



CIN: U45202HR2019PLC080514

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@sarteventure.com

November 27, 2023

The Manager, Listing
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 27th November, 2023

The decisions and outcome of the Meeting of the Board of Directors of the Company duly held on Monday, 27th November, 2023 which began at 12:30 P.M. and concluded at 05:00 P.M. are as follows:

The Board of Directors of the Company at its meeting held today, inter alia, considered and approved:

- Unaudited Financial Results both Standalone and Consolidated for the half year ended on 30th September, 2023 as reviewed and recommended by the Audit Committee along with Limited Review Report issued by the auditors of the Company.

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

The copy of unaudited financial results, along with Limited Review Report with regard to the above financial results is enclosed herewith.

You are requested to take the above information on records.

Thanking You
Yours Faithfully

For SAR Televenture Limited


Abhishek Jain
Company Secretary & Compliance Officer

**ABHISH
EK JAIN**

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JAIN

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INDEPENDENT AUDITOR'S REVIEW REPORT

Review Report to
The Board of Directors
SAR TELEVENTURE LIMITED

We have reviewed the accompanying statement of Unaudited Standalone Financial Results ("the Statement") of **SAR TELEVENTURE LIMITED ("the Company")** for the half year ended on **30th September, 2023 ("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 ('Listing Regulation').

1. This Statement, which is the responsibility of the Company's Management and approved by the Company's Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in the Accounting Standard 25 "Interim Financial Reporting" ("AS 25"), prescribed under Section 133 of the Companies Act, 2013 read with relevant rules issued thereunder and other accounting principles generally accepted in India. Our responsibility is to express a conclusion on the Statement based on our review.
2. We conducted our review in accordance with the Standard on Review Engagement (SRE) 2410, "Review of Interim Financial Information Performed by the Independent Auditor of the Entity" issued by the Institute of Chartered Accountants of India (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 of interim financial information consists of making inquiries, primarily of persons responsible for financial and accounting matters, and applying analytical and other review procedures. A review is substantially less in scope than an audit conducted in accordance with Standards on Auditing specified under section 143(10) of the Companies Act, 2013 and consequently does not enable us to obtain assurance that we would become aware of all significant matters that might be identified in an audit. Accordingly, we do not express an audit opinion.

Attention is drawn to which states that the statement of cash flows for the corresponding six months ended September 30, 2023, as reported in the accompanying Statement have been approved by the Company's Board of Directors, but have not been subjected to review.



3. 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.

Place : Ahmedabad
Date : 27-11-2023
UDIN:23157873BGWHIF1842



For, Dharit Mehta & Co.
Chartered Accountants
(FRN: 137728W)

Dharit Mehta
Proprietor
M.No. 157873

SAR TELEVENTURE LIMITED

Reg. Office: 346-A, 2nd Floor, Udyog Vihar, Phase-4, Gurugram-122016 (Haryana)
CIN : U45202HR2019PTC080514

Unaudited Standalone Financial Results for the Half Year ended on 30th September, 2023

(Rs. in Lacs)

