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BANSAL & CO. LLP

CHARTERED ACCOUNTANTS

Independent Auditor's Review Report on the Quarterly and Year to date Unaudited Standalone Financial Results of the Company Pursuant to the Regulation 33 and 52 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended

**Review Report to,
The Board of Directors
Saneh Industrial Investment Limited**

1. We have reviewed the accompanying Statement of Un-audited Financial results of **Saneh Industrial Investment Limited** ("the Company") for the quarter ended December 31st, 2023 and year to date from April 1, 2023 to December 31, 2023 ("the Statement") attached herewith, being submitted by the company pursuant to the requirements of Regulation 33 and 52 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 ("the Regulation") as amended read with SEBI Circular No. CIR/FD/CMDI/44/2019 dated March 29, 2019 ("the Circular").
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 the Companies Act, 2013 as amended read with Rule 3 of Companies (Indian Accounting Standards) Rules, 2015, as amended, read with the Circular and other accounting principles generally accepted in India 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 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 Statement is free of material misstatement. 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.

BRANCH OFFICES

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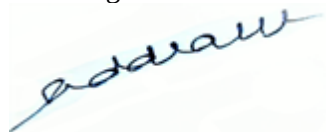
CHARTERED ACCOUNTANTS

4. Based on our review conducted as 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 applicable Indian Accounting Standards ('Ind AS') specified under Section 133 of the Companies Act 2013, read with relevant rules issued thereunder and other recognized accounting practices and policies has not disclosed the information required to be disclosed in terms of the Regulation 52 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, read with the Circular, including the manner in which it is to be disclosed, or that it contains any material misstatement.

For Bansal & Co LLP

Chartered Accountants

Firm Reg. No. - 001113N/N500079



Siddharth Bansal

Partner

Membership No. 518004

UDIN: 24518004BKATET9784

Place: New Delhi

Date: February 03, 2024

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SANEH INDUSTRIAL INVESTMENTS LIMITED

Regd. Office: Delton House 4801 Bharat Ram Road 24 Daryagunj New Delhi -110002 (India)
Phone No. 91-11-23273907, CIN: L74899DL1980PL060079

STATEMENT OF UNAUDITED STANDALONE FINANCIAL RESULTS FOR THE QUARTER AND HALF YEAR ENDED ON 31st Dec 2023

S.No.	Particulars	(Rs. in Lacs)				
		Standalone Quarter Ended As On			Standalone Nine Months Ended As On	Standalone Year Ended As on
		31.12.2023	30.09.2023	31.12.2022	31.12.2023	31.12.2022
		Unaudited	Unaudited	Unaudited	Unaudited	Unaudited
1	(a) Revenue from Operations	1.07	-	-	1.07	0.00
	(b) Other Income	-	-	-	-	-
	(c) Fair value gain on securities assets held for trade	(0.02)	0.03	-	0.01	-
		1.05	0.03	-	1.08	0.00
2	Expenses					
	a) Fair value loss on securities assets held for trade	-	(0.01)	0.04	-	0.04
	a) (Increase)/Decrease in Stock in Trade and work in process	-	-	-	-	-
	b) Employees Cost	0.07	0.08	1.29	0.30	2.14
	c) Depreciation	-	-	-	-	-
	d) Other Expenditure	1.26	0.24	0.87	2.64	1.17
	Total Expenses (2)	1.33	0.30	2.20	2.94	3.35
3	Profit before Exceptional Items (1-2)	(0.28)	(0.28)	(2.20)	(1.86)	(3.35)
4	Exceptional Items	-	-	-	-	-
5	Profit before Tax (3-4)	(0.28)	(0.28)	(2.20)	(1.86)	(3.35)
6	Tax expense	(0.00)	(0.00)	0.01	(0.00)	(0.01)
7	Net Profit for the period (5-6)	(0.28)	(0.28)	(2.21)	(1.86)	(3.34)
8	Other Comprehensive Income (OCI)					
	a. item that will be reclassified to profit & Loss	383.92	116.95	10.76	533.42	52.78
	b. Income Tax relating to items that will be reclassified to profit and loss	(96.62)	(29.44)	(1.69)	(134.25)	(13.28)
9	Total Other Comprehensive Income for the period (7+8)	287.01	87.24	6.86	397.31	36.16
	Profit for the period attributable to:					
	a) Owner of the parent	-	-	-	-	-
	b) Non Controlling interests	-	-	-	-	-
	Other comprehensive income attributable to:					
	a) Owner of the parent	-	-	-	-	-
	b) Non Controlling interests	-	-	-	-	-
	Total comprehensive income attributable to:					
	a) Owner of the parent	-	-	-	-	-
	Non Controlling interests	-	-	-	-	-
10	Paid Up Equity Share Capital (Face Value Rs.10/- Per Share)	24.00	24.00	24.00	24.00	24.00
11	Other equity	-	-	-	-	-
11	Earning Per Share (EPS)					
	(of Rs.10 /- each) (not annualised)					
	(a) Basic	(0.12)	(0.11)	(0.92)	(0.77)	(1.39)
	(b) Diluted	(0.12)	(0.11)	(0.92)	(0.77)	(1.39)

