

HEAD OFFICE:

A-6, Maharani Bagh

New Delhi-110065

PH. : 011-41626470-71

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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
Sanesh Industrial Investment Limited**

1. We have reviewed the accompanying Statement of Un-audited Financial results of **Sanesh Industrial Investment Limited** ("the Company") for the quarter ended September 30th, 2022 and year to date from April 1, 2022 to September 30, 2022 ("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

DELHI: D7, Maharani Bagh, New Delhi-110065 [INDIA] Phones : 26311192, 26843211 Fax : 91-11-26843073

Bhopal : 114, Shree Tower, 2nd Floor, Zone-II, Bhopal [MP] Ph : 07554076725, 2769224, 2769225

Dehradun : 1st Floor, C-4, Rich Look, Near LIC Building, Haridwar Road, Dehradun, Uttarakhand, Ph. : 09412063494

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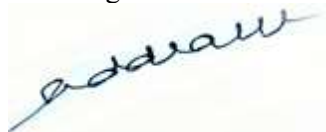
CHARTERED ACCOUNTANTS

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: 22518004BCVCNA2374

Place: New Delhi

Date: November 11, 2022

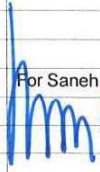
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CIN : L74899DL1980PLC060079

STATEMENT OF UNAUDITED STANDALONE FINANCIAL RESULTS FOR THE QUARTER AND HALF YEAR ENDED ON 30TH SEPT 2022							
S.No.	Particulars	Standalone Quarter Ended			Half Year Ended		(Rs. In Lacs)
		30.09.2022	30.06.2022	30.09.2021	30.09.2022	30.09.2021	Standalone Year Ended
		Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	31.03.2022 Audited
1	(a) Revenue from Operations	-	-	0.02	-	0.17	0.20
	(b) Other Income	-	-	-	-	-	-
		-	-	0.02	-	0.17	0.20
2	Expenses						
	a) Fair value gain/(loss) on securities assets held for trade	-	0.04	-	0.07	-	-
	a) (Increase)/Decrease in Stock in Trade and work in process	-	-	-	-	-	-
	b) Employees Cost	0.85	0.86	0.07	1.71	0.15	3.61
	c) Depreciation	-	-	-	-	-	-
	d) Other Expenditure	0.30	0.21	0.66	0.51	0.73	1.63
	Total Expenses (2)	1.15	1.07	0.73	2.28	0.88	5.24
3	Profit before Exceptional Items (1-2)	(1.15)	(1.07)	(0.71)	(2.28)	(0.71)	(5.05)
4	Exceptional Items	-	-	-	-	-	-
5	Profit before Tax (3-4)	(1.15)	(1.07)	(0.71)	(2.28)	(0.71)	(5.05)
6	Tax expense	(0.02)	-	-	(0.02)	-	-
7	Net Profit for the period (5-6)	(1.13)	(1.07)	(0.71)	(2.26)	(0.71)	(5.05)
8	Other Comprehensive Income (OCI)						
	a. item that will be reclassified to profit & Loss	42.02	2.01	(24.61)	44.03	26.71	41.68
	b. Income Tax relating to items that will be reclassified to profit and loss	(11.59)	0.51	6.39	(11.08)	(6.95)	(10.49)
9	Total Other Comprehensive Income for the period (Comprsing profit and other comprehensive income for the period (7+8)	29.30	1.45	(18.92)	30.68	19.06	26.14
	Profit for the period attributable to:						
	a) Owner of the parent	-	-	-	-	-	-
	b) Non Controlling intercats	-	-	-	-	-	-
	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	24.00
11	Earning Per Share (EPS)						
	(of Rs.10 /- each) (not annualised)						
	(a) Basic	(0.47)	(0.45)	(0.29)	(0.94)	(0.29)	(2.10)
	(b) Diluted	(0.47)	(0.45)	(0.29)	(0.94)	(0.29)	(2.10)
Notes:							
1. The above unaudited results have been taken on record by the Board of Directors at their meetings held on 11.11.2022 and the Statutory Auditor have conducted the review of the financial statements and have expressed an unmodified limited review report on these financial results							
2. 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							
3. Figures for previous periods have been recast/regrouped wherever necessary.							
4. 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 : 11.11.2022							

SANEH INDUSTRIAL INVESTMENTS LIMITED

Regd. Office : 'Delton House', 4801, Bharat Ram Road 24, Darya Ganj, New Delhi-110 002 (INDIA)

Phone : 91-11-23273907

CIN : L74899DL1980PLC060079

Statement of unaudited standalone Assets and Liabilities as at 30th Sept 2022

Particulars	(Rs. In Lacs)	
	As at 30th Sept 2022	As at 31 March 2022
ASSETS		
Non - Current Assets		
a. Property Plant and Equipment		
Intangible Assets	0.00	0.00
b. Financial Assets		
Non - Current Investment	193.97	149.21
Total non-current assets	193.98	149.21
Current Assets		
a. Financial Assets		
Current Investment	0.09	0.90
Cash and cash equivalents	6.23	6.63
Other Current Investment	-	-
Other financial assets	0.18	0.18
Total current assets	6.51	7.71
TOTAL ASSETS	200.48	156.92
EQUITY AND LIABILITIES		
Equity		
a. Equity share capital	24.00	24.00
b. Other equity	141.53	110.85
Total equity	165.53	134.85
Current liabilities		
c. Financial liabilities		
Deferred Tax liabilities (net)	31.79	20.73
Other financial liabilities	3.16	1.34
Current Tax liabilities	-	0.00
Total current liabilities	34.96	22.07
TOTAL EQUITY AND LIABILITIES	200.48	156.92

Notes:

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- 2 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
- 3 Figures for previous periods have been recast/regrouped wherever necessary.
- 4 The segment reporting as per accounting standing 17 not applicable



Place: New Delhi
Date : 11.11.2022

For Saneh Industrial Investment Ltd


Vivek Gupta
(Director)
Din No. 00035916

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CIN : L74899DL1980PLC060079

Statement of unaudited standalone Cash Flow for the half year ended Sept 30, 2022

	Half year ended Sept 30,	(Rs. in Lacs) Half year ended Sept 30,
Cash Flow from operating activities :		
Net Profit before tax	(2.28)	(0.71)
Adjustment for :		
Fair value Gain/loss on Securities held for T	0.07	-
Depreciation	-	-
Adjustment due to IND AS	-	-
Operating profit before working capital chang	(2.22)	(0.71)
Adjustments for working capital changes :		
(Increase)/Decrease in Financial Assets	-	0.29
Increase/(Decrease) in Financial Liabilities	1.82	0.62
Cash generated from operations	(0.40)	0.20
Direct taxes paid net of refund	-	-
Net cash from operating activities	(0.40)	0.20
Cash Flow from Investing activities :		
Increase in Value of investment	-	-
Net cash from investing activities	-	-
Net change in cash & cash equivalents	(0.40)	0.20
Cash & cash equivalents (opening balance)	6.63	2.04
Cash & cash equivalents (closing balance)	6.23	2.24
Change in cash & cash equivalents	(0.40)	0.20

Notes:

- 1 The above unaudited results have been taken on record by the Board of Directors at their meetings held on 11.11.2022 and the Statutory Auditor have conducted the review of the financial statements and have expressed an unmodified limited report on these financial results.
- 2 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
- 3 Figures for previous periods have been recast/regrouped wherever necessary.
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Place : New Delhi
Date : 11.11.2022

For Saneh Industrial Investment Ltd.

Vivek Gupta
(Director)
Din No.00035916

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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 ended September 30th, 2022 and year to date from April 1, 2022 to September 30, 2022 ("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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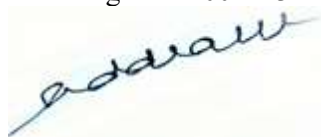
CHARTERED ACCOUNTANTS

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: 22518004BCVBSG2307

Place: New Delhi

Date: November 11, 2022

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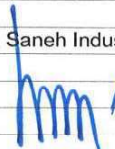


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CIN : L74899DL1980PLC060079

Statement of unaudited consolidated Assets and Liabilities as at 30th Sept 2022		
Particulars	(Rs. in lacs)	
	As at 30th Sept 2022	As at 31 March 2022
ASSETS		
Non - Current Assets		
a. Property Plant and Equipment		
i) Intangible Assets	0.01	0.01
b. Financial assets		
(i) Non - current Investment	699.68	533.70
Deferred Tax Assets (net)		-
Total non-current assets	699.69	533.70
Current Assets		
a. Financial assets		
Current Investment	10.90	10.45
Cash and cash equivalents	17.69	57.49
Other Current Investment	-	-
Other financial assets	50.69	10.78
Total current assets	79.28	78.72
TOTAL ASSETS	778.97	612.43
EQUITY AND LIABILITIES		
Equity		
a. Equity share capital	24.00	24.00
b. Other equity	586.86	503.91
Equity attributable to equity holders of the parent	610.86	527.91
Non-Controlling Interest	0.06	0.06
Total equity	610.92	527.96
Current liabilities		
c. Financial liabilities		
-Deferred Tax liabilities (net)	156.09	75.21
-Other financial liabilities	4.39	1.67
-Current Tax Liabilities (net)	7.58	7.58
Total current liabilities	168.05	84.47
TOTAL EQUITY AND LIABILITIES	778.97	612.43
Notes:		
1 The above unaudited results have been taken on record by the Board of Directors at their meetings held on 11.11.2022 and the Statutory Auditor have conducted review of the financial statements and have expressed an unmodified limited review report on these financial results.		
2 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		
3 Figures for previous periods have been recast/regrouped wherever necessary.		
4 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 : 11.11.2022		

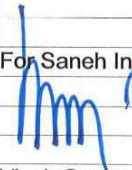
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CIN : L74899DL1980PLC060079

Statement of unaudited consolidated Cash Flow for the half year ended Sept 30, 2022

	Half year ended Sept 30,	(Rs.in Lacs) Half year ended Sept 30,
Cash Flow from operating activities :		
Net Profit before tax	(2.49)	(1.11)
Adjustment for :		
Net Gain/Loss arising on financial asset measured at FVTPL	(0.46)	-
Depreciation	-	-
Adjustment due to IND AS	-	-
Operating profit before working capital change	(2.95)	(1.11)
Adjustments for working capital changes :		
(Increase)/Decrease in Inventories	-	-
(Increase)/Decrease in Other Current Assets	(39.34)	(44.57)
Increase/(Decrease) in Other Current Liabilities	2.48	1.24
Cash generated from operations	(39.81)	(44.44)
Direct taxes paid net of refund	-	-
Net cash from operating activities	(39.81)	(44.44)
Cash Flow from Investing activities :		
Increase in Value of investment	-	-
Net cash from investing activities	-	-
Net change in cash & cash equivalents	(39.81)	(44.44)
Cash & cash equivalents (opening balance)	57.49	51.39
Cash & cash equivalents (closing balance)	17.69	6.95
Change in cash & cash equivalents	(39.81)	(44.44)
Notes:		
1 The above unaudited results have been taken on record by the Board of Directors at their meetings held on 11.11.2022 the Statutory Auditor have conducted the review of the financial statements and have expressed an unmodified limited report on these financial results.		
2 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		
3 Figures for previous periods have been recast/regrouped wherever necessary.		
4 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 : 11.11.2022		