



CIN: L45202HR2019PLC080514

SAR TELEVENTURE LIMITED

Formerly Known as SAR Televenture Pvt. Ltd.

Reg Off.: Plot No. 346 A, 2nd Floor, Udyog Vihar,
Phase-4, Gurugram-122016 Haryana

Contact: +91-8587050050

Email id: info@sartelevventure.com

May 20, 2024

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

Symbol: NSE: SARTELE

Re: ISIN: INE0PUC01020

Dear Sir/Madam,

Subject: Outcome of the Board Meeting held on Monday 20th May, 2024

The decisions and outcome of the Meeting of the Board of Directors of the Company duly held on Monday 20th May, 2024 which began at 3:30 P.M. and concluded at 5:00 P.M. are as follows:

The Annual Financial Results (both standalone & consolidated) have been reviewed by the Audit Committee and on the recommendations of the Audit Committee, the Board of Directors has approved the Audited Financial Results for the half year and year ended on 31st March, 2024 along with the Audit Report issued by the Statutory Auditors of the Company.

In this regard, please find enclosed herewith:

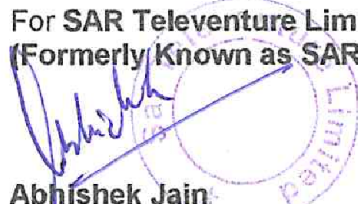
- Audited Financial Result (both standalone & consolidated) for the half year and year ended on 31st March, 2024 along with the Auditor Report, Cash Flow Statement and Statement of Asset & Liabilities.
- Declaration for unmodified opinion under Regulation 33(3)(d) of SEBI (Listing Obligation and Disclosure Requirements) Regulations, 2015.

The said outcome and results shall be uploaded on the website of Stock Exchange and on the website of the Company.

You are requested to take the above information on record.

Thanking You
Yours Faithfully

For **SAR Televenture Limited**
(Formerly Known as SAR Televenture Private Limited)


Abhishek Jain
Company Secretary & Compliance Officer

**ABHISH
EK JAIN**

Digitally signed
by ABHISHEK
JAIN

Date: 2024.05.20
17:12:43 +05'30'

Website: www.sartelevventure.com

Corporate Office: B-16, First Floor, Sector-2, Noida-201301, UP

INDEPENDENT AUDITORS' REPORT ON HALF YEAR AND YEAR TO DATE AUDITED STANDALONE FINANCIAL RESULTS OF M/S SAR TELEVENTURE LIMITED PURSUANT TO THE REGULATION 33 OF THE SEBI (LISTING OBLIGATIONS AND DISCLOSURE REQUIREMENTS) REGULATIONS, 2015 (AS AMENDED)

To,
 The Board of Directors
 M/s SAR Televenture Limited
 CIN: L45202HR2019PTC080514

REPORT ON AUDIT OF STANDALONE FINANCIAL RESULTS

Opinion

We have audited the accompanying Statement of Standalone Financial Results of M/s SAR Televenture Limited "Company"), for the Six months and year ended March 31, 2024 (the "Statement"), being submitted by the Company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended (the "Listing Regulations").

In our opinion and to the best of our information and according to the explanations given to us, the statement:

- is presented in accordance with the requirements of Regulation 33 of the Listing Regulations; and
- gives a true and fair view in conformity with Accounting Standard prescribed under Section 133 of the Companies Act 2013 (the "Act") read with relevant rules issued there under and other accounting principles generally accepted in India of the standalone net profit and other financial information of the Company for the Six months and year ended March 31, 2024.

We conducted our audit of the Statement 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 Standalone Financial Results section of our report. We are independent of the Company in accordance with the Code of Ethics issued by the Institute of Chartered Accountants of India ("ICAI") together with the ethical requirements that are relevant to our audit of the Standalone Financial Results 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 opinion.

Managements Responsibilities for the Standalone Financial Results

The statement has been prepared on the basis of Standalone Audited Annual Financial Statement. The Board of Directors of the Company are responsible for the preparation and presentation of the Statement that gives a true and fair view of the state of affairs (financial position), Profit or loss (financial performance), and cash flows of the Company in accordance with the applicable accounting standards 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 of the assets of the Company and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and design, implementation and maintenance of adequate internal financial controls, that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the Standalone Financial Statements that give a true and fair view and are free from material misstatement, whether due to fraud or error.

