



SAMPANN UTPADAN INDIA LIMITED

(FORMELY KNOWN AS S E POWER LTD)

CIN NO. L40106GJ2010PLC091880

The Manager
Department of Corporate Relationship
BSE Limited
25th Floor P. J. Towers, Dalal Street
Mumbai -400 001
Scrip Code: 534598

The Listing Department
National Stock Exchange of India Limited
Exchange Plaza, Bandra Kurla Complex
Bandra (East)
Mumbai -400 051
SCRIP SYMBOL: SAMPANN

Subject: Outcome of Board Meeting held on November 08, 2023, as per Regulation 30 and other regulations of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015

Dear Sir/Madam,

With reference to our intimation letter dated October 28, 2023 regarding Board Meeting, we wish to inform you that the Board of Directors of the Company at its meeting held on November 08, 2023 has inter alia:

- Approved Un-audited Financial Results (Standalone and Consolidated) with the Limited Review Report for the Quarter ended September 30, 2023.

Pursuant to applicable regulations of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 we enclose the following:

1. Statements showing the Un-audited Financial Results (Standalone and Consolidated) for quarter ended September 30, 2023; and
2. Auditor's Limited Review Reports on Un-audited Financial Results–Standalone and Consolidated.

The meeting of Board of Directors commenced at 12:30 P.M. and concluded at 12:52 P.M.

We request you to take the same on record.

Thanking you,

Yours faithfully,

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

SAURABH Digitally signed by
SAURABH AGRAWAL

AGRAWAL Date: 2023.11.08
12:54:10 +05'30'

**(Saurabh Agrawal)
Company Secretary**



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 AND HALF YEAR ENDED 30TH SEPTEMBER, 2023

PART-A

Sr. No.	Particulars	Three Months Ended			Six Months Ended		Year Ended
		30.09.2023	30.06.2023	30.09.2022	30.09.2023	30.09.2022	31.03.2023
		(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)
I	Revenue from Operations	1,770.09	1,751.82	1,415.19	3,521.91	2,793.44	5,774.17
	Other Income	14.10	11.28	11.46	25.38	28.20	50.94
	Total Revenue	1,784.20	1,763.10	1,426.65	3,547.30	2,821.64	5,825.11
II	Expenses:						
	Cost of Operations	1,371.71	1,538.78	1,181.66	2,910.49	2,336.65	4,891.87
	Change in Stock	(1.86)	(17.42)	10.42	(19.28)	5.68	(180.43)
	Employee Benefit Expenses	63.09	59.29	58.29	122.38	109.96	231.22
	Financial Costs	30.86	30.78	21.39	61.64	43.09	97.64
	Depreciation and Amortization Expenses	124.33	123.62	119.22	247.95	237.31	481.58
	Other Expenses	158.55	158.48	97.57	317.03	221.39	525.97
	Total Expenses	1,746.69	1,893.53	1,488.55	3,640.22	2,954.08	6,047.85
III	Profit before Exceptional Items and Tax	37.50	(130.43)	(61.90)	(92.93)	(132.44)	(222.74)
IV	Exceptional Items	-	-	-	-	-	-
	Insurance Claim Received	-	-	-	-	-	-
V	Profit before Tax	37.50	(130.43)	(61.90)	(92.93)	(132.44)	(222.74)
VI	Tax Expense:						
	(1) Current Tax	-	-	-	-	-	-
	(2) Deferred Tax	9.44	(32.83)	(15.58)	(23.39)	(33.33)	(56.06)
	(3) Previous Year Income Tax	-	-	-	-	-	0.03
VII	Profit/(Loss) from the period	28.06	(97.60)	(46.32)	(69.54)	(99.11)	(166.71)
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	28.06	(97.60)	(46.32)	(69.54)	(99.11)	(166.71)
	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	4,061.00
	Other Equity as per statement of assets and liabilities	-	-	-	-	-	(3,678.52)
X	Earning per Equity Share:						
	(1) Basic	0.07	(0.24)	(0.11)	(0.17)	(0.24)	(0.41)
	(2) Diluted	0.07	(0.24)	(0.11)	(0.17)	(0.24)	(0.41)

[Signature]



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STATEMENT OF STANDALONE UNAUDITED ASSETS AND LIABILITIES AS AT 30TH SEPTEMBER, 2023

