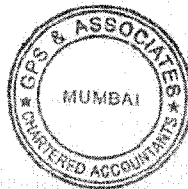


**Limited Review Report on unaudited Consolidated Financial Results of SKIL Infrastructure Limited for the quarter ended 30 June 2023 pursuant to the Regulation 33 of SEBI (Listing Obligation and Disclosure Requirements) Regulations, 2015 as amended**

To  
The Board of Directors,  
SKIL Infrastructure Limited

1. We have reviewed the accompanying Statement of Consolidated Unaudited Financial Results of **SKIL Infrastructure Limited** ("the Parent") and its subsidiaries (the Parent and its subsidiaries together referred to as "the Group"), and its share of the net profit/(loss) after tax and total comprehensive income/loss of its associates and joint ventures for the quarter ended 30<sup>th</sup> June 2023 ("the Statement"). The statement is being submitted by the Parent Company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended.
2. This Statement, which is the responsibility of the Parent's Management and approved by the Parent's Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34 "Interim Financial Reporting" ("Ind AS 34"), prescribed under Section 133 of the Companies Act, 2013, and other accounting principles generally accepted in India. Our responsibility is to express a conclusion on the Statement based on our review.
3. We conducted our review of the Statement in accordance with the Standard on Review Engagements (SRE) 2410 "Review of Interim Financial Information Performed by the Independent Auditor of the Entity", issued by the Institute of Chartered Accountants of India. A review of interim financial information consists of making inquiries, primarily of persons responsible for financial and accounting matters, and applying analytical and other review procedures. A review is substantially less in scope than an audit conducted in accordance with Standards on Auditing and consequently does not enable us to obtain assurance that we would become aware of all significant matters that might be identified in an audit. Accordingly, we do not express an audit opinion.
4. We also performed procedures in accordance with the circular issued by the SEBI under Regulation 33 (8) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended, to the extent applicable.

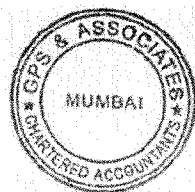


5. The Statement includes the results of the following entities:

- a. SKIL Infrastructure Limited - Holding Company
- b. SKIL Advanced Systems Pvt. Ltd. - Subsidiary

6. **Basis of Qualified Opinion:**

- a. Attention is drawn to Note No. 4 of the Consolidated Financial Results, regarding case of disputed transaction with Reliance Commercial Finance Ltd., and based on that, the Company, during the quarter ended 30<sup>th</sup> June, 2023, has not accounted interest (excluding penal interest) ascertained at Rs.531.89 Lakhs on the disputed transaction with Reliance Commercial Finance Limited. Had this been accounted, the Loss and the Liabilities would have increased to the extent of the amount specified above.
- b. Attention is drawn to Note No. 4 of the Consolidated Financial Results, regarding case of disputed borrowings with certain lenders including IL&FS, and based on that, the Company, during the quarter ended 30<sup>th</sup> June, 2023, has not accounted interest (excluding penal interest) ascertained at Rs.1,784.57 Lakhs. Had this been accounted, the Loss and the Liabilities would have increased to the extent of the amount specified above.
- c. In case of outstanding loan of Yes Bank which has been assigned to J. C. Flowers Asset Reconstruction Pvt. Ltd, the Company, on account of dispute, has not accounted interest (excluding penal interest) ascertained at Rs. 1,444.00 Lakhs during the quarter. Had this been accounted, the Loss and the Liabilities would have increased to the extent of the amount specified hereinabove.
- d. The impact of the penal interest, compounding interest and other charges, if any, on the borrowings mentioned in point (a) to (c) above is not ascertainable by the Group due to lack of confirmation from lenders and cannot be commented upon.



