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**BANSAL & CO LLP**

CHARTERED ACCOUNTANTS

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

**To**  
**The Board of Directors of**  
**Saneh Industrial Investment Limited**

**Report on the audit of the Standalone Annual Financial Results****Opinion**

We have audited the accompanying statement of quarterly and year to date standalone financial results of **Saneh Industrial Investment Limited** (hereinafter referred to as the "Company") for the quarter ended March 31, 2024 and for the year ended March 31, 2024 ("the Statement"), attached herewith, being submitted by the Company pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 as amended (the "Listing Regulations").

In our opinion and to the best of our information and according to the explanations given to us, the aforesaid standalone annual financial results:

- i. is presented in accordance with the requirements of the Listing Regulations 33 in this regard; and
- ii. gives a true and fair view in conformity with the applicable accounting standards and other accounting principles generally accepted in India, of the net profit and other comprehensive income and other financial information of the Company for the quarter ended March 31, 2024 and for the year ended March 31, 2024

**Basis for Opinion**

We conducted our audit in accordance with the Standards on Auditing (SAs) specified under section 143(10) of the Companies Act, 2013, as amended ("the Act"). Our responsibilities under those Standards are further described in the "Auditor's Responsibilities for the Audit of the Standalone Financial Results" section of our report. We are independent of the Company in accordance with the Code of Ethics issued by the Institute of Chartered Accountants of India together with the ethical requirements that are relevant to our audit of the financial statements under the provisions of the Act and the Rules thereunder, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the Code of Ethics. We believe that the audit evidence obtained by us is sufficient and appropriate to provide a basis for our opinion.

**BRANCHES**

**Maharashtra** : 7&8 GF, Wing-A, Raghavji Building, 15/17, Raghavji Road, Gowalia Tank, Mumbai-400026  
**Madhya Pradesh** : 114, Shree Tower, 2<sup>nd</sup> Floor, Zone-II, Bhopal (MP) Ph. 0755-4076725, 2769224, 2769225  
**Chhatisgarh** : 6/140 Next to Indra Setu Bridge, Tilaknagar, Chatapara, Bilaspur, Chhatisgarh, (Ch) – 495001  
**Delhi** : D-Block, 3rd Floor, Plot No 8, Balaji Estate, Guru Ravidas Marg, Kalkaji, New Delhi – 110019, +91 9810939245



## **Management's Responsibilities for the Standalone Financial Results**

The Statement has been prepared on the basis of the standalone annual financial statements. The Board of Directors of the Company are responsible for the preparation and presentation of the Statement that gives a true and fair view of the net profit and other comprehensive income and other financial information of the company in accordance with the applicable accounting standards prescribed under Section 133 of the Act read with relevant rules issued thereunder and other accounting principles generally accepted in India and in compliance with Regulation 33 of the Listing Regulations.

This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding of the assets of the Company and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and the design, implementation and maintenance of adequate internal financial controls, that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the Statement that give a true and fair view and are free from material misstatement, whether due to fraud or error.

In preparing the Statement, the Board of Directors are responsible for assessing the Company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the Board of Directors either intends to liquidate the Company or to cease operations, or has no realistic alternative but to do so.

The Board of Directors are also responsible for overseeing the Company's financial reporting process.

## **Auditor's Responsibilities for the Audit of the Standalone Financial Results**

Our objectives are to obtain reasonable assurance about whether the Statement as a whole is free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with SAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of the Statement.

As part of an audit in accordance with SAs, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the Statement, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances. Under Section 143(3)(i) of the Act, we are also responsible for expressing our opinion on whether the company has adequate internal financial controls with reference to financial statements in place and the operating effectiveness of such controls.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Board of Directors.
- Conclude on the appropriateness of the Board of Directors' use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Company's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to

draw attention in our auditor's report to the related disclosures in the financial results or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Company to cease to continue as a going concern.

- Evaluate the overall presentation, structure and content of the Statement, including the disclosures, and whether the Statement represents the underlying transactions and events in a manner that achieves fair presentation.

