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 31st December, 2024

(Amount in '000 Rs.)

S. No.	Particulars	As at 31-12-2024	As at 31-03-2024
	ASSETS		
(1)	**Financial Assets**		
(a)	Cash and cash equivalents	15,13,980.74	**202.96**
(b)	Bank balances other than (a) above	7,91,476.88	**3,34,129.48**
(c)	Trade receivables		**-**
(d)	Derivative financial instruments		**-**
(b)	Loans	1,12,42,275.53	**82,81,254.90**
(c)	Investments	2,81,67,377.18	**2,70,40,805.79**
(d)	Other financial assets	10,950.21	**4,332.56**
	Total - Financial Assets (1)	**4,17,26,060.53**	**3,56,60,725.68**
(2)	**Non-Financial Assets**		
(a)	Current tax assets (net)		-
(b)	Deferred tax assets (net)		-
(c)	Property, Plant & Equipment	83,753.20	93,472.56
(d)	Capital Work-in-Progress		-
(e)	Other Intangible Assets		-
(d)	Right of Use asset	951.11	3,804.44
(e)	Other non-financial assets	14,157.98	18,695.38
	Total - Non-Financial Assets (2)	**98,862.29**	**1,15,972.38**
(3)	**Assets classified as held for sale**	-	-
	Total ASSETS (1+2)	**4,18,24,922.81**	**3,57,76,698.06**
	LIABILITIES AND EQUITY		
	LIABILITIES		
(1)	**Financial Liabilities**		
(a)	Derivative financial instruments	-	-
(b)	Trade Payables	-	-
	(i) total outstanding dues of MSMEs	-	-
	(ii) total outstanding dues of creditors other than MSMEs	-	-
(c)	Debt Securities	51,89,258.45	28,01,208.65
(a)	Borrowings (other than debt securities)	23,80,696.72	4,99,327.20
(e)	Subordinated Liabilities	-	-
(b)	Other financial liabilities	5,087.37	22,149.64
	Total - Financial Liabilities (1)	**75,75,042.54**	**33,22,685.50**
(2)	**Non-Financial Liabilities**		
(a)	Current tax liabilities (net)		
(a)	Provisions	37,796.50	29,809.73
(b)	Other non-financial liabilities	6,629.82	4,748.24
(c)	Current tax liability (net)	1,52,702.33	33,907.13
(d)	Deferred tax Liabilities (net)	5,69,657.29	4,25,275.22
	Total - Non-Financial Liabilities (2)	**7,66,785.94**	**4,93,740.32**
(3)	**Liabilities directly associated with assets classified as held for sale**		
(3)	**EQUITY**		
(a)	Equity Share Capital	8,00,000.00	8,00,000.00
(b)	Other equity	3,26,83,094.33	3,11,60,272.25
	Total - Equity (4)	**3,34,83,094.33**	**3,19,60,272.25**
	Total - LIABILITIES AND EQUITY (1+2+3)	**4,18,24,922.81**	**3,57,76,698.06**
	Company Overview and Material Accounting Policies		

Place : Mumbai
Date :- 13th Feburary, 2025

For SHREM INFRA INVEST PRIVATE LIMITED

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Date: 2025.02.13 16:04:10 +05'30'

Nitan Chhatwal
Director
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 & Nine Months Ended 31st December 2024

(Amount In 000 Rs.)

Sr. No.	Particulars	Quarter Ended			Period Ended		Year Ended
		31-12-2024	**30-09-2024**	**31-12-2023**	**31-12-2024**	**31-12-2023**	**31-03-2024**
		(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)
	Revenue from Operations						
(i)	Interest Income	3,66,577.22	6,84,323.76	2,18,614.86	13,63,983.28	6,73,320.76	12,82,498.37
(ii)	Dividend Income	2,85,066.00	39,180.14	1,25,358.22	3,49,978.77	8,50,019.88	13,05,867.94
(iii)	Fees and Commission Income	12,000.00	12,000.00	12,000.00	36,000.00	24,000.00	36,000.00
(iv)	Net gain/ (loss) on fair value changes	-	-	-	-	-	-
(v)	Sale of services	-	-	-	-	-	-
I.	**Total Revenue from Operations (i to v)**	6,63,643.22	7,35,503.90	3,55,973.08	17,49,962.04	15,47,340.64	26,24,366.30
II.	Other Income	-21.77	18.93	-	-	968.20	1,963.35
III.	**Total Income (I+II)**	6,63,621.45	7,35,522.83	3,55,973.08	17,49,962.04	15,48,308.84	26,26,329.66
	Expenses						
(i)	Finance Costs	1,23,691.34	92,561.87	1,42,734.79	2,87,768.84	4,15,404.61	5,58,097.32
(ii)	Net translation/ transaction exchange loss	-	-	-		-	-
(iii)	Fees and commission Expense	-	-	-		-	-
(iv)	Impairment on financial instruments	-	-	-		-	-
(v)	Cost of services rendered	-	-	-	-	-	-
(vi)	Employee Benefits Expenses	16,475.94	16,539.68	15,595.96	49,386.18	34,958.67	50,526.10
(vii)	Depreciation and amortization	4,066.41	4,106.91	5,693.15	12,280.23	9,252.45	13,345.85
(viii)	Corporate Social Responsibility Expenses	330.00	297.00	280.00	897.00	820.00	16,190.00
(ix)	Other Expenses	14,438.38	23,563.56	-9,201.46	50,667.64	62,391.11	79,156.07
IV.	**Total Expenses (i to ix)**	1,59,002.07	1,37,069.03	1,55,102.43	4,00,999.88	5,22,826.84	7,17,315.34
V.	**Profit before Tax (III-IV)**	5,04,619.38	5,98,453.80	2,00,870.65	13,48,962.16	10,25,482.00	19,09,014.32
VI.	**Tax Expense**						
(i)	**Current Tax**						
	- Current Year	63,115.03	1,50,941.08	19,349.67	2,70,676.50	51,139.96	1,65,400.00
	- Earlier Years	1,162.61	-	53,403.45	1,162.61	53,403.45	53,403.45
(ii)	Deferred Tax	-8,033.53	1,338.27	1,507.25	(4,129.54)	609.58	784.41
	Total Tax Expense (i+ii)	56,244.11	1,52,279.35	74,260.37	2,67,709.56	1,05,152.99	2,19,587.86
VII.	**Profit for the period (V-VI)**	4,48,375.28	4,46,174.46	1,26,610.28	10,81,252.59	9,20,329.01	16,89,426.46
VIII.	**Other comprehensive Income/(Loss)**						
(i)	**Items that will not be reclassified to profit or loss**						
(a)	Changes in Fair Value of FVOCI Equity Instruments	-6,50,319.10	6,89,234.31	7,38,724.58	5,90,081.10	10,42,159.84	16,85,315.86
	- Tax impact on above	1,63,672.31	(1,73,466.49)	-	(1,48,511.61)	-	(4,24,194.00)
	Sub-Total (i)	-4,86,646.79	5,15,767.82	7,38,724.58	4,41,569.49	10,42,159.84	12,61,121.86
(ii)	**Items that will be reclassified to profit or loss**	-	-	-	-	-	-
	Sub-Total (ii)	-	-	-	-	-	-
	Other comprehensive Income/(Loss) for the period (i+ii)	-4,86,646.79	5,15,767.82	7,38,724.58	4,41,569.49	10,42,159.84	12,61,121.86
IX.	**Total comprehensive Income for the period (VII+VIII)**	-38,271.51	9,61,942.27	8,65,334.86	15,22,822.08	19,62,488.85	29,50,548.32
X.	Paid-up Equity Share Capital	8,00,000.00	8,00,000.00	8,00,000.00	8,00,000.00	8,00,000.00	8,00,000.00
	(Face value Rs.10/- per share)						
XI.	Other Equity	32683094.33	3,27,21,365.85	3,01,72,213.47	3,26,83,094.33	3,01,72,213.47	3,11,60,272.25
X.	**Basic & Diluted Earnings per Equity Share of₹ 10 each (in ₹)**						
(1)	For continuing operations	-0.48	12.02	10.82	19.04	24.53	36.88
(2)	For discontinued operations	-0.48	12.02	10.82	19.04	24.53	36.88

