

# SARNIMAL INVESTMENT LIMITED

REGD OFF: 508, 5th Floor, Arunachal Building, Barakhamba Road, Delhi-110001

Email:sarnimalinvestltd@gmail.com, website: www.sarnimal.com

CIN: L65100DL1981PLC012431

PH: 011-22481097

---

To,

Date: 14.11.2022

**Metropolitan Stock Exchange of India Limited  
Vibgyor Towers, 4th Floor, Plot No. C 62, G-Block,  
Opp. Trident Hotel, BandraKurla Complex,  
Bandra East,  
Mumbai-400098**

**Sub: Unaudited financial results for the Quarter and half Year ended 30th September, 2022**

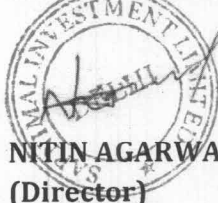
In terms of SEBI (listing Obligation and Disclosure Requirements) Regulation, 2015, we hereby enclose a copy of Unaudited Financial Results of the company for the Quarter and half Year ended 30<sup>th</sup> September, 2022, approved at the meeting of the Board of Directors of the company held on 14<sup>th</sup> November, 2022. The Above said meeting was duly held which started at 12:35 PM and concluded at 1:05 PM.

A copy of 'Limited Review Report' of the Auditors of the company in respect of said Results is also enclosed.

Kindly take it on record

Thanking you.

**For Sarnimal Investment Limited**



**NITIN AGARWAL  
(Director)**

**DIN: 03122245**

## Sarnimal Investment Limited

CIN: L65100DL1981PLC012431

## STANDALONE UNAUDITED FINANCIAL RESULTS FOR THE QUARTER AND HALF YEAR ENDED ON SEPTEMBER 30, 2022

(Rs. In Lakhs)

Sr. No.	Particulars	QUARTER ENDED			HALF YEAR ENDED		YEAR ENDED
		30.09.2022	30.06.2022	30.09.2021	30.09.2022	30.09.2021	31.03.2022
		(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)	(Audited)
1	Revenue from Operations	-	-	-	-	-	11.12
2	Other Income	4.00	4.50	2.00	8.50	7.25	9.51
3	<b>Total Income</b>	<b>4.00</b>	<b>4.50</b>	<b>2.00</b>	<b>8.50</b>	<b>7.25</b>	<b>20.63</b>
4	<b>Expenses</b>						
	(i) Cost of Material Consumed	-	-	-	-	-	-
	(ii) Purchases of Stock-in-Trade	-	-	-	-	-	10.58
	(iii) Change in Stock-in-Trade	-	-	-	-	-	-
	(iv) Employee Benefit Expenses	2.00	2.20	1.20	4.20	3.60	5.26
	(v) Finance Cost	0.50	0.60	0.18	1.10	0.60	1.30
	(vi) Depreciation & Amortisation Expenses	-	-	-	-	-	-
	(vii) Other expenses	0.50	0.20	0.28	0.70	1.28	2.55
5	<b>Total Expenses</b>	<b>3.00</b>	<b>3.00</b>	<b>1.66</b>	<b>6.00</b>	<b>5.48</b>	<b>19.69</b>
6	<b>Profit before exceptional items and Tax</b>	<b>1.00</b>	<b>1.50</b>	<b>0.34</b>	<b>2.50</b>	<b>1.77</b>	<b>0.94</b>
0	Exceptional items	-	-	-	-	-	-
7	<b>Porfit/ (Loss) before Tax</b>	<b>1.00</b>	<b>1.50</b>	<b>0.34</b>	<b>2.50</b>	<b>1.77</b>	<b>0.94</b>
8	<b>Tax expenses</b>						
	(i) Current tax	-	-	-	-	-	0.24
	(ii) Deferred tax	-	-	-	-	-	0.24
9	<b>Total Tax Expense</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>0.24</b>
10	<b>Other comprehensive income, net of income tax</b>						
11	<b>Total other comprehensive income, net of income tax</b>						
12	<b>Total Comprehensive income for the period</b>	<b>1.00</b>	<b>1.50</b>	<b>0.34</b>	<b>2.50</b>	<b>1.77</b>	<b>0.70</b>
13	<b>Paid up equity share capital-(F.V. Re. 10 Each)</b>	<b>449.80</b>	<b>449.98</b>	<b>449.80</b>	<b>449.80</b>	<b>449.80</b>	<b>449.80</b>
14	<b>Earnings per share :</b>						
	Basic	0.002	0.003	0.0008	0.0056	0.0039	0.0015
	Diluted	0.002	0.003	0.0008	0.0056	0.0039	0.0015



