

KAILASH CHAND JAIN & CO. (Regd.)

CHARTERED ACCOUNTANTS

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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 30th 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 30th 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.



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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



SHREM INFRA INVEST PRIVATE LIMITED
(Formerly known as SHREM INFRA STRUCTURE PRIVATE LIMITED)
CIN: U65100MH2014PTC254839

Regd. Office: 1101 VIRAJ TOWERS, JN OF ANDHERI KURLA ROAD W. E. HIGH WAY, ANDHERI (EAST), MUMBAI-400093

Unaudited Statement of Standalone Assets and Liabilities as at 30th September, 2023

(Amount In 000 Rs.)

Particulars	As at 30th September 2023	As at 31st March 2023
	UnAudited	Audited
Assets		
Non - Current Assets		
Property, Plant and Equipment	65,895.55	35,947.30
Financial assets		
Investments	2,60,44,858.67	2,60,44,859.00
- Loans		
Other Non Current Assets	591.93	3.00
Deffered Tax Assets	600.75	-
Sub Total - Non - Current Assets	2,61,11,946.90	2,60,80,809.30
Current Assets		
Inventories	-	-
Financial Assets		
Investments	2,76,186.40	-
Trade Receivables	1,460.00	-
Cash and Cash Equivalents	3,25,572.08	1,52,603.00
Loans	99,95,265.27	74,82,309.87
Other Current Assets	2,11,662.21	22,624.75
Income Tax	-	-
Sub Total - Current Assets	1,08,10,145.96	76,57,537.63
Total Assets	3,69,22,092.86	3,37,38,346.93
Equity and Liabilities		
Equity		
Equity Share Capital (net of arrer)	8,00,000.00	8,00,000.00
Other Equity	2,93,05,909.72	2,82,09,725.00
Sub Total - Equity	3,01,05,909.72	2,90,09,725.00
Defered Tax Liablility	-	-
Liabilities		
Non Cuurent Liabilities		
Borrowings	21,51,302.50	34,60,454.87
Provisions	-	2,46,300.00
Deffered Tax Liabilities	-	296.92
Sub Total - Non Current Liabilities	21,51,302.50	37,07,051.79
Current Liabilities		
Financial Liabilities		
Borrowings	40,93,216.89	10,00,450.25
Provisions	5,62,618.41	7,581.00
Other financial Liabilities	3,096.38	3,535.00
Other Current Liabilities	5,948.97	10,004.00
Sub Total - Current Liabilities	46,64,880.64	10,21,570.25
Total Equity and Liabilities	3,69,22,092.86	3,37,38,347.04

Place : Mumbai
Date :- 08/11/2023

For SHREM INFRA INVEST PRIVATE LIMITED

Director
Nitan Chhatwal
DIN: 00115575

SHREM INFRA INVEST PRIVATE LIMITED
(Formerly known as SHREM INFRA STRUCTURE PRIVATE LIMITED)
CIN: U65100MH2014PTC254839

Regd. Office: 1101 VIRAJ TOWERS, JN OF ANDHERI KURLA ROAD W. E. HIGH WAY, ANDHERI (EAST), MUMBAI-400093

Unaudited Statement of Standlone Financial Results for the Quarter Ended 30th September 2023

Sr. No.	Particulars	For the Quarter Ended			Half Year Ended	Half Year Ended	(Amount In 000 Rs.) For the Year Ended
		30th September 2023	30th June 2023	30th September 2022	30th September, 2023	30th September, 2022	31st March 2023
		(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)
1	Income						
	a) Income from operations	8,26,295.17	3,53,072.39	4,00,761.55	11,79,367.56	6,35,724.28	14,03,631.00
	b) Other Income	12,000.00	-	-	12,000.00		2,26,379.00
	Total Income	8,38,295.17	3,53,072.39	4,00,761.55	11,91,367.56	6,35,724.28	16,30,010.00
2	Expenses						
	a) Cost of materials Purchased/Consumed	-	-	-			-
	b) Purchases of stock in trade	-	-	-			-
	c) Changes in inventories of finished goods, work-in-progress and stock in trade	-	-	-			-
	d) Employee benefit expenses	15,884.12	3,478.59	2,967.27	19,362.71	5,951.75	12,190.00
	e) Depreciation and amortisation expenses	2,357.68	1,201.62	219.23	3,559.31	394.56	2,289.00
	f) Finance costs	1,46,417.29	1,26,252.53	99,523.59	2,72,669.82	2,00,786.31	4,51,871.00
	g) Other expenses	64,454.48	7,678.09	13,667.39	72,132.57	25,877.45	81,878.00
	Total Expenses	2,29,113.57	1,38,610.84	1,16,377.48	3,67,724.41	2,33,010.07	5,48,228.00
3	Profit / (Loss) before exceptional items (1-2)	6,09,181.60	2,14,461.55	2,84,384.07	8,23,643.15	4,02,714.21	10,81,782.00
4	Exceptional Items	-	-	-	-	-	-
5	Prior Period Items	-	-	-	-	-	-
6	Profit / (Loss) before tax (3-4-5)	6,09,181.60	2,14,461.55	2,84,384.07	8,23,643.15	4,02,714.21	10,81,782.00
7	Tax expense	-	-	-	-	-	-
	Current tax	31,790.29	-	71,911.11	31,790.29	1,01,692.44	1,35,244.40
	Excess provision for earlier year written back	-	-	-	-	-	14,977.00
8	Defered Tax	-897.67	-	-	-897.67		230.00
9	Net Profit / (Loss) for the period (6-7-8)	5,78,288.98	2,14,461.55	2,12,472.57	7,92,750.53	3,01,021.78	9,31,330.20
10	Other comprehensive income (OCI) (Net of tax)	-	3,03,435.26	13,70,760.66	3,03,435.26	16,25,614.61	15,87,448.00
	Items that will be reclassified to profit or loss	-	-	-	-	-	-
	Re-measurement gain/ (losses) on defined benefit plans	-	-	-	-	-	-
11	Total comprehensive income (net of tax) (9+10)	5,78,288.98	5,17,896.82	15,83,233.23	10,96,185.79	19,26,636.38	25,18,778.20
12	Paid-up Equity Share Capital (Face value Rs.10/- per share)	8,00,000.00	8,00,000.00	8,00,000.00	8,00,000.00	8,00,000.00	8,00,000.00
13	Other Equity	2,93,05,909.72	2,87,27,621.82	2,43,22,175.97	2,93,05,909.72	2,43,22,175.97	2,82,09,725.00
14	Earning per share (EPS) (in r) (not annualised)						
	i). Basic EPS	7.23	6.47	19.79	13.70	24.08	31.48
	ii). Diluted EPS	7.23	6.47	19.79	13.70	24.08	31.48

