



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

May 28, 2026

The Manager, Listing
National Stock Exchange of India
Ltd. Exchange Plaza,
Bandra-Kurla Complex, Bandra (E)
Mumbai-400051

Symbol: NSE: SARTELE
ISIN: INE0PUC01020

Sub: Outcome of Board Meeting held on May 28, 2026

Ref: Regulations 30, 33, 42 and other applicable provisions of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (“Listing Regulations”)

Dear Sir/ Madam,

This is to inform you that the Board of Directors of the Company at their meeting held today, May 28, 2026, inter-alia considered and:

1. Approved the Audited (Standalone & Consolidated) Financial Results for the half and financial year ended March 31, 2026 and Audited (Standalone & Consolidated) Financial Statements for the financial year ended March 31, 2026. Auditors’ Reports with unmodified opinion thereon have been noted by the Board of Directors.

The copies of the Audited Standalone and Consolidated Financial Results along with Reports of the Statutory Auditors are enclosed herewith.

A declaration pursuant to Regulation 33(3)(d) of the Listing Regulations, regarding unmodified opinion of the Statutory Auditors on the financial results for the financial year ended March 31, 2026 is also enclosed herewith.

2. Based on the recommendation of Audit Committee, approved the appointment of M/s Goyal Mittal & Associates LLP, Chartered Accountants, as the Internal Auditor of the Company.

The disclosure with respect to the above appointment, as required under Regulation 30 of the Listing Regulations read with SEBI Master Circular No. SEBI Circular HO/49/14/14(7)2025-CFD-POD2/I/3762/2026 dated January 30, 2026, is enclosed herewith.



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The Board Meeting commenced at 4:00 P.M. (IST) and concluded at 5:15 P.M. (IST).

The Outcome of the Board meeting will be uploaded on the website of the Company in due course.

We request you to please take the same on record.

Thanking You,
Yours Faithfully,

For SAR Televenture Limited

Mayank Jain
Mayank Jain
(Company Secretary & Compliance Officer)
M. No. A26620





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May 28, 2026

The Manager, Listing
National Stock Exchange of India
Ltd. Exchange Plaza,
Bandra-Kurla Complex, Bandra (E)
Mumbai-400051

Symbol: NSE: SARTELE
ISIN: INE0PUC01020

Sub: Declaration pursuant to Regulation 33(3)(d) of the SEBI (Listing Obligation and Disclosure Requirements) Regulations 2015

Dear Sir/Madam,

Pursuant to Regulation 33(3)(d) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, we hereby confirm that the Audit Reports issued by M/s Raheja & Co. LLP, Statutory Auditors of the Company, on the Audited Standalone and Consolidated Financial Results for the half and financial year ended March 31, 2026 are with unmodified opinion.

We request you to please take the same on record.

Thanking You,
Yours Faithfully
For SAR Televeturc Limited

SAR TELEVENTURE LIMITED


Vikas Tandon Director/Authorised Signatory
Chief Financial Officer

**SAR TELEVENTURE LIMITED****CIN: L45202UP2019PLC213062**Reg Off.: B-16, First Floor, Sector-2,
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Email id: info@sarteleveturc.comWebsite: www.sarteleveturc.com

Disclosure as per Regulation 30 of Listing Regulations read with SEBI Circular no. HO/49/14/14(7)2025-CFD-POD2/I/3762/2026 dated January 30, 2026

Detail with respect to appointment of Internal Auditors

Particulars	Details
Reason for Change viz. appointment/ re appointment, resignation, removal, death or otherwise	Appointment of M/s Goyal Mittal & Associates LLP (Chartered Accountants) as Internal Auditor
Date of Appointment/ Reappointment & term of appointment/ re-appointment	w.e.f. May 28, 2026
Brief profile	M/s Goyal Mittal & Associates LLP (Chartered Accountants) is engaged in providing professional services in the areas of Audit, Investigation, Due Diligence, Accounting Outsourcing, Direct and Indirect Taxation, Management Consultancy and Fixed Asset Verification. The firm has experience in serving clients across diverse sectors and provides financial and compliance-related advisory services.
Disclosure of relationships between directors (in case of appointment of a director)	Not applicable

Independent Auditor's Report on the Standalone Financial results for the year ended March, 2026 of the Company Pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (as amended)

To,
SAR Televenture Limited
B-16, First Floor, Sector-2
Noida, Gautam Buddha Nagar
Uttar Pradesh-201301

We have audited the accompanying financial results for the half year and year ended March, 2026 ("the Statement") of **SAR Televenture Limited**, 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, the statement:

- are presented in accordance with the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 and
- gives a true and fair view in conformity with the applicable Indian Accounting Standards ("Ind AS") specified u/s 133 of the Companies Act, 2013 ("the act"), read with the Companies (Indian Accounting Standards) 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 half year and year ended March, 2026.