In preparing the Standalone Financial Statements, Board of Directors are responsible for assessing the Company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless 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 are also responsible for overseeing the Company's financial reporting process.

Auditors Responsibilities for the Audit of the Standalone Financial Results

Our objectives are to obtain reasonable assurance about whether the Standalone Financial Statements 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 Standards on Auditing 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 Standalone Financial Statements.

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

- Identify and assess the risks of material misstatement of the Standalone Financial Statements,
- Whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances. Under section 143(3)(i) of the Act, we are also responsible for expressing our opinion on whether the company has adequate internal financial controls system in place and the operating effectiveness of such controls.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
- Conclude on the -appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Company's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the Standalone Financial 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 Standalone Financial Statements, including the disclosures, and whether the Standalone Financial Statements represent the underlying transactions and events in a manner that achieves fair presentation.

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 and other matters that may reasonably be thought to bear on our independence and where applicable, related safeguards.

Other Matters

1. The Statement includes the standalone financial results for the Six months ended March 31, 2024 being the balancing figure between the audited figures in respect of the full financial year ended March 31, 2024 and the published unaudited year-to-date figures up to the Half year of the current financial year, which were subjected to a limited review by predecessor auditors, as required under the Listing Regulations.
2. The comparative financial information of the company for the year ended 31st March 2023, included in these Standalone Financial Statements are based on the previously issued statutory standalone financial statements vide their report for the year ended 31st March 2023, dated 17th April, 2023.

Date: 20-05-2024
 Place: Gurugram
 UDIN: 24513861BKDHMP6558

for M/s RAHEJA & CO.
 Chartered Accountants
 Firm Regn. No. 022859N



CA. Jatin Raheja
 Partner
 MRN: 513861

SAR TELEVENTURE LIMITED						
Reg. Office: 346-A, 2nd Floor, Udyog Vihar, Phase-4,Gurugram-122016						
(Haryana) CIN : L45202HR2019PTC080514						
Standalone Statement of Audited Financial Results for the Period ended on						
31stMarch2024						
(Rs. in Lacs except for EPS)						
Sr. No.	Particulars	6 Months Ended on			Year Ended	
		31/03/2024	30/09/2023	31/03/2023	31/03/2024	31/03/2023
		Audited	Unaudited	Audited	Audited	Audited
PART I						
I.	Revenue from Operations	320.74	320.23	323.75	640.97	642.99
II.	Other income	1.79	1.71	1.11	3.50	2.78
III.	Total Revenue (I+II)	322.53	321.94	324.85	644.47	645.77
IV.	Expenses :					
	(a) Cost of materials consumed	-	-	-	-	-
	(b) Purchases of stock-in-trade	-	-	-	-	-
	(c) Changes in inventories of finished goods, work-in-progress and stock-in-trade	-	-	-	-	-
	(d) Employee benefits expenses	39.43	37.34	24.49	76.77	92.53
	(e) Financial Costs	6.00	16.40	29.65	22.40	45.39
	(f) Depreciation and amortization expenses	41.43	80.80	84.37	122.23	88.81
	(g) Other expenses	142.85	133.17	122.07	276.02	301.31
	Total Expenses (IV)	229.72	267.70	260.57	497.42	528.04
V.	Profit / (Loss) before exceptional items and tax (III-IV)	92.81	54.23	64.28	147.04	117.73
VI	Exceptional items	-	-	-	-	-
VII	Profit /(Loss) before tax (V-VI)	92.81	54.23	64.28	147.04	117.73
VIII	Tax expense					
	(1) Current tax	24.13	14.10	14.37	32.88	35.53
	(2) Deferred Tax	8.51	(0.94)	3.42	7.56	3.42
	(3) Income Tax of earlier yea	-	-	-	-	-
IX	Profit / (Loss) for the period from continuing operations (VII-VIII)	60.17	41.08	46.49	106.61	78.78
X	Net Profit / (Loss) for the period	60.17	41.08	46.49	106.61	78.78
XI	Other Comprehensive Income	-	-	-	-	-
XI	Total Comprehensive income/loss for the period (IX+X) (Comprising profit and Other Comprehensive Income/loss for the period)	60.17	41.08	46.49	106.61	78.78
XI I	Paid -up Equity Share Capital (Face value of Rs. 10/- each)	300.00	210.00	65.29	300.00	65.29
XI II	Earnings per equity share					
	Basic	0.41	0.52	7.21	0.73	36.28
	Diluted	0.41	0.52	7.21	0.73	36.28

