

September 14, 2020

To,
**The Manager,
Listing Department,
National Stock Exchange of India Ltd.**
Exchange Plaza, Bandra Kurla Complex,
Bandra (East), Mumbai – 400 051

To,
**The Manager,
Listing Department,
BSE Ltd.**
P J Towers, Dalal Street,
Mumbai -400 001, India

NSE Symbol: SKIL

BSE Security Code: 539861

Dear Sir/ Madam,

Sub: Outcome of Board Meeting held on Monday, September 14, 2020

Pursuant to Regulation 30 of the SEBI (Listing Obligations and Disclosure Requirements) (LODR) Regulations, 2015, we wish to inform you that the Board of Directors, at its meeting held today i.e September 14, 2020, interalia, approved the Un-Audited Standalone and Consolidated Financial Results for the Quarter ended June 30, 2020 along with the Limited Review Report (Standalone and Consolidated) issued by M/s. Kailash Chand Jain & Co., Chartered Accountants, (Firm Registration No. 112318W) Statutory Auditors of the Company in accordance with the Regulation 33 of the SEBI (LODR) Regulations, 2015.

Meeting commenced at 1600 Hours and concluded at 1725 Hours.

Thanking you,

Yours truly,

For **SKIL Infrastructure Limited**



**Nilesh Mehta
Company Secretary**

SKIL Infrastructure Limited

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Independent Auditor's Review Report on the Quarterly unaudited standalone Financial Results SKIL Infrastructure Limited Pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended

Review Report to
The Board of Directors
SKIL Infrastructure Limited

1. We have reviewed the accompanying statement of unaudited standalone financial results of **SKIL Infrastructure Limited** (the 'Company') for the quarter ended June 30, 2020. The Financial statement has been prepared by the Company pursuant to requirement of Regulation 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended.
2. The preparation of the Statement in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34, (Ind AS-34) "Interim Financial Reporting" prescribed under section 133 of companies act, 2013 as amended, read with relevant rules issued thereunder and other accounting principles generally accepted in India read with the Circular is the responsibility of the Company's management and has been approved by the Board of Directors of the Company. 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 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 Statement is free of material misstatement. A review is limited primarily to inquire 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.
4. Basis of Qualified Opinion
 - a. Attention is drawn towards the Note No. 3 in case of Reliance Commercial Finance Ltd. stated below the standalone financial results, and based on that, the Company, during the quarter ended June 30, 2020 has not accounted interest of Rs. 1467.80 lakhs on the loan taken from Reliance Commercial Finance Ltd. Had this been accounted, the Loss and the Liabilities would have increased to the extent of the amount specified above.
 - b. Attention is drawn towards the Note No. 4 in case of IL&FS Financial Services Ltd. stated below the standalone financial results, and based on that, the Company, during the quarter ended June 30, 2020 has not accounted interest of Rs.1423.82 lakhs on the loan taken from IL&FS Financial Services Ltd. Had this been accounted, the Loss and the Liabilities would have increased to the extent of the amount specified above.
 - c. Attention is drawn towards the Note No. 5 in case of disputed borrowings stated below the standalone financial results, and based on that, the Company, during the quarter ended June 30, 2020 has not

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accounted interest of Rs. 189.03 lakhs. Had this been accounted, the Loss and the Liabilities would have increased to the extent of the amount specified above.

5. 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 statement of unaudited standalone 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. Kailash Chand Jain & Co.

Chartered Accountants

Firm Registration No.: 112318W

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Saurabh Chouhan

Partner

Membership No.: 167453

Place: Mumbai

Date: September 14, 2020

UDIN: 20167453AAAAJH8013

SKIL INFRASTRUCTURE LIMITED

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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, 2020

(Amt. in Lakhs)

