

**SONU INFRATECH LTD**

CIN: U45500GJ2017PLC099276

Platinum 404, 4th Floor Park Colony, Opp. Joggers Park, Jamnagar, GJ 361008 IN

Unaudited Cash Flow Statement for the half year ended 30th September, 2022

	Particulars	As on 30th September, 2022	As on 31st March, 2022
		Rs.	Rs.
<b>A.</b>	<b>Cash flow from operating activities</b>		
	Profit before Tax	140.14	242.82
	<b>Adjustments for:</b>		
	Depreciation and amortisation	223.71	411.30
	Interest Income	(2.59)	(7.14)
	Finance costs	118.14	193.81
	Net (gain)/loss on sale of Investments		
	TDS Wirtten off		
	Share In Income Of Aarya Grand Hotels & Resorts Pvt Ltd		
	<b>Operating profit / (loss) before working capital changes</b>	<b>479.39</b>	<b>840.79</b>
	<b>Movements in Working Capital</b>		
	(Increase) / Decrease Inventories	(526.65)	(795.76)
	(Increase) / Decrease Trade Receivables	225.15	(822.93)
	(Increase) / Decrease Other Current Assets	(17.59)	
	(Increase) / Decrease Other loans and advances receivable	(559.96)	192.41
	Increase / (Decrease) Trade payables	(3.55)	944.95
	Increase / (Decrease) Short Term Borrowings		
	Increase / (Decrease) Short Term Provisions	34.04	40.38
	Increase / (Decrease) Other current liabilities	(110.33)	79.68
	<b>Net Cash Generated/(Used in) Operations</b>	<b>(958.89)</b>	<b>(361.27)</b>
	Cash flow from extraordinary items	-	-
	Direct Taxes Paid including for past years	(42.04)	(73.99)
	Dividend & Dividend Tax Paid	-	-
	<b>Net cash flow from / (used in) operating activities (A)</b>	<b>(521.54)</b>	<b>405.53</b>
<b>B.</b>	<b>Cash flow from Investing activities</b>		
	Capital expenditure on fixed assets, including capital advances	(535.63)	(491.42)
	Movement in Long Term Loans & Advances	(30.91)	(121.09)
	Interest received	2.59	7.14
	Income From Joint Venture	-	-
	Change in Non-Current Investment	0.00	(0.27)
	<b>Net cash flow from / (used in) investing activities (B)</b>	<b>(563.95)</b>	<b>(605.64)</b>
<b>C.</b>	<b>Cash flow from financing activities</b>		
	Finance cost	(118.14)	(193.81)
	Increase in Share Capital	864.00	-
	Increase / (Decrease) Long Term Borrowings	41.19	684.68
	Increase / (Decrease) Short Term Borrowings	312.49	(315.46)
	<b>Net cash flow from / (used in) financing activities (C)</b>	<b>1,099.54</b>	<b>175.41</b>
	<b>Net increase / (decrease) in Cash and cash equivalents (A+B+C)</b>	<b>14.05</b>	<b>(24.70)</b>
	Cash and cash equivalents at the beginning of the year	6.88	31.58
	<b>Cash and cash equivalents at the end of the year *</b>	<b>20.93</b>	<b>6.88</b>
	<b>* Comprises:</b>		
	(a) Cash on hand	14.41	4.28
	(b) Balances with banks		
	(i) In current accounts	6.52	2.60
	(ii) In deposit accounts		
		<b>20.93</b>	<b>6.88</b>

