



03/BSE/JUNE/2021-22

30<sup>th</sup> June, 2021

To,  
The Department of Corporate Services,  
BSE Limited,  
Phiroze Jeejeebhoy Towers,  
Dalal Street,  
Mumbai-400001

Scrip Code : 540147  
Security ID : SHASHIJIT

Subject : **Outcome of Board Meeting and submission of Audited Financial Results for the 4<sup>th</sup> quarter and year ended 31<sup>st</sup> March, 2021**

Dear Sir/Madam,

Further to our letter dated 22<sup>nd</sup> June, 2021, intimating you of the Board Meeting to be held today i.e. 30<sup>th</sup> June, 2021 and in accordance with the Regulation 30 read with Schedule III of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, we hereby inform you that the Board of Directors, inter-alia, approved the Standalone Audited Financial Results for the 4<sup>th</sup> quarter and year ended 31<sup>st</sup> March, 2021 pursuant to Regulation 33 of SEBI Listing Regulations.

Please find enclosed the copy of Standalone Audited Financial Results for the 4<sup>th</sup> quarter and year ended 31<sup>st</sup> March, 2021 along with the Audit Report issued by M/s NPV & Associates, Chartered Accountants, the Statutory Auditors of the Company and declaration on Unmodified Opinion in respect of aforesaid Audit Reports in accordance with the provisions of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.

The meeting of the Board of Directors commenced at 05.00 PM and concluded at 9:35 PM.

The above information is also available on the website of the Company i.e. www.shashijitinfra.com

This is for your information and records.

Yours Faithfully,  
For **SHASHIJIT INFRAPROJECTS LIMITED**

  
(Manthan D. Shah)  
Company Secretary  
& Compliance Officer  
ACS 42509



Encl. As above

**INDEPENDENT AUDITOR'S REPORT TO THE BOARD OF DIRECTORS OF SHASHIJIT INFRAPROJECTS LIMITED**

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

**Opinion**

We have audited the accompanying standalone quarterly financial results of SHASHIJIT INFRAPROJECTS LIMITED ("the company") for the quarter ended March, 2021 and the year to date results for the period from April 01, 2020 to March 31, 2021, 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. give 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 quarter ended March 31, 2021 as well as the year to date results for the period from April 01, 2020 to March 31, 2021.

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

**Emphasis of Matter**

We draw attention to Note 08 of the Statement, which states the impact of COVID 19 on the operation of the Company, our opinion is not modified in respect of this matter.

**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 Standalone 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

[www.npvca.in](http://www.npvca.in)

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**Ahmedabad :**  
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**Amravati :**  
Jamna Nivas,  
Bachhraj Plot,  
Amravati (M.S.) - 444 601.  
Tel. : +0721 - 2567 114



profit and other comprehensive income and other financial information in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 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 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 skepticism 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.



• Evaluate the appropriateness and reasonableness of disclosures made by the Board of Directors in terms of the requirements specified under Regulation 33 of the Listing Regulations.

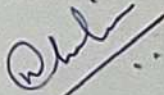
• Conclude on the appropriateness of the Board of Directors' use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Company's ability to continue as a going concern. 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.

• 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 NPV & ASSOCIATES**  
**Chartered Accountants**  
**FRN No. 129408W**



