

SHARANAM INFRAPROJECT AND TRADING LIMITED

CIN: L45201GJ1992PLC093662

Reg. Off.: Shop A-915, The Capital, Opposite Hetarth Party Plot, Science City Road, Sola,
Ahmedabad, Gujarat, India – 380 060

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

Website: www.sharanaminfra.co.in

Date: 27th May, 2025

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

Dear Sir / Madam,

Subject: Outcome of the Board Meeting held today i.e., Tuesday, 27th May, 2025

Ref: Security Id: SIPTL / Code: 539584

Pursuant to Regulation 30(6) of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, we hereby inform you that the Board of Directors of the Company, in their meeting held today, i.e., on Tuesday, 27th May, 2025, at the Registered office of the Company situated at Shop A-915, The Capital, Opposite Hetarth Party Plot, Science City Road, Sola, Ahmedabad, Gujarat, India – 380 060 which commenced at 04:00 P.M. and concluded at 08:15 P.M., has inter alia considered and approved;

1. Audited Financial Results of the Company for the Quarter and Year ended on 31st March, 2025 along with Auditor's Report.
2. Appointed M/s. Jay Pandya & Associates, Practising Company Secretaries, Ahmedabad (FRN: S2024GJ963300) as Secretarial Auditor of the Company for the Financial Year 2024-25.
3. Resignation of Ms. Pooja Haribhai Gadhavi, the Company Secretary and Compliance Officer, w.e.f. 27th May, 2025.

Kindly take the same on your record and oblige us.

Thanking You

For, Sharanam Infracproject and Trading Limited

Pratikkumar Shamjibhai Bhalodiya
Managing Director
DIN: 10818984

SHARANAM INFRAPROJECT AND TRADING LIMITED

CIN: L45201GJ1992PLC093662

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Corporate Office: Shop A-915, The Capital, Opposite Hetarth Party Plot, Science City Road, Sola, Sola, Ahmedabad, Ahmedabad, Gujarat, India, 380060

Statement of Standalone Financial Results for the quarter and year ended on March 31, 2025

(₹ In Lakh except per share data)