Sr. No.	Particulars	6 Months Ended on			Year Ended	
		30/09/2023	30/09/2022	31/03/2023	31/03/2023	31/03/2022
		Unaudited	Unaudited	Audited	Audited	Audited
PART I						
I.	Revenue from Operations	320.23	319.25	323.75	642.99	472.89
II.	Other income	1.71	1.67	1.11	2.78	2.46
III.	Total Revenue (I+II)	321.94	320.91	324.85	645.77	475.35
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	37.34	68.04	24.49	92.53	125.52
	(e) Financial Costs	16.40	15.74	29.65	45.39	21.68
	(f) Depreciation and amortisation expenses	80.80	37.86	50.95	88.81	40.91
	(g) Other expenses	133.17	179.24	122.07	301.31	284.51
	Total Expenses (IV)	267.70	300.89	227.15	528.04	472.62
V.	Profit / (Loss) before exceptional items and tax(III-IV)	54.23	20.03	97.70	117.73	2.73
VI.	Exceptional items	-	-	-	-	-
VII.	Profit / (Loss) before tax (V-VI)	54.23	20.03	97.70	117.73	2.73
VIII.	Tax expense					
	(1) Current tax	14.10	6.04	29.49	35.53	-
	(2) Deferred Tax	(0.94)	-	3.42	3.42	(0.98)
	(3) Income Tax of earlier yea	-	-	-	-	-
IX.	Profit / (Loss) for the period from continuing operations (VII-VIII)	41.08	13.98	64.80	78.78	3.71
X.	Net Profit / (Loss) for the period	41.08	13.98	64.80	78.78	3.71
XI.	Other Comprehensive Income	-	-	-	-	-
XI.	Total Comprehensive income/loss for the period (IX+X) (Comprising profit and Other Comprehensive Income/loss for the period)	41.08	13.98	64.80	78.78	3.71
XII.	Paid -up Equity Share Capital (Face value of Rs. 2/- each)	210.00	4.18	65.29	65.29	4.18
XIII.	Earnings per equity share					
	Basic	0.52	6.70	10.04	18.47	1.78
	Diluted	0.52	6.70	10.04	18.47	1.78
Notes:						
1	The above Unaudited Financial Results 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 Unaudited financial results have been prepared in accordance with Accounting Standards (AS), the provisions of the Companies Act, 2013 ("the Act"), as applicable and guidelines issued by the Securities and Exchange Board of India ("SEBI").					
3	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.					
4	EPS for 6 months ended on 30.09.2023 has been calculated by taking basis of weighted average no. of shares.					
5	Figures has been rounded off and regrouped / re-arranged wherever necessary.					

For SAR TELEVENTURE LIMITED

(Signature)
Director/Auth. Signatory

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6		Statement of Assets and Liabilities		(Rs. In Lacs)	
Sr. No.	Particulars	Year Ended	Year Ended		
		30/09/2023	31/03/2023	Unaudited	Audited
A	EQUITY AND LIABILITIES				
	(1) Shareholders' funds				
	(a) Share Capital	210.00	65.29		
	(b) Reserves and Surplus	2,673.14	823.13		
	Sub-Total - Shareholders' funds	2,883.14	888.42		
	(2) Share application money, pending allotment	-	-		
	(3) Non-current Liabilities				
	(a) Long-term borrowings	704.98	836.83		
	(a) Deferred Tax Liabilities	1.58	2.52		
	(4) Current Liabilities				
	(a) Short-term borrowings	118.908			
	(a) Trade Payables				
	Total outstanding dues of Micro Enterprise & Small Enterprise	-	-		
	Total Outstanding dues of creditors other than micro enterprise & small enterprise	97.80	75.37		
	(c) Other current liabilities	19.26	85.19		
	(d) Short-term provisions	54.76	58.62		
	Sub-Total - Current Liabilities	997.28	1,058.53		
	Total - Equity and Liabilities	3,880.42	1,946.95		
B	ASSETS				
	(1) Non-current Assets				
	(a) Fixed Assets				
	(i) Tangible Asset	858.71	825.65		
	(ii) Intangible Asset	-	-		
	(iii) Capital Work in Progress				
	(iv) Intangible Asset under Development				
	(b) Non-current Investments	82.78	82.78		
	(c) Deferred Tax Assets (Net)				
	(d) Long-term loans and advances	51.10			
	(e) Other non-current assets	5.77	3.32		
	Sub-Total - Non Current Assets	998.36	911.75		
	(2) Current Assets				
	(a) Inventories				
	(b) Trade Receivables	406.98	135.08		
	(c) Cash and bank balances	5.96	57.97		
	(d) Short term loans and advances	2,469.13	842.14		
	(e) Other current assets	-	-		
	Sub-Total - Current Assets	2,882.06	1,035.19		
	Total - Assets	3,880.42	1,946.95		

For SAR TELEVENTURE LIMITED

FOR SAR TELEVENTURE LIMITED

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Director/Auth. Signatory

Rahul Sahdev
DIRECTOR
(DIN : 00175840)

