



SAR TELEVENTURE LIMITED

CIN: L45202UP2019PLC213062

Reg Off.: B-16, First Floor, Sector-2,
Noida-201301, Uttar Pradesh

Contact: +91-8587050050

Email id: info@sartelevventure.com

Website: www.sartelevventure.com

November 15, 2025

To,
The Secretary
National Stock Exchange of India Ltd
Exchange Plaza, 5th Floor, Plot No. C/1,
G Block, Bandra Kurla Complex, Bandra (E)
Mumbai-400 051

Symbol: NSE: SARTELE
ISIN: INE0PUC01020

Subject: Revised Outcome of Board Meeting dated Friday, November 14, 2025

Dear Sir/Madam,

This is in continuation to our intimation of Outcome of Board Meeting dated November 14, 2025, we are hereby submitting the Revised Board Meeting Outcome.

The revised outcome includes corrections to the EPS and Cash Flow Statement which were missing in earlier outcome due to clerical error. All the financial figures and statements remain unchanged in this revised outcome.

In compliance with Regulation 30 of the SEBI (LODR) Regulations, 2015, we wish to inform you that the Board of Directors at its Meeting held on November 14, 2025, have, inter-alia, approved the unaudited standalone and consolidated financial results of the Company for the half year ended September 30, 2025 and Mr. Pankaj Kumar Nagpal (DIN 08469672), Whole Time Director of the company is authorised to sign the same.

The copies of the unaudited standalone and consolidated financial results along with Limited Review Reports are enclosed herewith for your records. The results will be published in the newspapers in terms of Regulation 47 of the SEBI (LODR) Regulations, 2015 in due course and will also be placed on the website of the Company.

The meeting of the Board commenced at 4:00 P.M. and concluded at 11:00 P.M.

You are requested to take this revised outcome on record.

Yours faithfully,
For **SAR Televenture Limited**

Vandana Kaushik
Company Secretary
Encl.: As above

Independent Auditor's Limited Review Report on the Half-yearly Unaudited 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
SAR TELEVENTURE LIMITED

We have reviewed the accompanying statement of unaudited standalone financial results of SAR Televenture Limited ('the Company') for the half year ended September 30, 2025 ('the statement') attached herewith, being submitted by the Company pursuant to the requirements of Regulation 33 of SEBI (Listing obligations and disclosure requirements) Regulation, 2015, as amended ('the Listing Regulations').

This statement, which is the responsibility of the Company's Management and approved by the Company's Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in the Indian Accounting Standard 34 "Interim Financial Reporting" ("Ind AS 34"), prescribed under section 133 of the Companies Act, 2013 as amended, read with relevant rules issued thereunder and other accounting principles generally accepted in India. Our responsibility is to issue a report on the statement based on our review.

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 statements free of material misstatement. A review of interim financial information 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.

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 the aforesaid Indian Accounting Standards (“Ind AS”) specified under Section 133 of the Companies Act, 2013 as amended, read with relevant rules issued thereunder and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in terms of the listing regulations, including the manner in which it is to be disclosed, or that it contains any material misstatement.

We draw attention to Note 3 to the Statement of unaudited standalone financial results for half year ended September 30, 2025, which describes that the Group has prepared these standalone financial statements for the half year ended September 30, 2025, in accordance with the Indian Accounting Standards (Ind AS) notified under Section 133 of the Companies Act, 2013, read with the Companies (Indian Accounting Standards) Rules, 2015, as amended, and other relevant provisions of the Act. These are the Group’s first standalone financial statements prepared in accordance with Ind AS. Consequently, the figures for the comparative year ended March 31, 2025 (and the opening standalone balance sheet as at April 1, 2024) have been restated in accordance with Ind AS. Our opinion is not modified in respect of this matter.

