

13-11-2024



To,
Department of Corporate Relations,
BSE Limited,
Phiroze Jeejeebhoy Towers,
Dalal Street, Mumbai - 400001.

BSE CODE: 532435

Subject : Unaudited Standalone Financial Results of the Company along with the Limited Review Report for quarter ended September 30, 2024.

Dear Sir/Madam,

In terms of the Regulations 33 of SEBI (Listing Obligations & Disclosure Requirements) Regulations, 2015 ("Listing Regulations"), we wish to inform that the Board of Directors of the **Sanmit Infra Limited** ("Company") at its Meeting held **today i.e. on Wednesday, 13TH November, 2024 at 3:00 p.m.** inter-alia, considered & approved the Unaudited Standalone Financial Results of the Company **quarter and six months ended September 30, 2024.**

The said Unaudited Standalone Financial Results along with the Limited Review Report of the Statutory Auditors of the Company for the said period are enclosed herewith in terms of Regulation 33 of SEBI (Listing Obligations & Disclosure Requirements) Regulations, 2015.

The Board Meeting commenced at 03:00 p.m. and concluded at 5:00 p.m.

Kindly acknowledge & take on record the same.

Thanking you,
For Sanmit Infra Limited,

A handwritten signature in blue ink, appearing to read "Kamal Makhija".

Kamal Makhija
Whole Time Director
(DIN - 00586617)



Particulars	Standalone					
	Quarter ended 30.09.2024	Quarter ended 30.06.2024	Quarter ended 30.09.2023	Six months ended 30.09.2024	Six months ended 30.09.2023	Year ended 31.03.2024
	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)
1. Income from operations						
(a) (i) Revenue from operations	4,003.60	2,240.92	1,828.68	6,244.52	5,096.98	9,421.64
(ii) Other Operating Income	110.05	70.23	63.65	180.28	146.88	237.86
Total revenue from operations (i+ii)	4,113.65	2,311.15	1,892.33	6,424.80	5,243.86	9,659.51
(b) Other income	0.24	0.24	(0.84)	0.49	3.81	5.33
Total income (a+b)	4,113.89	2,311.39	1,891.49	6,425.28	5,247.66	9,664.84
2. Expenses						
(a) Operating expenditure	-	-	-	-	-	-
(b) Cost of materials Consumed	99.13	127.06	-	226.18	-	-
(c) Purchase of stock-in-trade	3,793.23	1,874.84	1,573.14	5,668.07	4,652.17	7,801.67
(d) Change in inventories of finished goods, work-in-progress and stock-in-trade	(20.60)	14.06	(31.59)	(6.55)	(91.84)	57.58
(e) Direct expenses	80.41	94.34	52.45	174.74	157.80	324.54
(f) Employee benefit expense	44.59	45.57	40.96	90.16	80.66	173.070
(g) Finance charges	26.88	27.66	23.58	54.54	49.65	105.19
(h) Depreciation and amortisation expense	68.30	66.31	29.37	134.62	58.58	191.156
(i) Other expenses	74.50	54.41	59.70	128.91	127.29	405.69
Total expenses	4,166.43	2,304.24	1,747.62	6,470.67	5,034.31	9,058.89
3. Profit(Loss)before exceptional items (1-2)	(52.54)	7.16	143.86	(45.38)	213.36	605.95
4. Exceptional items	-	-	-	-	-	-
5. Profit /(Loss) before tax (3+4)	(52.54)	7.16	143.86	(45.38)	213.36	605.95
6. Tax expense	(10.81)	1.97	38.78	(8.84)	56.39	159.26
7. Net Profit / (Loss) for the period after tax (5-6)	(41.73)	5.19	105.09	(36.54)	156.97	446.69
8. Other comprehensive income (net of tax expense)						
A. (i) Items that will not be reclassified to profit and loss	-	-	-	-	-	-
- Remeasurement of defined benefit plan	(1.69)	-	-	(1.69)	-	(0.13)
(ii) Income tax relating to items that will not be reclassified to profit or loss	0.43	-	-	0.43	-	0.03
B. (i) Items that will be reclassified to profit and loss	-	-	-	-	-	-
(ii) Income tax relating to items that will be reclassified to profit or loss	-	-	-	-	-	-
9. Total Comprehensive income for the period	(43.00)	5.19	105.09	(37.81)	156.97	446.59
10. Paid-up Equity Share Capital (Face value Rs. 1/-)	1,580.08	1,580.08	1,580.08	1,580.08	1,580.08	1,580.08
11. Reserves excluding revaluation reserves	-	-	-	-	-	1,987.15
12. Earnings Per Share (Not annualised)						
(a) Basic	(0.03)	0.00	0.07	(0.02)	0.10	0.28
(b) Diluted	(0.03)	0.00	0.07	(0.02)	0.10	0.28

