

SHARANAM INFRAPROJECT AND TRADING LIMITED

CIN: L45201GJ1992PLC093662

Reg. Off.: 303, Earth Arise, Nr. Y.M.C.A. Club, S. G. Road, Makarba, Vejalpur,
Ahmedabad – 380 051

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

Website: www.sharanaminfra.co.in

Date: 12th February, 2024

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

Dear Sir / Ma'am,

Subject: Submission of Unaudited Financial Results for the Quarter and Nine Months ended on 31st December, 2023 along with Limited Review Report

Ref: Security Id: SIPTL / Code: 539584

In reference to the 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 Nine Months ended on 31st December, 2023 along with Limited Review Report.

Kindly take the same on your record and oblige us.

Thanking You.

Yours Faithfully,

For, Sharanam Infracproject and Trading Limited

Jigneshkumar Ambalia
Managing Director
DIN: 07784782

SHARANAM INFRAPROJECT AND TRADING LIMITED

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Registered Office: 303, Earth Arise, Nr. Y.M.C.A. Club, S. G. Road, Makarba, Vejalpur, Ahmedabad Ahmedabad - 380051
Corporate Office: 303, Earth Arise, Nr. Y.M.C.A. Club, S. G. Road, Makarba, Vejalpur, Ahmedabad Ahmedabad - 380051

Statement of Unaudited Financial Results for the Quarter ended on December 31, 2023

(₹ In Lakh except per share data)

Particulars	Quarter Ended			9 MONTH ENDED		Year Ended	
	31-12-2023	30-09-2023	31-12-2022	31-12-2023	31-12-2022	31-03-2023	
A	Date of start of reporting period						01-10-2022
B	Date of end of reporting period						31-03-2023
C	Whether results are audited or unaudited						Audited
D	Nature of report standalone or consolidated						Standalone
I	Revenue From Operations						
	Net sales or Revenue from Operations						-
II	Other Income						-
III	Total Income (I+II)						-
IV	Expenses						
(a)	Cost of materials consumed						-
(b)	Purchases of stock-in-trade						-
(c)	Changes in inventories of finished goods, work-in-progress and stock-in-trade						-
(d)	Employee benefit expense						0.45
(e)	Finance Costs						0.45
(f)	Depreciation and amortisation expense						0.75
(g)	Other Expenses						1.35
(h)	Manufacturing Expenses						0.95
(i)	Sales & Promotion Expenses						1.56
(j)	Administrative Expenses						0.01
	Total expenses (IV)						6.80
V	Profit/(loss) before exceptional items and tax (III-IV)						1.37
VI	Exceptional items						7.86
VII	Profit (loss) after exceptional items and before Tax (V-VI)						13.75
VIII	Tax Expense						17.20
(a)	Current Tax						-
(b)	(Less):- MAT Credit						-
(c)	Current Tax Expense Relating to Prior years						-
(d)	Deferred Tax (Asset)/Liabilities						-
IX	Profit (Loss) for the period from continuing operations (VII-VIII)						(0.55)
X	Profit/(loss) from discontinued operations						(6.80)
XI	Tax expenses of discontinued operations						(1.37)
XII	Profit/(loss) from Discontinued operations (after tax) (X-XI)						(7.86)
XIII A	Profit(Loss) For Period Before Minority Interest						(13.75)
XIII B	Share Of Profit / Loss of Associates and joint ventures accounted for using equity method						(17.20)
XIII C	Profit/Loss Of Minority Interest						-
XIV	Profit (Loss) for the period (XIII A + XIII B + XIII C)						(0.55)
XV	Other Comprehensive Income						(6.80)
	a. i). Items that will not be reclassified to profit or loss						(1.37)
	ii). Income tax relating to items that will not be reclassified to profit or loss						(7.86)
	b. i). Item that will be reclassified to profit or loss						(13.75)
	ii). Income tax relating to items that will be reclassified to profit or loss						(17.20)
	Total Comprehensive income						(0.55)
XVI	Total Comprehensive income [Comprising Profit for the Period and Other comprehensive income] (XIV+XV)						(6.80)
XVII	Details of equity share capital						(1.37)
	Paid-up equity share capital						(7.86)
	Face value of equity share capital (Per Share)						(13.75)
XIX	Earnings per share						(17.20)
(a)	Earnings per share (not annualised for quarter ended)						
	Basic earnings (loss) per share from continuing operation						0.00
	Diluted earnings (loss) per share from continuing operation						0.01
(b)	Earnings per share (not annualised for quarter ended)						
	Basic earnings (loss) per share from discontinued operation						0.00
	Diluted earnings (loss) per share from discontinued operation						0.01
(c)	Earnings per share (not annualised for quarter ended)						
	Basic earnings (loss) per share from continuing and discontinued operations						0.00
	Diluted earnings (loss) per share continuing and discontinued operations						0.01

Notes on Financial Results:-

- 1 The above Unaudited financial results for the quarter and nine months ended Dec 31, 2023 have been reviewed by the Audit Committee and subsequently approved by the Board of Directors in their respective meetings held on February 12, 2024.
- 2 The Unaudited standalone financial results have been 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.
- 3 As per Indian Accounting Standard 108 on "Operating Segment" (Ind AS 108), the Company has only one reportable segment. i.e. "Trading in retail products".
- 4 The figures for the corresponding previous period have been restated/regrouped wherever necessary, to make them comparable.

For Sharnam Infracproject and Trading Limited

Jigneshkmar Parshottambhai Ambalia
Managing Director
DIN 07784782

Date :- 12-Feb-24
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 31st December, 2023 ("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.

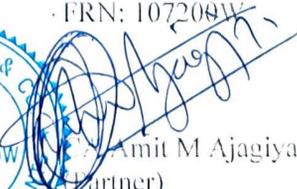
We conducted our review of the Statement in accordance with the Standard on Review Engagements (SRE) 2410 "Review of Interim Financial Information Performed by the Independent Auditor of the Entity", issued by the Institute of Chartered Accountants of India. A review of interim financial information 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: 12-02-2024
Place: Ahmedabad

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




Amit M Ajagiya
(Partner)

(Mem No: 140574)

UDIN: 24140574BKAESN4371