

Statement of Standalone Financial Results for the quarter ended 30th Sept, 2022

(Rs. In lacs)

| Sr No. | Particulars | Quarter Ended 30th Sept 2022 | Quarter Ended 30th June 2022 | Quarter Ended 30th Sept 2021 | Half Year Ended 30th Sept 2022 | Half Year Ended 30th Sept 2021 | Year Ended 31st March 2022 |
|--------|--|------------------------------|------------------------------|------------------------------|--------------------------------|--------------------------------|----------------------------|
| | | Unaudited | Unaudited | Unaudited | Unaudited | Unaudited | Audited |
| I | Revenue From Operations | 25.92 | 20.48 | 114.43 | 46.40 | 322.89 | 91.04 |
| II | Other Income | | | | | | |
| III | Total Income (I+II) | 25.92 | 20.48 | 114.43 | 46.40 | 322.89 | 91.04 |
| IV | EXPENSES | | | | | | |
| | Cost of materials consumed | - | - | - | - | - | - |
| | Purchases of Stock-in-Trade | - | - | - | - | - | - |
| | Changes in inventories of finished goods, Stock-in -Trade and work-in-progress | - | - | - | - | - | - |
| | Employee benefits expense | 2.53 | 2.90 | 4.85 | 5.43 | 7.75 | 16.44 |
| | Finance costs | 0.66 | 0.28 | 80.17 | 0.94 | 269.23 | 25.62 |
| | Depreciation and amortization expense | 1.10 | 1.10 | 0.88 | 2.20 | 1.77 | 3.84 |
| | Other expenses | 0.70 | 1.05 | 3.31 | 1.75 | 4.19 | 10.01 |
| | Total expenses (IV) | 4.99 | 5.33 | 89.21 | 10.32 | 282.94 | 55.91 |
| V | Profit/(loss) before exceptional items and tax (I-IV) | 20.93 | 15.15 | 25.22 | 36.08 | 39.95 | 35.13 |
| VI | Exceptional Items | | | | | | |
| VII | (V-VI) | 20.93 | 15.15 | 25.22 | 36.08 | 39.95 | 35.13 |
| VIII | Tax expense: | | | | | | |
| | (1) Current tax | - | - | 6.36 | - | 10.04 | 8.84 |
| | (2) Deferred tax | | | | | | |
| IX | Profit/(loss) for the period (VII-VIII) | 20.93 | 15.15 | 18.86 | 36.08 | 29.91 | 26.29 |
| X | Other Comprehensive Income | | | | | | |
| | loss | - | - | - | - | - | - |
| | (ii) Income tax relating to items that will not be reclassified to profit or loss | - | - | - | - | - | - |
| | B (i) Items that will be reclassified to profit or loss | - | - | - | - | - | - |
| | (ii) Income tax relating to items that will be reclassified to profit or loss | | | | | | |
| XI | Total Comprehensive Income for the period (IX+X)(Comprising Profit (Loss) and Other Comprehensive Income for the period) | - | - | - | - | - | - |
| XII | Paid-up equity share capital (Face Value of the Share of Rs. 10/- Each) | 2,224.20 | 2,224.20 | 2,224.20 | 2,224.20 | 2,224.20 | 2,224.20 |
| XIII | Earnings per equity share | | | | | | |
| | (1) Basic | 0.09 | 0.07 | 0.08 | 0.16 | 0.13 | 0.12 |
| | (2) Diluted | 0.09 | 0.07 | 0.08 | 0.16 | 0.13 | 0.12 |

Note:

- The above results were reviewed by Audit Committee and taken on record by the Board of Directors at its meeting held on November 14, 2022.
- The Company has only single Reportable Business Segment.
- The Company has adopted Indian Accounting Standards ("IND AS") from April 1, 2017 and accordingly these financial have been prepared in accordance with the recognition and measurements principles laid down in Ind AS 34 Interim Financial Reporting prescribed under section 133 of the Companies Act, 2013 read with the relevant rules issued thereunder and other accounting principles generally accepted in India. Financial Results for the previous period have been prepared in accordance with recognition and measurements principles of Ind AS 34.
- The Statutory auditors of the Company have carried out a "Audit Report" of the above results as per Regulation 33 of the SEBI (Listing Obligation and Disclosure Requirement) Regulations, 2015.
- The previous period/year figures have been regrouped / reclassified wherever necessary.