Particulars	Quarter ended 30.09.2024
B. INVESTOR COMPLAINTS	
Pending at the beginning of the quarter	NIL
Received during the quarter	NIL
Disposed of during the quarter	NIL
Remaining unresolved at the end of the quarter	NIL

- Previous year/period figures have been regrouped/reclassified wherever necessary.
- The above results which are published in accordance with Regulation 33 of the SEBI (Listing Obligation & Disclosure Requirements), 2015 have been reviewed by the Audit Committee and approved by the Board of Directors at their meeting held on November 13, 2024. The financial results are in accordance with the Indian Accounting Standards (Ind AS) as prescribed under Section 133 of the Companies Act, 2013 read with Rule 7 of the Companies (Indian Accounting Standards) Rules, 2015 and Companies (Indian Accounting Standards) Amendment Rules, 2016. The current quarter results have been subjected to a limited review by the Statutory Auditors of the Company.
- The balances appearing under long term borrowings, short term borrowings, trade payables, loans and advances, other current liabilities, trade receivables and banks are subject to confirmation and reconciliation and consequential adjustment, if any, will be accounted for in the year of confirmation and/or reconciliation.
- The company operates in three segments and segment disclosure under Ind AS-108 "Operating Segment" have been given for the three segments.

For Sanmit Infra Limited

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Sanjay Makhija
Managing Director
DIN : 00586770

Place: Mumbai
Date: 13th November, 2024



Standalone Statement of Assets and Liabilities	As at	As at
Particulars	Current Half Year ended	Year ended
	30-Sep-24	31-Mar-24
ASSETS		
Non-Current Assets		
a) Property, Plant and Equipment	999.35	1,042.34
b) Right of use asset	72.28	83.36
c) Intangible Assets	0.36	0.48
d) Capital Work in Progress	-	-
e) Deferred Tax assets (net)	53.38	44.11
f) Other non - Current Assets	-	-
Sub - Total - Non-Current Assets	1,125.36	1,170.30
Current Assets		
a) Inventories	601.56	375.89
b) Financial Assets		
(i) Investments	-	-
(ii) Trade Receivables	3,094.76	3,477.37
(iii) Cash and Cash Equivalents	4.68	5.17
(iv) Bank Balances other than (iii) above	19.79	19.70
(v) Loans	47.42	48.93
(vi) Other Financial Assets	-	-
c) Other current assets	226.48	45.71
Sub - Total - Current Assets	3,994.69	3,972.77
TOTAL ASSETS	5,120.05	5,143.07
EQUITY AND LIABILITIES		
Equity		
a) Equity share capital	1,580.08	1,580.08
b) Other Equity	1,894.03	1,987.15
Total Equity	3,474.11	3,567.22
LIABILITIES		
a) Financial Liabilities		
(i) Borrowings	34.56	82.90
(ii) Lease liability	46.16	67.93
b) Deffered tax liability	-	-
c) Other Non-current Liabilities	-	-
d) Provisions	14.19	11.03
Sub-total Non-Current Liabilities	94.91	161.86
Current liabilities		
a) Financial Liabilities		
(i) Borrowings	1,030.57	806.22
(ii) Lease liability	31.40	18.74
(iii) Trade payables		
(a) total outstanding dues of micro enterprises and small enterprises	73.97	23.01
(b) total outstanding dues of creditors other than micro enterprises and small enterprises	283.22	416.09
(iv) Other Financial Liabilities	63.85	12.29
b) Other current liabilities	48.86	104.23
c) Provisions	19.16	33.42
Sub-total - Current Liabilities	1,551.04	1,413.99
TOTAL - EQUITY AND LIABILITIES	5,120.05	5,143.07