Notes:

1 As per lndian 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.

2 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.

3 Previous period figure have been regrouped/rearranged wherever necessary. to correspond with the current period / year classification / disclosures.

4 The company has opted for the reduced Corporate Tax rate as per section 115BAA of the Income Tax Act 1961 for the current Financial year and accordingly the tax expenses for the quarter ended 31st December 2024 have been provided in the above results.

5 The figures for the quarter ended 31st December 2024 and 31st December 2023 as reported in these financial results, are the balancing figures between the unaudited figures in respect of the nine months ended and unaudited half year ended to date figures upto the end of the second quarter of the relevant financial ye

Place : Mumbai
Date :- 13th Feburary, 2025

For SHREM INFRA INVEST PRIVATE LIMITED

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Director
Nitan Chhatwal
DIN: 00115575

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

<u>For Unaudited Standalone Financial Statements- as at 31st December, 2024</u>
<u>Summary for Ratios on Standalonde Basis- December, 2024</u>

(Amount In 000 Rs.)

S.No	Name of Ratio	31-Dec-24
		(Unaudited)
1	Debt-Equity Ratio;	0.23
2	Debt Service Coverage Ratio *	2.33
3	Interest Service Coverage Ratio	5.72
4	Outstanding Redeemable Preference Shares (Quantity And Value);	NA
5	Capital Redemption Reserve/Debenture Redemption Reserve;	5,20,000.00
6	Net Worth;	2,85,86,418.24
7	Net Profit After Tax;	10,81,252.59
8	Earnings Per Share:	19.04
9	Current Ratio	NA
10	Long Term Debt To Working Capital	NA
11	Bad Debts To Account Receivable Ratio	NA
12	Current Liability Ratio	NA
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

Note :

1) DSCR is calculated as : $\frac{\text{(Adjusted Net Profit)*}}{\text{(Prinicpal Repayment + Interest Payment)}}$

2) Interest Service Coverage Ratio as : $\frac{\text{(Adjusted Net Profit before Tax)*}}{\text{(Interest Payment)}}$

(*For DSCR : ***(Adjusted Net Profit = Net profit after tax + Non Cash Expenses + Finance Cost + Capital repayment from InVIT)***
For Interest Service Coverage Ratio *: (Adjusted Net Profit = Net profit before tax + Non Cash Expenses + Finance Cost + Capital repayment from InVIT)***
For the calculation of adjusted net profit (i.e. the numerator), adjustment with respect to addition of capital repayment from InVIT is considered, because as per the Section 48 of the Income Tax Act, which deals with capital gains tax on REIT/InvIT units was amended which stated - "any other income including debt repayment proceeds received by the unitholder, if not taxed under section 56(2)(xii) would be reduced from the cost of acquisition of units". Accordingly, necessary adjustments were made in book of accounts too and the same is now being reduced from Cost of Acquisition and not routed through statement of profit & loss. These funds also forms an important factor in repayment of debt. Therefore, the same is being considered for the purpose of calculation of adjusted net profit to depict a more appropriate picture)
Further, in the computation of Principal Repayment (i.e.the denominator), prepayment of NCD's amouting to Rs 25 crores(original issue size: 50crores) has not been considered, had the said prepayement also been considered, then the ratio would have been appeared at 1.93 times, instead of the current DSCR ratio of 2.33 times.

Place : Mumbai
Date :- 13th Feburary, 2025

For SHREM INFRA INVEST PRIVATE LIMITED
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NITAN CHHATWAL
Date: 2025.02.13
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Nitan Chhatwal
Director
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 Standalone financial results of SHREM INFRA INVEST PRIVATE LIMITED (Formerly known as SHREM INFRA STRUCTURE PRIVATE LIMITED.) Pursuant to the Regulation 33 and Regulation 52 read with Regulation 63(2) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 for the Quarter and Period ended 31st December, 2024

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 Period ended 31st December, 2024 ("the Statement") attached herewith, being submitted by the Company pursuant to the requirement of Regulation 33 and Regulation 52 read with Regulation 63(2) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended ("listing Regulations").

2. This Statement, which is the responsibility of the Company's Management and has been approved by the Company's 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, as amended ("the Act") and read with relevant rules issued thereunder and other accounting principles generally accepted in India. Our responsibility is to issue a conclusion on the Statement 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 of interim financial information consists of making inquiries, 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.