Notes:

- As per Indian Accounting Standard (ind AS) 108 "Operating Segment". the Company's business falls within a single business segment viz. "Finance & investments" and thus Segmental Report for the Quarter is not applicable to the Company.
- The Statutory Auditors have carried Limited Review for above Financial Results.
- This Statement had been prepared in accordance with the companies (Indian Accounting Standard) Rules 2015 (ind-AS) - 34, Interim Financial Reporting prescribed under Section 133 of the Companies Act, 2013, read with rule 3 of the companies (Indian Accounting Slandered) Rules, 2015 and Companies (Indian Accounting standard) Accounting Rules, 2016.
- Previous period figure have been regrouped/rearranged wherever necessary to correspond with the current period / year classification / disclosures.
- The figures for the quarter ended 30th September, 2023 as reported in these financial results, are the balancing figures between the unaudited figures in respect of the half year and unaudited figures upto the end of the first quarter of the relevant financial year.

Place : Mumbai
Date :- 08/11/2023

For SHREM INFRA INVEST PRIVATE LIMITED

Director
Nitan Chhatwal
DIN: 00115575

SHREM INFRA INVEST PRIVATE LIMITED
(Formerly known as SHREM INFRA STRUCTURE PRIVATE LIMITED)
CIN: U65100MH2014PTC254839

Cash Flow Statement for the half year ended 30th September, 2023

(Amount In 000 Rs.)

Particulars	For the year ended 30th September, 2023	For the year ended 31st March, 2023
A CASH FLOW FROM OPERATING ACTIVITIES:		
Net Profit before tax as per Profit & Loss Account	8,23,643.15	10,81,781.21
Adjusted for:		
Depreciation & Amortisation	3,559.31	2,289.40
Balance written off	-	-
Capital Gain on Sale of Units	-	(2,26,379.00)
Finance Cost	2,72,669.82	4,51,870.98
Operating Profit before Working Capital Changes	10,99,872.28	13,09,562.59
Movements in working capital:		
(Increase)/Decrease in Current Assets	(27,03,451.64)	(29,42,750.00)
Increase/(Decrease) in Current Liabilities	2,72,451.00	(1,07,907.20)
Net cash from Operating Activities before Income Tax	(13,31,128.36)	(17,41,094.61)
Income tax paid	-	1,50,221.00
Net Cash from Operating Activities	(13,31,128.36)	(18,91,315.61)
B CASH FLOW FROM INVESTING ACTIVITIES:		
Purchase/ Sale of Investments	(2,79,745.38)	41,26,931.00
Non Current Assets	(588.93)	2.00
Repayment of Debt	3,03,435.00	
Capital gain on Conversion of equity into InvIT Units* (Net)	-	2,26,379.00
Purchase of Property, plant and equipment	(29,947.80)	(33,330.00)
Net cash used in Investing Activities	(6,847.10)	43,19,982.00
C CASH FLOW FROM FINANCING ACTIVITIES:		
Proceed from issue of Share Capital including Share Premium	-	-
Proceeds from / (Repayment) of Long and Short Term Borrowings	17,83,614.27	(18,89,326.91)
Finance Cost	(2,72,669.82)	(4,51,870.98)
Net Cash from / (used in) Financing Activities	15,10,944.45	(23,41,197.88)
Net Increase / (Decrease) in Cash and Cash Equivalents	1,72,968.98	87,509.51
Opening Balance of Cash and Cash Equivalents	1,52,603.10	65,093.59
Closing Balance of Cash and Cash Equivalents	3,25,572.08	1,52,603.10

Place : Mumbai
Date :- 08/11/2023

For SHREM INFRA INVEST PRIVATE LIMITED

Director
Nitan Chhatwal
DIN: 00115575

SHREM INFRA INVEST PRIVATE LIMITED
(Formerly known as SHREM INFRA STRUCTURE PRIVATE LIMITED)

CIN: U65100MH2014PTC254839

Regd. Office: 1101 VIRAJ TOWERS, JN OF ANDHERI KURLA ROAD W. E. HIGH WAY, ANDHERI (EAST), MUMBAI-400093

For Unaudited - as at 30th September 23

SUMMARY FOR RATIOS- September 23

(Amount In 000 Rs.)

S.No	Name of Ratio	30.09.2023 (Unaudited)
1	Debt-Equity Ratio;	0.23
2	Debt Service Coverage Ratio	1.40
3	Interest Service Coverage Ratio	4.03
4	Outstanding Redeemable Preference Shares (Quantity And Value);	NA
5	Capital Redemption Reserve/Debenture Redemption Reserve;	NA
6	Net Worth;	2,66,10,937
7	Net Profit After Tax;	7,92,751
8	Earnings Per Share:	13.70
9	Current Ratio;	2.32
10	Long Term Debt To Working Capital;	0.35
11	Bad Debts To Account Receivable Ratio;	NA
12	Current Liability Ratio;	2.32
13	Total Debts To Total Assets;	0.18
14	Debtors Turnover;	NA
15	Inventory Turnover;	NA
16	Operating Margin (%);	NA
17	Net Profit Margin (%);	NA
18	Sector Specific Equivalent Ratio	NA

Place : Mumbai

Date :- 08/11/2023

For SHREM INFRA INVEST PRIVATE LIMITED

Director
Nitan Chhatwal
DIN: 00115575

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Regd. Office: 1101 VIRAJ TOWERS, JN OF ANDHERI KURLA ROAD W. E. HIGH WAY, ANDHERI (EAST), MUMBAI-400093

Unaudited Statement of Standalone Assets and Liabilities as at 30th September, 2023

(Amount In 000 Rs.)

