

KAILASH CHAND JAIN & CO. (Regd.)

CHARTERED ACCOUNTANTS

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Independent Auditor's Review Report on the Unaudited Standalone Financial Results for the Quarter ended 30th 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 11th 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



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Independent Auditor's Review Report on the Unaudited Consolidated Financial Results for the Quarter ended 30th 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.

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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