KAILASH CHAND JAIN & CO. * Chartered Accountants * MUMBAI

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, 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 read with Regulation 63(2) 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.

For Kailash Chand Jain & Co.
Chartered Accountants
Firm Reg. No. 112318W

KAILASHCHAND JAIN & CO. MUMBAI Chartered Accountants

Ronak Visaria
Partner
Membership No. 159973
Place: Mumbai
Dated: 13.02.2025
UDIN: 25159973BMJDIC8925

SHREM INFRA INVEST PRIVATE LIMITED
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(Amount in '000 Rs.)

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(c)	Investments	2,81,67,377.18	**2,70,40,805.79**
(d)	Other financial assets	10,950.21	**4,332.56**
	Total - Financial Assets (1)	**4,17,26,060.53**	**3,56,60,725.68**
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(a)	Current tax assets (net)		-
(b)	Deferred tax assets (net)		-
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(d)	Capital Work-in-Progress		-
(e)	Other Intangible Assets		-
(d)	Right of Use asset	951.11	3,804.44
(e)	Other non-financial assets	14,157.98	18,695.38
	Total - Non-Financial Assets (2)	**98,862.29**	**1,15,972.38**
(3)	**Assets classified as held for sale**	-	-
	Total ASSETS (1+2)	**4,18,24,922.81**	**3,57,76,698.06**
	LIABILITIES AND EQUITY		
	LIABILITIES		
(1)	**Financial Liabilities**		
(a)	Derivative financial instruments	-	-
(b)	Trade Payables	-	-
	(i) total outstanding dues of MSMEs	-	-
	(ii) total outstanding dues of creditors other than MSMEs	-	-
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(a)	Borrowings (other than debt securities)	23,80,696.72	4,99,327.20
(e)	Subordinated Liabilities	-	-
(b)	Other financial liabilities	5,087.37	22,149.64
	Total - Financial Liabilities (1)	**75,75,042.54**	**33,22,685.50**
(2)	**Non-Financial Liabilities**		
(a)	Current tax liabilities (net)		
(a)	Provisions	37,796.50	29,809.73
(b)	Other non-financial liabilities	6,629.82	4,748.24
(c)	Current tax liability (net)	1,52,702.33	33,907.13
(d)	Deferred tax Liabilities (net)	5,69,657.29	4,25,275.22
	Total - Non-Financial Liabilities (2)	**7,66,785.94**	**4,93,740.32**
(3)	**Liabilities directly associated with assets classified as held for sale**		
(3)	**EQUITY**		
(a)	Equity Share Capital	8,00,000.00	8,00,000.00
(b)	Other equity	3,26,83,094.33	3,11,60,272.25
	Total - Equity (4)	**3,34,83,094.33**	**3,19,60,272.25**
	Total - LIABILITIES AND EQUITY (1+2+3)	**4,18,24,922.81**	**3,57,76,698.06**
	Company Overview and Material Accounting Policies		

Place : Mumbai
Date :- 13th Feburary, 2025

For SHREM INFRA INVEST PRIVATE LIMITED

Nitan Chhatwal
Director
DIN: 00115575

SHREM INFRA INVEST PRIVATE LIMITED

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(Amount In 000 Rs.)

Sr. No.	Particulars	Quarter Ended			Period Ended		Year Ended
		31-12-2024	30-09-2024	31-12-2023	31-12-2024	31-12-2023	31-03-2024
		(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)
	Revenue from Operations						
(i)	Interest Income	3,66,577.22	6,84,323.76	2,18,614.86	13,63,983.28	6,73,320.76	12,82,498.37
(ii)	Dividend Income	2,85,066.00	39,180.14	1,25,358.22	3,49,978.77	8,50,019.88	13,05,867.94
(iii)	Fees and Commission Income	12,000.00	12,000.00	12,000.00	36,000.00	24,000.00	36,000.00
(iv)	Net gain/ (loss) on fair value changes	-	-	-	-	-	-
(v)	Sale of services	-	-	-	-	-	-
I.	**Total Revenue from Operations (i to v)**	6,63,643.22	7,35,503.90	3,55,973.08	17,49,962.04	15,47,340.64	26,24,366.30
II.	Other Income	-21.77	18.93	-	-	968.20	1,963.35
III.	**Total Income (I+II)**	6,63,621.45	7,35,522.83	3,55,973.08	17,49,962.04	15,48,308.84	26,26,329.66
	Expenses						
(i)	Finance Costs	1,23,691.34	92,561.87	1,42,734.79	2,87,768.84	4,15,404.61	5,58,097.32
(ii)	Net translation/ transaction exchange loss	-	-	-		-	-
(iii)	Fees and commission Expense	-	-	-		-	-
(iv)	Impairment on financial instruments	-	-	-		-	-
(v)	Cost of services rendered	-	-	-		-	-
(vi)	Employee Benefits Expenses	16,475.94	16,539.68	15,595.96	49,386.18	34,958.67	50,526.10
(vii)	Depreciation and amortization	4,066.41	4,106.91	5,693.15	12,280.23	9,252.45	13,345.85
(viii)	Corporate Social Responsibility Expenses	330.00	297.00	280.00	897.00	820.00	16,190.00
(ix)	Other Expenses	14,438.38	23,563.56	-9,201.46	50,667.64	62,391.11	79,156.07
IV.	**Total Expenses (i to ix)**	1,59,002.07	1,37,069.03	1,55,102.43	4,00,999.88	5,22,826.84	7,17,315.34
V.	**Profit before Tax (III-IV)**	5,04,619.38	5,98,453.80	2,00,870.65	13,48,962.16	10,25,482.00	19,09,014.32
VI.	**Tax Expense**						
(i)	**Current Tax**						
	- Current Year	63,115.03	1,50,941.08	19,349.67	2,70,676.50	51,139.96	1,65,400.00
	- Earlier Years	1,162.61	-	53,403.45	1,162.61	53,403.45	53,403.45
(ii)	Deferred Tax	-8,033.53	1,338.27	1,507.25	(4,129.54)	609.58	784.41
	Total Tax Expense (i+ii)	56,244.11	1,52,279.35	74,260.37	2,67,709.56	1,05,152.99	2,19,587.86
VII.	**Profit for the period (V-VI)**	4,48,375.28	4,46,174.46	1,26,610.28	10,81,252.59	9,20,329.01	16,89,426.46
VIII.	**Other comprehensive Income/(Loss)**						
(i)	**Items that will not be reclassified to profit or loss**						
(a)	Changes in Fair Value of FVOCI Equity Instruments	-6,50,319.10	6,89,234.31	7,38,724.58	5,90,081.10	10,42,159.84	16,85,315.86
	- Tax impact on above	1,63,672.31	(1,73,466.49)	-	(1,48,511.61)	-	(4,24,194.00)
	Sub-Total (i)	-4,86,646.79	5,15,767.82	7,38,724.58	4,41,569.49	10,42,159.84	12,61,121.86
(ii)	**Items that will be reclassified to profit or loss**	-	-	-	-	-	-
	Sub-Total (ii)	-	-	-	-	-	-
	Other comprehensive Income/(Loss) for the period (i+ii)	-4,86,646.79	5,15,767.82	7,38,724.58	4,41,569.49	10,42,159.84	12,61,121.86
IX.	**Total comprehensive Income for the period (VII+VIII)**	-38,271.51	9,61,942.27	8,65,334.86	15,22,822.08	19,62,488.85	29,50,548.32
X.	Paid-up Equity Share Capital	8,00,000.00	8,00,000.00	8,00,000.00	8,00,000.00	8,00,000.00	8,00,000.00
	(Face value Rs.10/- per share)						
XI.	Other Equity	32683094.33	3,27,21,365.85	3,01,72,213.47	3,26,83,094.33	3,01,72,213.47	3,11,60,272.25
X.	**Basic & Diluted Earnings per Equity Share of ₹ 10 each (in ₹)**						
(1)	For continuing operations	-0.48	12.02	10.82	19.04	24.53	36.88
(2)	For discontinued operations	-0.48	12.02	10.82	19.04	24.53	36.88