Particulars	As at 30th September 2023	As at 31st March 2023
	UnAudited	Audited
Assets		
Non - Current Assets		
Property, Plant and Equipment	65,895.55	35,947.30
Financial assets		
Investments	2,60,44,858.67	2,60,44,859.00
- Loans		
Other Non Current Assets	591.93	3.00
Deffered Tax Assets	600.75	-
Sub Total - Non - Current Assets	2,61,11,946.90	2,60,80,809.30
Current Assets		
Inventories	-	-
Financial Assets		
Investments	2,76,186.40	-
Trade Receivables	1,460.00	-
Cash and Cash Equivalents	3,25,572.08	1,52,603.00
Loans	99,95,265.27	74,82,309.87
Other Current Assets	2,11,662.21	22,624.75
Income Tax	-	-
Sub Total - Current Assets	1,08,10,145.96	76,57,537.63
Total Assets	3,69,22,092.86	3,37,38,346.93
Equity and Liabilities		
Equity		
Equity Share Capital (net of arrear)	8,00,000.00	8,00,000.00
Other Equity	2,93,05,909.72	2,82,09,725.00
Sub Total - Equity	3,01,05,909.72	2,90,09,725.00
Deferred Tax Liability	-	-
Liabilities		
Non Current Liabilities		
Borrowings	21,51,302.50	34,60,454.87
Provisions	-	2,46,300.00
Deffered Tax Liabilities	-	296.92
Sub Total - Non Current Liabilities	21,51,302.50	37,07,051.79
Current Liabilities		
Financial Liabilities		
Borrowings	40,93,216.89	10,00,450.25
Provisions	5,62,618.41	7,581.00
Other financial Liabilities	3,096.38	3,535.00
Other Current Liabilities	5,948.97	10,004.00
Sub Total - Current Liabilities	46,64,880.64	10,21,570.25
Total Equity and Liabilities	3,69,22,092.86	3,37,38,347.04

Place : Mumbai
Date :- 08/11/2023

For SHREM INFRA INVEST PRIVATE LIMITED

Director
Nitan Chhatwal
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SHREM INFRA INVEST PRIVATE LIMITED
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CIN: U65100MH2014PTC254839

Regd. Office: 1101 VIRAJ TOWERS, JN OF ANDHERI KURLA ROAD W. E. HIGH WAY, ANDHERI (EAST), MUMBAI-400093

Unaudited Statement of Standalone Financial Results for the Quarter Ended 30th September 2023

(Amount in 000 Rs.)

Sr. No.	Particulars	For the Quarter Ended			Half Year Ended	Half Year Ended	For the Year Ended
		30th September 2023	30th June 2023	30th September 2022	30th September, 2023	30th September, 2022	31st March 2023
		(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)
1	Income						
	a) Income from operations	8,26,295.17	3,53,072.39	4,00,761.55	11,79,367.56	6,35,724.28	14,03,631.00
	b) Other Income	12,000.00	-	-	12,000.00	-	2,26,379.00
	Total Income	8,38,295.17	3,53,072.39	4,00,761.55	11,91,367.56	6,35,724.28	16,30,010.00
2	Expenses						
	a) Cost of materials Purchased/Consumed	-	-	-	-	-	-
	b) Purchases of stock in trade	-	-	-	-	-	-
	c) Changes in Inventories of finished goods, work-in-progress and stock in trade	-	-	-	-	-	-
	d) Employee benefit expenses	15,884.12	3,478.59	2,967.27	19,362.71	5,951.75	12,190.00
	e) Depreciation and amortisation expenses	2,357.68	1,201.62	219.23	3,559.31	394.56	2,289.00
	f) Finance costs	1,46,417.29	1,26,252.53	99,523.59	2,72,669.82	2,00,786.31	4,51,871.00
	g) Other expenses	64,454.48	7,678.09	13,667.39	72,132.57	25,877.45	81,878.00
	Total Expenses	2,29,113.57	1,38,610.84	1,16,377.48	3,67,724.41	2,33,010.07	5,48,228.00
3	Profit / (Loss) before exceptional items (1-2)	6,09,181.60	2,14,461.55	2,84,384.07	8,23,643.15	4,02,714.21	10,81,782.00
4	Exceptional Items	-	-	-	-	-	-
5	Prior Period Items	-	-	-	-	-	-
6	Profit / (Loss) before tax (3-4-5)	6,09,181.60	2,14,461.55	2,84,384.07	8,23,643.15	4,02,714.21	10,81,782.00
7	Tax expense						
	Current tax	31,790.29	-	71,911.11	31,790.29	1,01,692.44	1,35,244.40
	Excess provision for earlier year written back	-	-	-	-	-	14,977.00
		-897.67	-	-	-897.67	-	230.00
8	Deferred Tax						
9	Net Profit / (Loss) for the period (6-7-8)	5,78,288.98	2,14,461.55	2,12,472.57	7,92,750.53	3,01,021.78	9,31,330.20
10	Other comprehensive income (OCI) (Net of tax)						
	Items that will be reclassified to profit or loss	-	-	-	-	-	-
	Re-measurement gain/ (losses) on defined benefit plans	-	-	-	-	-	-
11	Total comprehensive income (net of tax) (9+10)	5,78,288.98	2,14,461.55	2,12,472.57	7,92,750.53	3,01,021.78	9,31,330.20
12	Paid-up Equity Share Capital (Face value Rs.10/- per share)	8,00,000.00	8,00,000.00	8,00,000.00	8,00,000.00	8,00,000.00	8,00,000.00
13	Other Equity	2,93,05,909.72	2,87,27,621.82	2,43,22,175.97	2,93,05,909.72	2,43,22,175.97	2,82,09,725.00
14	Earning per share (EPS) (in ₹) (not annualised)						
	i). Basic EPS	7.23	6.47	19.79	13.70	24.08	31.48
	ii). Diluted EPS	7.23	6.47	19.79	13.70	24.08	31.48