Date: 20-05-2024

Place: Gurugram

For SAR TELEVENTURE LIMITED


 Rahul Sahdev
 Managing Director
 DIN:00175840

 Panipat Office
 139, Sec-11, HUDA,
 Panipat-132103 HR

 Gurugram Office
 2B, T-10, Central Park-2,
 Sector-46, Gurugram, HR

 Hisar Office
 60A/18, 1st Floor,
 Dogran Bazar, Hisar

 Pune Office
 Tulja Bhawani Nagar, A - Wing,
 Pimple Gurav, Pune 411061 MH

 Dubai Office
 2908, Al Salem Tower
 Media City, Dubai, UAE

 Contact
 M: +91-92155-34139, T: 0180-4000139
 jatin@raheja.com www.raheja.com

Notes to Standalone Financial Results:

1. The above Unaudited Half Yearly Financial Results for F.Y. ended on 30.09.2023 were reviewed by the Audit Committee and approved by the Board of Directors in their respective meetings held on 27th November, 2023.
2. The above standalone unaudited Financial Results for the Half year and Year ended on 31st March, 2024 are prepared in accordance with the applicable Accounting Standards prescribed under Section 133 of the Companies Act, 2013 read with Rule 7 of the Companies Accounting) Rules, 2014 as amended and other recognized accounting practices and policies, as applicable.
3. In accordance with Regulation 33 of the SEBI (LODR) Regulations 2015, the above standalone results have been audited by the Statutory Auditors of the Company for the Half year and Year ended on 31st March, 2024.
4. The Statement includes the standalone audited financial results for the half year ended March 31, 2024 being the balancing figure between the standalone audited figures in respect of the full financial year ended March 31, 2024 and the published unaudited year-to-date figures up to the half year of the said financial year.
5. There are no reportable segments, which signify or in the aggregate qualify for separate disclosure as per provisions of the relevant Accounting Standards. The Management does not believe that the information about segments which are not reportable under Accounting Standards, would be useful to the users of these financial statements.
6. EPS for respective periods has been calculated by taking basis of weighted average no. of shares.
7. The Company has raised Rs.2,475 Lakhs through issue of 45 Lakh Equity shares of face value Rs.2 per share at a premium of Rs.53/- per share through Initial Public Offer (IPO). The shares of the company got listed on NSE emerge platform as on 8th November, 2023.
8. Figures has been rounded off and regrouped / re-arranged wherever necessary.

Date: 20-05-2024

Place: Gurugram

For SAR TELEVENTURE LIMITED


Rahul Sahdev
 Managing Director
 DIN: 00175840

SAR TELEVENTURE LIMITED

Formerly named as SAR TELEVENTURE PRIVATE LIMITED

Reg. Office: #346-A, 2nd Floor, Udyog Vihar, Phase-4, Gurugram-122016 (Haryana)

CIN: L45202HR2019PLC080514 E-mail Id: info@sartelevnture.com

STANDALONE STATEMENT OF ASSETS AND LIABILITIES AS ON 31ST MARCH 2024

(Amount in Lakhs)			
Particulars	Note No.	Figures as at the end of current reporting period	Figures as at the end of previous reporting Period
A EQUITY AND LIABILITIES			
1 Shareholders' funds			
(a) Share capital	1	300.00	65.29
(b) Reserves and Surplus	3	5,128.89	823.13
(c) Money Received against share warrants		-	-
2 Share application money pending allotments		-	-
3 Non-current liabilities			
(a) Long Term Borrowings	4	17,787.41	442.23
(b) Deferred tax liabilities (net)		10.09	2.52
(c) Other Long Term Liabilities	5	149.12	394.60
(d) Long term provision		-	-
4 Current liabilities			
(a) Short Term Borrowings	6	-	-
(b) Trade payables	7	-	-
Total outstanding dues of Creditors other than micro enterprises and small enterprises		0.38	75.37
(c) Other current liabilities	8	9.29	85.18
(d) Short-term provisions	9	47.72	58.60
TOTAL		23,432.90	1,946.92
B ASSETS			
1 Non-current assets			
(a) Property, Plant and Equipment	10	954.76	825.66
(b) Non-current investments	11	82.78	82.78
(c) Deferred Tax Assets		-	-
(d) Long term loans and Advances		-	-
(e) Other Non Current Assets	12	31.17	3.32
2 Current assets			
(a) Current Investments		-	-
(b) Inventories		-	-
(c) Trade receivables	13	106.98	135.08
(d) Cash and cash equivalents	14	61.44	57.94
(e) Short-term loans and advances	15	22,195.77	842.14
(f) Other Current Assets		-	-
TOTAL		23,432.90	1,946.92