PART-B		(in Lakh)	
Sr. No.	Particulars	Half Year Ended	Year Ended
		30.09.2023	31.03.2023
		(Unaudited)	(Audited)
I	ASSETS		
	(1) Non Current Assets		
	(a) Property, Plant and Equipment and Intangible		
	(i) Property, Plant and Equipment	6,907.58	6,550.67
	(ii) Intangible assets	-	-
	(iii) Capital work-in-progress	-	-
	(iv) Intangible assets under development	-	-
	(b) Non Current Investments	75.00	75.00
	(c) Deferred tax assets (net)	1,337.61	1,314.23
	(d) Long term loans and advances	2.95	2.95
	(e) Other non-current assets	-	-
	(2) Current Assets		
	(a) Current Investments	129.08	144.22
	(b) Inventories	573.88	496.55
	(c) Trade receivables	1,034.77	973.42
	(d) Cash and cash equivalents	6.80	7.02
	(e) Short term loans and advances	180.44	156.92
	(f) Current Tax Assets (Net)	18.54	18.16
	(g) Other current assets	19.97	19.97
	Total Assets	10,286.63	9,759.11
II	EQUITY AND LIABILITIES		
	(1) Shareholders' Funds		
	(a) Equity Share capital	4,061.00	4,061.00
	(b) Reserves and Surplus	(3,748.06)	(3,678.52)
	(2) Liabilities		
	Non-current liabilities		
	(a) Long- term borrowings	8,474.51	8,102.39
	(b) Deferred tax liabilities (Net)	-	-
	(c) Other Long term Liabilities	-	-
	(d) Long term provisions	-	-
	(3) Current liabilities		
	(a) Short Term Borrowings	858.89	747.32
	(b) Current Maturity of long term borrowings	100.03	56.91
	(c) Trade payables	489.38	420.11
	(d) Other current liabilities	50.89	49.90
	(e) Short term Provisions	-	-
	Total Equity and Liabilities	10,286.63	9,759.11





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STANDALONE SEGMENT REPORTING FOR THE QUARTER/HALF YEAR ENDED 30TH SEPTEMBER 2023

PART-C

(in Lakh)

Sr. No.	Particulars	Three Months Ended			Six Months Ended		Year Ended
		30.09.2023	30.06.2023	30.09.2022	30.09.2023	30.09.2022	31.03.2023
		(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)
1	Segment Revenue						
	(a) Non Conventional Energy	11.66	12.13	9.25	23.79	29.95	40.73
	(b) Reclaimed Rubber	1,758.43	1,739.70	1,405.94	3,498.13	2,763.49	5,733.44
	(c) Other	-	-	-	-	-	-
	Total	1,770.09	1,751.83	1,415.19	3,521.92	2,793.44	5,774.17
	Less: Inter Segment Revenue	-	-	-	-	-	-
	Net Income from Operations	1,770.09	1,751.83	1,415.19	3,521.92	2,793.44	5,774.17
2	Segment Results:						
	Profit/(Loss) before tax, interest and Exceptional Items						
	(a) Non Conventional Energy	(34.74)	(33.95)	(36.18)	(68.69)	(72.58)	(133.06)
	(b) Reclaimed Rubber	89.00	(76.98)	(15.78)	12.02	(44.96)	(42.98)
	(c) Other	-	-	-	-	-	-
	Total	54.26	(110.93)	(51.96)	(56.67)	(117.54)	(176.04)
	Less:						
	(i) Finance costs	30.86	30.78	21.40	61.64	43.10	97.64
	Add:						
	(i) Other Un-allocable Income	14.10	11.28	11.46	25.38	28.20	50.94
	Total Profit/(Loss) Before Tax	37.50	(130.43)	(61.90)	(92.93)	(132.44)	(222.74)
3	Segment Assets						
	(a) Non Conventional Energy	1,367.66	1,396.28	1,558.85	1,367.66	1,558.85	1,476.54
	(b) Reclaimed Rubber	8,918.97	8,470.35	7,879.02	8,918.97	7,879.02	8,282.57
	(c) Other	-	-	-	-	-	-
	Total	10,286.63	9,866.63	9,437.87	10,286.63	9,437.87	9,759.11
4	Segment Liabilities						
	(a) Non Conventional Energy	51.00	51.07	53.48	51.00	53.48	56.44
	(b) Reclaimed Rubber	9,922.69	9,530.68	8,934.31	9,922.69	8,934.31	9,320.19
	(c) Other	-	-	-	-	-	-
	Total	9,973.69	9,581.75	8,987.79	9,973.69	8,987.79	9,376.63
5	Capital Employed						
	(Segment Assets- Segment Liabilities)						
	(a) Non Conventional Energy	1,316.66	1,345.21	1,505.37	1,316.66	1,505.37	1,420.10
	(b) Reclaimed Rubber	(1,003.72)	(1,060.33)	(1,055.29)	(1,003.72)	(1,055.29)	(1,037.62)
	(c) Other	-	-	-	-	-	-
	Total	312.94	284.88	450.08	312.94	450.08	382.48