Notes:

- As per Indian Accounting Standard (ind AS) 108 "Operating Segment", the Company's business falls within a single business segment viz. "Finance & investments" and thus Segmental Report for the Quarter is not applicable to the Company.
- The Statutory Auditors have carried Limited Review for above Financial Results.
- This Statement had been prepared in accordance with the companies (Indian Accounting Standard) Rules 2015 (ind-AS) - 34, Interim Financial Reporting prescribed under Section 133 of the Companies Act, 2013, read with rule 3 of the companies (Indian Accounting Standard) Rules, 2015 and Companies (Indian Accounting standard) Accounting Rules, 2016.
- Previous period figure have been regrouped/rearranged wherever necessary to correspond with the current period / year classification / disclosures.
- The figures for the quarter ended 30th September, 2023 as reported in these financial results, are the balancing figures between the unaudited figures in respect of the half year and unaudited figures upto the end of the first quarter of the relevant financial year.

Place : Mumbai
Date :- 08/11/2023

For SHREM INFRA INVEST PRIVATE LIMITED

Director
Nitin Chhatwal
DIN: 00115575



SHREM INFRA INVEST PRIVATE LIMITED
(Formerly known as SHREM INFRA STRUCTURE PRIVATE LIMITED)
CIN: U65100MH2014PTC254839

Cash Flow Statement for the half year ended 30th September, 2023

(Amount in 000 Rs.)

Particulars	For the year ended 30th September, 2023	For the year ended 31st March, 2023
A CASH FLOW FROM OPERATING ACTIVITIES:		
Net Profit before tax as per Profit & Loss Account	8,23,643.15	10,81,781.21
Adjusted for:		
Depreciation & Amortisation	3,559.31	2,289.40
Balance written off	-	-
Capital Gain on Sale of Units	-	(2,26,379.00)
Finance Cost	2,72,669.82	4,51,870.98
Operating Profit before Working Capital Changes	10,99,872.28	13,09,562.59
Movements in working capital:		
(Increase)/Decrease in Current Assets	(27,03,451.64)	(29,42,750.00)
Increase/(Decrease) in Current Liabilities	2,72,451.00	(1,07,907.20)
Net cash from Operating Activities before Income Tax	(13,31,128.36)	(17,41,094.61)
Income tax paid	-	1,50,221.00
Net Cash from Operating Activities	(13,31,128.36)	(18,91,315.61)
B CASH FLOW FROM INVESTING ACTIVITIES:		
Purchase/ Sale of Investments	(2,79,745.38)	41,26,931.00
Non Current Assets	(588.93)	2.00
Repayment of Debt	3,03,435.00	
Capital gain on Conversion of equity into InvIT Units* (Net)	-	2,26,379.00
Purchase of Property, plant and equipment	(29,947.80)	(33,330.00)
Net cash used in Investing Activities	(6,847.10)	43,19,982.00
C CASH FLOW FROM FINANCING ACTIVITIES:		
Proceed from issue of Share Capital including Share Premium	-	-
Proceeds from / (Repayment) of Long and Short Term Borrowings	17,83,614.27	(18,89,326.91)
Finance Cost	(2,72,669.82)	(4,51,870.98)
Net Cash from / (used in) Financing Activities	15,10,944.45	(23,41,197.88)
Net Increase / (Decrease) in Cash and Cash Equivalents	1,72,968.98	87,509.51
Opening Balance of Cash and Cash Equivalents	1,52,603.10	65,093.59
Closing Balance of Cash and Cash Equivalents	3,25,572.08	1,52,603.10

Place : Mumbai
Date :- 08/11/2023

For SHREM INFRA INVEST PRIVATE LIMITED

Director
Nitan Chhatwal
DIN: 00115575



SHREM INFRA INVEST PRIVATE LIMITED
(Formerly known as SHREM INFRA STRUCTURE PRIVATE LIMITED)
CIN: U65100MH2014PTC254839

Regd. Office: 1101 VIRAJ TOWERS, JN OF ANDHERI KURLA ROAD W. E. HIGH WAY, ANDHERI (EAST), MUMBAI-400093

For Unaudited - as at 30th September 23

SUMMARY FOR RATIOS- September 23

(Amount In 000 Rs.)

S.No	Name of Ratio	30.09.2023 (Unaudited)
		0.23
1	Debt-Equity Ratio;	1.40
2	Debt Service Coverage Ratio	4.03
3	Interest Service Coverage Ratio	
4	Outstanding Redeemable Preference Shares (Quantity And Value);	NA
5	Capital Redemption Reserve/Debenture Redemption Reserve;	NA
6	Net Worth;	2,66,10,937
7	Net Profit After Tax;	7,92,751
8	Earnings Per Share:	13.70
9	Current Ratio;	2.32
10	Long Term Debt To Working Capital;	0.35
11	Bad Debts To Account Receivable Ratio;	NA
12	Current Liability Ratio;	2.32
13	Total Debts To Total Assets;	0.18
14	Debtors Turnover;	NA
15	Inventory Turnover;	NA
16	Operating Margin (%);	NA
17	Net Profit Margin (%);	NA
18	Sector Specific Equivalent Ratio	NA

Place : Mumbai

Date :- 08/11/2023

For SHREM INFRA INVEST PRIVATE LIMITED

Director
Nitan Chhatwal
DIN: 00115575



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 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 30th 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 30th 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

SHREM INFRA INVEST PRIVATE LIMITED
(Formerly known as SHREM INFRA STRUCTURE PRIVATE LIMITED)
CIN: U65100MH2014PTC254839
Regd. Office: 1101 VIRAJ TOWERS, JN OF ANDHERI KURLA ROAD W. E. HIGH WAY, ANDHERI (EAST), MUMBAI-400093