**Milan Chitalia**  
**Partner**

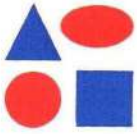
**M. NO: 112275**

**Place : Mumbai**

**Date : 30/06/2021**

**UDIN : 21112275AAAADA3030**





SHASHIJIT INFRAPROJECTS LIMITED			
Statement of Assets & Liabilities (Standalone Basis)			
CIN : L45201GJ2007PLC052114			
Particulars	At 31st March, 2021	At 31st March, 2020	
	(Amt in Rs.)	(Amt in Rs.)	
	(Audited)	(Audited)	
<b>1 ASSETS</b>			
<b>Non-current assets</b>			
(a) Property, plant and equipment	4,60,42,486	4,72,28,806	
(b) Capital work-in-progress	1,41,35,944	1,04,51,930	
(c) Other intangible assets	-	-	
(d) Financial assets	-	-	
(i) Investments	-	-	
(ii) Other financial assets	8,06,000	8,06,000	
(e) Deferred tax assets (net)	42,51,297	39,60,759	
(f) Other non-current assets	1,26,17,949	1,02,49,159	
<b>Sub-total - Non-Current Assets</b>	<b>7,78,53,676</b>	<b>7,26,96,654</b>	
<b>2 Current assets</b>			
(a) Inventories	7,11,23,672	8,35,42,923	
(b) Financial assets			
(i) Investments	65,372	65,372	
(ii) Trade receivables	6,52,30,760	7,55,11,055	
(iii) Cash and cash equivalents	5,75,862	61,35,911	
(iv) Bank balances other than Cash and Cash equivalents above	92,42,590	87,47,894	
(c) Other financial assets	2,05,75,638	1,32,75,817	
(d) Other current assets	4,12,20,114	2,71,97,298	
(e) Assets classified as held for sale	6,89,644	6,89,644	
<b>Sub-total - Current Assets</b>	<b>20,87,23,652</b>	<b>21,51,65,914</b>	
<b>TOTAL-ASSETS</b>	<b>28,65,77,328</b>	<b>28,78,62,568</b>	
<b>EQUITY AND LIABILITIES</b>			
<b>1 Equity</b>			
(a) Equity Share capital	10,34,40,000	10,34,40,000	
(b) Other equity	81,08,179	93,33,876	
<b>Sub-total - Shareholders' funds</b>	<b>11,15,48,179</b>	<b>11,27,73,876</b>	
<b>2 LIABILITIES</b>			
<b>1. Non-current liabilities</b>			
(a) Financial liabilities	-	-	
(b) Other financial liabilities	-	-	
(c) Loans	1,95,29,621	1,35,38,467	
(d) Provisions	7,67,305	10,58,575	
(e) Income tax liabilities (net)	-	-	
(f) Other non-current liabilities	-	-	
<b>Sub-total - Non-current liabilities</b>	<b>2,02,96,926</b>	<b>1,45,97,042</b>	
<b>2. Current liabilities</b>			
(a) Financial liabilities			
(i) Borrowing	5,38,14,876	4,43,07,698	
(ii) Trade payables			
(I) Total Outstanding dues to Micro, Small and Medium Enterprises	4,13,286	14,12,578	
(II) Total Outstanding dues Other Than to Micro, Small and Medium Enterprises	8,24,71,125	10,09,17,915	
(b) Other current liabilities	1,78,70,655	1,35,53,289	
(c) Provisions	1,62,281	3,00,170	
(d) Current tax liabilities (net)	-	-	
<b>Sub-total - Current liabilities</b>	<b>15,47,32,223</b>	<b>16,04,91,650</b>	
<b>TOTAL - EQUITY AND LIABILITIES</b>	<b>28,65,77,328</b>	<b>28,78,62,568</b>	