For RAHEJA & CO.
Chartered Accountants
FRN: 022859N



Place: Noida
Date: 14/11/2025

CA JATIN RAHEJA
Partner
M. No. 513861
UDIN: 25513861BMJLOR5655



SAR TELEVENTURE LIMITED

CIN - L45202UP2019PLC213062

Reg. Office: B-16, First Floor, Sector 2, Noida, Uttar Pradesh 201301

STATEMENT OF STANDALONE UNAUDITED FINANCIAL RESULTS FOR THE HALF YEAR ENDED 30TH SEPTEMBER 2025

S. NO.	PARTICULARS	6 Months Ended on			Year Ended	
		30.09.2025	30.09.2024	31.03.2025	31.03.2025	31.03.2024
		(Unaudited)	(Unaudited)	(Audited)	(Audited)	(Audited)
1	Income from operations					
	(a) Revenue from operations	5,415.67	426.55	3,136.88	3,563.43	640.97
	(b) Other operating Income	-	-	-	-	-
	Total Revenue from operations [1(a)+1(b)]	5,415.67	426.55	3,136.88	3,563.43	640.97
2	Other Income	206.34	111.91	123.30	235.21	3.50
3	Total Income (1+2)	5,622.01	538.46	3,260.18	3,798.64	644.47
4	Expenses					
	a) Cost of material consumed	-	19.78	-	-	-
	b) Cost of Sale & Services	3,938.60	-	86.13	105.91	-
	c) Changes in inventories of finished goods, work in progress and stock in trade	(13.21)	-	(92.03)	(92.03)	-
	d) Employee benefits expense	131.10	34.68	116.23	150.91	76.77
	e) Finance cost	2.61	0.64	2.49	3.13	22.40
	f) Depreciation expense	431.42	120.68	117.80	238.48	122.24
	g) Other Expenses	359.56	183.97	2,403.12	2,587.09	276.02
	Total Expenses [4(a) to 4(g)]	4,850.08	359.74	2,633.74	2,993.49	497.43
5	Profit before exceptional and extraordinary items and tax (3-4)	771.93	178.72	626.44	805.15	147.04
6	Exceptional Items/ extraordinary items	-	-	-	-	-
7	Profit before taxes (5-6)	771.93	178.72	626.44	805.15	147.04
8	Tax Expense					
	Current Tax	110.08	45.32	(8.74)	36.58	32.88
	Deferred Tax	87.64	(8.69)	196.74	188.05	7.55
9	Total Tax Expense (8)	197.72	36.63	188.00	224.63	40.43
10	Profit for the period (7-9)	574.21	142.09	438.44	580.52	106.61
11	Other comprehensive income:					
	Items that will not be reclassified to profit & loss					
	Re-measurement gain/(losses) on defined benefit plans	-	-	-	-	-
	Income Tax Effect on above	-	-	-	-	-
	Total other Comprehensive income (11)	-	-	-	-	-
12	Total Comprehensive income for the period (10+11)	574.21	142.09	438.44	580.52	106.61
13	Paid-up equity share capital (Equity Share with Face value of Rs.2/- each)	942.15	742.85	942.15	942.15	300.00
14	Earnings per share [Face value of shares Rs.2 each] (not annualised)					
	a) Basic for Continuing Operations (in Rs.)	1.17	0.38	0.93	1.71	0.73
	b) Diluted for Continuing Operations (in Rs.)	1.17	0.38	0.90	1.68	0.73

See accompanying Notes to the Standalone Financial Results



STATEMENT OF STANDALONE ASSETS AND LIABILITIES AS ON

(Amount in INR Lakhs)

