

SHREM INFRA INVEST PRIVATE LIMITED

(Formerly Known as Shrem Infra Structure Private Limited)

CIN: U65100MH2014PTC254839

1101, Viraj Towers, Jn of Andheri Kurla Road, W E Highway, Andheri East, Mumbai – 400093, India

Tel: +91 22 4228 5500/ 5555 Email: shremgroup@shrem.in Web: www.shrem.in



01st February, 2024

To,
National Stock Exchange of India Limited
Listing Compliance Department
Exchange Plaza, Bandra Kurla Complex,
Bandra (East), Mumbai– 400051.

Subject: Outcome of Board Meeting - approval of Unaudited standalone & Consolidated financial results for the quarter and nine month ended December 31, 2023 and any other Matters.

Ref: Scrip Code: SIPL24, SIPL24A, SIPL25, SIPL28 and SIPL28A

Dear Sir/Madam,

With reference to our intimation letter dated January 29, 2024, regarding the Board Meeting of Shrem Infra Invest Private Limited.

This is to intimate that the Board of Directors of the company at its meeting held today i.e. February 1, 2024 have considered, approved and taken on record the following

1. Unaudited Standalone and Consolidated Financial Result of the company for the quarter and nine months ended December 31, 2023 in terms of Regulation 52 of the “SEBI (LODR) Regulations, 2015”.
2. Security Cover Certificate for the quarter and nine months ended December 31, 2023 in terms of Regulation 54(2) of the SEBI (LODR) Regulation, 2015.
3. Statement of the utilization of issue proceeds of NCDs in terms of Regulation 52(7) of the SEBI (LODR) Regulation, 2015.

The above-said Board Meeting commenced at 02:30 p.m. and concluded at 03:04 p.m.

You are requested to take note of the same.

Thanking you,
Yours faithfully

FOR SHREM INFRA INVEST PRIVATE LIMITED

NITAN CHHATWAL
DIRECTOR
DIN: 00115575

SHREM INFRA INVEST PRIVATE LIMITED

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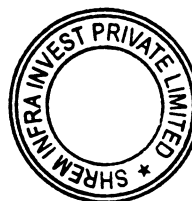
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NITAN CHHATWAL
DIRECTOR
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KAILASH CHAND JAIN & CO. (Regd.)

CHARTERED ACCOUNTANTS

Phone : 022-22009131
022-22065373
022-22005373

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

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

**Review report on Standalone financial results of SHREM INFRA INVEST PRIVATE LIMITED
(Formerly known as SHREM INFRA STRUCTURE PRIVATE LIMITED.)
Pursuant to the regulations 52 of the SEBI (Listing Obligations and Disclosure Requirements)
Regulations, 2015 for the Quarter ended 31st December, 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 ended 31st December, 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.



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

5. We did not review the unaudited Standalone financial results of the Company for quarter ended December 31, 2022 and for the period from April 01, 2022 to December 31, 2022. These interim unaudited standalone financial results have been reviewed by other firms of Chartered Accountants who vide their report dated February 13, 2023 expressed an unmodified conclusion on the unaudited standalone financial results of the company for the for quarter ended December 31, 2022 and for the period from April 01, 2022 to December 31, 2022.

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

6. We did not audit the Standalone financial statements of the Company for the financial year ended March 31, 2023. These standalone 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: 01.02.2024
UDIN: 24159973 BK FV U69556



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 31st December 2023

(Amount In 000 Rs.)