Notes:

1 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.

2 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.

3 Previous period figure have been regrouped/rearranged wherever necessary. to correspond with the current period / year classification / disclosures.

4 The company has opted for the reduced Corporate Tax rate as per section 115BAA of the Income Tax Act 1961 for the current Financial year and accordingly the tax expenses for the quarter ended 31st December 2024 have been provided in the above results.

5 The figures for the quarter ended 31st December 2024 and 31st December 2023 as reported in these financial results, are the balancing figures between the unaudited figures in respect of the nine months ended and unaudited half year ended to date figures upto the end of the second quarter of the relevant financial year.

Place : Mumbai
Date :- 13th Feburary, 2025

For SHREM INFRA INVEST PRIVATE LIMITED

Director
Nitan Chhatwal
DIN: 00115575

SHREM INFRA INVEST PRIVATE LIMITED

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 Standalone Financial Statements- as at 31st December, 2024
Summary for Ratios on Standalonde Basis- December, 2024

(Amount In 000 Rs.)

S.No	Name of Ratio	31-Dec-24
		(Unaudited)
1	Debt-Equity Ratio;	0.23
2	Debt Service Coverage Ratio *	2.33
3	Interest Service Coverage Ratio	5.72
4	Outstanding Redeemable Preference Shares (Quantity And Value);	NA
5	Capital Redemption Reserve/Debenture Redemption Reserve;	5,20,000.00
6	Net Worth;	2,85,86,418.24
7	Net Profit After Tax;	10,81,252.59
8	Earnings Per Share:	19.04
9	Current Ratio	NA
10	Long Term Debt To Working Capital	NA
11	Bad Debts To Account Receivable Ratio	NA
12	Current Liability Ratio	NA
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

Note :

1) DSCR is calculated as : $\dfrac{\text{(Adjusted Net Profit)*}}{\text{(Prinicpal Repayment + Interest Payment)}}$

2) Interest Service Coverage Ratio as : $\dfrac{\text{(Adjusted Net Profit before Tax)*}}{\text{(Interest Payment)}}$

(*For DSCR : ***(Adjusted Net Profit = Net profit after tax + Non Cash Expenses + Finance Cost + Capital repayment from InVIT)***

For Interest Service Coverage Ratio *: (Adjusted Net Profit = Net profit before tax + Non Cash Expenses + Finance Cost + Capital repayment from InVIT)***

For the calculation of adjusted net profit (i.e. the numerator), adjustment with respect to addition of capital repayment from InVIT is considered, because as per the Section 48 of the Income Tax Act, which deals with capital gains tax on REIT/InvIT units was amended which stated - "any other income including debt repayment proceeds received by the unitholder, if not taxed under section 56(2)(xii) would be reduced from the cost of acquisition of units". Accordingly, necessary adjustments were made in book of accounts too and the same is now being reduced from Cost of Acquisition and not routed through statement of profit & loss. These funds also forms an important factor in repayment of debt. Therefore, the same is being considered for the purpose of calculation of adjusted net profit to depict a more appropriate picture)

Further, in the computation of Principal Repayment (i.e.the denominator), prepayment of NCD's amouting to Rs 25 crores(original issue size: 50crores) has not been considered, had the said prepayement also been considered, then the ratio would have been appeared at 1.93 times, instead of the current DSCR ratio of 2.33 times.

Place : Mumbai
Date :- 13th Feburary, 2025

For SHREM INFRA INVEST PRIVATE LIMITED

SHREM INFRA INVEST PRIVATE LIMITED

Nitan Chhatwal
Director
DIN: 00115575

SHREM INFRA INVEST 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 Consolidated Assets and Liabilities as at 31st December, 2024

