

**Ref: SISL: BSE/2024-25/006**

**Date: 10th May, 2024**

To,  
The Manager – Listing Compliance,  
Department of Corporate Service,  
The BSE Limited,  
P.J. Towers, Dalal Street,  
Fort, Mumbai – 400 001  
Scrip Code: 543598-SISL

**Sub: Disclosure pursuant to Regulation 23 , Regulation 30 and Regulation 33 SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 for the half year ended as on 31<sup>st</sup>, March 2024:Outcome of the Board Meeting**

This is to inform you that the in pursuance to Reg. 30 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, the Board of Directors of the Company in its Meeting held today i.e., 10th May , 2024, which commenced at 11:00 A.M. and concluded at 04:50 P.M. (with a break for lunch for 45 mins in between) at the registered office of the Company at House No. 221 Patliputra Colony, 2nd floor, Patna, Bihar-800013 transacted the following business:

1. The Board of Directors reviewed and discussed the financial statements. Each point was discussed and thoroughly observed. Thereafter they approved unaudited financial results for the half year and year ended March 31, 2024.
2. The Board of Directors approved and adopted the Annual Standalone Audited Financial Results , Statement of Assests and Liabilities and the Cash Flow Statement for the half yearly and year ended March 31, 2024, as recommended by the Audit Committee. M/s. Gupta Agarwal and Associates, Chartered Accountants (Firm Registration no. 329001E), Statutory Auditors of the Company, have issued Audit Reports on the above financial results.



The said Audited Financial Results prepared in terms of Regulation 33 of SEBI (Listing Obligations & Disclosure Requirements) Regulations, 2015 together with the Auditor's Report for the quarter and financial year ended March 31, 2024 are enclosed herewith

3.The Board of Directors took the note of Disclosure of Interest in MBP-1 put before the board by each Director of the Company for the current financial year.

4.. The Company shall shift to a nearby location within 5km from its existing place of business. The change shall not affect the shareholders in any significant manner as the company shall remain within the local limits of its existing registered office. The Board of Directors considered the proposal and approved the change of registered office of the Company within the local limits of its registered office, as proposed and the Board also authorized one of the directors to handle the process of filing necessary forms in this regard with the ROC and take all necessary approvals

5.. In line with the vision of the Company, proposal for a new name was made before the Board for its approval. Consent of the Board of Directors was accorded to change the name of the Company and one of the Director was authorized to proceed for requisite formalities with the ROC.

6.The Board of Directors approved the proposal for adoption of new numbering system for correspondences with Board, Shareholders and Stock Exchange in order to keep a proper track of all documents and correspondences issued in this regard.

7. The Board of Directors approved the re-appointment of CS Govind Khandelwal and Co., whose consent was received in advance and was placed before the Board today, as the Secretarial Auditor of the Company for the F.Y 2023-24. (Annexure 1)

8. The related party transaction for the year ended 31<sup>st</sup> march 2024 approved by the Audit committee in its meeting was placed before the Board of Directors. The Board of Directors reviewed and observed that everything should be in adherence with IND AS 24 and section 118 of the Companies Act 2014. It further observed that the disclosure of related party transactions and balances for the year ended March 31, 2024 as pursuant with Regulation 23(9) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 were to be kept ready to make necessary disclosures and for reporting purpose.

No agenda being thereafter, the meeting was concluded with a vote of thanks by the chairman

You are requested to kindly take the above information on record.

**Thanking You,  
Yours faithfully,  
FOR AND BEHALF OF  
SHANTIDOOT INFRA SERVICES LIMITED;**

**PALLAVI PRAMOD BHANDARI  
Company Secretary and Compliance Officer  
Membership No. 57904**



Annexure 1

Secretarial Auditor

Sr. No	Details of events that need to be provided	Information of such event
1	Reason for change viz. Appointment, Resignation, Removal, Death or otherwise	Appointment of Secretarial Auditor of the Company.
2	Date of Appointment/ <del>Cessation</del> (as applicable) & term of Appointment	10.05.2024 For conducting Secretarial Audit of the Company for the Financial Year 2023-2024.
3	Brief profile	Govind Khandelwal & Co. is a firm which has been engaged in Corporate Advisory and Management Consultants, having experience in dealing with matters relating to Company Law, Taxation Law, Secretarial Audit, Securities Laws, Labour Laws, Legal Due Diligence, Valuation and Listings.
4	Disclosure of relationship between Directors (in case of appointment of director)	NA





Independent Auditor's Report on the Annual Audited Financial results for the half-year and year ended 31<sup>st</sup> March, 2024 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, 2024 and the year to date results for the period from 1<sup>st</sup> April, 2023 to 31<sup>st</sup> March, 2024, 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:

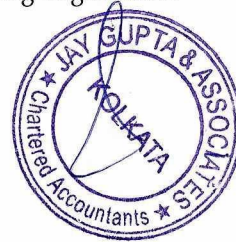
- i) are presented in accordance with the requirements of Regulation 33 of the Listing Regulations in this regard; and
- ii) give a true and fair view in conformity with the recognition and measurement principles laid down in the applicable accounting standards and other accounting principles generally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





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.





