

**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

Statement of Standalone Assets and Liabilities as at 30th June, 2024

(Amount In 000 Rs.)

Particulars	As at	As at
	30th June 2024	31st March 2024
	Unaudited	Audited
<b>Assets</b>		
<b>Non - Current Assets</b>		
Property, Plant and Equipment	93,170.09	97,277.00
Financial assets		
Investments	2,70,40,805.79	2,70,40,805.79
- Loans		
Other Non Current Assets	662.31	730.73
<b>Sub Total - Non - Current Assets</b>	<b>2,71,34,638.18</b>	<b>2,71,38,813.52</b>
<b>Current Assets</b>		
Inventories	-	-
<b>Financial Assets</b>		
Investments	-	-
Trade Receivables	-	-
Cash and Cash Equivalents	4,935.57	202.96
Bank balances other than above	2,57,815.59	3,34,129.48
Loans	84,46,874.53	82,81,254.90
Current tax asset (Net)	-	-
Other Current Assets	29,119.54	22,297.20
<b>Sub Total - Current Assets</b>	<b>87,38,745.24</b>	<b>86,37,884.54</b>
<b>Total Assets</b>	<b>3,58,73,383.42</b>	<b>3,57,76,698.06</b>
<b>Equity and Liabilities</b>		
<b>Equity</b>		
Equity Share Capital (net of arrear)	8,00,000.00	8,00,000.00
Other Equity	3,17,59,423.57	3,11,60,272.25
<b>Sub Total - Equity</b>	<b>3,25,59,423.57</b>	<b>3,19,60,272.25</b>
<b>Defered Tax Liability</b>		-
<b>Liabilities</b>		
<b>Non Current Liabilities</b>		
Borrowings	23,47,314.88	21,62,535.25
Provisions		-
Deffered Tax Liabilities	5,66,558.36	4,25,275.22
<b>Sub Total - Non Current Liabilities</b>	<b>29,13,873.24</b>	<b>25,87,810.47</b>
<b>Current Liabilities</b>		
<b>Financial Liabilities</b>		
Borrowings	2,95,640.24	11,33,971.13
Other financial Liabilities	10,894.60	7,796.06
Current tax liabilities (Net)	63,259.40	33,907.13
Provisions	24,390.61	29,809.73
Other Current Liabilities	5,901.77	23,131.29
<b>Sub Total - Current Liabilities</b>	<b>4,00,086.60</b>	<b>12,28,615.35</b>
<b>Total Equity and Liabilities</b>	<b>3,58,73,383.42</b>	<b>3,57,76,698.06</b>

Place : Mumbai  
Date :- 08th August, 2024

For SHREM INFRA INVEST PRIVATE LIMITED

Nitan Chhatwal  
Director  
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

**Unaudited Statement of Standalone Financial Results for the Quarter Ended 30th June 2024**

(Amount In 000 Rs.)

Sr. No.	Particulars	For the Quarter Ended			For the Year Ended
		30th June 2024	31st March 2024	30th June 2023	31st March 2024
		(Unaudited)	(Audited)	(Unaudited)	(Audited)
1	<b>Income</b>				
	a) Income from operations	3,38,814.92	10,65,025.67	3,53,072.39	25,88,366.30
	b) Other Income	12,002.84	12,995.15	-	37,963.35
	<b>Total Income</b>	<b>3,50,817.76</b>	<b>10,78,020.82</b>	<b>3,53,072.39</b>	<b>26,26,329.66</b>
2	<b>Expenses</b>				
	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	16,370.56	15,567.43	3,478.59	50,526.10
	e) Depreciation and amortisation expenses	4,106.91	4,093.40	1,201.62	13,345.85
	f) Finance costs	71,515.63	1,42,692.71	1,26,252.53	5,58,097.32
	g) Other expenses	12,935.69	32,134.96	7,678.09	95,346.07
	<b>Total Expenses</b>	<b>1,04,928.79</b>	<b>1,94,488.49</b>	<b>1,38,610.84</b>	<b>7,17,315.34</b>
3	Profit / (Loss) before exceptional items (1-2)	2,45,888.97	8,83,532.32	2,14,461.55	19,09,014.32
4	Exceptional Items			-	-
5	Prior Period Items			-	-
6	Profit / (Loss) before tax (3-4-5)	2,45,888.97	8,83,532.32	2,14,461.55	19,09,014.32
7	Tax expense				-
	Current tax	56,620.39	94,920.62	-	1,65,400.00
	Excess provision for earlier year written back		-	-	53,403.45
8	Deferred Tax	2,565.71	1,112.49	-	784.41
9	Net Profit / (Loss) for the period (6-7-8)	1,86,702.86	7,87,499.22	2,14,461.55	16,89,426.46
10	<b>Other comprehensive income (OCI)</b>			3,03,435.26	
	a. Items that will not be reclassified to profit or loss (Units of Invt)	5,51,165.89	9,46,591.29	-	16,85,315.86
	b. Income tax relating to items that will not be reclassified to profit or loss	(1,38,717.43)	(4,24,194.00)	-	(4,24,194.00)
11	Total comprehensive income (net of tax) (9+10)	5,99,151.32	13,09,896.50	5,17,896.82	29,50,548.32
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
13	Other Equity	3,17,59,423.57	3,11,60,272.25	2,87,27,621.82	3,11,60,272.25
14	Earning per share (EPS) (in r) (not annualised)				
	i). Basic EPS	9.22	16.37	6.47	42.86
	ii). Diluted EPS	9.22	16.37	6.47	42.86

