

# SNS PROPERTIES AND LEASING LIMITED

CIN : L65922DL1985PLC020853

Regd. Office : D2-11, BUDH VIHAR, PHASE -I, NEW DELHI - 110086

website : snsind.com e-mail : sns.prop.ltd@gmail.com

(Rs. In lacs)

## Audited Financial Results for the Quarter and Year Ended 31/03/2021

	Particulars	Quarter Ended 31st March, 2021	Quarter Ended 30th December, 2020	Quarter Ended 31st March, 2020	Year Ended 31st March, 2021	Year Ended 31st March, 2020
		Audited	Unaudited	Audited	Audited	Audited
1	<b>Income from Operations</b>					
(a)	Net Sales/Income from Operations (Net of excise duty) and Other Operating Income	0.05	0.00	19.90	0.05	19.90
	<b>Total income from Operations (net)</b>	<b>0.05</b>	<b>0.00</b>	<b>19.90</b>	<b>0.05</b>	<b>19.90</b>
2	<b>Expenses</b>					
(a)	Cost of Material Consumed	0.00	0.00	0.00	0.00	0.00
(b)	Purchase of Stocks-In-Trade	0.00	0.00	0.00	0.00	0.00
	Change in Inventories of Finished Goods, works-in progress and stock-in-trade	0.00	0.00	19.90	0.00	19.90
(c)	Employee benefits expense	0.18	0.18	0.18	0.72	0.45
€	Depreciation and amortisation expense	0.00	0.00	0.00	0.00	0.00
(f)	Other expenses	1.04	0.86	0.62	2.91	2.85
(g)	Finance Costs	0.00	0.00	0.00	0.00	0.00
	<b>Total Expenses (a to g)</b>	<b>1.22</b>	<b>1.04</b>	<b>20.70</b>	<b>3.63</b>	<b>23.20</b>
	<b>Profit/(Loss) before exceptional Items, extraordinary items and Tax (1-2)</b>	<b>-1.17</b>	<b>-1.04</b>	<b>-0.80</b>	<b>-3.58</b>	<b>-3.30</b>
3	Exceptional items	0.00	0.00	0.00	0.00	0.00
4	<b>Profit / (Loss) before Extraordinary items and tax (3-4)</b>	<b>-1.17</b>	<b>-1.04</b>	<b>-0.80</b>	<b>-3.58</b>	<b>-3.30</b>
5	Extraordinary items	0.00	0.00	0.00	0.00	0.00
6	<b>Profit / (Loss) before tax (5-6)</b>	<b>-1.17</b>	<b>-1.04</b>	<b>-0.80</b>	<b>-3.58</b>	<b>-3.30</b>
7	Tax expense	0.00	0.00	0.00	0.00	0.00
8	<b>Net Profit / (Loss) after Tax (7-8)</b>	<b>-1.17</b>	<b>-1.04</b>	<b>-0.80</b>	<b>-3.58</b>	<b>-3.30</b>
9						
10	Paid-up equity share capital	99.42	99.42	99.42	99.42	99.42
11	Reserve excluding Revaluation Reserves as per balance sheet of previous accounting year				-83.05	-79.47
12	<b>Earnings Per Share (of Rs. 10/- each) (not annualised):</b>					
(a)	Basic	-0.12	-0.10	-0.08	-0.36	-0.33
(b)	Diluted	-0.12	-0.10	-0.08	-0.36	-0.33


### Notes:

- The Audit Committee has reviewed and the Board of Directors has approved the above results in their respective meetings held on 30.06.2021. The Financial Results alongwith the Auditors' Report shall be filed with the Stock Exchange and will be available on the website of the exchange.

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- 2 The financial results for the quarter and financial year ended March 31, 2021 have been prepared in accordance with the Companies (Indian Accounting Standards) rules, 2015 (IND AS) prescribed under Section 133 of the Companies Act, 2013. The Statutory Auditors of the Company have Audited the financial results for the quarter and financial year ended March 31, 2021 as per Regulation 33 of SEBI (LODR), Regulations, 2015.
- 3 The figures for three months ended 31.03.2021 and its corresponding period are balancing figures between Audited figures in respect of the full financial year ended 31.03.2021 and the published figures for the nine months ended 31st December, 2020
- 4 The figures of the previous financial year have been regrouped / re-arranged where consider necessary to make them comparable with current period.
- 5 No investor complaints were received during the quarter. No complaints were pending either at the beginning or at the end of the quarter.

**For SNS Properties And Leasing Limited**

  
**(Raj Kumar)**  
**Director**  
**DIN - 02693400**

**Place: New Delhi**  
**Date: 30.06.2021**

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## STATEMENT OF ASSETS AND LIABILITIES AS AT 31ST MARCH, 2021

		Rs. In Lacs
Particulars	As at (Year ended 31.03.2021)	As at (Year ended 31.03.2020)
ASSETS	Audited	Audited
<b>1. Non-current assets</b>		
(A) Property, Plant and Equipment		
(B) Capital work-in-progress		
(C) Investment Property		
(D) Goodwill		
(E) Other Intangible Assets		
(F) Other Tangible Assets	0.03	0.03
(G) Intangible Assets under development		
(H) Biological Assets other than bearer plants		
(I) Financial Assest		
(i) Non- curent Investments	0.00	0.00
(ii) Trade Receivables		
(iii) Loans		
(J) Deferred tax assets (net)		
(K) Other non-current assets		
<b>2. Current Assets</b>		
(A) Inventories	30.56	30.56
(B) Financial Assets		
(i) Investments		
(ii) Trade Receivables		
(iii) Cash and cash equivalents	0.37	0.41
(iv) Bank Balances other than (iii) above		
(v) Loans		
(vi) Others (to be specified)		
(C) Current Tax Assets (Net)		
(D) Other current Assets	0.00	0.00
<b>Total Assets</b>	<b>30.96</b>	<b>31.00</b>
<b>EQUITY AND LIABILITIES</b>		
<b>1. Equity</b>		
(A) Equity Share Capital	99.41	99.41
(B) Other Equity (profit/(loss))	-83.05	-79.47
<b>2 Liabilities</b>		
<b>(I) Non-Current Liabilities</b>		
(A) Financial Liabilities		
(i) Borrowings		
(ii) Trade Payables		
(iii) Other Financial Liabilities		
(B) Provisions		
(C) Deferred tax Liabilities		
(D) Other non-current Liabilities		
<b>(II) Current Liabilities</b>		
(A) Financial Liabilities		
(i) Borrowings	14.04	10.25
(ii) Trade Payables		
(iii) Other Financial Liabilities		
(B) Other Current Liabilities	0.56	0.81
(C) Provisions		
(D) Current Tax Liabilities		
<b>Total Equity and Liabilities</b>	<b>30.96</b>	<b>31.00</b>



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## Cash Flow Statement for the year ended 31st March, 2021

Particulars	For the year ended 31st March, 2021 Rs.		For the year ended 31st March, 2020 Rs.	
<b>A. Cash flow from operating activities</b>				
Net Profit/(Loss) before tax and extraordinary items		(3,58,100)		(3,30,470)
<u>Adjustments for:</u>				
Depreciation and Loss on Sale of Fixed Assets	-	-	-	-
Operating profit before working capital changes		(3,58,100)		(3,30,470)
<u>Changes in working capital:</u>				
Adjustments for (increase) / decrease in operating assets:				
Inventories	-		19,90,000	
Short- Term Loan and advances	-		-	
Other current assets	-		-	
Adjustments for increase / (decrease) in operating liabilities:				
Other current liabilities	(24,243)		(17,08,000)	
Short-term borrowings	3,78,840		-	
Cash flow from extraordinary items		3,54,597		2,82,000
Cash generated from operations		(3,503)		(48,470)
Net income tax (paid) / refunds		-		-
<b>Net cash flow from operating activities (A)</b>		(3,503)		(48,470)
<b>B. Cash flow from investing activities</b>				
Purchase of Investment		-		-
Sale of investment		-		20,000
<b>Net cash flow (used in) investing activities (B)</b>		-		20,000
<b>C. Cash flow from Financing activities</b>				
		-		-
<b>Net Increase/(decrease) in Cash and cash equivalents (A+B+C)</b>		(3,503)		(28,470)
Cash and cash equivalents at the beginning of the year		40,992		69,462
Cash and cash equivalents at the end of the year		37,489		40,992

For and on behalf of the Board



Raj Kumar  
Director

DIN- 02693400

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
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## Cash Flow Statement for the period 01/10/2020 to 31/03/2021

Particulars	For the period ended 01/10/2020 to 31/03/2021 Rs.		For the year ended 31st March, 2020 Rs.	
<b>A. Cash flow from operating activities</b>				
Net Profit/(Loss) before tax and extraordinary items		(2,21,690)		(3,30,470)
<u>Adjustments for:</u>				
Depreciation and Loss on Sale of Fixed Assets	-		-	
Operating profit before working capital changes		(2,21,690)		(3,30,470)
<u>Changes in working capital:</u>				
Adjustments for (increase) / decrease in operating assets:				
Inventories	-		19,90,000	
Short- Term Loan and advances	-		-	
Other current assets	-		-	
Adjustments for increase / (decrease) in operating liabilities:				
Other current liabilities	2,25,168		(17,08,000)	
Cash flow from extraordinary items		2,25,168		2,82,000
Cash generated from operations		3,478		(48,470)
Net income tax (paid) / refunds		-		-
<b>Net cash flow from operating activities (A)</b>		3,478		(48,470)
<b>B. Cash flow from investing activities</b>				
Purchase of fixed assets		-		-
Sale of fixed assets		-		20,000
Purchase of Investment		-		-
Sale of investment		-		-
<b>Net cash flow (used in) investing activities (B)</b>		-		-
		-		20,000
<b>C. Cash flow from Financing activities</b>				
		-		-
<b>Net Increase/(decrease) in Cash and cash equivalents (A+B+C)</b>		3,478		(28,470)
Cash and cash equivalents at the beginning of the period		34,011		69,462
Cash and cash equivalents at the end of the year		37,489		40,992

