



# SARNIMAL INVESTMENT LIMITED

REGD. OFFICE-S-524, VIKAS MARG SHAKARPUR, DELHI-110092  
Phone : 011-42418878, E-mail : sarnimalinvestltd@gmail.com  
CIN-L65993DL1981PLC012431  
Website :- www.sarnimal.com

## STATEMENT OF STANDALONE UNAUDITED FINANCIAL RESULTS FOR THE QUARTER ENDED JUNE 30, 2017

		(Rs. In Lakhs)	
Sr. No.	Particulars	Quarter ended	
		June 30, 2017	June 30, 2016
		Un-audited	Un-audited
1	Revenue from Operations	13.80	-
2	Other Income	-	17.28
3	<b>Total Income</b>	<b>13.80</b>	<b>17.28</b>
4	Expenses		
	(i) Purchases of Stock-in-Trade	2.75	-
	(II) Change in Stock-in-Trade	1.12	-
	(ii) Employee Benefit Expenses	1.32	1.60
	(iii) Finance Cost	6.21	-
	(iv) Depreciation & Amortisation Expenses	-	-
	(v) Other expenses	0.82	7.90
5	<b>Total Expenses</b>	<b>12.22</b>	<b>9.50</b>
6	<b>Profit before taxes(3-5)</b>	<b>1.58</b>	<b>7.78</b>
7	Tax expenses		
	(i) Current tax	-	-
	(ii) Deferred tax	-	-
8	<b>Total Tax Expense</b>	<b>-</b>	<b>-</b>
9	Other comprehensive income, net of income tax		
	(i) (a) Items that will not be re-classified to the profit or loss	-	-
	(b) Income Tax relating to items that will not be re-classified to the profit or loss	-	-
	(ii) (a) items that will be re-classified to the profit or loss	-	-
	(b) Income tax relating to items that will be re-classified to the profit or loss	-	-
10	<b>Total other comprehensive income, net of income tax</b>	<b>-</b>	<b>-</b>
11	<b>Total Comprehensive income for the period</b>	<b>1.58</b>	<b>7.78</b>
12	paid up equity share capital-(F.V. Rs. 1 Each)	449.80	449.80
13	Earnings per share :		
	Basic	0.004	0.017
	Diluted	0.004	0.017

**NOTES:**

1. The statement has been re-viewed and approved by Board of Directors at it's meetings held on September 14, 2017.
2. This Statement has been prepared in accordance with the companies (Indian Accounting standards) Rules, 2015 (IND AS) Prescribed under section 133 of the Companies Act, 2013 and other Recognised Accounting practices and policies to the extent applicable. Beginning April 1,2017, the company for the first time adopted Ind AS with a transition date of April 1, 2016.
3. The company is engaged in the Business of "Non Banking Financial Company" and Therefore, has only one reportable segment in accordance with IND AS 108 " operating segments".
4. The Ind AS compliant financial Results, pertaining to period june 30, 2016 have not been subject to limited review or audit. However, the management has excercised necessary due diligence to ensure that such financial results provide a true and fair view of its affairs.
5. The statement does not include Ind AS compliant results for the preceding quatrtter and previous year ended March 31, 2017 as the same is not mendatory as per SEBI's circular dated July 5, 2016.
6. The reconciliation of net profit & loss reported in accordance with indian GAAP to total comprehensive income in accordance with Ind AS is given below:

Description	Corresponding 3 mopnth's ended in the previous year June 30, 2016 (Note-4)
Net profit/(loss) as per previous GAAP (Indian GAAP)	7.78
<b>Ind AS Adjustments</b>	
Add/(Less):	
Effect of fair valuing security deposits and amortisation of advance rentals	-
Commission on bank guarantee provided	-
tax impact on Ind AS adjustments	-
Others	-
Net profit/(loss) as per Ind AS	7.78

This reconciliation statement has been provided in accordance with circular CIR/CFD/FAC/62/2016 issued by SEBI dated July 5, 2016 on account of implementation of Ind AS by listed companies.

For Sarnimal investment Limited



Director

Place: New Delhi

Date: September 14, 2017



www.moonandcompany.com

## Moon And Company

Chartered Accountants

Head Office : 22, Bazar Madhudas, Sikandrabad, (U.P)-203205  
E gkfcaskd@gmail.com

**The Board of Directors**  
**Sarnimal Investment Limited**  
**S-524, Vikas Marg, Shakarpur, East Delhi, Delhi - 110092**

1. We have reviewed the unaudited financial results of Sarnimal investment limited (the "Company") for the quarter ended June 30, 2017 which are included in the accompanying 'Statement of Unaudited Financial Results for Quarter ended June 30, 2017' together with the relevant notes thereon (the "Statement"). The Statement has been prepared by the Company pursuant to Regulation 33 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 (the "Listing Regulations, 2015") read with SEBI circular dated July 5, 2016, which has been initialled by us for identification purposes. The Statement is the responsibility of the Company's management and has been approved by the Board of Directors. Further, the Management is also responsible to ensure that the accounting policies used in preparation of this Statement are consistent with those used in the preparation of the Company's opening unaudited Balance Sheet as at April 1, 2016 prepared in accordance with the Companies (Indian Accounting Standards) Rules, 2015 (Ind AS) prescribed under Section 133 of the Companies Act, 2013 and other recognised accounting practices and policies. Our responsibility is to issue a report on the Statement based on our review.
2. We conducted our review 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.
3. A review is limited primarily to inquiries of company personnel and analytical procedures applied to financial data and thus provide less assurance than an audit. We have not performed an audit and accordingly, we do not express an audit opinion.
4. Based on our review conducted as above, except for the indeterminate impact of the matter referred to in paragraph 4 above, nothing has come to our attention that causes us to believe that the Statement has not been prepared in all material respects in accordance with Ind AS and other recognized accounting practices and policies, and has not disclosed the information required to be disclosed in terms of Regulation 33 of the Listing Regulations, 2015 read with SEBI circular dated July 5, 2016 including the manner in which it is to be disclosed, or that it contains any material misstatement.



5. We draw attention to the following matters:

- a. Note 2 to the Statement which states that the Company has adopted Ind AS for the financial year commencing from April 1, 2017, and accordingly, the Statement has been prepared by Company's management in compliance with Ind AS.
- b. The Company is being in the process of the appointment of full time Company Secretary in this regard the company has raised advertisement for the requirement of Company Secretary in the company.
- c. The financial statements of the Company for the year ended March 31, 2017 prepared in accordance with Companies (Accounting Standards) Rules, 2006, were audited by us under the Companies Act, 2013 who, vide their report dated 29 may 2017, expressed an unmodified opinion on those financial statements.

Our conclusion is not qualified in respect of these matters.

For: Moon and Company  
Firm Registration Number – 024693N



Moon Goyal  
(Partner)  
M No: 523034

PLACE: NEW DELHI  
DATE: 14/09/2017