



**R K MAHASETH & CO.**  
CHARTERED ACCOUNTANTS

Office: AL-63, Ground Floor,  
Opposite: PNB Bank, Shalimar Bagh,  
Delhi – 110 088 (India)  
Mob. - +91-9990896948, 9013084060  
E-mail: [ca.ramkumar08@gmail.com](mailto:ca.ramkumar08@gmail.com)  
[ca.ramkumar@rediffmail.com](mailto:ca.ramkumar@rediffmail.com)

**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 December 31, 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: 25511641BMLXNL8994



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 31.12.2023

(Rs. In Lakhs)

SL	PARTICULARS	Quarter Ended		Nine Month Ended		Year Ended	
		3 months ended	Preceding 3 months ended	Corresponding 3 months ended in the Previous Year	Nine month Year to date figures for current Period ended		
No.	(Refer Notes Below)	31.12.2023 (Unaudited)	30.09.2023 (Unaudited)	31.12.2022 (Unaudited)	31.12.2023 (Unaudited)	31.12.2022 (Unaudited)	31.03.2023 (Audited)
1	Income						
	(a) Revenue from operation	318.37	318.37	119.41	955.11	358.23	477.65
	(b) Other income	1.24	-	-	1.53	-	-
	Total income from operations (net)	319.60	318.37	119.41	956.64	358.23	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	2.70	1.89	1.77	6.48	5.43	7.25
	(b) Depreciation and amortisation expense	0.01	0.01	0.02	0.02	0.06	0.09
	(c) Finance costs	154.05	154.05	101.89	462.16	305.67	407.55
	(d) Rent	-	-	-	-	1.22	1.22
	(e) Other Expenses (Any item exceeding 10% of the total expenses relating to continuing operations to be shown separately)	1.73	1.32	1.22	11.94	3.44	24.10
	(f) Management Consultancy Expenses	120.80	120.80	-	362.40	-	-
	(g) Provision for NPA	-	-	-	-	-	11.20
	Total Expenses	279.29	278.07	104.89	843.00	315.81	451.41
3	Profit/(Loss) before before exceptional Item	40.32	40.30	14.52	113.64	42.42	26.24
4	Exceptional items	-	-	-	-	-	-
5	Profit/Loss before tax (3 - 4)	40.32	40.30	14.52	113.64	42.42	26.24
6	Tax expense						
	Current Tax	10.15	10.14	3.63	28.60	10.61	18.00
	Deferred Tax	-	-	-	-	-	(0.01)
7	Profit / (Loss) for the period (5 - 6)	30.17	30.16	10.89	85.04	31.82	8.25
8	Other Comprehensive Income						
	(a) Items that will not be reclassified to Profit	-	-	-	-	-	-
	(b) Items that will be reclassified to Profit or Loss	-	-	-	-	-	-
	Total - Other Comprehensive Income	-	-	-	-	-	-
9	Total Comprehensive Income (7 + 8)	30.17	30.16	10.89	85.04	31.82	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	6.74	2.43	19.00	7.11	1.84
	(b) Diluted	6.74	6.74	2.43	19.00	7.11	1.84

NOTE:

- The figures of current quarter (i.e., three months ended December 31, 2023) and the corresponding previous quarter (i.e., three months ended September 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.

For and on behalf of the Board

Shilpi Kapoor  
Whole Time Director  
DIN NO.-08980456

Place: Delhi

Date : 27/11/2024