Materiality is the magnitude of misstatements in the Standalone Financial Results that, individually or in aggregate, makes it probable that the economic decisions of a reasonably knowledgeable user of the Standalone Financial Results may be influenced. We consider quantitative materiality and qualitative factors in (i) planning the scope of our audit work and in evaluating the results of our work; and (ii) to evaluate the effect of any identified misstatements in the Standalone Financial Results.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards.

#### **Other Matter**

The Statement includes the results for the quarter ended March 31, 2024 being the balancing figure between the audited figures in respect of the full financial year ended March 31, 2024 and the published unaudited year to date figures up to the third quarter of the current financial year, which were subjected to a limited review by us, as required under the Listing Regulations.

#### **For Bansal & Co LLP**

Chartered Accountants

Firm Registration No. 001113N/N500079



**Siddharth Bansal**

Partner

Membership No. 518004

UDIN: 24518004BKATHW9276

Place of Signature: New Delhi

Date: May 30, 2024

# 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 AUDITED STANDALONE FINANCIAL RESULTS FOR THE QUARTER /YEAR ENDED ON 31ST MARCH 2024

(Rs. In Lakh)

| S.No. | Particulars                                                                                                                    | Quarter Ended |               |                | Year Ended    |                |
|-------|--------------------------------------------------------------------------------------------------------------------------------|---------------|---------------|----------------|---------------|----------------|
|       |                                                                                                                                | 31.03.2024    | 31.12.2023    | 31.03.2023     | 31.03.2024    | 31.03.2023     |
|       |                                                                                                                                | Audited       | Unaudited     | Audited        | Audited       | Audited        |
| 1     | (a) Revenue from Operations                                                                                                    | -             | 1.07          | (0.00)         | 1.07          | -              |
|       | (b) Other Income                                                                                                               | -             | -             | -              | 0.01          | -              |
|       | <b>Total Income</b>                                                                                                            | -             | <b>1.07</b>   | <b>(0.00)</b>  | <b>1.08</b>   | -              |
| 2     | <b>Expenses</b>                                                                                                                |               |               |                |               |                |
|       | a) Fair value gain/(loss) on securities assets hold for trade                                                                  | 0.01          | 0.02          | 0.01           | 0.01          | 0.05           |
|       | a) (Increase)/Decrease in Stock in Trade and work in process                                                                   | -             | -             | -              | -             | -              |
|       | b) Employees Cost                                                                                                              | 0.08          | 0.07          | 0.85           | 0.38          | 2.14           |
|       | c) Finance Cost                                                                                                                | 0.00          | -             | -              | 0.00          | -              |
|       | c) Depreciation                                                                                                                | -             | -             | -              | -             | -              |
|       | d) Other Expenditure                                                                                                           | 2.81          | 1.26          | 0.43           | 5.45          | 1.31           |
|       | <b>Total Expenses (2)</b>                                                                                                      | <b>2.89</b>   | <b>1.35</b>   | <b>1.30</b>    | <b>5.83</b>   | <b>3.50</b>    |
| 3     | <b>Profit before Exceptional Items (1-2)</b>                                                                                   | <b>(2.89)</b> | <b>(0.28)</b> | <b>(1.30)</b>  | <b>(4.75)</b> | <b>(3.50)</b>  |