Unaudited Consolidated Statement of Assets and Liabilities as at 30th September 2023

Particulars	(Amount In 000' Rs.)	
	As at	As at
	30th September 2023	31st March 2023
	Unaudited	Audited
Assets		
Non - Current Assets		
Property, Plant and Equipment	65,895.55	35,947.30
Intangible Assets	1,730.41	1,730.41
Financial assets		
- Investments	3,53,23,561.05	3,53,23,561.00
- Loans		
Deferred Tax Assets (net)	600.75	-
Other Non Current Assets	591.93	3.00
Sub Total - Non - Current Assets	3,53,92,379.69	3,53,61,241.71
Current Assets		
Inventories	-	-
Financial Assets		
Investments	3,45,233.00	-
Trade Receivables	1,460.00	-
Cash and Cash Equivalents	3,46,057.70	1,56,035.00
Bank Balance and Cash Equivalents	-	-
Loans	29,67,765.27	9,810.00
Other Current Assets	2,34,095.63	27,861.00
Income Tax	-	-
Sub Total - Current Assets	38,94,611.60	1,93,706.00
Total Assets	3,92,86,991.54	3,55,54,947.71
Equity and Liabilities		
Equity		
Equity Share Capital (net of arrear)	8,00,000.00	8,00,000.00
Other Equity	3,08,89,518.45	2,93,75,472.00
Sub Total - Equity	3,16,89,518.45	3,01,75,472.00
Liabilities		
Non Current Liabilities		
Borrowings	21,51,302.50	41,10,455.00
Provisions	-	2,46,300.00
Deferred Tax Liabilities	-	296.92
Sub Total - Non Current Liabilities	21,51,302.50	43,57,051.92
Current Liabilities		
Financial Liabilities		
Borrowings	48,43,216.89	10,00,450.25
Provisions	5,93,878.61	7,581.00
Other financial Liabilities	3,125.88	4,389.00
Other Current Liabilities	5,948.97	10,004.00
Sub Total - Current Liabilities	54,46,170.34	10,22,424.25
Total Equity and Liabilities	3,92,86,991.54	3,55,54,948.17

Place : Mumbai
Date :- 08/11/2023

For SHREM INFRA INVEST PRIVATE LIMITED

Director
Nitan Chhatwal
DIN: 00115575

SHREM INFRA INVEST PRIVATE LIMITED
(Formerly known as SHREM INFRA STRUCTURE PRIVATE LIMITED)
CIN: U65100MH2014PTC254839

Regd. Office: 1101 VIRAJ TOWERS, JN OF ANDHERI KURLA ROAD W. E. HIGH WAY, ANDHERI (EAST), MUMBAI-400093

Unaudited Consolidated Statement Financial Results for the Quarter Ended 30th September 2023

(Amount In 000' Rs.)

Sr. No.	Particulars	For the Quarter Ended			Half Year Ended	For the Year Ended
		30th September 2023	30th June 2023	31st March 2023	30th September 2023	31st March 2023
		(Unaudited)	(Unaudited)	(Audited)	(Unaudited)	(Audited)
1)	Income					
	a) Income from operations	10,88,877.78	4,65,212.28	2,89,072.00	15,54,090.06	14,53,915.00
	b) Other Income	12,000.00	-	1,96,658.00	12,000.00	2,26,379.00
	Total Income	11,00,877.78	4,65,212.28	4,85,730.00	15,66,090.06	16,80,294.00
2)	Expenses					
	a) Cost of materials Purchased/Consumed		-	-	-	-
	b) Purchases of stock in trade		-	-	-	-
	c) Changes in inventories of finished goods, work-in-progress and stock in trade		-	-	-	-
	d) Employee benefit expenses	15,884.12	3,478.59	2,432.00	19,362.71	12,190.00
	e) Depreciation and amortisation expenses	2,357.68	1,201.62	1,146.40	3,559.31	2,289.00
	f) Finance costs	1,66,212.37	1,45,545.57	1,57,912.00	3,11,757.94	4,53,367.00
	g) Other expenses	65,648.95	7,951.77	52,586.40	73,600.72	83,099.00
	Total Expenses	2,50,103.12	1,58,177.55	2,14,076.80	4,08,280.67	5,50,945.00
3)	Profit / (Loss) before exceptional items (1-2)	8,50,774.66	3,07,034.74	2,71,653.20	11,57,809.39	11,29,349.00
4)	Exceptional Items	-	-	-	-	-
5)	Prior Period Items	-	-	-	-	-
6)	Profit / (Loss) before tax (3-4-5)	8,50,774.66	3,07,034.74	2,71,653.20	11,57,809.39	11,29,349.00
7)	Tax expense					
	Current tax	56,955.23	215.80	-6,641.00	57,171.04	1,41,123.00
	Excess provision for earlier year written back	-	-	14,977.00	-	14,978.00
	Deferred Tax	(897.67)	-	230.00	(897.67)	230.00
9)	Net Profit / (Loss) for the period (6-7-8)	7,94,717.10	3,06,818.93	2,63,086.80	11,01,536.03	9,73,017.60
10)	Other comprehensive income (OCI) (Net of tax)		4,12,510.91	3,73,994.00	4,12,510.91	25,55,286.00
	<u>Items that will be reclassified to profit or loss</u>					
	Re-measurement gain/ (losses) on defined benefit	-	-	-	-	-
11)	Total comprehensive income (net of tax) (9+10)	7,94,717.10	7,19,329.84	6,37,080.80	15,14,046.93	35,28,303.60
12)	Paid-up Equity Share Capital (Face value Rs.10/- per share)	8,00,000.00	8,00,000.00	8,00,000.00	8,00,000.00	8,00,000.00
13)	Other Equity	3,08,89,518.45	3,00,94,802.42	2,93,75,472.00	3,08,89,518.45	2,93,75,472.00
14)	Earning per share (EPS) (in r) (not annualised)					
	i). Basic EPS	9.93	8.99	7.96	18.93	44.10
	ii). Diluted EPS	9.93	8.99	7.96	18.93	44.10