- e. The outstanding balances in the books of Parent Company of borrowings of the following lenders are subject to confirmation:

Sr. No.	Name of Lender	Principal	Interest
<i>(Amount in Rupees lakhs as on 30/06/2023)</i>			
1.	IDBI Bank	3,337.00	5,331.39
2.	Union Bank	564.14	570.68
3.	J. C. Flowers Asset Reconstruction Pvt. Ltd.	37,058.95	13,330.76

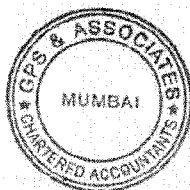
- f. The impact relating to point (a) to (e) mentioned above with respect to compliance of tax laws which may arise out of such accounting adjustments, if any, is not ascertainable and cannot be commented upon.

**7. Emphasis of Matter:**

- a. Attention is drawn to Note No. 5 of the Consolidated Financial Results with respect to continuous losses, reduced net worth and default on its repayment of borrowings and preparation of the financial statements on going concern assumption, based on the reasons and assumptions stated in the aforesaid note. The Group's ability to continue as a going concern is dependent on generation of expected cash flows to be able to meet its obligations as and when they arise.
- b. Attention is drawn to Note No. 7 of the Consolidated Financial Results with respect to admission of CIRP proceedings of SKIL Shipyard Holdings Pvt. Ltd. (WOS) by the NCLT vide order dated 09/05/2023. Since the board of directors of the company stands dissolved, the financial statements of the company are not considered for the purpose of consolidation.

Our opinion is not modified in respect of the same.

8. The accompanying quarterly unaudited consolidated financial result does not include interim financial result/ financial information, in respect of one subsidiary i.e.; SKIL Shipyard Holdings Private Limited, whose interim financial result/financial information is not available with the management for the period ended June 30, 2023 due to reasons mentioned at para 7 (c) above.

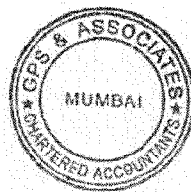


9. The accompanying quarterly unaudited consolidated financial result does not include interim financial result/ financial information, in respect of one Associate company i.e.; Urban Infrastructure Holdings Private Limited, whose interim financial result/financial information is not available with the management for the period ended June 30, 2023.
10. The comparative Ind AS financial information of the Company for the corresponding quarter ended June 30, 2022, included in these standalone Ind AS financial results, were reviewed by the predecessor auditor who issued a modified conclusion on the standalone financial results.

Our conclusion on the Statement is not modified in respect matters at para 8, 9 and 10 above.

11. Based on our review conducted as above, except for the effects/ possible effects of our observation stated in para 6 above, nothing has come to our attention that causes us to believe that the accompanying Statement, prepared in accordance with the recognition and measurement principles laid down in the aforesaid Indian Accounting Standard and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in terms of Regulation 33 of the Listing Regulation, including the manner in which it is to be disclosed, or that it contains any material misstatement.

For GPS & Associates  
Chartered Accountants  
Firm Reg No: 121344W



*Shripad Chauhan*  
Shripad Chauhan  
(Partner)

M.No.: 600372

UDIN: 23 600 372 B G Z M X G 1577

Place: Mumbai  
Date : 10/08/2023

**SKIL INFRASTRUCTURE LIMITED**

Regd. Office : SKIL House, 209, Bank Street Cross Lane, Fort, Mumbai - 400 023  
CIN: L36911MH1983PLC178299, E-mail: contact@skilgroup.co.in, Website: www.skilgroup.co.in  
STATEMENT OF UNAUDITED CONSOLIDATED FINANCIAL RESULTS FOR THE QUARTER ENDED JUNE 30, 2023

