

SHANTNU INVESTMENTS (INDIA) LIMITED

Regd Off: DSC-319, DLF South Court, Saket, New Delhi-110017
CIN No: L65993DL1973PLC006796

STATEMENT OF AUDITED FINANCIAL RESULTS FOR THE QUARTER AND YEAR ENDED 31ST MARCH, 2019

(Amount in `)

Sl. No.	Particulars	STANDALONE					CONSOLIDATED	
		Quarter Ended			Year Ended		Year Ended	
		31.03.2019 (Refer Note 2)	31.12.2018 (Unaudited)	31.03.2018 (Refer Note 2)	31.03.2019 (Audited)	31.03.2018 (Audited)	31.03.2019 (Audited)	31.03.2018 (Audited)
1	Income							
	(a) Revenue from Operations	14,657,573	28,014,468	37,789,988	98,435,904	145,348,907	163,623,795	286,354,556
	(b) Other Income	-6,175	6,617	31,535	27,738	222,870	1,325,210	9,871,401
	Total Income	14,651,399	28,021,085	37,821,522	98,463,642	145,571,778	164,949,005	296,225,957
2	Expenses							
	(a) Cost of Raw Materials Consumed	-	-	-	-	-	-3,532,810	16,452,579
	(b) Purchase of Stock in Trade	13,769,773	26,859,422	35,056,093	93,708,323	138,751,484	93,708,323	138,751,484
	(c) Changes in Inventories of Finished Goods, Work-in-Progress and Stock-in-Trade, etc.	162,513	-162,513	932,004	-	-	-	8,083,572
	(d) Employee Benefits Expense	98,052	82,806	251,000	495,858	605,000	25,476,024	24,505,116
	(e) Finance Costs	192,293	317,589	-1,529	1,175,999	-	7,591,150	5,230,818
	(f) Depreciation and Amortisation Expense	2,356	2,408	4,338	9,554	12,723	1,645,107	12,723
	(g) Other Expenses	476,046	180,454	254,779	1,041,816	566,087	30,748,143	65,799,927
	Total Expenses	14,701,033	27,280,166	36,496,684	96,431,550	139,935,294	155,635,937	258,836,219
3	Profit before Share in Profit/ (Loss) in Associate, Joint Venture and Tax (1-2)	-49,635	740,920	1,324,838	2,032,093	5,636,484	9,313,068	37,389,738
4	Share in Profit/ (Loss) in Associate, Joint Venture (Net of Tax)	-	-	-	-	-	-	-
5	Profit Before Tax (3+4)	-49,635	740,920	1,324,838	2,032,093	5,636,484	9,313,068	37,389,738
6	Tax Expense							
	(a) Current tax	15,701	192,955	340,301	559,872	1,172,941	2,899,908	1,213,683
	(b) Prior year taxes	-	-	-	2,421	190	-236,497	8,044,614
	(c) Deferred Tax	-1,192	-337	-41	-2,185	334,543	641,518	334,543
7	Profit for the Period (5-6)	-64,144	548,302	984,578	1,471,984	4,128,810	6,008,140	27,796,899
8	Other Comprehensive Income (OCI)							
	(a) Items that will not be re-classified to Profit or Loss	-	-	-	-	-	-	-
	(b) Taxes relating to the above items	-	-	-	-	-	-	-
	Total Other Comprehensive Income	-	-	-	-	-	-	-
9	Total Comprehensive Income for the Period (Net of Tax) (7+8)	-64,144	548,302	984,578	1,471,984	4,128,810	6,008,140	27,796,899
10	Paid-up Equity Share Capital (Face value of ₹10/- per Share)	2,000,000	2,000,000	2,000,000	2,000,000	2,000,000	2,000,000	2,000,000
11	Other Equity	-2,460	5,449,722	3,911,173	5,383,157	3,911,173	32,769,493	26,761,353
12	Basic & Diluted Earning Per Share (₹) (not annualised)	-0.32	2.74	4.92	7.36	20.64	30.04	138.98



FOR AND ON BEHALF OF
M/S SHANTNU INVESTMENTS (INDIA) LIMITED

For SHANTNU INVESTMENTS (INDIA) LTD.

