



R K MAHASETH & CO.
CHARTERED ACCOUNTANTS


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Limited Review Report on the Quarterly and Year to Date unaudited Standalone Financial Results of the Company Pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended

Review Report to
The Board of Directors
M/s Sanmati Trading and Investment Limited

1. We have reviewed the accompanying statement of audited Standalone Financial Results of **M/s Sanmati Trading and Investment Limited** (the Company") for the quarter ended September 30, 2023 (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").
2. This statement is the responsibility of the Company's Management and approved by the Board of Directors has been prepared in accordance with section 133 of the Companies Act, 2013 as amended, read with relevant rules issued thereunder and other accounting principles generally accepted in India. Our responsibility is to issue a report on these financial results based on our review.
3. We conducted our review of the Statement in accordance with the Standard on Review Engagement (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 Statements are free of material misstatement. A review of interim financial information consists of making enquiries, primarily of persons responsible for financial and accounting matters and applying analytical and other review procedures. A review is substantially less in scope than an audit conducted in accordance with Standards on Auditing and consequently does not enable us to obtain assurance that we would become aware of all significant matters that might be identified in an audit. Accordingly, we do not express an audit opinion.
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 recognition and measurement principles laid down under Section 133 of the Companies Act, 2013, read with relevant rules issued thereunder and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in terms of the Listing Regulations, including the manner in which it is to be disclosed, or that it contains any material misstatement.

For R K Mahaseth & Co
Chartered Accountants
Firm No- 022140N


Ram Kumar Mahaseth
Proprietor
M.No. 511641
UDIN: 25511641BMLXNK5511



Place: New Delhi
Date: 27.11.2024

Sanmati Trading & Investment Limited

Regd. Office: C-12, JVTs Garden, Chattarpur Extension, Delhi-110 074, CIN :L65993DL1981PLC025518

Statement of Unaudited Standalone Financial Results for the Quarter and Year Ended 30.09.2023

(Rs. In Lakhs)

| SL No. | PARTICULARS | Quarter Ended | | | Half Year Ended | | Year Ended |
|--------|--|----------------|--------------------------|---|--|--|---------------------|
| | | 3 months ended | Preceding 3 months ended | Corresponding 3 months ended in the Previous Year | Half Year to date figures for current Period ended | Half Year to date figures for current Period ended | Previous Year ended |
| | | 30.09.2023 | 30.06.2023 | 30.09.2022 | 30.09.2023 | 30.09.2022 | 31.03.2023 |
| | (Refer Notes Below) | (Unaudited) | (Unaudited) | (Unaudited) | (Unaudited) | (Unaudited) | (Audited) |
| 1 | Income | | | | | | |
| | (a) Revenue from operation | 318.37 | 318.37 | 119.41 | 636.74 | 238.82 | 477.65 |
| | (b) Other income | - | 0.29 | - | 0.29 | - | - |
| | Total income from operations (net) | 318.37 | 318.66 | 119.41 | 637.03 | 238.82 | 477.65 |
| 2 | Expenses | | | | | | |
| | (a) Cost of materials consumed | - | - | - | - | - | - |
| | (b) Purchases of stock-in-trade | - | - | - | - | - | - |
| | (c) Changes in inventories of finished goods, work-in progress and stock-in-trade | - | - | - | - | - | - |
| | (a) Employees benefits expense | 1.89 | 1.89 | 1.83 | 3.78 | 3.66 | 7.25 |
| | (b) Depreciation and amortisation expense | 0.01 | 0.01 | 0.02 | 0.02 | 0.04 | 0.09 |
| | (c) Finance costs | 154.05 | 154.05 | 101.89 | 308.11 | 203.78 | 407.55 |
| | (d) Rent | - | - | 1.22 | - | 1.22 | 1.22 |
| | (e) Other Expenses (Any item exceeding 10% of the total expenses relating to continuing operations to be shown separately) | 1.32 | 8.90 | 0.24 | 10.21 | 2.22 | 24.10 |
| | (f) Management Consultancy Expenses | 120.80 | 120.80 | - | 241.60 | - | - |
| | (g) Provision for NPA | - | - | - | - | - | 11.20 |
| | Total Expenses | 278.07 | 285.65 | 105.20 | 563.71 | 210.92 | 451.41 |
| 3 | Profit/(Loss) before exceptional Item (1 - 2) | 40.30 | 33.02 | 14.21 | 73.32 | 27.90 | 26.24 |
| 4 | Exceptional items | - | - | - | - | - | - |
| 5 | Profit/Loss before tax (3 - 4) | 40.30 | 33.02 | 14.21 | 73.32 | 27.90 | 26.24 |
| 6 | Tax expense | | | | | | |
| | Current Tax | 10.14 | 8.31 | 3.55 | 18.45 | 6.98 | 18.00 |
| | Deferred Tax | - | - | - | - | - | (0.01) |
| 7 | Profit / (Loss) for the period (5 - 6) | 30.16 | 24.71 | 10.66 | 54.86 | 20.93 | 8.25 |
| 8 | Other Comprehensive Income | | | | | | |
| | (a) Items that will not be reclassified to Profit or Loss | - | - | - | - | - | - |
| | (b) Items that will be reclassified to Profit or Loss | - | - | - | - | - | - |
| | Total - Other Comprehensive Income | - | - | - | - | - | - |
| 9 | Total Comprehensive Income (7 + 8) | 30.16 | 24.71 | 10.66 | 54.86 | 20.93 | 8.25 |
| 10 | Paid-up Equity Share Capital (Face Value of Share of Rs. 10/- each) | 44.75 | 44.75 | 44.75 | 44.75 | 44.75 | 44.75 |
| 11 | Reserve excluding Revaluation Reserve as per balance sheet of previous accounting year | - | - | - | - | - | 1,310.09 |
| 12 | Earnings per share (of Rs-10/-each) (not annualised): | | | | | | |
| | (a) Basic | 6.74 | 5.52 | 2.38 | 12.26 | 4.68 | 1.84 |
| | (b) Diluted | 6.74 | 5.52 | 2.38 | 12.26 | 4.68 | 1.84 |

NOTE:

- The figures of current quarter (i.e., three months ended September 30, 2023) and the corresponding previous quarter (i.e., three months ended June 30, 2023) are the balancing figures between the audited figures in respect of the full financial year and the published year to date figures upto the end of third quarter of the respective financial years, which have been subject to limited review.
- The Business activity of the Company falls with in a single primary business segment and there are no reportable segments.
- Figures for the corresponding period have been regrouped/ recasted/rearranged wherever necessary to make them comparable.

Place: Delhi

Date : 27/11/2024



For and on behalf of the Board

Shilpi Kapoor
Whole Time Director
DIN NO.-08980456