For SUNAYANA INVESTMENT COMPANY LIMITED

SHIVBADAN SHIVKUMAR VERMA

(Director)

DIN: 06948640

Place: Indore

Date: November 14, 2022

Statement Of Assets and Liabilities as of Sept 30, 2022

(Rs. In lacs)

| Sr. No | Particular | As at 30th Sept' 2022 Audited | As at 31st March' 2022 Audited |
|----------|--|-------------------------------------|--------------------------------------|
| A | ASSETS | | |
| 1 | Non-Current Assets | | |
| | a) Property, Plant and Equipment | 14.41 | 16.62 |
| | b) capital work-in-progress | - | - |
| | c) Goodwill | - | - |
| | d) Other Intangible Assets | - | - |
| | e) Intangible Assets under Development | - | - |
| | f) Financial Assets | | |
| | (i) Investments | 3,423.18 | 3,685.74 |
| | (ii) Loans | - | - |
| | g) Deferred Tax Assets (net) | - | - |
| | h) Other Non-current Assets | - | - |
| | Total Non-Current Assets | 3,437.59 | 3,702.36 |
| 2 | Current Assets | | |
| | a) Inventories | 874.38 | 1,008.36 |
| | b) Financial Assets | - | - |
| | (i) Investments | - | - |
| | (ii) Trade Receivables | 2.64 | 73.22 |
| | (iii) Cash & Bank Balance | 21.71 | 16.92 |
| | (iv) Loans | 3,972.31 | 2,483.88 |
| | (v) Others Financial Assets | - | - |
| | c) Other Current Assets | 170.39 | 168.98 |
| | Total Current Assets | 5,041.43 | 3,751.36 |
| | Total Assets | 8,479.02 | 7,453.72 |
| B | EQUITY & LIABILITIES | | |
| 1 | Equity | | |
| | a) Equity Share Capital | 2,224.20 | 2,224.20 |
| | b) Other Equity | 2,402.11 | 2,366.04 |
| | Equity Attributable to shareholders | - | - |
| 2 | Non - Controlling Interest | - | - |
| | Total Equity | 4,626.31 | 4,590.24 |
| 3 | Liabilities | | |
| | Non-Current Liabilities | | |
| | a) Financial Liabilities | | |
| | (i) Borrowings | - | - |
| | (ii) Other Finanacial Liabilities | - | - |
| | b) Deferred Payment Liabilites | - | - |
| | c) Deferred Tax Liabilities (net) | - | - |
| | d) Long Term Provision | - | - |
| | Total Non-current Liabilities | - | - |
| | Current Liabilities | | |
| | a) Financial Liabilities | | |
| | (i) Borrowings | 3,757.71 | 2,767.71 |
| | (ii) Trade Payables | - | - |
| | (iii) Other Finanacial Liabilities | - | - |
| | b) Other Current Liabilities | 15.55 | 16.32 |
| | c) Short Term Provisions | 79.45 | 79.45 |
| | Total Current Liabilities | 3,852.71 | 2,863.48 |
| | Total Equity and Liabilities | 8,479.02 | 7,453.72 |

For and behalf of Board

For SUNAYANA INVESTMENT COMPANY LIMITED



SHIVBADAN SHIVKUMAR VERMA

(Director)

DIN: 06948640

Place: Indore

Date: November 14, 2022

SUNAYANA INVESTMENT COMPANY LIMITED
CASH FLOW STATEMENT FOR THE PERIOD ENDED 30th SEPTEMBER, 2022

(Rs.in Lacs)