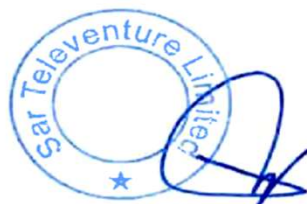
I ASSETS		As at 30th September, 2025	As at 31th March, 2025
		Unaudited	Audited
1	Non-current assets		
	a) Property, plant and equipment	12668.07	10874.92
	b) Capital Work in Progress	1825.23	1660.69
	c) Financial assets		
	(i) Investments	25708.73	24203.73
	(ii) Loans	2053.90	3362.00
	d) Other non-current assets	27630.32	35553.61
		69886.25	75654.95
2	Current assets		
	a) Inventories	105.24	92.03
	b) Financial assets		
	(i) Trade Receivables	7629.23	2956.60
	(ii) Cash and cash equivalents	48.52	1111.64
	(iii) Loans	40.70	-
	c) Current Tax Assets (net)	123.56	76.98
	d) Other current assets	8812.17	2468.88
		16759.42	6706.13
	TOTAL ASSETS	86645.67	82361.08
II EQUITY AND LIABILITIES		As at 30th September, 2025	As at 31th March, 2025
1	Equity		
	a) Equity Share capital	942.15	942.15
	b) Other Equity	79075.81	78501.58
2	Liabilities	80017.96	79443.73
i)	Non-current liabilities		
	a) Financial liabilities		
	(i) Other Financial Liabilities	24.81	0.00
	b) Deferred tax liabilities (Net)	279.78	192.14
	c) Other non-current liabilities	-	5.05
		304.59	197.19
ii)	Current liabilities		
	a) Financial liabilities		
	(i) Trade payables		
	-Total outstanding dues of micro enterprises and small enterprises	-	-
	-Total outstanding dues of creditors other than micro enterprises and small enterprises	5227.74	2133.92
	b) Other current liabilities	992.41	586.24
	c) Provisions	102.97	-
	d) Current tax liabilities (net)	-	-
		6323.12	2720.16
	TOTAL EQUITY AND LIABILITIES	86645.67	82361.08




STANDALONE STATEMENT OF CASH FLOWS		
		(Amount in INR Lakhs)
Particulars	For the period ended 30th September 2025	For the year ended 31 March 2025
Cash Flow From Operating Activities		
Net Profit before tax as per statement of profit & loss	771.95	805.15
Adjustments for:		
Depreciation and Amortisation Expenses	431.42	238.48
Finance Costs	2.61	3.13
Prior Period Adjustment	0.00	0.05
Operating profit before working capital changes	1205.97	1046.81
Changes in Operating Assets and Liabilities		
<i>Adjustments for (increase) / decrease in Operating Assets</i>		
(Increase) / decrease in Inventory	(13.21)	(92.03)
(Increase) / decrease in Trade Receivables	(4672.63)	(2849.62)
(Increase) / decrease in Other Current Assets	(6343.30)	(2161.33)
(Increase) / decrease in Loans	1267.40	(3362.00)
(Increase) / decrease in Other Non-current Assets	7923.29	(13685.94)
<i>Adjustments for increase / (decrease) in Operating Liabilities:</i>		
Increase / (decrease) in Trade Payables	3093.82	2133.55
Increase / (decrease) in Current Liabilities	379.37	403.87
Increase / (decrease) in Provisions	102.97	(60.73)
Cash generated from operations	2943.68	(18627.42)
Less: Direct Taxes Paid (Net of Refund)	(110.08)	(36.58)
Net cash inflow (outflow) from Operating Activities (A)	2833.60	(18664.00)
Cash Flow From Investing Activities		
Sale/ (Purchase) of Purchase of Property, Plant & Equipment	(2389.11)	(11808.54)
Sale/ (Purchase) of Investment	(1505.00)	(24120.96)
Net cash inflow (outflow) from Investing Activities (B)	(3894.11)	(35929.50)
Cash Flow From Financing Activities		
Net Proceeds from issue of shares/ securities premium	-	69114.55
Net Proceeds from issue of share warrants	-	4319.70
Net Proceeds from Other Financial Liabilities	-	(17787.41)
Interest Paid	(2.61)	(3.13)
Net cash inflow (outflow) from Financing Activities (C)	(2.61)	55643.71
Net increase/ (decrease) in Cash and bank balance (A+B+C)	(1063.12)	1050.21
Cash & Bank Balances at the Beginning of the financial year	1111.64	61.43
Cash & Bank Balances at the end of the financial year	48.52	1111.64

Notes:

1. The above cash flow statement has been prepared under the "Indirect method" as set out in the Ind AS-7 on "Statement of Cash Flows"
2. Previous years figures have been regrouped/rearranged/recast wherever necessary to confirm to this year's classification'



NOTES:	
1	The above unaudited financial results have been prepared in accordance with the recognition and measurement principles prescribed under the Indian Accounting Standards (Ind AS) notified under Section 133 of the Companies Act, 2013, as amended from time to time, and other accounting principles generally accepted in India. The financial results also comply with the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended, and are in conformity with the recognition and measurement principles laid down in the Indian Accounting Standards (Ind AS). 'These unaudited financial results of the Company for the half year ended September 30, 2025 have been approved by the Board of Directors at their meeting held on November 14, 2025 and have been subjected to limited review by the Statutory Auditors of the Company who have issued an unmodified conclusion on these unaudited financial results.
2	The Company has adopted Indian Accounting Standards (Ind.AS) effective from April 01, 2025. The results for half year ended September 30, 2024, and full year ended March 31, 2025 have been restated to be Ind AS compliant and have not been subjected to limited review or audit. However the management has exercised due diligence to ensure that the financial results provide a true and fair view of the Company's affairs.
3	The figures of the half year ended March 31, 2025 are balancing figures between Ind AS restated figures for the year ended March 31,2025 and the Ind AS restated figures of half year ended on September 30, 2024.
4	Previous Period/year figures have been regrouped and/ or rearranged, wherever necessary to make them comparable with the current period/year.
<div> <div> Place: Noida Date: 14-11-2025 </div> <div> For SAR TELEVENTURE LIMITED  Sd/- Pankaj Nagpal Director DIN: 8469672 </div> </div>	

Independent Auditor's Limited Review Report on the Half-yearly Unaudited Consolidated 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
SAR TELEVENTURE LIMITED

We have reviewed the accompanying statement of unaudited consolidated financial results of SAR Televenture Limited (the "Holding Company") and its Subsidiaries (the Holding Company and its subsidiaries together referred to as "the Group") for the half-year ended September 30, 2025 ('the statement') attached herewith, being submitted by the Holding Company pursuant to the requirements of Regulation 33 of the SEBI (Listing obligations and disclosure requirements) Regulation, 2015, as amended (the "Listing Regulations").

This statement, which is the responsibility of the Holding Company's Management and approved by the Holding Company's Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in the Indian Accounting Standard 34 "Interim Financial Reporting" ("Ind AS 34"), prescribed under section 133 of the Companies Act, 2013 as amended, read with relevant rules issued thereunder and other accounting principles generally accepted in India. Our responsibility is to issue a report on the statement based on our review.

We conducted our limited 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 statements free of material misstatement. A review of interim financial information 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.

We also performed procedures in accordance with the Circular issued by the Securities and Exchange Board of India under Regulation 33(8) of the Listing Regulations, to the extent applicable.

The statement includes the result of the parent and the following entities:

Subsidiaries:

- SAR Televentures F.Z.E
- Fusionnet Web Services Limited
- Parametrique Electronic Solutions Private Limited (Step down)

Based on our review conducted and procedures performed as stated in Paragraph 3 above and based on the consideration referred to in paragraph 6 below, 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 the applicable Indian Accounting Standards (“Ind AS”) as specified under Section 133 of the Companies Act, 2013, as amended, read with relevant rules issued thereunder and other recognized accounting practices and policies has not disclosed the information required to be disclosed in terms of regulation 33 of the listing regulations, including the manner in which it is to be disclosed, or that it contains any material misstatement.

The accompanying statement includes unaudited half-yearly financial results and other unaudited financial information in respect of three subsidiaries whose financial statement reflects total assets of Rs. 34190.10 Lakhs and total revenue of Rs. 23464.73 Lakhs for the half year ended 30th September, 2025, net profit after tax of Rs. 3052.04 Lakhs for the half year ended 30th September, 2025 and total comprehensive income of Rs. 3051.28 Lakhs for the half year ended 30th September, 2025 as considered in the statement which have been reviewed by other auditors. These unaudited half-yearly financial results/ statements and other financial information of the above subsidiaries have been furnished to us by the Management and our conclusion on the Statement, in so far as it relates to the affairs of the subsidiaries is based solely on the reports of such auditors and the procedures performed by us as stated in paragraph 3 above. Our Conclusion on the Statement is not modified in respect of above matter.