	Particulars	Quarter Ended		Year ended	
		30-Jun-20	31-Mar-20	30-Jun-19	31-Mar-20
		Unaudited	Audited	Unaudited	Audited
1	Revenue				
(a)	Revenue from Operations			-	
(b)	Other Income	-	0.19	0.19	1.03
	Total Revenue	-	0.19	0.19	1.03
2	Expenses				
(a)	Cost of Materials Consumed				
(b)	Employee Benefits Expenses	29.46	35.58	44.55	139.43
(c)	Finance Costs	4,305.06	996.88	6,723.48	16,337.99
(d)	Depreciation and Amortisation Expenses	3.98	4.06	4.52	16.73
(e)	Loss on Sale of Investment		-	-	-
(f)	Provision for Expected Credit Loss		1,24,202.99	-	1,24,202.99
(g)	Other Expenses	13.47	269.62	39.16	469.93
	Total Expenses	4,351.97	1,25,609.13	6,811.71	1,41,167.07
3	Profit/(Loss) from Operations before Exceptional Items (1- 2)	(4,351.97)	(1,25,608.94)	(6,811.52)	(1,41,166.04)
4	Exceptional Items				
5	Profit / (Loss) Before Exceptional Items (3-4)	(4,351.97)	(1,25,608.94)	(6,811.52)	(1,41,166.04)
6	Tax Expenses				
7	Profit / (Loss) for the period from continued operations (5 - 6)	(4,351.97)	(1,25,608.94)	(6,811.52)	(1,41,166.04)
8	Other Comprehensive Income / (loss)				
	Items that will be reclassified to profit or loss				
(i)	Mark to Market gain/(loss) on Non Current Investment	-	-	-	-
(ii)	Income Tax effect	-	-	-	-
	Items that will not be reclassified to profit or loss				
(i)	Actuarial gains/(losses) on defined benefit plans	-	0.27	-	0.27
(ii)	Income Tax effect	-	-	-	-
	Total Other Comprehensive Income for the period (8)	-	0.27	-	0.27
9	Total Comprehensive Income for the period (7+8)	(4,351.97)	(1,25,608.67)	(6,811.52)	(1,41,165.77)
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	Earnings Per Share (EPS) (* Not Annualised)				
(a)	Basic EPS (Rs.)	(2.01)	(57.95)	(3.15)	(65.18)
(b)	Diluted EPS (Rs.)	(2.01)	(57.95)	(3.15)	(65.18)

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 14th Sept, 2020. The Statutory Auditors of the Company have carried out a limited review of the results.
- 03 An amount of Rs. 9,802 lakhs shown as received from Reliance Commercial Finance Ltd., a part of ADAG Group Company, promoted, owned and controlled by Shri Anil Dhirubhai Ambani, are not payable till such time a sum of Rs. 50,653.15 lakhs shown as receivable / recoverable under the head "Other Advances", from ADAG Group Companies, promoted, owned and controlled by Shri Anil Dhirubhai Ambani are received and the obligations in accordance with the Purchase Agreement dated 4th March, 2015 signed between the Company, SKIL Shipyard Holdings Pvt. Ltd. & others with the ADAG Group Companies, promoted, owned and controlled by Shri Anil Dhirubhai Ambani, viz. Reliance Infrastructure Limited and Reliance Defence Systems Pvt. Ltd. are fulfilled by ADAG Group Companies. Its a part of composite transaction emanating from and in connection with the sale of Pipavav Defence project to ADAG Group in accordance with the said Purchase Agreement and also based on the facts, circumstances and documents available on record. In view of above, the Company do not acknowledge or accept the liability of Reliance Commercial Finance Ltd
- 04 On account of on-going disputes with IL&FS, considering the facts, circumstances, documents and particular nature of transactions, the Company and has not booked any interest on amount of Rs. 24,870 Lakhs shown as received from IL&FS as the matter is under litigation and pending with appropriate judicial forum.
- 05 On account of on-going disputes with various other lenders, the Company does not accept their outstanding and has not booked interest on Loan amount of Rs. 3778.42lakhs.
- 06 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
- 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 :- 14/09/2020

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Director
DIN:

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**Independent Auditor's Review Report on the Quarterly unaudited consolidated Financial Results
SKIL Infrastructure Limited Pursuant to the Regulation 33 of the SEBI (Listing Obligations and
Disclosure Requirements) Regulations, 2015, as amended**

**Review Report to
The Board of Directors
SKIL Infrastructure Limited**

1. We have reviewed the accompanying statement of unaudited consolidated 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 of its associates and joint ventures/joint operations for the quarter ended June 30, 2020 (the "Statement"). The statement has been prepared by the Company pursuant to requirement of Regulation 33 of 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, (Ind AS 34) "Interim Financial Reporting" prescribed under section 133 of companies act, 2013 as amended, read with relevant rules issued there under and other accounting principles generally accepted in India read with the Circular. 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 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 matter, 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.

We also performed procedures in accordance with the Circular issued by the SEBI under regulation 33(8) of the Listing to the extent applicable.
4. The Statement includes the results of the following subsidiary entities:
 - a) SKIL Himachal Infrastructure & Tourism limited
 - b) SKIL Shipyard holding Pvt. Ltd.
 - c) Metrotech Technology Pvt. Ltd.
 - d) Gujarat Dwarka Portwest Ltd.