| 4     | Exceptional Items                                                                                                              | -             | -             | -              | -             | -              |
| 5     | <b>Profit before Tax (3-4)</b>                                                                                                 | <b>(2.89)</b> | <b>(0.28)</b> | <b>(1.30)</b>  | <b>(4.75)</b> | <b>(3.50)</b>  |
| 6     | Tax expense                                                                                                                    | (0.01)        | (0.00)        | 10.37          | (0.01)        | 10.38          |
| 7     | <b>Net Profit for the period (5-6)</b>                                                                                         | <b>(2.89)</b> | <b>(0.28)</b> | <b>(11.67)</b> | <b>(4.75)</b> | <b>(13.88)</b> |
| 8     | <b>Other Comprehensive Income (OCI)</b>                                                                                        | <b>233.38</b> | <b>287.30</b> | <b>24.34</b>   | <b>632.55</b> | <b>33.41</b>   |
|       | a. item that will be reclassified to profit & Loss                                                                             | 311.87        | 383.92        | 33.89          | 845.29        | 44.65          |
|       | b. Income Tax relating to items that will be reclassified to profit and loss                                                   | (78.49)       | (96.62)       | (9.55)         | (212.74)      | (11.24)        |
| 9     | <b>Total Other Comprehensive Income for the period ( Comprising profit and other comprehensive income for the period (7+8)</b> | <b>230.49</b> | <b>287.02</b> | <b>12.67</b>   | <b>627.80</b> | <b>19.53</b>   |
|       | <b>Profit for the period attributable to:</b>                                                                                  |               |               |                |               |                |
|       | a) Owner of the parent                                                                                                         | -             | -             | -              | -             | -              |
|       | b) Non Controlling interests                                                                                                   | -             | -             | -              | -             | -              |
|       | <b>Other comprehensive income attributable to:</b>                                                                             |               |               |                |               |                |
|       | a) Owner of the parent                                                                                                         | -             | -             | -              | -             | -              |
|       | b) Non Controlling interests                                                                                                   | -             | -             | -              | -             | -              |
|       | <b>Total comprehensive income attributable to:</b>                                                                             |               |               |                |               |                |
|       | a) Owner of the parent                                                                                                         | -             | -             | -              | -             | -              |
|       | Non Controlling interests                                                                                                      | -             | -             | -              | -             | -              |
| 10    | <b>Paid Up Equity Share Capital (Face Value Rs.10/- Per Share )</b>                                                            | <b>24.00</b>  | <b>24.00</b>  | <b>24.00</b>   | <b>24.00</b>  | <b>24.00</b>   |
| 11    | <b>Other equity</b>                                                                                                            |               | -             |                |               | -              |
| 11    | <b>Earning Per Share (EPS)</b>                                                                                                 |               |               |                |               |                |
|       | (of Rs.10 /- each) (not annualised)                                                                                            |               |               |                |               |                |
|       | (a) Basic                                                                                                                      | (1.20)        | (0.12)        | (4.86)         | (1.98)        | (5.78)         |
|       | (b) Diluted                                                                                                                    | (1.20)        | (0.12)        | (4.86)         | (1.98)        | (5.78)         |