For SAR TELEVENTURE LIMITED

Date: 20-05-2024

Place: Gurugram



Rahul Sandev
Managing Director
DIN: 00175840



RAHEJA & CO.
Chartered Accountants
-A Peer Reviewed Firm-
(Incorporated in 2009)

PAN: AALFR7835H UCN: 0895892
IEC: AALFR7835H PRCN: 016092
GSTIN: 06AALFR7835H1ZT TAN: RTKR13294B
UDYAM: HR-14-0005978 FRN: 022859N

Ramesh Raheja CA. Pooja Raheja CA. Jatin Raheja
Senior Tax Advisor B.Com, A.C.A. Partner Managing Partner
Naina Raheja CA. Priyanka Jain LL.M [Gold Medallist]
B.Com, [CS] M.Com, F.C.A. Partner FCA, PAFD, DISA, CCAB
CS. Gargi Arora CA. Khushank Madan CA. Vishal Raheja
B.Com, A.C.S. B.Com, A.C.A. Partner A.C.A. C.C.A.B. [ICAI]
Partner, M.Com [SRCC]

SAR TELEVENTURE LIMITED		
Formerly named as SAR TELEVENTURE PRIVATE LIMITED		
Reg. Office: #346-A, 2nd Floor, Udyog Vihar, Phase-4, Gurugram-122016 (Haryana)		
CIN: L45202HR2019PLC080514 E-mail Id: info@sartelevventure.com		
STANDALONE CASH FLOW STATEMENT FOR THE PERIOD ENDED ON 31ST MARCH 2024		
(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	147.04	117.73
Add/ (less): Adjustment for non- cash/ other items		
Provision for Tax	32.88	35.53
Depreciation	122.23	88.81
Finance cost	22.40	45.39
Prior Period Adjustments	5.23	(7.63)
Operating profit before working capital changes	329.79	279.82
Adjustment for working capital		
(Increase)/ decrease in other non- current assets	(27.85)	(0.96)
(Increase)/ decrease in trade receivables	28.10	(50.88)
(Increase)/ decrease in other current assets	-	-
(Increase)/ decrease in short term loans & advances	(21,353.63)	(801.11)
Increase/(decrease) in trade payables	(74.99)	21.79
Increase/(decrease) in other current liabilities	(75.89)	80.74
Increase/(decrease) in short term provision	(43.76)	0.60
Cash generated from operations	(21,218.24)	(470.00)
Direct taxes paid	(32.88)	(35.53)
Net Cash flow from Operating Activities (A)	(21,251.12)	(505.52591)
B. Cash flow from Investing Activities		
Sale/ (Purchase) of Property, Plant & Equipment	(262.11)	(632.58)
Sale/ (Purchase) of Investment	10.79	(82.78)
Net Cash flow from Investing Activities (B)	(251.32)	-715.36
C. Cash flow from Financing Activities		
Net proceeds from issue of share capital	234.71	61.11
Net proceeds from short term borrowings	-	(69.48)
Net proceeds from long term borrowings	17,345.18	173.64
Net proceeds from other long term liabilities	(245.48)	394.60
Securities Premium	4,193.93	763.89
Interest Paid	(22.40)	(45.39)
Net Cash flow from Financing Activities (C)	21,505.93	1278.36
Net cash flow during the year (A + B + C)	3.49	57.48
Add: Opening cash and cash equivalents	57.94	0.46
Closing cash and cash equivalents	61.43	57.94
Components of cash and cash equivalents		
Cash in hand	10.46	0.51
Deposit with banks in current accounts	50.97	57.44
Total cash and cash equivalents (Note 14)	61.43	57.94