| | AS AT 30th Sept 2022 | AS AT 30th Sept 2021 |
|---|-------------------------|-------------------------|
| A.CASH FLOW FROM OPERATING ACTIVITIES | | |
| PROFIT/(LOSS) BEFORE INTEREST,TAX AND EXTRAORDINARY ITEMS | 36.08 | 39.95 |
| Adjustments for | | |
| Depreciation | 2.20 | 1.77 |
| Interest Income | - | |
| Finance Costs | 0.94 | |
| | 39.22 | 41.72 |
| OPERATING PROFIT BEFORE WORKING CAPITAL CHANGES | | |
| Adjustments for increase/decrease in : | | |
| Trade Receivables/Borrowings | 70.57 | 62.61 |
| Inventories | 133.98 | (181.12) |
| Loans | - | - |
| Other Current Assets | (1.41) | (49.81) |
| Trade Payables | - | 2.97 |
| Other Current Liabilities | (0.77) | (2.64) |
| Short Term Loans Provisions | - | (6.29) |
| CASH GENERATED FROM OPERATIONS | 202.37 | (174.28) |
| Provision for Tax | - | (10.04) |
| Cash Flow Before Extraordinary Items | - | - |
| Extraordinary Items | - | - |
| NET CASH FROM OPERATING ACTIVITES (A) | 241.59 | (142.60) |
| B.CASH FLOW FROM INVESTING ACTIVITIES | | |
| Sale of Fixed Assets | - | - |
| Purchase of Assets | - | - |
| Change in Deferred Revenue Expenditure | - | - |
| Purchase / Sale of Investment | - | - |
| NET CASH USED IN INVESTING ACTIVITIES (B) | - | - |
| C.CASH FLOW FROM FINANCING ACTIVITIES | | |
| Proceed from issue of Share Capital | - | - |
| Proceed from issue of Share Capital Premium Account | - | - |
| Share Application Money | - | - |
| Proceeds from Borrowing - Non Current | - | - |
| Repayment of Borrowing - Non Current | - | - |
| Borrowing - Current (Net) | (235.86) | (75.86) |
| Interest Paid | 0.94 | - |
| NET CASH USED IN FINANCING ACITIVITES (C) | (236.80) | (75.86) |
| NET INCREASE IN CASH AND CASH EQUIVALENTS (A+B+C) | 4.79 | (218.46) |
| Opening Balance of Cash and Cash Equivalents | 16.92 | 240.56 |
| Closing Balance of Cash and Cash Equivalents | 21.71 | 22.10 |
| NET INCREASE/DECREASE IN CASH EQUIVALENTS | 4.79 | (218.46) |



For SUNAYANA INVESTMENT COMPANY LIMITED

SHIVBADAN SHIVKUMAR VERMA
(Director)
DIN: 06948640

Place: Indore
Date: November 14, 2022



TEJAS NADKARNI & ASSOCIATES
CHARTERED ACCOUNTANTS

Shop No G-13, Rock Enclave CHS , Near SBI, Hindustan Naka, Kandivali (West),
Mumbai - 400067, Mobile : 9819892267, Email: tejas_nadkarni@yahoo.com

Independent Auditor's Limited Review Report on Unaudited Standalone Financial Results of the Company for the quarter ended 30 September 2022 and year to date results for the period from 1 April 2022 to 30 September 2022 Pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended

Review Report to,
The Board of Directors of
Sunayana Investment Company Limited

1. We have reviewed the accompanying statement of unaudited standalone financial results of **Sunayana Investment Company Limited** (the 'Company') for the quarter ended September 30, 2022 and for the period from 1 April 2022 to 30 September 2022 (the "Statement") attached herewith, being submitted by the Company pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (the 'Regulation') as amended, read with SEBI Circular No. CIRJCFD/CMD1/44/2019 dated March 29, 2019 (the 'Circular').
2. The preparation of the Statement in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34. (Ind AS 34) "Interim Financial Reporting" prescribed under Section 133 of the Companies Act, 2013, as amended, read with relevant rules issued thereunder and other accounting principles generally accepted in India, read with the Circular is the responsibility of the Company's management and has been approved by the Board of Directors of the Company. Our responsibility is to express a conclusion on the Statement 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 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 an audit and accordingly, we do not express an audit opinion.
4. Based on our review conducted as above nothing has come to our attention that causes us to believe that the accompanying Statement, prepared in accordance with the recognition and measurement principles laid down in the aforesaid Indian Accounting Standards ('Ind AS') specified under Section 133 of the Companies Act, 2013 as amended, read with relevant rules issued thereunder and other recognized accounting practices and policies has not disclosed the information required to be disclosed in terms of the Regulation, read with the Circular, including the manner in which it is to be disclosed, or that it contains any material misstatement.

For TEJAS NADKARNI & ASSOCIATES
Chartered Accountants
ICAI Firm Registration Number: 135197W

Tejas Nadkarni
Proprietor
M. No. 122993
UDIN: 22122993BDAQXC2704



Place: Mumbai
Date: November 14, 2022