

Ref. No.: SCML/2024-25/286 Date: September 19, 2024

To, **Listing Operations,** BSE Ltd. PhirozeJeejeebhoy Towers, Dalal Street, Mumbai-400001

Scrip Code: 511700 ISIN: INE625D01028

SUBJECT: REVISED LIMITED REVIEW REPORT OF INDEPENDENT AUDITOR ON THE QUARTERLY UN-AUDITED CONSOLIDATED FINANCIAL RESULTS OF THE COMPANY AS PER REGULATION 33 OF SEBI (LISTING OBLIGATIONS AND DISCLOSURE REQUIREMENTS) REGULATION 2015 (AS AMENDED)

Dear Sir/Madam,

As per mail received on 10th September 2024 from BSE regarding

Consolidated Results - Limited Review Report is not as per SEBI prescribed Format (Refer SEBI circular CIR/CFD/CMD1/44/2019 dated March 29, 2019). Submit Limited Review Report as per the prescribed format. (Point No.4 not given) for Quarter Ended - June 2024

Please find enclosed herewith Revised Limited Review Report (Consolidated) of the Company issued by Krishan Rakesh & Co., Chartered Accountants, for Quarter ended June, 30 2024, pursuant to Regulation 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 ("Listing Regulation") read with SEBI Circular no. CIR/CFD/CMD1/44/2019 dated March 29, 2019.

The above said report also uploaded on Company's website at www.stancap.co.in.

We request you to take the same on your records.

Thanking you,

Yours faithfully,

For Standard Capital Markets Limited

Ram Gopal Jindal Managing Director Din No. A50221

Encl: As above











PHONE: 011-40159075

143, KOHAT ENCLAVE 2ND FLOOR, PITAMPURA DELHI-110034

LIMITED REVIEW REPORT OF INDEPENDENT AUDITOR ON THE QUARTERLY UN-AUDITED CONSOLIDATED FINANCIAL RESULTS OF STANDARD CAPITAL MARKETS LIMITED PURSUANT TO THE REGULATION 33 OF THE SEBI (LISTING OBLIGATIONS AND DISCLOSURE REQUIREMENTS) REGULATIONS, 2015 (AS AMENDED)

To
The Board of Directors
STANDARD CAPITAL MARKETS LIMITED
G-17, Krishna Apra,
Business Square,
Netaji Subhash Place,
Pitampura, New Delhi-110034

- 1. We have reviewed the accompanying Statement of Un-audited Consolidated Financial Results of Standard Capital Markets Limited ("the Holding Company") and its subsidiaries ("the Holding Company and its Subsidiaries together referred to as the "Group") for the Quarter ended 30<sup>th</sup> June, 2024 ("the Statement"), being submitted by the Holding Company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended read with SEB] Circular No. CIR/CFD/CMDI/80/2019 dated 19.07.2019 (the "Listing Regulations").
- 2. This Statement which is the responsibility of the Holding Company's Management and approved by the Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in the Indian Accounting Standards 34 (Ind AS 34) for "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. Our responsibility is to issue a report and express a conclusion on these Financial Statements based on our review.
- 3. We conducted our review of the Statement in accordance with the Standard on Review Engagement (SRE) 2410, "Review of Interim Financial Information Performed by the Independent Auditor of the Entity", issued by the Institute of Chartered Accountants of India. 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. This standard requires that we plan and perform the review to obtain moderate assurance as to whether the financial statements are 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.



## Krishan Rakesh & Co. CHARTERED ACCOUNTANTS

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4. We also performed procedures in accordance with the circular issued by the SEBI under Regulation 33 (8) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended, to the extent applicable.

The Statement includes the results of the following entities:

Sr.No.	Name of the Entity	Relation	Proportion of ownership interest
1	KRV Brooms Private Limited	Subsidiary	100.00%
2	Standard Capital Advisors Limited	Subsidiary	100.00%
3	Standard Insurance Broking Limited	Subsidiary	100.00%

- 5. We have examined the financial data of subsidiaries as stated in paragraph 3 above, included in the consolidated financial statement which shows the total revenue of NIL and total net loss of Rs. 8,539/- for the quarter ended June 30, 2024, as reflected in the consolidated unaudited financial results.
- 6. 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 Financial Results, prepared in accordance with applicable accounting standards and other recognized accounting practices and principles laid down in the aforesaid Ind AS and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended from time to time read with circular, including the manner in which it is to be disclosed, or that it contains any material misstatement

For KRISHAN RAKESH & CO. CHARTERED ACCOUNTANTS Firm Regn. No. 009088N

PLACE: DELHI DATED: 14-08-2024

UDIN: 24087891BKEZBD7432

K.K. GUPTA (PARTNER) M.No. 87891