Notes:

- The above unaudited results have been taken on record by the Board of Directors at their meetings held on 03.02.2024 and the Statutory Auditor have conducted the review of the financial statements and have expressed an unmodified limited review report on these financial results
- The Standalone financial results include results with Ind-AS as notified under the companies Rules 2015 (as amended), specified under section 133 of the companies Act-2013
- Figures for previous periods have been recast/regrouped wherever necessary.
- The segment reporting as per accounting standing 17 not applicable

Place : New Delhi
Date : 03.02.2024



For Sanesh Industrial Investment Ltd.

Vivek Gupta
(Director)
Din No. 00035916

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BANSAL & CO. LLP

CHARTERED ACCOUNTANTS

Independent Auditor's Review Report on the Quarterly and Year to date Unaudited Consolidated Financial Results of the Company Pursuant to the Regulation 33 and 52 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended

**Review Report to,
The Board of Directors of
Saneh Industrial Investment Limited**

1. We have reviewed the accompanying Consolidated Statement of Un-audited Financial results of **Saneh Industrial Investment Limited** ("the Company") for the quarter that ended December 31st, 2023, and year to date from April 1, 2023, to December 31, 2023 ("the Statement") attached herewith, being submitted by the company pursuant to the requirements of Regulation 33 and 52 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 ("the Regulation") as amended read with SEBI Circular No. CIR/FD/CMDI/44/2019 dated March 29, 2019 ("the Circular").
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 the Companies Act, 2013 as amended read with Rule 3 of Companies (Indian Accounting Standards) Rules, 2015, as amended, read with the Circular and other accounting principles generally accepted in India 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 Consolidated Statement in accordance with Standard on Review Engagements (SRE) 2410, "Review of Interim Consolidated 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 Statement is free of material misstatement. 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.

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CHARTERED ACCOUNTANTS

4. Based on our review conducted as above, nothing has come to our attention that causes us to believe that the accompanying consolidated Statement, prepared in accordance with the recognition and measurement principles laid down in the applicable Indian Accounting Standards ('Ind AS') specified under Section 133 of the Companies Act 2013, read with relevant rules issued thereunder and other recognized accounting practices and policies has not disclosed the information required to be disclosed in terms of the Regulation 52 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, read with the Circular, including the manner in which it is to be disclosed, or that it contains any material misstatement.