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.
- 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 30th June 2024 have been provided in the above results.

Place : Mumbai  
Date :- 08th August, 2024

For SHREM INFRA INVEST PRIVATE LIMITED

Nitan Chhatwal  
Director  
DIN: 00115575

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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 30th June, 2024**  
**SUMMARY FOR RATIOS ON STANDALONE BASIS- June, 2024**

(Amount In 000 Rs.)

S.No	Name of Ratio	30-Jun-24 (Unaudited)
1	Debt-Equity Ratio;	0.08
2	Debt Service Coverage Ratio *	2.32
3	Interest Service Coverage Ratio	12.20
4	Outstanding Redeemable Preference Shares (Quantity And Value);	NA
5	Capital Redemption Reserve/Debenture Redemption Reserve;	2,28,750.00
6	Net Worth;	2,76,98,563.76
7	Net Profit After Tax;	1,86,702.86
8	Earnings Per Share:	9.22
9	Current Ratio	NA
10	Long Term Debt To Working Capital	NA
11	Bad Debts To Account Receivable Ratio	NA
12	Current Liability Ratio	NA
13	Total Debts To Total Assets;	0.07
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)

Further, in the computation of Principal Repayment (i.e.the denominator), prepayment of NCD's amounting to Rs 25 crores(original issue size: 50crores) has not been considered, had the said prepayment also been considered, then the ratio would have been appeared at 1.35 times, instead of the current DSCR ratio of 2.32 times.

Place : Mumbai  
Date :- 08th August, 2024

For SHREM INFRA INVEST PRIVATE LIMITED

Nitan Chhatwal  
Director  
DIN: 00115575

# 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.

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**Independent Auditor's Review Report on the Unaudited Standalone Financial Results for the Quarter ended 30<sup>th</sup> June, 2024 of SHREM INFRA INVEST PRIVATE LIMITED (formerly known as Shrem Infra Structure Private Limited) Pursuant to the Regulation 33 and Regulation 52 read with Regulation 63(2) of the SEBI (listing Obligations and Disclosure Requirements) Regulations, 2015, as amended.**

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 standalone financial results of Shrem Infra Invest Private Limited (formerly known as Shrem Infra Structure Private Limited) ("the Company") for the quarter ended 30th June 2024 ("the Statement") being submitted by the Company pursuant to the requirement of Regulation 33 and Regulation 52 read with Regulation 63(2) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended ("Listing Regulations").
2. This Statement, which is the responsibility of the 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 the Indian Accounting Standard - 34 'Interim Financial Reporting' ("Ind AS 34"), prescribed under section 133 of the Companies Act, 2013, as amended ("the Act") read with relevant rules issued thereunder and other accounting principles generally accepted in India. Our responsibility is to issue a conclusion on the statements 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.



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4. Based on our review conducted as stated in paragraph 3 above, nothing has come to our attention that causes us to believe that the accompanying Statement of unaudited standalone 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 read with Regulation 63(2) 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 30th June 2023. These unaudited standalone financial results have been reviewed by other firms of Chartered Accountants who vide their report dated 11<sup>th</sup> August 2023 expressed an unmodified conclusion on the unaudited standalone financial results of the Company for the quarter ended 30th June 2023.
6. The comparative figures for the quarter ended 31st March 2024, included in the Statement of unaudited standalone financial results are the balancing figures between the audited figures in respect of the full financial year audited by us and the published unaudited year to date figures up to the third quarter of the last financial year, which were subjected to limited review.

Our conclusion on the Statement is not modified in respect of the above matters.

**For Kailash Chand Jain & Co.**

Chartered Accountants

Firm Registration No.: 112318W



**Ronak Visaria**

Partner

Membership No.: 159973

Place: Mumbai

Date: August 08, 2024

UDIN: 24159973 BK FV WM 6932



**SHREM INFRA INVEST PRIVATE LIMITED**  
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Statement of Standalone Assets and Liabilities as at 30th June, 2024

(Amount in 000 Rs.)

