



**Shree Krishna**  
infrastructure limited  
**SOLUTION • SYNERGY • SERVICE**

Date: 10<sup>th</sup> November, 2022

To,  
The General Manager,  
Corporate Relation Department  
Bombay stock Exchange Limited  
Phiroze Jeebhoy Towers,  
Dalal Street, Fort,  
Mumbai - 400001

**BSE Scrip Code: 542146**

**Sub: Unaudited Financial Result for the half year ended 30<sup>th</sup> September, 2022**

Dear Sir/Madam,

Pursuant to Regulation 33 of SEBI (Listing Obligation and Disclosure Requirement) Regulations, 2015, we are enclosing herewith the Unaudited Financial Result along with the Limited Review Report of the Company, for the half year ended September 30, 2022.

Please note that the Board Meeting commenced at 04.30 pm and concluded at 05.30 pm.

Kindly take into your record and acknowledge the receipt of same.

Thanking You,

Yours Faithfully,

For Shree Krishna Infrastructure Limited

*Anupama Sharma*

Anupama Sharma  
Company Secretary & Compliance Officer  
Membership No. - F11356



Encl: As above

CIN: L45201GJ1990PLC013979

Registered Office:-Bungalow No.36,Rang Residency,Vadia,Rajpipla,District-Narmada 393145