### Notes:

- The above audited results have been reviewed and approved by the Board of Directors in their meetings held on 30.05.2024 the Statutory Auditor of the Company have carried out audit for the year ended March 31, 2024 and have expressed an unmodified audit opinion.
- The above results have been prepared in accordance with principle and procedures of Indian Accounting Standards (Ind AS) as notified under the companies (Indian Accounting Standards) Rules, 2015 as specified under section 133 of Companies Act, 2013.
- The Company's business activities do not qualify as a reportable segment in context of Indian Accounting Standard-108 "Operating Segment"
- The figures for the quarter ended 31st March 2024 are the balancing figures between audited figures in respect of the full financial years ended 31st March and the published unaudited year to date figures up to 31st December 2023 being the end of the third quarter of the respective financial year, which were subjected to limited review.
- The figures have been re-grouped/ rearranged wherever required for the purpose of comparison.



Place : New Delhi  
Date : 30.05.2024

for Saneh Industrial Investments Ltd.

Vivek Gupta  
(Director)

Din No. 00035916



# 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

## Standalone Statement of Assets and Liabilities

(Rs.in Lakhs)

|                                     | As at<br>March 31, 2024 | As at<br>March 31, 2023 |
|-------------------------------------|-------------------------|-------------------------|
| <b>ASSETS</b>                       |                         |                         |
| <b>Non - Current Assets</b>         |                         |                         |
| Property Plant and Equipement       | 0.00                    | 0.00                    |
| Other Tangible Assets               | 0.00                    | 0.00                    |
| Financial assets                    |                         |                         |
| -Investment                         | 1,039.89                | 194.60                  |
| <b>Total non-current assets</b>     | <b>1,039.89</b>         | <b>194.60</b>           |
| <b>Current Assets</b>               |                         |                         |
| Financial assets                    |                         |                         |
| -Current Investment                 | 1.18                    | 0.11                    |
| -Cash and cash equivalents          | 0.11                    | 3.62                    |
| -Other Current Investment           | 0.00                    | 0.00                    |
| Current Tax Assets (net)            | 0.29                    | 0.29                    |
| <b>Total current assets</b>         | <b>1.58</b>             | <b>4.02</b>             |
| <b>TOTAL ASSETS</b>                 | <b>1,041.47</b>         | <b>198.62</b>           |
| <b>EQUITY AND LIABILITIES</b>       |                         |                         |
| <b>Equity</b>                       |                         |                         |
| Equity share capital                | 24.00                   | 24.00                   |
| Other equity                        | 758.18                  | 130.38                  |
| <b>Total equity</b>                 | <b>782.18</b>           | <b>154.38</b>           |
| <b>Current liabilities</b>          |                         |                         |
| Financial liabilities               |                         |                         |
| -Deferred Tax liabilities (net)     | 255.09                  | 42.35                   |
| -Other financial liabilities        | 4.06                    | 1.78                    |
| Current Tax Liabilities (net)       | 0.14                    | 0.11                    |
| <b>Total current liabilities</b>    | <b>259.29</b>           | <b>44.24</b>            |
| <b>TOTAL EQUITY AND LIABILITIES</b> | <b>1,041.47</b>         | <b>198.62</b>           |
|                                     | 0.00                    | -0.00                   |



# SANEH INDUSTRIAL INVESTMENTS LIMITED

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## Standalone Cash Flow statement for the year ended March 31, 2024

(Rs.in Lakhs)

|                                                        | As at<br>March 31, 2024 | As at<br>March 31, 2023 |
|--------------------------------------------------------|-------------------------|-------------------------|
| <b>Cash Flow from operating activities :</b>           |                         |                         |
| Net Profit before tax                                  | (4.75)                  | (3.50)                  |
| Adjustment for :                                       |                         |                         |
| Fair value Gain/loss on Securities held for Trade      | 0.00                    | 0.05                    |
| Depreciation                                           | -                       | -                       |
| <b>Operating profit before working capital changes</b> | <b>(4.75)</b>           | <b>(3.45)</b>           |
| <b>Adjustments for working capital changes :</b>       |                         |                         |
| (Increase)/Decrease in Inventories                     | -                       | -                       |
| (Increase)/Decrease in Other Current Assets            | (1.08)                  | (0.11)                  |
| Increase/(Decrease) in Other Current Liabilities       | 2.31                    | 0.55                    |
| <b>Cash generated from operations</b>                  | <b>(3.52)</b>           | <b>(3.01)</b>           |
| Direct taxes paid net of refund                        |                         | -                       |
| <b>Net cash from operating activities</b>              | <b>(3.52)</b>           | <b>(3.01)</b>           |
| <b>Cash Flow from Investing activities :</b>           |                         |                         |
| Purchase of intangible assets                          | -                       | -                       |
| <b>Net cash from investing activities</b>              | <b>-</b>                | <b>-</b>                |
| <b>Net change in cash &amp; cash equivalents</b>       | <b>(3.52)</b>           | <b>(3.01)</b>           |
| Cash & cash equivalents (opening balance)              | 3.62                    | 6.63                    |
| Cash & cash equivalents (closing balance)              | 0.11                    | 3.62                    |
| <b>Change in cash &amp; cash equivalents</b>           | <b>(3.52)</b>           | <b>(3.01)</b>           |



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**BANSAL & CO LLP**

CHARTERED ACCOUNTANTS

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

**To**  
**The Board of Directors of**  
**Saneh Industrial Investment Limited**

**Report on the audit of the Consolidated Annual Financial Results****Opinion**

We have audited the accompanying statement of quarterly and year to date Consolidated financial results of **Saneh Industrial Investment Limited** (hereinafter referred to as the "Company") for the quarter ended March 31, 2024 and for the year ended March 31, 2024 ("the Statement"), attached herewith, being submitted by the Company pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 as amended (the "Listing Regulations").

