

SATTVA HOLDING AND TRADING PVT. LTD.

30th January, 2023

BSE Limited
Corporate Relationship Department
Phiroze Jeejeebhoy Towers,
25th Floor, Dalal Street,
Fort, Mumbai - 400 001.

Script Code: 974097

Script ID: ZCSHATPL27

Dear Sir/ Madam,

Sub: Submission of Unaudited Financial Results and Security Cover under Regulation 52, Regulation 54 and Regulation 56 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015

Pursuant to Regulation 52, Regulation 54 and Regulation 56 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 (Listing Regulations), we wish to inform the Exchange that the Board of Directors of the Company at its Meeting held on Monday, 30th January, 2023 has approved the following:

1. Unaudited Standalone Financial Results of the Company for the quarter and nine-months ended 31st December 2022.

In this regard, please find enclosed herewith the following:

1. Unaudited Standalone Financial Results for the quarter and nine months ended 31st December 2022 in specified format along with the Limited Review Report of Statutory Auditors;
2. Security Cover Certificate issued by one of the Joint Statutory Auditors – M/s Khandhar Mehta & Shah with respect to Non-Convertible Debt securities of the Company with ISIN INE03CX07018 and ISIN INE03CX07034 along with certification on compliance with financial covenants;
3. Declaration regarding Auditor's Limited Review Report with unmodified opinion for the quarter and nine-months ended 31st December, 2022.



SATTVA HOLDING AND TRADING PVT. LTD.

Further in accordance with Regulation 52 and Regulation 62 of Chapter V of the Listing Regulations, the above-mentioned disclosures are uploaded on the website of the Company.

Kindly take the aforesaid submission on your records and acknowledge the receipt of the letter.

Thanking you.

Yours truly,

For Sattva Holding and Trading Private Limited

Hetali Mehta
Company Secretary & Compliance Officer

Encl.: As above

Khandhar Mehta & Shah
Chartered Accountants
7th Floor Devpath Complex,
Chimanlal Girdharlal Road
Ahemdabad -380009

G.P.Kapadia & Co
Chartered Accountants
Hamam House,
Ambalal Doshi Marg,
Fort
Mumbai-400001

Independent Auditor's Review Report on unaudited quarter and nine months ended standalone financial results of Sattva Holding and Trading Private Limited pursuant to the Regulation 52 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended

To The Board of Directors of Sattva Holding and Trading Private Limited

1. We have reviewed the accompanying statement of unaudited standalone financial results of Sattva Holding and Trading Private Limited ('the Company') for the quarter and nine months ended December 31, 2022 ('the Statement') attached herewith, being submitted by the Company pursuant to the requirements of Regulation 52 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 as amended ('the Regulations'). This Statement is the responsibility of the Management of the Company and has been approved by the Board of Directors at its meeting held on January 30, 2023. Our responsibility is to express a conclusion on the Statement based on our review.
2. This Statement has been prepared by the Management of the Company in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34 'Interim Financial Reporting' ('Ind AS 34'), prescribed under Section 133 of the Companies Act, 2013 read with relevant rules issued thereunder and other recognized accounting principles generally accepted in India and in compliance with the Regulations.
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. This standard requires that we plan and perform the review to obtain moderate assurance as to whether the Statement is free of material misstatement. A review consists of making inquiries, primarily of persons responsible for financial and accounting matters, and applying analytical and other review procedures. A review is substantially less in scope than an audit conducted in accordance with Standards on Auditing and consequently does not enable us to obtain assurance that we would become aware of all significant matters that might be identified in an audit. Accordingly, we do not express an audit opinion.

