

# 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

**November 14, 2024**

To,  
**Metropolitan Stock Exchange of India Limited**  
Vibgyor towers, 4<sup>th</sup> Floor, Plot No. C-62,  
Opp. Trident Hotel, Bandra Kurla Complex,  
Bandra East, Mumbai- 400098

**Sub: Outcome of the Board meeting held on August 14, 2024.**

Dear Sir/Madam,

Pursuant to regulation 30 and 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 ("Listing Regulations"), it is hereby informed that meeting of Board of Directors of the company was held today i.e., Thursday, November 14, 2024 at the registered office of the company. Board have inter alia, considered and approved the following business matters:

1. Un-Audited Financial results for the quarter ended on September 30, 2024 Along with Limited Review Report issued by the statutory Auditors of the Company.
2. Reviewed the business of the company.

(The copies of the aforesaid Standalone Financial Results alongwith the Auditors Reports thereon and Declaration of Unmodified Opinion on the Audit Report, on standalone basis, are enclosed herewith.)

Meeting commenced at 4:30 P.M. and concluded at 5:00 P.M.

You are requested to kindly take the same on record.

**For Sunayana Investment Co. Ltd.**

**Subhash Dinkar Helonde**  
**Managing Director**  
**DIN: 07847650**

**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, 2024**
**(Rs. In lacs)**

Sr No.	Particulars	Quarter Ended 30th Sept 2024	Quarter Ended 30th June 2024	Quarter Ended 30th Sept 2023	Half Year Ended 30th Sept 2024	Half Year Ended 30th Sept 2023	Year Ended 31st March 2024
		Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
I	Revenue From Operations	9.80	7.86	11.43	17.66	26.90	65.30
II	Other Income						
III	<b>Total Income (I+II)</b>	<b>9.80</b>	<b>7.86</b>	<b>11.43</b>	<b>17.66</b>	<b>26.90</b>	<b>65.30</b>
IV	<b>EXPENSES</b>						
	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	3.65	2.26	2.25	5.91	4.13	9.02
	Finance costs	0.09	0.02	0.01	0.11	0.07	32.31
	Depreciation and amortization expense	1.16	1.16	1.16	2.32	2.33	4.64
	Other expenses	3.64	2.01	1.49	5.65	4.47	8.37
	<b>Total expenses (IV)</b>	<b>8.54</b>	<b>5.45</b>	<b>4.91</b>	<b>13.99</b>	<b>11.00</b>	<b>54.34</b>
V	<b>Profit/(loss) before exceptional items and tax (I-IV)</b>	<b>1.26</b>	<b>2.41</b>	<b>6.52</b>	<b>3.67</b>	<b>15.90</b>	<b>10.96</b>
VI	Exceptional Items						
VII	<b>VI)</b>	<b>1.26</b>	<b>2.41</b>	<b>6.52</b>	<b>3.67</b>	<b>15.90</b>	<b>10.96</b>
VIII	Tax expense:						
	(1) Current tax	-	-	-	-	-	2.80
	(2) Deferred tax						
IX	<b>Profit/(loss) for the period (VII-VIII)</b>	<b>1.26</b>	<b>2.41</b>	<b>6.52</b>	<b>3.67</b>	<b>15.90</b>	<b>8.16</b>
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	0.01	0.01	0.03	0.02	0.07	0.04
	(2) Diluted	0.01	0.01	0.03	0.02	0.07	0.04

**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, 2024.
- 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**
**Subhash Dinkar Helonde**
**(Director)**
**DIN: 07847650**
**Place: Indore**
**Date: November 14, 2024**

## Statement Of Assets and Liabilities as of Sept 30, 2024

(Rs. In lacs)

Sr. No	Particular	As at 30th Sept' 2024 Unaudited	As at 31st March' 2024 Audited
<b>A</b>	<b>ASSETS</b>		
<b>1</b>	<b>Non-Current Assets</b>		
	a) Property, Plant and Equipment	5.88	8.19
	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	-	-
	<b>Total Non-Current Assets</b>	<b>3,429.06</b>	<b>3,431.37</b>
<b>2</b>	<b>Current Assets</b>		
	a) Inventories	591.79	793.47
	b) Financial Assets	-	-
	(i) Investments	-	-
	(ii) Trade Receivables	0.37	10.30
	(iii) Cash & Bank Balance	5.36	5.35
	(iv) Loans	3,287.29	3,071.60
	(v) Others Financial Assets	-	-
	c) Other Current Assets	188.27	186.86
	<b>Total Current Assets</b>	<b>4,073.08</b>	<b>4,067.58</b>
	<b>Total Assets</b>	<b>7,502.14</b>	<b>7,498.95</b>
<b>B</b>	<b>EQUITY &amp; LIABILITIES</b>		
<b>1</b>	<b>Equity</b>		
	a) Equity Share Capital	2,224.20	2,224.20
	b) Other Equity	2,411.25	2,407.60
	<b>Equity Attributable to shareholders</b>	-	-
<b>2</b>	<b>Non - Controlling Interest</b>	-	-
	<b>Total Equity</b>	<b>4,635.45</b>	<b>4,631.80</b>
<b>3</b>	<b>Liabilities</b>		
	<b>Non-Current Liabilities</b>		
	a) Financial Liabilities		
	(i) Borrowings	-	-
	(ii) Other Finanacial Liabilities	-	-
	b) Deferred Payment Liabilites	-	-
	c) Deferred Tax Liabilities (net)	-	-
	d) Long Term Provision	-	-
	<b>Total Non-current Liabilities</b>	-	-
	<b>Current Liabilities</b>		
	a) Financial Liabilities		
	(i) Borrowings	2,767.71	2,767.71
	(ii) Trade Payables	1.40	-
	(iii) Other Finanacial Liabilities	-	-
	b) Other Current Liabilities	4.11	5.97
	c) Short Term Provisions	93.47	93.47
	<b>Total Current Liabilities</b>	<b>2,866.69</b>	<b>2,867.15</b>
	<b>Total Equity and Liabilities</b>	<b>7,502.14</b>	<b>7,498.95</b>