Date: 20-05-2024
Place: Gurugram

For SAR TELEVENTURE LIMITED

Rahul Sahdev
Managing Director
DIN: 00175840

Panipat Office | **Gurugram Office** | **Hisar Office** | **Pune Office** | **Dubai Office** | **Contact**
 139, Sec-11, HUDA, 2B, T-10, Central Park-2, 60A/18, 1st Floor, Tulja Bhawan Nagar, A - Wing, 2908, Al Salem Tower
 Panipat-132103 HR Sector-48, Gurugram, HR Dogran Bazar, Hisar Pimple Gurav, Pune 411061 MH Media City, Dubai, UAE
 M: +91-92155-34139, T: 0180-4000139
 Email: info@sartelevventure.com, www.sartelevventure.com

INDEPENDENT AUDITORS' REPORT ON HALF YEAR AND YEAR TO DATE AUDITED CONSOLIDATED FINANCIAL RESULTS OF M/S SAR TELEVENTURE LIMITED PURSUANT TO THE REGULATION 33 OF THE SEBI (LISTING OBLIGATIONS AND DISCLOSURE REQUIREMENTS) REGULATIONS, 2015 (AS AMENDED)

To,
The Board of Directors
M/s SAR Televenture Limited
CIN: L45202HR2019PTC080514

REPORT ON AUDIT OF CONSOLIDATED FINANCIAL RESULTS

Opinion

We have audited the accompanying Statement of Consolidated Financial Results of M/s SAR Televenture Limited (the "Holding Company") and its subsidiary together referred to as the "Group", for the Six months and year ended March 31, 2024 (the "Statement"), being submitted by the Company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended (the "Listing Regulations").

In our opinion and to the best of our information and according to the explanations given to us the Statement:

- includes the results of the following subsidiary:
M/s SAR TELEVENTURES -F.Z.E (Formerly Known as Shoora International -F.Z.E.)
- are presented in accordance with the requirements of Regulation 33 of the Listing Regulations;
- gives a true and fair view in conformity with Accounting Standard prescribed under Section 133 of the Companies Act 2013 (the "Act") read with relevant rules issued there under and other accounting principles generally accepted in India of the consolidated net Profit and other financial information of the Group for the Six months and year ended March 31, 2024.

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 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 (the "ICAI") together with the ethical requirements that are relevant to our audit of the Consolidated Financial Results 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 opinion.



Managements Responsibilities for the Consolidated Financial Results

The statement has been prepared on the basis of the Consolidated Annual Financial Statement. The Holding Company's Board of Directors are responsible for the matters stated in section 134(5) of the Act with respect to the preparation of these Consolidated Financial Statements that give a true and fair view of the consolidated state of affairs (Consolidated financial position), Consolidated Profit or Loss (consolidated financial performance), and Cash Flows of the Group in accordance with the accounting principles generally accepted in India, including the Accounting Standards (AS) specified under section 133 of the Act. The Holding Company's Board of Directors is also responsible for ensuring accuracy of records including financial information considered necessary for the preparation of Consolidated Financial Statements. Further, in terms of the provisions of the Act, the respective Board of Directors /management of the companies included in the Group covered under the Act are responsible for maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding of the assets and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and design, implementation and maintenance of adequate internal financial controls, that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the Consolidated Financial Statements that give a true and fair view and are free from material misstatement, whether due to fraud or error. These Consolidated Financial Statements have been used for the purpose of preparation of the Consolidated Financial Statements by the Directors of the Holding Company, as aforesaid.

In preparing the Statement, the respective Board of Directors of the companies included in the Group are responsible for assessing the ability of their respective companies 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 also responsible for overseeing the company's financial reporting process.

Auditors Responsibilities for the Audit of the Consolidated Financial Results

Our objectives are to obtain reasonable assurance about whether the consolidated financial statements 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 Standards on Auditing 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 Statements.

As part of an audit in accordance with Standards on Auditing, 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 statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances. Under section 143(3)(i) of the Act, we are also responsible for expressing our opinion on whether the company has adequate internal financial controls system in place and the operating effectiveness of such controls.

- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
- Conclude on the appropriateness of management's 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 Group's ability to continue as 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 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 Group to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the Consolidated Financial Statements, including the disclosures, and whether the Consolidated Financial Statements represent the underlying transactions and events in a manner that achieves fair presentation.