In our opinion and to the best of our information and according to the explanations given to us, the aforesaid Consolidated annual financial results:

- i. is presented in accordance with the requirements of the Listing Regulations 33 in this regard; and
- ii. gives a true and fair view in conformity with the applicable accounting standards and other accounting principles generally accepted in India, of the net profit and other comprehensive income and other financial information of the Company for the quarter ended March 31, 2024 and for the year ended March 31, 2024

**Basis for Opinion**

We conducted our audit in accordance with the Standards on Auditing (SAs) specified under section 143(10) of the Companies Act, 2013, as amended ("the Act"). Our responsibilities under those Standards are further described in the "Auditor's Responsibilities for the Audit of the Consolidated Financial Results" section of our report. We are independent of the Company in accordance with the Code of Ethics issued by the Institute of Chartered Accountants of India together with the ethical requirements that are relevant to our audit of the financial statements under the provisions of the Act and the Rules thereunder, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the Code of Ethics. We believe that the audit evidence obtained by us is sufficient and appropriate to provide a basis for our opinion.

**BRANCHES**

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**Delhi** : D-Block, 3rd Floor, Plot No 8, Balaji Estate, Guru Ravidas Marg, Kalkaji, New Delhi – 110019, +91 9810939245



## **Management's Responsibilities for the Consolidated Financial Results**

The Statement has been prepared on the basis of the Consolidated annual financial statements. The Board of Directors of the Company are responsible for the preparation and presentation of the Statement that gives a true and fair view of the net profit and other comprehensive income and other financial information of the company in accordance with the applicable accounting standards prescribed under Section 133 of the Act read with relevant rules issued thereunder and other accounting principles generally accepted in India and in compliance with Regulation 33 of the Listing Regulations.

This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding of the assets of the Company and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and the design, implementation and maintenance of adequate internal financial controls, that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the Statement that give a true and fair view and are free from material misstatement, whether due to fraud or error.

In preparing the Statement, the Board of Directors are responsible for assessing the Company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the Board of Directors either intends to liquidate the Company or to cease operations, or has no realistic alternative but to do so.

The Board of Directors are also responsible for overseeing the Company's financial reporting process.

## **Auditor's Responsibilities for the Audit of the Consolidated Financial Results**

Our objectives are to obtain reasonable assurance about whether the Statement as a whole is free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with SAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of the Statement.

As part of an audit in accordance with SAs, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the Statement, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances. Under Section 143(3)(i) of the Act, we are also responsible for expressing our opinion on whether the company has adequate internal financial controls with reference to financial statements in place and the operating effectiveness of such controls.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Board of Directors.
- Conclude on the appropriateness of the Board of Directors' use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Company's ability to



continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial results or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Company to cease to continue as a going concern.

- Evaluate the overall presentation, structure and content of the Statement, including the disclosures, and whether the Statement represents the underlying transactions and events in a manner that achieves fair presentation.

Materiality is the magnitude of misstatements in the Consolidated Financial Results that, individually or in aggregate, makes it probable that the economic decisions of a reasonably knowledgeable user of the Consolidated Financial Results may be influenced. We consider quantitative materiality and qualitative factors in (i) planning the scope of our audit work and in evaluating the results of our work; and (ii) to evaluate the effect of any identified misstatements in the Consolidated Financial Results.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards.

#### **Other Matter**

The Statement includes the results for the quarter ended March 31, 2024 being the balancing figure between the audited figures in respect of the full financial year ended March 31, 2024 and the published unaudited year to date figures up to the third quarter of the current financial year, which were subjected to a limited review by us, as required under the Listing Regulations.