S. No.	Particulars	As at 31-12-2024	As at 31-03-2024
	ASSETS		
(1)	**Financial Assets**		
(a)	Cash and cash equivalents	15,18,564.91	627.37
(b)	Bank balances other than (a) above	8,20,322.61	3,82,645.00
(c)	Trade receivables	15,134.11	
(d)	Derivative financial instruments	-	
(b)	Loans	56,50,074.05	20,77,754.90
(c)	Investments	3,73,61,828.56	3,73,04,435.58
(d)	Other financial assets	10,959.62	11,039.53
	Total - Financial Assets (1)	**4,53,76,883.86**	**3,97,76,502.38**
(2)	**Non-Financial Assets**		
(a)	Current tax assets (net)	-	12.77
(b)	Deferred tax assets (net)	115.93	-
(c)	Property, Plant & Equipment	84,216.80	93,808.31
(d)	Capital Work-in-Progress	-	-
(e)	Other Intangible Assets	1,730.41	1,730.41
(d)	Right of Use asset	951.11	3,804.44
(e)	Other non-financial assets	41,088.35	43,132.87
	Total - Non-Financial Assets (2)	**1,28,102.61**	**1,42,488.79**
(3)	**Assets classified as held for sale**		
	Total ASSETS (1+2)	**4,55,04,985.47**	**3,99,18,991.17**
	LIABILITIES AND EQUITY		
	LIABILITIES		
(1)	**Financial Liabilities**		
(a)	Derivative financial instruments	-	-
(b)	Trade Payables	-	-
	(i) total outstanding dues of MSMEs	-	-
	(ii) total outstanding dues of creditors other than MSMEs	20.45	90.69
(c)	Debt Securities	51,89,258.45	35,51,208.65
(a)	Borrowings (other than debt securities)	30,52,399.98	14,17,365.26
(e)	Subordinated Liabilities	15.00	-
(b)	Other financial liabilities	6,410.13	34,571.02
	Total - Financial Liabilities (1)	**82,48,104.01**	**50,03,235.62**
(2)	**Non-Financial Liabilities**		
(a)	Current tax liabilities (net)	-	
(a)	Provisions	37,826.50	29,865.46
(b)	Other non-financial liabilities	14,618.66	4,749.23
(c)	Current tax liability (net)	2,00,308.77	77,260.35
(d)	Deferred tax Liabilities (net)	7,68,507.33	5,77,629.91
	Total - Non-Financial Liabilities (2)	**10,21,261.26**	**6,89,504.95**
(3)	**Liabilities directly associated with assets classified as held for sale**		
(3)	**EQUITY**		
(a)	Equity Share Capital	8,00,000.00	8,00,000.00
(b)	Other equity	3,54,35,620.20	3,34,26,250.60
	Total - Equity (4)	**3,62,35,620.20**	**3,42,26,250.60**
	Total - LIABILITIES AND EQUITY (1+2+3)	**4,55,04,985.46**	**3,99,18,991.17**

Place : Mumbai
Date :- 13.02.2025

For SHREM INFRA INVEST PRIVATE LIMITED

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Date: 2025.02.13 16:05:13 +05'30'

Nitan Chhatwal
Director
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 and Nine month Ended 31st December 2024

Sr. No.	Particulars	Quarter Ended			Period Ended		Year Ended
		31-12-2024	30-09-2024	31-12-2023	31-12-2024	31-12-2023	31-03-2024
		(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)
(i)	Interest Income	4,47,903.31	9,01,657.26	2,63,185.93	17,61,884.17	8,33,867.69	16,36,930.37
(ii)	Dividend Income	3,80,106.75	53,264.20	1,70,420.64	4,68,353.66	11,55,575.89	17,75,287.31
(iii)	Fees and Commission Income	12,000.00	12,000.00		36,000.00		36,000.00
(iv)	Net gain/ (loss) on fair value changes	-	-	-	-	-	-
(v)	Sale of services	15,134.11	-	-	15,134.11	-	-
I.	**Total Revenue from Operations (i to v)**	8,55,144.17	9,66,921.45	4,33,606.57	22,81,371.94	19,89,443.58	34,48,217.68
II.	Other Income	-20.44	18.93	15,089.62	1.33	25,342.67	2,339.48
III.	**Total Income (I+II)**	8,55,123.73	9,66,940.38	4,48,696.19	22,81,373.27	20,14,786.25	34,50,557.16
	Expenses						
(i)	Finance Costs	1,45,144.18	1,16,364.58	1,63,720.83	3,64,309.74	4,75,478.77	6,64,728.88
(ii)	Net translation/ transaction exchange loss	-	-	-	-	-	-
(iii)	Fees and commission Expense	-	-	-	-	-	-
(iv)	Impairment on financial instruments	-	-	-	-	-	-
(v)	Cost of services rendered	-	-	-	-	-	-
(vi)	Employee Benefits Expenses	20,398.23	18,070.71	15,595.96	54,839.50	34,958.67	50,506.60
(vii)	Depreciation and amortization	4,104.11	4,131.10	5,693.15	12,372.06	9,252.45	13,566.78
(viii)	Corporate Social Responsibility Expenses	330.00	297.00	280.00	897.00	820.00	16,190.00
(ix)	Other Expenses	21,261.31	27,216.72	-8,984.88	62,325.65	64,075.84	90,581.80
IV.	**Total Expenses (i to ix)**	1,91,237.83	1,66,080.12	1,76,305.06	4,94,743.96	5,84,585.73	8,35,574.05
V.	**Profit before Tax (III-IV)**	6,63,885.90	8,00,860.26	2,72,391.13	17,86,629.31	14,30,200.52	26,14,983.10
VI.	**Tax Expense**						
(i)	**Current Tax**						
	- Current Year	82,883.84	2,00,299.97	28,159.20	3,57,637.36	85,330.24	2,43,600.00
	- Earlier Years	3,431.94	-	53,582.09	3,431.94	53,582.09	53,585.61
(ii)	Deferred Tax	-8,032.47	1,350.53	1,507.25	(4,115.59)	609.58	766.32
	Total Tax Expense (i+ii)	78,283.31	2,01,650.49	83,248.54	3,56,953.71	1,39,521.91	2,97,951.93
VII.	**Profit for the period (V-VI)**	5,85,602.59	5,99,209.77	1,89,142.59	14,29,675.60	12,90,678.62	23,17,031.17
VIII.	**Other comprehensive Income/(Loss)**						
(i)	**Items that will not be reclassified to profit or loss**						
(a)	Changes in Fair Value of FVOCI Equity Instruments	-8,67,134.91	8,92,146.31	10,04,273.35	7,74,304.48	14,16,784.25	22,91,135.10
	- Tax impact on above	2,18,240.51	(2,24,535.38)	-	(1,94,876.95)	-	(5,76,678.70)
	Sub-Total (i)	-6,48,894.39	6,67,610.93	10,04,273.35	5,79,427.53	14,16,784.25	17,14,456.39
(ii)	**Items that will be reclassified to profit or loss**						
	Sub-Total (ii)	-	-		-	-	
	Other comprehensive Income/(Loss) for the period (i+ii)	-6,48,894.39	6,67,610.93	10,04,273.35	5,79,427.53	14,16,784.25	17,14,456.39
IX.	**Total comprehensive Income for the period (VII+VIII)**	-63,291.80	12,66,820.70	11,93,415.94	20,09,103.13	27,07,462.87	40,31,487.57
X.	Paid-up Equity Share Capital	8,00,000.00	8,00,000.00	8,00,000.00	8,00,000.00	8,00,000.00	8,00,000.00
	(Face value Rs.10/- per share)						
XI.	Other Equity	3,54,35,620.20	3,54,98,977.78	3,28,82,934.39	3,54,35,620.20	3,28,82,934.39	3,34,26,250.60
X.	**Basic & Diluted Earnings per Equity Share of ₹ 10 each (in ₹)**						
(1)	For continuing operations	-0.79	15.84	14.92	25.11	33.84	50.39
(2)	For discontinued operations	-0.79	15.84	14.92	25.11	33.84	50.39

Notes:

1 As per lndian 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.

2 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.