For SHASHIJIT INFRAPROJECTS LIMITED

  
(AJIT JAIN)  
CHAIRMAN & MANAGING DIRECTOR



Place: Vapi  
Date: 30/06/2021

## STATEMENT OF AUDITED FINANCIAL RESULTS FOR THE YEAR ENDED 31st March, 2021

Sr. No.	Particulars	QUARTER ENDED				YEAR ENDED	
		31st March, 2021	31st Dec, 2020	31st March, 2020	31st March-2021	31st March, 2020	
		INR Audited	INR Unaudited	INR Refer Note 3	INR Audited	INR Audited	INR Audited
1	Revenue						
	a) Revenue from operation	7,53,65,503	3,73,66,526	5,29,13,656	16,81,72,519	28,67,57,775	
	b) Other income	1,38,180	3,45,175	1,87,046	26,24,696	6,41,773	
	Total Revenue (a+b)	7,55,03,683	3,77,11,701	5,31,00,702	17,07,97,215	28,73,99,548	
2	Expenses						
	a) Cost of material consumed	4,78,24,954	1,40,37,043	2,87,58,444	9,00,76,849	15,35,34,023	
	b) Employee benefits expenses	45,34,071	56,20,185	41,85,970	1,97,66,302	3,21,60,489	
	c) Finance costs	16,32,821	17,61,961	15,09,207	62,45,812	48,96,761	
	d) Depreciation and amortization expenses	23,20,888	23,19,222	26,46,404	86,74,521	84,43,737	
	e) Other expenses	1,78,72,549	1,30,50,432	1,34,98,234	4,77,93,978	9,65,23,697	
	Total Expenses	7,41,85,282	3,67,88,844	5,05,98,258	17,25,57,462	29,55,58,707	
3	Profit/(Loss) from ordinary activities before Exception Item and tax (1-2)	13,18,401	9,22,857	25,02,443	(17,60,246)	(81,59,159)	
4	Exceptional Items	-	-	-	-	-	
5	Profit/(Loss) before tax (3-4)	13,18,401	9,22,857	25,02,443	(17,60,246)	(81,59,159)	
6	Total Tax expense:						
	Current tax	-	-	-	-	-	
	Deferred tax credit	-12,29,915	3,61,207	18,24,543	2,90,538	20,54,675	
7	Net Profit/(Loss) from the period (5-6)	88,486	12,84,064	43,26,986	(14,69,708)	(61,04,484)	
8	Other comprehensive income						
	Items that will not be reclassified to profit or loss						
	Remeasurement of defined benefit scheme (net off tax)	-	27,342	11,239	2,44,025	44,962	
9	Total other comprehensive income	-	27,342	11,239	2,44,025	44,962	
10	Total comprehensive income (7+9)	88,486	13,11,406	43,38,225	(12,25,683)	(60,59,522)	
11	Paid up equity share capital (Face value of Rs. 10/- each)	10,34,40,000	10,34,40,000	10,34,40,000	10,34,40,000	10,34,40,000	
12	Reserve excluding Revaluation Reserves as per balance sheet of previous accounting year	93,33,876.15	93,33,876.15	93,33,876.15	93,33,876.15	1,60,16,924.26	
13	Earnings per equity share (EPS)						
	(i) Basic	0.01	0.13	0.42	(0.12)	(0.59)	
	(ii) Diluted	0.01	0.13	0.42	(0.12)	(0.59)	