www.skifl.com info@skifl.com +91-8849865932

**SHREE KRISHNA INFRASTRUCTURE LIMITED**  
(CIN:L45201G1990PLC013979)

Registered off-Bungalow No. 36, Rang Residency, Vadia, Narmada, Rajpipla -393145

Website: www.skifl.com E-mail: info@skifl.com, skifl2007@gmail.com

Statement of Unaudited Financial Results for the Half Year Ended on 30.09.2022

PART I Particulars	Standalone		(Rs. In Lakhs except EPS)		
	Six Months Ended April 1, 2022 to September 30, 2022	Preceding Six Months Ended October 1, 2021 to March 31, 2022	Corresponding Six Months Ended April 1, 2021 to September 30, 2021	Year to date figures for the period ended April 1, 2021 to March 31, 2022	
	Unaudited	Audited	Unaudited	Audited	Audited
<b>1. Income</b>					
a. Revenue from Operations	24.685	20.630	35.039	55.669	83.777
b. Other Income	0.068	0.028	0.018	0.046	0.135
<b>Total Income</b>	<b>24.753</b>	<b>20.658</b>	<b>35.057</b>	<b>55.715</b>	<b>83.912</b>
<b>2. Expenses</b>					
a. Cost of materials consumed	0.000	0.000	0.000	0.000	0.000
b. Purchases of stock-in-trade	0.000	2.040	15.220	16.475	0.000
c. Changes in inventories of finished goods, work-in-progress and stock-in-trade	0.000	-1.649	-4.966	-6.615	0.000
d. Employee benefits expense	8.495	8.847	9.940	18.787	24.037
e. Finance Cost	0.000	0.037	0.370	0.406	1.489
f. Depreciation, depletion and amortisation expense	2.599	2.983	2.983	5.965	6.721
g. Other expenditure	11.239	7.865	10.796	19.447	50.446
<b>Total Expenses</b>	<b>22.333</b>	<b>20.123</b>	<b>34.343</b>	<b>54.465</b>	<b>82.693</b>
<b>3. Profit / (Loss) from operations before exceptional items and tax (1-2)</b>	<b>2.420</b>	<b>0.535</b>	<b>0.714</b>	<b>1.250</b>	<b>1.219</b>
4. Exceptional Items	0.000	0.000	0.000	0.000	0.000
<b>5. Total Profit Before tax</b>	<b>2.420</b>	<b>0.535</b>	<b>0.714</b>	<b>1.250</b>	<b>1.219</b>
<b>6. Tax expense</b>					
a) Current Tax	0.303	0.291	0.089	0.381	0.489
b) Deferred Tax	0.000	-0.066	0.000	-0.066	-0.172
<b>Total Tax expenses</b>	<b>0.303</b>	<b>0.225</b>	<b>0.089</b>	<b>0.315</b>	<b>0.317</b>
7. Net movement in regulatory deferral account balances related to profit or loss and the related deferred tax movement	0.000	0.000	0.000	0.000	0.000
<b>8. Net Profit Loss for the period from continuing operations</b>	<b>2.117</b>	<b>0.310</b>	<b>0.625</b>	<b>0.935</b>	<b>0.902</b>
9. Profit (loss) from discontinued operations before tax	0.000	0.000	0.000	0.000	0.000
10. Tax expenses of discontinued operations	0.000	0.000	0.000	0.000	0.000
<b>11. Net profit (loss) from discontinued operation after tax</b>	<b>0.000</b>	<b>0.000</b>	<b>0.000</b>	<b>0.000</b>	<b>0.000</b>
12. Share of profit (loss) of associates and joint ventures accounted for using equity method	0.000	0.000	0.000	0.000	0.000
<b>13. Total profit (loss) for period</b>	<b>2.117</b>	<b>0.310</b>	<b>0.625</b>	<b>0.935</b>	<b>0.902</b>
14. Other Comprehensive Income net of taxes	0.000	0.000	0.000	0.000	0.000
<b>15. Total Comprehensive Income for the period</b>	<b>2.117</b>	<b>0.310</b>	<b>0.625</b>	<b>0.935</b>	<b>0.902</b>
<b>16. Total profit or loss, attributable to</b>					
Profit or loss, attributable to owners of parent	0.000	0.000	0.000	0.000	0.000
Total profit or loss, attributable to non-controlling interests	0.000	0.000	0.000	0.000	0.000
<b>17. Total Comprehensive income for the period attributable to</b>					
Comprehensive income for the period attributable to owners of parent	0.000	0.000	0.000	0.000	0.000
Total comprehensive income for the period attributable to owners of parent non-controlling interests	0.000	0.000	0.000	0.000	0.000
<b>18. Details of equity share capital</b>					
Paid-up equity share capital	300.000	300.000	300.000	300.000	300.000
Face value of equity share capital	10.000	10.000	10.000	10.000	10.000
<b>19. Details of debt securities</b>					
20. Reserves excluding revaluation reserve	0.000	0.000	0.000	91.805	90.870
<b>Earning Per Share</b>					
<b>21. i. Earnings per equity share for continuing operations</b>					
Basic earnings (loss) per share from continuing operations	0.071	0.010	0.021	0.031	0.030
Diluted earnings (loss) per share from continuing operations	0.071	0.010	0.021	0.031	0.030
<b>21. ii. Earnings per equity share for discontinued operations</b>					
Basic earnings (loss) per share from discontinued operations	0.000	0.000	0.000	0.000	0.000
Diluted earnings (loss) per share from discontinued operations	0.000	0.000	0.000	0.000	0.000
<b>21. iii. Earnings per equity share</b>					
Basic earnings (loss) per share from continuing and discontinued operations	0.071	0.010	0.021	0.031	0.030
Diluted earnings (loss) per share from continuing and discontinued operations	0.071	0.010	0.021	0.031	0.030
22. Debt equity ratio	0.000	0.000	0.000	0.000	0.000
23. Debt service coverage ratio	0.000	0.000	0.000	0.000	0.000
24. Interest service coverage ratio	0.000	0.000	0.000	0.000	0.000

**NOTES:**

1. The above Standalone results have been reviewed by Audit Committee and taken on record by the Board of Directors meeting held on Thursday, November 10, 2022. The Report of Statutory Auditors is being filed with the Bombay Stock Exchange and the same is available on Company's website.

2. The Company does not have more than one reportable segment in terms of AS (17) hence segment wise reporting is not applicable under section 133 of the Companies Act, 2013, read with rule 7 of the Companies (Accounts) Rules, 2014

3. These results have been prepared in accordance with SEBI Listing Regulations and SEBI Circulars issued from time to time

4. Previous year figure has been rearranged/ regrouped wherever necessary, to correspond with those of the current periods's classification.