#### **For Bansal & Co LLP**

Chartered Accountants

Firm Registration No. 001113N/N500079



**Siddharth Bansal**

Partner

Membership No. 518004

UDIN: 24518004BKATHX3368

Place of Signature: New Delhi

Date: May 30, 2024

# 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 AUDITED CONSOLIDATED FINANCIAL RESULTS FOR THE QUARTER / YEAR ENDED ON 31ST MARCH 2024

(Rs. In Lakh)

| S.No. | Particulars                                                                                                                    | Quarter Ended  |                 |              | Year Ended      |               |
|-------|--------------------------------------------------------------------------------------------------------------------------------|----------------|-----------------|--------------|-----------------|---------------|
|       |                                                                                                                                | 31.03.2024     | 31.12.2023      | 31.03.2023   | 31.03.2024      | 31.03.2023    |
|       |                                                                                                                                | Audited        | Unaudited       | Audited      | Audited         | Audited       |
| 1     | (a) Revenue from Operations                                                                                                    | 0.30           | 25.11           | 4.70         | 26.53           | 4.70          |
|       | (b) Other Income                                                                                                               | 4.50           | -               | -            | 4.50            | -             |
|       | (c) fair Value gain/(loss) on Sec. assets held for trade                                                                       | (2.63)         | (1.18)          | 0.57         | -               | 1.43          |
|       | <b>Total Income</b>                                                                                                            | <b>2.17</b>    | <b>23.93</b>    | <b>5.27</b>  | <b>31.03</b>    | <b>6.13</b>   |
| 2     | <b>Expenses</b>                                                                                                                |                |                 |              |                 |               |
|       | a) fair Value gain/(loss) on Sec. assets held for trade                                                                        | -              | -               | (0.66)       | -               | -             |
|       | b) (Increase)/Decrease in Stock in Trade and work in process                                                                   | -              | -               | -            | -               | -             |
|       | c) Employees Cost                                                                                                              | 0.28           | 0.28            | 1.28         | 1.22            | 2.98          |
|       | d) Finance Cost                                                                                                                | 0.00           | -               | -            | 0.00            | -             |
|       | e) Depreciation                                                                                                                | 0.00           | -               | 0.01         | 0.00            | 0.01          |
|       | f) Other Expenditure                                                                                                           | 3.35           | 4.33            | 1.48         | 10.86           | 2.02          |
|       | <b>Total Expenses (2)</b>                                                                                                      | <b>3.64</b>    | <b>4.61</b>     | <b>2.11</b>  | <b>12.09</b>    | <b>5.01</b>   |
| 3     | <b>Profit before Exceptional Items (1-2)</b>                                                                                   | <b>(1.47)</b>  | <b>19.32</b>    | <b>3.16</b>  | <b>18.94</b>    | <b>1.12</b>   |
| 4     | Exceptional Items                                                                                                              | -              | -               | -            | -               | -             |
| 5     | <b>Profit before Tax (3-4)</b>                                                                                                 | <b>(1.47)</b>  | <b>19.32</b>    | <b>3.16</b>  | <b>18.94</b>    | <b>1.12</b>   |