We communicate with those charged with governance of the Holding Company & such other entities included in the statement 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.

Other Matters

- The Consolidated Financial Statements includes audited financial statements and other unaudited Half Yearly Financial information in respect of one subsidiary, whose financial statement reflect total assets of Rs.3,291.74 Lakhs as at March 31, 2024, total revenues of Rs.11,772.51 Lakhs and net cash outflow of Rs.3,291.74 Lakhs for the year ended on March 31, 2024. These audited financial statements and other unaudited financial information have been furnished to us as certified by the management. Our Opinion, in so far as it relates to amounts and disclosures included in respect of a subsidiary, is based solely on the unaudited financial statements and other unaudited financial information given to us by the management. In our opinion and according to the information and explanations given to us by the management of the Parent, this financial statements/financial information is not material to the Group.
- The Statement includes the consolidated results for the Half year ended March 31, 2024 being the balancing figure between the audited consolidated figures in respect of the full financial year ended March 31, 2024 and the published unaudited year-to-date consolidated figures up to the Half year of the current financial year, which were subjected to a limited review by us, as required under the Listing Regulations.

Date: 20-05-2024

Place: Gurugram

UDIN: 24513861BKDHMP6558

for M/s RAHEJA & CO.
Chartered Accountants

FRN: 022859N



CA. Jatin Raheja
Partner

MRN: 513861

SAR TELEVENTURE LIMITED Reg. Office: 346-A, 2nd Floor, Udyog Vihar, Phase-4, Gurugram-122016 (Haryana) CIN : L45202HR2019PTC080514 Consolidated Audited Financial Results for the Year ended on 31st March, 2024 (Rs. in Lacs except for EPS)						
Sr. No.	Particulars	6 Months Ended on			Year Ended	
		31/03/2024	30/09/2023	31/03/2023	31/03/2024	31/03/2023
		Audited	Unaudited	Audited	Audited	Audited
	PART I					
I.	Revenue from Operations	8833.68	3,578.03	2,617.20	12411.71	3,246.17
II.	Other income	1.80	3.46	2.77	5.26	5.46
III.	Total Revenue (I+II)	8,835.48	3,581.49	2,619.97	12,416.97	3,251.63
IV.	Expenses :					
	(a) Cost of materials consumed	7,210.21	2,758.17	1,873.89	9,968.37	2,115.35
	(b) Purchases of stock-in-trade	-	-	-	-	-
	(c) Changes in inventories of finished goods, work-in-progress and stock-in-trade	-	-	-	-	-
	(d) Employee benefits expenses	80.53	67.71	61.43	148.24	136.85
	(e) Financial Costs	6.01	16.40	29.65	22.40	45.39
	(f) Depreciation and amortization expenses	48.70	88.38	58.05	137.08	103.15
	(g) Other expenses	302.46	231.80	220.69	534.26	423.57
	Total Expenses (IV)	7,647.91	3,162.45	2,243.71	10,810.37	2,824.31
V.	Profit / (Loss) before exceptional items and tax (III-IV)	1,187.57	419.03	376.26	1,606.60	427.32
VI.	Exceptional items	-	-	-	-	-
VII.	Profit / (Loss) before tax (V-VI)	1,187.57	419.03	376.26	1,606.60	427.32
VIII.	Tax expense					
	(1) Current tax	18.78	14.10	29.49	32.88	35.53
	(2) Deferred Tax	8.50	(0.94)	3.43	7.56	3.43
	(3) Income Tax of earlier year	-	-	-	-	-
IX.	Profit / (Loss) for the period from continuing operations (VII-VIII)	1,160.29	405.88	343.34	1,566.16	388.36
X.	Net Profit / (Loss) for the period	1,160.29	405.88	343.34	1,566.16	388.36
XI.	Other Comprehensive Income	-	-	-	-	-
XI.	Total Comprehensive income/loss for the period (IX+X) (Comprising profit and Other Comprehensive Income/loss for the period)	1,160.29	405.88	343.34	1,566.16	388.36
XII.	Paid-up Equity Share Capital (Face value of Rs. 2/-each)	300.00	210.00	65.29	300.00	65.29
XIII.	Earnings per equity share					
	Basic	11.94	5.09	53.21	16.12	91.08
	Diluted	11.94	5.09	53.21	16.12	91.08