Basis for Opinion

We conducted our audit in accordance with the Standards on Auditing ("SA"s) 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 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 ("ICAI") together with the ethical requirements that are relevant to our audit of the Financial Results for the half year and year ended March 31, 2026 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 ICAI's Code of Ethics. We believe that the audit evidence obtained by us is sufficient and appropriate to provide a basis for our audit opinion.



Management's Responsibilities for the Financial Results

This Statement, which includes the results is the responsibility of the Company's Board of Directors, and has been approved by them for the issuance. This responsibility includes preparation and presentation of the Financial Results for the half year and year ended March 31, 2026 that give a true and fair view of the net profit and other comprehensive income and other financial information in accordance with the recognition and measurement principles laid down in Ind AS, prescribed under Section 133 of the Act, read with 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 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 the 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 Financial Results that give a true and fair view and is free from material misstatement, whether due to fraud or error.

In preparing the Financial Results, the Board of Directors is 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 is also responsible for overseeing the financial reporting process of the Company.

Auditor's Responsibilities for the Audit of the Financial Results

Our objectives are to obtain reasonable assurance about whether the 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 this Financial Results.

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

- Identify and assess the risks of material misstatement of the 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 financial controls 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 such controls.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates made by the Board of Directors.
- Evaluate the appropriateness and reasonableness of disclosures made by the Board of Directors in terms of the requirements specified under Regulation 33 of the Listing Regulations.
- 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 ability of the Company 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 Financial Results, including the disclosures, and whether the Financial Results represent the underlying transactions and events in a manner that achieves fair presentation.
- Obtain sufficient appropriate audit evidence regarding the Financial Results of the Company to express an opinion on the Financial Results.

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 statement includes the Standalone Financial Results for half year ended 31st March, 2026, being the balancing figures between the audited figures in respect of the full financial year ended 31st March, 2026 and the published unaudited year to date figures upto the half year ended 30th September, 2025, which were subject to limited review by us.

FOR RAHEJA & CO LLP
Chartered Accountants
Firm Reg No: 822300/N/500495

CA. POOJA RAHEJA
Designated Partner
M. No: 513861
UDIN:26513861HRGEDB1410

Date: 28.05.2026

Place: Gurgaon

SAR TELEVENTURE LIMITED (Formerly named as SAR TELEVENTURE PRIVATE LIMITED)
Standalone Balance Sheet as at 31 March 2026
(Amounts in INR lakhs, unless otherwise stated)

	As at 31 March 2026	As at 31 March 2025
Assets		
Non-current assets		
Property, plant and equipment	24,437.83	10,874.92
Capital work-in-progress	-	1,660.69
Financial assets		
(i) Investments	25,703.73	24,203.73
(ii) Loans	7,286.11	3,362.00
(ii) Other financial assets	45.31	34.40
Other non-current assets	15,384.20	35,626.78
Total non-current assets	72,857.18	75,762.52
Current assets		
Inventories	228.28	92.03
Financial assets		
(i) Investments	-	-
(i) Trade receivables	6,873.47	2,956.60
(ii) Cash and cash equivalents	92.63	1,106.64
(iii) Bank balances other than (ii) above	55.00	5.00
(iv) Loans		
(iv) Other financial assets	406.75	17.20
Current Tax Assets (net)	153.73	76.98
Other current assets	5,278.60	2,344.12
Total current assets	13,088.46	6,598.57
Total assets	85,945.64	82,361.09
Equity and liabilities		
Equity		
Equity share capital	990.95	942.15
Other equity	80,609.13	78,501.58
Total equity	81,600.08	79,443.73
Liabilities		
Non-current liabilities		
Financial liabilities		
(i) Borrowings	-	-
(iii) Other financial liabilities	17.19	5.05
Provisions	38.04	-
Deferred tax liabilities (net)	470.12	192.14
Total non-current liabilities	525.35	197.19
Current liabilities		
Financial liabilities		
(i) Borrowings	-	-
(iii) Trade payables		
(a) Total outstanding dues of micro enterprise and small enterprises	101.56	124.75
(b) Total outstanding dues of creditors other than micro enterprises and small enterprises	3,144.77	2,009.17
(iv) Other financial liabilities	98.99	91.28
Other current liabilities	471.84	494.97
Provisions	3.05	-
Total current liabilities	3,820.21	2,720.17
Total liabilities	4,345.56	2,917.36
Total equity and liabilities	85,945.64	82,361.09