Particulars	Quarter Ended			Year Ended	
	31-03-2025	31-12-2024	31-03-2024	31-03-2025	31-03-2024
A	Date of start of reporting period				
	01-01-2025	01-10-2024	01-01-2024	01-04-2024	01-04-2023
B	Date of end of reporting period				
	31-03-2025	31-12-2024	31-03-2024	31-03-2025	31-03-2024
C	Whether results are audited or unaudited				
	Audited	Unaudited	Audited	Audited	Audited
D	Nature of report standalone or consolidated				
	Standalone	Standalone	Standalone	Standalone	Standalone
I	Revenue From Operations				
	Net sales or Revenue from Operations				
	2,384.05	1,000.46	176.07	3,740.11	176.07
II	Other Income				
	0.10	21.00	-	21.10	-
III	Total Income (I+II)				
	2,384.15	1,021.46	176.07	3,761.21	176.07
IV	Expenses				
(a)	Cost of materials consumed				
	-	-	-	-	-
(b)	Purchases of stock-in-trade				
	1,944.38	872.93	328.60	3,032.78	328.60
(c)	Changes in inventories of finished goods, work-in-progress and stock-in-trade				
	-	39.08	(228.79)	156.37	(228.79)
(d)	Employee benefit expense				
	3.70	1.19	1.21	9.60	2.56
(e)	Finance Costs				
	-	-	-	-	-
(f)	Depreciation and amortisation expense				
	0.54	-	0.73	0.54	0.73
(g)	Other Expenses				
	41.30	5.91	63.10	53.58	69.34
(h)	Manufacturing Expenses				
(i)	Sales & Promotion Expenses				
(j)	Administrative Expenses				
	-	-	0.78	-	1.05
	Total expenses (IV)				
	1,989.92	919.11	165.63	3,252.87	173.49
V	Profit/(loss) before exceptional items and tax (III-IV)				
	394.23	102.35	10.44	508.34	2.58
VI	Exceptional items				
	-	-	-	-	-
VII	Profit (loss) after exceptional items and before Tax (V-VI)				
	394.23	102.35	10.44	508.34	2.58
VIII	Tax Expense				
(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)				
	394.23	102.35	10.44	508.34	2.58
X	Profit/(loss) from discontinued operations				
	-	-	-	-	-
XI	Tax expenses of discontinued operations				
	-	-	-	-	-
XII	Profit/(loss) from Discontinued operations (after tax) (X-XI)				
	-	-	-	-	-
XIII A	Profit(Loss) For Period Before Minority Interest				
	394.23	102.35	10.44	508.34	2.58
XIII B	Share Of Profit / Loss of Associates and joint ventures accounted for using equity method				
	-	-	-	-	-
XIII C	Profit/Loss Of Minority Interest				
	-	-	-	-	-
XIV	Profit (Loss) for the period (XIII A + XIII B + XIII C)				
	394.23	102.35	10.44	508.34	2.58
XV	Other Comprehensive Income				
a. i.	Items that will not be reclassified to profit or loss				
	-	-	-	-	-
ii.	Income tax relating to items that will not be reclassified to profit or loss				
	-	-	-	-	-
b. i.	Item that will be reclassified to profit or loss				
	-	-	-	-	-
ii.	Income tax relating to items that will be reclassified to profit or loss				
	-	-	-	-	-
	Total Comprehensive income				
	-	-	-	-	-
XVI	Total Comprehensive income [Comprising Profit for the Period and Other comprehensive income] (XIV+XV)				
	394.23	102.35	10.44	508.34	2.58
XVII	Details of equity share capital				
	Paid-up equity share capital				
	5,940.33	1,200.02	1,200.02	1,200.02	1,200.02
	Reserve excluding Revaluation reserve				
	364.30	(29.93)	(144.03)	(144.03)	(144.03)
	Face value of equity share capital (Per Share)				
	Rs. 1/-	Rs. 1/-	Rs. 1/-	Rs. 1/-	Rs. 1/-
XIX	Earnings per share				
(a)	Earnings per share (not annualised for quarter ended)				
	Basic earnings (loss) per share from continuing operation				
	0.066	0.085	0.009	0.424	0.002
	Diluted earnings (loss) per share from continuing operation				
	0.066	0.085	0.009	0.424	0.002
(b)	Earnings per share (not annualised for quarter ended)				
	Basic earnings (loss) per share from discontinued operation				
	-	-	-	-	-
	Diluted earnings (loss) per share from discontinued operation				
	-	-	-	-	-
(c)	Earnings per share (not annualised for quarter ended)				
	Basic earnings (loss) per share from continuing and discontinued operations				
	0.066	0.085	0.009	0.424	0.002
	Diluted earnings (loss) per share continuing and discontinued operations				
	0.066	0.085	0.009	0.424	0.002

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Notes on Financial Results:-

1	The above audited financial results for the quarter and year ended March 31, 2025 have been reviewed by the Audit Committee and subsequently approved by the Board of Directors in their respective meetings held on May 27, 2025.
2	The audited standalone financial results are 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
4	Standalone Statement of Assets and Liabilities as on March 31, 2025 and Cash Flow Statement for the financial year ended on March 31, 2025 are attached herewith.
5	Figures of the quarter ended March 31, 2025 and March 31, 2024 are the balancing figures between audited figures in respect of the full financial year and year to date figures up to the third quarter of the relevant financial year. Also the figures up to the end of third quarter had only been reviewed and not subject to audit.
6	The figures for the corresponding previous period have been restated/regrouped wherever necessary, to make them comparable.

For, SHARANAM INFRAPROJECT AND TRADING LIMITED

Date :- 27-May-25
Place:- Ahmedabad

Pratikkumar Shamjibhai Bhalodiya
Managing Director
DIN 10818984

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Standalone Statement of Assets and Liabilities

(₹ In Lakh)