Particulars	As at	As at
	30th June 2024	31st March 2024
	Unaudited	Audited
<b>Assets</b>		
<b>Non - Current Assets</b>		
Property, Plant and Equipment	93,170.09	97,277.00
Financial assets		
Investments	2,70,40,805.79	2,70,40,805.79
- Loans		
Other Non Current Assets	662.31	730.73
<b>Sub Total - Non - Current Assets</b>	<b>2,71,34,638.18</b>	<b>2,71,38,813.52</b>
<b>Current Assets</b>		
Inventories	-	-
<b>Financial Assets</b>		
Investments	-	-
Trade Receivables	-	-
Cash and Cash Equivalents	4,935.57	202.96
Bank balances other than above	2,57,815.59	3,34,129.48
Loans	84,46,874.53	82,81,254.90
Current tax asset (Net)	-	-
Other Current Assets	29,119.54	22,297.20
<b>Sub Total - Current Assets</b>	<b>87,38,745.24</b>	<b>86,37,884.54</b>
<b>Total Assets</b>	<b>3,58,73,383.42</b>	<b>3,57,76,698.06</b>
<b>Equity and Liabilities</b>		
<b>Equity</b>		
Equity Share Capital (net of arrear)	8,00,000.00	8,00,000.00
Other Equity	3,17,59,423.57	3,11,60,272.25
<b>Sub Total - Equity</b>	<b>3,25,59,423.57</b>	<b>3,19,60,272.25</b>
<b>Deferred Tax Liability</b>		-
<b>Liabilities</b>		
<b>Non Current Liabilities</b>		
Borrowings	23,47,314.88	21,62,535.25
Provisions		-
Deffered Tax Liabilities	5,66,558.36	4,25,275.22
<b>Sub Total - Non Current Liabilities</b>	<b>29,13,873.24</b>	<b>25,87,810.47</b>
<b>Current Liabilities</b>		
<b>Financial Liabilities</b>		
Borrowings	2,95,640.24	11,33,971.13
Other financial Liabilities	10,894.60	7,796.06
Current tax liabilities (Net)	63,259.40	33,907.13
Provisions	24,390.61	29,809.73
Other Current Liabilities	5,901.77	23,131.29
<b>Sub Total - Current Liabilities</b>	<b>4,00,086.60</b>	<b>12,28,615.35</b>
<b>Total Equity and Liabilities</b>	<b>3,58,73,383.42</b>	<b>3,57,76,698.06</b>

Place : Mumbai  
Date :- 08th August, 2024

For SHREM INFRA INVEST PRIVATE LIMITED

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Director  
DIN: 00115575



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**Unaudited Statement of Standlone Financial Results for the Quarter Ended 30th June 2024**

(Amount In 000 Rs.)

Sr. No.	Particulars	For the Quarter Ended			For the Year Ended
		30th June 2024	31st March 2024	30th June 2023	31st March 2024
		(Unaudited)	(Audited)	(Unaudited)	(Audited)
<b>1</b>	<b>Income</b>				
	a) Income from operations	3,38,814.92	10,65,025.67	3,53,072.39	25,88,366.30
	b) Other Income	12,002.84	12,995.15	-	37,963.35
	<b>Total Income</b>	<b>3,50,817.76</b>	<b>10,78,020.82</b>	<b>3,53,072.39</b>	<b>26,26,329.66</b>
<b>2</b>	<b>Expenses</b>				
	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	16,370.56	15,567.43	3,478.59	50,526.10
	e) Depreciation and amortisation expenses	4,106.91	4,093.40	1,201.62	13,345.85
	f) Finance costs	71,515.63	1,42,692.71	1,26,252.53	5,58,097.32
	g) Other expenses	12,935.69	32,134.96	7,678.09	95,346.07
	<b>Total Expenses</b>	<b>1,04,928.79</b>	<b>1,94,488.49</b>	<b>1,38,610.84</b>	<b>7,17,315.34</b>
<b>3</b>	<b>Profit / (Loss) before exceptional items (1-2)</b>	<b>2,45,888.97</b>	<b>8,83,532.32</b>	<b>2,14,461.55</b>	<b>19,09,014.32</b>
<b>4</b>	<b>Exceptional Items</b>				
<b>5</b>	<b>Prior Period Items</b>				
<b>6</b>	<b>Profit / (Loss) before tax (3-4-5)</b>	<b>2,45,888.97</b>	<b>8,83,532.32</b>	<b>2,14,461.55</b>	<b>19,09,014.32</b>
<b>7</b>	<b>Tax expense</b>				
	Current tax	56,620.39	94,920.62	-	1,65,400.00
	Excess provision for earlier year written back				53,403.45
<b>8</b>	<b>Deferred Tax</b>	<b>2,565.71</b>	<b>1,112.49</b>		<b>784.41</b>
<b>9</b>	<b>Net Profit / (Loss) for the period (6-7-8)</b>	<b>1,86,702.86</b>	<b>7,87,499.22</b>	<b>2,14,461.55</b>	<b>16,89,426.46</b>
<b>10</b>	<b>Other comprehensive income (OCI)</b>			<b>3,03,435.26</b>	
	a. Items that will not be reclassified to profit or loss (Units of Invit)	5,51,165.89	9,46,591.29	-	16,85,315.86
	b. Income tax relating to items that will not be reclassified to profit or loss	(1,38,717.43)	(4,24,194.00)	-	(4,24,194.00)
<b>11</b>	<b>Total comprehensive income (net of tax) (9+10)</b>	<b>5,99,151.32</b>	<b>13,09,896.50</b>	<b>5,17,896.82</b>	<b>29,50,548.32</b>
<b>12</b>	<b>Paid-up Equity Share Capital</b> (Face value Rs.10/- per share)	<b>8,00,000.00</b>	<b>8,00,000.00</b>	<b>8,00,000.00</b>	<b>8,00,000.00</b>
<b>13</b>	<b>Other Equity</b>	<b>3,17,59,423.57</b>	<b>3,11,60,272.25</b>	<b>2,87,27,621.82</b>	<b>3,11,60,272.25</b>
<b>14</b>	<b>Earning per share (EPS) (in r) (not annualised)</b>				
	i). Basic EPS	9.22	16.37	6.47	42.86
	ii). Diluted EPS	9.22	16.37	6.47	42.86