4. Based on our review conducted as above, nothing has come to our attention that causes us to believe that the accompanying Statement prepared in accordance with the recognition and measurement principles laid down in Ind AS 34 prescribed under Section 133 of the Companies Act, 2013 read with relevant rules issued thereunder and other recognized accounting principles generally accepted in India has not disclosed the information required to be disclosed in terms of the Regulations including the manner in which it is to be disclosed, or that it contains any material misstatement.
5. Attention is drawn to the fact that the figures in the statement upto and for the quarter ended June 30,2022, as well as for the financial year ended March 31,2022, included in the statement were reviewed/audited by Khandhar Mehta & Shah Chartered Accountants, whose limited review /audit report(s) expressed an unmodified conclusion/opinion for the above periods

For **Khandhar Mehta & Shah**
Chartered Accountants
ICAI Firm Registration No: 125512W

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Kumudrai Mehta
Date: 2023.01.30
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Gautam Mehta
Partner
Membership No: 112626
UDIN: 23112626BGSHFJ7519

Ahmedabad
January 30, 2023

For **G.P. Kapadia & Co**
Chartered Accountants
ICAI Firm Registration No: 104768W

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DN: cn=Atul Babubhai Desai, o=Khandhar Mehta & Shah Chartered Accountants, ou=Khandhar Mehta & Shah Chartered Accountants, email=atulbabubhai@kmsca.com, c=IN, postalCode=400025, st=Maharashtra, serialNumber=A62C146C9371F7FC749C0CA104DCF88D2249538350592082704F8BFC3984086A, cn=ATUL BABUBHAI DESAI
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Atul B. Desai
Partner
Membership No: 30850
UDIN: 23030850BGRJPV1110

Mumbai
January 30, 2023

SATTVA HOLDING AND TRADING PRIVATE LIMITED

CIN. NO- U65923MH2011PTC214070

Statement of Unaudited standalone financial results for quarter and nine months ended 31st Dec, 2022

(Currency: INR in Lakhs)

Particulars	3 Months Ended			9 Months Ended		Year Ended
	31.12.2022 Unaudited	30.09.2022 Unaudited	31.12.2021 Unaudited	31.12.2022 Unaudited	31.12.2021 Unaudited	31.03.2022 Audited
Revenue from operations						
Interest Income	31.75	27.20	16.60	87.39	46.77	67.67
Dividend Income	2,410.73	-	2,058.19	10,903.05	10,234.55	10,234.55
Net gain on fair value changes	24.19	34.43	61.93	58.62	61.93	216.53
Total Revenue from operations	2,466.67	61.63	2,136.72	11,049.06	10,343.24	10,518.75
Other Income	-	-	-	-	-	0.95
Total Income	2,466.67	61.63	2,136.72	11,049.06	10,343.24	10,519.70
Expenses						
Finance Cost	1,262.27	1,202.36	1,913.29	3,683.06	6,286.40	7,683.46
Employee Benefits Expenses	22.93	26.61	20.33	71.87	59.72	78.08
Depreciation and amortization expense	5.05	4.99	4.38	14.95	13.12	18.31
Other expenses	21.41	41.45	16.82	76.28	40.02	56.92
Total Expenses	1,311.66	1,275.41	1,954.83	3,846.16	6,399.26	7,836.77
Profit / (Loss) Before Tax	1,155.01	(1,213.78)	181.89	7,202.90	3,943.98	2,682.93
Tax Expense:						
(1) Current Tax	434.84	(469.27)	389.10	2,727.81	2,035.36	2,099.65
(2) Deferred Tax (credit) / charge	9.34	(0.16)	14.63	9.35	14.70	(0.11)
	444.18	(469.43)	403.73	2,737.16	2,050.06	2,099.54
Profit / (Loss) After Tax(A)	710.83	(744.35)	(221.84)	4,465.74	1,893.92	583.38
Other Comprehensive Income						
<i>(a)(i) Items that will not be reclassified to profit or loss:</i>						
- Changes in fair valuation of equity instruments	-1,39,465.87	3,54,622.99	70,767.74	4,355.74	4,69,576.69	3,06,561.26
- Remeasurement loss on define benefits plans	0.12	0.37	(6.06)	0.35	(3.64)	(0.58)
<i>(ii) Tax Impact on above</i>	15,954.95	(40,568.94)	(5,700.13)	(498.28)	(51,324.24)	(32,328.42)
	(1,23,510.80)	3,14,054.42	65,061.54	3,857.81	4,18,248.80	2,74,232.26
<i>(b) (i) Items that will be reclassified to profit or loss</i>						
<i>(ii) Tax Impacts on above</i>	-	-	-	-	-	-
Total Other Comprehensive Income(B)	(1,23,510.80)	3,14,054.42	65,061.54	3,857.81	4,18,248.80	2,74,232.26
Total Comprehensive Income(A+B)	(1,22,799.97)	3,13,310.07	64,839.70	8,323.55	4,20,142.72	2,74,815.64
Paid-up equity share capital (Face Value per Share: INR 10/-)	205.00	205.00	205.00	205.00	205.00	205.00
Other Equity						14,99,416.38
Earnings per equity share (not annualised)						
Basic (INR)	34.67	(36.31)	(10.82)	217.84	92.39	28.46
Diluted (INR)	3.22	(3.38)	(1.01)	20.25	8.59	2.65

See accompanying notes to the financial results

Notes :

- The unaudited standalone financial results are prepared in accordance with the requirement of Regulation 52 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations 2015, recognition and measurement principles laid down in the Indian Accounting Standard as prescribed under section 133 of the Companies Act, 2013 read with relevant rules thereunder and other accounting principles generally accepted in India.
- The Company is a Non Banking Financial Company and has no activities other than those of an investment company and operates exclusively in the Indian market. Accordingly, there are no separate reportable segments as referred to in Ind AS 108 "Operating Segments". As the Company's business activity falls within a single primary business segment, the financial results are reflective of the information required by Ind AS. The Company has no geographical segment and on that basis, no disclosure for secondary segment information is furnished.
- Debt instruments include securities issued to the Ultimate holding company amounting to INR 200 lakhs, which are unsecured.
The Secured Listed Redeemable Non-Convertible Debentures (NCD) of INR 29,600 lakhs (INR 19,800 lakhs + INR 9,800 lakhs) issued by the Company are secured by 68,04,000 equity shares of Asian Paints Limited and the required asset cover for the said NCD is 4:00 times. As on 31st Dec 2022, the Company has maintained the asset cover of 6.06 times of the NCDs issued. Said information is provided in accordance to the provisions of Regulation 54 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.
- The standalone financial results have been reviewed and recommended by the Audit Committee and subsequently approved by the Board of Directors at their respective meetings held on 30th Jan 2023. The Joint Statutory Auditors of the Company have carried out a limited review of the aforesaid results.
- The figures for the quarter ended December, 31, 2022 are the balancing figures between unaudited nine months ended December 31, 2022 and unaudited half year ended September 30, 2022.

6 Information as required by Regulation 52(4) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 as amended, is attached as Annexure 1.

7 Previous period/Year figures have been regrouped wherever necessary.

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Place - Mumbai
Date: 30th Jan 2023

**For and on behalf of the Board of Directors of
SATTVA HOLDING AND TRADING PRIVATE LIMITED**
CIN. NO- U65923MH2011PTC214070

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Malav Dani
Director

SATTVA HOLDING AND TRADING PRIVATE LIMITED

Annexure 1

Disclosure in compliance with Regulations 52(4) of of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 as amended, for the quarter ended Dec 31, 2022.