Notes:

- As per Indian Accounting Standard (ind AS) 108 "Operating Segment". the Company's business falls within a single business segment viz. "Finance & investments" and thus Segmental Report for the Quarter is not applicable to the Company.
- The Statutory Auditors have carried Limited Review for above Financial Results.
- This Statement had been prepared in accordance with the companies (Indian Accounting Standard) Rules 2015 (ind-AS) - 34, Interim Financial Reporting prescribed under Section 133 of the Companies Act, 2013, read with rule 3 of the companies (Indian Accounting Standard) Rules, 2015 and Companies (Indian Accounting standard) Accounting Rules, 2016.
- Previous period figure have been regrouped/rearranged wherever necessary to correspond with the current period / year classification / disclosures.
- The figures for the quarter ended 30th September, 2023 as reported in these financial results, are the balancing figures between the unaudited figures in respect of the half year and unaudited figures upto the end of the first quarter of the relevant financial year.
- The Comparative figures for the quarter ended 30th September, 2022 are not applicable as the Subsidiary (Shrem Enterprises Private Limited) was acquired in December 2022 i.e Q3 of F.Y. 22-23, therefore the half yearly comparative figures for the period i.e. April-22 to September-22, are not available.
- The Consolidated Cash Flow Statement has not been prepared for the period ended 31st March, 2023 as the same was the first year of the Consolidation of the Company , Hence the comparatives of the same are not available.

Place : Mumbai
Date :- 08/11/2023

For SHREM INFRA INVEST PRIVATE LIMITED

Director
Nitan Chhatwal
DIN: 00115575

SHREM INFRA INVEST PRIVATE LIMITED
(Formerly known as SHREM INFRA STRUCTURE PRIVATE LIMITED)
CIN: U65100MH2014PTC254839

Regd. Office: 1101 VIRAJ TOWERS, JN OF ANDHERI KURLA ROAD W. E. HIGH WAY, ANDHERI (EAST), MUMBAI-400093

Unaudited Consolidated Cash Flow Statement for the Half Year ended 30th September 2023

Particulars	30th September 2023 Unaudited
Cash flow from/(used in) operating activities	
Profit before tax	11,57,809.39
Adjustment for:	
Depreciation and amortization	3,559.31
Interest on FD	(401.23)
Dividend Income	(2,60,493.59)
Finance Cost	3,11,757.94
Operating profit before working capital changes	12,12,231.81
Movement in working capital:	
(Increase)/Decrease in Current Assets	(27,03,350.16)
Increase/(Decrease) in Current Liabilities	2,71,626.55
Cash generated/(used) in operations	(12,19,491.79)
Income tax paid	(11,419.32)
Cash generated/(used) in operations	(12,30,911.11)
Cash flow from/(used) investing activities	
Sale/(Purchase) of Investement	(3,48,791.98)
Repayment of Capital - InVIT	4,12,510.65
Dividend Income	2,60,493.59
Interest on FD	401.23
Purchase of Property, plant and equipment	(29,947.80)
Other Non Current Assets	(588.93)
Cash generated/(used) in investing activities	2,94,076.76
Cash flow from/(used) Financing activities	
Proceed from / (Repayment) of Long term & Short Term Borrowing	14,38,614.27
Finance Cost	(3,11,757.94)
Cash generated/(used) in financing activities	11,26,856.33
Net increase/(decrease) in cash and cash equivalents	1,90,021.99
Total Cash and cash equivalent at beginning of year	1,56,035.71
Total Cash and cash equivalent at end of year	3,46,057.70
Net increase/(decrease) as disclosed above	1,90,021.99

Note for Cash flow comparision 31/03/2023

The Consolidated Cash Flow Statement has not been prepared for the period ended 31st March, 2023 as the same was the

first year of the Consolidation of the Company , Hence the compartives of the same are not avaiable.

Place : Mumbai
Date :- 08/11/2023

For SHREM INFRA INVEST PRIVATE LIMITED

Director
Nitan Chhatwal
DIN: 00115575

SHREM INFRA INVEST PRIVATE LIMITED
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CIN: U65100MH2014PTC254839

Regd. Office: 1101 VIRAJ TOWERS, JN OF ANDHERI KURLA ROAD W. E. HIGH WAY, ANDHERI (EAST), MUMBAI-400093

For Unaudited Consolidated Financial Statements - as at 30th September 2023

SUMMARY FOR RATIOS

(Amount In 000' Rs.)

S.No	Name of Ratio	30.09.2023
		(Unaudited)
1	Debt-Equity Ratio;	0.22
2	Debt Service Coverage Ratio	1.76
3	Interest Service Coverage Ratio	4.73
4	Outstanding Redeemable Preference Shares (Quantity And Value);	NA
5	Capital Redemption Reserve/Debenture Redemption Reserve;	NA
6	Net Worth;	2,71,17,633
7	Net Profit After Tax;	11,01,536
8	Earnings Per Share:	18.93
9	Current Ratio;	0.72
10	Long Term Debt To Working Capital;	-1.39
11	Bad Debts To Account Receivable Ratio;	NA
12	Current Liability Ratio;	0.72
13	Total Debts To Total Assets;	0.19
14	Debtors Turnover;	NA
15	Inventory Turnover;	NA
16	Operating Margin (%);	NA
17	Net Profit Margin (%);	NA
18	Sector Specific Equivalent Ratio	NA

Place : Mumbai

Date :- 08/11/2023

For SHREM INFRA INVEST PRIVATE LIMITED

Director

Nitan Chhatwal

DIN: 00115575

SHREM INFRA INVEST PRIVATE LIMITED
(Formerly known as SHREM INFRA STRUCTURE PRIVATE LIMITED)
CIN: U65100MH2014PTC254839

Regd. Office: 1101 VIRAJ TOWERS, JN OF ANDHERI KURLA ROAD W. E. HIGH WAY, ANDHERI (EAST), MUMBAI-400093

Unaudited Consolidated Statement of Assets and Liabilities as at 30th September 2023