| 6     | Tax expense                                                                                                                    | 49.67          | -               | -            | 5.83            | (74.20)       |
| 7     | <b>Net Profit for the period (5-6)</b>                                                                                         | <b>(51.14)</b> | <b>19.32</b>    | <b>3.16</b>  | <b>13.11</b>    | <b>75.32</b>  |
| 8     | <b>Other Comprehensive Income (OCI)</b>                                                                                        | <b>747.84</b>  | <b>1,086.59</b> | <b>95.30</b> | <b>2,405.74</b> | <b>129.27</b> |
|       | a. item that will be reclassified to profit & Loss                                                                             | 1,191.51       | 1,452.04        | 127.21       | 3,214.86        | 172.74        |
|       | b. Income Tax relating to items that will be reclassified to profit and loss                                                   | (299.88)       | (365.45)        | (31.91)      | (809.12)        | (43.48)       |
| 9     | <b>Total Other Comprehensive Income for the period (Comprising profit and other comprehensive income for the period (7+8))</b> | <b>696.70</b>  | <b>1,105.91</b> | <b>98.46</b> | <b>2,418.85</b> | <b>204.58</b> |
|       | <b>Profit for the period attributable to:</b>                                                                                  |                |                 |              |                 |               |
|       | a) Owner of the parent                                                                                                         | (51.14)        | 19.32           | 77.36        | 13.11           | 75.32         |
|       | b) Non Controlling interests                                                                                                   | 0.00           | 0.00            | 0.00         | 0.00            | (0.00)        |
|       | <b>Other comprehensive income attributable to:</b>                                                                             |                |                 |              |                 |               |
|       | a) Owner of the parent                                                                                                         | 1,700.75       | 1,086.59        | 127.21       | 3,214.86        | 172.74        |
|       | b) Non Controlling interests                                                                                                   | -              | -               | -            | -               | -             |
|       | <b>Total comprehensive income attributable to:</b>                                                                             |                |                 |              |                 |               |
|       | a) Owner of the parent                                                                                                         | 1,649.61       | 1,105.91        | 204.57       | 3,227.97        | 248.06        |
|       | b) Non Controlling interests                                                                                                   | -              | -               | -            | -               | (0.00)        |
| 10    | <b>Paid Up Equity Share Capital (Face Value Rs.10/- Per Share)</b>                                                             | <b>24.00</b>   | <b>24.00</b>    | <b>24.00</b> | <b>24.00</b>    | <b>24.00</b>  |
| 11    | <b>Earning Per Share (EPS)</b>                                                                                                 |                |                 |              |                 |               |
|       | (of Rs.10/- each) (not annualised)                                                                                             |                |                 |              |                 |               |
|       | (a) Basic                                                                                                                      | (21.31)        | 8.05            | 1.32         | 5.46            | 31.38         |
|       | (b) Diluted                                                                                                                    | (21.31)        | 8.05            | 1.32         | 5.46            | 31.38         |