3 Previous period figure have been regrouped/rearranged wherever necessary. to correspond with the current period / year classification / disclosures.

4 The company has opted for the reduced Corporate Tax rate as per section 115BAA of the Income Tax Act 1961 for the current Financial year and accordingly the tax expenses for the quarter ended 31st December 2024 have been provided in the above results.

5 The figures for the quarter ended 31 December 2024 and 31 December 2023 as reported in these financial results, are the balancing figures between the unaudited figures in respect of the nine month ended and

Place : Mumbai
Date :- 13th February, 2025

For SHREM INFRA INVEST PRIVATE LIMITED

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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 31st December,2024
Summary for Ratios on Consolidated Basis- December, 2024

(Amount In 000' Rs.)

S.No	Name of Ratio	31.12.24
		(Unaudited)
1	Debt-Equity Ratio;	0.23
2	Debt Service Coverage Ratio	1.64
3	Interest Service Coverage Ratio	5.93
4	Outstanding Redeemable Preference Shares (Quantity And Value);	NA
5	Capital Redemption Reserve/Debenture Redemption Reserve;	5,20,000.00
6	Net Worth;	2,97,79,913.74
7	Net Profit After Tax;	14,29,675.60
8	Earnings Per Share:	25.11
9	Current Ratio	NA
10	Long Term Debt To Working Capital	NA
11	Bad Debts To Account Receivable Ratio	NA
12	Current Liability Ratio	NA
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

Note :

1) DSCR is calculated as : $\dfrac{\text{(Adjusted Net Profit)}^{*}}{\text{(Prinicpal Repayment + Interest Payment)}}$

2) Interest Service Coverage Ratio as : $\dfrac{\text{(Adjusted Net Profit before Tax)}^{**}}{\text{(Interest Payment)}}$

(*For DSCR : ***(Adjusted Net Profit = Net profit after tax + Non Cash Expenses + Finance Cost + Capital repayment from InVIT)***

For Interest Service Coverage Ratio *: (Adjusted Net Profit = Net profit before tax + Non Cash Expenses + Finance Cost + Capital repayment from InVIT)***

For the calculation of adjusted net profit (i.e. the numerator), adjustment with respect to addition of capital repayment from InVIT is considered, because as per the Section 48 of the Income Tax Act, which deals with capital gains tax on REIT/InvIT units was amended which stated - "any other income including debt repayment proceeds received by the unitholder, if not taxed under section 56(2)(xii) would be reduced from the cost of acquisition of units". Accordingly, necessary adjustments were made in book of accounts too and the same is now being reduced from Cost of Acquisition and not routed through statement of profit & loss. These funds also forms an important factor in repayment of debt. Therefore, the same is being considered for the purpose of calculation of adjusted net profit to depict a more appropriate picture)

Further, in the computation of Principal Repayment (i.e.the denominator), prepayment of NCD's amouting to Rs 25 crores(original issue size: 50crores) has not been considered, had the said prepayement also been considered, then the ratio would have been appeared at 1.48 times, instead of the current DSCR ratio of 1.64 times.

Place : Mumbai
Date :- 13th February, 2025

For SHREM INFRA INVEST PRIVATE LIMITED

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NITAN CHHATWAL
Date: 2025.02.13
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Nitan Chhatwal
Director
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

Independent Auditor's Review Report on the Unaudited Consolidated Financial Results for the quarter and period ended 31st December, 2024 of SHREM INFRA INVEST PRIVATE LIMITED (formerly known as Shrem Infra Structure Private Limited) Pursuant to the Regulation 33 and Regulation 52 read with Regulation 63(2) of the SEBI (listing Obligations and Disclosure Requirements) Regulations, 2015, as amended.

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 Shrem Infra Invest Private Limited (formerly known as Shrem Infra Structure Private Limited) ("the Parent Company") and its subsidiaries (the parent company and its subsidiaries together referred to as "the Group") for the quarter and period ended 31st December 2024 ("the Statement"), being submitted by the Parent Company pursuant to the requirement of Regulation 33 and Regulation 52 read with Regulation 63(2) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended ("Listing Regulations").

2. This Statement, which is the responsibility of the Parent Company's Management and approved by the Parent Company's Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in the Indian Accounting Standard - 34 'Interim Financial Reporting' ("Ind AS 34"), prescribed under section 133 of the Companies Act, 2013, as amended ("the Act") read with relevant rules issued thereunder and other accounting principles generally accepted in India. Our responsibility is to express a conclusion on the statements 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 Statement is free of material misstatement. A review of interim financial information consists of making inquiries, 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.

   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.

KAILASH CHAND JAIN & CO. MUMBAI Chartered Accountants

4. The Statement includes results of following entities:

   a. <u>Parent Company:</u>

      Shrem Infra Invest Private Limited (Formerly known as Shrem Infrastructure Private Limited)

   b. <u>Subsidiary Companies:</u>

      i. Shrem Enterprises Private Limited (Formerly known as Shrem Wind Offshore Private Limited)

      ii. Shrem Roadways Private Limited.

      iii. Shrem Tollways Private Limited.

      iv. Shrem Infraventure Private Limited.