For and on behalf of the Board of Directors of
SAR TELEVENTURE LIMITED

Director/Authorised Signatory

Pankaj Kumar Nagpal
Managing Director
DIN: 08469672

SAR TELEVENTURE LIMITED (Formerly named as SAR TELEVENTURE PRIVATE LIMITED)
Statement of Audited Standalone Financial Results for the half-year and year ended 31 March 2026 ("Statement")
(Amounts in INR lakhs, unless otherwise stated)

Particulars	Half-year ended			Year ended	
	31 March 2026	30 September 2025	31 March 2025	31 March 2026	31 March 2025
	Audited	Unaudited	Audited	Audited	Audited
Income					
Revenue from operations	6,201.10	5,415.67	3,136.88	11,616.77	3,563.43
Other income	212.33	206.34	123.30	418.67	235.21
Total Income	6,413.43	5,622.01	3,260.18	12,035.44	3,798.64
Expenses					
Cost of sale of Services	4,125.15	3,938.60	86.13	8,063.75	2,224.55
Changes in inventories of finished goods, work in progress and stock-in-trade	(123.04)	(13.21)	(92.03)	(136.25)	(92.03)
Employee benefits expense	188.73	131.10	116.23	319.83	179.76
Other expenses	953.58	359.56	2,403.12	1,313.14	439.59
Total expenses	5,144.42	4,416.05	2,513.45	9,560.47	2,751.87
Earnings before finance cost, depreciation, amortisation and tax (EBITDA)	1,269.01	1,205.96	746.73	2,474.97	1,046.77
Finance costs	0.18	2.61	2.49	2.79	3.13
Depreciation and amortisation expense	446.28	431.42	117.80	877.70	238.48
Profit before exceptional items and tax for the period/year	822.55	771.93	626.44	1,594.48	805.15
Exceptional items	-	-	-	-	-
Profit before tax for the period/year	822.55	771.93	626.44	1,594.48	805.15
Tax expense					
Current tax	29.97	110.08	(8.74)	140.05	36.58
Deferred tax	190.35	87.64	196.74	277.99	188.05
Total tax expense	220.32	197.72	188.00	418.04	224.63
Profit for the period/year	602.23	574.21	438.44	1,176.44	580.52
Other comprehensive income (OCI)					
Items that will not be reclassified subsequently to profit or loss:					
Remeasurement of net defined benefit liability	-	-	-	-	-
Fair value changes on equity investments through OCI	-	-	-	-	-
Income tax relating to above item	-	-	-	-	-
Other comprehensive income/(loss) for the period/year	-	-	-	-	-
Total comprehensive Income for the period/year	602.23	574.21	438.44	1,176.44	580.52
Paid-up equity share capital (face value of INR 2 per share)	990.95	942.15	942.15	990.95	942.15
Other equity				80,609.13	78,501.58
Earnings/(Loss) per equity share (EPS) (face value of INR 2 per share)* :					
(i) Basic	1.26	1.17	0.93	2.47	1.71
(ii) Diluted	1.23	1.17	0.90	2.40	1.62

* EPS is not annualised for the half-year ended 31 March 2026, 31 March 2025 and 30 September 2025.



For and on behalf of the Board of Directors of
SAR TELEVENTURE LIMITED

SAR TELEVENTURE LIMITED

Pankaj Kumar Nagpal
Managing Director
DIN: 08469672

Director/Authorised Signatory

SAR TELEVENTURE LIMITED (Formerly named as SAR TELEVENTURE PRIVATE LIMITED)
Standalone Statement of Cash Flows For the year ended 31 March 2026
(Amounts in INR lakhs, unless otherwise stated)