Place: Haryana
Date: 27-11-2023

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SAHDEV

SAR TELEVENTURE LIMITED				
Cash flow statement for the half year ended 30th September' 2023				
(Amount in Lakhs)				
Particulars	For the Half year ended 30th September,2023		For the Half year ended 30th September,2022	
	Amount	Amount	Amount	Amount
(A) Cash flow from operating activities				
(1) Net profit after tax and extraordinary items		41.08		13.98
ADD:(i) Depreciation Written off	80.80		37.86	
(ii) Provision for income tax	14.10		6.04	
(iii) Preliminary Expense	-			
(iv) Other Adjustment	0.02		0.05	
LESS: (i) Deferred tax Asset	0.94		-	
(ii) Kasar and vatav				
(iii) Other Adjustment	-	93.97	-	43.95
(2) Operating profit before working capital changes		135.05		57.94
Working capital changes				
Add: (i) Decrease in Current Assets (Except Cash & Cash Equivalents)			0.77	
(ii) Increase in Current Liabilities	22.44		115.76	
Less: (i) Decrease in Current Liabilities	83.89			
(ii) Increase in Current assets (Except Cash & Cash Equivalents)	274.36	(335.82)	19.32	97.21
(3) Cash generated from operating before tax		(200.77)		155.15
Less: Income Tax Paid				
(4) Cash flow before extraordinary items		(200.77)		155.15
Add/ (less) extraordinary items				
Net cash inflow / outflow from operating activities				
After tax & extraordinary items		(200.77)		155.15
(B) Cash flow from investing activities				
Add : Proceeds on account of changes in Investments				
Less : Purchase of Fixed assets & Investments	113.85		165.75	
Net Cash inflow / outflow from investing activities		(113.85)		(165.75)
(C) Cash flow from financing activities				
Add : Changes in Long term Loans & Advances	118.91		51.09	
Proceeds of Share Capital	144.71			
Share Premium Account	1,808.93			
Less : Advances given	1,678.09			
Less : Repayment of Loans	131.85		40.30	
Net cash inflow / outflow from financing activities		262.61		10.79
(D) net increase / decrease in cash & cash equivalent		(52.01)		0.19
(E) Add: Cash & Cash Equivalents in the beginning of the year		57.97		0.44
(F) Cash & Cash Equivalents at the end of the Half year		5.96		0.63

For and on behalf of the board of
SAR TELEVENTURE LIMITED


Rahul Sahdev
DIRECTOR
DIN: 00175840

Place: Haryana
Date: 27-11-2023

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INDEPENDENT AUDITOR'S REVIEW REPORT

Review Report to
The Board of Directors
SAR TELEVENTURE LIMITED

We have reviewed the accompanying statement of Unaudited Standalone Financial Results ("the Statement") of **SAR TELEVENTURE LIMITED** ("the Company") for the half year ended on **30th September, 2023** ("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 ('Listing Regulation').

1. This Statement, which is the responsibility of the Company's Management and approved by the Company's Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in the Accounting Standard 25 "Interim Financial Reporting" ("AS 25"), prescribed under Section 133 of the Companies Act, 2013 read with relevant rules issued thereunder and other accounting principles generally accepted in India. Our responsibility is to express a conclusion on the Statement based on our review.
2. We conducted our review in accordance with the Standard on Review Engagement (SRE) 2410, "Review of Interim Financial Information Performed by the Independent Auditor of the Entity" issued by the Institute of Chartered Accountants of India (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 of interim financial information consists of making inquiries, primarily of persons responsible for financial and accounting matters, and applying analytical and other review procedures. A review is substantially less in scope than an audit conducted in accordance with Standards on Auditing specified under section 143(10) of the Companies Act, 2013 and consequently does not enable us to obtain assurance that we would become aware of all significant matters that might be identified in an audit. Accordingly, we do not express an audit opinion.

Attention is drawn to which states that the statement of cash flows for the corresponding six months ended September 30, 2023, as reported in the accompanying Statement have been approved by the Company's Board of Directors, but have not been subjected to review.

