

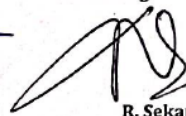
Sattva Engineering Construction Limited
(formerly known as Sattva Engineering Construction Private Limited)
CIN : U45201TN2005PLC058383
Old No 149, New No. 64, 4th Floor, Greams Road, Chennai 600006
STANDALONE UNAUDITED FINANCIAL RESULT FOR THE HALF YEAR ENDED 30.09.2025

In Lakhs

	Particulars	For the Period ended 30/09/2025	For the Period ended 30/09/2024	For the Year ended 31/03/2025	For the year ended 31/03/2024
		UnAudited	UnAudited	Audited	Audited
I	Revenue from operations	5,065.38	2,467.87	9,365.04	7,693.07
II	Other Income	35.00	31.67	119.94	50.56
III	Total Income (I+II)	5,100.38	2,499.54	9,484.97	7,743.63
	Expenses:				
	(a) Direct Contract Expenses	1,040.08	671.59	2,777.92	1,941.36
	(b) Cost of materials consumed	3,953.33	1,877.00	5,115.16	3,839.45
	(c) Purchases of stock in trade	-	-	-	-
	(d) Changes in inventories of finished goods and work in progress	(1,434.44)	(1,149.24)	(1,491.57)	(246.74)
	(e) Employee benefits expense	403.59	298.69	626.66	602.51
	(f) Finance costs	250.10	289.04	679.31	566.82
	(g) Depreciation and amortisation expense	16.95	0.50	35.54	27.64
	(h) Other Expenses	260.47	250.64	480.61	384.34
IV	Total expenses	4,490.08	2,238.22	8,223.63	7,115.38
V	Profit /(Loss) before tax and Exceptional Items (III-IV)	610.30	261.32	1,261.35	628.24
VI	Exceptional Items	-	-	-	-
VII	Profit /(Loss) before tax (V-VI)	610.30	261.32	1,261.35	628.24
VIII	Tax expense:				
	(a) Current tax expense	160.61	72.67	348.08	182.78
	(b) (Short)/Excess Provision - Earlier years	-	-	-	0.00
	(c) Deferred tax	-	-	(0.64)	(10.90)
		160.61	72.67	347.44	171.87
IX	Profit after tax for the year (VII-VIII)	449.69	188.65	913.91	456.37
X	Earnings per share (face value of ₹ 10/- each):				
	(a) Basic/Diluted EPS shares as on 30th September 2025 (in ₹)	2.57	16.27	21.27	45.68
	(b) Basic/Diluted EPS after IPO (in ₹)	6.66	-	7.64	4.15


S. Seshadri
Whole Time Director
DIN : 00161517

For and on the behalf of the Board of Directors
Sattva Engineering Construction Limited


R. Sekar
Whole Time Director
DIN : 00207519

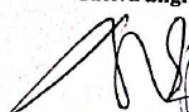

G Sujatha
CFO Cum Whole Time Director
DIN : 10937139

Place : Chennai
Date : 07-11-2025

Sattva Engineering Construction Limited
(formerly known as Sattva Engineering Construction Private Limited)
CIN : U45201TN2005PLC058383
Old No 149, New No. 64, 4th Floor, Greams Road, Chennai 600006
STATEMENT OF STANDALONE ASSETS & LIABILITIES, AS AT 30, SEPTEMBER 2025

		In Lakhs	
	Particulars	As At 30/09/2025	As At 31/03/2025
		UnAudited	Audited
I	EQUITY AND LIABILITIES		
	1. Shareholders' funds		
	(a) Share Capital	1,746.86	1,275.18
	(b) Reserves and surplus	6,208.00	3,066.82
	(c) Money received against share warrants		-
	2. Share application money pending allotment		-
	3. Non current liabilities		
	(a) Long term borrowings	41.48	85.71
	(b) Deferred tax liabilities (Net)	-	-
	(c) Other Non current liabilities	-	-
	(d) Long term provisions	-	-
	4. Current liabilities		
	(a) Short term borrowings	2,584.17	3,531.59
	(b) Trade payables		
	i) Total Outstanding dues of Micro Enterprises and Small Enterprises; and	4.16	62.67
	ii) Total Outstanding dues of Creditors other than Micro Enterprises and Small Enterprises		
	(c) Other current liabilities	1,697.04	1,852.66
	(d) Short term provisions	1,398.26	1,255.21
		307.05	351.83
	TOTAL	13,987.02	11,481.67
II.	ASSETS		
	1. Non current assets		
	(a) Property, plant and Equipment and Intangible assets		
	1) Property, plant and Equipment	432.19	410.72
	2) Intangible Assets	-	-
	3) Capital Work In Progress	-	-
	4) Intangible assets under development	-	-
	(b) Non Current Investments	42.78	42.78
	(c) Deferred Tax Assets (Net)	32.98	32.98
	(d) Long term Loans and Advances	-	-
	(e) Other Non Current Assets	955.79	587.76
	2. Current assets		
	(a) Current Investments	-	-
	(b) Inventories	5,442.92	4,342.35
	(c) Trade receivables	4,866.63	3,235.36
	(d) Cash and cash equivalents	10.58	2.61
	(e) Bank Balances other than above	45.00	333.80
	(f) Short term loans and advances	652.03	754.33
	(f) Other Current Assets	1,506.11	1,738.97
	TOTAL	13,987.02	11,481.67


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DIN : 00161517

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Sattva Engineering Construction Limited

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Whole Time Director
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Place : Chennai
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Sattva Engineering Construction Limited
(formerly known as Sattva Engineering Construction Private Limited)
CIN : U45201TN2005PLC058383
Old No 149, New No. 64, 4th Floor, Greams Road, Chennai 600006
STANDALONE CASH FLOW FOR THE PERIOD ENDED 30, SEPTEMBER 2025

In Lakhs

Particulars	For the Period ended 30/09/2025	For the Year Ended 31/03/2025
	UnAudited	Audited
A. CASH FLOW FROM OPERATING ACTIVITIES		
Net Profit before Extraordinary Items	610.30	1,261.35
Adjustment For:		
(a) Depreciation and Amortization	16.95	35.54
(b) (Gain)/Loss on Sale of Assets		(0.31)
(c) Interest Income	(27.39)	(61.23)
(d) Change in Provision for Gratuity	-	(20.03)
(e) Other Non Operating Income - Rent	(7.61)	(15.23)
(f) Interest/Finance Costs	250.10	679.31
(g) Profit on redemption of mutual fund	-	(23.58)
Operating Profit before Working Capital Changes	842.34	1,855.80
Adjustment For:		
(Increase)/decrease in Current Assets		
Increase in Inventories	(1,100.57)	(1,821.05)
(Increase)/Decrease in Trade Receivables	(1,631.27)	(106.40)
Increase in short term Loans and advances	102.30	(329.86)
Increase in Other Current Assets	232.86	(231.08)
Increase/(Decrease) in Current Liabilities		
Increase in Trade payables	(214.14)	513.28
Increase/(Decrease) in Non current liabilities and provisions	98.27	(95.87)
CASH GENERATED FROM OPERATIONS	(1,670.20)	(215.18)
Less : Direct Taxes paid	(160.61)	(348.08)
CASH FLOW BEFORE EXTRAORDINARY ITEMS	(1,830.81)	(563.26)
NET CASH FROM OPERATING ACTIVITIES (A)	(1,830.81)	(563.26)
B. CASH FLOW FROM INVESTING ACTIVITIES		
(a) Purchase of Property plant and Equipment and Intangible assets (Net of Sales)	(38.42)	(67.34)
(b) Purchase or Sales of Non-current Investment	-	189.06
(c) (Increase) / Decrease in Other Non Current Assets	(368.03)	(123.47)
(d) Interest and other Income	27.39	61.23
(e) Other Non Operating Income -Rent	7.61	15.23
(f) Proceeds from Redemption of Mutual Fund	-	132.70
(g) Bank Deposits not considered as Cash & Cash Equivalents made during the period (FD more than 3 months but less than 12 months)	288.80	(233.24)
(e) Reduction in value of Non- Current Investments	-	(212.52)
NET CASH FROM INVESTING ACTIVITIES (B)	(82.65)	(238.35)
C. CASH FLOW FROM FINANCING ACTIVITIES		
(a) Proceeds/ (Repayment) of Short Term Borrowings	(947.42)	449.98
(b) Proceeds from the issue of share capital	3,537.60	1,125.00
(c) Interest Paid	(250.10)	(679.31)
(d) Proceeds from Long Term Borrowings	(48.23)	(56.37)
(e) Loan from Directors	4.00	4.00
(f) Public Issue Expenses	(374.43)	(100.00)
	1,921.43	743.30
(i) NET INCREASE IN CASH & CASH EQUIVALENTS (A)+(B)+(C)	7.97	(58.31)
(ii) OPENING BALANCE - CASH & CASH EQUIVALENT	2.61	60.92
(iii) CLOSING BALANCE - CASH & CASH EQUIVALENT	10.58	2.61
(iv) Fixed Deposits with the banks with maturity more than 3 months and less than 12 Months	45.00	333.80
V. CASH AND BANK BALANCES (CLOSING BALANCES)	55.58	336.41

For and on the behalf of the Board of Directors
Sattva Engineering Construction Limited

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Whole Time Director
DIN : 00161517

R. Sekar
Whole Time Director
DIN : 00207519

G. Sujatha
CFO Cum Whole Time Director
DIN : 10937139

Place : Chennai
Date : 07-11-2025

Sattva Engineering Construction Limited
(formerly known as Sattva Engineering Construction Private Limited)
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Old No 149, New No. 64, 4th Floor, Greams Road, Chennai 600006

Notes to Financial Results

1. The above unaudited Financial Results of half-year ended September 30, 2025 were recommended by the Audit Committee and then approved by Board of directors in their respective meeting held on November 7, 2025.
2. The Statutory Auditors of the company have carried out limited review of financial results for the Half Year ended September 30, 2025.
3. The company has prepared these financial results in accordance with Indian GAAP as prescribed in section 133 of the Companies Act 2013.
4. The comparative figures for results for the half- year ended September 30, 2024 have not been reviewed by the Statutory Auditors of the company. The management have exercised necessary due care to ensure that the said comparative results are provided.
5. The company has issued 47,16,800 shares of Rs 10 each at a premium of Rs 65 by way of Initial Public Offer (IPO) and got listed on Emerge Platform of National Stock Exchange of India Limited on September 3, 2025.
6. The Company is engaged in the business of Engineering, Procurement and Construction business (EPC) and related operation and maintenance services and operates in single Segment.



S. Seshadri
Whole Time Director
DIN : 00161517

For and on the behalf of the Board of Directors
Sattva Engineering Construction Limited



R. Sekar
Whole Time Director
DIN : 00207519



G Sujatha
CFO Cum Whole Time Director
DIN : 10937139

Place : Chennai
Date : 07-11-2025

To

The Board of Directors,
Sattva Engineering Construction Limited,
64 Greams Road,
Chennai.

1. We have reviewed the accompanying statement of unaudited financial results of Sattva Engineering Construction Limited (**the Company**) for the period ended **30th September 2025**. This statement is the responsibility of the Company's management and has been approved by the Board of Directors. Our responsibility is to issue a report on these financial statements based on our review.
2. This statement is the responsibility of the Company's management and approved by the Board of Directors, has been prepared in accordance with the Accounting Standards prescribed under Section 133 of Companies Act, 2013, and other accounting principles generally accepted in India and in compliance with Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 ('Listing Regulations'). Our responsibility is to issue a report on the Statement based on our review.
3. We conducted our review in accordance with the **Standard on Review Engagements (SRE) 2410** "Review of Interim Financial Information Performed by the Independent Auditor of the Entity", issued by the Institute of Chartered Accountants of India (**ICAI**). This standard requires that we plan and perform the review to obtain *moderate assurance* as to whether the financial statements are free of material misstatement. A review is limited primarily to inquiries of company personnel and an analytical procedure applied to financial data and thus provides less assurance than an audit. We have not performed an audit and accordingly, we do not express an audit opinion.
4. Based on our review conducted as above, nothing has come to our attention that causes us to believe that the accompanying statement of unaudited financial results prepared in accordance with applicable accounting standards and other recognized accounting practices and policies has not disclosed the information required to be disclosed in terms of **Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015**, including the manner in which it is to be disclosed, or that it contains any material misstatement.
5. We have not reviewed the comparative figures for the half- year ended September 30. 2024 and the same has been provided by the Management.

For RAMANUJAM and BOOVARAHAN

Chartered Accountants

Firm Registration Number: 002945S



Shekhar Vishwanathan

Partner

Place: Chennai

Membership Number: 053073

Date: 07 November 2025

UDIN: 25053073BMHFX5751



AUDITOR'S CERTIFICATE REGARDING UTILIZATION OF FUND AGAINST INITIAL PUBLIC OFFERING (IPO) OF SATTVA ENGINEERING CONSTRUCTION LIMITED.

This is to certify that SATTVA ENGINEERING CONSTRUCTION LIMITED has received ₹ 35,37,60,000.00 (Rupees Thirty Five Crores Thirty Seven Lakhs Sixty Thousand Only) as Initial Public Offering (IPO) proceeds through subscription from Monday, August 25th, 2025 to Friday, August 29th, 2025 in a Separate Account (Account Number 9049909404) with Kotak Mahindra Bank, New Door No. 1/4, Old Door No. 24, General Patters Road, Chennai - 600002, Tamil Nadu, India. In line with CHAPTER IV 32.1 (a) and (b) and 32.2 of Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 amended on December 21, 2023, the Fund Utilization status as on 30th September, 2025 are as below:

(Amount in lakhs)

Original Object	Modified Object, if any	Original Allocation	Modified Allocation, if any	Fund Utilized till 30.09.2025	Amount of Deviation / Variation for the quarter according to applicable object	Remarks
Working Capital Requirements	N.A	2,750.00	N.A	2,750.00	NIL	Utilized in full
General Corporate Purpose	N.A	413.17	N.A	413.17	NIL	Utilized in full
Issue Expenses	N.A	374.43	N.A	374.43	NIL	Utilized in full

We have collected relevant information and required documents for all disbursements and we have also checked the relevant documents. Enclosed herewith the status Report as Annexure-A for utilization of fund which has been prepared by the management.

During the course of all certification, we have found that:

- The management of Sattva Engineering Construction Limited has fully utilized ₹ 2750 lakhs for Working Capital Requirements.
- The Management of Sattva Engineering Construction Limited has fully utilized ₹ 413.77 lakhs for General Corporate Purposes.

NO: 4/56, KALPATARU FLAT, NO 1A, K.B DASAN ROAD ALWARPET, CHENNAI – 600018, TAMIL NADU TELEFAX: +91 3565 4005 EMAIL: mail@rbca.in WEBSITE: WWW.RBCA.IN Branch Office-
Mumbai | Kolkata | Mysuru | Bhubaneswar | Kozhikode



- C) The Management of Sattva Engineering Construction Limited has spent total amount of ₹ 374.43 lakhs for the purpose of IPO Expenses upto 30th September, 2025 which has been paid from IPO Proceeds account.

The financial Information was prepared by the Management and has been furnished to us and our conclusion on the statement, in so far as it relates to the amount of disclosures included is based solely on the reports of the management of the Company and the procedures performed by us as stated above.

Our conclusion is not modified in respect of this matter.

For RAMANUJAM and BOOVARAHAN

Chartered Accountants

Firm Registration Number: 0029455



Shekhar Vishwanathan

Partner

Place: Chennai

Membership Number: 053073

Date: 07 November 2025

UDIN: 25053073BMHXYF5473