Particulars	For the year ended 31 March 2026	For the year ended 31 March 2025
Cash flow from operating activities		
Profit/(Loss) before tax	1,594.48	805.15
<i>Adjustments for:</i>		
Depreciation of property, plant and equipment	877.70	238.48
Finance costs	2.79	3.13
Prior Period Adjustments	-	0.07
Liabilities / provisions no longer required written back	-	-
Operating profit/(loss) before working capital changes	2,474.95	1,046.82
Working capital adjustments :		
(Increase)/ Decrease in Trade receivables	(3,916.87)	(2,849.62)
(Increase)/ Decrease in Other financial assets	(400.46)	(51.60)
(Increase)/ Decrease in Other assets	17,308.07	(15,801.65)
(Increase)/ Decrease in Loans	(3,924.11)	(3,362.00)
(Increase)/ Decrease in Inventories	(136.25)	(92.03)
Increase/ (Decrease) in Other financial liabilities	19.85	(76.92)
Increase/ (Decrease) in Trade payables	1,112.41	2,133.54
(Decrease) in Other liabilities	(23.13)	494.97
Increase in Provisions	41.09	-
Cash used in operating activities	12,555.58	(18,558.49)
Income tax (paid)/refund, net	(216.80)	(94.71)
Net cash used in operating activities (A)	12,338.78	(18,653.20)
Cash flow from investing activities		
Purchase of property, plant and equipment	(14,440.60)	(10,158.66)
Increase/ (Decrease) in Capital work-in-progress	1,660.69	(1,660.69)
Investment in subsidiaries	(1,500.00)	(24,120.96)
Investments in bank deposits	(50.00)	(5.00)
Net cash generated from/(used in) investing activities (B)	(14,329.91)	(35,945.31)
Cash flow from financing activities		
Proceeds from issue of equity shares	5,904.80	69,114.55
Proceeds received against share warrants	(1,476.20)	4,319.70
Transaction cost on Issue of shared	(3,448.69)	-
Repayment of borrowings	-	(17,787.41)
Interest and other borrowing cost	(2.79)	(3.13)
Net cash generated from financing activities (C)	977.12	55,643.72
Net increase in cash and cash equivalents (A+B+C)	(1,014.01)	1,045.21
Cash and cash equivalents at the beginning of the year	1,106.64	61.43
Cash and cash equivalents at the end of the year	92.63	1,106.64
Cash and cash equivalents as per above comprises of following :		
Cash and cash equivalents	92.63	1,106.64
Less: Bank overdraft	0.00	0.00
Cash balance for the purposes of Standalone Statement of Cash Flows	92.63	1,106.64

1. The above statement of cash flow from operating activities has been prepared under the "Indirect method" as set out in IND AS-7 "Statement of cash flows".



For and on behalf of the Board of Directors of
SAR TELEVENTURE LIMITED
SAR TELEVENTURE LIMITED

Pankaj Kumar Nagpal
Managing Director / **Director/Authorised Signatory**
DTN: 08469672

SAR TELEVENTURE LIMITED (Formerly named as SAR TELEVENTURE PRIVATE LIMITED)
Notes to the Audited Standalone Financial Results
(Amounts in INR lakhs, unless otherwise stated)

1. These standalone financial results of SAR TELEVENTURE LIMITED ("the Company") has been prepared in accordance with Indian Accounting Standards ('Ind AS') prescribed under Section 133 of the Companies Act, 2013 along with the relevant rules issued thereunder and other accounting principles generally accepted in India and in terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended ("Listing Regulations").

2. The above standalone results were reviewed and recommended by the Audit Committee and approved by the Board of Directors at their meeting held on 28 May 2026. The statutory auditors have carried out an audit of the standalone results of the Half-year and year ended 31 March 2026.

3. The Company has adopted Indian Accounting Standards (Ind.AS) effective from April 01, 2025. The results for half year ended 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.

4. The figures for the half year ended 31 March 2026 are the balancing figures between audited figures in respect of the full financial year and the published unaudited year to date figures up to the first half year of the financial year which were subject to limited review.

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.

5. Previous Period/year figures have been regrouped and/ or rearranged, wherever necessary to make them comparable with the current period/year.

6. The Company operates in a single operating segment only which is Telecom. Hence, no separate disclosure is required for segments.

7. The standalone financial results for the half year ended and year ended 31 March 2026 are also being made available on the Stock Exchange websites www.nseindia.com and on the Company's website: www.sarteventure.com.



Place: Noida
Date: 28 May, 2026

For and on behalf of the Board of Directors of
SAR TELEVENTURE LIMITED

A handwritten signature in blue ink, appearing to be 'Pankaj Kumar Nagpal', written over a faint blue watermark of the company name.

Director/Authorised Signatory

Pankaj Kumar Nagpal
Managing Director
DIN: 08469672

Independent Auditor's Report on Consolidated Financial Results of M/s SAR Televenture Limited ("the company") for the year ended March 31, 2026 pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended:

To,
SAR Televenture Limited
B-16, First Floor, Sector-2
Noida, Gautam Buddha Nagar
Uttar Pradesh-201301

We have audited the accompanying statement of 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 year ended March 31, 2026 ('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").

Attention is drawn to the fact that the consolidated figures for the corresponding half year ended September 30, 2025 and the corresponding period from 01/04/2025 to 30/09/2025, as reported in these financial results have been approved by the holding company's Board of Directors, but have not been subjected to audit.