For SAR TELEVENTURE LIMITED

Date: 20-05-2024

Place: Gurugram



Rahul Sahdev
 Managing Director
 DIN: 00175840

Notes to Consolidated Financial Results:

1. The above consolidated unaudited financial results for the Half year and year ended 31st March, 2024 have been audited by the Audit Committee and approved by the Board of Directors of M/s SAR Televenture Limited ("the Company") in their meeting held on May 20, 2024.
2. The above Consolidated unaudited Financial Results for the Half year and Year ended on 31st March, 2024 are prepared in accordance with the applicable Accounting Standards prescribed under Section 133 of the Companies Act, 2013 read with Rule 7 of the Companies Accounting) Rules, 2014 as amended and other recognized accounting practices and policies, as applicable.
3. In accordance with Regulation 33 of the SEBI (LODR) Regulations 2015, the above consolidated results have been audited by the Statutory Auditors of the Company for the half year ended and year ended on 31st March, 2024.
4. The Statement including the consolidated audited financial results being the balancing figure between the standalone audited figures in respect of the full financial year ended March 31, 2024 and the published unaudited year-to-date figures up to the half year of the said financial year.
5. EPS for the respective periods have been calculated based on the weighted average number of shares outstanding for the said periods.
6. The Company has raised Rs.2475 lakhs through issue of 45 Lakh Equity shares of face value Rs 2 per share at a premium of Rs.53 per share through initial public offer (IPO). The shares of the company got listed on NSE emerge platform as on 8th November, 2023.

Date: 20-05-2024
Place: Gurugram

For SAR TELEVENTURE LIMITED



Rahul Sahdev
Managing Director
DIN: 00175840

SAR TELEVENTURE LIMITED

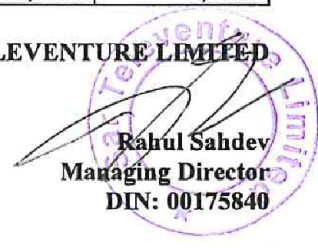
Formerly named as SAR TELEVENTURE PRIVATE LIMITED

Reg. Office: 346-A, 2nd Floor, Udyog Vihar, Phase-4, Gurugram-122016 (Haryana)

CIN: L45202HR2019PLC080514 E-mail Id: info@sartelevnture.com

CONSOLIDATED BALANCE SHEET AS ON 31st MARCH 2024

(Amount in Lakhs)			
Particulars	Note No.	Figures as at the end of current reporting period	Figures as at the end of previous reporting Period
A EQUITY AND LIABILITIES			
1 Sharehold			
(a) Share capital	1	300.00	65.29
(b) Reserves and surplus	3	6,880.43	1,115.09
2 Share application money pending allotments		-	-
3 Non-current liabilities			
(a) Long-term borrowings	4	17,787.41	444.41
(b) Deferred tax liabilities (net)		10.09	2.52
(c) Other Long Term Liability	5	149.12	394.60
4 Current liabilities			
(a) Short Term Borrowings	6	-	-
(b) Trade payables	7		
(i) total outstanding dues of micro enterprises and small enterprises		-	-
(ii) total outstanding dues of Creditors other than micro enterprises and small enterprises		1,425.90	249.14
(c) Other current liabilities	8	29.84	89.91
(d) Short-term provisions	9	59.09	61.48
TOTAL		26,641.88	2,422.44
B ASSETS			
1 Non-current assets			
(a) Property, Plant and Equipment	10	964.32	847.87
(b) Deferred Tax Assets		-	-
(c) Other Non Current Assets	11	31.17	3.32
2 Current assets			
(a) Trade receivables	12	2,150.64	649.41
(b) Cash and cash equivalents	13	466.15	71.69
(c) Inventory		419.21	
(d) Other current assets	14	414.62	1.65
(e) Short-term loans and advances	15	22,195.77	848.49
TOTAL		26,641.88	2,422.44