# Jay Gupta & 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, 2024 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, 2023) 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: 10.05.2024  
Place: Kolkata

For Jay Gupta and Associates  
(Formerly Gupta Agarwal & Associates)  
Chartered Accountants  
FRN: 329001E

J.S Gupta  
(Partner)

Membership No. : 059535

UDIN: 24059535BKBIYS1796



**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 Standalone Financial Results for the Half Year Ended and for the Period Ended 31st March, 2024**

Sr. No.	Particulars	Rs. in Lacs				
		6 Months ended 31.03.2024 Audited	6 Months ended 30.09.2023 Uu-audited	6 Months ended 31.03.2023 Audited	Year to date figures as on 31.03.2024 Audited	Year to date figures as on 31.03.2023 Audited
1	Income from Operations	673.82	326.29	547.35	1,000.11	975.95
	a) Revenue from Operations					
	b) Other Income	0.35		(5.42)	0.35	0.46
	Total Income from Operations (Net)	674.16	326.29	541.93	1,000.46	976.41
2	Expenses					
	(a) Cost of Material Consumed	587.30	229.62	333.19	816.92	680.27
	(b) Purchase of stock-in-trade					
	(c) Direct Expenses					
	(d) Changes in inventories	(71.87)		66.04	(71.87)	66.04
	(e) Employees Benefits Expenses	21.08	21.53	23.39	42.61	44.65
	(f) Finance Costs	1.65	1.39	3.12	3.04	3.13
	(g) Depreciation & Amortisation expense	11.14	11.11	15.11	22.25	29.36
	(h) Other Expenses	11.16	10.05	13.33	21.21	25.41
	Total Expenses	560.46	273.70	454.18	834.16	848.86
3	Profit before exceptional items and tax (1-2)	113.70	52.59	87.75	166.29	127.55
4	Exceptional Items (Net- Gain/Loss)					
5	Profit before tax (3+4)	113.70	52.59	87.75	166.29	127.55
6	Tax Expense - Current Tax	29.20	14.75	24.49	43.95	36.57
	- Mat Credit Entitlement	0.61			0.61	
	- Earlier Tax			3.65		3.65
	- Deferred Tax	(1.01)	(1.08)	(1.67)	(2.09)	(3.40)
7	Profit after tax from Continuing Operations ( 5-6)	84.90	38.92	61.28	123.82	90.73
8	Profit/(Loss) from Discontinuing Operations					
9	Other Comprehensive Income					
	(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	Total Other Comprehensive Income (a+b+c+d)					
11	Total Comprehensive Income (7+9)	84.90	38.92	61.28	123.82	90.73
12	Paid Up Equity Share Capital (FV of Rs. 10/- Each)	179.80	179.80	179.80	179.80	179.80
13	Earnings per Equity Share (EPS) of Rs. 10/- each (not annualized)					
	(i) a) Basic	4.72	2.16	3.64	6.89	5.39
	b) Diluted	4.72	2.16	3.64	6.89	5.39

**Notes :**

- The above Financial Results were reviewed by Audit Committee and approved by the Board of Directors at the Meeting held on 10th May, 2024
- 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 Standards - 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