Sr. No.	Particulars	Ratio
1	Credit Rating	CRISIL AA+/Stable
2	Debt - Equity Ratio ¹	0.06
3	Debt service coverage ratio ³	Not applicable
4	Interest service coverage ratio ³	Not applicable
5	Outstanding redeemable preference share (quantity)	Nil
6	Outstanding redeemable preference share (Rs.)	Nil
7	Capital redemption reserve (Rs.)	Nil
8	Debenture redemption reserve (Rs.)	Nil
9	Net worth (Rs.) ²	15,07,944.93
10	Net profit after tax (Rs.)	4,465.74
11	Earnings per equity share (not annualised)	
(a)	Basic (Rs.)	217.84
(b)	Diluted (Rs.)	20.25
12	Current ratio ³	Not applicable
13	Long term debt to working capital ³	Not applicable
14	Bad debts to Account receivable ratio ³	Not applicable
15	Current liability ratio ³	Not applicable
16	Total debts to total assets ⁴	0.05
17	Debtors turnover ³	Not applicable
18	Inventory turnover ³	Not applicable
19	Operating margin ³	Not applicable
20	Net profit margin (%) ⁵	40%
21	Sector specific equivalent ratios	
(a)	Capital Ratio (%) ⁶	671.05%
(b)	Leverage Ratio ⁷	0.25
Note:		
1	Debt-equity ratio = (Debt securities + Borrowings (other than debt securities) / Total Equity.	
2	Networth is calculated as defined in section 2(57) of Companies Act 2013.	
3	The Company is registered under the Reserve Bank of India Act, 1934 as Non-Banking Financial Company, hence these ratios are generally not applicable.	
4	Total debts to total assets = (Debt securities + Borrowings (other than debt securities) / total assets.	
5	Net profit margin = Net profit (loss) after tax / total income.	
6	Capital ratio= Adjusted net worth/ Risk weighted assets, calculated as per applicable RBI guidelines. Investments forming part of Risk Weighted Assets are taken at cost excluding the fair value gains as on 31 December 2022 of Rs. 15,89,240.67 lakhs	
7	Leverage ratio= Outside liabilities/ Owned funds, calculated as per applicable RBI guidelines.	

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Date: January 30, 2023

For the kind attention to
The Board of Directors
Unite No. 205, 2nd Floor, Welspun House,
Kamala City, Lower Parel,
Mumbai 400013

Certificate on Statement of Security cover and compliance with relevant covenants with respect to listed non-convertible debentures as on December 31, 2022.

1. We Ms/ Khandhar Mehta & Shah one of the joint Statutory Auditors of Sattva Holding and Trading Private Limited ('the Company'). We have been requested by the Management of the to certify the book value of assets charged against the listed Secured Non-Convertible Debentures (NCDs) ("listed debt securities") issued by the Company mentioned in the accompanying "Statement of security cover as on December 31, 2022" (the "Statement") and compliance with covenants / terms of issue in respect of listed debt securities of the Company as mentioned in the accompanying "Statement of security cover and compliance with covenants as on December 31, 2022" ("Annexure A") for submission to the Securities and Exchange Board of India ("SEBI") pursuant to Regulation 56(1)(d) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended vide circular no. SEBI / HO / MIRSD / MIRSD_CRADT/COR/P/2022/67 dated May 19, 2022, and to Debenture Trustees of the listed debt securities pursuant to Regulation 15(1)(t) of the Securities and Exchange Board of India (Debenture Trustees) Regulations, 1993, as amended from time to time, (together referred to as the "Regulations"). The Statement and Annexure A (which includes Exhibit A) have been stamped by us for identification purpose only.

Management's Responsibility for the Annexure

2. The preparation of the accompanying Statement and Annexure A from the unaudited books of account, unaudited financial results of the Company for the nine months ended December 31, 2022, and other relevant records and documents is the responsibility of the Management of the Company, including the preparation and maintenance of all accounting and other relevant supporting records and documents. This responsibility includes designing, implementing and maintaining internal control relevant to the preparation and presentation of the Statement, and applying an appropriate basis of preparation; and making estimates that are reasonable in the circumstances.
3. The Management is also responsible for maintenance of Security cover and compliance with all the covenants of the respective Offer Document / Information Memorandum / Debenture Trust deeds in the manner as may be specified by SEBI and adherence with all other applicable conditions mentioned in the Regulations in connection with the Statement and Annexure A.

Auditors' Responsibility

4. Our responsibility is to provide a limited assurance as to whether:
 - i. the particulars contained in the aforesaid Statement with respect to book value of asset charged against listed debt securities issued by the Company are in agreement with the unaudited books of accounts, unaudited financial results for the nine months ended December 31, 2022, and other relevant records and documents maintained by the Company and;
 - ii. the Company has complied with covenants / terms of the issue in respect of listed debt securities of the Company as mentioned in the accompanying Annexure A.

This does not include the evaluation of adherence by the Company with all the applicable guidelines of the Regulations, Offer documents / Information memorandum and Debenture Trust deeds.

5. We have not performed an audit, the objective of which would be the expression of an opinion on the financial statements, specified elements, accounts or items thereof, for the purpose of this certificate. Accordingly, we do not express such an opinion.
6. The unaudited financial results for the quarter and nine months ended December 31, 2022, have been reviewed by us alongwith the joint auditor, on which we have issued an unmodified conclusion vide our report dated January 30, 2023. Our review of these financial results was conducted in accordance with the Standard on Review Engagements ("SRE") 2410 'Review of Interim Financial Information Performed by the Independent Auditor of the Entity', issued by the Institute of Chartered Accountants of India ("ICAI"). This standard requires that we plan and perform the review to obtain moderate assurance as to whether the financial results are free of material misstatement.
7. We conducted our examination of the Statement and Annexure A in accordance with the Guidance Note on Reports or Certificates for Special Purposes (the "Guidance Note") issued by the Institute of Chartered Accountant of India (ICAI) and the Standards on Auditing specified under Section 143(10) of the Companies Act, 2013 in so far as applicable for the purpose of this Certificate, which includes the concepts of test checks and materiality. The Guidance Note requires that we comply with the ethical requirements of the Code of Ethics issued by the ICAI.
8. We have complied with the relevant applicable requirements of the Standard on Quality Control ("SQC") 1, Quality Control for Firms that perform Audits and Reviews of Historical Financial Information, and Other Assurance and Related Services Engagements.

Conclusion

9. Based on our review as detailed in paragraph 5 above and according to the information, explanation and representations provided to us by the Management of the Company, nothing has come to our attention that causes us to believe that:
 - i. the particulars contained in the aforesaid Statement with respect to book value of asset charged against listed debt securities issued by the Company are not in agreement with the unaudited books of accounts, unaudited financial results for the quarter and nine months ended December 31, 2022, and other relevant records and documents maintained by the Company and;

- ii. the Company has not complied with covenants / terms of the issue in respect of listed debt securities of the Company as mentioned in the accompanying Annexure A.

Restriction on Use

10. This report has been issued solely at the request of the Board of Directors of the Company solely for the purpose of submission to the Debenture Trustee and SEBI in accordance with the Regulations and should not be used for any other purpose. Accordingly, we do not accept or assume any liability or duty of care for any other purpose or to any other person to whom this report is shown or into whose hands it may come save where expressly agreed by our prior consent in writing.

For, Khandhar Mehta & Shah
Chartered Accountants
Firm Reg. No.: 125512W

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by **Gautam**
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CA. Gautam Mehta
Partner
M. No.: 112626

UDIN: 23112626BGSHFI5496

Date: January 30, 2023
Place: Ahmedabad

SATTVA HOLDING AND TRADING PVT. LTD.

[Formerly known as Isis Holding and Trading Company Private Limited]

Annexure A

Statement of Security cover and compliance with covenants as on December 31, 2022

Security cover in respect of listed debt securities of the listed entity under SEBI Circular SEBI /HO/ M IRSD/MIRSD_CRADT/CIR/P/2022/67 dated May 19, 2022

We hereby certify that:

- A.** The listed entity i.e. **Sattva Holding and Trading Private Limited** ('the Company') has vide its Board Resolutions, Information Memorandums / Offer Documents and under various Debenture Trust Deeds, issued the listed debt securities (Non-Convertible Debentures / NCD's) and the amount outstanding as at December 31, 2022 is Rs. 34,661.61 Lakhs as per **Exhibit 1**.
- B. Security cover for Secured debt securities**
- i. The financial information as on December 31, 2022, has been extracted from the unaudited books of account, unaudited financial results for the quarter and nine months ended December 31, 2022, and other relevant records and documents maintained by the Company.
- ii. The assets of the Company provide coverage of 6.06 times of the interest and principal amount, which is in accordance with the terms of the issue / debenture trust deed (Calculation as per "Statement of Security cover as on December 31, 2022") ("the Statement").
- C. Compliance of all the covenants / terms of the issue in respect of listed debt securities of the listed entity**

We confirm that the Company has complied with the following covenants / terms of the issue of the listed debt securities:

NCD Series	Financial Covenants	Status
All listed NCDs outstanding as at December 31, 2022	Maintain 100% asset cover or asset cover as per the terms of Offer document / Information memorandum and / or Debenture Trust Deed at all the time on total amount outstanding (including interest accrued) for the NCDs as at December 31, 2022.	Complied



P. J. Dey

SATTVA HOLDING AND TRADING PVT. LTD.

[Formerly known as Isis Holding and Trading Company Private Limited]

Notes:

- i. This Statement is prepared in accordance with Regulation 15(1)(t) of the Securities and Exchange Board of India (Debenture Trustees) Regulations, 1993 as amended vide notification No. SEBVLAO-NRO/GN/2020/34 dated October 8, 2020 and notification No. SEBI/J.ADNRO/GN/2022/78 dated April 11, 2022 and to the Securities and Exchange Board of India ("SEBI") pursuant to Regulation 54 read with Regulation 56(1)(d) of the SEBI (listing Obligations and Disclosure Requirements) Regulations 2015 as amended vide circular no. EBVHO/MIRSD/MIRSD_CRADT/COR/P/2022/67 dated May 19, 2022 (together referred to as the "Regulations").
- ii. Other than that stated above, there is no financial covenant specified in the Offer Document / Information memorandum of the listed non-convertible debt securities that the Company needs to comply with.

**For Sattva Holding and Trading Pvt
Limited**



**Percy Dajee
CEO & Principal Officer**



Mumbai: January 30, 2023

Exhibit 1

Outstanding Secured Non- Convertible Debentures (including interest accrued) as at December 31, 2022:

Sr. No.	ISIN	Facility	Mode of Issue	Type of Charge	Outstanding Amount as on December 31, 2022*	Security cover	Assets required
					(Rs. in Lakhs)		(Rs. in Lakhs)
1	INE03CX07018	Non-Convertible Debt Securities	Private Placement	Exclusive	24,532.18	4.00	98,129
2	INE03CX07034	Non-Convertible Debt Securities	Private Placement	Exclusive	10,129.43	4.00	40,518
Total					34,661.61		1,38,646

* The outstanding amount as at December 31, 2022 includes principal amount as well as interest accrued.

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DAJEE

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Annexure - I

Statement of assets cover as on December 31, 2022

Column A	Column B	Column C	Column D	Column E	Column F	Column G	Column H	Column I	Column J	Column K	Column L	Column M	Column N	Column O	
Particulars		Exclusive Charge	Exclusive Charge	Pari- Passu Charge	Pari- Passu Charge	Pari- Passu Charge	Assets not offered as Security	Elimination (amount in negative)	(Total C to I)	Related to only those items covered by this certificate					Total Value(=K+L+M+N)
	Description of asset for which this certificate relate	Debt for which this certificate being issued	Other Secured Debt	Debt for which this certificate being issued	Assets shared by pari passu debt holder (includes debt for which this certificate is issued & other debt with pari-passu charge)	Other assets on which there is pari- Passu charge (excluding items covered in column F)		debt amount considered more than once (due to exclusive plus pari passu charge)		Market Value for Assets charged on Exclusive basis	Carrying value for charge assets where market value is not ascertainable or applicable (For Eg. Bank Balance, DSRA market value is not applicable)	Market Value for charge assets where market value is not ascertainable or applicable (For Eg. Bank Balance, DSRA market value is not applicable)	Carrying value for charge assets where market value is not ascertainable or applicable (For Eg. Bank Balance, DSRA market value is not applicable)		
		Book Value	Book Value	Yes/No	Book Value	Book Value								Relating to Column F	
ASSETS															
	Property, Plant and Equipment														
	Capital Work-in- Progress						1,28,171			1,28,171					
	Right of use assets							8,27,420		8,27,420					
	Goodwill														
	Other intangible assets														
	Intangible Assets under Development							6,237		6,237					
	Investments (Refer Note 1)	Investment in Equity Shares	21,01,00,71,600	17,23,97,45,700											
	Loans							1,33,43,62,20,621		1,71,68,60,37,921	21,01,00,71,600			21,01,00,71,600	
	Inventories														
	Trade Receivables														
	Cash and cash equivalents							1,84,000		1,84,000					
	Bank Balance other than cash and cash equivalents		23,68,82,821					1,52,741		23,70,35,562					
	Others							31,73,474		31,73,474					
	Total		21,01,00,71,600	17,47,66,28,521	-	-	1,33,44,06,92,664	-	1,71,92,73,92,785	21,01,00,71,600	-	-	-	21,01,00,71,600	
LIABILITIES															
	Debt securities to which this certificate pertains (Refer Note 2)	Non Convertible Debentures	3,46,59,34,698	-	Yes	-	-	2,26,646		3,46,61,61,345					
	Other Debt			2,00,00,000	No	-	-	-		2,00,00,000					
	Subordinated debt														
	Borrowings			5,59,22,64,321	No	-	-	-		5,59,22,64,321					
	Bank			2,13,89,469						2,13,89,469					
	Debt Securities	not to be filled													
	Trade payables							16,353		16,353					
	Lease Liabilities							18,27,000		18,27,000					
	Provisions							8,16,47,055		8,16,47,055					
	Others			15,31,99,452	No	-	-	11,79,63,95,832		11,94,95,95,284					
	Total		3,46,59,34,698	5,78,68,53,242	-	-	11,87,98,86,240	2,26,646	21,13,29,00,827	-	-	-	-	-	
	Cover on Book Value		6.06												
	Cover on Market Value													6.06	
		Exclusive Security Cover Ratio				Pari-Passu Security Cover Ratio									

Notes

1. Investments are stated as per Ind As Financials where investment in shares of Asian Paints Limited are valued at fair Value.

2 Borrowings stated in Column C is Principal + interest accrued on Debentures and other adjustment in Book value as per Indian Accounting Standard is shown in column I



P. G. Dajee



SATTVA HOLDING AND TRADING PVT. LTD.

30th January 2023

BSE Limited
Corporate Relationship Department
Phiroze Jeejeebhoy Towers,
25th Floor, Dalal Street,
Fort, Mumbai - 400 001.

Script Code: 974097

Scrip ID: ZCSHATPL27

Dear Sir/ Madam,

Sub: Declaration regarding Auditor's Limited Review Report with unmodified opinion for the quarter and nine-months ended 31st December, 2022.

Dear Sir/ Madam,

Pursuant to Regulation 52(3) of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 ("Listing Regulations"), we hereby declare that M/s. Khandhar Mehta & Shah, Chartered Accountants (Firm Registration No. 125512W) and M/s. G.P. Kapadia & Co., Chartered Accountants (Firm Registration No. 104768W), Statutory Auditors of the Company have issued the Limited Review Report with unmodified opinion on the Unaudited Financial Results of the Company for the quarter and nine-months ended 31st December, 2022.

Kindly take the same on record.

Thanking You,

Yours truly,

For Sattva Holding and Trading Private Limited

Percy Dajee
CEO, CFO & Principal Officer