We draw attention to Note 3 to the Statement of unaudited Consolidated financial results for half year ended September 30, 2025, which describes that the Group has prepared these consolidated financial statements for the half year ended September 30, 2025, in accordance with the Indian Accounting Standards (Ind AS) notified under Section 133 of the Companies Act, 2013, read with the Companies (Indian Accounting Standards) Rules, 2015, as amended, and other relevant provisions of the Act. These are the Group's first consolidated financial statements prepared in accordance with Ind AS. Consequently, the figures for the comparative year ended March 31, 2025 (and the opening consolidated balance sheet as at April 1, 2024) have been restated in accordance with Ind AS. Our opinion is not modified in respect of this matter.

For RAHEJA & CO.
Chartered Accountants
FRN: 022859N



Place: Noida
Date: 14/11/2025

CA JATIN RAHEJA
Partner
M. No. 513861
UDIN: 25513861BMJLOS7224

<div>  <div> SAR TELEVENTURE LIMITED CIN - L45202UP2019PLC213062 Reg. Office: B-16, First Floor, Sector 2, Noida, Uttar Pradesh 201301 STATEMENT OF UNAUDITED CONSOLIDATED FINANCIAL RESULTS FOR THE HALF YEAR AND YEAR ENDED 30TH SEPTEMBER 2025 </div> </div>						
S. NO.	PARTICULARS	6 Months Ended on			Year Ended	
		30.09.2025	30.09.2024	31.03.2025	31.03.2025	31.03.2024
		(Unaudited)	(Unaudited)	(Audited)	(Audited)	(Audited)
1	Income from operations					
	(a) Revenue from operations	24,176.07	11,701.63	20,720.99	34,993.01	12,411.71
	(b) Other operating Income	-	-	-	-	-
	Total Revenue from operations [1(a)+1(b)]	24,176.07	11,701.63	20,720.99	34,993.01	12,411.71
2	Other Income	352.59	111.91	514.10	626.31	5.26
3	Total Income (1+2)	24,528.66	11,813.54	21,235.09	35,619.32	12,416.97
4	Expenses					
	a) Revenue Sharing Expenses	546.04	-	690.08	690.08	-
	b) Cost of sale of Services	17,396.25	9,571.94	12,922.31	23,333.59	9,968.37
	c) Purchase of stock in trade	-	-	15.26	105.91	-
	d) Changes in inventories of finished goods, work in progress and stock in trade	(13.21)	-	(92.03)	(92.03)	-
	e) Employee benefits expense	534.36	89.21	733.53	1,429.07	148.24
	f) Finance cost	10.75	0.64	10.59	13.78	22.40
	g) Depreciation expense	824.85	121.67	520.38	990.62	137.08
	h) Other Expenses	1,163.69	394.44	3,217.79	3,987.16	534.27
	Total Expenses [4(a) to 4(h)]	20,462.73	10,177.90	18,017.91	30,458.18	10,810.36
5	Profit before exceptional and extraordinary items and tax (3-4)	4,065.93	1,635.64	3,217.18	5,161.14	1,606.61
6	Exceptional Items/ extraordinary items	-	-	-	-	-
7	Profit before taxes (5-6)	4,065.93	1,635.64	3,217.18	5,161.14	1,606.61
8	Tax Expense					
	Current Tax	354.72	45.32	196.23	323.68	32.88
	Deferred Tax	84.94	(8.69)	169.25	147.37	7.57
9	Total Tax Expense (8)	439.66	36.63	365.48	471.05	40.45
10	Profit for the period (7-9)	3,626.27	1,599.01	2,851.70	4,690.09	1,566.16
11	Other comprehensive income:					
	Items that will not be reclassified to profit & loss					
	Re-measurement gain/(losses) on defined benefit plans	(1.03)	-	-	-	-
	Income Tax Effect on above	0.27	-	-	-	-
	Total other Comprehensive income (11)	(0.76)	-	-	-	-
12	Total Comprehensive income for the period (10+11)	3,625.51	1,599.01	2,851.70	4,690.09	1,566.16
	Profit for the year attributable to:					
	Owners of the Company	3,602.99	-	-	-	-
	Non Controlling Interests	23.28	-	-	-	-
	Other Comprehensive Income for the year attributable to:					
	Owners of the Company	(0.73)	-	-	-	-
	Non Controlling Interests	(0.03)	-	-	-	-
	Total Comprehensive Income for the year attributable to:					
	Owners of the Company	3,602.26	-	-	-	-
	Non Controlling Interests	23.25	-	-	-	-
13	Paid-up equity share capital (Equity Share with Face value of Rs.2/- each)	942.15	742.85	942.15	942.15	300.00
14	Earnings per share [Face value of shares Rs.2 each] (not annualised)					
	a) Basic for Continuing Operations (in Rs.)	7.42	4.31	6.05	13.85	16.12
	b) Diluted for Continuing Operations (in Rs.)	7.42	4.31	6.01	13.57	16.12