Sr. No.	Particulars	For the Quarter Ended			Period ended		For the Year Ended
		31st December 2023	30th September 2023	31st December 2022	31st December, 2023	31st December, 2022	31st March 2023
		(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)
1	Income						
	a) Income from operations	3,43,973.08	8,26,295.17	5,29,118.87	15,23,340.64	11,64,843.15	14,03,631.00
	b) Other Income	12,968.20	12,000.00	29,721.00	24,968.20	29,721.00	2,26,379.00
	Total Income	3,56,941.28	8,38,295.17	5,58,839.87	15,48,308.84	11,94,564.15	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	15,595.96	15,884.12	3,806.00	34,958.67	9,757.75	12,190.00
	e) Depreciation and amortisation expenses	5,693.15	2,357.68	748.44	9,252.45	1,143.00	2,289.00
	f) Finance costs	1,42,734.79	1,46,417.29	94,668.46	4,15,404.61	2,95,454.77	4,51,871.00
	g) Other expenses	(8,921.46)	64,454.48	4,610.66	63,211.11	30,488.11	81,878.00
	Total Expenses	1,55,102.44	2,29,113.57	1,03,833.56	5,22,826.84	3,36,843.62	5,48,228.00
3	Profit / (Loss) before exceptional items (1-2)	2,01,838.84	6,09,181.60	4,55,006.32	10,25,482.00	8,57,720.53	10,81,782.00
4	Exceptional Items	-	-	-	-	-	-
5	Prior Period Items	-	-	-	-	-	-
6	Profit / (Loss) before tax (3-4-5)	2,01,838.84	6,09,181.60	4,55,006.32	10,25,482.00	8,57,720.53	10,81,782.00
7	Tax expense	-	-	-	-	-	-
	Current tax	38,689.09	31,790.29	46,071.92	51,139.96	1,47,764.36	1,35,244.40
	Excess provision for earlier year written back	53,403.45	-	-	53,403.45	-	14,977.00
8	Deferred Tax	569.59	(897.67)	-	609.58	-	230.00
9	Net Profit / (Loss) for the period (6-7-8)	1,09,176.71	5,78,288.98	4,08,934.39	9,20,329.01	7,09,956.17	9,31,330.20
10	Other comprehensive income (OCI) (Net of tax)	7,38,724.57	-	3,92,314.01	10,42,159.84	20,17,928.61	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)	8,47,901.29	5,78,288.98	8,01,248.40	19,62,488.84	27,27,884.78	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	3,01,72,212.77	2,93,05,909.72	2,51,23,424.37	3,01,72,212.77	2,23,95,539.59	2,82,09,725.00
14	Earning per share (EPS) (in r) (not annualised)						
	i). Basic EPS	10.60	7.23	10.02	24.53	34.10	31.48
	ii). Diluted EPS	10.60	7.23	10.02	24.53	34.10	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 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 March 2023 have been provided in the above results.
- The figures for the quarter ended 31st December, 2023 as reported in these financial results, are the balancing figures between the unaudited figures in respect of the Nine Months and unaudited figures upto the half year of the relevant financial year.

Place : Mumbai
Date :- 1st February, 2024

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 Standalone Financial Statements- as at 31st December, 2023

SUMMARY FOR RATIOS ON STANDALONE BASIS- December, 2023

(Amount In 000 Rs.)

S.No	Name of Ratio	31.12.2023
		(Unaudited)
1	Debt-Equity Ratio;	0.21
2	Debt Service Coverage Ratio *	1.63
3	Interest Service Coverage Ratio	4.90
4	Outstanding Redeemable Preference Shares (Quantity And Value);	NA
5	Capital Redemption Reserve/Debenture Redemption Reserve;	NA
6	Net Worth;	2,67,40,023
7	Net Profit After Tax;	9,20,329
8	Earnings Per Share:	24.53
9	Current Ratio;	2.39
10	Long Term Debt To Working Capital;	0.31
11	Bad Debts To Account Receivable Ratio;	NA
12	Current Liability Ratio;	2.39
13	Total Debts To Total Assets;	0.17
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 :
$$\frac{\text{(Adjusted Net Profit)*}}{\text{(Principal Repayment + Interest Payment)}}$$

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)

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Sr. No.	Particulars	For the Quarter Ended			Period ended		(Amount In 000 Rs.)
		31st December 2023	30th September 2023	31st December 2022	31st December, 2023	31st December, 2022	For the Year Ended
		(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	31st March 2023
1	Income						
a)	Income from operations						
b)	Other Income	3,43,973.08	8,26,295.17	5,29,118.87	15,23,340.64	11,64,843.15	14,03,631.00
	Total Income	12,968.20	12,000.00	29,721.00	24,968.20	29,721.00	2,26,379.00
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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	15,595.96	15,884.12	3,806.00	34,958.67	9,757.75	12,190.00
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13	Other Equity	3,01,72,212.77	2,93,05,909.72	2,51,23,424.37	3,01,72,212.77	2,23,95,539.59	2,82,09,725.00
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Director
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DIN: 00118575

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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 :

$$\frac{\text{(Adjusted Net Profit)*}}{\text{(Principal Repayment + Interest Payment)}}$$

2) Interest Service Coverage Ratio as :

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Place : Mumbai

Date :- 1st February, 2024

For SHREM INFRA INVEST PRIVATE LIMITED

Director
Nitan Chhatwal
DIN: 00115575



KAILASH CHAND JAIN & CO. (Regd.)

CHARTERED ACCOUNTANTS

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97, Maharshi Karve Road,
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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 31st December, 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 31st December, 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.



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, Bihyee 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

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

6. We did not review the unaudited Consolidated financial results of the Company for quarter ended December 31, 2022 and for the period from April 01, 2022 to December 31, 2022. These interim unaudited consolidated financial results have been reviewed by other firms of Chartered Accountants who vide their report dated February 13, 2023 expressed an unmodified conclusion on the unaudited consolidated financial results of the company for the for quarter ended December 31, 2022 and for the period from April 01, 2022 to December 31, 2022



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

7. 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 consolidated 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: 01.02.2024

UDIN: 24159973 B K F V U H 4 7 6 4

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 31st December 2023

(Amount In 000' Rs.)