Sr. No.	Particulars	Quarter Ended			Year Ended
		JUNE 30, 2023	March 31, 2023	JUNE 30, 2022	March 31, 2023
		Unaudited	Audited	Unaudited	Audited
<b>1</b>	<b>Revenue</b>				
(a)	Revenue from Operations	-	-	-	-
(b)	Other Income	-	1,169.28	-	1,171.33
	<b>Total Revenue</b>	-	<b>1,169.28</b>	-	<b>1,171.33</b>
<b>2</b>	<b>Expenses</b>				
(a)	Cost of Materials Consumed	-	-	-	-
(b)	Employee Benefits Expenses	25.55	31.81	25.69	109.03
(c)	Finance Costs	347.23	339.83	1,741.22	5,606.33
(d)	Depreciation and Amortisation Expenses	0.30	0.35	0.70	1.69
(e)	Loss on Sale of Fix Assets & CWIP Written off	-	-	-	-
(f)	Other Expenses	42.97	379.29	26.13	495.22
(g)	Loss on Sale of Investments	-	-	-	-
	<b>Total Expenses</b>	<b>416.06</b>	<b>751.28</b>	<b>1,793.74</b>	<b>6,212.27</b>
<b>3</b>	<b>Profit/(Loss) from Operations before Exceptional Items (1-2)</b>	<b>(416.06)</b>	<b>418.00</b>	<b>(1,793.74)</b>	<b>(5,040.94)</b>
<b>4</b>	<b>Exceptional Items</b>	-	82,820.49	-	1,16,736.35
<b>5</b>	<b>Profit / (Loss) Before Exceptional Items (3-4-5)</b>	<b>(416.06)</b>	<b>83,238.49</b>	<b>(1,793.74)</b>	<b>1,11,695.41</b>
<b>6</b>	<b>Tax Expenses</b>	-	-	-	-
<b>7</b>	<b>Profit / (Loss) for the period from continued operations ( 5 - 6 )</b>	<b>(416.06)</b>	<b>83,238.49</b>	<b>(1,793.74)</b>	<b>1,11,695.41</b>
<b>8</b>	<b>Other Comprehensive Income</b>				
	<b>Items that will be reclassified to profit or loss</b>				
(i)	Mark to Market gain/(loss) on Non Current Investment	-	47.85	-	47.85
(ii)	F V on Current Investment	-	-	-	-
(iii)	Income Tax effect	-	-	-	-
	<b>Items that will not be reclassified to profit or loss</b>				
(i)	Actuarial gains/(losses) on defined benefit plans	-	4.20	-	4.20
(ii)	Income Tax effect	-	-	-	-
	<b>Total Other Comprehensive Income for the period</b>	<b>-</b>	<b>52.05</b>	<b>-</b>	<b>52.05</b>
(j)	Non Controlling Interest	-	-	-	-
<b>9</b>	<b>Total Comprehensive Income for the period ( 7+8 )</b>	<b>(416.06)</b>	<b>83,290.54</b>	<b>(1,793.74)</b>	<b>1,11,747.46</b>
<b>10</b>	<b>Paid-up Equity Share Capital (Face Value of Rs. 10 Each)</b>	<b>21,657.12</b>	<b>21,657.12</b>	<b>21,657.12</b>	<b>21,657.12</b>
<b>11</b>	<b>Other Equity (Reserves and Surplus)</b>	-	-	-	<b>(3,607.91)</b>
<b>12</b>	<b>Earnings Per Share (EPS) (* Not Annualised)</b>				
(a)	Basic EPS ( RS.)	(0.19)	38.46	(0.83)	51.60
(b)	Diluted EPS ( RS.)	(0.19)	38.46	(0.83)	51.60

**Notes :**

- The Company has only one Business Segment, disclosure under Ind AS 108 on "Operating Segment" as notified under the Companies (Indian Accounting Standards) Rules, 2015 as specified in Section 133 of the Companies Act, 2013.
- After review by the Audit Committee, the Board of Directors of the Company has approved the above results at their meeting held on 10th Aug. 2023. The statutory auditors of the Company have carried out a Limited Review of the above results pursuant to Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 as amended and have issued a modified opinion.
- The above stated figures are in accordance with the principles and procedures of Indian Accounting standards (Ind AS) as notified under the Companies (Indian Accounting Standards) Rules, 2015 as specified in section 133 of the Companies Act, 2013.
- On account of disputed loans, the Company has not booked any interest on amount of Rs. 71,809.38 Lakhs shown as outstanding in current borrowings.
- With regards to the Company's going concern status, the Company expects to generate cash flow through divestment/monetization of its assets and recovery of its claims. The Company is also pursuing settlement of its dues /borrowings with its lenders. The Company believes that all these efforts will help in meeting its legitimate liabilities. As such, the Company continues to be a going concern and accordingly the financial statement has been prepared on that basis.
- The subsidiaries considered in the consolidated financial statements as at June 30, 2023 are namely SKIL Advanced Systems Pvt Ltd. (100%).
- SKIL Shipyard Holdings Pvt Ltd., a wholly owned subsidiary of the Company is admitted in NCLT for Corporate Insolvency Process ("CIRP") on 9th May, 2023. Since the value of the subsidiary is fully impaired in the books of accounts, the management of the Company does not expect any major impact of the same on the financial statements of the Company. Company has not considered the financial statements of the said subsidiary in the above consolidated results as the Standalone Financial Results of the said subsidiary are not available to the Company due to suspension of the Board of Directors.
- The figures for the previous period/year have been, regrouped and reclassified to make them comparable with current period.