5. Based on our review conducted and procedures performed as stated in paragraph 3 above and based on the consideration of the review report of other auditor referred to in Paragraph 6 below, nothing has come to our attention that causes us to believe that the accompanying Statement of unaudited consolidated 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 read with Regulation 63(2) 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

6. We did not review the interim financial results of 3 subsidiaries included in the consolidated unaudited financial results, whose interim financial results reflect total assets of Rs. 1,102.74 lakhs for the nine months ended 31st December 2024, total revenue of Rs. 151.36 lakhs, and total net profit/(loss) after tax of Rs. 20.00 lakhs for the quarter and nine months ended 31st December 2024 as considered in the consolidated unaudited financial results. These interim financial results have been reviewed by other auditor whose Report has been furnished to us by the Management and our conclusion on the Statement, in so far as it relates to the amounts and disclosures included in respect of the subsidiary is based solely on the Report of the other auditor and procedures performed by us as stated in paragraph 3 above.

Our conclusion on the Statement is not modified in respect of the above matters.

For Kailash Chand Jain & Co.

Chartered Accountants
Firm Registration No.: 112318W

KAILASHCHAND JAIN & CO. MUMBAI Chartered Accountants

Ronak Visaria
Partner
Membership No.: 159973
Place: Mumbai
Date: 13.02.2025
UDIN: 25159973BMJDID5891

SHREM INFRA INVEST 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 Consolidated Assets and Liabilities as at 31st December, 2024

S. No.	Particulars	As at 31-12-2024	As at 31-03-2024
	ASSETS		
(1)	**Financial Assets**		
(a)	Cash and cash equivalents	15,18,564.91	627.37
(b)	Bank balances other than (a) above	8,20,322.61	3,82,645.00
(c)	Trade receivables	15,134.11	
(d)	Derivative financial instruments	-	
(b)	Loans	56,50,074.05	20,77,754.90
(c)	Investments	3,73,61,828.56	3,73,04,435.58
(d)	Other financial assets	10,959.62	11,039.53
	Total - Financial Assets (1)	**4,53,76,883.86**	**3,97,76,502.38**
(2)	**Non-Financial Assets**		
(a)	Current tax assets (net)	-	12.77
(b)	Deferred tax assets (net)	115.93	-
(c)	Property, Plant & Equipment	84,216.80	93,808.31
(d)	Capital Work-in-Progress	-	-
(e)	Other Intangible Assets	1,730.41	1,730.41
(d)	Right of Use asset	951.11	3,804.44
(e)	Other non-financial assets	41,088.35	43,132.87
	Total - Non-Financial Assets (2)	**1,28,102.61**	**1,42,488.79**
(3)	**Assets classified as held for sale**		
	Total ASSETS (1+2)	**4,55,04,985.47**	**3,99,18,991.17**
	LIABILITIES AND EQUITY		
	LIABILITIES		
(1)	**Financial Liabilities**		
(a)	Derivative financial instruments	-	-
(b)	Trade Payables	-	-
	(i) total outstanding dues of MSMEs	-	-
	(ii) total outstanding dues of creditors other than MSMEs	20.45	90.69
(c)	Debt Securities	51,89,258.45	35,51,208.65
(a)	Borrowings (other than debt securities)	30,52,399.98	14,17,365.26
(e)	Subordinated Liabilities	15.00	-
(b)	Other financial liabilities	6,410.13	34,571.02
	Total - Financial Liabilities (1)	**82,48,104.01**	**50,03,235.62**
(2)	**Non-Financial Liabilities**		
(a)	Current tax liabilities (net)	-	
(a)	Provisions	37,826.50	29,865.46
(b)	Other non-financial liabilities	14,618.66	4,749.23
(c)	Current tax liability (net)	2,00,308.77	77,260.35
(d)	Deferred tax Liabilities (net)	7,68,507.33	5,77,629.91
	Total - Non-Financial Liabilities (2)	**10,21,261.26**	**6,89,504.95**
(3)	**Liabilities directly associated with assets classified as held for sale**		
(3)	**EQUITY**		
(a)	Equity Share Capital	8,00,000.00	8,00,000.00
(b)	Other equity	3,54,35,620.20	3,34,26,250.60
	Total - Equity (4)	**3,62,35,620.20**	**3,42,26,250.60**
	Total - LIABILITIES AND EQUITY (1+2+3)	**4,55,04,985.46**	**3,99,18,991.17**

Place : Mumbai
Date :- 13th February, 2025

For SHREM INFRA INVEST PRIVATE LIMITED

Nitan Chhatwal
Director
DIN: 00115575

SHREM INFRA INVEST PRIVATE LIMITED

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 and Nine month Ended 31st December 2024