A	Particulars	Year Ended	Year Ended
		31-03-2025	31-03-2024
B	Date of start of reporting period	01-04-2024	01-04-2023
C	Date of end of reporting period	31-03-2025	31-03-2024
D	Whether results are audited or unaudited	Audited	Audited
	Nature of report standalone or consolidated	Standalone	Standalone
	ASSETS		
1	Non-current assets		
a)	Property, Plant and Equipment	1.39	1.48
b)	Capital work-in-progress	-	-
c)	Investment Property	-	-
d)	Goodwill	-	-
e)	Other Intangible assets		
f)	Intangible assets under development	-	-
g)	Biological Assets other than bearer plants	-	-
h)	Financial Assets	14.85	14.85
(i)	Investments		
(ii)	Trade receivables		
(iii)	Loans		
(iv)	Other		
i)	Deferred tax assets (net)	2.74	2.74
j)	Other non-current assets		
	Total Non-Current Assets	18.98	19.07
2)	Current assets		
a)	Inventories	72.42	228.79
b)	Financial Assets	-	-
(i)	Investments	-	-
(ii)	Trade receivables	3,609.69	270.43
(iii)	Cash and cash equivalents	0.59	1.72
(iv)	Bank balances	14.04	2.87
(v)	Loans		
(vi)	Others (to be specified)	18.44	2.75
c)	Current Tax Assets (Net)	-	-
d)	Other current assets	4,325.60	2,004.58
	Non-Current Assets held for sale		
	Total Current Assets	8,040.78	2,511.14
	TOTAL ASSETS	8,059.76	2,530.21
	EQUITY & LIABILITIES :		
	EQUITY:		
a)	Equity Share Capital	5,940.33	1,200.02
b)	Other Equity	364.30	(144.03)
	Equity attributable to equity holders of the Company	6,304.63	1,055.99
	LIABILITIES :		
1)	Non-Current Liabilities		
a)	Financial Liabilities		
(i)	Borrowings	118.08	68.58
(ii)	Lease liabilities		
(iii)	Trade payables		
i)	Total outstanding dues of micro enterprises and small enterprises		
ii)	Total outstanding dues of creditors other than micro enterprises and small enterprises		
(iv)	Other financial liabilities		
b)	Provisions	-	-
c)	Deferred tax liabilities (Net)	-	-
d)	Other non-current liabilities	-	-
	Total Non-Current Liabilities	118.08	68.58
2)	Current liabilities		
a)	Financial Liabilities		
(i)	Borrowings		
(ii)	Lease liabilities		
(iii)	Trade payables	317.49	6.38
i)	Total outstanding dues of micro enterprises and small enterprises		
ii)	Total outstanding dues of creditors other than micro enterprises and small enterprises		
(iv)	Other financial liabilities		
b)	Other current liabilities	1,318.43	1,397.47
c)	Provisions	1.13	1.79
d)	Current Tax Liabilities (Net)	-	-
	Total Current Liabilities	1,637.05	1,405.64
	TOTAL EQUITY AND LIABILITIES	8,059.76	2,530.21

For, SHARANAM INFRAPROJECT AND TRADING LIMITED

Date :- 27-May-25
Place:- Ahmedabad

Pratikumar Shamjibhai Bhalodiya
Managing Director
DIN 10818984

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Stadalone Statement of Cash Flow

(₹ In Lakh)

Particulars	Year Ended	Year Ended	
	31-03-2024	31-03-2023	
A	Date of start of reporting period	01-04-2023	01-04-2022
B	Date of end of reporting period	31-03-2024	31-03-2023
C	Whether results are audited or unaudited	Audited	Audited
D	Nature of report standalone or consolidated	Standalone	Standalone
CASH FLOW FROM OPERATING ACTIVITIES			
	Net Profit as per P & L A/c. before Income Tax	508.33	2.58
	ADD/(LESS): - Adjustment for :		
	Depreciation	0.53	0.73
	Loss /(Profit) on sale of Assets		
	Finance Cost		
	Interest Income		
	Provision for Gratuity		
	Deffered Tax Liability/(Asset)	-	-
	Operating Profit before changes in working capital	508.86	3.31
	Movement in Working Capital Changes:		
	(Inc)/Dec in Inventories	156.37	(228.79)
	(Inc)/Dec in Trade Receivables	(3,339.26)	(97.15)
	(Inc)/Dec in Other Current Assets	(2,321.02)	(1,810.27)
	(Inc)/Dec in Loans and Deposits	-	-
	(Inc)/Dec in Other Current Financial Assets	(15.69)	37.51
	(Inc)/Dec in Other Non-Current Financial Assets		
	(Inc)/Dec in Trade Payables	311.11	6.38
	(Inc)/Dec in Other Current Liabilities	(79.04)	1,348.05
	(Inc)/Dec in Provisions	(0.66)	(2.69)
	(Inc)/Dec in Other Current Financial Liabilities	-	-
	(Inc)/Dec in Other Non-Current Financial Liabilities		
	Cash Generated from Operations	(4,779.33)	(743.65)
	Direct Taxes paid (Net of refund)		
	Net Cash Flow From Operating Activities	(4,779.33)	(743.65)
CASH FLOW FROM INVESTMENT ACTIVITIES			
	Capital Exp. On Fixed Assets	-	-
	Purchase of Fixed Assets	(0.44)	-
	Sale of Fixed Assets		
	Other non-current assets		
	Investment in Subsidiaries		
	Advance Against Property		-
	Net Cash From Investment Activities	(0.44)	-
CASH FLOW FROM FINANCING ACTIVITIES			
	Changes in long term borrowings	49.50	46.13
	Changes in short term borrowings		
	Changes in Long term provisions		
	Proceeds from Capital issue	4,740.31	700.01
	Interest Income		
	Interest Expense		
	Net Cash From Financing Activities	4,789.81	746.14
	NET CHANGE IN CASH AND CASH EQUIVALENTS [A+B+C]	10.04	2.49
	Opening Cash & Cash Equivalents	4.59	2.10
	Closing Cash and Cash Equivalents	14.63	4.59

