

SNS PROPERTIES AND LEASING LIMITED

CIN: L65922DL1985PLC020853

Regd. Office: Unit 204, Plaza P-3, Central Square 20, Manohar Lal Khurana Marg, Bara Hindu Rao, Delhi Sadar bazar, North Delhi - 110006

website: snsind.com

email: sns.prop.ltd.@gmail.com

Audited Financial Results for the Quarter and Year ended 31/02/2024

Particulars	(Rs. in Lakh)				
	Quarter Ended 31st March, 2024	Quarter Ended 31st December, 2023	Quarter Ended 31st March, 2023	Year Ended 31st March, 2024	Year Ended 31st March, 2023
	Audited	Unaudited	Audited	Audited	Audited
1. Income from Operations					
(a) Net Sales/Income from Operations and Other Operating Income	12.99	0.01	3.00	13.00	3.00
(b) Other Income	0.10	0.00	0.16	0.10	0.16
Total income from Operations (net)	12.99	0.01	3.16	13.10	3.16
2. Expenses					
(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
(c) Change in Inventories of Finished Goods, works-in progress and stock-in-trade	0.00	0.00	0.00	0.00	0.00
(d) Employee benefits expense	2.10	0.66	0.18	2.76	0.72
(e) Depreciation and amortisation expense	0.00	0.00	0.00	0.00	0.00
(f) Other expenses	2.16	0.28	0.30	2.44	1.87
(g) Finance Costs	0.03	0.00	0.00	0.03	0.00
Total Expenses (a to g)	4.29	0.94	0.48	5.23	2.59
3. Profit/(Loss) before exceptional Items, extraordinary items and Tax (1-2)	8.70	-0.93	2.68	7.87	0.57
4. Exceptional items	0.00	0.00	0.00	0.00	0.00
5. Profit / (Loss) before Extraordinary items and tax (3-4)	8.70	-0.93	2.68	7.87	0.57
6. Extraordinary items	0.00	0.00	0.00	0.00	0.00
7. Profit / (Loss) before tax (5-6)	8.70	-0.93	2.68	7.87	0.57
8. Tax expense	2.05	0.00	0.00	2.05	0.00
9. Net Profit / (Loss) after Tax (7-8)	6.65	-0.93	2.68	5.82	0.57
10. Paid-up equity share capital	99.42	99.42	99.42	99.42	99.42
11. Reserves excluding revaluation reserves as per balance sheet of previous accounting year				(80.33)	(86.15)
11. Earnings Per Share (of Rs. 10/- each) (not annualised):					
(a) Basic	0.68	(0.09)	0.27	0.59	0.06
(b) Diluted	0.68	(0.09)	0.27	0.59	0.06

Notes:

- The Audit Committee has reviewed and the Board of Directors has approved the above results in their respective meetings held on 06.06.2024. The Financial results alongwith the Auditors' Report shall be filed with the Stock Exchange and will be available on the website of the exchange.
- The financial results for the quarter and financial year ended March 31, 2024 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, 2023 as per Regulation 33 of SEBI (LODR) Regulations, 2015.
- The figures for three months ended 31.03.2024 and its corresponding period are balancing figures between Audited figures in respect of the full financial year ended 31.03.2024 and the published figures for the nine months ended 31st December, 2023.
- The figures of the previous financial year have been regrouped/ re-arranged where consider necessary to make them comparable with current period.

For SNS Properties and Leasing Limited
SNS PROPERTIES AND LEASING LIMITED

Rishabh Talwar
Director
Director/Authorised Signatory

DIN: 10316259

Place: Delhi

Date: 06.06.2024

SNS PROPERTIES AND LEASING LIMITED

CIN: L65922DL1985PLC020853

Regd. Office: Unit 204, Plaza P-3, Central Square 20, Manohar Lal Khurana Marg,
Bara Hindu Rao, Delhi Sadar bazar, North Delhi - 110006

website: snsind.com

email: sns.prop.ltd.@gmail.com

Statement of Assets and Liabilities as at March 31, 2024

(Rs. In Lakh)		
Particulars	As at March 31, 2024 Audited	As at March 31, 2023 Audited
ASSETS		
(1) Non-current assets		
(a) Property, plant and equipment	0.03	0.03
(b) Financial assets:		
(i) Non-current investments	-	-
(ii) Deferred tax assets	-	-
(iii) Long term loans and advances	-	-
(c) Other non-current assets	-	-
Total non-current assets	0.03	0.03
(2) Current assets		
(b) Financial assets:		
(i) Cash and cash equivalents	9.26	3.43
(iii) Other financial assets	4.86	-
(c) Other current assets	10.00	10.16
Total current assets	24.12	13.59
Total assets	24.15	13.62
EQUITY AND LIABILITIES		
(1) Equity		
(a) Equity share capital	99.42	99.42
(b) Other equity	(80.33)	(86.16)
Total equity	19.08	13.26
(2) Liabilities		
(2A) Non-current liabilities		
(a) Financial liabilities:		
(i) Borrowings	-	-
(ii) Other financial liabilities	-	-
(b) Deferred tax liabilities	0.00	0.00
Total non-current liabilities	0.00	0.00
(2B) Current liabilities		
(a) Financial liabilities:		
(i) Borrowings	2.02	-
(ii) Other current financial liabilities	2.05	0.36
(b) Current tax liabilities	0.99	-
Total current liabilities	5.06	0.36
Total equity and liabilities	24.15	13.62

Place: Delhi

Date: June 06th, 2024

For SNS Commercial & Leasing Limited

SNS PROPERTIES AND LEASING LIMITED

Rishabh Talwar

Director/Authorized Signatory

DIN: 10316259

SNS PROPERTIES AND LEASING LIMITED

CIN: L65922DL1985PLC020853

Regd. Office: Unit 204, Plaza P-3, Central Square 20, Manohar Lal Khurana Marg, Bara Hindu Rao,
Delhi Sadar bazar, North Delhi - 110006

website: snsind.com

email: sns.prop.ltd.@gmail.com

Cash Flow Statement for the year ended March 31, 2024

(Rs. In Lakh)

Particulars	For the year ended 31st March 2024	For the year ended 31st March 2023
A CASH FLOW FROM OPERATING ACTIVITIES		
Net Profit before taxation and extraordinary items	7.87	0.57
Adjustment		
Depreciation		
Operating Profit before Working Capital changes	7.87	0.57
Changes in Working Capital:		
Increase in Other Current financial assets	(4.86)	
Increase/ (decrease) in Other current financial liabilities	1.70	(0.09)
Decrease in long term Loans & Advances	-	(0.16)
Decrease/(Increase) in Other Current Asstes	0.16	(1.50)
Changes in Working Capital	(3.01)	(1.75)
Cash generated / (used) in Operating Activities	4.86	(1.18)
Direct taxes paid	(1.06)	-
	(1.06)	-
Net Cash generated / (used) in Operating Activities (A)	3.80	(1.18)
B CASH FLOW FROM INVESTING ACTIVITIES		
Purchaes of Fixed Assets	-	-
Sale of Fixed Assets	-	-
Purchase of Investments	-	-
Net Cash generated / (used) from Investing Activities (B)	-	-
C CASH FLOW FROM FINANCING ACTIVITIES		
Proceeds from/ (repayment of) Short Term Borrowings	2.03	(0.18)
Net Cash generated / (used) from Financing Activities (C)	2.03	(0.18)
NET INCREASE / (DECREASE) IN CASH AND CASH EQUIVALENTS (A+B+C)	5.83	(1.37)
Cash and cash equivalents at the beginning of the year	3.43	4.80
Cash and cash equivalents at the end of the year	9.26	3.43

For SNS Commercial & Leasing Limited

SNS PROPERTIES AND LEASING LIMITED

Rishabh Talwar

Director/Authorized Signatory

DIN: 10316259

Place: Delhi

Date: June 06th, 2024



Mittal Nirbhay & Company

Chartered Accountants

Mobile No. : +91-9044292392,9336317332
E-Mail : sharadsinghalca@gmail.com
Address : Flat No G-I-1 Sagarika Apartment
Arya Nagar Kanpur – 208002

Independent Auditor's Report on the Quarterly and Year to Date Audited Standalone Financial Results of the Company 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

Report on the audit of the Standalone Financial Results

Opinion

1. We have audited the accompanying statement of standalone financial results of **SNS PROPERTIES AND LEASING LIMITED** ("the Company") for the quarter and year ended March 31, 2024 (the "Statement") attached herewith, being submitted by the Company pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 ("the Listing Regulations").
2. In our opinion and to the best of our information and according to the explanations given to us, the Statement:
 - i. is 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 Indian Accounting Standards ("Ind AS") prescribed under Section 133 of the Companies Act, 2013 ("the Act"), read with the Companies (Indian Accounting Standard) Rules, 2015 and other accounting principles generally accepted in India, of the net profit and other comprehensive income and other financial information of the Company for the quarter as well as for the year ended March 31, 2024.

Basis for Opinion

3. We conducted our audit in accordance with the Standards on Auditing (SAs) specified under Section 143(10) of 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 statements under the provisions of the Act and the Rules thereunder, 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.

Management's Responsibilities for the Standalone Financial Results

4. The Statement has been prepared on the basis of the standalone annual financial statements. The Company's Board of Directors are responsible for the preparation and presentation of the Statement that give a true and fair view of the net profit and other comprehensive income and other financial information of the Company in accordance with the recognition and measurement principles laid down in the applicable accounting standards prescribed under Section 133 of the Act read with the relevant rules issued thereunder 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 Statement that give a true and fair view and are free from material misstatement, whether due to fraud or error, which have been used for the purpose of preparation of the Statement by the Directors of the Company, as aforesaid.
5. In preparing the Statement, 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.
6. 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

7. Our objectives are to obtain reasonable assurance about whether the Statement as a whole is 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, specified under section 143(10) of the Act, 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 the Statement.
8. As part of an audit in accordance with SAs, specified under section 143(10) of the Act, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:
 - Identify and assess the risks of material misstatement of the Statement, 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. Under Section 143(3)(a) of the Act, we are also responsible for expressing our opinion on whether the Company has adequate internal financial controls with reference to the financial statements in place and the operating effectiveness of such controls.
 - 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 Statement 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 Statement, including the disclosures, and whether the Statement represent the underlying transactions and events in a manner that achieves fair presentation.
9. 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.
10. 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

11. The Statement includes the results for the quarter ended March 31, 2024 being the balancing figure between the audited figures of the full financial year ended March 31, 2024 and the published unaudited year-to-date figures up to the third quarter of the current financial year, which were subjected to a limited review by us, as required under the Listing Regulations.
12. The Statement dealt with by this report has been prepared for the express purpose of filing with stock exchanges. The Statement is based on and should be read with the audited standalone financial statements of the Company for the year ended March 31, 2024 on which we issued an unmodified audit opinion vide our report dated June 06, 2024.

For Mittal Nirbhay & Co.

Chartered Accountants

Firm Registration No. 013097C



Shafat Singh
Partner

Membership No.: 504518

Place: Kanpur

Date: June 06, 2024

UDIN: 24504518BKDEZF9871