Sr. No.	Particulars	Quarter Ended			Period Ended		Year Ended
		31-12-2024	30-09-2024	31-12-2023	31-12-2024	31-12-2023	31-03-2024
		(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)
(i)	Interest Income	4,47,903.31	9,01,657.26	2,63,185.93	17,61,884.17	8,33,867.69	16,36,930.37
(ii)	Dividend Income	3,80,106.75	53,264.20	1,70,420.64	4,68,353.66	11,55,575.89	17,75,287.31
(iii)	Fees and Commission Income	12,000.00	12,000.00		36,000.00		36,000.00
(iv)	Net gain/ (loss) on fair value changes	-	-	-	-	-	-
(v)	Sale of services	15,134.11	-	-	15,134.11	-	-
I.	**Total Revenue from Operations (i to v)**	8,55,144.17	9,66,921.45	4,33,606.57	22,81,371.94	19,89,443.58	34,48,217.68
II.	Other Income	-20.44	18.93	15,089.62	1.33	25,342.67	2,339.48
III.	**Total Income (I+II)**	8,55,123.73	9,66,940.38	4,48,696.19	22,81,373.27	20,14,786.25	34,50,557.16
	Expenses						
(i)	Finance Costs	1,45,144.18	1,16,364.58	1,63,720.83	3,64,309.74	4,75,478.77	6,64,728.88
(ii)	Net translation/ transaction exchange loss	-	-	-	-	-	-
(iii)	Fees and commission Expense	-	-	-	-	-	-
(iv)	Impairment on financial instruments	-	-	-	-	-	-
(v)	Cost of services rendered	-	-	-	-	-	-
(vi)	Employee Benefits Expenses	20,398.23	18,070.71	15,595.96	54,839.50	34,958.67	50,506.60
(vii)	Depreciation and amortization	4,104.11	4,131.10	5,693.15	12,372.06	9,252.45	13,566.78
(viii)	Corporate Social Responsibility Expenses	330.00	297.00	280.00	897.00	820.00	16,190.00
(ix)	Other Expenses	21,261.31	27,216.72	-8,984.88	62,325.65	64,075.84	90,581.80
IV.	**Total Expenses (i to ix)**	1,91,237.83	1,66,080.12	1,76,305.06	4,94,743.96	5,84,585.73	8,35,574.05
V.	**Profit before Tax (III-IV)**	6,63,885.90	8,00,860.26	2,72,391.13	17,86,629.31	14,30,200.52	26,14,983.10
VI.	**Tax Expense**						
(i)	**Current Tax**						
	- Current Year	82,883.84	2,00,299.97	28,159.20	3,57,637.36	85,330.24	2,43,600.00
	- Earlier Years	3,431.94	-	53,582.09	3,431.94	53,582.09	53,585.61
(ii)	Deferred Tax	-8,032.47	1,350.53	1,507.25	(4,115.59)	609.58	766.32
	Total Tax Expense (i+ii)	78,283.31	2,01,650.49	83,248.54	3,56,953.71	1,39,521.91	2,97,951.93
VII.	**Profit for the period (V-VI)**	5,85,602.59	5,99,209.77	1,89,142.59	14,29,675.60	12,90,678.62	23,17,031.17
VIII.	**Other comprehensive Income/(Loss)**						
(i)	**Items that will not be reclassified to profit or loss**						
(a)	Changes in Fair Value of FVOCI Equity Instruments	-8,67,134.91	8,92,146.31	10,04,273.35	7,74,304.48	14,16,784.25	22,91,135.10
	- Tax impact on above	2,18,240.51	(2,24,535.38)	-	(1,94,876.95)	-	(5,76,678.70)
	Sub-Total (i)	-6,48,894.39	6,67,610.93	10,04,273.35	5,79,427.53	14,16,784.25	17,14,456.39
(ii)	**Items that will be reclassified to profit or loss**						
	Sub-Total (ii)	-	-		-	-	
	Other comprehensive Income/(Loss) for the period (i+ii)	-6,48,894.39	6,67,610.93	10,04,273.35	5,79,427.53	14,16,784.25	17,14,456.39
IX.	**Total comprehensive Income for the period (VII+VIII)**	-63,291.80	12,66,820.70	11,93,415.94	20,09,103.13	27,07,462.87	40,31,487.57
X.	Paid-up Equity Share Capital	8,00,000.00	8,00,000.00	8,00,000.00	8,00,000.00	8,00,000.00	8,00,000.00
	(Face value Rs.10/- per share)						
XI.	Other Equity	3,54,35,620.20	3,54,98,977.78	3,28,82,934.39	3,54,35,620.20	3,28,82,934.39	3,34,26,250.60
X.	**Basic & Diluted Earnings per Equity Share of ₹ 10 each (in ₹)**						
(1)	For continuing operations	-0.79	15.84	14.92	25.11	33.84	50.39
(2)	For discontinued operations	-0.79	15.84	14.92	25.11	33.84	50.39

Notes:

1 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.

2 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.

3 Previous period figure have been regrouped/rearranged wherever necessary. to correspond with the current period / year classification / disclosures.

4 The company has opted for the reduced Corporate Tax rate as per section 115BAA of the Income Tax Act 1961 for the current Financial year and accordingly the tax expenses for the quarter ended 31st December 2024 have been provided in the above results.

5 The figures for the quarter ended 31 December 2024 and 31 December 2023 as reported in these financial results, are the balancing figures between the unaudited figures in respect of the nine month ended and

Place : Mumbai
Date :- 13th February, 2025

For SHREM INFRA INVEST PRIVATE LIMITED

Director
Nitan Chhatwal
DIN: 00115575

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For Unaudited Consolidated Financial Statements - as at 31st December,2024
Summary for Ratios on Consolidated Basis- December, 2024

(Amount In 000' Rs.)

S.No	Name of Ratio	31.12.24
		(Unaudited)
1	Debt-Equity Ratio;	0.23
2	Debt Service Coverage Ratio	1.64
3	Interest Service Coverage Ratio	5.93
4	Outstanding Redeemable Preference Shares (Quantity And Value);	NA
5	Capital Redemption Reserve/Debenture Redemption Reserve;	5,20,000.00
6	Net Worth;	2,97,79,913.74
7	Net Profit After Tax;	14,29,675.60
8	Earnings Per Share:	25.11
9	Current Ratio	NA
10	Long Term Debt To Working Capital	NA
11	Bad Debts To Account Receivable Ratio	NA
12	Current Liability Ratio	NA
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

Note :

1) DSCR is calculated as : $\dfrac{\text{(Adjusted Net Profit)*}}{\text{(Prinicpal Repayment + Interest Payment)}}$

2) Interest Service Coverage Ratio as : $\dfrac{\text{(Adjusted Net Profit before Tax)**}}{\text{(Interest Payment)}}$

(*For DSCR : *(Adjusted Net Profit = Net profit after tax + Non Cash Expenses + Finance Cost + Capital repayment from InVIT)*

**For Interest Service Coverage Ratio *: (Adjusted Net Profit = Net profit before tax + Non Cash Expenses + Finance Cost + Capital repayment from InVIT)*

For the calculation of adjusted net profit (i.e. the numerator), adjustment with respect to addition of capital repayment from InVIT is considered, because as per the Section 48 of the Income Tax Act, which deals with capital gains tax on REIT/InvIT units was amended which stated - "any other income including debt repayment proceeds received by the unitholder, if not taxed under section 56(2)(xii) would be reduced from the cost of acquisition of units". Accordingly, necessary adjustments were made in book of accounts too and the same is now being reduced from Cost of Acquisition and not routed through statement of profit & loss. These funds also forms an important factor in repayment of debt. Therefore, the same is being considered for the purpose of calculation of adjusted net profit to depict a more appropriate picture)

Further, in the computation of Principal Repayment (i.e.the denominator), prepayment of NCD's amouting to Rs 25 crores(original issue size: 50crores) has not been considered, had the said prepayement also been considered, then the ratio would have been appeared at 1.48 times, instead of the current DSCR ratio of 1.64 times.

Place : Mumbai
Date :- 13th February, 2025

For SHREM INFRA INVEST PRIVATE LIMITED

Nitan Chhatwal
Director
DIN: 00115575

SHREM INFRA INVEST PRIVATE LIMITED