In our opinion and to the best of our information and according to the explanations given to us, and based on the consideration of the reports of the other auditors on separate financial statements/ financial information of subsidiaries, the Statement:

a. includes the results of the following entities:

Subsidiaries:

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

b. is presented in accordance with the requirements of Regulation 33 of the Listing Regulations, as amended; and

c. gives a true and fair view, in conformity with the applicable Indian accounting standards, and other accounting principles generally accepted in India, of consolidated net profit and other comprehensive income and other financial information of the Group for the half year ended 31st March, 2026 and for the year ended March 31, 2026.



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 Consolidated Financial Results* section of our report.

We are independent of the Group, 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 Companies Act, 2013 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 obtained by us and other auditors in terms of their reports referred to in "Other Matter" paragraph below, is sufficient and appropriate to provide a basis for our opinion on the consolidated financial results.

Management's Responsibilities for the Consolidated Financial Results

These consolidated financial results have been prepared on the basis of the consolidated financial statements.

The Holding Company's Board of Directors are responsible for the preparation and presentation of these consolidated financial results that give a true and fair view of the net profit and other comprehensive income and other financial information of the Group in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34, 'Interim Financial Reporting' prescribed under Section 133 of the Act read with relevant rules issued thereunder and other accounting principles generally accepted in India and in compliance with Regulation 33 of the Listing Regulations. The respective Board of Directors of the companies included in the Group are responsible for maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding of the assets of the Group 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 the design, implementation and maintenance of adequate internal financial controls, that were operating effectively for ensuring accuracy and completeness of the accounting records, relevant to the preparation and presentation of the consolidated financial results 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 consolidated financial results by the Directors of the Holding Company, as aforesaid.

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

The respective Board of Directors of the companies included in the Group are responsible for overseeing the financial reporting process of the Group.



Auditor's Responsibilities for the Audit of the Consolidated Financial Results

Our objectives are to obtain reasonable assurance about whether the consolidated 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 consolidated 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 consolidated 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 ability of the Group 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 consolidated 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 Group to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the consolidated financial results, including the disclosures, and whether the consolidated financial results represent the underlying transactions and events in a manner that achieves fair presentation.
- Obtain sufficient appropriate audit evidence regarding the financial results/financial information of the entities within the to express an opinion on the consolidated Financial Results. We are responsible for the direction, supervision and performance of the audit of financial information of the Holding Company included in the consolidated financial results of which we are the independent auditor. For the other entities/subsidiaries included in the consolidated Financial Results, which have been audited by other auditors, such other auditors remain responsible for the direction, supervision, and performance of the audits carried out by them. We remain solely responsible for our audit opinion.



We communicate with those charged with governance of the Holding Company and such other entities included in the consolidated financial results of which we are the independent auditors 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.

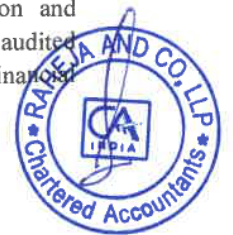
We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards.

We also performed procedures in accordance with the circular issued by the SEBI under Regulation 33(8) of the Listing Regulations, as amended, to the extent applicable.

Other Matters

The consolidated Financial Results include the audited Financial Results of M/s Fussionet Web Services Limited (formerly known as Fussionet Web Services Private Limited), M/s Paramterique Electronic Solutions Private Limited (Step Down Subsidiary) and M/s SAR Televentures FZE, subsidiaries, whose audited Financial Statements reflect Group's share of total assets of Rs. 24396.60 Lakhs as at 110723.96 Lakhs, Group's share of total revenue of Rs. 28035.23 Lakhs and Rs. 52211.30 Lakhs and Group's share of total net profit after tax of Rs. 3622.40 lakhs and Rs. 7248.67 Lakhs for the half year ended March 31, 2026 and for the period from 01/04/2025 to 31/03/2026 respectively, as considered in the consolidated Financial Results, which have been audited by their respective independent auditors. The independent auditors' reports on audited financial statements of these entities have been furnished to us and our opinion on the consolidated Financial Results, in so far as it relates to the amounts and disclosures included in respect of these entities, is based solely on the report of such auditors and the procedures performed by us are as stated in paragraph above.