## STATEMENT OF ASSETS AND LIABILITIES

(Rs. In lakh)

Particular	As at 30th September 2022 (unaudited)	As at 31st March 2022 (audited)
<b>ASSETS</b>		
<b>Financial Assets</b>		
Trade Receivable		4.70
Investment	-	-
Other Financial assets	463.44	426.17
Cash & Cash Equivalents	1.73	36.40
<b>Total Financial Assets (A)</b>	<b>465.17</b>	<b>467.27</b>
<b>Non-Financial Assets</b>		
Inventories	-	-
Property, Plant and Equipment	-	-
Deffered Tax Assets	0.57	0.57
Goodwill		
Other Intangible Assets		
Other Non-Financial Assets	4.99	
<b>Total Non-Financial Assets (B)</b>	<b>5.56</b>	<b>0.57</b>
<b>Total Assets (A+B)</b>	<b>470.73</b>	<b>467.84</b>
<b>EQUITY AND LIABILITIES</b>		
<b>Equity</b>		
Equity Share Capital	449.80	449.80
Other Equity (Reserve & Surplus)	14.28	11.78
<b>(A)</b>	<b>464.08</b>	<b>461.58</b>
<b>Liabilities</b>		
<b>Fiancial Liabilities</b>		
Financial Liabilities		
Borrowings		-
Security Deposit		-
Other Financial Liabilities		-
Defered Payment Liabilities (net)		-
Provisions		-
Deferred Tax Liabilities		-
<b>Total Financial Liabilities (B)</b>	<b>-</b>	<b>-</b>
<b>Non-Financial Liabilities</b>		
Other Non-Financial Liabilities	4.77	4.38
Provisions	1.88	1.88
<b>Total Non-Financial Liabilities (C)</b>	<b>6.65</b>	<b>6.26</b>
<b>Total Liabilities (B+C)</b>	<b>6.65</b>	<b>6.26</b>
<b>Total Equity and Liabilities (A+B+C)</b>	<b>470.73</b>	<b>467.84</b>



**Sarnimal Investment Limited**

CIN NO. L65100DL1981PLC012431

**Standalone Unaudited Cash Flow Statement as on September 30,2022**

	Particulars	For the Half Year Ended September 30, 2022	For the Half Year Ended September 30, 2021
<b>A.</b>	<b>Cash flow from operating activities</b>		
	Profit/(loss) before tax	2.50	1.77
	Adjusted for :		
	Depreciation and amortisation expense		-
	Leasehold prepayments amortisation		-
	Interest income		-
	Gain on investment		-
	change in provision		-
		2.50	1.77
	<b>Operating profit/(loss) before working capital changes</b>		
	Adjusted for :		
	(Increase)/Decrease in trade receivables	4.70	4.70
	(Increase)/Decrease in inventories		-
	(Increase)/Decrease in other financial assets	(37.27)	(7.17)
	(Increase)/Decrease in other assets	(4.99)	0.42
	Increase/(Decrease) in trade payables		-
	Increase/(Decrease) in Other Financial Liabilities		(14.40)
	(Increase)/Decrease in Short Term loans & Advances		-
	Increase/(Decrease) in other liabilities	0.39	(5.86)
	Increase/(Decrease) in provisions		-
		(37.17)	(22.31)
	<b>Cash generated from operations</b>		(20.54)
	Net Income taxes (paid) / refunds		-
	<b>Net cash from operating activities</b> A	(34.67)	(20.54)
<b>B.</b>	<b>Cash flow from investing activities</b>		
	Capital expenditure on property, plant and equipments including capital advances		-
	Sale of property, plant and equipments		7.1
	Purchases of investments		-
	Loans and Advances		-
	Sale/Remeasurement of investments		-
	Interest received/Dividend received		-
	Bank balances not considered as cash and cash equivalents		-
	-Deposits placed		-
	-Deposits matured		-
	<b>Net cash used in investing activities</b> B		7.10
<b>C.</b>	<b>Cash flow from financing activities</b>		
	Proceeds from long-term borrowings		6.19
	Proceeds from short term borrowings		-
	Repayment of long-term borrowings		-
	Repayment of short-term borrowings		-
	Interest and finance charges paid		-
	<b>Net cash used in financing activities</b> C		6.19
	<b>Net (decrease) / increase in cash and cash equivalents</b> A+B+C	(34.67)	(7.25)
	<b>Cash and cash equivalents as at the beginning of the year</b>	36.40	7.56
	<b>Cash and cash equivalents as at the End of the year</b>	1.73	0.32