Date: 20-05-2024
Place: Gurugram
For SAR TELEVENTURE LIMITED

Rahul Sahdev
 Managing Director
 DIN: 00175840

SAR TELEVENTURE LIMITED Formerly named as SAR TELEVENTURE PRIVATE LIMITED Reg. Office: 346-A, 2nd Floor, Udyog Vihar, Phase-4, Gurugram-122016 (Haryana) CIN: L45202HR2019PLC080514 E-mail Id: info@sartelevventure.com			
(Amount in Lakhs)			
CONSOLIDATED STATEMENT OF CASH FLOWS			
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	1,606.60		427.32
Add/ (less): Adjustment for non-cash/ other items			
Provision for Tax	32.88		35.53
Depreciation	137.08		103.15
Finance cost	22.40		45.39
Current Period Adjustments	5.23		(7.63)
Operating profit before working capital changes	1,804.21		603.75
Adjustment for working capital			
(Increase)/ decrease in other non-current assets	(27.85)		(0.96)
(Increase)/ decrease in trade receivables	(1,501.23)		(565.21)
(Increase)/ decrease in short term loans & advances	(21,347.28)		(807.45)
(Increase)/ decrease in Inventory	(419.21)		
(Increase)/ decrease in other current assets	(412.97)		(1.65)
Increase/(decrease) in trade payables	1,176.76		195.57
Increase/(decrease) in other current liabilities	(60.07)		84.47
Increase/(decrease) in short term provision	(35.27)		3.48
Cash generated from operations	(20,822.90)		(487.97)
Direct taxes paid	(32.88)		(35.53)
Net Cash flow from Operating Activities (A)	(20,855.78)		(523.50)
B. Cash flow from Investing Activities			
Sale/ (Purchase) of Property, plant & equipment	(253.54)		(669.14)
Sale/ (Purchase) of Investment	-		(17.65)
Net Cash flow from Investing Activities (B)	(253.54)		(686.80)
C. Cash flow from Financing Activities			
Net proceeds from issue of share capital	234.71		61.11
Net proceeds from short term borrowings	-		(69.48)
Net proceeds from long term borrowings	17,343.00		176.80
Net proceeds from other long term liability	(245.48)		394.60
Securities Premium	4,193.93		763.89
Interest	(22.40)		(45.39)
Net Cash flow from Financing Activities (C)	21,503.75		1,281.53
Net cash flow during the year (A + B + C)	394.42		71.23
Add: Opening cash and cash equivalents	71.69		0.44
Closing cash and cash equivalents	466.16		71.67
Components of cash and cash equivalents			
Cash in hand	415.18		3.38
Deposit with banks in current accounts	50.97		68.31
Total cash and cash equivalents (Note 12)	466.15		71.69

Date: 20-05-2024

Place: Gurugram

For SAR TELEVENTURE LIMITED


 Rahul Sahdev
 Managing Director
 DIN: 00175840



CIN: L45202HR2019PLC080514

SAR TELEVENTURE LIMITED

Formerly Known as SAR Televenture Pvt. Ltd.

Reg Off.: Plot No. 346 A, 2nd Floor, Udyog Vihar,
Phase-4, Gurugram-122016 Haryana

Contact: +91-8587050050

Email id: info@sartelevventure.com

May 20, 2024

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

Symbol: NSE: SARTELE

Re: ISIN: INE0PUC01020

Dear Sir/Madam,

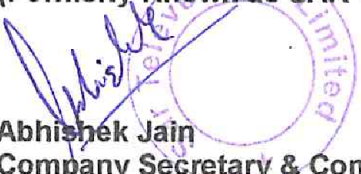
**Sub: Declaration for unmodified opinion under Regulation 33(3)(d) of SEBI
(Listing Obligation and Disclosure Requirements) Regulations, 2015**

In Compliance with the provision of Regulation 33(3)(d) of SEBI (Listing Obligation and Disclosure Requirements) Regulations, 2015 as amended and pursuant to SEBI Circular No. CIR/CFD/CMD/56/2016 dated 27th May 2016, we hereby declare Raheja & Co. Chartered Accountants (Firm Registration No. 022859N), Auditors of the Company have issued audit report with unmodified opinion on Audited Financial Result of the Company for the year ended 31st March, 2024.

You are requested to take the above information on record.

Thanking You
Yours Faithfully

For **SAR Televenture Limited**
(Formerly Known as SAR Televenture Private Limited)


Abhishek Jain
Company Secretary & Compliance Officer

**ABHISH
EK JAIN**

Digitally signed
by ABHISHEK
JAIN

Date: 2024.05.20
17:13:13 +05'30'

Website: www.sartelevventure.com

Corporate Office: B-16, First Floor, Sector-2, Noida-201301, UP