For, Sonu Infratech Limited

Date :- 14-11-2022  
Place:- Jamnagar

SEEMA PANDEY  
Whole Time Director  
DIN: 02815113

**SONU INFRATECH LTD**

CIN: U45500GJ2017PLC099276

Platinum 404, 4th Floor Park Colony, Opp. Joggers Park, Jamnagar, GJ 361008 IN

Unaudited Statement of Assets and Liabilities as on 30th September, 2022			
(Rs. In Lakh)			
	Particulars	As at	As at
		30/09/2022	31/03/2022
		Unaudited	Audited
<b>A</b>	<b>EQUITY AND LIABILITIES</b>		
<b>1</b>	<b>Shareholders' funds</b>		
	(a) Share capital	785.00	545.00
	(b) Reserves and surplus	1,277.25	553.75
	(c) Money received against share warrants	-	-
	<b>Sub-total - Shareholders' funds</b>	<b>2,062.25</b>	<b>1,098.75</b>
<b>2</b>	<b>Share application money pending allotment</b>	-	-
<b>3</b>	<b>Non-current liabilities</b>		
	(a) Long-term borrowings	1,876.65	1,835.47
	(b) Deferred tax liabilities (net)	7.65	9.06
	(c) Other long-term liabilities	-	-
	(d) Long-term provisions	-	-
	<b>Sub-total - Non-current liabilities</b>	<b>1,884.30</b>	<b>1,844.52</b>
<b>4</b>	<b>Current liabilities</b>		
	(a) Short-term borrowings	1,494.06	1,181.58
	(b) Trade payables	-	-
	(i) Total Outstanding Dues of Micro and Small Enterprise		
	(i) Total Outstanding Dues of Creditors other than Micro and Small Enterprise	1,461.04	1,464.59
	(c) Other current liabilities	140.49	250.81
	(d) Short-term provisions	116.03	81.99
	<b>Sub-total - Current liabilities</b>	<b>3,211.62</b>	<b>2,978.96</b>
	<b>TOTAL - EQUITY AND LIABILITIES</b>	<b>7,158.17</b>	<b>5,922.23</b>
<b>B</b>	<b>ASSETS</b>		
<b>1</b>	<b>Non-current assets</b>		
	(a) Fixed assets	1,819.01	1,507.09
	(b) Non-current investments	108.27	108.27
	(c) Deferred tax assets (net)	-	-
	(d) Foreign Currency monetary item transaction difference asset account	-	-
	(e) Long-term loans and advances	380.48	349.57
	(f) Other non-current assets	-	-
	<b>Sub-total - Non-current assets</b>	<b>2,307.76</b>	<b>1,964.93</b>
<b>2</b>	<b>Current assets</b>		
	(a) Current investments	-	-
	(b) Inventories	2,392.26	1,865.61
	(c) Trade receivables	1,693.56	1,918.71
	(d) Cash and cash equivalents	20.93	6.88
	(e) Bank Balance other than cash and cash equivalents	-	-
	(e) Short-term loans and advances	726.07	166.10
	(f) Other current assets	17.59	-
	<b>Sub-total - Current assets</b>	<b>4,850.41</b>	<b>3,957.30</b>
	<b>TOTAL - ASSETS</b>	<b>7,158.17</b>	<b>5,922.23</b>

