

	Standalone					Consolidated		Standalone Year ended 31.03.2023
	Quarter ended			Upto the period		Quarte	Upto	
	31.12.2023	30.09.2023	31.12.2022	31.12.2023	31.12.2022	31.12.2023	31.12.2023	
	Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
1 Revenue from operations	4.19	4.05	0.00	12.29	61.74	4.19	12.29	61.75
2 Other Operating Income	0.00	0.00	0.00	0.00	0.00	0.00	0.00	-12.64
3 Other Income	0.00	0.00	0.00	0.00	0.00	0.00	0.00	5.18
4 Total Income (1 + 2 + 3)	4.19	4.05	0.00	12.29	61.74	4.19	12.29	54.29
5 Expenses								
a) Employee benefits expense	4.41	3.40	2.54	10.44	7.15	4.41	10.44	9.87
b) Finance costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
c) Depreciation and amortisation expense	0.44	0.44	0.43	1.32	1.31	0.44	1.32	1.75
d) Administration and other expenses	5.84	4.84	8.51	17.08	18.74	5.84	17.12	29.77
Total expenses (5a to 5d)	10.69	8.68	11.48	28.84	27.20	10.69	28.88	41.39
6 Profit before exceptional item and tax	-6.50	-4.63	-11.48	-16.55	34.54	-6.50	-16.59	12.90
7 Exceptional item (net)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
8 Profit before tax	-6.50	-4.63	-11.48	-16.55	34.54	-6.50	-16.59	12.90
9 Tax expense/Write back)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
10 Profit for the period/year	-6.50	-4.63	-11.48	-16.55	34.54	-6.50	-16.59	12.90
11 Other comprehensive income (net of taxes)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
12 Total comprehensive income for the period/year	-6.50	-4.63	-11.48	-16.55	34.54	-6.50	-16.59	12.90
13 Paid up equity share capital (face value per share ₹ 10 Each)	636.62	636.62	636.62	636.62	636.62	636.62	636.62	636.62
14 Minority Interest						0.05	0.05	
15 Other equity	658.30	664.80	661.95	658.30	661.95	658.30	658.26	674.85
16 Earnings per equity share (face value per share ₹2 Each)								
Basic and diluted before exceptional item (₹)	-0.02	-0.02	-0.04	-0.20	0.11	-0.02	-0.02	0.04
Basic and diluted after exceptional item (₹)	-0.02	-0.02	-0.04	-0.20	0.11	-0.02	-0.02	0.04
EPS Based on face value of Equity Share	2.00	2.00	10.00	2.00	10.00	2.00	2.00	2.00
NOTE :- Face value per share ₹ 2 Each with effect from 16.12.2022								

NOTES

- The above unaudited limited reviewed standalone and consolidated financial results of the Company for the quarter and nine months ended December 31, 2023 have been reviewed by the Audit Committee and approved by the Board of Directors at the meeting held on January 05, 2024.
- During FY 2022-23, in pursuance of Special Resolution passed on 3rd December 2022, the face value Equity Shares of the Company was Sub-divided from Rs. 10 to Rs. 2 per Share with effect from Record Date of 16th December, 2022. Upon issuance of new ISIN and execution of Corporate Action, 3,18,31,205 Sub-divided Equity shares of Rs. 2 each of the Company were listed on BSE w.e.f. 17th December 2022.
- Consolidated Financial Statement for the quarter and nine month ended December 31, 2023, comprises of financial statement of the Company and Ssavai Abodes LLP, a LLP established in December 9, 2022, wherein the Company holds 95% Stake. The Financial Statment till the quarter ended June 30, 2023 were presented on Standalone basis as the LLP had not commenced business operations till June 2023.
- These financial results are available on Company's website www.stcl.co.in and also on website of BSE Limited www.bseindia.com, where the Co. is listed.

For S&T Corporation Limited

Ajay Savat
Managing Director



Date :- 05.01.2024



Independent Auditors Review Report to the Board of Directors of
S & T CORPORATION LIMITED

Independent Auditor's Review Report On consolidated unaudited quarterly and year to date financial results of the Company Pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015

TO THE BOARD OF DIRECTORS OF

1. We have reviewed the accompanying Statement of Consolidated Unaudited Financial Results of S & T CORPORATION LTD ("the Parent") and its subsidiary (the Parent and its subsidiary] together referred to as "the Group") for the quarter ended 31/12/2023 & for the period from 01/04/2023 to 31/12/2023
2. This Statement, which is the responsibility of the Parent's Management and approved by the Parent's Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34 "Interim Financial Reporting" ("Ind AS 34"), prescribed under Section 133 of the Companies Act, 2013, and other accounting principles generally accepted in India. Our responsibility is to express a conclusion on the Statement based on our review.
3. We conducted our review of the Statement 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. 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 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.