LIMITED

For SHANTIDOOT INFRA SERVICES

A  
Managing  
Director & CFO  
DIN-05168425



Place : Patna

Date : 10.05.2024



**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 Standalone Assets and Liabilities as at 31st, March 2024

Particulars	<u>Rs. In Lacs</u>	
	As at 31th, March 2024	As at 31st March, 2023
<b><u>EQUITY AND LIABILITIES</u></b>		
<b><u>EQUITY</u></b>		
Equity Share Capital	179.80	179.80
Other Equity	370.06	246.24
Total Equity	549.86	426.04
<b><u>LIABILITIES</u></b>		
<b><u>Non-Current Liabilities</u></b>		
Long Term Borrowings	10.00	42.65
Long term provisions		-
Total Non-Current Liabilities	10.00	42.65
<b><u>Current Liabilities</u></b>		
<b><u>Current Financial Liabilities</u></b>		
Short Term Borrowings	-	11.93
<b><u>Trade Payables</u></b>		
(a) Total Outstanding dues of micro enterprises and small enterprises	6.12	-
(b) Total outstanding dues of creditors other than micro enterprises and small enterprises	35.79	42.06
Other Current Liabilities	83.47	48.46
Short-term Provisions	43.94	36.57
Total Non-Current Liabilities	169.32	139.02
<b>TOTAL EQUITY &amp; LIABILITIES</b>	<b>729.18</b>	<b>607.71</b>
<b><u>ASSETS</u></b>		
<b><u>Non-Current Assets</u></b>		
Property, Plant & Equipment, Intangible Assets		
- Tangible Assets	47.33	69.48
- Intangible Assets	0.12	0.12
Non-current Investments	56.75	
Deffered Tax Assets (Net)	8.83	6.74
Other non Current Assets	1.80	0.20
Total Non-current Assets	114.83	76.55
<b><u>Current Assets</u></b>		
Inventories	178.49	106.93
Trade Receivables	42.64	42.20
Cash and Cash Equivalents	194.81	116.35
Short-term Loans and Advances	105.02	198.71
Other current assets	93.40	66.97
Total Current Assets	614.35	531.16
<b>TOTAL ASSETS</b>	<b>729.18</b>	<b>607.71</b>

For SHANTIDOOT INFRA SERVICES LIMITED

  
**AVIJEET KUMAR**  
 Managing Director & CFO  
 DIN-05168425



Place : Patna  
 Date : 10.05.2024

**SHANTIDOOT INFRA SERVICES LIMITED**  
(Formerly known as SHANTIDOOT INFRA SERVICES PRIVATE LIMITED)

CIN: U93000BR2019PLC041303  
CAH FLOW STATEMENT AS ON 31ST MARCH, 2024

(Rs. in Lakhs)

	Particulars	For the Year ended 31st March, 2024	For the Year ended 31st March, 2023
<b>A</b>	<b>CASH FLOW FROM OPERATING ACTIVITIES:</b>		
	Net Profit before tax	166.29	127.55
	<b>Adjustments of:</b>		
	Depreciation	22.25	29.36
	Finance Cost	3.04	3.13
	MAT Credit w/off	(0.61)	-
	License fees w/off	-	-
	Preliminary expenses w/off	-	-
	Interest Income	-	-
	<b>Operating Profit before Working Capital Charges</b>	<b>190.97</b>	<b>160.04</b>
	<b>Adjusted for:</b>		
	Inventories	(71.56)	32.12
	Trade receivables	(0.43)	(33.84)
	Short Term Loans & Advances	93.71	(150.61)
	Other Current Assets	(26.44)	(66.06)
	Trade Payable	(0.16)	6.33
	Short term provision	-	-
	Other Current Liabilities	35.00	(11.56)
	<b>Cash Generated From Operations</b>	<b>221.08</b>	<b>(63.60)</b>
	Payment of Income Tax (Net of Refund)	(36.57)	(3.65)
	<b>Net cash generated/ (used in) from operating activities</b>	<b>184.51</b>	<b>(67.25)</b>
<b>B</b>	<b>CASH FLOW FROM INVESTING ACTIVITIES:</b>		
	Purchase of Property, Plant & Equipment and Intangible assets	(0.08)	(18.76)
	Other Non-Current assets	(1.60)	0.40
	Purchase/ (Sale) of Investments	(56.75)	-
	Interest Income	-	-
	<b>Net Cash used in Investing Activities (B)</b>	<b>(58.43)</b>	<b>(18.36)</b>
<b>C</b>	<b>CASH FLOW FROM FINANCING ACTIVITIES:</b>		
	Proceeds from issue of Share capital	-	200.88
	Issue expenses	-	(22.31)
	Finance Cost	(3.04)	(3.13)
	Movement of Long Term Borrowings	(32.65)	(11.92)
	Movement Short term borrowings	(11.93)	0.86
	<b>Net Cash used in Financing Activities (C)</b>	<b>(47.62)</b>	<b>164.39</b>
	<b>Net Increase/(Decrease) in Cash and Cash Equivalents</b>	<b>78.46</b>	<b>78.78</b>
	<b>Cash and Cash Equivalents at the beginning of the year</b>	<b>116.35</b>	<b>37.57</b>
	<b>Cash and Cash Equivalents at the end of the year</b>	<b>194.81</b>	<b>116.35</b>

For SHANTIDOOT INFRA SERVICES LIMITED

AVJJEET KUMAR  
Managing Director & CFO  
DIN-05168425



Place : Patna  
Date : 10.05.2024