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- e) Chiplun FTWZ Pvt. Ltd.
- f) SKIL Advanced Systems Pvt. Ltd
- g) SKIL Singapore Pte Ltd.

5. Basis of Qualified Opinion

- a. Attention is drawn towards the Note No. 3 in case of Reliance Commercial Finance Ltd. & Reliance Infrastructure Ltd. stated below the consolidated financial results, and based on that, the Company, during the quarter ended June 30, 2020 has not accounted interest of Rs. 2334.73 lakhs on the loan taken from Reliance Commercial Finance Ltd. & Reliance Infrastructure Ltd. Had this been accounted, the Loss and the Liabilities would have increased to the extent of the amount specified above.
 - b. Attention is drawn towards the Note No. 4 in case of IL&FS Financial Services Ltd. stated below the consolidated financial results, and based on that, the Company, during the quarter ended June 30, 2020 has not accounted interest of Rs.3131.31 lakhs on the loan taken from IL&FS Financial Services Ltd. Had this been accounted, the Loss and the Liabilities would have increased to the extent of the amount specified above.
 - c. Attention is drawn towards the Note No. 5 in case of disputed borrowings stated below the consolidated financial results, and based on that, the Company, during the quarter ended June 30, 2020 has not accounted interest of Rs. 189.03 lakhs. Had this been accounted, the Loss and the Liabilities would have increased to the extent of the amount specified above.
 - d. Attention is drawn towards the Note No. 7 stated below the consolidated financial results, and based on that, the Company, during the quarter ended June 30, 2020, has not accounted for an interest of Rs.286.62 lakhs on 14% Non-convertible debentures issued to E Cap Equities Limited. Had this been accounted, the Loss and the Liabilities would have increased to the extent of the amount specified above.
6. Based on our review conducted as above, *except for the effects/ possible effects of our observation stated in para 5 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.
7. We did not review the interim financial statements of 4 subsidiaries, included in the consolidated unaudited financial results, whose interim financial results/Financial information reflect total revenue of Rs. 0.60 Lakhs, total net loss after tax of Rs. 0.11 Lakhs for the Quarter ended June 30,

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2020 as considered in unaudited consolidated financial statements. These interim financial results/ financial information have been reviewed by other auditors whose reports have been furnished to us by the management and our conclusion on the statements so far as it relates to the amounts and disclosures in respect of these subsidiaries is based solely on the report of the other auditor and the procedures performed by us as stated in paragraph 6 above. Our conclusion on the statement is not modified in respect of above matters.

8. The accompanying quarterly unaudited consolidated financial result include interim financial result / financial information, in respect of one subsidiary company, whose interim financial result / financial information reflect total net loss of Rs. 0.12 Lakhs for the quarter ended June 30, 2020 as considered in unaudited consolidated financial results based on their interim financial result and other financial information which have not been reviewed by the respective auditor. These unaudited financial results and other financial information of the said subsidiary have been approved and furnished to us by the management. According to the information and explanation given to us by the management, these interim financial results and other financial information are not material to the Company. Our conclusion on the statement is not modified in respect of this matter.
9. Further the accompanying quarterly unaudited consolidated financial result does not include interim financial result / financial information, in respect of one joint venture entity i.e.; Sohar Free Zone LLC, whose interim financial result / financial information is not available with the management for the quarter ended June 30, 2020.
10. Further the accompanying quarterly unaudited consolidated financial result does not include interim financial result / financial information, in respect of two Associate companies i.e.; Urban Infrastructure Holdings Private Limited and Rosoboronservice (India) Limited, whose interim financial result / financial information is not available with the management for the quarter ended June 30, 2020.

For M/s. Kailash Chand Jain & Co.

Chartered Accountants

Firm Registration No.: 112318W

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Saurabh Chouhan
Partner

Membership No.: 167453

Place: Mumbai

Date: September 14, 2020

UDIN: 20167453AAAAJI8470

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STATEMENT OF UNAUDITED CONSOLIDATED FINANCIAL RESULTS FOR THE QUARTER ENDED JUNE 30, 2020

