

SUNAYANA INVESTMENT COMPANY LIMITED

CIN : L67120MP1977PLC001397

Regd. Off. : Part-B of 417, Chetak Centre Annex, Near Hotel Shreemaya, R.N.T.Marg, Indore, Madhya Pradesh - 452001
web : sunayanainvestment.com e-mail : - sunayanaicl@gmail.com

11th November, 2023

To,
The Head - Listing & Compliance
Metropolitan Stock Exchange of India Limited
Vibgyor Towers, 4th Floor, Plot No. C-62,
Opp. Trident Hotel, Bandra Kurla Complex,
Bandra-East, Mumbai - 400098

Ref. Symbol: SUNAYANA

Dear Sir,

Sub.: Outcome of Board Meeting

With reference to above subject and in compliance with the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, we hereby submit the outcome of the Meeting of Board of Director held on today i.e. 11th November, 2023 at 03:30 P.M. and concluded at 04:30 P.M.: -

- 1) Considered, adopted and approved Unaudited Financial Results for the quarter ended on 30th September, 2023, alongwith the Statutory Auditors Limited Review Report.
- 2) Reviewed the business of the company.

You are requested to kindly take the same on record.

Thanking You.

Yours faithfully,

For Sunayana Investment Company Limited

Subhash Dinkar Helonde
(Managing Director)
DIN: 07847650

Encl.: As Above

CC To,

Calcutta Stock Exchange Limited,
7, Lyons Range,
Kolkata-700001
West Bengal

SUNAYANA INVESTMENTS COMPANY LIMITED
CIN : L67120MP1977PLC001397
Part-B of 417, Chetak Centre Annex, Near Hotel Shreemaya, R.N.T. Marg, Indore, MP 452001 IN
Tel No. 86554 21122 Mail ID:- sunayanaicl@gmail.com Website:- www.sunayanainvestment.com
Statement of Standalone Financial Results for the quarter ended 30th Sept, 2023
(Rs. In lacs)

Sr No.	Particulars	Quarter Ended 30th Sept 2023	Quarter Ended 30th June 2023	Quarter Ended 30th Sept 2022	Half Year Ended 30th Sept 2023	Half Year Ended 30th Sept 2022	Year Ended 31st March 2023
		Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
I	Revenue From Operations	11.43	15.47	25.92	26.90	46.40	72.31
II	Other Income						
III	Total Income (I+II)	11.43	15.47	25.92	26.90	46.40	72.31
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	2.25	1.88	2.53	4.13	5.43	14.14
	Finance costs	0.01	0.06	0.66	0.07	0.94	3.53
	Depreciation and amortization expense	1.16	1.17	1.10	2.33	2.20	4.47
	Other expenses	1.49	2.98	0.70	4.47	1.75	5.54
	Total expenses (IV)	4.91	6.09	4.99	11.00	10.32	27.68
V	Profit/(loss) before exceptional items and tax (I-IV)	6.52	9.38	20.93	15.90	36.08	44.63
VI	Exceptional Items						
VII	VI)	6.52	9.38	20.93	15.90	36.08	44.63
VIII	Tax expense:						
	(1) Current tax	-	-	-	-	-	11.23
	(2) Deferred tax						
IX	Profit/(loss) for the period (VII-VIII)	6.52	9.38	20.93	15.90	36.08	33.40
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 (IXI+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	0.03	0.04	0.09	0.07	0.16	0.15
	(2) Diluted	0.03	0.04	0.09	0.07	0.16	0.15

Note:

- The above results were reviewed by Audit Committee and taken on record by the Board of Directors at its meeting held on November 11, 2023.
- 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 11, 2023

Statement Of Assets and Liabilities as of Sept 30, 2023

(Rs. In lacs)