For and behalf of Board  
For SUNAYANA INVESTMENT COMPANY LIMITED

Place: Indore  
Date: November 14, 2024

Subhash Dinkar Helonde  
(Director)  
DIN: 07847650

**SUNAYANA INVESTMENT COMPANY LIMITED**  
**CASH FLOW STATEMENT FOR THE PERIOD ENDED 30th SEPTEMBER, 2024**

(Rs.in Lacs)

	AS AT 30th Sept 2024	AS AT 30th Sept 2023
<b>A.CASH FLOW FROM OPERATING ACTIVITIES</b>		
PROFIT/(LOSS) BEFORE INTEREST,TAX AND EXTRAORDINARY ITEMS	3.67	15.90
<b>Adjustments for</b>		
Depreciation	2.31	2.33
Interest Income	-	
Finance Costs	0.11	0.07
	6.09	18.30
<b>OPERATING PROFIT BEFORE WORKING CAPITAL CHANGES</b>		
Adjustments for increase/decrease in :		
Trade Receivables/Borrowings	9.93	(3.44)
Inventories	201.68	12.03
Loans	-	-
Other Current Assets	(1.41)	(1.27)
Trade Payables	1.40	-
Other Current Liabilities	(1.86)	(1.67)
Short Term Loans Provisions	-	(0.17)
	209.74	5.48
<b>CASH GENERATED FROM OPERATIONS</b>		
Provision for Tax	-	-
Cash Flow Before Extraordinary Items	-	-
Extraordinary Items	-	-
<b>NET CASH FROM OPERATING ACTIVITIES (A)</b>	<b>215.83</b>	<b>23.78</b>
<b>B.CASH FLOW FROM INVESTING ACTIVITIES</b>		
Sale of Fixed Assets	-	-
Purchase of Assets	-	-
Change in Deferred Revenue Expenditure	-	-
Purchase / Sale of Investment	-	-
	-	-
<b>NET CASH USED IN INVESTING ACTIVITIES (B)</b>		
<b>C.CASH FLOW FROM FINANCING ACTIVITIES</b>		
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)	(215.71)	(25.45)
Interest Paid	(0.11)	(0.07)
	(215.82)	(25.52)
<b>NET CASH USED IN FINANCING ACITIVITES ( C)</b>		
<b>NET INCREASE IN CASH AND CASH EQUIVALENTS (A+B+C)</b>	<b>0.01</b>	<b>(1.74)</b>
Opening Balance of Cash and Cash Equivalents	5.35	6.30
Closing Balance of Cash and Cash Equivalents	5.36	4.56
<b>NET INCREASE/DECREASE IN CASH EQUIVALENTS</b>	<b>0.01</b>	<b>(1.74)</b>

For SUNAYANA INVESTMENT COMPANY LIMITED

Place: Indore  
Date: November 14, 2024

Subhash Dinkar Helonde  
(Director)  
DIN: 07847650



Ground Floor, Bandra Arcade Building, Opp. Railway Station, Bandra (West), Mumbai – 400050  
Tel.: 9820501848 Email : rishisekhri@gmail.com

**Independent Auditor's Review Report on the Quarterly and Year to date Un-audited Standalone Financial Results of the Company Pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, (as amended)**

**Review Report to  
The Board of Directors  
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, 2024** and year to date from **April 01, 2024 to September 30, 2024** ("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, as amended (the "Listing Regulations").
2. This Statement which is the responsibility of Company's management and approved by the Company's Board of Directors, has been prepared 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 there under and other accounting principles generally accepted in India. 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 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.
4. Based on our review conducted as above, nothing has come to our attention that causes us to believe that the accompanying statement of unaudited financial results prepared in accordance with applicable accounting standards and other recognized accounting practices and policies has not disclosed the information required to be disclosed in terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 including the manner in which it is to be disclosed, or that it contains any material mis-statement.
5. Our conclusion on the Statement in respect of matters stated above is not modified with respect to our reliance on the work done and the reports of the other auditors and the financial results/financial information certified by the Management.

**For RISHI SEKHRI & ASSOCIATES**  
Chartered Accountants  
Firm Registration Number: 128216W

Rishi Sekhri  
Proprietor

M. No. 126656

UDIN: 24126656BKALNC8096

Date: 14<sup>th</sup> November 2024

Place: Mumbai