		(Amt. in Lakhs)			
	Particulars	Quarter Ended			Year ended
		30-Jun-20	31-Mar-20	30-Jun-19	31-Mar-20
		Unaudited	Audited	Unaudited	Audited
1	Revenue				
(a)	Revenue from Operations	-	3,221.51	-	3,221.51
(b)	Other Income	0.60	53.95	0.19	55.53
	Total Revenue	0.60	3,275.46	0.19	3,277.04
2	Expenses				
(a)	Cost of Materials Consumed	-	-	-	-
(b)	Employee Benefits Expenses	29.46	903.83	44.56	1,007.67
(c)	Finance Costs	4,305.06	1,056.33	7,877.03	18,130.53
(d)	Depreciation and Amortisation Expenses	3.98	291.08	4.53	303.80
(e)	Loss on Sale of Investment	-	-	-	-
(f)	Provision for Expected Credit Loss	-	1,38,183.99	-	1,38,183.99
(g)	Other Expenses	16.13	42,965.40	41.06	43,455.04
	Total Expenses	4,354.63	1,83,400.63	7,967.18	2,01,081.03
3	Profit/(Loss) from Operations before Exceptional Items (1- 2)	(4,354.03)	(1,80,125.17)	(7,966.99)	(1,97,803.99)
4	Exceptional Items	-	-	-	-
5	Profit / (Loss) Before Exceptional Items (3-4)	(4,354.03)	(1,80,125.17)	(7,966.99)	(1,97,803.99)
6	Tax Expenses	-	0.12	-	0.12
7	Profit / (Loss) for the period from continued operations (5 - 6)	(4,354.03)	(1,80,125.05)	(7,966.99)	(1,97,804.11)
8	Other Comprehensive Income / (loss)				
	Items that will be reclassified to profit or loss				
(i)	Mark to Market gain/(loss) on Non Current Investment	-	-	-	-
(ii)	Income Tax effect	-	-	-	-
	Items that will not be reclassified to profit or loss				
(i)	Actuarial gains/(losses) on defined benefit plans	-	0.27	-	0.27
(ii)	Income Tax effect	-	-	-	-
	Total Other Comprehensive Income for the period (8)	-	0.27	-	0.27
	Non controlling Interest	-	5,175.33	0.04	5,175.49
9	Total Comprehensive Income for the period (7+8)	(4,354.03)	(1,74,949.45)	(7,966.95)	(1,92,628.35)
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	Earnings Per Share (EPS) (* Not Annualised)				
(a)	Basic EPS (Rs.)	(2.01)	(80.78)	(3.68)	(88.94)
(b)	Diluted EPS (Rs.)	(2.01)	(80.78)	(3.68)	(88.94)

Notes :

- 01 The Company has only one Business Segment, disclosure under Ind AS 108 on "Operating Segment" as notified under the Companies (Indian
- 02 After review by the Audit Committee, the Board of Directors of the Company has approved the above results at their meeting held on 14th September, 2020. The Statutory Auditors of the Company have carried out a limited review of the results.
- 03 An amount of Rs. 33,473.38 lakhs shown as received from Reliance Commercial Finance Ltd., & Reliance Infrastructure Ltd, a part of ADAG Group Company, promoted, owned and controlled by Shri Anil Dhirubhai Ambani, are not payable till such time a sum of Rs. 71,449.37 lakhs shown as receivable / recoverable under the head "Other Advances", from ADAG Group Companies, promoted, owned and controlled by Shri Anil Dhirubhai Ambani are received and the obligations in accordance with the Purchase Agreement dated 4th March, 2015 signed between the Company, SKIL Shipyard Holdings Pvt. Ltd. & others with the ADAG Group Companies, promoted, owned and controlled by Shri Anil Dhirubhai Ambani, viz, Reliance Infrastructure Limited and Reliance Defence Systems Pvt. Ltd. are fulfilled by ADAG Group Companies. Its a part of composite transaction emanating from and in connection with the sale of Pipavav Defence project to ADAG Group in accordance with the said Purchase Agreement and also based on the facts, circumstances and documents available on record, In view of above, the Company do not acknowledge or accept the liability of Reliance Commercial Finance Ltd
- 04 On account of on-going disputes with IL&FS, considering the facts, circumstances, documents and particular nature of transactions, the Company and has not booked any interest on amount of Rs. 66,170 Lakhs shown as received from IL&FS as the matter is under litigation and pending with appropriate judicial forum.
- 05 On account of on-going disputes with various other lenders, the Company does not accept their outstanding and has not booked interest on Loan amount aggregating to Rs. 3778.42 lakhs.
- 06 The above result does not include share of Profit/(Loss) of two associates and one jointly controlled entity whose Financial were not available
- 07 Company has not booked any interest in the current quarter on 14% NCD
- 08 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
- 09 The figures for the previous period/year have been, regrouped and reclassified to make them comparable with those of current period,

Place :- Mumbai
Date :- 14/09/2020

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Director
DIN: