



SAMPANN UTPADAN INDIA LIMITED

(FORMERLY KNOWN AS S E POWER LTD)

CIN NO. L40106GJ2010PLC091880

Date: April 22, 2025

The Manager
Department of Corporate Relationship
BSE Limited
25 P.J. Towers, Dalal Street
Mumbai-400001
Ref.: Scrip Code: 534598

The Asstt. Vice President
**National Stock Exchange of India
Limited**
Exchange Plaza, Bandra Kurla Complex
Bandra (East)
Mumbai-400051
Scrip Symbol: SAMPANN

Subject : Submission of Integrated filing in PDF -Financial for the quarter ended 31.03.2025

Dear Sir/Madam,

With reference to Master circular having reference no. SEBI/HO/CFD/PoD2/CIR/P/0155 dated November 11, 2024 for compliance with the provisions of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 by listed entities please find attached herewith PDF of following documents:

- A. FINANCIAL RESULTS** -Unaudited Financial results for Quarter ended 31.03.2025
- B. STATEMENT ON DEVIATION OR VARIATION FOR PROCEEDS OF PUBLIC ISSUE, RIGHTS ISSUE, PREFERENTIAL ISSUE, QUALIFIED INSTITUTIONS PLACEMENT ETC.-** for funds raised through issuance of Debt Securities/ instruments during the quarter on private placement basis. **NA.**
- C. DISCLOSING OUTSTANDING DEFAULT ON LOANS AND DEBT SECURITIES**

Thanking You,

Yours Faithfully,

For Sampann Utpadan India Limited
(Formerly Known as S.E. Power Limited)

Saurabh Agrawal
(Company Secretary)
M. No. A32635

INDEPENDENT AUDITOR'S REPORT ON THE AUDITED STANDALONE QUARTERLY AND YEAR TO DATE FINANCIAL RESULTS OF SAMPANN UTPADAN INDIA LIMITED (FORMERLY KNOWN AS S. E. POWER LIMITED) PURSUANT TO THE REGULATION 33 OF THE SEBI (LISTING OBLIGATIONS AND DISCLOSURE REQUIREMENTS) REGULATIONS, 2015 (AS AMENDED)

To
The Board of Directors of
Sampann Utpadan India Limited
(Formerly Known as S. E. Power Limited)
Vadodara

OPINION

We have audited the accompanying standalone quarterly and year to date financial results of Sampann Utpadan India Limited ('the Company') for the quarter ended March 31, 2025 and the year-to-date results for the period from April 1, 2024 to March 31, 2025 ('the Statement'), attached herewith, 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 aforesaid statement:

- i presented in accordance with the requirements of the Listing Regulations; and
- ii gives a true and fair view in conformity with the applicable Indian Accounting Standards ('Ind AS') prescribed under Section 133 of the Companies Act, 2013 read with relevant rules issued thereunder, and other accounting principles generally accepted in India of the standalone net profit and other comprehensive income and other financial information of the Company for the quarter ended March 31, 2025 as well as the year-to-date results for the period from April 1, 2024 to March 31, 2025.

BASIS FOR OPINION

We conducted our audit in accordance with the Standards on Auditing (SAs) 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 together with the ethical requirements that are relevant to our audit of the 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 Code of Ethics. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.



MANAGEMENT'S RESPONSIBILITIES FOR THE STATEMENT

The Statement has been prepared on the basis of standalone audited annual financial statements and has been approved by the Company's Board of Directors.

The Company's Management and Board of Directors are responsible for the preparation of the Statement that give a true and fair view of the net profit and other comprehensive income and other financial information 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 Statement that give a true and fair view and are free from material misstatement, whether due to fraud or error.

In preparing the Statement, the 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 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 are also responsible for overseeing the Company's financial reporting process.

AUDITOR'S RESPONSIBILITIES FOR THE AUDIT OF THE STATEMENT

Our objectives are to obtain reasonable assurance about whether the Statement as a whole is 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, specified under Section 143(10) of the Act, 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 the Statement.

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 Statement, 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 with reference to the financial statements 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 the Board of Directors.



- Evaluate the appropriateness and reasonableness of disclosures made by the Board of Directors in terms of the requirements specified under 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 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 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 Statement, 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 statements/financial information of the Company to express an opinion on the Statement.

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 MATTER

The annual financial results include the results for the quarter ended 31 March 2025 being the balancing figure between the audited figures in respect of the full financial year and the published unaudited year to date figures up to the third quarter of the current financial year which were subject to limited review by us.

Our report on the Statement is not modified.