Place :- Mumbai  
Date :- August 10, 2023



Director  
DIN : 00030623

**SKIL INFRASTRUCTURE LIMITED**

Regd. Office : SKIL House, 209, Bank Street Cross Lane, Fort, Mumbai - 400 023  
CIN: L36911MH1983PLC178299, E-mail: contact@skilgroup.co.in, Website: www.skilgroup.co.in  
STATEMENT OF UNAUDITED CONSOLIDATED FINANCIAL RESULTS FOR THE QUARTER ENDED JUNE 30, 2023

Sr. No.	Particulars	Quarter Ended			Year Ended
		JUNE 30,2023	March 31,2023	JUNE 30,2022	March 31,2023
		Unaudited	Audited	Unaudited	Audited
<b>1</b>	<b>Revenue</b>				
(a)	Revenue from Operations	-	-	-	-
(b)	Other Income	-	1,169.28	-	1,171.33
	<b>Total Revenue</b>	-	<b>1,169.28</b>	-	<b>1,171.33</b>
<b>2</b>	<b>Expenses</b>				
(a)	Cost of Materials Consumed	-	-	-	-
(b)	Employee Benefits Expenses	25.55	31.81	25.69	109.03
(c)	Finance Costs	347.23	339.83	1,741.22	5,606.33
(d)	Depreciation and Amortisation Expenses	0.30	0.35	0.70	1.69
(e)	Loss on Sale of Fix Assets & CWIP Written off	-	-	-	-
(f)	Other Expenses	42.97	379.29	26.13	495.22
(g)	Loss on Sale of Investments	-	-	-	-
	<b>Total Expenses</b>	<b>416.06</b>	<b>751.28</b>	<b>1,793.74</b>	<b>6,212.27</b>
<b>3</b>	<b>Profit/(Loss) from Operations before Exceptional Items (1-2)</b>	<b>(416.06)</b>	<b>418.00</b>	<b>(1,793.74)</b>	<b>(5,040.94)</b>
4	Exceptional Items	-	82,820.49	-	1,16,736.35
5	Profit / (Loss) Before Exceptional Items (3-4-5)	<b>(416.06)</b>	<b>83,238.49</b>	<b>(1,793.74)</b>	<b>1,11,695.41</b>
6	Tax Expenses	-	-	-	-
7	<b>Profit / (Loss) for the period from continued operations ( 5 - 6 )</b>	<b>(416.06)</b>	<b>83,238.49</b>	<b>(1,793.74)</b>	<b>1,11,695.41</b>
8	<b>Other Comprehensive Income</b>				
	<b>Items that will be reclassified to profit or loss</b>				
(i)	Mark to Market gain/(loss) on Non Current Investment	-	47.85	-	47.85
(ii)	F V on Current Investment	-	-	-	-
(iii)	Income Tax effect	-	-	-	-
	<b>Items that will not be reclassified to profit or loss</b>				
(i)	Acturial gains/(losses) on defined benefit plans	-	4.20	-	4.20
(ii)	Income Tax effect	-	-	-	-
	<b>Total Other Comprehensive Income for the period</b>	-	<b>52.05</b>	-	<b>52.05</b>
(i)	Non Controlling Interest	-	-	-	-
<b>9</b>	<b>Total Comprehensive Income for the period ( 7+8 )</b>	<b>(416.06)</b>	<b>83,290.54</b>	<b>(1,793.74)</b>	<b>1,11,747.46</b>
10	Paid-up Equity Share Capital (Face Value of Rs. 10 Each)	21,657.12	21,657.12	21,657.12	21,657.12
11	Other Equity (Reserves and Surplus)				(3,607.91)
12	Earnings Per Share (EPS) (* Not Annualised)				
(a)	Basic EPS ( RS.)	(0.19)	38.46	(0.83)	51.60
(b)	Diluted EPS ( RS.)	(0.19)	38.46	(0.83)	51.60

