

# 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: 011-43592522

To,

Date: 14.11.2024

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, 2024**

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, 2024, approved at the meeting of the Board of Directors of the company held on 14<sup>th</sup> November, 2024. The Above said meeting was duly held which started at 3:00 P.M. and concluded at 4:00 P.M.

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, 2024

(Rs. In Lakhs)

Sr. No.	Particulars	QUARTER ENDED			HALF YEAR ENDED		YEAR ENDED
		30.09.2024	30.06.2024	30.09.2023	30.09.2024	30.09.2023	31.03.2024
		(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)	(Audited)
1	Revenue from Operations	18.35	13.00	3.20	31.35	7.00	41.88
2	Other Income		1.57		1.57		0.10
3	<b>Total Income</b>	<b>18.35</b>	<b>14.57</b>	<b>3.20</b>	<b>32.92</b>	<b>7.00</b>	<b>41.98</b>
4	<b>Expenses</b>						
	(i) Cost of Material Consumed						
	(ii) Purchases of Stock-in-Trade		13.00		13.00		19.00
	(iii) Change in Stock-in-Trade						
	(iv) Employee Benefit Expenses	0.38	0.79	0.75	1.17	1.50	7.64
	(v) Finance Cost	4.50			4.50		7.01
	(vi) Depreciation & Amortisation Expenses						
	(vii) Other expenses	1.24	0.19	4.63	1.43	4.88	2.83
5	<b>Total Expenses</b>	<b>6.12</b>	<b>13.98</b>	<b>5.38</b>	<b>20.10</b>	<b>6.38</b>	<b>36.48</b>
6	<b>Profit before exceptional items and Tax</b>	<b>12.23</b>	<b>0.59</b>	<b>(2.18)</b>	<b>12.82</b>	<b>0.62</b>	<b>5.50</b>
0	Exceptional items						
7	<b>Profit/ (Loss) before Tax</b>	<b>12.23</b>	<b>0.59</b>	<b>(2.18)</b>	<b>12.82</b>	<b>0.62</b>	<b>5.50</b>
8	<b>Tax expenses</b>						
	(i) Current tax						0.02
	(ii) Deferred tax						(0.49)
9	<b>Total Tax Expense</b>	<b>12.23</b>	<b>0.59</b>	<b>(2.18)</b>	<b>12.82</b>	<b>0.62</b>	<b>4.99</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>12.23</b>	<b>0.59</b>	<b>(2.18)</b>	<b>12.82</b>	<b>0.62</b>	<b>4.99</b>
13	<b>Paid up equity share capital-(F.V. Re. 1 Each)</b>	<b>449.80</b>	<b>449.80</b>	<b>449.80</b>	<b>449.80</b>	<b>449.80</b>	<b>449.80</b>
14	<b>Earnings per share :</b>						
	Basic	0.027	0.001	(0.0048)	0.0285	0.0014	0.011
	Diluted	0.027	0.001	(0.0048)	0.0285	0.0014	0.011

## 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, 2024. The Statutory Auditors have carried out Limited Review of Financial Results for the Quarter and half year ended on 30.09.2024.

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 isure thereunder and other accounting principles generally accepte 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 30.09.2024.

Place: New Delhi

Date: 14.11.2024



Nitin Agarwal  
(Managing Director)

## Sarnimal Investment Limited

CIN: L65100DL1981PLC012431

Unaudited Standalone Balance Sheet as at September 30, 2024

(Rs. In Lakhs)

	Unaudited 30.09.2024	Audited 31.03.2024
<b>(B) ASSETS</b>		
<b>(1) NON CURRENT ASSETS</b>		
(a) Fixed Assets		
(b) Non Current Investment	0.08	0.08
(c.)Deffered Tax Assets (net)	100.00	
(d) Investments	461.52	562.84
(e) Other Non Current Assets		
<b>SUB-TOTAL NON CURRENT ASSETS</b>	<b>561.60</b>	<b>562.92</b>
<b>(2) CURRENT ASSETS</b>		
(a) Cash and Equivalent	20.76	1.09
(b) Short term loan and Advances		
(c.) Other financial Assets	19.03	1.93
(d) Other current assets	13.00	13.00
(d) Inventories		
(f) Investments		
(e) Trade Receivables		
<b>SUB-TOTAL CURRENT ASSETS</b>	<b>52.79</b>	<b>16.02</b>
<b>TOTAL ASSETS (1+2)</b>	<b>614.39</b>	<b>578.94</b>
<b>(A) EQUITY &amp; LIABILITIES</b>		
<b>(1) SHAREHOLDER'S FUND</b>		
(a) Share Capital	449.80	449.80
(b) Reserves and Surplus	29.54	16.73
<b>SUB-TOTAL SHAREHOLDERS FUNDS</b>	<b>479.34</b>	<b>466.53</b>
<b>(2) NON CURRENT LIABILITIES</b>		
Loans and Advances		
Defered Payment Liabilities (net)		
<b>SUB-TOTAL NON CURRENT LIABILITES</b>		
<b>(3) CURRENT LIABILITIES</b>		
(a) Trade Payable	30.61	7.98
(b) Other Current Liabilities	102.19	102.19
(c) Other financial Liability	2.25	2.25
(c) Short Term Provision		
<b>SUB-TOTAL CURRENT LIABILITIES</b>	<b>135.05</b>	<b>112.42</b>
<b>TOTAL EQUITY &amp; LIABILITIES (1+2+3)</b>	<b>614.39</b>	<b>578.94</b>