See accompanying Notes to the Consolidated Financial Results



SAR TELEVENTURE LIMITED		
Reg. Office: B16, First Floor, Sector-2 Noida, Gautam Buddha Nagar, Uttar Pradesh, India, 201301		
CIN - L45202UP2019PLC213062 Email Id: info@sartelevventure.com		
CONSOLIDATED STATEMENT OF ASSETS AND LIABILITIES AS ON		
		(Amount in Lakhs)
I ASSETS	As at 30th September, 2025	As at 31th March, 2025
1 Non-current assets		
a) Property, plant and equipment	16588.62	14053.90
b) Right to Use Asset	97.45	-
c) Capital Work in Progress	1825.23	1660.69
d) Intangible Assets	75.21	65.37
e) Goodwill	21801.47	20747.75
f) Financial assets		
(iii) Other Financial Assets	34.56	-
(iv) Deferred tax assets (Net)	-	48.55
g) Other non-current assets	33091.22	40218.62
	73513.76	76794.89
2 Current assets		
a) Inventories	649.94	1066.45
b) Financial assets		
(i) Trade Receivables	16979.11	7527.18
(ii) Cash and cash equivalents	1339.70	2273.26
(iii) Loans	40.70	-
c) Current Tax Assets (net)	186.36	76.98
d) Other current assets	12933.40	6983.37
	32129.21	17927.24
TOTAL ASSETS	105642.97	94722.13
II EQUITY AND LIABILITIES	As at 30th September, 2025	As at 31th March, 2025
1 Equity		
a) Equity Share capital	942.15	942.15
b) Other Equity	88039.47	84437.21
Equity attributable to owners of the parents	88981.62	85379.36
c) Non- controlling interest	2197.66	-
Total Equity	91179.28	85379.36
2 Liabilities		
i) Non-current liabilities		
a) Financial liabilities		
(i) Borrowings	126.82	115.13
(ia) Lease Liabilities	5.67	-
b) Provisions	87.46	-
c) Deferred tax liabilities (Net)	53.14	-
d) Other non-current liabilities	510.50	515.55
Total Non current liabilities	783.58	630.68
ii) Current liabilities		
a) Financial liabilities		
(i) Borrowings	108.20	731.92
(ia) Lease Liabilities	32.13	0.00
(ii) Trade payables		
-Total outstanding dues of micro enterprises and small enterprises	1.66	-
-Total outstanding dues of creditors other than micro enterprises and small enterprises	7828.71	4492.33
(iii) Other Financial liabilities	241.85	
b) Other current liabilities	4826.56	3057.35
c) Provisions	582.44	8.91
d) Current tax liabilities (net)	58.57	421.58
Total Current liabilities	13680.12	8712.09
TOTAL EQUITY AND LIABILITIES	105642.97	94722.13