We also performed procedures in accordance with the circular issued by the SEBI under Regulation 33 (8) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended, to the extent applicable.
4. The Statement includes the results of the following entity: SSAVI SMART ABODES LLP (subsidiary)

MUMBAI

601 A-Wing, Kedarnath Apartment, Overipada, Near
Western Express Highway, Dahisar (East),
Mumbai 400068

+91 9870 980078 | +91 77380 66055

AHMEDABAD

704, Abhishree Avenue, Opp. Hanuman Temple,
Nr. Nehru Nagar Circle, SM Road, Ambawadi,
Ahmedabad 380015

+91 7940307337 | +91 9824250131



5. Based on our review conducted and procedures performed as stated in paragraph 3 above and based on the consideration of the review reports of the other auditors referred to in paragraph 6 below, nothing has come to our attention that causes us to believe that the accompanying Statement, prepared in

accordance with the recognition and measurement principles laid down in the aforesaid Indian Accounting Standard and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended, including the manner in which it is to be disclosed, or that it contains any material misstatement.

6. The consolidated unaudited financial results includes the interim financial statements/ financial information/ financial results of SSAVI SMART ABODES LLP subsidiary which have not been reviewed/audited by their auditors, whose interim financial statements/ financial information/ financial results reflect total assets of Rs.97,248/- as at 31/12/2023 and total revenue of Rs. NIL and Rs.4,182/- total net (loss) after tax of Rs. NIL and total comprehensive loss of Rs.4,182/- up to the quarter ended 31/12/2023 and cash flows (net) of Rs. 97,248/- for the period from 01/04/2023 to 31/12/2023, as considered in the consolidated unaudited financial results.

For JPMK AND COMPANY

Chartered Accountants

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CA. Pankaj M Jain

Partner

M.No.155845

Place: Mumbai

Date: 05/01/2024

UDIN- 24155845BKCFMM9601

MUMBAI

601 A-Wing, Kedarnath Apartment, Overipada, Near
Western Express Highway, Dahisar (East),
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Ahmedabad 380015

+91 7940307337 | +91 9924850101



Independent Auditors Review Report to the Board of Directors of S & T CORPORATION LIMITED

We have reviewed the accompanying statement of unaudited financial results of S & T CORPORATION LIMITED for the quarter ended 31st December, 2023 and year to date from April 1, 2023 to December 31st, 2023 (The Statement) attached herewith being submitted by the company pursuant to the requirements of Regulation 33 & 52 of the SEBI(Listing Obligations & Disclosure Requirements) Regulations, 2015, as amended (The Listing Regulations) for disclosures regarding Public Shareholding & Promoter Group Shareholding & have not been audited by us this statement is the responsibility of the Company's Management and has been approved by the Board of Directors.

This statement, which is the responsibility of the company's management & approved by the company's board of directors, has been prepared in accordance with the recognition & measurement principles laid down in Indian Accounting Standard 34, (Ind AS 34) Interim Financial Reporting prescribed under section 133 of the companies act 2013 as amended, read with relevant rules issued thereunder & other accounting principles generally accepted in India. Our responsibility is to express a conclusion on the statement based on our review

We conducted our review of the statements 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. 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 consist of making inquiries, primarily of persons responsible for financial & accounting matters, & applying analytical & other review procedures. A review is substantially less in scope than an audit conducted in accordance with standards on auditing & 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.

Based on our review conducted as above, nothing has come to our attention that causes us to believe that the accompanying statement prepared in accordance with the recognition & measurement principles laid down in aforesaid Indian Accounting Standards (Ind AS) specified under section 133 of the companies act 2013 as amended, read with relevant rules issued thereunder & other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in terms of the listing regulations, including the manner in which it is to be disclosed or that it contains any material misstatement.

For JPMK AND COMPANY
Chartered Accountants
FRN-124193W

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Date: 2024.01.05
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CA. Pankaj M Jain
Partner
M.No.155845
Place: Mumbai
Date: 05/01/2024
UDIN- 24155845BKCFMN9564

MUMBAI

601 A-Wing, Kedarnath Apartment, Overipada, Near
Western Express Highway, Dahisar (East),
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+91 9870 980078 | +91 77380 66055

AHMEDABAD

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