**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.
- 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.
- 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 30th June 2024 have been provided in the above results.

Place : Mumbai

Date :- 08th August, 2024

For SHREM INFRA INVEST PRIVATE LIMITED

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Director  
DIN: 00115575



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**For Unaudited Standalone Financial Statements- as at 30th June, 2024**  
**SUMMARY FOR RATIOS ON STANDALONE BASIS- June, 2024**

(Amount In 000 Rs.)

S.No	Name of Ratio	30-Jun-24 (Unaudited)
1	Debt-Equity Ratio;	0.08
2	Debt Service Coverage Ratio *	2.32
3	Interest Service Coverage Ratio	12.20
4	Outstanding Redeemable Preference Shares (Quantity And Value);	NA
5	Capital Redemption Reserve/Debenture Redemption Reserve;	2,28,750.00
6	Net Worth;	2,76,98,563.76
7	Net Profit After Tax;	1,86,702.86
8	Earnings Per Share:	9.22
9	Current Ratio	NA
10	Long Term Debt To Working Capital	NA
11	Bad Debts To Account Receivable Ratio	NA
12	Current Liability Ratio	NA
13	Total Debts To Total Assets;	0.07
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)

Further, in the computation of Principal Repayment (i.e.the denominator), prepayment of NCD's amounting to Rs 25 crores(original issue size: 50crores) has not been considered, had the said prepayment also been considered, then the ratio would have been appeared at 1.35 times, instead of the current DSCR ratio of 2.32 times.

Place : Mumbai  
Date :- 08th August, 2024

For SHREM INFRA INVEST PRIVATE LIMITED

Nitan Chhatwal  
Director  
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

**Unaudited Consolidated Statement of Assets and Liabilities as at 30th June 2024**

(Amount In 000' Rs.)