5. The Authorised Capital of company has increased from Rs. 3,00,00,000/- (Rupees Three Crore Only) to Rs. 12,50,00,000/- (Rupees Twelve Crore Fifty Lakh Only) pursuant to shareholder approval granted vide Annual General Meeting of company held on 25th August, 2022.

Date: 10.11.2022  
Place: Rajpipla

For Shree Krishna Infrastructure Limited

*Ravi R. Kotia*  
Ravi Kotia  
Chairman & Managing Director  
DIN:01761963





## SHREE KRISHNA INFRASTRUCTURE LIMITED

(CIN:L45201GJ1990PLC013979)

Registered off: Bungalow No. 36, Rang Residency, Vadia, Narmada, Rajpipla - 393145

Website: www.skifl.com E-mail: info@skifl.com, skifl2007@gmail.com

Statement of Asset &amp; Liability for the Half Year Ended on 30.09.2022

	As at September 30, 2022	As at March 31, 2022
	Unaudited	Audited
<b>I ASSETS</b>		
<b>Non-current Asset</b>		
<b>(1) (a) Fixed Asset</b>		
(i) Tangible Assets	10.289	10.258
(ii) Intangible assets	0.000	0.000
(iii) Capital work-in-progress	0.000	0.000
(iv) Intangible assets under development	0.000	0.000
<b>Total of Fixed Assets</b>	<b>10.289</b>	<b>10.258</b>
(b) Non-current investments	67.609	60.109
(c) Deferred tax assets (net)	0.265	0.265
(d) Long-term loans and advances	263.167	250.878
(e) Other non-current assets	0.000	0.000
<b>Sub-total - Non-current assets</b>	<b>341.330</b>	<b>321.510</b>
<b>(2) Current Assets</b>		
(a) Current investments	0.000	0.000
(b) Inventories	6.615	6.615
(c) Trade receivables	21.169	21.169
(d) Cash and cash equivalents	192.652	23.455
(e) Short-term loans and advances	0.000	0.000
(f) Other current assets	22.380	26.193
<b>Sub-total - Current assets</b>	<b>242.816</b>	<b>77.432</b>
<b>TOTAL - ASSETS</b>	<b>584.146</b>	<b>398.942</b>
<b>I EQUITY &amp; LIABILITIES</b>		
<b>(1) Shareholders' Funds</b>		
(a) Share capital	300.000	300.000
(b) Reserves and surplus	83.297	91.805
(c) Money received against share warrants	200.000	0.000
<b>Sub- total of Shareholder's fund</b>	<b>583.297</b>	<b>391.805</b>
(2) Share application money pending allotment	0.000	0.000
<b>(3) Non Current Liabilities</b>		
(a) Long-term borrowings	0.000	0.000
(b) Deferred tax liabilities (net)	0.000	0.000
(c) Other long-term liabilities	0.000	0.000
(d) Long-term provisions	0.000	0.000
<b>Sub-total - Non-current liabilities</b>	<b>0.000</b>	<b>0.000</b>
<b>(4) Current Liabilities</b>		
(a) Short-term borrowings	0.000	0.000
(b) Trade payables		
i) Due to micro enterprises & small enterprises	0.000	0.000
ii) Dues to creditors other than micro enterprises & small enterprises	0.000	6.231
(c) Other current liabilities	0.546	0.525
(d) Short-term provisions	0.303	0.381
<b>Sub-total - Current liabilities</b>	<b>0.849</b>	<b>7.137</b>
<b>TOTAL - EQUITY AND LIABILITIES</b>	<b>584.146</b>	<b>398.942</b>

Date: 10.11.2022

Place: Rajpipla



For Shree Krishna Infrastructure Limited

*Ravi R. Kotia*

Ravi Kotia  
Chairman & Managing Director  
DIN:01761963



## SHREE KRISHNA INFRASTRUCTURE LIMITED

(CIN:L45201G1990PLC013979)

