



## SHREYAS INTERMEDIATES LIMITED

404, Naman Centre, C-31/G Block, BKC, Bandra (E), Mumbai - 400 051.  
TEL.: + 91-22-6242 2626 • E-mail : info.shreyasintermediates@gmail.com • URL: www.shreyasintermediates.co.in  
CIN : L24120PN1989PLC145047

Date: 14/11/2022

To,  
The Manager,  
Listing Department,  
BSE Limited  
PhirozeJeejeebhoy Tower,  
Dalal Street, Fort  
Mumbai- 400 001

**Sub : Regulation 33 For the quarter and half year ended 30<sup>th</sup> September, 2022**  
**Ref : Scrip Code: 526335**


Dear Sir(s),

Pursuant to Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulation, 2015, the Board of Directors in its meeting held on Monday, 14<sup>th</sup> November, 2022, inter-alia, approved the Un-Audited Financial Results of the Company for the quarter and half year ended 30<sup>th</sup> September, 2022 along with Limited Review Report thereon.

Kindly take the above in your records.

Thanking You.

Yours Faithfully,  
For Shreyas Intermediates Limited

  
Surya Prakash Pandey  
Wholetime Director  
(DIN 01898839)



**A. SACHDEV & CO.**  
CHARTERED ACCOUNTANTS


G-51, Shagun Arcade, Film city Road,  
Malad (East), Mumbai - 400 097  
☎ +91 22 46074866  
mail: asachdevmumbai@gmail.com

### Limited Review Report

Review Report to,  
The Board of Directors,  
Shreyas Intermediates Limited

1. We have reviewed the accompanying statement of unaudited financial results of Shreyas Intermediates Limited for the period ended 30th September, 2022. This statement is the responsibility of the Company's Management and has been approved by the Board of Directors. Our responsibility is to issue a report on these financial statements based on our review.
2. We conducted our review 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. 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.
3. 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 prepared in accordance with applicable accounting standards and other recognized accounting practices and policies has not disclosed the information required to be disclosed in terms of Regulation 52 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 including the manner in which it is to be disclosed, or that it contains any material misstatement.

For A Sachdev & Co.  
Chartered Accountants  
(FRN:001307C)

  
(CA Brijendra Kumar Agarwal)  
Partner  
M. No.090771  
UDIN: 22090771BDALEY9686

Place: Mumbai  
Date: 14<sup>th</sup> November 2022

**SHREYAS INTERMEDIATES LIMITED**  
Regd. Office: D-21-24, MIDC Lote Parshuram, Taluka Khed, Ratnagiri-415722

**Statement of standalone unaudited financial results for the quarter and half year ended 30th September 2022**

INR in Lacs

Particulars	Quarter ended			Half year ended		Year ended
	30.09.2022 Unaudited	30.06.2022 Unaudited	30.09.2021 Unaudited	30.09.2022 Unaudited	30.09.2021 Unaudited	31.03.2022 Audited
<b>I Income</b>						
a) Revenue from operations	-	-	-	-	-	-
b) Other income	18	12	15	30	27	54
<b>Total income (I)</b>	<b>18</b>	<b>12</b>	<b>15</b>	<b>30</b>	<b>27</b>	<b>54</b>
<b>II Expenses</b>						
a) Cost of materials consumed	-	-	-	-	-	-
b) Purchase of stock-in-trade	-	-	-	-	-	-
d) Employee benefits expense	-	-	-	-	-	-
e) Employee benefits expense	1	0	0	1	1	2
e) Finance costs	-	-	-	-	-	0
f) Depreciation and amortisation expense	43	43	43	85	85	170
g) Other expenses	6	29	4	35	11	18
<b>Total expenses (II)</b>	<b>49</b>	<b>72</b>	<b>47</b>	<b>121</b>	<b>97</b>	<b>190</b>
<b>III Profit before tax (I - II)</b>	<b>(31)</b>	<b>(60)</b>	<b>(33)</b>	<b>(91)</b>	<b>(69)</b>	<b>(135)</b>
Exception Items	-	-	-	-	-	-
<b>IV Tax expense</b>						
Current tax	-	-	-	-	-	-
Deferred tax (credit) / charged	-	-	-	-	-	-
<b>V Net profit after tax (III - IV)</b>	<b>(31)</b>	<b>(60)</b>	<b>(33)</b>	<b>(91)</b>	<b>(69)</b>	<b>(135)</b>
<b>VI Other comprehensive Income</b>						
(i) Items that will not be reclassified to profit or loss	-	-	-	-	-	-
(ii) Income tax relating to items that will not be reclassified to profit or loss	-	-	-	-	-	-
<b>Other comprehensive Income (Net of tax) (VI)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>VII Total comprehensive Income for the period (V+VI)</b>	<b>(31)</b>	<b>(60)</b>	<b>(33)</b>	<b>(91)</b>	<b>(69)</b>	<b>(135)</b>
<b>VIII Paid-up equity share capital (Face value INR 1 per share)</b>	<b>7,085</b>	<b>7,085</b>	<b>7,085</b>	<b>7,085</b>	<b>7,085</b>	<b>7,085</b>
<b>IX Other equity (excluding revaluation reserves)</b>						<b>(5,373)</b>
<b>X Earnings per equity share (EPS) (Not annualised)</b>						
a) Basic EPS (INR)	(0.04)	(0.08)	(0.05)	(0.13)	(0.10)	(0.19)
b) Diluted EPS (INR)	(0.04)	(0.08)	(0.05)	(0.13)	(0.10)	(0.19)

**Notes**

- The above financial results which are published in accordance with Regulation 33 of the SEBI (Listing Obligations & Disclosure Requirements) Regulations, 2015 ('Listing Regulations') have been reviewed by the Audit Committee at a meeting held on 14th November, 2022 and approved by the Board of Directors at their meeting held on 14th November, 2022. The financial results are prepared in accordance with the Ind AS prescribed under Section 133 of the Companies Act, 2013 and other recognised accounting practices and policies.
- Provision for DTA/DTL not considered on quarterly basis.
- The figures for the corresponding previous periods have been regrouped/ reclassified, wherever necessary, to make them comparable.

For and on behalf of the Board of Directors  
For Shreyas Intermediates Limited

Surya Prakash Pandey  
Director  
DIN : 1898839

Place : Mumbai

Date : 14th November, 2022



**SHREYAS INTERMEDIATES LIMITED**

Regd. Office: D-21-24 ,MIDC Lote Parshuram,Taluka Khed, Ratnagiri-415722

**Unaudited standalone statement of Balance Sheet for the quarter and half year ended 30th September 2022**

	INR In Lacs	
	As at 30th Sep 2022 Unaudited	As at 31st Mar 2022 Audited
<b>ASSETS</b>		
<b>Non-current assets</b>		
(a) Property, plant and equipment	1,887	1,972
(b) Capital work-in-progress	-	-
(c) Financial assets		
(i) Investments	-	-
(ii) Trade receivables	-	-
(d) Other non current assets	-	-
(e) Deferred tax assets (Net)	195	195
<b>Total non-current assets</b>	<b>2,081</b>	<b>2,167</b>
<b>Current assets</b>		
(a) Inventories	-	-
(b) Financial assets		
(i) Trade receivables	253	254
(ii) Cash and cash equivalents	16	16
(iii) Loans	616	617
(c) Other current assets	47	37
<b>Total current assets</b>	<b>933</b>	<b>923</b>
<b>Total assets</b>	<b>3,014</b>	<b>3,090</b>
<b>EQUITY AND LIABILITIES</b>		
<b>Equity</b>		
(a) Equity share capital	7,485	7,485
(b) Other equity	(5,464)	(5,373)
<b>Total equity</b>	<b>2,022</b>	<b>2,113</b>
<b>Liabilities</b>		
<b>Non-current liabilities</b>		
(a) Financial liabilities		
(i) Borrowings	774	774
(ii) Other financial liabilities	-	-
(b) Provisions	-	-
(c) Deferred tax liabilities (Net)	-	-
<b>Total non-current liabilities</b>	<b>774</b>	<b>774</b>
<b>Current liabilities</b>		
(a) Financial liabilities		
(i) Borrowings	-	-
(ii) Trade payables		
- Total outstanding dues of micro and small enterprises	-	-
- Total outstanding dues of creditors other than Micro and Small Enterprises	218	203
(b) Other current liabilities	1	1
(c) Provisions	-	-
(d) Current tax liabilities (Net)	-	-
<b>Total current liabilities</b>	<b>219</b>	<b>203</b>
<b>Total liabilities</b>	<b>993</b>	<b>977</b>
<b>Total equity and liabilities</b>	<b>3,014</b>	<b>3,090</b>

For and on behalf of the Board of Directors  
For Shreyas Intermediates Limited

Surya Prakash Pandey  
Director  
DIN : 1898839

Place : Mumbai  
Date : 14th November, 2022



**SHREYAS INTERMEDIATES LIMITED**

Regd. Office: D-21-24, MIDC Lote Parshuram, Taluka Khed, Ratnagiri-415722

**Unaudited standalone statement of Cash Flow for the quarter and half year ended 30th September 2022**

INR in lacs

	Year Ended 30th Sep 2022 Unaudited	Year Ended 31st March 2022 Audited
<b>A. Cash flow from operating activities:</b>		
Profit before tax	(91)	(135)
Adjustment to reconcile profit before tax to net cash flows:		
Depreciation and amortization expense	85	170
Other Non operating Income	(24)	(54)
Interest Income	(6)	-
Provision for Doubtful debts / Bad debts written off	-	-
Unrealised exchange loss / (gain)	-	-
<b>Operating profit before working capital changes</b>	<b>(36)</b>	<b>(19)</b>
Movements in working capital:		
(Increase) / Decrease in Inventories	-	-
(Increase) / Decrease in trade receivables	1	368
(Increase) / Decrease in loans	1	(613)
(Increase) / Decrease in other assets	(11)	110
(Decrease) / Increase in trade payables	15	-
(Decrease) / Increase in other financial liabilities	-	(1)
<b>Cash generated from operations</b>	<b>(30)</b>	<b>(156)</b>
Taxes paid	-	-
<b>Net cash generated from operating activities (A)</b>	<b>(30)</b>	<b>(156)</b>
<b>B. Cash flow from Investing activities:</b>		
Purchase of property, plant and equipment	-	-
Other Non operating Income	24	54
Interest Received	6	-
<b>Net cash used in Investing activities (B)</b>	<b>30</b>	<b>54</b>
<b>C. Cash flow from financing activities:</b>		
Repayment of borrowings	-	-
Proceeds from borrowings	-	109
<b>Net cash used in financing activities (C)</b>	<b>-</b>	<b>109</b>
<b>Net Increase / (Decrease) in cash and cash equivalents (A)+(B)+(C)</b>	<b>-</b>	<b>7</b>
Effect of exchange difference on cash and cash equivalent held in foreign currency	-	-
Cash and cash equivalents as at the beginning of the year	16	9
<b>Cash and cash equivalents as at the end of the year</b>	<b>16</b>	<b>16</b>

For and on behalf of the Board of Directors  
For Shreyas Intermediates Limited

Surya Prakash Pandey  
Director  
DIN : 1898839

Place : Mumbai  
Date : 14th November, 2022