HEAD OFFICE:

A-6, Maharani Bagh
New Delhi-110065
PH. : 011-41626470-71
Fax : 011-41328425
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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 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, (lnd 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.

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

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 FINANCIAL RESULTS FOR THE QUARTER AND HALF YEAR ENDED ON 30TH SEPT 2022

(Rs. In Lacs)

S.No.	Particulars	Standalone Quarter Ended			Half Year Ended		Standalone Year Ended
		30.09.2022	30.06.2022	30.09.2021	30.09.2022	30.09.2021	31.03.2022
		Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	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 seccurities 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 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	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

(Rs. In Lacs)

	Particulars	As at 30th Sept 2022	As at 31 March 2022
	ASSETS		
	Non - Current Assets		
a.	Property Plant and Equipement		
	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:

1. The above unaudited results have been taken on record by the Board of Directors at their meetings held on 11.11.2022 ans 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 consolidated financial results include results with Ind-AS as notified under the companies Rules 2015 (as amened) 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

BANSAL & CO LLP New Delhi Chartered Accountants

For Saneh Industrial Investment Ltd

Place: New Delhi
Date : 11.11.2022

Vivek Gupta
(Director)
Din No. 00035916

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 Cash Flow for the half year ended Sept 30, 2022

(Rs. in Lcas)

	Half year ended Sept 30,	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 Finacials Assets	-	0.29
Increase/(Decrease) in Financials 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.

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

HEAD OFFICE:

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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 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, (lnd 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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BANSAL & CO. LLP
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

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 CONSOLIDATED FINANCIAL RESULTS FOR THE QUARTER AND HALF YEAR ENDED ON 30TH SEPT 2022

(Rs. In lcas)

S.No.	Particulars	Cosolidated Quarter Ended			Cosolidated Half Year Ended		Consolidated Year Ended
		30.09.2022 Unaudited	30.06.2022 Unaudited	30.09.2021 Unaudited	30.09.2022 Unaudited	30.09.2021 Unaudited	31.03.2022 Audited
1	(a) Revenue from Operations	0.65	-	0.12	0.65	0.45	0.50
	(b) Other Income	-	-	-	-	-	-
	(c) fair Value gain/(loss) on Sec. assets held for trade	0.46	-	-	0.46	-	-
		1.11	-	0.12	1.11	0.45	**0.50**
2	**Expenses**						
	a) fair Value gain/(loss) on Sec. assets held for trade	(0.66)	0.66	-	-	-	
	b) (Increase)/Decrease in Stock in Trade and work in process	-	-	-	-	-	-
	c) Employees Cost	1.07	1.07	0.29	2.13	0.57	4.45
	d) Depreciation	-	-	-	-	-	-
	e) Other Expenditure	1.06	0.41	0.87	1.47	1.00	3.57
	Total Expenses (2)	**1.46**	**2.14**	**1.16**	**3.60**	**1.57**	**8.02**
3	**Profit before Exceptional Items (1-2)**	**(0.36)**	**(2.14)**	**(1.03)**	**(2.49)**	**(1.11)**	**(7.52)**
4	Exceptional Items	-	-	-	-	-	-
5	**Profit before Tax (3-4)**	(0.36)	(2.14)	(1.03)	(2.49)	(1.11)	(7.52)
6	Tax expense	-	-	-	0.11		0.00
7	**Net Profit for the period (5-6)**	**(0.36)**	**(2.14)**	**(1.03)**	**(2.61)**	**(1.11)**	**(7.52)**
8	**Other Comprehensive Income (OCI)**	**162.85**	**3.59**	**(91.24)**	**166.44**	**102.87**	**163.62**
	a. item that will be reclassified to profit & Loss	162.85	3.59	(91.24)	166.44	**102.87**	163.62
	b. Income Tax relating to items that will be reclassified to profit and loss	(79.98)	**(0.90)**	**23.72**	**(80.88)**	**(26.75)**	**(41.18)**
9	**Total Other Comprehensive Income for the period (Comprsing profit and other comprehensive income for the period (7+8)**	**82.51**	**0.55**	**(68.55)**	**82.96**	**75.01**	**114.93**
	Profit for the period attributable to:						
	a) Owner of the parent	(0.36)	(2.14)	(1.03)	(2.61)	(1.11)	(7.51)
	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	162.85	0.55	(91.24)	166.44	102.87	114.93
	b) Non Controlling interests	-	-	-	-	-	-
	Total comprehensive income attributable to:						
	a) Owner of the parent	162.49	(1.58)	(92.27)	163.83	101.76	107.41
	b) Non Controlling interests	0.00	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	(0.15)	(0.89)	(0.43)	(1.09)	(0.46)	(3.13)
	(b) Diluted	(0.15)	(0.89)	(0.43)	(1.09)	(0.46)	(3.13)

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.

BANSAL & CO LLP New Delhi Chartered Accountants

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 consolidated Assets and Liabilities as at 30th Sept 2022

(Rs. in lcas)

	Particulars	As at 30th Sept 2022	As at 31 March 2022
	ASSETS		
	Non - Current Assets		
a.	Property Plant and Equipement		
	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.

BANSAL & CO LLP
New Delhi
Chartered Accountants

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 consoliadted Cash Flow for the half year ended Sept 30, 2022

		(Rs.in Lcas)
	Half year ended Sept 30,	**Half year ended Sept 30,**
Cash Flow from operating activities :		
Net Profit before tax	**(2.49)**	(1.11)
Adjustment for :		
Net Gain/Loss arrising on financial asset measured at FVTPL	**(0.46)**	-
Depreciation	-	-
Adjustment due to IND AS	-	-
Operating profit before working capital chang	**(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 re 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