Registered off: Bungalow No. 36, Rang Residency, Vadia, Narmada, Rajpipla - 393145

Website: www.skifl.com E-mail: info@skifl.com, skifl2007@gmail.com

Statement of Cash Flow for the half year ended on 30.09.2022

(Rs. In Lakhs)

Particulars	As at September 30, 2022	As at March 31, 2022
	Unaudited	Audited
<b>Cash flows from used in operating activities</b>		
Profit before tax	2,420	1,250
<b>Adjustments for reconcile profit (loss)</b>		
Adjustments for finance costs	-	-
Adjustments for decrease (increase) in inventories	-	-6,615
Adjustments for decrease (increase) in trade receivables, current	-	8,315
Adjustments for decrease (increase) in trade receivables, non-current	-	-
Adjustments for decrease (increase) in other current assets	3,813	1,796
Adjustments for decrease (increase) in other non-current assets	-	-
Adjustments for other financial assets, non-current	-	-
Adjustments for other financial assets, current	-12,289	-28,650
Adjustments for other bank balances	-	-
Adjustments for increase (decrease) in trade payables, current	-6,231	6,149
Adjustments for increase (decrease) in trade payables, non-current	-	-
Adjustments for increase (decrease) in other current liabilities	0,021	0,239
Adjustments for increase (decrease) in other non-current liabilities	-	-
Adjustments for depreciation and amortisation expense	0,125	1,017
Adjustments for impairment loss reversal of impairment loss recognised in profit or loss	-	-
Adjustments for provisions, current	-0,078	-
Adjustments for provisions, non-current	-	-
Adjustments for other financial liabilities, current	-	-
Adjustments for other financial liabilities, non-current	-	-
Adjustments for unrealised foreign exchange losses gains	-	-
Adjustments for dividend income	-	-
Adjustments for interest income	-0,068	-0,046
Adjustments for share-based payments	-	-
Adjustments for fair value losses (gains)	-	-
Adjustments for undistributed profits of associates	-	-
Other adjustments for which cash effects are investing or financing cash flow	-	-
Other adjustments to reconcile profit (loss)	-	-
Other adjustments for non-cash items	-	-
Share of profit and loss from partnership firm or association of persons or limited liability partnerships	-	-
<b>Total adjustments for reconcile profit (loss)</b>	<b>-14,707</b>	<b>-17,795</b>
<b>Net cash flows from (used in) operations</b>	<b>-12,287</b>	<b>-16,545</b>
Dividends received	-	-
Interest paid	-	-
Interest received	-	-
Income taxes paid (refund)	-0,303	-0,489
Other inflows (outflows) of cash	-	-
<b>Net cash flows from (used in) operating activities</b>	<b>-12,590</b>	<b>-17,034</b>
<b>Cash flows from used in investing activities</b>		
Cash flows from losing control of subsidiaries or other businesses	-	-
Cash flows used in obtaining control of subsidiaries or other businesses	-	-
Other cash receipts from sales of equity or debt instruments of other entities	-	-
Other cash payments to acquire equity or debt instruments of other entities	-	-
Other cash receipts from sales of interests in joint ventures	-	-
Other cash payments to acquire interests in joint ventures	-	-
Cash receipts from share of profits of partnership firm or association of persons or limited liability partnerships	-	-
Cash payment for investment in partnership firm or association of persons or limited liability partnerships	-	-
Proceeds from sales of property, plant and equipment	-0,156	-
Purchase of property, plant and equipment	-	-
Proceeds from sales of investment property	-	-
Purchase of investment property	-	-
Proceeds from sales of intangible assets	-	-
Purchase of intangible assets	-	-
Proceeds from sales of intangible assets under development	-	-
Purchase of intangible assets under development	-	-
Proceeds from sales of goodwill	-	-
Purchase of goodwill	-	-
Proceeds from biological assets other than bearer plants	-	-
Purchase of biological assets other than bearer plants	-	-
Proceeds from government grants	-	-
Proceeds from sales of other long-term assets	-	-
Purchase of other long-term assets	-	-
Cash advances and loans made to other parties	-	-
Cash receipts from repayment of advances and loans made to other parties	-	-
Cash payments for future contracts, forward contracts, option contracts and swap contracts	-	-
Cash receipts from future contracts, forward contracts, option contracts and swap contracts	-	-
Dividends received	0,068	0,046
Interest received	-	-
Income taxes paid (refund)	-7,500	-
Other inflows (outflows) of cash	-7,588	0,046
<b>Net cash flows from (used in) investing activities</b>	<b>-15,120</b>	<b>-16,988</b>
<b>Cash flows from used in financing activities</b>		
Proceeds from changes in ownership interests in subsidiaries	-	-
Payments from changes in ownership interests in subsidiaries	200,000	-
Proceeds from issuing shares	-	-
Proceeds from issuing other equity instruments	-	-
Payments to acquire or redeem entity's shares	-	-
Payments of other equity instruments	-	-
Proceeds from exercise of stock options	-	-
Proceeds from issuing debentures notes bonds etc	-	-
Proceeds from borrowings	-	-6,071
Repayments of borrowings	-	-
Payments of finance lease liabilities	-	-
Payments of lease liabilities	-	-
Dividends paid	-	-
Interest paid	-	-
Income taxes paid (refund)	-10,625	-
Other inflows (outflows) of cash	189,375	-6,071
<b>Net cash flows from (used in) financing activities</b>	<b>169,197</b>	<b>-23,059</b>
<b>Net increase (decrease) in cash and cash equivalents before effect of exchange rate changes</b>	<b>169,197</b>	<b>-23,059</b>
<b>Effect of exchange rate changes on cash and cash equivalents</b>		
Effect of exchange rate changes on cash and cash equivalents	169,197	-23,059
<b>Net increase (decrease) in cash and cash equivalents</b>	<b>338,394</b>	<b>-46,118</b>
Cash and cash equivalents cash flow statement at beginning of period	192,652	23,455
<b>Cash and cash equivalents cash flow statement at end of period</b>	<b>531,046</b>	<b>-22,663</b>