For Sanmit Infra Limited

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Sanjay Makhija
Managing Director
DIN : 00586770

Place: Mumbai
Date: 13th November, 2024



Standalone statement of cash flow		For Half year ended 30-Sep-24	For Half year ended 30-Sep-23
Particulars			
Cash flows from operating activities			
Net profit before tax		(45.38)	213.36
<u>Adjustments for</u>			
Add : Non Cash item/items required to be disclosed separately			
Interest income		(0.47)	(0.43)
Gain/loss on recognition of lease liabilities		-	0.48
Finance charges		54.54	49.65
Depreciation and amortisation		134.62	58.58
Operating profit before working capital changes		143.30	321.64
<u>Changes in working capital:</u>			
Inventories and work in progress		(225.68)	160.17
Trade receivables		382.62	631.72
Short-term loans and advances		1.50	(16.37)
Other financial assets		-	(6.45)
Other current assets		(189.61)	(126.64)
<u>Adjustments for increase / (decrease) in operating liabilities:</u>			
Trade payables		(81.90)	(453.16)
Provisions		(12.79)	(25.44)
Other financial liability		51.57	3.51
Other current liabilities		(55.37)	(80.00)
Profit generated from operations		13.65	408.98
Tax paid (net of refunds)		8.84	(56.39)
Net cash generated from operating activities	(i)	22.49	352.59
Cash flows from investing activities			
Capital expenditure on fixed assets, including capital advances		(80.41)	(3.21)
Capital expenditure on CWIP		-	(484.10)
Interest income		0.47	0.43
Payment for right to use asset		-	(3.99)
Net cash lost from investing activities	(ii)	(79.95)	(490.86)
Cash flows from financing activities			
Finance charges		(54.54)	(49.65)
Payment of dividend		(55.30)	(55.30)
Repayment of lease liabilities		(9.10)	(7.77)
Proceeds/Repayments from other long/short-term borrowings		176.00	251.52
Net cash lost from financial activities	(iii)	57.06	138.80
Net change in cash and cash equivalents	(i+ii+iii)	(0.40)	0.53
Cash and cash equivalents at the beginning of the year/period		24.87	22.61
Cash and cash equivalents at the end of the year/period		24.47	23.14

Notes

(i) Figures in brackets are outflows/deductions

(ii) The above cash flow statement is prepared under the indirect method as set out in the Indian Accounting Standards (IndAs 7) - Statement of Cash Flows

For Sanmit Infra Limited

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Sanjay Makhija
Managing Director

