SHRISTI
WELCOME TO LIFE

SIDCL/ Sect./2017-18/1370

December 12, 2017

BSE Limited
P. J. Towers,
Dalal Street, Mumbai - 400001
BSE Scrip Code: 511411

The Calcutta Stock Exchange Limited
7, Lyons Range,
Kolkata - 700001
CSE Scrip Code: 026027

Dear Sir/Madam,

Sub: Unaudited Financial Results for the quarter and half year ended 30.09.2017 published in the newspapers

In continuation to our letter dated 11th December 2017, please find enclosed herewith copies of the Unaudited Financial Results for the quarter and half year ended 30th

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Shristi Infrastructure Development Corporation Limited
Regd Office: Plot No. X -1, 2 & 3, Block EP, Sector V, Salt Lake City, Kolkata - 700091
CIN - L65922WB1990PLC049541
Phone No. (033) 40202020/ 40154646, Fax No. (033) 40202099
Website: www.shristicorp.com, Email: investor.relations@shristicorp.com

EXTRACT OF STANDALONE UNAUDITED FINANCIAL RESULTS

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EXTRACT OF STANDALONE UNAUDITED FINANCIAL RESULTS FOR THE QUARTER AND HALF YEAR ENDED 30.09.2017

(₹ in Lakh)

	(Comprising Profit and other Comprehensive Income for the period)	52.36	23.26	120.40
7	Equity Share Capital (Face value ₹ 10/-)	2,220	2,220	2,220
8	Earning per Share (of ₹ 10/- each) 1. Basic (₹) 2 Diluted (₹)	0.24 0.24	0.10 0.10	0.54 0.54

Notes : (1) The above is an extract of the detailed format of Quarterly Financial Results filed with the Stock Exchanges under Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015. The full format of the Quarterly Financial Results are available on the Stock Exchange website i.e BSE website (www.bseindia.com), Calcutta Stock Exchange Limited (www.cse-india.com) and Company's. website (www.shristicorp.com). **(2)** The company has adopted, Indian Accounting Standards prescribed under section 133 of The Companies Act 2013 (Ind AS) from 1st April, 2017 and accordingly these financial results and all the period presented have been prepared in accordance with recognition and measurement principles laid down in Ind AS 34- Interim Financial Reporting read with relevant rules issued thereunder and the other accounting principles generally accepted in India and discloses the information required to be disclosed in terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 and amendment thereon. The transition balance sheet as at 1st April, 2016 has been prepared in accordance with

the Company and (2) Demerger of Hospitality Business of the Company into Shristi Hotels & Resorts Private Limited (wholly owned subsidiary of the Company) which would be listed with a mirror shareholding as that of the Company. Appointed date of the Scheme is 01.01.2017. SEBI and BSE have given their approval for the Scheme vide their letters dated 12th May 2017. The Scheme is subject to various other regulatory approvals. Pending such approvals, the Scheme has not been accounted for the quarter. **(5)** Reconciliation of standalone financial results as previously reported (referred to as "Previous GAAP") and Ind AS for quarter presented are as under:

(₹ in Lakh)

Particulars	Quarter 30.09.2016
Net Profit /(Loss) as per Previous GAAP (after tax)	44.18
Add/(Less) - Effect of transition to Ind AS	
(i) Measurement of Financial liabilities/assets at amortised cost	(20.71)
(ii) Reclassification of actuarial gain/(loss) arising in respect of employee benefits scheme to Other Comprehensive Income (net of tax)	(2.67)
(iii) Realignment of project cost	(0.22)
Net impact of Ind AS adjustments	(23.59)
Net Profit /(Loss) as reported under Ind AS	20.59
Other Comprehensive Income (net of tax)	2.67
Total Comprehenisve Income as reported under Ind AS	23.26

For and on behalf of the Board of Directors of
Shristi Infrastructure Development Corporation Limited
Sunil Jha
Managing Director

Place : Kolkata
Date : 11th December, 2017