Particulars	As at	As at
	30th June 2024	31st March 2024
	Unaudited	Audited
<b>Assets</b>		
<b>Non - Current Assets</b>		
Property, Plant and Equipment	93,476.29	97,612.74
Intangible Assets	1,730.41	1,730.41
Financial assets		
- Investments	3,65,62,983.90	3,65,62,651.08
- Loans	-	-
Deferred Tax Assets (net)	129.84	-
Other Non Current Assets	662.31	2,888.34
<b>Sub Total - Non - Current Assets</b>	<b>3,66,58,982.74</b>	<b>3,66,64,882.56</b>
<b>Current Assets</b>		
Inventories	-	-
<b>Financial Assets</b>		
Investments	-	7,41,784.50
Trade Receivables	-	-
Cash and Cash Equivalents	5,471.09	627.37
Bank balances other than above	2,85,724.68	3,82,645.00
Loans	29,31,368.06	20,77,754.90
Other Financial Assets	-	-
Current Tax Asset (net)	2,174.05	12.77
Other Current Assets	53,566.24	51,284.07
<b>Sub Total - Current Assets</b>	<b>32,78,304.13</b>	<b>32,54,108.61</b>
<b>Total Assets</b>	<b>3,99,37,286.87</b>	<b>3,99,18,991.17</b>
<b>Equity and Liabilities</b>		
<b>Equity</b>		
Equity Share Capital (net of arrear)	8,00,000.00	8,00,000.00
Other Equity	3,42,32,157.75	3,34,26,250.60
<b>Sub Total - Equity</b>	<b>3,50,32,157.75</b>	<b>3,42,26,250.60</b>
<b>Liabilities</b>		
<b>Non Current Liabilities</b>		
Borrowings	32,58,105.77	28,13,617.19
Provisions	-	-
Deffered Tax Liabilities	7,68,907.71	5,77,629.91
<b>Sub Total - Non Current Liabilities</b>	<b>40,27,013.49</b>	<b>33,91,247.10</b>
<b>Current Liabilities</b>		
<b>Financial Liabilities</b>		
Borrowings	7,17,935.24	21,54,956.72
Trade Payable		
(a) total outstanding dues of micro enterprises and small enterprises;	-	-
(b) total outstanding dues of creditors other than micro enterprises and small enterprises;	-	90.69
Current tax liabilities (net)	1,14,877.17	77,260.35
Provisions	24,459.61	29,865.46
Other financial Liabilities	10,895.78	16,188.97
Other Current Liabilities	9,947.84	23,131.29
<b>Sub Total - Current Liabilities</b>	<b>8,78,115.63</b>	<b>23,01,493.46</b>
<b>Total Equity and Liabilities</b>	<b>3,99,37,286.87</b>	<b>3,99,18,991.17</b>

Place : Mumbai  
Date :- 08th August, 2024

For SHREM INFRA INVEST PRIVATE LIMITED

Nitan Chhatwal  
Director  
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

**Unaudited Consolidated Statement Financial Results for the Quarter Ended 30th June 2024**

(Amount In 000' Rs.)

Sr. No.	Particulars	For the Quarter Ended			For the Year Ended
		30th June 2024	31st March 2024	30th June 2023	31st March 2024
		(Unaudited)	(Audited)	(Unaudited)	(Audited)
1)	<b>Income</b>				
	a) Income from operations	4,43,277.82	14,15,545.78	4,65,212.28	34,03,242.42
	b) Other Income	16,031.33	20,225.12	-	47,314.74
	<b>Total Income</b>	<b>4,59,309.15</b>	<b>14,35,770.90</b>	<b>4,65,212.28</b>	<b>34,50,557.16</b>
2)	<b>Expenses</b>				
	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	16,370.56	15,547.93	3,478.59	50,506.60
	e) Depreciation and amortisation expenses	4,136.85	4,314.33	1,201.62	13,566.78
	f) Finance costs	1,03,924.32	1,89,250.11	1,45,545.57	6,64,728.88
	g) Other expenses	12,994.26	41,875.96	7,951.77	1,06,771.80
	<b>Total Expenses</b>	<b>1,37,426.00</b>	<b>2,50,988.32</b>	<b>1,58,177.55</b>	<b>8,35,574.05</b>
3)	Profit / (Loss) before exceptional items (1-2)	3,21,883.15	11,84,782.58	3,07,034.74	26,14,983.10
4)	Exceptional Items	-	-	-	-
5)	Prior Period Items	-	-	-	-
6)	Profit / (Loss) before tax (3-4-5)	3,21,883.15	11,84,782.58	3,07,034.74	26,14,983.10
7)	Tax expense				
	Current tax	74,453.56	1,58,269.76	215.80	2,43,600.00
	Excess provision for earlier year written back	-	3.52	-	53,585.61
8)	Deferred Tax	2,566.35	156.74	-	766.32
9)	Net Profit / (Loss) for the period (6-7-8)	<b>2,44,863.25</b>	<b>10,26,352.56</b>	<b>3,06,818.93</b>	<b>23,17,031.17</b>
10)	Other comprehensive income (OCI)				
	a. Items that will not be reclassified to profit or loss (Units of Invt)	7,49,293.08	12,86,861.75	4,12,510.91	22,91,135.10
	b. Income tax relating to items that will not be reclassified to profit or loss	(1,88,582.08)	(5,76,678.70)	-	(5,76,678.70)
11)	Total comprehensive income (net of tax) (9+10)	8,05,574.25	17,36,535.61	7,19,329.84	40,31,487.57
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
13)	Other Equity	3,50,32,157.75	3,34,26,250.60	3,00,94,802.42	3,34,26,250.60
14)	Earning per share (EPS) (in ₹) (not annualised)				
	i). Basic EPS	<b>10.07</b>	<b>21.71</b>	<b>8.99</b>	<b>50.39</b>
	ii). Diluted EPS	<b>10.07</b>	<b>21.71</b>	<b>8.99</b>	<b>50.39</b>

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.
- 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 statement of consolidated Audited financial results (the "consolidated financial results") of Shrem Infra Invest Private Limited (Formerly known as "Shrem Infrastructure Private Limited") ("the Company") which includes the financial information of its Subsidiaries (collectively "the Group") and its interest in Associates have been reviewed by the Audit Committee and approved by the Board of Directors of the Company in their meeting held on May 18,2024
- On March 12, 2024 Shrem Infra Invest Private Limited has acquired 100% equity stake in :
  - Shrem Infracore Private Limited.
  - Shrem Roadways Private Limited.
  - Shrem Tollways Private Limited.