The consolidated Financial Results include the audited Financial Results of M/s Fussionet Web Services Limited (formerly known as Fussionet Web Services Private Limited), M/s Paramterique Electronic Solutions Private Limited (Step Down Subsidiary) and M/s SAR Televentures FZE, subsidiaries, whose audited Financial Statements reflect Group's share of total assets of Rs. 24396.60 Lakhs as at 110723.96 Lakhs, Group's share of total revenue of Rs. 28035.23 Lakhs and Rs. 52211.30 Lakhs and Group's share of total net profit after tax of Rs. 3622.40 lakhs and Rs. 7248.67 Lakhs for the half year ended March 31, 2026 and for the period from 01/04/2025 to 31/03/2026 respectively, as considered in the consolidated Financial Results. These audited Financial Statements have been furnished to us by the Board of Directors and our opinion on the consolidated Financial Results, in so far as it relates to the amounts and disclosures included in respect of these subsidiaries is based solely on such audited Financial Statements. In our opinion and according to the information and explanations provided to us by the Management and the Board of Directors, the aforesaid audited financial statements have been considered for the purpose of preparation of the consolidated financial statements of the Group.



Our opinion on the consolidated Financial Results is not modified in respect of the above matters with respect to our reliance on the work done and the reports of the other auditors and the Financial Results/financial information certified by the Board of Directors.

FOR RAHEJA & CO LLP
Chartered Accountants
Firm Reg No: 022859N/N500495



CA. JATIN RAHEJA
Designated Partner
M. No: 513861

Date: 28.05.2026
Place: Gurgaon
UDIN: 26513861BFMWYA4222

SAR TELEVENTURE LIMITED (Formerly named as SAR TELEVENTURE PRIVATE LIMITED)
Consolidated Balance Sheet as at 31 March 2026
(Amounts in INR lakhs, unless otherwise stated)

	As at 31 March 2026	As at 31 March 2025
Assets		
Non-current assets		
Property, plant and equipment	29,976.64	14,053.90
Right of Use Assets	16.86	-
Capital work-in-progress	13.18	1,660.69
Intangible assets	75.37	65.37
Goodwill	21,801.47	20,747.75
Financial assets		
(i) Investments	-	-
(ii) Loans	108.65	-
(ii) Other financial assets	118.24	419.78
Deferred tax assets (net)	-	48.55
Other non-current assets	22,352.02	39,906.40
Total non-current assets	74,462.43	76,902.45
Current assets		
Inventories	2979.58	1066.45
Financial assets		
(i) Investments	-	-
(i) Trade receivables	16,481.31	7,527.18
(ii) Cash and cash equivalents	1,232.92	1,623.72
(iii) Bank balances other than (ii) above	269.85	649.48
(iv) Loans	1,594.09	1,002.11
(iv) Other financial assets	703.81	340.09
Current Tax Assets (net)	-	-
Other current assets	12,999.97	5,461.32
Total current assets	36,261.53	17,670.35
Total assets	1,10,723.96	94,572.79
Equity and liabilities		
Equity		
Equity share capital	990.95	942.15
Other equity	94,406.73	84,437.21
Equity attributable to owners of the parent	95,397.68	85,379.36
Non-controlling interests	2,241.74	-
Total Equity	97,639.42	85,379.36
Liabilities		
Non-current liabilities		
Financial liabilities		
(i) Borrowings	113.83	115.13
(ii) Lease Liabilities	-	-
(iii) Other financial liabilities	17.19	5.05
Provisions	119.43	8.91
Deferred tax liabilities (net)	270.28	-
Other non-current liabilities	510.50	510.50
Total non-current liabilities	1,031.23	639.59
Current liabilities		
Financial liabilities		
(i) Borrowings	30.30	731.92
(ii) Lease Liabilities	22.21	-
(iii) Trade payables		
(a) Total outstanding dues of micro enterprise and small enterprises	105.54	3.53
(b) Total outstanding dues of creditors other than micro enterprises and small enterprises	8,348.10	4,504.26
(iv) Other financial liabilities	362.79	1,368.91
Other current liabilities	2,781.23	1,770.88
Provisions	12.97	-
Current Tax Liabilities (Net)	390.17	174.34
Total current liabilities	12,053.31	8,553.84
Total liabilities	13,084.54	9,193.44
Total equity and liabilities	1,10,723.96	94,572.79



For and on behalf of the Board of Directors of
SAR TELEVENTURE LIMITED

SAR TELEVENTURE LIMITED

Pankaj Kumar Nagpal
Managing Director
DIN: 08469672 **Director/Authorised Signatory**

SAR TELEVENTURE LIMITED (Formerly named as SAR TELEVENTURE PRIVATE LIMITED)
Statement of Audited Consolidated Financial Results for the half-year and year ended 31 March 2026 ("Statement")
(Amounts in INR lakhs, unless otherwise stated)