Note:

The cash flow statement has been prepared under the indirect method as set out in Indian Accounting Standard (IND AS-7) Statement of Cashflows.

For, SHARANAM INFRAPROJECT AND TRADING LIMITED

Date :- 27-May-25
Place:- Ahmedabad

Pratikkumar Shamjibhai Bhalodiya
Managing Director
DIN 10818984

Independent Auditor's Report (Modified Opinion) on Audited Standalone Quarterly Financial Results and Year to Date Results of the Company Pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015:

INDEPENDENT AUDITOR'S REPORT

TO
THE BOARD OF DIRECTORS OF
SHARANAM INFRAPROJECT AND TRADING LIMITED

Report on the audit of the Standalone Financial Results

Opinion

We have audited the accompanying standalone Quarterly financial results of **SHARANAM INFRAPROJECT AND TRADING LIMITED** (the "Company") for the Quarter ended March 31, 2025 and the year-to-date results for the period from April 1, 2024 to March 31, 2025, 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").

Because of the significance of the matter described in the 'Basis for Disclaimer of Opinion' paragraph, we have not been able to obtain sufficient appropriate audit evidence to provide a basis for our opinion. Accordingly, we do not express an opinion on the Statements for the year ended 31st March 2025.

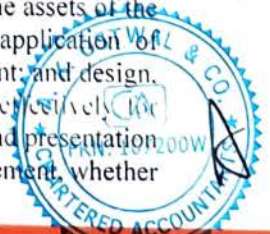
Basis of Disclaimer of Opinion

We have conducted our audit of the standalone financial statements in accordance with the Standards on Auditing specified under Section 143(10) of the Act. Our responsibility under those Standards is further described in Auditor's Responsibility for the Audit of the standalone financial statements section of our report. We are independent of the company in accordance with code of ethics issued by ICAI together with the independence requirement that are relevant to our audit of standalone financial statement under the provisions of the Act and the rules made there under, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the ICAI's Code of Ethics.

Due to the absence of essential books and accounting records, unconfirmed balances, and unavailable inventory records, we were unable to gather sufficient and appropriate audit evidence to form an opinion on the annual financial results. Consequently, we disclaim our opinion on the financial statements.

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 interim 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/loss and other comprehensive income and other financial information in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34, 'Interim Financial Reporting' 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, ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the standalone 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.

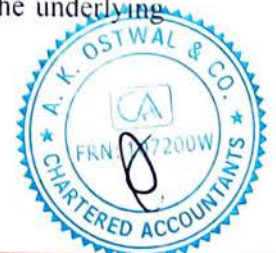
The Board of Directors are also responsible for overseeing the Company's financial reporting process.

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 scepticism throughout the audit. We also:

- Identify and assess the risk of material misstatement of the standalone financial statements, whether due to fraud or error, design and perform audit procedure responsive to those risk, and obtain 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 omission, misrepresentation, or the override of internal control.
- Obtain an understanding of internal financial control relevant to the audit in order to design audit procedure 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 control system 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 management.
- Conclude on the appropriateness of management's 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 standalone financial statements 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 statements, including the disclosures, and whether the standalone financial statements represent the underlying transactions and events in a manner that achieves fair presentation.




