



**DINESH K. SHARMA & ASSOCIATES**

Chartered Accountants

55, Office No. 207,  
Darya Ganj, New Delhi - 110002  
Ph.: 23258696, 23258697  
Mob.: 09811075094  
E-mail: ca.dksharma@gmail.com

**Auditor's Review Report on Review of Standalone Quarterly Financial Results for the quarter ended 31<sup>st</sup> March, 2020**

To,

**The Board of Directors**

**M/s Sanmati Trading and Investment Limited**

Registered Office:

C-12, JVTS Garden, Chhattarpur Extn,

New Delhi-110074

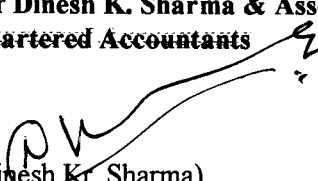
We have reviewed the accompanying statement of unaudited financial results of Sanmati Trading and Investment Limited for the period ended 31<sup>st</sup> March, 2020 (the "Statement"), being submitted by the company pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, read with SEBI circular CIR/CFD/FAC/62/2016 dated July 5, 2016

This statement which is the responsibility of Company's management and approved by the board of directors has been prepared in accordance with Section 133 of the Companies Act, 2013, read with relevant rules issued thereunder and other accounting principles generally accepted in India. Our responsibility is to issue a report on this statement based on our review.

We conducted our review in accordance with the Standard on Review Engagement (SRE) 2410, Engagements to Review Financial Statements 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 financial statements are 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.

Based on our review conducted as above, nothing has come to our attention that causes us to believe that the accompanying statement of unaudited financial results prepared in accordance with the recognition and measurement principles laid down 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 Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 read with Circular No: CIR/CFD/FAC/62/2016 dated 5<sup>th</sup> July 2016, including the manner in which it is to be disclosed, or that it contains any material misstatement.

**For Dinesh K. Sharma & Associates**  
**Chartered Accountants**

  
(Dinesh K. Sharma)

Proprietor

M. No.: 089695

UDIN- 20089695AAAADE3119

Date: 24.10.2020.

**Statement of Audited Standalone Financial Results for the Quarter ended 31st March, 2020**

Particulars	Quarter Ended			Year To Date	Year Ended
	31.03.2020	31.12.2019	31.03.2019	31.03.2020	31.03.2019
<b>1. Income</b>					
(a) Revenue from operations	43.06	0.00	20.57	43.06	71.88
(b) Other income	0.00	17.50	36.26	17.50	36.26
<b>Total income [(a)+ (b)]</b>	<b>43.06</b>	<b>17.50</b>	<b>56.83</b>	<b>60.56</b>	<b>108.14</b>
<b>2. Expenses</b>					
(a) Cost of materials consumed	0.00	0.00	0.00	0.00	0.00
(b) Purchases of stock-in-trade	0.00	0.00	0.00	0.00	0.00
(c) Changes in inventories of finished goods, work in progress and Stock-in-trade	0.00	0.00	0.00	0.00	0.00
(d) Employee benefits expense	1.62	1.44	1.52	5.95	2.37
(e) Finance Cost	11.71	13.70	13.14	51.35	51.39
(f) Depreciation and amortisation expense	0.00	0.00	0.00	0.00	0.00
(g) Provision on NPA	-28.11	0.00	47.32	-28.11	47.32
(h) Other expenses (Any item exceeding 10% of the total expenses relating to continuing operations to be shown separately)	0.02	0.10	0.58	0.19	0.76
(i) Legal & Professional Charges	0.05	0.15	0.12	0.75	0.16
(ii) Rent Expenses	2.44	2.21	2.21	9.07	8.24
(iii) ROC Filing Fees	0.15	0.04	0.05	0.19	0.13
(iv) Rates & Taxes	0.61	2.04	0.00	2.65	0.37
(v) Accounting Charges	0.00	0.00	0.00	0.00	0.00
(vi) Travelling Expenses	0.00	0.00	0.22	0	0.26
(vii) Audit Fees	0.60	0.00	0.60	0.60	0.60
(viii) Electricity Charges	0.00	0.00	0.21	0.03	0.21
<b>Total expenses [(a) to (h)]</b>	<b>-10.91</b>	<b>19.68</b>	<b>65.97</b>	<b>42.67</b>	<b>111.81</b>
<b>3. Profit / (Loss) from operations before exceptional items and tax (1-2)</b>	<b>53.97</b>	<b>-2.18</b>	<b>-9.14</b>	<b>17.89</b>	<b>-3.67</b>
<b>4. Exceptional items</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>5. Profit / (Loss) before tax [3-4]</b>	<b>53.97</b>	<b>-2.18</b>	<b>-9.14</b>	<b>17.89</b>	<b>-3.67</b>
<b>6. Tax expenses</b>					
Current tax	-4.99	0.00	1.52	-4.99	1.52
Deferred tax					
<b>7. Net Profit / (Loss) after tax [5-6]</b>	<b>58.96</b>	<b>-2.18</b>	<b>-10.66</b>	<b>22.88</b>	<b>-5.19</b>
<b>8. Other comprehensive Income / (Expense) for the period</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>Total Comprehensive Income / (Loss) for the period [7+8]</b>	<b>58.96</b>	<b>-2.18</b>	<b>-10.66</b>	<b>22.88</b>	<b>-5.19</b>
<b>Earnings per share (Face value of Rs. 10/- per share) (not</b>					
(a) Basic	13.18	-0.49	-2.38	5.11	-1.16
(b) Diluted	13.18	-0.49	-2.38	5.11	-1.16

The figures for the corresponding period have been regrouped/rearranged wherever considered necessary.

For Sanmati Trading and Investment Ltd.

  
(Ajay Thakur)

Whole Time Director  
DIN NO.07532769

Date: 24-10-2020  
Place: New Delhi