**Notes :**

- 01 The Company has only one Business Segment, disclosure under Ind AS 108 on "Operating Segment" as notified under the Companies (Indian Accounting Standards) Rules, 2015 as specified in Section 133 of the Companies Act, 2013.
- 02 After review by the Audit Committee, the Board of Directors of the Company has approved the above results at their meeting held on 10th Aug. 2023. The statutory auditors of the Company have carried out a Limited Review of the above results pursuant to Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 as amended and have issued a modified opinion.
- 03 The above stated figures are in accordance with the principles and procedures of Indian Accounting standards (Ind AS) as notified under the Companies (Indian Accounting Standards) Rules, 2015 as specified in section 133 of the Companies Act, 2013.
- 04 On account of disputed loans, the Company has not booked any interest on amount of Rs. 71,809.38 Lakhs shown as outstanding in current borrowings.
- 05 With regards to the Company's going concern status, the Company expects to generate cash flow through divestment/monetization of its assets and recovery of its claims. The Company is also pursuing settlement of its dues /borrowings with its lenders. The Company believes that all these efforts will help in meeting its legitimate liabilities. As such, the Company continues to be a going concern and accordingly the financial statement has been prepared on that basis.
- 06 The subsidiaries considered in the consolidated financial statements as at June 30, 2023 are namely SKIL Advanced Systems Pvt Ltd. (100%).
- 07 SKIL Shipyard Holdings Pvt Ltd., a wholly owned subsidiary of the Company is admitted in NCLT for Corporate Insolvency Process ("CIRP") on 9th May, 2023. Since the value of the subsidiary is fully impaired in the books of accounts, the management of the Company does not expect any major impact of the same on the financial statements of the Company. Company has not considered the financial statements of the said subsidiary in the above consolidated results as the Standalone Financial Results of the said subsidiary are not available to the Company due to suspension of the Board of Directors.
- 08 The figures for the previous period/year have been, regrouped and reclassified to make them comparable with those of current period.

Place :- Mumbai  
Date :- August 10, 2023



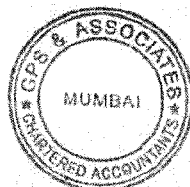
Director  
DIN : 00030623



**Limited Review Report on unaudited Standalone Financial Results of SKIL Infrastructure Limited for the quarter ended 30 June 2023 pursuant to the Regulation 33 of SEBI (Listing Obligation and Disclosure Requirements) Regulations, 2015 as amended**

To  
The Board of Directors,  
SKIL Infrastructure Limited

1. We have reviewed the accompanying statement of unaudited financial results of SKIL Infrastructure Limited ('The Company') for the period ended 30<sup>th</sup> June 2023. 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.
2. We conducted our review of the Statement in accordance with the Standard on Review Engagements (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.
3. A review is limited primarily to inquiries of company personnel and analytical procedures applied to financial data and thus provides less assurance than an audit. We have not performed an audit and accordingly, we do not express an audit opinion.
4. **Basis of Qualified Opinion:**
  - a. Attention is drawn to Note No. 4 of the Standalone Financial Results, regarding the case of Reliance Commercial Finance Ltd., and based on that, the Company, during the quarter ended on June 30, 2023 has not accounted interest (excluding penal interest) ascertained at Rs.531.89 Lakhs, on the disputed transaction with Reliance Commercial Finance Ltd. Had this been accounted, the Loss and the Liabilities would have increased to the extent of the amount specified hereinabove.
  - b. Attention is drawn to Note No. 4 of the Standalone Financial Results, in case of disputed borrowings with certain lenders including IL&FS, the Company, during the quarter ended on June 30, 2023, has not accounted interest (excluding penal interest) ascertained Rs.1,784.57Lakhs. Had this been accounted, the Loss and the Liabilities would have increased to the extent of the amount specified hereinabove.



