

27-01-2025

To,
The Manager – Listing Department
BSE Limited
Phiroze Jeejeebhoy Towers,
Dalal Street, Fort,
Mumbai - 400001.
Scrip Code – 514197

Dear Madam/Sir,

Sub: Outcome of the Board Meeting held on 27th January 2025.

Pursuant Regulation 30 and other applicable Regulations of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, we wish to inform you that Board of Directors of the Company at the Meeting held today i.e. Monday January 27, 2025 had based on recommendation of the Audit Committee, approved Unaudited Financial Results of the Company on Standalone operations and Consolidated Financial Statements of the Company along with its Subsidiary Ssavai Abodes LLP (95% stake) for the third quarter of FY 2024-25 and nine months ended on December 31, 2024. Copy of Standalone and Consolidated Unaudited Financial Results along with the Limited Review Reports thereon issued by the Statutory Auditors is enclosed herewith.

In line with recent amendment to SEBI Listing Regulations, we further disclose the following:

- (i) Statement on Deviation or Variation for Proceeds of Issues – Not Applicable as there was no fund raise by the Company
- (ii) Disclosure of outstanding default on loans and debt securities – Not Applicable as there is no default
- (iii) Disclosure of Related Party transaction – Not Applicable for the period
- (iv) Statement of impact of Audit Qualification for Audit Report with Modified Opinion – Not Applicable as the Auditors report is not with Modified Opinion

The Board Meeting commenced at 06:45 p.m. & concluded at 07:15 p.m.

Kindly take the above intimation on record.

Thanking you,

Yours faithfully,

For **S & T Corporation Limited**

SHAILESH S. PARANJAPE
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SHAILESH S. PARANJAPE
Date: 2025.01.27
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Shailesh S. Paranjape
Company Secretary and Compliance Officer
ACS 67181

Encl. as stated

Extract of Standalone and Consolidated Financial Results for the quarter and nine months ended December 31, 2024

Particulars	Standalone						Consolidated					
	For quarter ended			Upto the period		For year ended	For quarter ended			Upto the period		For year ended
	31-12-2024	30-09-2024	31-12-2023	31-12-2024	31-12-2023	31-03-2024	31-12-2024	30-09-2024	31-12-2023	31-12-2024	31-12-2023	31-03-2024
	Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited	Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
1 Revenue from operations	4.32	4.25	4.19	12.83	12.29	0.85	4.32	4.25	4.19	12.82	12.29	0.85
2 Other Operating Income	0.06	0.00	0.00	0.06	0.00	3.61	0.06	0.00	0.00	0.06	0.00	3.61
3 Other Income	4.77	7.56	0.00	13.93	0.00	16.68	4.77	7.56	0.00	13.92	0.00	16.68
4 Total Income (1 + 2 + 3)	9.15	11.81	4.19	26.82	12.29	21.14	9.15	11.81	4.19	26.80	12.29	21.14
5 Expenses												
a) Purchases	0.00	155.80	0.00	155.80	10.44	0.00	0.00	155.80	0.00	155.80	0.00	0.00
b) Changes in Inventory	0.00	-208.50	0.00	-208.50	0.00	0.00	0.00	-208.50	0.00	-208.50	0.00	0.00
c) Employee benefits expense	2.70	3.32	3.64	9.61	1.32	13.89	2.70	3.32	4.41	9.61	10.44	13.89
d) Finance costs	0.00	0.00	0.01	0.02	17.08	0.00	0.00	0.00	0.00	0.02	0.00	0.00
e) Depreciation and amortisation expense	0.44	0.44	0.44	1.32	28.84	1.75	0.44	0.44	0.44	1.32	1.32	1.75
f) Administration and other expenses	4.51	10.87	6.60	24.44	-16.55	20.76	5.94	10.87	5.84	25.86	17.12	20.81
Total expenses (5a to 5f)	7.65	-38.07	10.69	-17.31	0.00	36.40	9.08	-38.07	-17.31	-15.89	28.88	36.45
6 Profit before exceptional item and tax	1.50	49.88	-6.50	44.13	-16.55	-15.26	0.07	49.88	-10.69	42.69	-28.88	-36.45
7 Exceptional item (net)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
8 Profit before tax	1.50	49.88	-6.50	44.13	-16.55	-15.26	0.07	49.88	-10.69	42.69	-28.88	-36.45
9 Tax expense/Write back	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
10 Profit for the period/year	1.50	49.88	-6.50	44.13	-16.55	-15.26	0.07	49.88	-10.69	42.69	-28.88	-36.45
11 Other comprehensive income (net of taxes)	0.00	0.00	0.00	0.00	636.62	0.00	0.00	0.00	0.00	0.00	0.00	0.00
12 Total comprehensive income for the period/year	1.50	49.88	-6.50	44.13	-16.55	-15.26	0.07	49.88	-10.69	42.69	-28.88	-36.45
13 Paid up equity share capital (face value per share ₹ 2 Each)	636.62	636.62	636.62	636.62	658.30	636.62	636.62	636.62	636.62	636.62	636.62	636.62
14 Minority Interest									0.05	0.05	0.05	0.05
15 Other equity	659.58	659.58	664.72	659.58	-0.20	659.58	659.58	659.58	658.30	659.53	658.26	659.53
16 Earnings per equity share (face value per share ₹2 Each)												
Basic and diluted before exceptional item (₹)	0.00	0.16	-0.02	0.14	2.00	-0.05	0.00	0.16	-0.02	0.13	-0.02	-0.05
Basic and diluted after exceptional item (₹)	0.00	0.16	-0.02	0.14	2.00	-0.05	0.00	0.16	-0.02	0.13	-0.02	-0.05

