

# KAILASH CHAND JAIN & CO. (Regd.)

CHARTERED ACCOUNTANTS

Phone : 022-22009131  
022-22065373  
022-22005373

"Edena" 1st Floor,  
97, Maharshi Karve Road,  
Near Income Tax Office,  
Mumbai - 400 020.

e-mail : mail@kcjainco.com, kcjainco@gmail.com

Review report on Standalone financial results of SHREM INFRA INVEST PRIVATE LIMITED. (Formerly known as SHREM INFRA STRUCTURE PRIVATE LIMITED.)  
Pursuant to the regulations 52 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 for the Quarter and Half year ended 30<sup>th</sup> September, 2023

To  
Board of Directors  
M/s SHREM INFRA INVEST PRIVATE LIMITED  
(Formerly known as SHREM INFRA STRUCTURE PRIVATE LIMITED)

1. We have reviewed the accompanying statement of unaudited standalone financial results of M/s SHREM INFRA INVEST PRIVATE LIMITED (Formerly known as SHREM INFRA STRUCTURE PRIVATE LIMITED.) ("the company") for Quarter and Half year ended 30<sup>th</sup> September, 2023 ("the Statement") attached herewith, being submitted by the Company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.
2. This statement is the responsibility of the Company's Management and has been approved by the Board of Directors, has been prepared in accordance with the recognitions and measurement principal laid down in the Indian Accounting Standard 34 "Interim Financial Reporting" (IND AS-34), prescribed under section 133 of the Companies Act 2013 read with relevant rules issued there under and other accounting principal generally accepted in India. Our responsibility is to issue a report on these financial statements based on our review.
3. We conducted our review in accordance with the Standard on Review Engagement (SRE) 2410 *Review of Interim Financial Information performed by the Independent Auditors 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 standalone 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 and audited, accordingly we do not express an audit opinion.

We also performed procedures in accordance with the Circular No. CIR/CFD/CMD1/44/2019 dated March 29, 2019 issued by the SEBI under Regulation 33(8) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations 2015, as amended, to the extent applicable.



**Branches:** 819, Laxmi Deep Bldg., Laxmi Nagar District Centre, Laxmi Nagar, Delhi - 92. Ph. : 011-46081818 e-mail : delhi@kcjainco.com  
318-319, Starlit Tower, 29, Yeshwant Niwas Road, Indore - 452 001. Ph. : 0731 - 2547979 e-mail : indore@kcjainco.com  
House 25, G. T. Capital Home, Bihiyee Science Centre, Saddu, Raipur, Chhattisgarh - 492 014. e-mail : raipur@kcjainco.com  
5-A, 162, Aashirwad Complex, Maharana Pratap Nagar, Zone-1, Bhopal, Madhya Pradesh - 462 011. e-mail : bhopal@kcjainco.com

4. Based on our review conducted and procedures performed as stated in paragraph 3 above and based on review report of other, nothing has come to our attention that causes us to believe that the accompanying statement of unaudited financial results, prepared in accordance with recognition and measurement principles laid down in the applicable Indian Accounting Standards ('Ind AS') specified under Section 133 of the Act, as amended, read with relevant rules issued there under and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in terms of Regulation 33 and Regulation 52 of the SEBI . (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended, including the manner in which it is to be disclosed, or that it contains any material misstatement.

#### Other Matters

1. We did not review the Standalone financial results of the Company for quarter ended June 30, 2023 and the period before. These interim unaudited consolidated financial results have been reviewed by other firms of Chartered Accountants who vide their report dated August 11, 2023 expressed an unmodified opinion on the unaudited standalone financial results for quarter ended June 30, 2023.

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

2. We did not audit the Standalone financial statements of the Company for the financial year ended March 31, 2023. These consolidated financial statements have been audited by other firms of Chartered Accountants who vide their report dated May 26, 2023 expressed an unmodified opinion on the standalone financial results of the Company for the year ended March 31, 2023.

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

**For Kailash Chand Jain & Co.**

**Chartered Accountants**

Firm Reg. No. 112318W

**Ronak Visaria**

Partner

Membership No. 159973

Place: Mumbai

Dated: 08.11.2023

UDIN: 23159973B4YJTA8983





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## Review report on Consolidated financial results of SHREM INFRA INVEST PRIVATE LIMITED (formerly known as Shrem Infra Structure Private Limited)

Pursuant to the regulations 52 of the SEBI (Listing Obligations and Disclosure Requirements)  
Regulations, 2015 for the Quarter ended and half year ended 30<sup>th</sup> September, 2023

To

Board of Directors

M/s SHREM INFRA INVEST PRIVATE LIMITED

(formerly known as M/s Shrem Infra Structure Private Limited)

1. We have reviewed the accompanying statement of unaudited consolidated financial results of **M/s SHREM INFRA INVEST PRIVATE LIMITED** (formerly known as M/s Shrem Infra Structure Private Limited) ("the company") for Quarter ended and half year ended 30<sup>th</sup> September, 2023 ("the Statement") attached herewith, being submitted by the Company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.
2. This statement is the responsibility of the Company's Management and has been approved by the Board of Directors, has been prepared in accordance with the recognitions and measurement principal laid down in the Indian Accounting Standard 34 "Interim Financial Reporting" (IND AS-34), prescribed under section 133 of the Companies Act 2013 read with relevant rules issued there under and other accounting principal generally accepted in India. Our responsibility is to issue a report on these financial statements based on our review.
3. We conducted our review in accordance with the Standard on Review Engagement (SRE) 2410 *Review of Interim Financial Information performed by the Independent Auditors 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 consolidated 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 and audited, accordingly we do not express an audit opinion.



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5-A, 162, Aashirwad Complex, Maharana Pratap Nagar, Zone-1, Bhopal, Madhya Pradesh - 462 011. e-mail : bhopal@kcjainco.com

We also performed procedures in accordance with the Circular No. CIR/CFD/CMD1/44/2019 dated March 29, 2019 issued by the SEBI under Regulation 33(8) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations 2015, as amended, to the extent applicable.

4. The statement includes result of the following entities:

1. Parent Company:

Shrem Infra Invest Private Limited (formerly known as Shrem Infra Structure Private Limited)

2. Subsidiary:

Shrem Enterprises Private Limited

5. Based on our review conducted and procedures performed as stated in paragraph 3 above and based on review report of other, nothing has come to our attention that causes us to believe that the accompanying statement of unaudited financial results, prepared in accordance with recognition and measurement principles laid down in the applicable Indian Accounting Standards ('Ind AS') specified under Section 133 of the Act, as amended, read with relevant rules issued there under and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in terms of Regulation 33 and Regulation 52 of the SEBI . (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended, including the manner in which it is to be disclosed, or that it contains any material misstatement.

**Other Matters**

1. We did not review the consolidated financial results of the Company for quarter ended June 30, 2023. These interim unaudited consolidated financial results have been reviewed by other firms of Chartered Accountants who vide their report dated August 11, 2023 expressed an unmodified opinion on the unaudited standalone financial results for quarter ended June 30, 2023.

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





2. We did not audit the consolidated financial statements of the Company for the financial year ended March 31, 2023. These consolidated financial statements have been audited by other firms of Chartered Accountants who vide their report dated May 26, 2023 expressed an unmodified opinion on the standalone financial results of the Company for the year ended March 31, 2023.

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

**For Kailash Chand Jain & Co.**

**Chartered Accountants**

Firm Reg. No. 112318W



**Ronak Visaria**

Partner

Membership No. 155973

Place: Mumbai

Dated: 08.11.2023

UDIN: 2315997384YLSZ5949