Sr. No	Particular	As at 30th Sept' 2023 Unaudited	As at 31st March' 2023 Audited
A	ASSETS		
1	Non-Current Assets		
	a) Property, Plant and Equipment	10.52	12.84
	b) capital work-in-progress	-	-
	c) Goodwill	-	-
	d) Other Intangible Assets	-	-
	e) Intangible Assets under Development	-	-
	f) Financial Assets		
	(i) Investments	3,423.18	3,423.18
	(ii) Loans	-	-
	g) Deferred Tax Assets (net)	-	-
	h) Other Non-current Assets	-	-
	Total Non-Current Assets	3,433.70	3,436.02
2	Current Assets		
	a) Inventories	457.88	469.91
	b) Financial Assets	-	-
	(i) Investments	-	-
	(ii) Trade Receivables	3.49	0.05
	(iii) Cash & Bank Balance	4.56	6.30
	(iv) Loans	3,673.82	4,048.38
	(v) Others Financial Assets	-	-
	c) Other Current Assets	176.71	175.44
	Total Current Assets	4,316.46	4,700.08
	Total Assets	7,750.16	8,136.10
B	EQUITY & LIABILITIES		
1	Equity		
	a) Equity Share Capital	2,224.20	2,224.20
	b) Other Equity	2,415.33	2,399.44
	Equity Attributable to shareholders	-	-
2	Non - Controlling Interest	-	-
	Total Equity	4,639.53	4,623.64
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	3,017.72	3,417.71
	(ii) Trade Payables	-	-
	(iii) Other Finanacial Liabilities	-	-
	b) Other Current Liabilities	2.24	3.91
	c) Short Term Provisions	90.67	90.84
	Total Current Liabilities	3,110.63	3,512.46
	Total Equity and Liabilities	7,750.16	8,136.10

For and behalf of Board
For SUNAYANA INVESTMENT COMPANY LIMITED

SHIVBADAN SHIVKUMAR VERMA
(Director)
DIN: 06948640

Place: Indore
Date: November 11, 2023

SUNAYANA INVESTMENT COMPANY LIMITED
CASH FLOW STATEMENT FOR THE PERIOD ENDED 30th SEPTEMBER, 2023

(Rs.in Lacs)

	AS AT 30th Sept 2023	AS AT 30th Sept 2022
A.CASH FLOW FROM OPERATING ACTIVITIES		
PROFIT/(LOSS) BEFORE INTEREST,TAX AND EXTRAORDINARY ITEMS	15.90	36.08
Adjustments for		
Depreciation	2.33	2.20
Interest Income	-	
Finance Costs	0.07	0.94
	18.30	39.22
OPERATING PROFIT BEFORE WORKING CAPITAL CHANGES		
Adjustments for increase/decrease in :		
Trade Receivables/Borrowings	(3.44)	70.57
Inventories	12.03	133.98
Loans	-	-
Other Current Assets	(1.27)	(1.41)
Trade Payables	-	-
Other Current Liabilities	(1.67)	(0.77)
Short Term Loans Provisions	(0.17)	-
	5.48	202.37
CASH GENERATED FROM OPERATIONS		
Provision for Tax	-	-
Cash Flow Before Extraordinary Items	-	-
Extraordinary Items	-	-
NET CASH FROM OPERATING ACTIVITIES (A)	23.78	241.59
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)	(25.45)	(235.86)
Interest Paid	(0.07)	(0.94)
	(25.52)	(236.80)
NET CASH USED IN FINANCING ACITIVITES (C)	(25.52)	(236.80)
NET INCREASE IN CASH AND CASH EQUIVALENTS (A+B+C)	(1.74)	4.79
Opening Balance of Cash and Cash Equivalents	6.30	16.92
Closing Balance of Cash and Cash Equivalents	4.56	21.71
NET INCREASE/DECREASE IN CASH EQUIVALENTS	(1.74)	4.79

For SUNAYANA INVESTMENT COMPANY LIMITED

Place: Indore
Date: November 11, 2023

SHIVBADAN SHIVKUMAR VERMA
(Director)
DIN: 06948640



RISHI SEKHRI AND ASSOCIATES CHARTERED ACCOUNTANTS

GROUND FLOOR, BANDRA ARCADE BUILDING, OPP. RAILWAY STATION, BANDRA (WEST), MUMBAI - 400 050.
Tel.: 9820501848, Email : rishisekhri@gmail.com

Independent Auditor's Limited Review Report on Unaudited Standalone Financial Results of the Company for the quarter ended 30 September 2023 and year to date results for the period from 1 April 2023 to 30 September 2023 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, 2023 and for the period from 1 April 2023 to 30 September 2023 (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 (SIZE) 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 recognised 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 RISHI SEKHRI & ASSOCIATES
Chartered Accountants
ICAI Firm Registration Number: 128216W


Rishi Sekhri
Proprietor

MEMBERSHIP No. 126656
UDIN: 23126656BGWLK6425
Place: MUMBAI
Date: November 11, 2023