Date: 10.11.2022  
Place: Rajpipla

For Shree Krishna Infrastructure Limited

Ravi Kotia  
Chairman & Managing Director  
DIN:01761963





**LIMITED REVIEW CERTIFICATE ON UNAUDITED FINANCIAL RESULTS OF SHREE KRISHNA  
INFRASTRUCTURE LIMITED FOR THE HALF YEAR ENDED SEPTEMBER 30, 2022**

**To**  
**The Board Members**  
**M/s. SHREE KRISHNA INFRASTRUCTURE LIMITED**

We have reviewed the accompanying statement of Unaudited Financial Result of **M/s. SHREE KRISHNA INFRASTRUCTURE LIMITED** for the half year ended and the year to date result for the period from 1<sup>st</sup> April, 2022 to 30<sup>th</sup> September, 2022. This statement is the responsibility of the Company's Management and has been approved by the Board of Directors. Our responsibility is to issue a report on these financial statements based on our review.

We conducted our review in accordance with the Standard on Review Engagement (SRE) 2410, Review of Interim Financial Information Performed by the Independent Auditor of the entity issued by the Institute of Chartered Accountants of India. This standard requires that we plan and perform the review to obtain moderate assurance as to whether the financial statements are free of material misstatement. A review is limited primarily to inquiries of company personnel and analytical procedures applied to financial data and thus provide less assurance than an audit. We have not performed an audit and 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.

**For M/s. Bharat Gupta & Company**  
**Chartered Accountants**



**Registration No: 131010W**

**Membership No: 136055**

**UDIN:22136055BCRVCL6410**

**Place: Bhayander (East) Thane**

**Date: 10.11.2022**