## NOTES:

- 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, 2024. The Statutory Auditors have carried out Limited Review of Financial Results for the Quarter and half year ended on 30.09.2024.
- 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 accepte in India.
- 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.
- No investors complaints was pending at the beginning of quarter. No complaint was received during the quarter ended on 30.09.2024.

Place: New Delhi  
Date: 14.11.2024



Sarnimal Investment Limited  
Nitin Agarwal  
(Managing Director)

**Sarnimal Investment Limited**

CIN NO. L65100DL1981PLC012431

**Standalone Unaudited Cash Flow Statement as on September 30,2024**

(Rs. in Laes)

	Particulars	For the Half Year Ended September 30, 2024	For the Half Year Ended September 30, 2023
A.	<b>Cash flow from operating activities</b>	12.82	0.62
	Profit/(loss) before tax		
	Adjusted for :		
	Depreciation and amortisation expense		
	Leaschold prepayments amortisation		
	Interest income		
	Gain on investment		
	change in provision		
	<b>Operating profit/(loss) before working capital changes</b>	12.82	0.62
	Adjusted for :		
	(Increase)/Decrease in trade receivables		
	(Increase)/Decrease in inventories		
	(Increase)/Decrease in other financial assets		1.45
	(Increase)/Decrease in other current assets	(17.11)	0.64
	Increase/(Decrease) in trade payables		
	Increase/(Decrease) in Other Financial Liabilities		
	(Increase)/Decrease in Short Term loans & Advances	22.63	(0.86)
	Increase/(Decrease) in other current liabilities		(0.20)
	Increase/(Decrease) in provisions		
		5.53	1.03
	<b>Cash generated from operations</b>	18.35	1.65
	Net Income taxes (paid) / refunds		
	<b>Net cash from operating activities</b> A	18.35	1.65
B.	<b>Cash flow from investing activities</b>		
	Capital expenditure on property, plant and equipments including capital advances		
	Sale of property, plant and equipments		
	Purchases of investments	(100)	
	Loans and Advances	101.32	(146.50)
	Sale/Remeasurement of investments		
	Interest received/Dividend received		
	Bank balances not considered as cash and cash equivalents		
	-Deposits placed		
	-Deposits matured		
		1.32	(146.50)
	<b>Net cash used in investing activities</b> B		
C.	<b>Cash flow from financing activities</b>		143.50
	Proceeds from long-term borrowings		
	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	-	143.50
	<b>Net (decrease) / increase in cash and cash equivalents</b> A+B+C	19.67	(1.35)
	Cash and cash equivalents as at the beginning of the year	1.09	1.41
	Cash and cash equivalents as at the End of the year	20.76	0.05





*GAMS & ASSOCIATES LLP*

*Chartered Accountants*

**Independent Auditor's Review Report on the Quarter end 30.09.2024 Unaudited Standalone Financial Results of the Company 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 unaudited financial results of Sarnimal Investment Limited (the "Company") for the quarter ended September 30, 2024. The Statement has been prepared by the Company pursuant to Regulation 33 Of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (the "Listing Regulation, 2015), which has been initiated by us for identification purposes. The Statement is the responsibility of the Company's management and has been approved by the Board of Directors. Our responsibility is to issue a report on statement based on our review.
2. 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.
3. 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.
4. 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 GAMS & Associates LLP**  
**Chartered Accountants**  
**FRN 0N500094**  
**UDIN:24088218BKAVKV7867**

**CA Anil Gupta**  
**(Partner)**  
**M. No. 008218**  
**Place: New Delhi**  
**Date: 14-11-2024**

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To,

Date: 14/11/2024

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