## SHASHIJIT INFRAPROJECTS LTD

## CASH FLOW STATEMENT FOR THE YEAR ENDED 31 MARCH 2021

CIN : L45201GJ2007PLC052114

Sr. No.	Particulars	YEAR ENDED	YEAR ENDED
		31st March, 2021	31st March, 2020
		Rs.	Rs.
<b>A</b>	<b>CASH FLOW FROM OPERATING ACTIVITIES</b>		
	Net profit before Tax as per Statement of Profit & Loss	-17,60,246	(81,14,885)
	<b>Adjustment For :</b>		
	Depreciation	86,74,521	84,43,737
	Finance costs	62,45,812	49,23,547
	Interest Income	(12,14,203)	(5,19,912)
	Dividend Income	-	(4,375)
	Rent Received	-	(45,763)
	Profit on sale of Car	(8,80,854)	-
	Sundry balance written back	(903)	(69,603)
	Provision for Gratuity and other long Term Provision	(28,603)	3,16,235
	Operating profit before working capital changes	1,10,35,523	49,28,981
	<b>Adjustment for:</b>		
	(Increase) / Decrease in Trade Receivable	1,02,80,295	2,38,03,055
	(Increase) / Decrease in Inventories	1,24,19,251	(2,49,90,446)
	(Increase) / Decrease in Other current assets	(1,40,22,816)	23,51,814
	(Increase) / Decrease in Other non- current Assets	(4,94,696)	(24,36,509)
	(Increase) / Decrease in Trade payables	(1,97,90,323)	2,50,01,449
	(Increase) / Decrease in Other current liabilities	46,62,496	30,06,350
	(Increase) / Decrease in short term provision	(1,37,889)	(12,15,267)
	(Increase) / Decrease in Other long term provision	(18,641)	(15,631)
		(71,02,323)	2,55,04,815
	<b>CASH GENERATED FROM OPERATIONS</b>	39,33,200	3,04,33,795
	Income Tax	-	-
	Direct Taxes Paid (Refund) [Net]	56,57,985	(61,34,873)
	Cash Flow Before Extra Ordinary Items	95,91,185	2,42,98,922
	Extra Ordinary Items	-	-
	Previous Year Adjustments	-	-
	<b>Net Cash from Operating Activities</b>	<b>95,91,185</b>	<b>2,42,98,922</b>
<b>B</b>	<b>CASH FLOW FROM INVESTMENT ACTIVITIES</b>		
	Purchase of Tangible & Intangible Assets	(1,21,91,780)	(3,04,31,050)
	Interest income	12,14,203	1,654
	Dividend income	-	4,375
	Rent Received	-	45,763
	Short Term Loans & Advances	(73,17,699)	(62,71,745)
	Long Term Loans & Advances	(80,08,897)	1,03,83,022
	Purchase of Investments	-	-
	Proceeds on FD Maturity	-	-
	Sale of Car	19,00,420	-
	<b>Net Cash used in Investing Activities</b>	<b>(2,44,03,754)</b>	<b>(2,62,67,981)</b>
<b>C</b>	<b>CASH FLOW FROM FINANCING ACTIVITIES</b>		
	Proceeds from Short Term Borrowing	1,44,68,742	3,26,160
	Finance costs	(62,45,812)	(49,23,547)
	Repayment of Borrowings	10,29,590	1,12,02,491
	Proposed Dividend	-	(5,17,200)
	Tax on Dividend	-	(1,06,312)
	<b>Net Cash used in Financing Activities</b>	<b>92,52,520</b>	<b>59,81,592</b>
	<b>NET INCREASE IN CASH AND CASH EQUIVALENTS (A+B+C)</b>	<b>(55,60,049)</b>	<b>40,12,534</b>
	CASH AND CASH EQUIVALENTS AT THE BEGINNING OF THE YEAR	61,35,911	21,23,378
	CASH AND CASH EQUIVALENTS AT THE END OF THE YEAR( Refer Note No.17)	5,75,862	61,35,911
		<b>(55,60,049)</b>	<b>40,12,533</b>

The cash flow statement has been prepared as per indirect method



**NOTES:**

1. The above results have been reviewed and recommended by Audit Committee and approved by the Board of Directors in their respective meeting held on 30<sup>th</sup> June, 2021. The Standalone Financial Results have been prepared in accordance with the Companies (Indian Accounting Standards) Rules, 2015 (IND AS) as amended, prescribed under Section 133 of the Companies Act, 2013, read with relevant rules issued thereunder.
2. The figures for the quarter ended 31<sup>st</sup> March, 2021 are balancing figures between audited figures of full financial year and the reviewed year-to-date figures up to nine months ended 31<sup>st</sup> December, 2020.
3. The Company has migrated to Main Board of BSE Limited w.e.f. 20<sup>th</sup> May, 2020, accordingly the Company had not prepared financial results for the quarter ended 31<sup>st</sup> March, 2020. However, comparative figures of quarter ended 31<sup>st</sup> March, 2020 as given have been prepared by the management after exercising due diligence to ensure financial results reflects true and fair view of Company's affair and they were neither audited nor subjected to limited review report by auditors.
4. The financial results for the year ended 31<sup>st</sup> March, 2021 have been subjected to audit by the Statutory Auditor of the Company. M/s NPV & Associates, Statutory Auditor of the Company has issued unmodified report on the audited financial results for the quarter and year ended on 31<sup>st</sup> March, 2021 which was also reviewed and taken on record by Audit Committee and Board in their respective meeting held on 30<sup>th</sup> June, 2021.
5. The figures for the corresponding previous periods have been re-classified/regrouped/re-arranged, wherever required to make them comparable with the figure of current periods.
6. Company has been working under following segments;
  - i. Construction & Engineering and related/allied activities
  - ii. Development and operating of government infrastructures and related/allied activitiesThere is no separate reportable segment as per AS-17. Therefore, segment reporting is not applicable.
7. The Company does not have any subsidiary, associate or joint venture. Therefore, it has prepared only standalone results.
8. The Company continues to consider the impact of COVID-19 pandemic in assessing the recoverability of financial and non-financial assets. For this purpose, the Company considered the internal and external sources of information up to the date of approval of these financial results. The Company based on its judgments and estimates expects to fully recover the carrying amount of financial assets. The impact of COVID-19 remains uncertain and may be different from what we have estimated as on the date of approval of these standalone financial results and the Company will continue to closely monitor any material changes to future economic conditions.
9. Statement of Standalone Assets and Liabilities as on 31<sup>st</sup> March, 2021 and statement of standalone cash flow for the year ended 31<sup>st</sup> March, 2021 are enclosed herewith.
10. There are no investor complaints received/pending as on 31<sup>st</sup> March, 2021.
11. The aforesaid financial results will be uploaded on the Company's website [www.shashijitinfraprojects.com](http://www.shashijitinfraprojects.com) and will also be available on the website of BSE LIMITED for the benefit of Investors and Shareholders.