CONSOLIDATED CASH FLOW STATEMENT AS AT 30TH SEPTEMBER 2025			
(Amount in Lakhs)			
Particulars		Figures as at the end of current reporting period	Figures as at the end of previous reporting Period
A.	Cash flow from Operating Activities		
	Net Profit before tax as per statement of profit & loss	4065.93	5161.14
	<u>Add/ (less): Adjustment for non- cash/ other items</u>		
	Depreciation	824.85	990.62
	Finance cost	10.75	13.78
	Prior Period Adjustments	-	0.05
	Operating profit before working capital changes	4901.54	6165.60
	<u>Adjustment for working capital</u>		
	(Increase)/ decrease in other non- current assets	7127.41	(18350.96)
	(Increase)/ decrease in Inventory	416.51	(647.24)
	(Increase)/ decrease in trade receivables	(9451.93)	(5376.54)
	(Increase)/ decrease in other current assets	(6059.41)	(4960.67)
	(Increase)/ decrease in other financial assets	(34.56)	-
	(Increase)/ decrease in loans	(40.70)	(1002.11)
	Increase/(decrease) in trade payables	3338.04	3066.42
	Increase/(decrease) in other liabilities	1401.14	3027.51
	Increase / (decrease) in other financial liabilities	295.65	366.43
	Increase/(decrease) in provisions	660.95	47.72
	Cash generated from operations	2554.64	(17663.84)
	Direct taxes paid	(354.72)	(323.68)
	Net Cash flow from Operating Activities (A)	2199.92	(17987.52)
B.	Cash flow from Investing Activities		
	Sale/ (Purchase) of Property, Plant & Equipment and	(3631.39)	(15937.73)
	Sale/ (Purchase) of Investment/ Goodwill	(1053.72)	(20747.75)
	Capital Cash flow (subsidiary)	2174.41	
	Net Cash flow from Investing Activities (B)	(2510.70)	(36685.48)
C.	Cash flow from Financing Activities		
	Net proceeds from issue of share capital		69114.55
	Net Proceeds from issue of share warrants		4319.70
	Net proceeds/ (repayment) of borrowings	(612.03)	(16940.36)
	Interest Paid	(10.75)	-13.78
	Net Cash flow from Financing Activities (C)	(622.78)	56480.11
Net cash flow during the year (A + B + C)		(933.56)	1807.11
Add: Opening cash and cash equivalents		2273.26	466.15
Closing cash and cash equivalents		1339.70	2273.26



NOTES:

1	The above unaudited consolidated financial results have been prepared in accordance with the recognition and measurement principles prescribed under the Indian Accounting Standards (Ind AS) notified under Section 133 of the Companies Act, 2013, as amended from time to time, and other accounting principles generally accepted in India. The financial results also comply with the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended, and are in conformity with the recognition and measurement principles laid down in the Indian Accounting Standards (Ind AS). These unaudited consolidated financial results of the Group for the half year ended September 30, 2025 have been approved by the Board of Directors at their meeting held on November 14, 2025 and have been subjected to limited review by the Statutory Auditors of the Company who have issued an unmodified conclusion on these unaudited consolidated financial results.
2	The Group has adopted Indian Accounting Standards (Ind AS) effective from April 01, 2025. The results for half year ended September 30, 2024, and full year ended March 31, 2025 have been restated to be Ind AS compliant and have not been subjected to limited review or audit. However the management of the company has exercised due diligence to ensure that the financial results provide a true and fair view of the Group's affairs.
3	The figures of the half year ended March 31, 2025 are balancing figures between Ind AS restated figures for the year ended March 31, 2025 and the Ind AS restated figures of half year ended on September 30, 2024.
4	Previous Period/year figures have been regrouped and/ or rearranged, wherever necessary to make them comparable with the current period/year.

For SAR TELEVENTURE LIMITED

Place: Noida
Date: 14-11-2025

Pankaj Nagpal
Director
DIN: 8469672