DIN : 00586770

Place: Mumbai

Date: 13th November, 2024



Particulars	Standalone					
	Quarter ended 30.09.2024	Quarter ended 30.06.2024	Quarter ended 30.09.2023	Six months ended 30.09.2024	Six months ended 30.09.2023	Year ended 31.03.2024
	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)
1. Segment revenue						
(a) Realty and Infrastructure	-	-	-	-	-	-
(b) Petroleum and related products	3,912.71	1,972.79	1,605.68	5,885.50	4,909.69	7,984.82
(c) Biomedical Waste recycling machinery and other equipments	6.77	(0.10)	285.76	6.67	334.54	1,169.15
(d) Bitumen emulsion and other road construction related materials	194.36	338.65	-	533.01	-	506.34
(e) Unallocated	-	-	-	-	-	-
Total	4,113.84	2,311.34	1,891.44	6,425.18	5,244.24	9,660.30
Less: Intersegment revenue	-	-	-	-	-	-
Net sales/Income From Operation	4,113.84	2,311.34	1,891.44	6,425.18	5,244.24	9,660.30
2. Segment results before tax and interest from each segment						
(a) Realty and Infrastructure	-	-	-	-	-	-
(b) Petroleum and related products	2.08	12.34	23.31	14.41	151.05	133.13
(c) Biomedical Waste recycling machinery and other equipments	(9.72)	(21.33)	207.43	(31.05)	242.39	845.05
(d) Bitumen emulsion and other road construction related materials	18.70	73.04	-	91.74	-	(0.70)
(e) Unallocated	-	-	-	-	-	-
Total	11.05	64.04	230.74	75.10	393.43	977.48
Less: i) Interest	-	-	-	-	-	-
ii) Other un-allocable expenditure net off un-allocable income	63.59	56.89	86.87	120.48	180.08	371.53
Total Profit Before Tax	(52.54)	7.16	143.86	(45.38)	213.36	605.95
3. Capital Employed						
(Segment Asset - Segment Liabilities)						
(a) Realty and Infrastructure	-	-	8.25	-	8.25	-
(b) Petroleum and related products	2,856.28	2,077.57	3,701.45	2,856.28	3,701.45	1,946.02
(c) Biomedical Waste recycling machinery and other equipments	379.42	319.04	427.99	379.42	427.99	1,368.28
(d) Bitumen emulsion and other road construction related materials	1,224.16	2,096.59	-	1,224.16	-	1,087.37
(e) Unallocated	(985.76)	(920.79)	(860.09)	(985.76)	(860.09)	(834.45)
Total	3,474.11	3,572.41	3,277.60	3,474.11	3,277.60	3,567.22

Notes:

- The Company is currently focused on four business groups: Infrastructure/Realty, Petroleum and related products, Biomedical Waste recycling Machinery and other equipments (previously categorised as trading segment) and Bitumen Emulsion and other road construction related materials.
- Previous quarter/period figures have been regrouped/reclassified wherever necessary.
- The Company's organisational structure and governance processes are designed to support effective management of multiple businesses while retaining focus on each one of them.

For Sanmit Infra Limited

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Sanjay Makhija
Managing director

DIN : 00586770

Place: Mumbai

Date: 13th November, 2024



P A M S & ASSOCIATES

CHARTERED ACCOUNTANTS

Head Office :Plot No: - 506, Unit - IX, Bhoi Nagar, Behind Baya Baba Math, Bhubaneswar - 751022

Telephone No : 0674- 2543828 , Mobile: +91-9437076636

E-mail : jeetmishra36@gmail.com itpams@gmail.com



Limited Review Report

To,
The Board of Directors
Sanmit Infra Limited

"We have reviewed the accompanying statement of unaudited financial results of Sanmit Infra Limited ('the Company') for the quarter ended 30th September, 2024 being submitted by the Company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements), Regulations, 2015. This statement is the responsibility of the Company's management and has been approved by the Board of Directors at their meeting held on 13th November, 2024. This statement has been prepared in accordance with the recognition and measurement principles laid down in Indian Accounting Standards 34 ('Ind AS 34'), prescribed under Section 133 of the Companies Act, 2013 read with relevant rules issued there under and other accounting principles generally accepted in India. Our responsibility is to issue a report on the financial results based on our review.

We conducted review of the statement in accordance with the standard of Review Engagement (SRE) 2410, "Review of Interim Financial Information Performed by 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 from material misstatement. A review is limited primarily to inquiries of company personnel and an analytical procedure applied to financial data thus provide less assurance than as audit. We have not performed an audit and accordingly, we do not express an audit opinion.

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 for the quarter ended 30th September, 2024 prepared in accordance with applicable Indian Accounting Standard ("Ind AS") prescribed under Section 133 of the Companies Act, 2013 as amended, read with relevant rules issued there under and other recognized accounting practices and policies 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, including the manner in which it is to be disclosed, or that it contains any material misstatement.

For Pams & Associates
Chartered Accountants
Firm Registration number: 316079E

Line

CA Manoranjan Mishra
Partner

Membership Number:063698

UDIN- 24063698BKAA4W18750

Place: Mumbai

Date: 13th November, 2024