For Bansal & Co LLP

Chartered Accountants

Firm Reg. No. - 001113N/N500079



Siddharth Bansal

Partner

Membership No. 518004

UDIN: 24518004BKATEU9565

Place: New Delhi

Date: February 03, 2024

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Phone No. 91-11-23273907, CIN: L74899DL1980PL060079

STATEMENT OF UNAUDITED CONSOLIDATED FINANCIAL RESULTS FOR THE QUARTER AND NINE MONTHS ENDED AS ON 31ST DECEMBER 2023

(Rs. in lacs)

S No.	Particulars	Cosolidated Quarter Ended As On			Cosolidated Nine Months Ended as on		Consolidated Year Ended as on
		31.12.2023	30.09.2023	31.12.2022	31.12.2023	31.12.2022	
		Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	
							31.03.2023
							Audited
1	(a) Revenue from Operations	25.11	1.12	-	26.23	0.65	4.70
	(b) Other Income	-	-	-	-	-	-
	(c) fair Value gain/(loss) on Sec. assets held for trade	(1.18)	2.07	0.86	2.63	1.32	1.43
		23.93	3.19	0.86	28.86	1.97	6.13
2	Expenses						
	a) fair Value gain/(loss) on Sec. assets held for trade	-	-	0.86	-	-	-
	b) (Increase)/Decrease in Stock in Trade and work in process	-	-	-	-	-	-
	c) Employees Cost	0.28	0.29	1.70	0.93	2.77	2.98
	d) Depreciation	-	-	-	-	-	0.01
	e) Other Expenditure	4.33	0.39	0.54	7.51	1.60	2.02
	Total Expenses (2)	4.61	0.68	2.91	8.44	4.37	5.01
3	Profit before Exceptional Items (1-2)	19.31	2.51	(2.04)	20.41	(2.40)	1.12
4	Exceptional Items	-	-	-	-	-	-
5	Profit before Tax (3-4)	19.31	2.51	(2.04)	20.41	(2.40)	1.12
6	Tax expense	0.00	(0.44)	-	(43.84)	0.33	(74.20)
7	Net Profit for the period (5-6)	19.31	2.95	(2.04)	64.25	(2.73)	75.32
8	Other Comprehensive Income (OCI)	1,086.59	334.60	33.96	1,514.11	116.83	129.27
	a. item that will be reclassified to profit & Loss	1,452.04	447.13	45.53	2,023.35	208.37	172.74
	b. Income Tax relating to items that will be reclassified to profit and loss	(365.45)	(112.53)	(11.57)	(509.24)	(91.54)	(43.48)
9	Total Other Comprehensive Income for the period (Compsring profit and other comprehensive income for the period (7+8)	1,105.91	337.55	31.92	1,578.37	114.10	204.59
	Profit for the period attributable to:						
	a) Owner of the parent	19.31	2.95	(2.04)	64.25	(2.73)	75.32
	b) Non Controlling interests	0.00	0.00	0.00	0.00	0.00	(0.00)
	Other comprehensive income attributable to:						
	a) Owner of the parent	1,086.59	334.60	33.96	1,514.11	116.83	129.27
	b) Non Controlling interests	-	-	-	-	-	-
	Total comprehensive income attributable to:						
	a) Owner of the parent	1,105.91	337.55	31.92	1,578.36	114.10	204.59
	b) Non Controlling interests	-	0.00	0.00	-	-	(0.00)
10	Paid Up Equity Share Capital (Face Value Rs.10/- Per Share)	24.00	24.00	24.00	24.00	24.00	24.00
11	Earning Per Share (EPS)						
	(of Rs.10 /- each) (not annualised)						
	(a) Basic	8.05	1.23	(0.85)	26.77	(1.14)	31.38
	(b) Diluted	8.05	1.23	(0.85)	26.77	(1.14)	31.38

Notes:

- The above unaudited results have been taken on record by the Board of Directors at their meetings held on 03.02.2024 and the statutory auditor have conducted review of the financial statements and have expressed an unmodified limited review report on these financial results
- The consolidated financial results include results with Ind-AS as notified under the companies Rules 2015 (as amended), specified under section 133 of the companies Act-2013
- Figures for previous periods have been recast/regrouped wherever necessary.
- The segment reporting as per accounting standing 17 not applicable



for Saneh Industrial Investment Ltd.

Vivek Gupta
(Director)

Din No. 00035916

Place: New Delhi

Date: 03.02.2024