For a total purchase consideration of 8.42 crore and hence figures for the previous quarters pertaining to the above entities have not been clubbed above in the above comparisons.

Place : Mumbai  
Date :- 08th August, 2024

For SHREM INFRA INVEST PRIVATE LIMITED

Nitan Chhatwal  
Director  
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 30th June ,2024**

**SUMMARY FOR RATIOS**

(Amount In 000' Rs.)

S.No	Name of Ratio	30.06.24 (Unaudited)
1	Debt-Equity Ratio;	0.11
2	Debt Service Coverage Ratio	0.90
3	Interest Service Coverage Ratio	11.47
4	Outstanding Redeemable Preference Shares (Quantity And Value);	NA
5	Capital Redemption Reserve/Debenture Redemption Reserve;	2,28,750.00
6	Net Worth;	2,86,01,863.07
7	Net Profit After Tax;	2,44,863.25
8	Earnings Per Share:	10.07
9	Current Ratio	NA
10	Long Term Debt To Working Capital	NA
11	Bad Debts To Account Receivable Ratio	NA
12	Current Liability Ratio	NA
13	Total Debts To Total Assets;	0.10
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)

Further, in the computation of Principal Repayment (i.e.the denominator), prepayment of NCD's amounting to Rs 25 crores(original issue size: 50crores) has not been considered, had the said prepayment also been considered, then the ratio would have been appeared at 0.75 times, instead of the current DSCR ratio of 0.90times.

Place : Mumbai

Date :- 08th August, 2024

For SHREM INFRA INVEST PRIVATE LIMITED

Nitan Chhatwal  
Director  
DIN: 00115575

# 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

Independent Auditor's Review Report on the Unaudited Consolidated Financial Results for the Quarter ended 30<sup>th</sup> June, 2024 of SHREM INFRA INVEST PRIVATE LIMITED (formerly known as Shrem Infra Structure Private Limited) Pursuant to the Regulation 33 and Regulation 52 read with Regulation 63(2) of the SEBI (listing Obligations and Disclosure Requirements) Regulations, 2015, as amended.

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 Shrem Infra Invest Private Limited (formerly known as Shrem Infra Structure Private Limited) ("the Parent Company") and its subsidiary (the parent company and its subsidiary together referred to as "the Group") for the quarter ended 30th June 2024 ("the Statement"), being submitted by the Parent Company pursuant to the requirement of Regulation 33 and Regulation 52 read with Regulation 63(2) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended ("Listing Regulations").
2. This Statement, which is the responsibility of the Parent Company's Management and approved by the Parent Company's Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in the Indian Accounting Standard - 34 'Interim Financial Reporting' ("Ind AS 34"), prescribed under section 133 of the Companies Act, 2013, as amended ("the Act") read with relevant rules issued thereunder and other accounting principles generally accepted in India. Our responsibility is to express a conclusion on the statements 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.

**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 results of following entities:

**a. Parent Company:**

Shrem Infra Invest Private Limited (Formerly known as Shrem Infrastructure Private Limited)

**b. Subsidiary Companies:**

- i. Shrem Enterprises Private Limited (Formerly known as Shrem Wind Offshore Private Limited)
- ii. Shrem Roadways Private Limited.
- iii. Shrem Tollways Private Limited.
- iv. Shrem Infraventure Private Limited.

5. Based on our review conducted and procedures performed as stated in paragraph 3 above and based on the consideration of the review report of other auditor referred to in Paragraph 6 below, nothing has come to our attention that causes us to believe that the accompanying Statement of unaudited consolidated 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 read with Regulation 63(2) 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 interim financial results of the subsidiary included in the consolidated unaudited financial results, whose interim financial results reflect total revenue of Rs. Nil, total net profit/(loss) after tax of Rs. (0.68) lakhs and total comprehensive income of Rs. Nil for the quarter ended 30th June 2024 as considered in the consolidated unaudited financial results. These interim financial results have been reviewed by other auditor whose Report has been furnished to us by the Management and our conclusion on the Statement, in so far as it relates to the amounts and disclosures included in respect of the subsidiary is based solely on the Report of the other auditor and procedures performed by us as stated in paragraph 3 above.
7. We did not review the unaudited consolidated financial results of the Company for quarter ended 30th June 2023. These unaudited consolidated financial results have been reviewed by other firms of Chartered Accountants who vide their report dated 11th August 2023 expressed



an unmodified conclusion on the unaudited consolidated financial results of the Company for the quarter ended 30th June 2023.