Place : Agra
Date : 22nd April 2025

For D. Tayal & Jain
Chartered Accountants
Firm Reg. No. 011181C


(CA. DEEPAK TAYAL)
Proprietor
Membership No. 073102

UDIN: 25073102 BMMH PE9840



SAMPANN UTPADAN INDIA LIMITED

(Formerly Known as S. E. Power Limited) CIN : L40106GJ2010PLC091880

Regd. Off: Survey No. 54/B, Pratapnagar, Jarod-Savli Road, Samlaya, Vadodara-391520 (Guj.)

Tel.: +91 2667 251566, E-mail: cs@suil.in, Website: www.suil.in

STATEMENT OF STANDALONE UNAUDITED FINANCE RESULTS FOR THE QUARTER/YEAR ENDED 31ST MARCH 2025

PART-A

Sr. No.	Particulars	Three Months Ended			Year Ended	
		31.03.2025	31.12.2024	31.03.2024	31.03.2025	31.03.2024
		(Audited)	(Unaudited)	(Audited)	(Audited)	(Audited)
I	Revenue from Operations					
	Other Income	2,750.38	2,384.18	1,908.90	9,263.62	7,145.33
		504.77	3.46	3.36	518.94	36.78
	Total Revenue	3,255.15	2,387.64	1,912.27	9,782.57	7,182.10
II	Expenses:					
	Cost of Operations	2,484.25	2,092.29	1,542.53	8,127.68	5,969.42
	Change in Stock	24.16	(7.46)	(111.77)	87.30	(222.12)
	Employee Benefit Expenses	106.38	91.23	67.69	365.80	256.24
	Financial Costs	30.19	31.84	22.67	101.12	100.50
	Depreciation and Amortization Expenses	140.51	144.54	125.40	570.07	500.05
	Other Expenses	210.12	211.49	179.41	802.80	664.26
	Total Expenses	2,995.62	2,563.82	1,825.92	10,054.77	7,269.24
III	Profit before Exceptional Items and Tax	259.53	(176.19)	86.35	(272.21)	(87.13)
IV	Exceptional Items					
	Sale of Extended Producer Responsibility (EPR) Certificate	-	-	-	-	-
V	Profit before Tax	475.96	335.36	-	811.23	-
VI	Tax Expense:	735.49	159.18	86.35	539.02	(87.13)
	(1) Current Tax					
	(2) Deferred Tax					
	(3) Previous Year Income Tax	189.71	40.09	21.73	140.47	(21.83)
	(4) Mat Credit Entitlement Written off					
VII	Profit/(Loss) from the period	545.69	119.09	44.64	398.55	(85.28)
VIII	Other Comprehensive Income:					
a)	i) Items that will not be reclassified to profit and loss	-	-	-	-	-
	ii) Income tax relating to items that will not be reclassified to profit and loss	-	-	-	-	-
b)	i) Items that will be reclassified to profit and loss	-	-	-	-	-
	ii) Income tax relating to items that will be reclassified to profit and loss	-	-	-	-	-
IX	Total Comprehensive Income for the period	545.69	119.09	44.64	398.55	(85.28)
	Paid-up Equity Share Capital (Face Value of Rs. 10/-)	4,061.00	4,061.00	4,061.00	4,061.00	4,061.00
	Other Equity as per statement of assets and liabilities					
X	Earning per Equity Share:					
	(1) Basic	1.34	0.29	0.11	0.98	(0.21)
	(2) Diluted	1.34	0.29	0.11	0.98	(0.21)

For Sampann Utpadan India Limited

[Signature]
Managing Director



SAMPANN UTPADAN INDIA LIMITED

(Formerly Known as S. E. Power Limited) CIN : L40106GJ2010PLC091880

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Tel.: +91 2667 251566, E-mail: cs@suil.in, Website: www.suil.in

PART-B

Sr. No.	Particulars	(in Lakh)	
		Year Ended	Year Ended
		31.03.2025 (Audited)	31.03.2024 (Audited)
I	ASSETS		
	(1) Non Current Assets		
	(a) Property, Plant and Equipment and Intangible		
	(i) Property, Plant and Equipment		
	(ii) Intangible assets	7,361.31	6,282.14
	(iii) Capital work-in-progress	-	-
	(iv) Intangible assets under development	-	924.40
	(b) Non Current Investments	-	-
	(c) Deferred tax assets (net)	75.00	75.00
	(d) Long term loans and advances	1,195.58	1,336.05
	(e) Other non-current assets	2.95	2.95
	(2) Current Assets		
	(a) Current Investments	-	-
	(b) Inventories	32.19	51.85
	(c) Trade receivables	925.72	775.76
	(d) Cash and cash equivalents	1,162.90	1,083.28
	(e) Short term loans and advances	4.69	5.16
	(f) Current Tax Assets (Net)	172.85	178.15
	(g) Other current assets	59.96	14.15
		1,017.47	13.95
	Total Assets	12,010.64	10,742.84
II	EQUITY AND LIABILITIES		
	(1) Shareholders' Funds		
	(a) Equity Share capital	4,061.00	4,061.00
	(b) Reserves and Surplus	(3,365.25)	(3,763.80)
	(c) Money received against Share Warrants	889.88	-
	(2) Liabilities		
	Non-current liabilities		
	(a) Long- term borrowings	-	-
	(b) Deferred tax liabilities (Net)	8,430.66	8,588.56
	(c) Other Long term Liabilities	-	-
	(d) Long term provisions	15.96	-
	(3) Current liabilities		
	(a) Short Term Borrowings	1,030.81	983.06
	(b) Current Maturity of long term borrowings	128.60	133.93
	(c) Trade payables	-	-
	- total outstanding dues to micros mall and medium enterprises	-	-
	- total outstanding dues to others	757.51	571.14
	(d) Other current liabilities	-	103.96
	(e) Short term Provisions	61.47	65.00
		-	-
	Total Equity and Liabilities	12,010.64	10,742.84

For Sampann Utpadan India Limited

Managing Director



SAMPANN UTPADAN INDIA LIMITED

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STANDALONE SEGMENT REPORTING FOR THE QUARTER/ YEAR ENDED 31ST MARCH 2025

PART-C		Rs. (in lacs)				
Sr. No.	Particulars	Three Months Ended			Year Ended	
		31.03.2025 (Audited)	31.12.2024 (Unaudited)	31.03.2024 (Audited)	31.03.2025 (Audited)	31.03.2024 (Audited)
1	Segment Revenue					
	(a) Non Conventional Energy					
	(b) Reclaimed Rubber	5.56	4.38	5.68	28.50	34.38
	(c) Other	2,744.82	2,379.80	1,903.23	9,235.13	7,110.95
	Total					
	Less: Inter Segment Revenue	2,750.38	2,384.18	1,908.90	9,263.62	7,145.33
	Net Income from Operations					
2	Segment Results:					
	Profit/(Loss) before tax, interest and Exceptional Items					
	(a) Non Conventional Energy					
	(b) Reclaimed Rubber	-35.61	(37.80)	(36.09)	(138.76)	(134.39)
	(c) Other	307.82	(110.01)	141.74	(64.01)	110.98
	Total					
	Less:	272.21	(147.81)	105.65	(202.77)	(23.41)
	(i) Finance costs					
	Add:	30.19	31.84	22.67	101.12	100.50
	(i) Other Un-allocable Income					
	(ii) Exceptional items Income	17.51	3.46	3.36	31.68	36.78
	Total Profit/(Loss) Before Tax	475.86	335.36	81.23	811.23	-
3	Segment Assets	735.40	159.18	86.35	539.02	(87.13)
	(a) Non Conventional Energy					
	(b) Reclaimed Rubber	1,210.16	1,361.06	1,456.81	1,210.16	1,456.81
	(c) Other	10,800.48	9,850.37	9,286.03	10,800.48	9,286.03
	Total	12,010.64	11,211.43	10,742.84	12,010.64	10,742.84
4	Segment Liabilities					
	(a) Non Conventional Energy					
	(b) Reclaimed Rubber	12.05	30.45	59.35	12.05	59.35
	(c) Other	10,412.96	11,030.92	10,386.30	10,412.96	10,386.30
	Total	10,425.01	11,061.36	10,445.64	10,425.01	10,445.64
5	Capital Employed					
	(Segment Assets- Segment Liabilities)					
	(a) Non Conventional Energy					
	(b) Reclaimed Rubber	1,198.11	1,330.62	1,397.46	1,198.11	1,397.46
	(c) Other	387.52	(1,180.55)	(1,100.26)	387.52	(1,100.26)
	Total	1,585.63	150.07	297.20	1,585.63	297.20

Notes:

- This Statement has been prepared in accordance with the Companies (Indian Accounting Standards) Rules, 2015, as amended (Ind AS), prescribed under Section 133 of the Companies Act, 2013, and other recognised accounting practices and policies to the extent applicable.
- The above results have been reviewed by the Audit Committee and approved by the Board of Directors at its meeting held on 22nd April, 2025. The audit report of the statutory auditors is being filed with the BSE Ltd and National Stock Exchange of India Ltd. The Statutory Auditors have expressed an Unmodified Opinion.
- The Company has two primary business segments i.e. Non-Conventional Energy Division and Reclaimed Rubber Division.
- The financial results for the quarter ended March 31, 2025 and March 31, 2024 are the balancing figures between audited results for the full financial year and published year to date figures upto the nine months of the respective financial years.
- Previous periods / year's figures have been reclassified/ regrouped whenever necessary to conform to current period presentation.
- The Group has been continuously performing sensitivity analysis on the assumptions used and based on current indicators of future economic conditions, The group expects to recover the carrying amount of various assets and to maintain sufficient liquidity.
- During the Quarter ended 31.03.2025, On 17th February Company has allotted 1,05,00,000 (One Crore Five Lakh) Convertible Warrants

Place : New Delhi
Date : 22.04.2025

For Sampann Utpadan India Limited

[Signature]
Managing Director

M/S SAMPANN UTPADAN INDIA LIMITED
(FORMERLY KNOWN AS M/S S. E. POWER LIMITED)
Cash Flow Statement for the year ended on 31st March, 2025

(Amount in `)

Particulars	31-03-2025	31-03-2024
Cash Flows from Operating Activities:		
Net Profit before taxation, and extraordinary items	(2,72,20,504)	(87,13,364)
Adjustments for		
Depreciation	5,70,07,096	5,00,94,503
Interest Expense	1,01,11,881	1,00,49,623
Interest Income	(4,31,416)	(4,92,496)
Profit on Sale of Fixed Assets	-	(28,314)
Provision for Gratuity	18,38,153	-
Accumulated Depreciation	-	-
Operating Profit before working capital changes	4,13,05,210	5,09,09,952
Adjustments for		
Short Term Loans & Advances	(10,18,08,456)	(31,16,377)
Inventories and Trade Receivable	(2,29,57,896)	(3,89,07,550)
Current Liabilities & Provisions	50,50,191	2,70,07,990
Cash generated from operations	(7,84,10,951)	3,58,94,014
Direct Taxes	-	-
Cash flow before extraordinary item	(7,84,10,951)	3,58,94,014
Extraordinary items	8,11,22,601	-
Net Cash from / (used) Operating activities	27,11,650	3,58,94,014
Cash Flows from Investing Activities:		
Interest Income	4,31,416	4,92,496
Proceed from Equity Capital	-	-
Purchase of Fixed Assets	(7,24,83,842)	(11,57,28,580)
Sale of Fixed assets	-	75,000
Purchase of Trade Investments	19,66,087	92,37,089
Decrease/(Increase) in Long Term Loans and Advances	-	-
Net Cash from / (used) Investing activities	(7,00,86,339)	(10,59,23,995)
Net Cash from Financing activities:		
Proceeds/(Repayment) Short Term Borrowings	42,42,826	3,12,75,860
Proceeds/(Repayment) of Long Term Borrowings	(1,57,90,145)	4,86,17,211
Proceeds/(Repayment) of Share Warrants	8,89,87,500	-
Interest Expenses	(1,01,11,881)	(1,00,49,623)
Net Cash from / (used) Financing activities	6,73,28,299	6,98,43,449
Net Increase in Cash & Cash equivalents	(46,390)	(1,86,532)
Cash & Cash equivalents at beginning of period	5,15,785	7,02,317
Cash & Cash equivalents at end of period	4,69,395	5,15,785

For Sampann Utpadan India Limited


Managing Director

INDEPENDENT AUDITOR'S REPORT ON THE AUDITED CONSOLIDATED QUARTERLY AND YEAR TO DATE FINANCIAL RESULTS OF SAMPANN UTPADAN INDIA LIMITED (FORMERLY KNOWN AS S. E. POWER LIMITED) PURSUANT TO THE REGULATION 33 OF THE SEBI (LISTING OBLIGATIONS AND DISCLOSURE REQUIREMENTS) REGULATIONS, 2015 (AS AMENDED)

To
The Board of Directors of
Sampann Utpadan India Limited
(Formerly Known as S. E. Power Limited)
Vadodara

OPINION

We have audited the accompanying consolidated quarterly and year to date financial results of Sampann Utpadan India Limited ('the Company') and its Wholly Owned Subsidiary Company (holding company and its subsidiary together referred to as 'the Group') for the quarter ended March 31, 2025 and the year-to-date results for the period from April 1, 2024 to March 31, 2025 ('the Statement'), attached herewith, 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 and based on the financial information of subsidiary, the Statement:

- i includes the financial results of Wholly Owned Subsidiary Company M/s Shubham Electrochem Limited ('Subsidiary Company');
- ii presents in accordance with the requirements of the Listing Regulations in this regard; and
- iii gives a true and fair view in conformity with the applicable Indian Accounting Standards ('Ind AS') prescribed under Section 133 of the Companies Act, 2013 ('the Act') read with relevant rules issued thereunder, and other accounting principles generally accepted in India of the consolidated net profit and other comprehensive income and other financial information of the Group for the quarter ended March 31, 2024 as well as the year to date results for the period from April 1, 2024 to March 31, 2025.

BASIS FOR OPINION

We conducted our audit in accordance with the Standards on Auditing (SAs) 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 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 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 Code of Ethics. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.



MANAGEMENT'S RESPONSIBILITIES FOR THE STATEMENT

The Statement has been prepared on the basis of consolidated audited financial statements. The Holding Company's Board of Directors are responsible for the preparation of the Statement that give a true and fair view of the consolidated net profit and other comprehensive income and other financial information of the Group 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.

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 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 Statement 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 Statement 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 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 STATEMENT

Our objectives are to obtain reasonable assurance about whether the Statement as a whole is 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, specified under Section 143(10) of the Act, 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 the Statement.

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 Statement, 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 Holding Company has adequate internal financial controls with reference to the financial statements 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 the Board of Directors.



- Evaluate the appropriateness and reasonableness of disclosures made by the Board of Directors in terms of the requirements specified under 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 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 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 Statement, 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 statements/financial information of the entities within the Group to express an opinion on the Statement. We are responsible for the direction, supervision and performance of the audit of financial information of Subsidiary Company included in the consolidated financial results of which we are the independent auditors. We remain solely responsible for our audit opinion.

We communicate with those charged with governance of the Holding Company and Subsidiary Company 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.

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 MATTER

The annual financial results include the results for the quarter ended 31 March 2025 being the balancing figure between the audited figures in respect of the full financial year and the published unaudited year to date figures up to the third quarter of the current financial year which were subject to limited review by us.

Our report on the Statement is not modified.

Place : Agra
Date : 22nd April 2025

For D. Tayal & Jain
Chartered Accountants
Firm Reg. No. 011181C


(CA. DEEPAK TAYAL)
Proprietor

Membership No. 073102

UDIN: 25073102BMMHPF3810



SAMPANN UTPADAN INDIA LIMITED

(Formerly Known as S. E. Power Limited) CIN : L40106GJ2010PLC091880

Regd. Off: Survey No. 54/B, Pratapnagar, Jarod-Savli Road, Samlaya, Vadodara-391520 (Guj.)

Tel.: +91 2667 251566, E-mail: cs@suil.in, Website: www.suil.in

STATEMENT OF CONSOLIDATED AUDITED FINANCE RESULTS FOR THE QUARTER AND YEAR ENDED 31ST MARCH, 2025

PART-A

Sr. No.	Particulars	Three Months Ended			Year Ended	
		31.03.2025	31.12.2024	31.03.2024	31.03.2025	31.03.2024
		(Audited)	(Unaudited)	(Audited)	(Audited)	(Audited)
I	Revenue from Operations					
	Other Income	2,750.38	2,384.17	1,908.90	9,263.62	7,145.33
	Total Revenue	5,04.77	3.46	3.37	518.94	96.78
II	Expenses:					
	Cost of Operations					
	Change in Stock	2,484.25	2,092.19	1,542.58	8,127.68	5,969.47
	Employee Benefit Expenses	24.16	(7.47)	(111.77)	87.30	(222.12)
	Financial Costs	106.38	91.23	67.69	365.80	256.24
	Depreciation and Amortization Expenses	30.19	31.83	22.67	101.12	100.50
	Other Expenses	140.74	144.78	125.63	571.01	501.89
	Total Expenses	2,996.04	2,564.09	1,826.40	10,056.06	7,270.55
III	Profit before Exceptional Items and Tax	259.12	(176.46)	85.87	(273.49)	(88.45)
IV	Exceptional Items					
	Sale of Extended Producer Responsibility (EPR) Certificate					
V	Profit before Tax	475.87	335.36		811.23	
VI	Tax Expense:	734.99	158.90	85.87	587.74	(88.45)
	(1) Current Tax					
	(2) Deferred Tax					
	(3) Previous Year Income Tax	189.55	40.03	21.95	140.14	(21.64)
	(4) Mat Credit Entitlement Written off					
VII	Profit/(Loss) from the period	545.43	118.87	43.95	397.59	(86.78)
VIII	Other Comprehensive Income:					
a)	i) Items that will not be reclassified to profit and loss					
	ii) Income tax relating to items that will not be reclassified to profit and loss					
b)	i) Items that will be reclassified to profit and loss					
	ii) Income tax relating to items that will be reclassified to profit and loss					
IX	Total Comprehensive Income for the period	545.43	118.87	43.95	397.59	(86.78)
	Paid-up Equity Share Capital (Face Value of Rs. 10/-)	4,061.00	4,061.00	4,061.00	4,061.00	4,061.00
	Other Equity as per statement of assets and liabilities					
X	Earning per Equity Share:				(3,147.56)	(3,545.15)
	(1) Basic	1.34	0.29	0.11	0.98	(0.21)
	(2) Diluted	1.34	0.29	0.11	0.98	(0.21)

For Sampann Utpadan India Limited

Managing Director



SAMPANN UTPADAN INDIA LIMITED

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STATEMENT OF CONSOLIDATED AUDITED ASSETS AND LIABILITIES AS AT 31ST MARCH, 2025

PART-B

Sr. No.	Particulars	(' in Lakh)	
		Year Ended	Year Ended
		31.03.2025	31.03.2024
		(Audited)	(Audited)
I	ASSETS		
	(1) Non Current Assets		
	(a) Property, Plant and Equipment and Intangible assets		
	(i) Property, Plant and Equipment	7,379.19	6,300.96
	(ii) Intangible assets	-	-
	(iii) Capital work-in-progress	-	924.40
	(iv) Intangible assets under development	-	-
	(iv) Goodwil	-	-
	(b) Non Current Investments	-	-
	(c) Deferred tax assets (net)	11.26	11.26
	(d) Long term loans and advances	47.49	47.49
	(e) Other non-current assets	1,196.32	1,336.47
		174.80	214.80
	(2) Current Assets		
	(a) Current Investments	-	-
	(b) Inventories	-	-
	(c) Trade receivables	32.19	51.85
	(d) Cash and cash equivalents	925.72	775.76
	(e) Short term loans and advances	1,162.90	1,083.28
	(f) Current Tax Assets (Net)	48.77	9.46
	(g) Other current assets	172.60	177.90
		59.96	14.15
		1,017.47	13.95
	Total Assets	12,228.68	10,961.72
II	EQUITY AND LIABILITIES		
	(1) Shareholders' Funds		
	(a) Equity Share capital	4,061.00	4,061.00
	(b) Reserves and Surplus	(3,147.56)	(3,545.15)
	(c) Money received against Share Warrants	889.88	-
	(2) Liabilities		
	Non-current liabilities		
	(a) Long-term borrowings	-	-
	(b) Deferred tax liabilities (Net)	8,430.66	8,588.56
	(c) Other Long term Liabilities	-	-
	(d) Long term provisions	15.96	-
	(3) Current liabilities		
	(a) Short Term Borrowings	-	-
	(b) Current Maturity of long term borrowings	-	-
	(c) Trade payables	1,030.81	983.06
	(d) Other current liabilities	128.60	133.98
	(e) Short term Provisions	757.51	675.10
		61.83	65.22
	Total Equity and Liabilities	12,228.68	10,961.72

For Sampann Utpadan India Limited

[Signature]
 Managing Director



SAMPANN UTPADAN INDIA LIMITED

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Tel.: +91 2667 251566, E-mail: cs@suil.in, Website: www.suil.in

CONSOLIDATED SEGMENT REPORTING FOR THE QUARTER/YEAR ENDED 31ST MARCH 2025

Rs. (in lacs)

PART-C

Sr. No.	Particulars	Three Months Ended			Year Ended	Year Ended
		31.03.2025	31.12.2024	31.03.2024	31.03.2025	31.03.2024
		(Audited)	(Unaudited)	(Audited)	(Audited)	(Audited)
1	Segment Revenue					
	(a) Non Conventional Energy	5.56	4.38	5.68	28.50	34.38
	(b) Reclaimed Rubber	2,744.82	2,379.80	1,903.23	9,235.13	7,110.95
	(c) Other					
	Total	2,750.38	2,384.18	1,908.90	9,263.62	7,145.33
	Less: Inter Segment Revenue					
	Net Income from Operations	2,750.38	2,384.18	1,908.90	9,263.62	7,145.33
2	Segment Results:					
	Profit/(Loss) before tax, interest and Exceptional Items					
	(a) Non Conventional Energy	(35.61)	(37.80)	(36.09)	(138.76)	(134.39)
	(b) Reclaimed Rubber	307.82	(110.01)	141.74	(64.01)	110.98
	(c) Other	(0.42)	(0.28)	(0.48)	(1.29)	(1.31)
	Total	271.79	(148.09)	105.17	(204.06)	(24.72)
	Less:					
	(i) Finance costs	30.19	31.83	22.67	101.12	100.50
	Add:					
	(i) Other Un-allocable Income	17.51	3.46	3.36	31.68	36.78
	(ii) Exceptional items Income	475.87	335.36		811.23	
	Total Profit/(Loss) Before Tax	734.98	158.89	85.87	537.73	(88.44)
3	Segment Assets					
	(a) Non Conventional Energy	1,135.16	1,286.06	1,381.81	1,135.16	1,381.81
	(b) Reclaimed Rubber	10,800.48	9,850.37	9,285.78	10,800.48	9,285.78
	(c) Other	293.04	293.02	294.13	293.04	294.13
	Total	12,228.68	11,429.45	10,961.72	12,228.68	10,961.72
4	Segment Liabilities					
	(a) Non Conventional Energy	12.05	30.45	59.35	12.05	59.35
	(b) Reclaimed Rubber	10,412.96	11,030.92	10,386.30	10,412.96	10,386.30
	(c) Other	0.36	0.08	0.23	0.36	0.23
	Total	10,425.37	11,061.44	10,445.87	10,425.37	10,445.87
5	Capital Employed (Segment Assets- Segment Liabilities)					
	(a) Non Conventional Energy	1,123.11	1,255.62	1,322.46	1,123.11	1,322.46
	(b) Reclaimed Rubber	387.52	(1,180.55)	(1,100.52)	387.52	(1,100.52)
	(c) Other	292.68	292.95	293.90	292.68	293.90
	Total	1,803.31	368.01	515.85	1,803.31	515.85

Notes:

- the above financial results have been prepared in accordance with the recognition and measurement principles laid down in the Indian Accounting Standard prescribed under the Section 133 of the Companies Act, 2013 read with relevant rules issued thereunder and other accounting principles generally accepted in india and in accordance with the requirement of Regulation 33 of SEBI (Listing Obligation and Disclosures Requirements) Regulation 2015, as amended. Regulation 2015, as amended.
- The Consolidated Results includes the results of the Wholly Owned Subsidiary M/s Shubham Electrochem Limited
- The above results have been reviewed by the Audit Committee and approved by the Board of Directors at its meeting held on 22.04.2025. The Statutory Auditor of the Company have carried out a limited review of the aforesaid results in terms of Regulation 33 of SEBI (Listing Obligation and Disclosure Requirements) Regulation 2015. The Statutory Auditors have expressed an Unmodified Opinion.
- The Company has two primary business segments i.e. Non-Conventional Energy Division and Reclaimed Rubber Division.
- Previous periods / year's figures have been reclassified/ regrouped whenever necessary to conform to current period presentation.
- The Group has been continuously performing sensitivity analysis on the assumptions used and based on current indicators of future economic conditions, The group expects to recover the carrying amount of various assets and to maintain sufficient liquidity.
- During the Quarter ended 31.03.2025, On 17th February Company has allotted 1,05,00,000 (One Crore Five Lakh) Convertible Warrants

Place : New Delhi

Date : 22.04.2025

For Sampann Utpadan India Limited

[Signature]
Managing Director

M/S SAMPANN UTPADAN INDIA LIMITED
(FORMERLY KNOWN AS M/S S. E. POWER LIMITED)
Consolidated Cash Flow Statement for the year ended on 31st March'2025