Pragya Agarwal
(Managing Director)
DIN No.:- 00093526
Director/Authorised Signatory

SHANTNU INVESTMENTS (INDIA) LIMITED

Regd Off: DSC-319, DLF South Court, Saket, New Delhi-110017
CIN No: L65993DL1973PLC006795

STANDALONE AND CONSOLIDATED STATEMENT OF ASSETS AND LIABILITIES

(Amount in ₹)

Sl. No.	Particulars	STANDALONE		CONSOLIDATED	
		As at Year ended 31.03.2019 (Audited)	As at Year ended 31.03.2018 (Audited)	As at Year ended 31.03.2019 (Audited)	As at Year ended 31.03.2018 (Audited)
A	ASSETS				
	(1) NON-CURRENT ASSETS				
	(a) Property, Plant and Equipment	2,06,87,751	15,127	3,78,82,863	1,99,21,258
	(b) Capital Work-in-Progress	2,00,000	-	2,00,000	-
	(c) Goodwill	-	-	20,75,644	20,75,644
	(d) Deferred tax assets	1,158	-	26,18,421	32,60,965
	(e) Financial Assets			-	-
	(i) Investments	1,79,21,966	1,79,21,966	-	-
	(ii) Loans	-	-	2,11,10,000	2,11,10,000
	(iii) Other Financial Assets	-	-	66,10,849	66,10,849
	(f) Other Non-Current Assets	9,500	8,94,500	2,67,146	11,49,929
	Total Non-Current Assets	3,88,20,375	1,88,31,593	7,07,64,923	5,41,28,645
	(2) CURRENT ASSETS				
	(a) Inventories	-	-	1,03,85,348	60,52,884
	(b) Financial Assets				
	(i) Trade Receivables	91,36,262	1,35,35,387	1,90,31,029	7,72,41,938
	(iii) Cash and Cash Equivalents	1,46,167	35,09,563	74,03,844	65,69,691
	(c) Current Tax Assets (Net)	-	-	3,66,556	-
	(d) Other Current Assets	5,82,016	9,01,413	5,94,82,948	3,30,21,702
	Total Current Assets	98,64,446	1,79,46,363	9,66,69,725	12,28,86,215
	Total Assets	4,86,84,821	3,67,77,956	16,74,34,648	17,70,14,860
B	EQUITY AND LIABILITIES				
	EQUITY				
	(a) Equity Share Capital	20,00,000	20,00,000	20,00,000	20,00,000
	(b) Other Equity	53,83,157	39,11,173	3,27,69,493	2,67,61,353
	Total Equity	73,83,157	59,11,173	3,47,69,493	2,87,61,353
	LIABILITIES				
	(1) NON-CURRENT LIABILITIES				
	(a) Financial Liabilities				
	(i) Borrowings	3,40,00,000	-	9,71,62,000	6,74,18,000
	(b) Provisions	-	-	13,35,662	-
	(c) Deferred Tax Liabilities (Net)	-	1,027	-	1,027
	Total Non-Current Liabilities	3,40,00,000	1,027	9,84,97,662	6,74,19,027
	(2) CURRENT LIABILITIES				
	(a) Financial Liabilities				
	(i) Trade Payables	62,78,594	50,72,090	1,03,31,207	2,46,70,215
	(ii) Other Financial Liabilities	7,09,119	1,76,449	2,29,51,887	2,11,64,150
	(b) Provisions	-	-	8,438	-
	(c) Other Current Liabilities	3,06,792	2,44,46,390	8,68,803	3,22,96,691
	(d) Current Tax Liabilities (Net)	7,159	11,70,827	7,159	27,03,424
	Total Current Liabilities	73,01,664	3,08,65,756	3,41,67,494	8,08,34,480
	Total Equity and Liabilities	4,86,84,821	3,67,77,956	16,74,34,649	17,70,14,860



For SHANTNU INVESTMENTS (INDIA) LTD.

Pragya Agarwal
Director/Authorised Signatory

Notes:

- 1 The consolidated figures include wholly owned subsidiaries viz. Ayushman Infratech Pvt Ltd, Shri Parasnath Plastics Pvt Ltd and Greatvalue Infrastructure India Limited. The above standalone and consolidated financial results for the year ended 31st March, 2019 have been audited by the Statutory Auditor, M. B. Gupta & Co. who have expressed an unmodified opinion on the same.
- 2 The figures of the quarter ended 31st March, 2019 and the quarter ended 31st March, 2018 are the balancing figures between the audited figures in respect of the full financial year and the published unaudited year to date figures upto the third quarter of respective financial years which were subject to limited review.
- 3 Figures for the previous period/year are re-classified/re-grouped, wherever necessary, to correspond with the current period's/year's classification.
- 4 The above Audited Financial Results have been approved by the Board of Directors at their meeting held on 30th May, 2019.