8. The comparative figures for the quarter ended 31st March 2024, included in the Statement of unaudited consolidated financial results are the balancing figures between the audited figures in respect of the full financial year audited by us and the published unaudited year to date figures up to the third quarter of the last financial year, which were subjected to limited review.

Our conclusion on the Statement is not modified in respect of the above matters.

**For Kailash Chand Jain & Co.**

Chartered Accountants

Firm Registration No.: 112318W



**Ronak Visaria**

Partner

Membership No.: 159973

Place: Mumbai

Date: August 08, 2024

UDIN: 24159973BK FVWJ 8852



**SHREM INFRA INVEST PRIVATE LIMITED**  
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CIN: U65100MH2014PTC254839

Regd. Office: 1101 VIRAJ TOWERS, JN OF ANDHERI KURLA ROAD W. E. HIGH WAY, ANDHERI (EAST), MUMBAI-400093

**Unaudited Consolidated Statement of Assets and Liabilities as at 30th June 2024**

(Amount In 000' Rs.)

Particulars	As at	As at
	30th June 2024	31st March 2024
	Unaudited	Audited
<b>Assets</b>		
<b>Non - Current Assets</b>		
Property, Plant and Equipment	93,476.29	97,612.74
Intangible Assets	1,730.41	1,730.41
Financial assets		
- Investments	3,65,62,983.90	3,65,62,651.08
- Loans	-	-
Deferred Tax Assets (net)	129.84	-
Other Non Current Assets	662.31	2,888.34
<b>Sub Total - Non - Current Assets</b>	<b>3,66,58,982.74</b>	<b>3,66,64,882.56</b>
<b>Current Assets</b>		
Inventories	-	-
Financial Assets	-	-
Investments	-	7,41,784.50
Trade Receivables	-	-
Cash and Cash Equivalents	5,471.09	627.37
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Other Financial Assets	-	-
Current Tax Asset (net)	2,174.05	12.77
Other Current Assets	53,566.24	51,284.07
<b>Sub Total - Current Assets</b>	<b>32,78,304.13</b>	<b>32,54,108.61</b>
<b>Total Assets</b>	<b>3,99,37,286.87</b>	<b>3,99,18,991.17</b>
<b>Equity and Liabilities</b>		
<b>Equity</b>		
Equity Share Capital (net of arrear)	8,00,000.00	8,00,000.00
Other Equity	3,42,32,157.75	3,34,26,250.60
<b>Sub Total - Equity</b>	<b>3,50,32,157.75</b>	<b>3,42,26,250.60</b>
<b>Liabilities</b>		
<b>Non Current Liabilities</b>		
Borrowings	32,58,105.77	28,13,617.19
Provisions	-	-
Deffered Tax Liabilities	7,68,907.71	5,77,629.91
<b>Sub Total - Non Current Liabilities</b>	<b>40,27,013.49</b>	<b>33,91,247.10</b>
<b>Current Liabilities</b>		
<b>Financial Liabilities</b>		
Borrowings	7,17,935.24	21,54,956.72
Trade Payable		
(a) total outstanding dues of micro enterprises and small enterprises;	-	-
(b) total outstanding dues of creditors other than micro enterprises and small enterprises;	-	90.69
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Other financial Liabilities	10,895.78	16,188.97
Other Current Liabilities	9,947.84	23,131.29
<b>Sub Total - Current Liabilities</b>	<b>8,78,115.63</b>	<b>23,01,493.46</b>
<b>Total Equity and Liabilities</b>	<b>3,99,37,286.87</b>	<b>3,99,18,991.17</b>

Place : Mumbai  
Date :- 08th August, 2024

For SHREM INFRA INVEST PRIVATE LIMITED

Nitan Chhatwal  
Director  
DIN: 00115575



**SHREM INFRA INVEST PRIVATE LIMITED**  
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**Unaudited Consolidated Statement Financial Results for the Quarter Ended 30th June 2024**

(Amount In 000' Rs.)