- c. In case of outstanding loan of Yes Bank which has been assigned to J. C. Flowers Asset Reconstruction Pvt. Ltd, the Company, on account of dispute, has not accounted interest (excluding penal interest) ascertained at Rs. 1,444.00 Lakhs during the quarter. Had this been accounted, the Loss and the Liabilities would have increased to the extent of the amount specified hereinabove.
- d. The impact of the penal interest, compounding interest and other charges, if any, on the borrowings mentioned in point (a) to (c) above is not ascertainable by the company due to lack of confirmation from lenders and cannot be commented upon.
- e. The outstanding balance of borrowings from the following lenders are subject to confirmation:

Sr. No.	Name of Lender	Principal	Interest
<i>(Amount in Rupees lakhs as on 30/06/2023)</i>			
1.	IDBI Bank	3,337.00	5,331.39
2.	Union Bank	564.14	570.68
3.	J. C. Flowers Asset Reconstruction Pvt. Ltd.	37,058.95	13,330.76

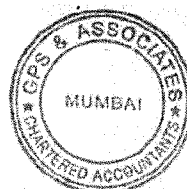
- f. The impact relating to points (a) to (e) mentioned above with respect to tax laws which may arise out of such accounting adjustments, if any, is not ascertainable and cannot be commented upon.

#### 5. Emphasis of Matter

- a. Attention is drawn to Note No. 5 of the Standalone Financial Results, with respect to continuous losses, reduced net worth and default in repayment of borrowings and preparation of the financial statements on going concern assumption, based on the reasons and assumptions stated in the aforesaid note. The company's ability to continue as a going concern is dependent on generation of expected cash flows to be able to meet its obligations as and when they arise.

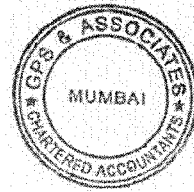
Our opinion is not modified in respect of the same.

6. The comparative Ind AS financial information of the Company for the corresponding quarter ended June 30, 2022, included in these standalone Ind AS financial results, were reviewed by the predecessor auditor who issued modified conclusion on the standalone financial results. Our opinion is not modified in respect of the above matter.





7. Based on our review conducted as above, except for the effects/possible effects of our observation stated in para 4 above, nothing has come to our attention that causes us to believe that the accompanying statements of unaudited standalone Financial Results prepared in accordance with applicable accounting standards and other recognized accounting practices and policies have 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 GPS & Associates  
Chartered Accountants  
Firm Reg No: 121344W

*Shripad Chauhan*

Shripad Chauhan  
(Partner)

M.No.: 600372

UDIN: 23600372 BGR M XF8950

Place: Mumbai  
Date: 10/08/2023

## SKIL INFRASTRUCTURE LIMITED

Regd. Office : SKIL House, 209, Bank Street Cross Lane, Fort, Mumbai - 400 023  
 CIN: L36911MH1983PLC178299, E-mail: contact@skilgroup.co.in, Website: www.skilgroup.co.in  
 STATEMENT OF UNAUDITED STANDALONE FINANCIAL RESULTS FOR THE QUARTER ENDED JUNE 30, 2023