Place : New Delhi
Date : 30th May, 2019



For SHANTNU INVESTMENTS (INDIA) LTD.
For SHANTNU INVESTMENTS (INDIA) LIMITED

Pragya Agarwal
Director/Authorized Signatory
Pragya Agarwal
(Managing Director)
DIN No. 00093526

INDEPENDENT AUDITOR'S REPORT

TO THE BOARD OF DIRECTORS OF SHANTNU INVESTMENTS (INDIA) LIMITED

1. We have audited the accompanying Statement of Standalone financial results of Shantnu Investments (India) Limited ("the Company") for the year ended 31st March 2019, (" The Statement") , being submitted by the Company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 as modified by Circular no. CIR/CFD/FAC/62/2016 dated July 5, 2016.
2. This Statement, which is the responsibility of the Company's Management and approved by the Board of Directors, has been prepared on the basis of related standalone financial statements which are in accordance with the Indian Accounting Standards ('Ind AS') specified under Section 133 of the Companies Act, 2013, as applicable, and other accounting principles generally accepted in India. Our responsibility is to express an opinion on the statement.
3. We conducted our audit in accordance with the Standards on Auditing issued by the Institute of Chartered Accountants of India. Those standards require that we plan and perform the audit to obtain reasonable assurance whether the Statement is free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts disclosed in the Statement. An audit also includes evaluating the appropriateness of the accounting policies used and the reasonableness of the significant accounting estimates made by Management, as well as evaluating the overall presentation of the Statement. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.
4. In our opinion and to the best of our information and according to the explanations given to us, the Statement:
 - (i) is presented in accordance with the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 as modified by Circular No. CIR/CFD/FAC/62/2016 dated July 5, 2016; and
 - (ii) gives a true and fair view in conformity with the aforesaid Indian Accounting Standards ('Ind AS') and other accounting principles generally accepted in India of the net profit (including other comprehensive income) and other financial information of the Company for the year ended 31st March 2019.



5. The accompanying standalone financial result for the quarter ended 31st March 2019 is the balancing figure between audited figures in respect of the full financial year and the published year to date figures up to the third quarter of the current financial year which were subject to limited review by us.

For M. B. Gupta & Co.

Chartered Accountants

ICAI Firm Regn. No. 006928N



(Jagdish Gupta)

Partner

Membership No. 525377

Place : New Delhi

Dated : 30th May, 2019

INDEPENDENT AUDITOR'S REPORT

TO THE BOARD OF DIRECTORS OF SHANTNU INVESTMENTS (INDIA) LIMITED

1. We have audited the accompanying Statement of Consolidated financial results of Shantnu Investments (India) Limited ("the Parent Company") and its subsidiaries ("the Parent Company and its subsidiaries referred to as "Group") for the year ended 31st March 2019, (" The Statement"), being submitted by the Company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 as modified by Circular no. CIR/CFD/FAC/62/2016 dated July 5, 2016.
2. This Statement, which is the responsibility of the Parent Company's Management and approved by the Board of Directors, has been prepared on the basis of related Consolidated financial statements which are in accordance with the Indian Accounting Standards ('Ind AS') specified under Section 133 of the Companies Act, 2013, as applicable, and other accounting principles generally accepted in India. Our responsibility is to express an opinion on the statement.
3. We conducted our audit in accordance with the Standards on Auditing issued by the Institute of Chartered Accountants of India. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the Statement is free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts disclosed in the Statement. An audit also includes evaluating the appropriateness of the accounting policies used and the reasonableness of the significant accounting estimates made by Management, as well as evaluating the overall presentation of the Statement. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.
4. In our opinion and to the best of our information and according to the explanations given to us, and based on the consideration of the reports of the other auditors referred to paragraph 3 above, the Statement:

- (i) Includes the results of following entities:

Name of the Entity	Relationship
Ayushman Infratech Pvt Ltd	Wholly Owned Subsidiary
Greatvalue Infrastructure India Limited	Wholly Owned Subsidiary
Shri Paras Nath Plastics Private Limited	Wholly Owned Subsidiary

- (ii) are presented in accordance with the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 as modified by Circular No. CIR/CFD/FAC/62/2016 dated July 5, 2016; and



- (iii) gives a true and fair view in conformity with the aforesaid Indian Accounting Standards ('Ind AS') and other accounting principles generally accepted in India of the net profit (including other comprehensive income) and other financial information of the Company for the year ended 31st March 2019.

For M. B. Gupta & Co.

Chartered Accountants

ICAI Firm Regn. No. 006928N



(Jagdish Gupta)

Partner

Membership No. 525377

Place : New Delhi

Dated : 30th May, 2019