Sr. No.	Particulars	For the Quarter Ended			For the Year
		30th June 2024	31st March 2024	30th June 2023	Ended
		(Unaudited)	(Audited)	(Unaudited)	(Audited)
1)	<b>Income</b>				
	a) Income from operations	4,43,277.82	14,15,545.78	4,65,212.28	34,03,242.42
	b) Other Income	16,031.33	20,225.12	-	47,314.74
	<b>Total Income</b>	<b>4,59,309.15</b>	<b>14,35,770.90</b>	<b>4,65,212.28</b>	<b>34,50,557.16</b>
2)	<b>Expenses</b>				
	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	16,370.56	15,547.93	3,478.59	50,506.60
	e) Depreciation and amortisation expenses	4,136.85	4,314.33	1,201.62	13,566.78
	f) Finance costs	1,03,924.32	1,89,250.11	1,45,545.57	6,64,728.88
	g) Other expenses	12,994.26	41,875.96	7,951.77	1,06,771.80
	<b>Total Expenses</b>	<b>1,37,426.00</b>	<b>2,50,988.32</b>	<b>1,58,177.55</b>	<b>8,35,574.05</b>
3)	Profit / (Loss) before exceptional items (1-2)	3,21,883.15	11,84,782.58	3,07,034.74	26,14,983.10
4)	Exceptional Items	-	-	-	-
5)	Prior Period Items	-	-	-	-
6)	Profit / (Loss) before tax (3-4-5)	3,21,883.15	11,84,782.58	3,07,034.74	26,14,983.10
7)	Tax expense				
	Current tax	74,453.56	1,58,269.76	215.80	2,43,600.00
	Excess provision for earlier year written back	-	3.52	-	53,585.61
8)	Deferred Tax	2,566.35	156.74	-	766.32
9)	Net Profit / (Loss) for the period (6-7-8)	<b>2,44,863.25</b>	<b>10,26,352.56</b>	<b>3,06,818.93</b>	<b>23,17,031.17</b>
10)	Other comprehensive income (OCI)				
	a. Items that will not be reclassified to profit or loss (Units of Invt)	7,49,293.08	12,86,861.75	4,12,510.91	22,91,135.10
	b. Income tax relating to items that will not be reclassified to profit or loss	(1,88,582.08)	(5,76,678.70)	-	(5,76,678.70)
11)	Total comprehensive income (net of tax) (9+10)	<b>8,05,574.25</b>	<b>17,36,535.61</b>	<b>7,19,329.84</b>	<b>40,31,487.57</b>
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
13)	Other Equity	3,50,32,157.75	3,34,26,250.60	3,00,94,802.42	3,34,26,250.60
14)	Earning per share (EPS) (in r) (not annualised)				
	i). Basic EPS	<b>10.07</b>	<b>21.71</b>	<b>8.99</b>	<b>50.39</b>
	ii). Diluted EPS	<b>10.07</b>	<b>21.71</b>	<b>8.99</b>	<b>50.39</b>

**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.
- 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 statement of consolidated Audited financial results (the "consolidated financial results") of Shrem Infra Invest Private Limited (Formerly known as "Shrem Infrastructure Private Limited") ("the Company") which includes the financial information of its Subsidiaries (collectively "the Group") and its interest in Associates have been reviewed by the Audit Committee and approved by the Board of Directors of the Company in their meeting held on May 18,2024
- On March 12, 2024 Shrem Infra Invest Private Limited has acquired 100% equity stake in :
  - Shrem Infraventure Private Limited.
  - Shrem Roadways Private Limited.
  - Shrem Tollways Private Limited.

For a total purchase consideration of 8.42 crore and hence figures for the previous quarters pertaining to the above entities have not been clubbed above in the above comparisons.

Place : Mumbai

Date :- 08th August, 2024

For SHREM INFRA INVEST PRIVATE LIMITED

Nitan Chhatwal  
Director  
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 30th June, 2024**  
**SUMMARY FOR RATIOS**

(Amount In 000' Rs.)

S.No	Name of Ratio	30.06.24 (Unaudited)
1	Debt-Equity Ratio;	0.11
2	Debt Service Coverage Ratio	0.90
3	Interest Service Coverage Ratio	11.47
4	Outstanding Redeemable Preference Shares (Quantity And Value);	NA
5	Capital Redemption Reserve/Debenture Redemption Reserve;	2,28,750.00
6	Net Worth;	2,86,01,863.07
7	Net Profit After Tax;	2,44,863.25
8	Earnings Per Share:	10.07
9	Current Ratio	NA
10	Long Term Debt To Working Capital	NA
11	Bad Debts To Account Receivable Ratio	NA
12	Current Liability Ratio	NA
13	Total Debts To Total Assets;	0.10
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)

Further, in the computation of Principal Repayment (i.e.the denominator), prepayment of NCD's amounting to Rs 25 crores(original issue size: 50crores) has not been considered, had the said prepayment also been considered, then the ratio would have been appeared at 0.75 times, instead of the current DSCR ratio of 0.90times.

Place : Mumbai  
Date :- 08th August, 2024

For SHREM INFRA INVEST PRIVATE LIMITED

Nitan Chhatwal  
Director  
DIN: 00115575