Sr. No.	Particulars	Quarter Ended			(Rs In lakhs)
		June 30,2023	March 31,2023	June 30,2022	Year Ended
		Unaudited	Audited	Unaudited	March 31,2023
<b>1</b>	<b>Revenue</b>				
(a)	Revenue from Operations	-	-	-	-
(b)	Other Income	-	1,159.50	-	1,171.34
	<b>Total Revenue</b>	-	<b>1,159.50</b>	-	<b>1,171.34</b>
<b>2</b>	<b>Expenses</b>				
(a)	Cost of Materials Consumed	-	-	-	-
(b)	Employee Benefits Expenses	25.55	31.81	25.89	109.03
(c)	Finance Costs	347.23	339.82	1,741.22	5,606.33
(d)	Depreciation and Amortisation Expenses.	0.30	0.29	0.64	1.43
(e)	Loss on Sale of Investment	-	-	-	-
(f)	Other Expenses	42.53	377.68	22.28	481.55
(g)	Preliminary & Preoperative Expenses Written off	-	-	-	-
(h)	Loss on Sale of Fixed Assets	-	-	-	-
	<b>Total Expenses</b>	<b>415.62</b>	<b>749.61</b>	<b>1,790.02</b>	<b>6,198.34</b>
<b>3</b>	<b>Profit/(Loss) from Operations before Exceptional Items (1-2)</b>	<b>(415.62)</b>	<b>409.89</b>	<b>(1,790.02)</b>	<b>(5,027.00)</b>
<b>4</b>	Exceptional Items	-	(63.06)	-	33,852.80
<b>5</b>	Profit / (Loss) Before Exceptional Items (3-4-5)	(415.62)	346.83	(1,790.02)	28,825.80
<b>6</b>	Tax Expenses	-	-	-	-
<b>7</b>	<b>Profit / (Loss) for the period from continued operations</b>	<b>(415.62)</b>	<b>346.83</b>	<b>(1,790.02)</b>	<b>28,825.80</b>
<b>8</b>	<b>Other Comprehensive Income</b>				
	<b>Items that will be reclassified to profit or loss</b>				
(i)	Mark to Market gain/(loss) on Non Current Investment	-	47.85	-	47.85
(ii)	F V on Current Investment	-	-	-	-
(iii)	Income Tax effect	-	-	-	-
	<b>Items that will not be reclassified to profit or loss</b>				
(i)	Actuarial gains/(losses) on defined benefit plans	-	4.20	-	4.20
(ii)	Income Tax effect	-	-	-	-
	<b>Total Other Comprehensive Income for the period</b>	<b>-</b>	<b>52.05</b>	<b>-</b>	<b>52.05</b>
<b>9</b>	<b>Total Comprehensive Income for the period ( 7+8 )</b>	<b>(415.62)</b>	<b>398.88</b>	<b>(1,790.02)</b>	<b>28,877.85</b>
<b>10</b>	Paid-up Equity Share Capital (Face Value of Rs. 10 Each)	21,657.12	21,657.12	21,657.12	21,657.12
<b>11</b>	Other Equity (Reserves and Surplus)				41,843.90
<b>12</b>	Earnings Per Share (EPS) (* Not Annualised)				
(a)	Basic EPS ( RS.)	(0.19)	0.18	(0.83)	13.33
(b)	Diluted EPS ( RS.)	(0.19)	0.18	(0.83)	13.33

**Notes :**

- 01 The Company has only one Business Segment, disclosure under Ind AS 108 on "Operating Segment" as notified under the Companies (Indian Accounting Standards) Rules, 2015 as specified in Section 133 of the Companies Act, 2013.
- 02 After review by the Audit Committee, the Board of Directors of the Company has approved the above results at their meeting held on 10th Aug. 2023. The statutory auditors of the Company have carried out a Limited Review of the above results pursuant to Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 as amended and have issued a modified opinion.
- 03 The above stated figures are in accordance with the principles and procedures of Indian Accounting standards (Ind AS) as notified under the Companies (Indian Accounting Standards) Rules, 2015 as specified in section 133 of the Companies Act, 2013
- 04 On account of disputed loans, the Company has not booked any interest on amount of Rs. 71,809.38 Lakhs shown as outstanding in current borrowings.
- 05 With regards to the Company's going concern status, the Company expects to generate cash flow through divestment/monetization of its assets and recovery of its claims. The Company is also pursuing settlement of its dues /borrowings with its lenders. The Company believes that all these efforts will help in meeting its legitimate liabilities. As such, the Company continues to be a going concern and accordingly the financial statment has been prepared on that basis.
- 06 SKIL Shipyard Holdings Pvt Ltd., a wholly owned subsidiary of the Company is admitted in NCLT for Corporate Insolvency Process ("CIRP") on 9th May, 2023. Since the value of the subsidiary is fully impaired in the books of accounts, the management of the Company does not expect any major impact of the same on the financial statements of the Company.
- 07 The figures for the previous period/year have been, regrouped and reclassified to make them comparable with those of current period.