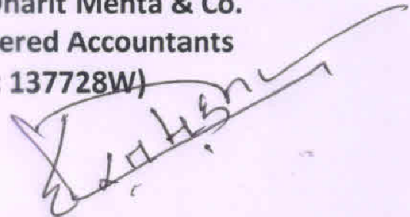


3. The Statement includes the results of the following entities:
- a. The Subsidiaries:
1. SAR Televenture FZE, UAE (Formerly known as Shoora International FZE)
4. Based on our review conducted and procedures performed as stated in paragraph 2 above and based on the consideration of the review reports of the other auditors referred to in paragraph 5 below, 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. The consolidated unaudited financial results includes the interim financial statements/ financial information/ financial results of 1 subsidiary which have not been reviewed by their auditors, whose interim financial results reflect total revenue of Rs. 3259.55 Lakhs, total net profit after tax of Rs. 364.80 Lakhs for the Half Year ended September 30, 2023, as considered in the consolidated unaudited financial results. These unaudited financial results and other unaudited financial information have been approved and furnished to us by the management. Our conclusion is so far as it relates to the affairs of these subsidiary is based solely on such unaudited financial results and other unaudited financial information. Our conclusion on the statement is not modified in respect of the above matter.



Place : Ahmedabad
Date : 27-11-2023
UDIN: 23157873BGWHII5974

For, Dharit Mehta & Co.
Chartered Accountants
(FRN: 137728W)


Dharit Mehta
Proprietor
M.No. 157873

SAR TELEVENTURE LIMITED

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

CIN : U45202HR2019PTC080514

Consolidated Unaudited Financial Results for the Half Year ended on 30th September, 2023

(Rs. in Lacs)

Sr. No.	Particulars	6 Months Ended on			Year Ended	
		30/09/2023	30/09/2022	31/03/2023	31/03/2023	31/03/2022
		Unaudited	Unaudited	Unaudited	Audited	Audited
	PART I					
I.	Revenue from Operations	3578.03	319.25	2,617.20	3246.17	472.89
II.	Other income	3.46	1.67	2.77	5.46	2.46
III.	Total Revenue (HII)	3,581.49	320.91	2,619.97	3,251.63	475.34
IV.	Expenses :					
	(a) Cost of materials consumed	2,758.17	-	1,873.89	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	67.71	68.04	61.43	136.85	125.52
	(e) Financial Costs	16.40	15.74	29.65	45.39	21.68
	(f) Depreciation and amortisation expenses	88.38	37.86	58.05	103.15	40.91
	(g) Other expenses	231.80	179.24	220.69	423.57	284.51
	Total Expenses (IV)	3,162.45	300.89	2,243.71	2,824.31	472.62
V.	Profit / (Loss) before exceptional items and tax (III-IV)	419.03	20.03	376.26	427.32	2.73
VI	Exceptional items	-	-	-	-	-
VII	Profit / (Loss) before tax (V-VI)	419.03	20.03	376.26	427.32	2.73
VIII	Tax expense					
	(1) Current tax	14.10	6.04	29.49	35.53	-
	(2) Deferred Tax	(0.94)	-	3.43	3.43	(0.98)
	(3) Income Tax of earlier year	-	-	-	-	-
IX	Profit / (Loss) for the period from continuing operations (VII-VIII)	405.88	13.98	343.34	388.36	3.71
X	Net Profit / (Loss) for the period	405.88	13.98	343.34	388.36	3.71
XI	Other Comprehensive Income	-	-	-	-	-
XI	Total Comprehensive Income/loss for the period (IX+X) (Comprising profit and Other Comprehensive Income/loss for the period)	405.88	13.98	343.34	388.36	3.71
XII	Paid-up Equity Share Capital (Face value of Rs. 2/- each)	210.00	4.18	65.29	65.29	4.18
XIII	Earnings per equity share					
	Basic	5.09	6.70	53.21	91.08	1.78
	Diluted	5.09	6.70	53.21	91.08	1.78
Notes:						
1	The above Unaudited Financial Results 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 Unaudited financial results have been prepared in accordance with Accounting Standards (AS), the provisions of the Companies Act, 2013 ("the Act"), as applicable and guidelines issued by the Securities and Exchange Board of India ("SEBI").					
3	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.					
4	EPS for 6 months ended on 30.09.2023 has been calculated by taking basis of weighted average no. of shares.					
5	Figures has been rounded off and regrouped / re-arranged wherever necessary.					