Particulars	Half-year ended			Year ended	
	31 March 2026	30 September 2025	31 March 2025	31 March 2026	31 March 2025
	Audited	Unaudited	Audited	Audited	Audited
Income					
Revenue from operations	28,035.23	24,176.07	20,720.99	52,211.30	34,993.01
Other income	339.40	352.59	514.10	691.99	626.31
Total Income	28,374.63	24,528.66	21,235.09	52,903.29	35,619.32
Expenses					
Revenue Sharing Expenses	537.20	546.04	690.08	1,083.24	747.84
Cost of sale of Services	19,755.66	17,396.25	12,937.57	37,151.91	25,558.14
Changes in inventories of finished goods, work in progress and stock-in-trade	(123.04)	(13.21)	(92.03)	(136.25)	(92.03)
Employee benefits expense	1,233.71	534.36	733.53	1,768.07	1,454.63
Other expenses	1,897.87	1,163.69	3,217.79	3,061.56	1,785.18
Total expenses	23,301.40	19,627.13	17,486.94	42,928.53	29,453.77
Earnings before finance cost, depreciation, amortisation and tax (EBITDA)	5,073.23	4,901.53	3,748.15	9,974.76	6,165.55
Finance costs	22.09	10.75	10.59	32.84	13.78
Depreciation and amortisation expense	1,012.04	824.85	520.38	1,836.89	990.62
Profit before exceptional items and tax for	4,039.10	4,065.93	3,217.18	8,105.03	5,161.14
Exceptional items	-	-	-	-	-
Profit before tax for the period/year	4,039.10	4,065.93	3,217.18	8,105.03	5,161.14
Tax expense					
Current tax	200.69	354.72	196.23	555.41	323.68
Deferred tax	216.01	84.94	169.25	300.95	147.37
Total tax expense	416.70	439.66	365.48	856.36	471.05
Profit for the period/year	3,622.40	3,626.27	2,851.70	7,248.67	4,690.09
Other comprehensive income (OCI)					
Items that will be reclassified subsequently					
Exchange differences in translating the financial statements of a foreign operation	1,852.11	-	-	1,852.11	-
Items that will not be reclassified subsequently to profit or loss:					
Remeasurement of net defined benefit liability	7.26	(1.03)	-	6.23	-
Fair value changes on equity investments	-	-	-	-	-
Income tax relating to above item	(1.89)	0.27	-	(1.62)	-
Other comprehensive income/(loss) for the	1,857.48	(0.76)	-	1,856.72	-
Total comprehensive Income for the period/year	5,479.88	3,625.51	2,851.70	9,105.39	4,690.09
Profit for the year attributable to:					
Owners of the company'	3,578.70	3,602.99	2,851.70	7,181.69	4,690.09
Non Controlling Interest	43.70	23.28	-	66.98	-
Other Comprehensive income for the period attributable to:					
Owners of the company'	1,857.09	(0.73)	-	1,856.36	-
Non Controlling Interest	0.38	(0.03)	-	0.35	-
Total Comprehensive income for the period attributable to:					
Owners of the company'	5,435.79	3,602.26	2,851.70	9,038.05	4,690.09
Non Controlling Interest	44.09	23.25	-	67.34	-
Paid-up equity share capital (face value of INR 2 per share)	990.95	942.15	942.15	990.95	942.15
Other equity				94,406.73	84,437.21
Earnings/(Loss) per equity share (EPS) (face value of INR 2 per share)* :					
(i) Basic	7.60	7.42	6.05	15.20	13.85
(ii) Diluted	7.39	7.42	6.01	14.78	13.05

* EPS is not annualised for the half-year ended 31 March 2026, 31 March 2025 and 30 September 2025.



For and on behalf of the Board of Directors of
SAR TELEVENTURE LIMITED

Pankaj Kumar Nagpal
Managing Director/Authorised Signatory
DIN: 08469672

SAR TELEVENTURE LIMITED (Formerly named as SAR TELEVENTURE PRIVATE LIMITED)
Consolidated Statement of Cash Flows For the year ended 31 March 2026
(Amounts in INR lakhs, unless otherwise stated)