Particulars	31-03-2025	31-03-2024
Cash Flows from Operating Activities:		
Net Profit before taxation, and extraordinary items	(2,73,49,595)	(88,44,224)
Adjustments for		
Depreciation	5,71,01,252	5,01,88,917
Interest Expense	1,01,11,881	1,00,49,623
Interest Income	(4,31,416)	(4,92,496)
Profit on sale of Fixed assets		(28,314)
Provisions for Gratuity	18,38,153	
Accumulated Depreciation		-
Operating Profit before working capital changes	4,12,70,276	5,08,73,506
Adjustments for		
Short Term Loans & Advances	(10,18,08,426)	(31,16,377)
Inventories and Trade Receivable	(2,29,57,896)	(3,89,07,550)
Current Liabilities & Provisions	50,63,169	2,70,11,990
Cash generated from operations	(7,84,32,882)	3,58,61,568
Direct Taxes	30	-
Cash flow before extraordinary item	(7,84,32,912)	3,58,61,568
Extraordinary items (Ref. Note 28)	8,11,22,601	-
Net Cash from / (used) Operating activities	26,89,689	3,58,61,568
Cash Flows from Investing Activities:		
Interest Income	4,31,416	4,92,496
Proceed from Equity Capital		-
Purchase of Fixed Assets	(7,24,83,839)	(11,57,28,580)
Sale of Fixed Assets		75,000
Purchase of Trade Investments	19,66,087	92,37,089
Decrease/(Increase) in Long Term Loans and Advances	40,00,000	20,000
Net Cash from / (used) Investing activities	(6,60,86,336)	(10,59,03,995)
Net Cash from Financing activities:		
Proceeds/(Repayment) Short Term Borrowings	42,42,826	3,12,75,860
Proceeds/(Repayment) of Long Term Borrowings	(1,57,90,145)	4,86,17,211
Proceeds/(Repayment) of Share Warrants	8,89,87,500	
Interest Expenses	(1,01,11,881)	(1,00,49,623)
Net Cash from / (used) Financing activities	6,73,28,299	6,98,43,449
Net Increase in Cash & Cash equivalents	39,31,652	(1,98,978)
Cash & Cash equivalents at beginning of period	9,45,781	11,44,760
Cash & Cash equivalents at end of period	48,77,433	9,45,781

For Sampann Utpadan India Limited


Managing Director



SAMPANN UTPADAN INDIA LIMITED

(FORMERLY KNOWN AS S E POWER LTD)

CIN NO: L40106GJ2010PLC091880

Date: 22/04/2025

The Manager
Department of Corporate Relationship
BSE Limited
25 P.J. Towers, Dalal Street
Mumbai-400001

The Asstt. Vice President
National Stock Exchange of India Limited
Exchange Plaza, Bandra Kurla Complex
Bandra (East)
Mumbai-400051

Ref.: Scrip Code: 534598

Scrip Symbol: SAMPANN

Sir/Madam,

Sub: Declaration pursuant to Regulation 33(3)(d) of the Securities & Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulation, 2015.

DECLARATION

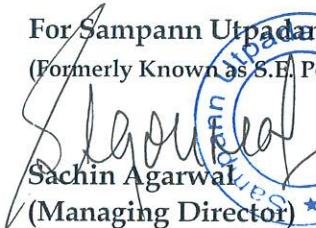
I, Sachin Agarwal, Managing Director of Sampann Utpadan India Limited (Formerly Known as S. E. Power Limited) (CIN: L40106GJ2010PLC091880) having its Registered office at Survey No. 54/B, Pratapnagar Jarod-Savli Road, Samlaya Vadodara - 391520, hereby declare that the Statutory Auditor of the Company M/ s D. Tayal & Jain, Chartered Accountants (Firm Reg. No. 011181C) have issued an Audit Report with unmodified opinion on the Audited Financial Results of the Company (Standalone & Consolidated) for the year ended on 31st March, 2025

This declaration is given in compliance to Regulation 33(3)(d) of the SEBI (Listing Obligations and Disclosure Requirements) Regulation, 2015(As Amended).

Kindly take this declaration on your records.

Yours Sincerely

For Sampann Utpadan India Limited
(Formerly Known as S.E. Power Limited)


Sachin Agarwal
(Managing Director)

Place: New Delhi

Date: 22.04.2025



SAMPANN UTPADAN INDIA LIMITED

(FORMELY KNOWN AS S E POWER LTD)

CIN NO. L40106GJ2010PLC091880

C. DISCLOSING OUTSTANDING DEFAULT ON LOANS AND DEBT SECURITIES

S. No.	Particulars	in INR crore
1	Loans / revolving facilities like cash credit from banks / financial institutions	
A	Total amount outstanding as on date 31.03.2025	10.31
B	Of the total amount outstanding, amount of default as on date 31.03.2025	0
2	Unlisted debt securities i.e. NCDs and NCRPS	
A	Total amount outstanding as on date 31.03.2025	0
B	Of the total amount outstanding, amount of default as on date 31.03.2025	0
3	Total financial indebtedness of the listed entity including short-term, long-term debt and Unsecured Loans	
A	Total amount outstanding as on date 31.03.2025	85.75
B	Of the total amount outstanding, amount of default as on date 31.03.2025	0