Particulars	(Amount In 000' Rs.)	
	As at	As at
	30th September 2023	31st March 2023
	Unaudited	Audited
Assets		
Non - Current Assets		
Property, Plant and Equipment	65,895.55	35,947.30
Intangible Assets	1,730.41	1,730.41
Financial assets		
- Investments	3,53,23,561.05	3,53,23,561.00
- Loans		
Deferred Tax Assets (net)	600.75	-
Other Non Current Assets	591.93	3.00
Sub Total - Non - Current Assets	3,53,92,379.69	3,53,61,241.71
Current Assets		
Inventories	-	-
Financial Assets		
Investments	3,45,233.00	-
Trade Receivables	1,460.00	-
Cash and Cash Equivalents	3,46,057.70	1,56,035.00
Bank Balance and Cash Equivalents	-	-
Loans	29,67,765.27	9,810.00
Other Current Assets	2,34,095.63	27,861.00
Income Tax	-	-
Sub Total - Current Assets	38,94,611.60	1,93,706.00
Total Assets	3,92,86,991.54	3,55,54,947.71
Equity and Liabilities		
Equity		
Equity Share Capital (net of arrear)	8,00,000.00	8,00,000.00
Other Equity	3,08,89,518.45	2,93,75,472.00
Sub Total - Equity	3,16,89,518.45	3,01,75,472.00
Liabilities		
Non Current Liabilities		
Borrowings	21,51,302.50	41,10,455.00
Provisions	-	2,46,300.00
Deffered Tax Liabilities	-	296.92
Sub Total - Non Current Liabilities	21,51,302.50	43,57,051.92
Current Liabilities		
Financial Liabilities		
Borrowings	48,43,216.89	10,00,450.25
Provisions	5,93,878.61	7,581.00
Other financial Liabilities	3,125.88	4,389.00
Other Current Liabilities	5,948.97	10,004.00
Sub Total - Current Liabilities	54,46,170.34	10,22,424.25
Total Equity and Liabilities	3,92,86,991.54	3,55,54,948.17

Place : Mumbai
Date :- 08/11/2023

For SHREM INFRA INVEST PRIVATE LIMITED

Director
Nitan Chhatwal
DIN: 00115575



SHREM INFRA INVEST PRIVATE LIMITED
(Formerly known as SHREM INFRA STRUCTURE PRIVATE LIMITED)
CIN: U65100MH2014PTC254839

Regd. Office: 1101 VIRAJ TOWERS, JN OF ANDHERI KURLA ROAD W. E. HIGH WAY, ANDHERI (EAST), MUMBAI-400093

Unaudited Consolidated Statement Financial Results for the Quarter Ended 30th September 2023

(Amount in 000' Rs.)

Sr. No.	Particulars	For the Quarter Ended			Half Year Ended	For the Year Ended
		30th September 2023	30th June 2023	31st March 2023	30th September 2023	31st March 2023
		(Unaudited)	(Unaudited)	(Audited)	(Unaudited)	(Audited)
1)	Income					
	a) Income from operations	10,88,877.78	4,65,212.28	2,89,072.00	15,54,090.06	14,53,915.00
	b) Other income	12,000.00	-	1,96,658.00	12,000.00	2,26,379.00
	Total Income	11,00,877.78	4,65,212.28	4,85,730.00	15,66,090.06	16,80,294.00
2)	Expenses					
	a) Cost of materials Purchased/Consumed	-	-	-	-	-
	b) Purchases of stock in trade	-	-	-	-	-
	c) Changes in inventories of finished goods, work-in-progress and stock in trade	-	-	-	-	-
	d) Employee benefit expenses	15,884.12	3,478.59	2,432.00	19,362.71	12,190.00
	e) Depreciation and amortisation expenses	2,357.68	1,201.62	1,146.40	3,559.31	2,289.00
	f) Finance costs	1,66,212.37	1,45,545.57	1,57,912.00	3,11,757.94	4,53,367.00
	g) Other expenses	65,648.95	7,951.77	52,586.40	73,600.72	83,099.00
	Total Expenses	2,50,103.12	1,58,177.55	2,14,076.80	4,08,280.67	5,50,945.00
3)	Profit / (Loss) before exceptional items (1-2)	8,50,774.66	3,07,034.74	2,71,653.20	11,57,809.39	11,29,349.00
4)	Exceptional Items	-	-	-	-	-
5)	Prior Period Items	-	-	-	-	-
6)	Profit / (Loss) before tax (3-4-5)	8,50,774.66	3,07,034.74	2,71,653.20	11,57,809.39	11,29,349.00
7)	Tax expense					
	Current tax	56,955.23	215.80	-6,641.00	57,171.04	1,41,123.00
	Excess provision for earlier year written back	-	-	14,977.00	-	14,978.00
		(897.67)	-	230.00	(897.67)	230.00
8)	Deferred Tax					
9)	Net Profit / (Loss) for the period (6-7-8)	7,94,717.10	3,06,818.93	2,63,086.80	11,01,536.03	9,73,017.60
10)	Other comprehensive income (OCI) (Net of tax) Items that will be reclassified to profit or loss		4,12,510.91	3,73,994.00	4,12,510.91	25,55,286.00
	Re-measurement gain/ (losses) on defined benefit		-	-	-	-
11)	Total comprehensive income (net of tax) (9+10)	7,94,717.10	7,19,329.84	6,37,080.80	15,14,046.93	35,28,303.60
12)	Paid-up Equity Share Capital (Face value Rs.10/- per share)	8,00,000.00	8,00,000.00	8,00,000.00	8,00,000.00	8,00,000.00
13)	Other Equity	3,08,89,518.45	3,00,94,802.42	2,93,75,472.00	3,08,89,518.45	2,93,75,472.00
14)	Earning per share (EPS) (in r) (not annualised)					
	i). Basic EPS	9.93	8.99	7.96	18.93	44.10
	ii). Diluted EPS	9.93	8.99	7.96	18.93	44.10