For and on behalf of the Board

  
Raj Kumar  
Director  
DIN- 02693400



## SRY & ASSOCIATES

CHARTERED ACCOUNTANTS  
503, RATTAN JYOTI BUILDING,  
18, RAJENDRA PALACE,  
DELHI-110008.  
M.NO. 98102 66292  
email id: rajan\_gta@hotmail.com



### INDEPENDENT AUDITOR'S REPORT ON AUDIT OF FINANCIAL RESULTS AND REVIEW OF QUARTERLY FINANCIAL RESULTS PURSUANT TO THE REGULATION 33 OF THE SEBI (LISTING OBLIGATIONS AND DISCLOSURE REQUIREMENTS) REGULATIONS, 2015, AS AMENDED

To,  
The Board of Directors of  
SNS PROPERTIES AND LEASING LIMITED

#### Opinion

We have audited the accompanying standalone quarterly financial results of SNS PROPERTIES AND LEASING LIMITED (the "Company") for the quarter and year ended 31.03.2021 ("the Statement"), attached herewith, being submitted by the company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended ("Listing Regulations").

In our opinion and to the best of our information and according to the explanations given to us these standalone financial results:

- i. are presented in accordance with the requirements of Regulation 33 of the Listing Regulations in this regard; and
- ii. give a true and fair view in conformity with the recognition and measurement principles laid down in the applicable accounting standards and other accounting principles generally accepted in India of the net profit/loss and other comprehensive income and other financial information for the quarter and year ended 31.03.2021

#### Basis for Opinion

We conducted our audit in accordance with the Standards on Auditing (SAs) specified under section 143(10) of the Companies Act, 2013 (the Act). Our responsibilities under those Standards are further described in the Auditor's Responsibilities for the Audit of the Standalone Financial Results section of our report. We are independent of the Company in accordance with the Code of Ethics issued by the Institute of Chartered Accountants of India together with the ethical requirements that are relevant to our audit of the financial results under the provisions of the Companies Act, 2013 and the Rules there under, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the Code of Ethics. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Our opinion is not modified in respect of this matter.





### **Management's Responsibilities for the Standalone Financial Results**

These quarterly financial results as well as the year to date standalone financial results have been prepared on the basis of the interim financial statements. The Company's Board of Directors are responsible for the preparation of these financial results that give a true and fair view of the net profit/loss and other comprehensive income and other financial information in accordance with the recognition and measurement principles laid down in Indian Accounting Standard prescribed under Section 133 of the Act read with relevant rules issued there under and other accounting principles generally accepted in India and in compliance with Regulation 33 of the Listing Regulations. This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding of the assets of the Company and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and design, implementation and maintenance of adequate internal financial controls that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the standalone financial results that give a true and fair view and are free from material misstatement, whether due to fraud or error.

In preparing the standalone financial results, the Board of Directors are responsible for assessing the Company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the Board of Directors either intends to liquidate the Company or to cease operations, or has no realistic alternative but to do so.

The Board of Directors are also responsible for overseeing the Company's financial reporting process.

### **Auditor's Responsibilities for the Audit of the Standalone Financial Results**

Our objectives are to obtain reasonable assurance about whether the standalone financial results as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with SAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these standalone financial results.

As part of an audit in accordance with SAs, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the standalone financial results, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control





- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the company's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Board of Directors.
- Conclude on the appropriateness of the Board of Directors' use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Company's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial results or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Company to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the standalone financial results, including the disclosures, and whether the financial results represent the underlying transactions and events in a manner that achieves fair presentation.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards.

#### Other Matters

The Standalone Financial Results include the results for the quarter ended March 31, 2020 being the balancing figure between the audited figures in respect of the full financial year ended March 31, 2021 and the published unaudited year to date figures upto the third quarter and the current financial year, which were subjected to a limited review by us, as required under the Listing Regulations.

Our report is not modified in respect of these matters

Place: New Delhi  
Date: 30.06.2021

For SRY & Associates  
Chartered Accountants



Membership No. : 089469

UDIN No. :- 21089469AAAAES0363