**Notes:**

- The above audited results have been reviewed and approved by the Board of Directors in their meetings held on 30.05.2024 the Statutory Auditor of the Company have carried out audit for the year ended March 31, 2024 and have expressed an unmodified audit opinion.
- The above results have been prepared in accordance with principle and procedures of Indian Accounting Standards (Ind AS) as notified under the companies (Indian Accounting Standards) Rules, 2015 as specified under section 133 of Companies Act, 2013.
- The Company's business activities do not qualify as a reportable segment in context of Indian Accounting Standard-108 "Operating Segment"
- The figures for the quarter ended 31st March 2024 are the balancing figures between audited figures in respect of the full financial years ended 31st March and the published unaudited year to date figures up to 31st December 2023 being the end of the third quarter of the respective financial year, which were subjected to limited review.
- The figures have been re-grouped/ rearranged wherever required for the purpose of comparison.



Place: New Delhi  
Date: 30.05.2024

for Saneh Industrial Investment Ltd.  
on the behalf of Director

*(Signature)*

Vivek Gupta  
(Director)

Din No. 00035916



# 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

## Consolidated Statement of Assets and Liabilities

(Rs. In Lakhs)

|                                                            | As at<br>March 31, 2024 | As at<br>March 31, 2023 |
|------------------------------------------------------------|-------------------------|-------------------------|
| <b>ASSETS</b>                                              |                         |                         |
| <b>Non - Current Assets</b>                                |                         |                         |
| Property Plant and Equipement                              | -                       | -                       |
| Other Tangible Assets                                      | -                       | -                       |
| Financial assets                                           |                         |                         |
| -Investment                                                | 3,909.38                | 707.07                  |
| Deferred Tax Assets (net)                                  | -                       | -                       |
| <b>Total non-current assets</b>                            | <b>3,909.38</b>         | <b>707.07</b>           |
| <b>Current Assets</b>                                      |                         |                         |
| Financial assets                                           |                         |                         |
| -Current Investment                                        | 15.01                   | 11.25                   |
| -Cash and cash equivalents                                 | 83.80                   | 57.68                   |
| -Other Current Investment                                  | -                       | -                       |
| -Loans & Advances                                          | 3.46                    | 2.38                    |
| Current Tax Assets (net)                                   | 7.84                    | 8.90                    |
| <b>Total current assets</b>                                | <b>110.11</b>           | <b>80.21</b>            |
| <b>TOTAL ASSETS</b>                                        | <b>4,019.49</b>         | <b>787.28</b>           |
| <b>EQUITY AND LIABILITIES</b>                              |                         |                         |
| <b>Equity</b>                                              |                         |                         |
| Equity share capital                                       | 24.00                   | 24.00                   |
| Other equity                                               | 3,127.36                | 708.49                  |
| <b>Equity attributable to equity holders of the parent</b> | <b>3,151.36</b>         | <b>732.49</b>           |
| Non-Controlling Interest                                   | 0.06                    | 0.06                    |
| <b>Total equity</b>                                        | <b>3,151.42</b>         | <b>732.55</b>           |
| <b>Current liabilities</b>                                 |                         |                         |
| Financial liabilities                                      |                         |                         |
| -Deferred Tax liabilities (net)                            | 854.08                  | 43.84                   |
| -Other financial liabilities                               | 5.92                    | 2.56                    |
| Current Tax Liabilities (net)                              | 8.08                    | 8.33                    |
| <b>Total current liabilities</b>                           | <b>868.08</b>           | <b>54.73</b>            |
| <b>TOTAL EQUITY AND LIABILITIES</b>                        | <b>4,019.49</b>         | <b>787.28</b>           |

0.00



# 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

## Consolidated Cash Flow statement for the year ended March 31, 2024

(Rs. In Lakhs)

|                                                        | For the year<br>ended<br>March 31, 2024 | For the year<br>ended<br>March 31, 2023 |
|--------------------------------------------------------|-----------------------------------------|-----------------------------------------|
| <b>Cash Flow from operating activities :</b>           |                                         |                                         |
| Net Profit before tax                                  | 18.94                                   | (0.31)                                  |
| Adjustment for :                                       |                                         |                                         |
| Depreciation                                           | -                                       | 0.01                                    |
| Ind-as Adjustment                                      | -                                       |                                         |
| Profit on sale of Investments                          | (20.55)                                 |                                         |
| <b>Operating profit before working capital changes</b> | <b>(1.61)</b>                           | <b>(0.30)</b>                           |
| <b>Adjustments for working capital changes :</b>       |                                         |                                         |
| (Increase)/Decrease in Inventories                     | -                                       | -                                       |
| (Increase)/Decrease in Other Current Assets            | (0.03)                                  | (0.50)                                  |
| Increase/(Decrease) in Other Current Liabilities       | 3.10                                    | 1.64                                    |
| <b>Cash generated from operations</b>                  | <b>1.46</b>                             | <b>0.84</b>                             |
| Direct taxes paid net of refund                        | (5.83)                                  | (0.65)                                  |
| <b>Net cash from operating activities</b>              | <b>(4.37)</b>                           | <b>0.19</b>                             |
| <b>Cash Flow from Investing activities :</b>           |                                         |                                         |
| Purchase of Shares                                     | -                                       | -                                       |
| Sale of Shares                                         | 30.49                                   |                                         |
| <b>Net cash from investing activities</b>              | <b>30.49</b>                            | <b>-</b>                                |
| <b>Net change in cash &amp; cash equivalents</b>       | <b>26.12</b>                            | <b>0.19</b>                             |
| Cash & cash equivalents (opening balance)              | 57.68                                   | 57.49                                   |
| Cash & cash equivalents (closing balance)              | 83.8                                    | 57.68                                   |
| <b>Change in cash &amp; cash equivalents</b>           | <b>26.12</b>                            | <b>0.19</b>                             |