For **SHASHIJIT INFRAPROJECTS LIMITED**



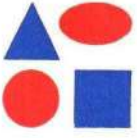
**(AJIT JAIN)**  
**CHAIRMAN & MANAGING DIRECTOR**  
**DIN: 01846992**



**Date** : 30<sup>th</sup> June, 2021

**Place** : Vapi





**30<sup>th</sup> June, 2021**

To,  
The Department of Corporate Services,  
BSE Limited,  
Phiroze Jeejeebhoy Towers,  
Dalal Street,  
Mumbai-400001

**Scrip Code** : 540147  
**Security ID** : SHASHIJIT

**Subject : Declaration pursuant to Regulation 33(3)(d) of the Securities & Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015**

Dear Sir/Madam,

In terms of the provisions of Regulation 33(3)(d) of the Securities & Exchange Board of India (Listing Obligations and 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 and circular no. CIR/CFD/CMD/56/2016 dated 27th May, 2016, We confirm that the Statutory Auditors of the Company, M/S NPV & Associates, Chartered Accountant, Mumbai (Firm Registration Number: 129408W) have issued an Audit Report with unmodified opinion on Standalone Audited Financial Results of the Company for the 4<sup>th</sup> quarter and year ended on 31<sup>st</sup> March, 2021.

Kindly take this declaration on your records.

Yours faithfully,  
**For SHASHIJIT INFRAPROJECTS LIMITED**

  
**(AJIT JAIN)**  
**CHAIRMAN & MANAGING DIRECTOR**  
**DIN: 01846992**



**Reconciliation of Loss after tax as previously reported under Indian GAAP and Ind AS.**

Sr. No.	Particulars	Year	Quarter
		31st March, 2020	31st March, 2020
I	Loss for the period under previous GAAP	-60,55,924	43,17,491
II	<b>Adjustments:</b>		
	Borrowings measured at amortised cost	26,786	32,659
	Actuarial gain reclassified to other comprehensive income	-60,760	-15,190
	Interest Value In Retention Money added in Other Income	2,120	2,012
	Depreciation On Investment Property		11,106
	Interest Value In Retention Money deducted from Contract Receipt	-12,420	-12,420
	Deferred Tax Adjustments	-4,286	-8,672
III	<b>Total adjustments</b>	<b>-48,560</b>	<b>9,495</b>
IV	<b>Loss for the period under Ind AS (I+III)</b>	<b>-61,04,484</b>	<b>43,26,986</b>
V	<b>Other comprehensive income</b>		
	Remeasurment of defined benefit scheme (net off tax)	44,962	11,239
VI	<b>Total comprehensive income (IV+V)</b>	<b>(60,59,522)</b>	<b>43,38,225</b>



*[Handwritten signature]*