1. The above Standalone and Consolidated financial results of the Company for the quarter ended December 31, 2024 have been reviewed by the Audit Committee and approved by the Board of Directors at the meeting held on 27th January, 2025 and have been subjected to Limited Review by Statutory Auditors. The Financial results have been prepared in accordance with Indian Accounting Standards as notified under Section 133 of the Companies Act, 2013 and in compliance with the presentation and disclosure requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015

2. Consolidated Financial results for the quarter and period ended December 31, 2024 & December 31, 2023, comprises of financial statement of the Company and Ssavai - Smart Abodes LLP, wherein the Company holds 95% Stake.

3. The Company is operating only in one segment. Hence Segment reporting is not given.

4. 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

Ajaykumar
Surenra Savai

Digitally signed by
Ajaykumar Surenra
Savai
Date: 2025.01.27
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Ajay Savai
Managing Director
DIN : 01791689
Date :- 27.01.2025

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 2024 and year to date from April 1, 2024 to December 31, 2024 (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.

Yours Faithfully,

For MLR AND ASSOCIATES
Chartered Accountants
Firm's Registration No: 138605W/100240


CA Manish Ranka
Partner

M No: 132723

Date:27/01/2025

UDIN: 25132723BMJKMX3430

Place: Mumbai



**Independent Auditor's 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

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 31/12/2024 & for the period from 01/04/2024 to 31/12/2024
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: SSAVAI SMART ABODES LLP (subsidiary)



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 SSAVAI 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.6,82,908/- as at 31/12/2024 and total revenue of Rs. NIL and total net (loss) after tax of Rs.1,49,514/- and total comprehensive loss of Rs.1,49,514/- up to the quarter ended 31/12/2024 and cash flows (net) of Rs.4,99,900/- for the period from 01/04/2024 to 31/12/2024, as considered in the consolidated unaudited financial results.

Yours Faithfully,

For MLR AND ASSOCIATES
Chartered Accountants
Firm's Registration No: 138605W/100240



CA Manish Ranka
Partner
M No: 132723
Date: 27/01/2025
UDIN: 25132723BMJKMY2099
Place: Mumbai

