	<b>39.82</b>	<b>191.36</b>	<b>127.55</b>
6	Tax Expense - Current Tax	24.49	12.09	56.27	36.57
	- Mat Credit Entitlement	-	-	(0.61)	-
	- Earlier Tax	3.65	-	1.06	3.65
	- Deffered Tax	(1.67)	(1.74)	(5.19)	(3.40)
7	<b>Profit after tax from Continuing Operations ( 5-6 )</b>	<b>61.28</b>	<b>29.46</b>	<b>139.83</b>	<b>90.73</b>
8	<b>Profit/(Loss) from Discontinuing Operations</b>	-	-	-	-
9	<b>Other Comprehensive Income</b>				
	(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	<b>Total Other Comprehensive Income (a+b+c+d)</b>	-	-	-	-
11	<b>Total Comprehensive Income (7+9)</b>	<b>61.28</b>	<b>29.46</b>	<b>139.83</b>	<b>90.73</b>
12	Paid Up Equity Share Capital (FV of Rs. 10/- Each)	179.80	179.80	5.00	179.80
13	Earnings per Equity Share (EPS) of Rs. 10/- each (annualized)	-	-	-	-
(i)	a) Basic in Rs.	3.64	1.75	279.67	5.39
	b) Diluted in Rs.	3.64	1.75	279.67	5.39

**Notes :**

- The above Financial Results were reviewed by Audit Committee and approved by the Board of Directors at the Meeting held on 26th May, 2023
- 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 Standars - 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
- Corresponding 6 month ended 31.03.2022 figures is not applicable as the company was listed on BSE SME platform on 19.09.2022

For SHANTIDOOT INFRA SERVICES LIMITED

AVIJEET KUMAR

AVIJEET KUMAR  
Managing Director & CFO  
DIN-05168425

Place : Patna  
Date : 26.05.2023





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Statement of Assets and Liabilities as at 31st, March 2023

Particulars	Rs. In Lacs	
	As at 31st, March 2023	As at 31st March, 2022
<b><u>EQUITY AND LIABILITIES</u></b>		
<b><u>EQUITY</u></b>		
Equity Share Capital	179.80	5.00
Other Equity	246.24	151.75
Total Equity	426.04	156.75
<b><u>LIABILITIES</u></b>		
<b><u>Non-Current Liabilities</u></b>		
Long Term Borrowings	42.65	54.57
Long term provisions	-	-
Total Non-Current Liabilities	42.65	54.57
<b><u>Current Liabilities</u></b>		
<b><u>Current Financial Liabilities</u></b>		
Short Term Borrowings	11.93	11.07
<b><u>Trade Payables</u></b>		
(a) Total Outstanding dues of micro enterprises and small enterprises	-	-
(b) Total outstanding dues of creditors other than micro enterprises and small enterprises	42.06	35.73
Other Current Liabilities	48.46	60.02
Short-term Provisions	36.57	56.27
Total Non-Current Liabilities	139.02	163.09
<b>TOTAL EQUITY &amp; LIABILITIES</b>	607.71	374.41
<b><u>ASSETS</u></b>		
<b><u>Non-Current Assets</u></b>		
Property, Plant & Equipment, Intangible Assets		
- Tangible Assets	69.61	80.21
- Capital Work-in-progress	-	-
Deferred Tax Assets (Net)	6.74	3.34
Other non Current Assets	0.20	0.60
Total Non-current Assets	76.55	84.15
<b><u>Current Assets</u></b>		
Inventories	106.93	139.05
Trade Receivables	42.20	8.37
Cash and Cash Equivalents	116.35	37.57
Short-term Loans and Advances	198.71	48.10
Other current assets	66.97	57.17
Total Current Assets	531.16	290.26
<b>TOTAL ASSETS</b>	607.71	374.41

For SHANTIDOOT INFRA SERVICES LIMITED

AVIJEET KUMAR

AVIJEET KUMAR  
 Managing Director & CFO  
 DIN-05168425

Place : Patna  
 Date : 26.05.2023





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**CASH FLOW STATEMENT FOR THE YEAR ENDED 31ST MARCH, 2023**

		Rs. in Lacs	
PARTICULARS		FIGURES AS AT THE END OF 31ST MARCH, 2023	FIGURES AS AT THE END OF 31ST MARCH, 2022
<b>A</b>	<b>Cash Flow from Operating Activities :</b>		
	Net Profit/ (Loss) before tax	127.55	191.36
	<b>Adjustments for:</b>		
	Depreciation	29.36	36.64
	Finance Cost	3.13	4.62
	Adjustment of Bank Charges	-	-
	License fees w/off	-	0.30
	Preliminary expenses w/off	-	0.12
	Interest Income	-	(0.83)
	<b>Operating Profit before working capital changes</b>	<b>160.04</b>	<b>232.21</b>
	Increase / (Decrease) in Other Current Assets	(66.06)	(38.40)
	Increase / (Decrease) in Trade Payables	6.33	(12.71)
	Increase / (Decrease) in Other Current Liabilities	(11.56)	26.53
	Increase / (Decrease) in Short Term Provisions	-	-
	(Increase) / Decrease in Inventories	32.12	(132.80)
	(Increase) / Decrease in Trade Receivable	(33.84)	(8.37)
	(Increase) / Decrease in Short Term Loans & Advances	(150.62)	(13.98)
	<b>Operating Profit after working capital changes</b>	<b>(63.59)</b>	<b>52.48</b>
	Less: Income Tax Paid	(3.65)	1.06
	<b>Net Cash from/ (used in) Operating Activities</b>	<b>(67.24)</b>	<b>51.42</b>
	( A )		
<b>B</b>	<b>Cash Flow from Investing Activities :</b>		
	Purchase of Property, Plant & Equipment and Intangible assets	(18.76)	(1.38)
	Other Non Current Assets	0.40	-
	Interest Received	-	0.83
	Increase in Long Term Loans & Advances	-	-
	<b>Net Cash from/ (used in) Investing Activities</b>	<b>(18.36)</b>	<b>(0.55)</b>
	( B )		
<b>C</b>	<b>Cash Flow from Financing Activities :</b>		
	Proceeds from issue of Share Capital	200.88	-
	Issue Expenses	(22.30)	-
	Finance Cost	(3.13)	(4.62)
	Proceeds from issue of Share Capital	-	-
	Movement of Long Term Borrowings	(11.92)	(21.07)
	Movement Short term borrowings	0.86	0.83
	<b>Net Cash from/ (used in) Financing Activities</b>	<b>164.39</b>	<b>(24.86)</b>
	( C )		
	<b>Net Increase/ (Decrease) in Cash &amp; Cash Equivalents</b>	<b>(A+B+C) 78.79</b>	<b>26.01</b>
	Cash & Cash Equivalents as at the beginning of the year	37.57	11.56
	<b>Cash &amp; Cash Equivalents as at the end of the year</b>	<b>116.35</b>	<b>37.57</b>

For SHANTIDOOT INFRA SERVICES LIMITED

AVIJEET KUMAR

AVIJEET KUMAR  
 Managing Director & CFO  
 DIN-05168425

Digitally signed by Avijeet Kumar  
 DN: cn=Avijeet Kumar, o=SHANTIDOOT INFRA SERVICES LIMITED, email=avijeet@shantidootinfra.com, c=IN  
 Reason: I am the Signer  
 Date: 2023.05.26 16:07:48 +05'30'

Place : Patna  
 Date : 26.05.2023