Sr. No.	Particulars	For the Quarter Ended			Period ended		For the Year Ended
		31st December 2023	30th September 2023	31st December 2022	31st December 2023	31st December 2022	31st March 2023
		(Unaudited)	(Unaudited)	(UnAudited)	(Unaudited)	(Unaudited)	(Audited)
1)	Income						
	a) Income from operations	4,33,606.57	10,88,877.78	5,29,118.87	19,87,696.64	11,64,843.15	14,53,915.00
	b) Other Income	15,089.62	12,000.00	29,721.00	27,089.62	29,721.00	2,26,379.00
	Total Income	4,48,696.19	11,00,877.78	5,58,839.87	20,14,786.25	11,94,564.15	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	15,595.96	15,884.12	3,806.00	34,958.67	9,757.75	12,190.00
	e) Depreciation and amortisation expenses	5,693.15	2,357.68	748.44	9,252.45	1,143.00	2,289.00
	f) Finance costs	1,63,720.83	1,66,212.37	94,668.46	4,75,478.77	2,95,454.77	4,53,367.00
	g) Other expenses	(8,705)	65,648.95	4,631.43	64,895.84	30,512.60	83,099.00
	Total Expenses	1,76,305.06	2,50,103.12	1,03,854.33	5,84,585.73	3,36,868.11	5,50,945.00
3)	Profit / (Loss) before exceptional items (1-2)	2,72,391.13	8,50,774.66	4,54,985.55	14,30,200.52	8,57,696.04	11,29,349.00
4)	Exceptional Items	-	-	-	-	-	-
5)	Prior Period Items	-	-	-	-	-	-
6)	Profit / (Loss) before tax (3-4-5)	2,72,391.13	8,50,774.66	4,54,985.55	14,30,200.52	8,57,696.04	11,29,349.00
7)	Tax expense						
	Current tax	28,159.20	56,955.23	46,072.24	85,330.24	1,47,764.68	1,41,123.00
	Excess provision for earlier year written back	53,582.09	-	-	53,582.09	-	14,978.00
8)	Deferred Tax	1,507.25	(897.67)	-	609.58	-	230.00
9)	Net Profit / (Loss) for the period (6-7-8)	1,89,142.59	7,94,717.10	4,08,912.91	12,90,678.62	7,09,931.36	9,73,017.60
10)	Other comprehensive income (OCI) (Net of tax)	10,04,273.35		5,55,677.31	14,16,784.25	21,81,291.82	25,55,286.00
	Items that will be reclassified to profit or loss						-
	Re-measurement gain/ (losses) on defined benefit		-	-	-	-	-
11)	Total comprehensive income (net of tax) (9+10)	11,93,415.94	7,94,717.10	9,64,590.21	27,07,462.87	28,91,223.18	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	8,00,000.00
13)	Other Equity	3,28,82,934.39	3,08,89,518.45	2,52,86,786.87	3,28,82,934.39	2,52,86,786.87	2,93,75,472.00
14)	Earning per share (EPS) (in ₹) (not annualised)						
	i). Basic EPS	14.92	9.93	12.06	33.84	36.14	44.10
	ii). Diluted EPS	14.92	9.93	12.06	33.84	36.14	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.

Place : Mumbai
Date :- 1st February, 2024

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 31st December 2023

SUMMARY FOR RATIOS

(Amount In 000' Rs.)

S.No	Name of Ratio	31.12.23 (Unaudited)
1	Debt-Equity Ratio;	0.24
2	Debt Service Coverage Ratio	2.06
3	Interest Service Coverage Ratio	5.70
4	Outstanding Redeemable Preference Shares (Quantity And Value);	NA
5	Capital Redemption Reserve/Debenture Redemption Reserve;	NA
6	Net Worth;	2,73,08,282
7	Net Profit After Tax;	12,90,679
8	Earnings Per Share;	33.84
9	Current Ratio;	0.92
10	Long Term Debt To Working Capital;	(5.88)
11	Bad Debts To Account Receivable Ratio;	NA
12	Current Liability Ratio;	0.92
13	Total Debts To Total Assets;	0.20
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 :
$$\frac{(\text{Adjusted Net Profit})^*}{(\text{Principal Repayment} + \text{Interest Payment})}$$

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)

Place : Mumbai

Date :- 1st February, 2024

For SHREM INFRA INVEST PRIVATE LIMITED

Director
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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 31st December 2023

(Amount In 000' Rs.)

Sr. No.	Particulars	For the Quarter Ended			Period ended		For the Year Ended
		31st December 2023	30th September 2023	31st December 2022	31st December 2023	31st December 2022	31st March 2023
		(Unaudited)	(Unaudited)	(UnAudited)	(Unaudited)	(Unaudited)	(Audited)
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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	15,595.96	15,884.12	3,806.00	34,958.67	9,757.75	12,190.00
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14)	Earning per share (EPS) (in r) (not annualised)						
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Place : Mumbai
Date :- 1st February, 2024

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

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 2023

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16	Operating Margin (%);	NA
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Place : Mumbai

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For SHREM INFRA INVEST PRIVATE LIMITED

Director
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