**NOTES:**

1. The aforesaid Financial results have reviewed by the Audit Committee and approved by the Board of Directors in the Board Meeting held on 14th November,2022. The Statutory Auditors have carried out Limited Review of Financial Results for the Quarter and half year ended on 30.09.2022.
2. The Financial results have been prepared in accordance with the recognition and measurement principles laid down in IND AS 34 "Interim Financial Reporting" prescribed under section 133 of Companies Act, 2013 read with the relevant rules is sure thereunder and other accounting principles generally accepted in India.
3. As the Company's Business Activity falls within the single primary business segment viz. Trading of Shares and Securities, the disclosure requirement of Accounting Standard (IND AS 108) on Operating Segment is not applicable on the Company.
4. No investors complaints was pending at the beginning of quarter. No complaint was received during the quarter ended on 30.09.2022
5. Figures of Previous year/Quarter have been regrouped/reclassified wherever considered necessary to conform to the current year classification
6. Provision for tax have been made at year end only

Sarnimal Investment Limited



Place: New Delhi

Date: 14.11.2022

Nitin Agarwal  
(Managing Director)



**Independent Auditor's Review report on Unaudited Standalone Financial Results of the Company for quarter ended 30 September 2022 and year to date results for the period 01 April 2022 to 30 September 2022 pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (as amended)**

To,  
The Board of Director of  
Sarnimal Investment Limited

1. We have reviewed the accompanying statement of unaudited standalone financial results of Sarnimal Investment Limited ("***the Company***") for the quarter ended 30 September 2022 and year to date results for the period 01 April 2022 to 30 September 2022 ("***the Statement***").
2. The Statement, which is the responsibility of the company's management and approved by Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in Indian accounting Standards 34 "*interim financial reporting*" ("IND-AS-34"), prescribed under Section 133 of the companies Act and other accounting principles generally accepted in India and in compliance with Regulation 33 Of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (the "Listing Regulation, 2015. Our responsibility is to issue a report on the statement based on our review.
3. We conducted our review of the Statement in accordance with the **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 financial statements are free of material misstatement.
4. A review is limited primarily to inquiries of company personnel and analytical procedures applied to financial data and thus provide less assurance than an audit. We have not performed an audit and accordingly, we do not express an audit opinion.

5. 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 applicable accounting standards 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 including the manner in which it is to be disclosed, or that it contains any material misstatement.

Our conclusion on the statement is not modified in respect of the above matter.

**For G A M S & Associates LLP**  
**Chartered Accountants**  
**FRN: - 0N500094**  
**UDIN:- 22088218BDAIGL5404**

*Anil Gupta*

**CA Anil Gupta**  
**(Partner)**

**M. No: - 008218**

**Place: - New Delhi**

**Date: - 14-11-2022**



# SARNIMAL INVESTMENT LIMITED

REGD OFF: 508, 5th Floor, Arunachal Building, Barakhamba Road, New Delhi, Delhi-110001

Email: sarnimalinvestltd@gmail.com, website: www.sarnimal.com

CIN: L65100DL1981PLC012431

PH: 011-22481097

To,

Date: 14/11/2022

Metropolitan Stock Exchange of India Limited  
Vibgyor Towers, 4th Floor, Plot No. C 62, G-Block,  
Opp. Trident Hotel, BandraKurla Complex,  
Bandra East,  
Mumbai-400098

**Sub: - Undertaking regarding Non-Applicability of Statement of Deviation(s) or Variations(s) under Regulation 32 of the SEBI (Listing Obligations And Disclosure Requirements) Regulations, 2015**

Dear Sir/Madam,

Pursuant to the Regulation 32 of the Securities and Exchange Board of India (Listing Obligations And Disclosure Requirements) Regulations, 2015, the Company hereby confirms, that there has been no deviation(s) or variations(s) in the use of public issue proceeds raised from the Initial Public Offer (IPO).

Therefore, in terms of the said regulation, the company is not required to submit the Statement of deviation(s) or variations(s).

Kindly take the above information on records.

Thanking you,

Yours Faithfully,

For Sarnimal Investment Limited



NITIN AGARWAL  
(Director)

DIN: 03122245