Notes:

- As per Indian Accounting Standard (ind AS) 108 "Operating Segment", the Company's business falls within a single business segment viz. "Finance & investments" and thus Segmental Report for the Quarter is not applicable to the Company.
- The Statutory Auditors have carried Limited Review for above Financial Results.
- This Statement had been prepared in accordance with the companies (Indian Accounting Standard) Rules 2015 (ind-AS) - 34, Interim Financial Reporting prescribed under Section 133 of the Companies Act, 2013, read with rule 3 of the companies (Indian Accounting Standard) Rules, 2015 and Companies (Indian Accounting standard) Accounting Rules, 2016.
- Previous period figure have been regrouped/rearranged wherever necessary to correspond with the current period / year classification / disclosures.
- The figures for the quarter ended 30th September, 2023 as reported in these financial results, are the balancing figures between the unaudited figures in respect of the half year and unaudited figures upto the end of the first quarter of the relevant financial year.
- The Comparative figures for the quarter ended 30th September, 2022 are not applicable as the Subsidiary (Shrem Enterprises Private Limited) was acquired in December 2022 i.e Q3 of F.Y. 22-23, therefore the half yearly comparative figures for the period i.e. April-22 to September-22, are not available.
- The Consolidated Cash Flow Statement has not been prepared for the period ended 31st March, 2023 as the same was the first year of the Consolidation of the Company, Hence the comparatives of the same are not available.

Place : Mumbai
Date :- 08/11/2023

For SHREM INFRA INVEST PRIVATE LIMITED

Director
Niran Chhatwal
DIN: 00115575



SHREM INFRA INVEST PRIVATE LIMITED
(Formerly known as SHREM INFRA STRUCTURE PRIVATE LIMITED)
CIN: U65100MH2014PTC254839

Regd. Office: 1101 VIRAJ TOWERS, JN OF ANDHERI KURLA ROAD W. E. HIGH WAY, ANDHERI (EAST), MUMBAI-400093

Unaudited Consolidated Cash Flow Statement for the Half Year ended 30th September 2023

Particulars	30th September 2023 Unaudited
Cash flow from/(used in) operating activities	
Profit before tax	11,57,809.39
Adjustment for:	
Depreciation and amortization	3,559.31
Interest on FD	(401.23)
Dividend Income	(2,60,493.59)
Finance Cost	3,11,757.94
Operating profit before working capital changes	12,12,231.81
Movement in working capital:	
(Increase)/Decrease in Current Assets	(27,03,350.16)
Increase/(Decrease) in Current Liabilities	2,71,626.55
Cash generated/(used) in operations	(12,19,491.79)
Income tax paid	(11,419.32)
Cash generated/(used) in operations	(12,30,911.11)
Cash flow from/(used) investing activities	
Sale/(Purchase) of Investment	(3,48,791.98)
Repayment of Capital - InVIT	4,12,510.65
Dividend Income	2,60,493.59
Interest on FD	401.23
Purchase of Property, plant and equipment	(29,947.80)
Other Non Current Assets	(588.93)
Cash generated/(used) in investing activities	2,94,076.76
Cash flow from/(used) Financing activities	
Proceed from / (Repayment) of Long term & Short Term Borrowing	14,38,614.27
Finance Cost	(3,11,757.94)
Cash generated/(used) in financing activities	11,26,856.33
Net increase/(decrease) in cash and cash equivalents	1,90,021.99
Total Cash and cash equivalent at beginning of year	1,56,035.71
Total Cash and cash equivalent at end of year	3,46,057.70
Net increase/(decrease) as disclosed above	1,90,021.99

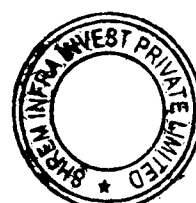
Note for Cash flow comparison 31/03/2023

The Consolidated Cash Flow Statement has not been prepared for the period ended 31st March, 2023 as the same was the first year of the Consolidation of the Company , Hence the comparatives of the same are not available.

Place : Mumbai
Date :- 08/11/2023

For SHREM INFRA INVEST PRIVATE LIMITED

Director
Nitan Chhatwal
DIN: 00115575



SHREM INFRA INVEST PRIVATE LIMITED
(Formerly known as SHREM INFRA STRUCTURE PRIVATE LIMITED)
CIN: U65100MH2014PTC254839

Regd. Office: 1101 VIRAJ TOWERS, JN OF ANDHERI KURLA ROAD W. E. HIGH WAY, ANDHERI (EAST), MUMBAI-400093

For Unaudited Consolidated Financial Statements - as at 30th September 2023

SUMMARY FOR RATIOS

(Amount In 000' Rs.)

S.No	Name of Ratio	30.09.2023 (Unaudited)
1	Debt-Equity Ratio;	0.22
2	Debt Service Coverage Ratio	1.76
3	Interest Service Coverage Ratio	4.73
4	Outstanding Redeemable Preference Shares (Quantity And Value);	NA
5	Capital Redemption Reserve/Debenture Redemption Reserve;	NA
6	Net Worth;	2,71,17,633
7	Net Profit After Tax;	11,01,536
8	Earnings Per Share:	18.93
9	Current Ratio;	0.72
10	Long Term Debt To Working Capital;	-1.39
11	Bad Debts To Account Receivable Ratio;	NA
12	Current Liability Ratio;	0.72
13	Total Debts To Total Assets;	0.19
14	Debtors Turnover;	NA
15	Inventory Turnover;	NA
16	Operating Margin (%);	NA
17	Net Profit Margin (%);	NA
18	Sector Specific Equivalent Ratio	NA

Place : Mumbai

Date :- 08/11/2023

For SHREM INFRA INVEST PRIVATE LIMITED

Director
Nitan Chhatwal
DIN: 00115575