For, Sonu Infratech Limited

Date :- 14-11-2022

Place:- Jamnagar

SEEMA PANDEY  
Whole Time Director  
DIN: 02815113

**SONU INFRA TECH LTD**

CIN: U45500GJ2017PLC099276

Platinum 404, 4th Floor Park Colony, Opp. Joggers Park, Jamnagar, GJ 361008 IN

**Statement of Standalone unaudited Financial Results for the half year ended September, 2022**

Particulars	HALF YEAR ENDED				YEAR ENDED	
	30-09-22	31-03-2022	30-09-21	31-03-2022	(Rs. In Lakh)	
	Unaudited	Audited	Unaudited	Audited	Unaudited	Audited
<b>1 Revenue From Operations</b>						
(a) Revenue From Operations	2,238.63	2,608.07	2,709.81	5,317.88		
(b) Other Income	2.59	68.05	3.04	71.08		
<b>Total Income (a+b)</b>	<b>2,241.22</b>	<b>2,676.11</b>	<b>2,712.85</b>	<b>5,388.96</b>		
<b>2 Expenditure</b>						
(a) Cost of Construction	1,083.44	763.48	1,373.90	2,137.38		
(b) Purchases of stock-in-trade	-	-	-	-		
(c) Changes in inventories of finished goods, work-in-progress and stock-in-trade	(526.65)	31.27	(827.03)	(795.76)		
(d) Employee benefit expense	1,013.16	1,033.34	1,238.13	2,271.47		
(e) Finance Costs	118.14	90.17	103.64	193.81		
(e) Depreciation and amortisation expense	223.71	205.65	205.65	411.30		
(f) (i) Other Expenses	189.30	419.18	508.77	927.95		
(g) Loss on Future	-	-	-	-		
<b>Total expenses</b>	<b>2,101.08</b>	<b>2,543.08</b>	<b>2,603.06</b>	<b>5,146.15</b>		
<b>3 Profit (loss) Before exceptional &amp; Extraordinary items and Tax</b>	<b>140.14</b>	<b>133.03</b>	<b>109.79</b>	<b>242.82</b>		
4 Exceptional items	-	-	-	-		
<b>5 Profit (loss) from ordinary activities before Extraordinary Items and Tax</b>	<b>140.14</b>	<b>133.03</b>	<b>109.79</b>	<b>242.82</b>		
6 Extraordinary items	-	-	-	-		
<b>7 Profit (loss) from ordinary activities before tax</b>	<b>140.14</b>	<b>133.03</b>	<b>109.79</b>	<b>242.82</b>		
8 Tax Expenses - Current Tax	42.04	40.53	33.45	73.99		
(Less) :- MAT Credit	-	-	-	-		
- Deferred Tax	(1.41)	(2.45)	(3.85)	(6.30)		
<b>9 Profit (loss) from ordinary activities</b>	<b>99.51</b>	<b>94.95</b>	<b>80.19</b>	<b>175.13</b>		
10 Profit/(Loss) From Discontinuing Operation Before Tax	-	-	-	-		
11 Tax Expenses of Discontinuing Operations	-	-	-	-		
<b>12 Net Profit/(Loss) from Discontinuing Operation After Tax</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>		
<b>13 Profit(Loss) For Period Before Minority Interest</b>	<b>99.51</b>	<b>94.95</b>	<b>80.19</b>	<b>175.13</b>		
14 Share Of Profit / Loss Associates	-	-	-	-		
15 Profit/Loss Of Minority Interest	-	-	-	-		
<b>16 Net Profit (+)/ Loss (-) For the Period</b>	<b>99.51</b>	<b>94.95</b>	<b>80.19</b>	<b>175.13</b>		
<b>17 Details of equity share capital</b>						
Paid-up equity share capital	785.00	545.00	545.00	545.00		
Face value of equity share capital (per share)	10.00	10.00	10.00	10.00		
<b>18 Details Of Debt Securities</b>						
Paid-up Debt Capital	-	-	-	-		
Face value of Debt Securities	-	-	-	-		
19 Reserve Excluding Revaluation Reserves As Per Balance sheet Of previous Year	-	-	-	-		
20 Debentuer Redemption Reserve	-	-	-	-		
<b>21 Other Equity</b>						
<b>22 NetWorth</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>2,062.25</b>		
<b>23 Earnings per share (EPS)</b>						
<b>Basic earnings per share from countinuing And Discontinuing operations</b>	<b>1.27</b>	<b>1.74</b>	<b>1.47</b>	<b>3.21</b>		
<b>Diluted earnings per share from countinuing And Discontinuing operations</b>	<b>1.27</b>	<b>1.74</b>	<b>1.47</b>	<b>3.21</b>		
<b>24 Debt Equity Ratio</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>3.05</b>		
<b>25 Debt Service Coverage Ratio</b>	<b>0.86</b>	<b>0.86</b>	<b>1.19</b>	<b>2.05</b>		
<b>26 Interest Services Coverage Ratio</b>	<b>2.19</b>	<b>2.48</b>	<b>2.06</b>	<b>2.25</b>		

**Notes:-**

1	The above said financial results were reviewed by the Audit Committee and then approved by the Board of Directors at their respective Meetings held on 14th November 2022.
2	The Statements is prepared in accordance with the requirement of Accounting Standrads (AS) specified under section 133 of the Compnaies Act, 2013 read with rule 7 of the Companies (Accounts) Rules, 2014.
4	As per MCA Notificaiton dated 16th February, 2015 Companies whose shares are listed on SME exchange as referred to in Chapter XB of SEBI (Issue of Capital and Disclosure Requirements) Regulariton, 2009, are exempted from the compulsory requirement of adoption of IND-AS.
5	All activities of the company revolve around the main business and as such there is no separate reportable business segment and all the operations of the company are conducted within India as such there is no separate reportable geographical segment
6	The company is not having any subsidiary, associate or joint venutre, therefore, it has prepared only standalone results.
7	Earning Per share : Earning Per share is calculated on the weighted average of the share capital received by the company. Half yearly EPS is not annualised.
8	Statement of Assets and Liabilities as on 30th September, 2022 is enclosed herewith.
9	Previous year/Period figures have been re-grouped, re-arranged wherever considered necessary

For, Sonu Infratech Limited

Date :- 14-11-2022  
Place:- Jamnagar

SEEMA PANDEY  
Whole Time Director  
DIN: 02815113