Materiality is the magnitude of misstatements in the financial statements that, individually or in aggregate, makes it probable that the economic decisions of a reasonably knowledgeable user of the financial statements may be influenced. We consider quantitative materiality and qualitative factors in (i) planning the scope of our audit work and in evaluating the results of our work; and (ii) to evaluate the effect of any identified misstatements in the financial statements.

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.

From the matters communicated with those charged with governance, we determine those matters that were of most significance in the audit of the financial statements of the current period and are therefore the key audit matters. We describe these matters in our auditor's report unless law or regulation precludes public disclosure about the matter or when, in extremely rare circumstances, we determine that a matter should not be communicated in our report because the adverse consequences of doing so would reasonably be expected to outweigh the public interest benefits of such communication.

For A. K. Ostwal & Co.
Chartered Accountants
Firm Registration Number: 107200W


CA Amit Ajagiya
Partner

Mem. No. 140574
UDIN: 25140574BMGSEJ7268



Place : Ahmedabad
Date : 27th May, 2025

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Annexure I

STATEMENT ON IMPACT OF AUDIT QUALIFICATIONS (FOR AUDIT REPORT WITH MODIFIED OPINION) SUBMITTED ALONG-WITH ANNUAL STANDALONE AUDITED FINANCIAL RESULTS

Statement on Impact of Audit Qualifications for the Financial Year ended March 31, 2025				
(Rupees in Lakhs)				
I.	Sl. No.	Particulars	Audited Figures (as reported before adjusting for qualifications)	Adjusted Figures (audited figures after adjusting for qualifications)
	1.	Turnover / Total income	3761.21	3761.21
	2.	Total Expenditure	3252.87	3252.87
	3.	Net Profit/(Loss)	508.34	508.34
	4.	Earnings Per Share	0.086	0.086
	5.	Total Assets	8059.76	8059.76
	6.	Total Liabilities	8059.76	8059.76
	7.	Net Worth	6304.63	6304.63
	8.	Any other financial item(s) (as felt appropriate by the management)	Nil	Nil

II. Audit Qualification (each audit qualification separately):	
a.	<p>Details of Audit Qualification:</p> <ol style="list-style-type: none">1. We have not been provided with the balance confirmation or any other details for the trade receivable and trade payable shown in the books of accounts.2. We have not been able to verify the transactional documents relating bank statements.3. The Company has unsecured loan of Rs. 118.08 Lakhs. Management has not provided interest on this loan and relevant agreement along with cross confirmations are not available.4. GST reconciliation with the GST portal is not carries out and Complete GST return for the month of Jan-25 to March-25 is not yet filed.5. Records of inventory is not maintained.

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			<p>6. Loan and Advances and Advances to Supplier amounting to Rs. 4325.60 Lakhs remains unconfirmed and the absence of loan confirmation impacts the reliability of Advances and financial disclosure.</p> <p>7. Advance received from Customers of Rs. 1317.51 Lakhs remains unconfirmed and the absence of loan confirmation impacts the reliability of Advances and financial disclosure.</p>
b.	Type of Audit Qualification : Qualified Opinion / Disclaimer of Opinion / Adverse Opinion		Disclaimer of Opinion
c.	Frequency of qualification: Whether appeared first time / repetitive / since how long continuing		Since Long
d.	For Audit Qualification(s) where the impact is quantified by the auditor, Management's Views:		NA
e.	For Audit Qualification(s) where the impact is not quantified by the auditor:		No further comments other than audit report
(i)	Management's estimation on the impact of audit qualification:		Unable to estimate.
(ii)	If management is unable to estimate the impact, reasons for the same:		
(iii)	Auditors' Comments on (i) or (ii) above:		Not Applicable

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Website: www.sharanaminfra.co.in

Signatories:

- **Pratikkumar Shamjibhai Bhalodiya- Managing Director:**



(Handwritten signature)

- **CA Amit M Ajagiya - Statutory Auditor:**



Place: Ahmedabad

Date: 27th May, 2025