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For SAR TELEVENTURE LIMITED

Director/Auth. Signatory

6 Statement of Assets and Liabilities		(Rs. In Lacs)	
Sr. No.	Particulars	Year Ended 30/09/2023	Year Ended 31/03/2023
		Unaudited	Audited
A	EQUITY AND LIABILITIES		
	(1) Shareholders' funds		
	(a) Share Capital	210.00	65.29
	(b) Reserves and Surplus	3,344.48	1,113.42
	Sub-Total - Shareholders' funds	3,554.48	1,178.71
	(2) Share application money, pending allotment	-	-
	(3) Non-current Liabilities		
	(a) Long-term borrowings	704.98	839.01
	(a) Deferred Tax Liabilities	1.58	2.52
	(4) Current Liabilities		
	(a) Short-term borrowings	118.908	-
	(a) Trade Payables		
	Total outstanding dues of Micro Enterprise & Small Enterprise	-	-
	Total Outstanding dues of creditors other than micro enterprise & small enterprise	247.81	249.14
	(c) Other current liabilities	19.26	89.91
	(d) Short-term provisions	58.52	61.48
	Sub-Total - Current Liabilities	1,151.05	1,242.06
	Total - Equity and Liabilities	4,705.53	2,420.77
B	ASSETS		
	(1) Non-current Assets		
	(a) Fixed Assets		
	(i) Tangible Asset	875.75	847.86
	(ii) Intangible Asset	-	-
	(iii) Capital Work in Progress		
	(iv) Intangible Asset under Development		
	(b) Non-current investments	-	-
	(c) Deferred Tax Assets (Net)		
	(d) Long-term loans and advances	51.10	-
	(e) Other non-current assets	5.77	3.32
	Sub-Total - Non Current Assets	932.62	851.18
	(2) Current Assets		
	(a) Inventories		
	(b) Trade Receivables	1,277.89	649.41
	(c) Cash and bank balances	25.89	71.69
	(d) Short term loans and advances	2,469.13	848.49
	(e) Other current assets	-	-
	Sub-Total - Current Assets	3,772.91	1,569.59
	Total - Assets	4,705.53	2,420.77

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FOR SAR TELEVENTURE LIMITED

FOR SAR TELEVENTURE LIMITED

Director/Auth Signatory

Rahul Sahdev

DIRECTOR

(DIN : 00175840)

Place: Haryana
Date: 27-11-2023

SAR TELEVENTURE LIMITED		
Unaudited Consolidated Cash flow statement for the half year ended 30th September' 2023		
(Amount in Lakhs)		
Particulars	For the Half year ended 30th September,2023	
	Amount	Amount
(A) Cash flow from operating activities		
(1) Net profit after tax and extraordinary items		405.88
ADD:(i) Depreciation Written off	88.38	
(ii) Provision for income tax	14.10	
(iii) Preliminary Expense	-	
(iv) Other Adjustment	16.26	
LESS: (i) Deferred tax Asset	0.94	
(ii) Kasar and vataw		
(iii) Other Adjustment	-	117.80
(2) Operating profit before working capital changes		523.68
Working capital changes		
Add: (i) Decrease in Current Assets (Except Cash & Cash Equivalents)	-	
(ii) Increase in Current Liabilities		
Less: (i) Decrease in Current Liabilities	89.04	
(ii) Increase in Current assests (Except Cash & Cash Equivalents)	2,251.58	(2,340.62)
(3) Cash generated from operating before tax		(1,816.94)
Less: Income Tax Paid		-
(4) Cash flow before extraordinary items		(1,816.94)
Add/ (less) extraordinary items		
Net cash inflow / outflow from operating activities After tax & extraordinary items		(1,816.94)
(B) Cash flow from investing activities		
Add : Proceeds on account of changes in Investments	-	-
Less : Purchase of Fixed assets & Investments	116.27	
Net Cash inflow / outflow from investing activities		(116.27)
(C) Cash flow from financing activities		
Add : Changes in Long term Loans & Advances	118.91	
Proceeds of Share Capital	144.71	
Share Premium Account	1,808.93	
Less : Advances given	51.10	
Less : Repayment of Loans	134.03	
Net cash inflow / outflow from financing activities		1,887.42
(D) net increase / decrease in cash & cash equivalent		(45.80)
(E) Add: Cash & Cash Equivalents in the beginning of the year		71.69
(F) Cash & Cash Equivalents at the end of the Half year		25.89

For and on behalf of the board of
SAR TELEVENTURE LIMITED


Rahul Sahdev
DIRECTOR
DIN: 00175840

Place: Haryana
Date: 27-11-2023

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