Particulars	For the year ended 31 March 2026	For the year ended 31 March 2025
Cash flow from operating activities		
Profit/(Loss) before tax	8,105.03	5,161.14
Adjustments for:		
Depreciation of property, plant and equipment	1,788.74	951.69
Amortisation of intangible assets (refer note 6)	22.92	38.93
Amortisation of Right of use Assets	25.22	-
Finance costs	29.81	13.78
Interest and finance charges on lease liabilities	3.04	-
Prior Period Adjustments	-	0.05
Liabilities / provisions no longer required written back	0.07	-
Operating profit/(loss) before working capital changes	9,974.83	6,165.60
Working capital adjustments :		
(Increase)/ Decrease in Trade receivables	(8,954.13)	(5,376.54)
(Increase)/ Decrease in Other financial assets	(62.17)	-
(Increase)/ Decrease in Other assets	10,009.40	(23,311.68)
(Increase)/ Decrease in Loans	(700.64)	(1,002.11)
(Increase)/ Decrease in Inventories	(1,913.13)	(647.24)
Increase/ (Decrease) in Other financial liabilities	(993.99)	366.43
Increase/ (Decrease) in Trade payables	3,945.78	3,066.42
(Decrease) in Other liabilities	1,010.35	3,027.51
Increase in Provisions	129.72	47.72
Cash used in operating activities	12,446.03	(17,663.89)
Income tax (paid)/refund, net	(339.57)	(323.68)
Net cash used in operating activities (A)	12,106.46	(17,987.57)
Cash flow from investing activities		
Purchase of property, plant and equipment	(17,711.47)	(14,277.04)
Increase/ (Decrease) in Capital work-in-progress	1,647.51	(1,660.69)
Increase/ (Decrease) in Intangible assets	(32.92)	-
Sale/(Purchase) of Investment/Goodwill	(1,053.72)	(20,747.75)
Investments in bank deposits	379.63	(649.48)
Net cash generated from/(used in) investing activities (B)	(16,770.97)	(37,334.96)
Cash flow from financing activities		
Proceeds from issue of equity shares	5,904.80	69,114.55
Proceeds received/(adjust) against share warrants	(1,476.20)	4,319.70
Transaction cost on Issue of shared	(3,448.69)	-
Proceeds from sale of shares to non-controlling interest by a subsidiary	2,174.41	-
Proceeds/ (Repayment) of borrowings	(702.91)	(16,940.36)
Interest and other borrowing cost	(29.81)	(13.78)
Net cash generated from financing activities (C)	2,421.60	56,480.11
Net increase in cash and cash equivalents (A+B+C)	(2,242.91)	1,157.57
Cash and cash equivalents at the beginning of the year	1,623.72	466.15
Effect of Movement in exchange rates	1,852.11	-
Cash and cash equivalents at the end of the year	1,232.92	1,623.72
Cash and cash equivalents as per above comprises of following :		
Cash and cash equivalents	1,232.92	1,623.72
Less: Bank overdraft	0.00	0.00
Cash balance for the purposes of Standalone Statement of Cash Flows	1,232.92	1,623.72

1. The above statement of cash flow from operating activities has been prepared under the "Indirect method" as set out in IND AS-7 "Statement of cash flows".



For and on behalf of the Board of Directors of
SAR TELEVENTURE LIMITED

SAR TELEVENTURE LIMITED

Pankaj Kumar Nagesh
Managing Director/Authorised Signatory
DIN: 08469672

SAR TELEVENTURE LIMITED (Formerly named as SAR TELEVENTURE PRIVATE LIMITED)

Notes to the Audited Consolidated Financial Results

(Amounts in INR lakhs, unless otherwise stated)

1. These consolidated financial results of SAR TELEVENTURE LIMITED ("the Company") has been prepared in accordance with Indian Accounting Standards ('Ind AS') prescribed under Section 133 of the Companies Act, 2013 along with the relevant rules issued thereunder and other accounting principles generally accepted in India and in terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended ("Listing Regulations").

2. The above consolidated results were reviewed and recommended by the Audit Committee and approved by the Board of Directors at their meeting held on 28 May, 2026. The statutory auditors have carried out an audit of the consolidated results of the Half-year and year ended 31 March 2026.

3. The Company has adopted Indian Accounting Standards (Ind.AS) effective from April 01, 2025. The results for half year ended 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.

4. The figures for the half year ended 31 March 2026 are the balancing figures between audited figures in respect of the full financial year and the published unaudited year to date figures up to the first half year of the financial year which were subject to limited review.

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.

5. Previous Period/year figures have been regrouped and/ or rearranged, wherever necessary to make them comparable with the current period/year.

6. The Company operates in a single operating segment only which is Telecom. Hence, no separate disclosure is required for segments.

7. The consolidated financial results for the half year ended and year ended 31 March 2026 are also being made available on the Stock Exchange websites www.nseindia.com and on the Company's website: www.sarteventure.com.



Place: Noida
Date: 28 May, 2026

For and on behalf of the Board of Directors of

SAR TELEVENTURE LIMITED

SAR TELEVENTURE LIMITED

Pankaj Kumar Nagpal Director/Authorised Signatory
Managing Director
DIN: 08469672