Place :- Mumbai  
 Date :- August 10, 2023



Director  
 DIN : 00030623

**SKIL INFRASTRUCTURE LIMITED**

Regd. Office : SKIL House, 209, Bank Street Cross Lane, Fort, Mumbai - 400 023  
CIN: L36911MH1983PLC178299, E-mail: contact@skilgroup.co.in, Website: www.skilgroup.co.in  
STATEMENT OF UNAUDITED STANDALONE FINANCIAL RESULTS FOR THE QUARTER ENDED JUNE 30, 2023

Sr. No.	Particulars	Quarter Ended			Year Ended
		June 30,2023	March 31,2023	June 30,2022	March 31,2023
		Unaudited	Audited	Unaudited	Audited
<b>1</b>	<b>Revenue</b>				
(a)	Revenue from Operations	-	-	-	-
(b)	Other Income	-	1,159.50	-	1,171.34
	<b>Total Revenue</b>	-	<b>1,159.50</b>	-	<b>1,171.34</b>
<b>2</b>	<b>Expenses</b>				
(a)	Cost of Materials Consumed	-	-	-	-
(b)	Employee Benefits Expenses	25.55	31.81	25.89	109.03
(c)	Finance Costs	347.23	339.82	1,741.22	5,606.33
(d)	Depreciation and Amortisation Expenses	0.30	0.29	0.64	1.43
(e)	Loss on Sale of Investment	-	-	-	-
(f)	Other Expenses	42.53	377.68	22.28	481.55
(g)	Preliminary & Preoperative Expenses Written off	-	-	-	-
(h)	Loss on Sale of Fixed Assets	-	-	-	-
	<b>Total Expenses</b>	<b>415.62</b>	<b>749.61</b>	<b>1,790.02</b>	<b>6,198.34</b>
<b>3</b>	<b>Profit/(Loss) from Operations before Exceptional Items (1-2)</b>	<b>(415.62)</b>	<b>409.89</b>	<b>(1,790.02)</b>	<b>(5,027.00)</b>
4	Exceptional Items	-	(63.06)	-	33,852.80
5	Profit / (Loss) Before Exceptional Items (3-4-5)	<b>(415.62)</b>	<b>346.83</b>	<b>(1,790.02)</b>	<b>28,825.80</b>
6	Tax Expenses	-	-	-	-
7	<b>Profit / (Loss) for the period from continued operations</b>	<b>(415.62)</b>	<b>346.83</b>	<b>(1,790.02)</b>	<b>28,825.80</b>
<b>8</b>	<b>Other Comprehensive Income</b>				
	<b>Items that will be reclassified to profit or loss</b>				
(i)	Mark to Market gain/(loss) on Non Current Investment	-	47.85	-	47.85
(ii)	F V on Current Investement	-	-	-	-
(iii)	Income Tax effect	-	-	-	-
	<b>Items that will not be reclassified to profit or loss</b>				
(i)	Actuarial gains/(losses) on defined benefit plans	-	4.20	-	4.20
(ii)	Income Tax effect	-	-	-	-
	<b>Total Other Comprehensive Income for the period</b>	-	<b>52.05</b>	-	<b>52.05</b>
<b>9</b>	<b>Total Comprehensive Income for the period ( 7+8 )</b>	<b>(415.62)</b>	<b>398.88</b>	<b>(1,790.02)</b>	<b>28,877.85</b>
10	Paid-up Equity Share Capital (Face Value of Rs. 10 Each)	21,657.12	21,657.12	21,657.12	21,657.12
11	Other Equity (Reserves and Surplus)				41,843.90
12	Earnings Per Share (EPS) (* Not Annualised)				
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Place :- Mumbai  
Date :- August 10, 2023



Director  
DIN : 00030623