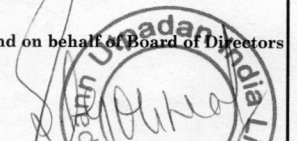
Notes:

- 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.
- The above results have been reviewed by the Audit Committee and approved by the Board of Directors at its meeting held on 08.11.2023. 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 Disclosures 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.

Place : New Delhi

Date : 08.11.2023

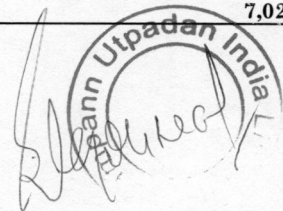
For and on behalf of Board of Directors


SACHIN AGARWAL
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 30th Sept, 2023

(Amount in `)

Particulars	30-09-2023	31-03-2023
Cash Flows from Operating Activities:		
Net Profit before taxation, and extraordinary items	(92,92,705)	(2,22,73,412)
Adjustments for		
Depreciation	2,47,95,232	4,81,57,580
Interest Expense	61,64,273	97,64,411
Interest Income	(3,81,244)	(7,71,543)
Accumulated Depreciation (Ref. Note 27)	-	-
Operating Profit before working capital changes	2,12,85,556	3,48,77,036
Adjustments for		
Short Term Loans & Advances	(23,90,090)	(8,52,415)
Inventories and Trade Receivable	(1,38,67,861)	(4,88,97,479)
Current Liabilities & Provisions	70,25,383	70,75,376
Cash generated from operations	1,20,52,987	(77,97,483)
Direct Taxes	-	2,894
Cash flow before extraordinary item	1,20,52,987	(78,00,377)
Insurance Claim Received for "Loss of Profit" due to fire (Ref Note 27)	-	-
Extraordinary items (Loss due to Fire)	-	-
Net Cash from / (used) Operating activities	1,20,52,987	(78,00,377)
Cash Flows from Investing Activities:		
Interest Income	3,81,244	7,71,543
Proceed from Equity Capital	-	-
Purchase of Fixed Assets	(6,04,86,754)	(3,52,24,368)
Purchase of Trade Investments	15,13,745	(4,77,132)
Decrease/(Increase) in Long Term Loans and Advances	-	(5,000)
Net Cash from / (used) Investing activities	(5,85,91,765)	(3,49,34,958)
Net Cash from Financing activities:		
Proceeds/(Repayment) Short Term Borrowings	1,54,68,477	2,47,55,938
Proceeds/(Repayment) of Long Term Borrowings	3,72,11,862	2,77,91,236
Interest Expenses	(61,64,273)	(97,64,411)
Net Cash from / (used) Financing activities	4,65,16,066	4,27,82,763
Net Increase in Cash & Cash equivalents	(22,712)	47,428
Cash & Cash equivalents at beginning of period	7,02,317	6,54,889
Cash & Cash equivalents at end of period	6,79,605	7,02,317



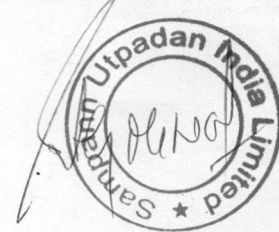


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STATEMENT OF CONSOLIDATED UNAUDITED FINANCE RESULTS FOR THE QUARTER AND HALF YEAR ENDED 30TH SEPTEMBER, 2023

PART-A		(in Lakh)					
Sr. No.	Particulars	Three Months Ended			Six Months Ended		Year Ended
		30.09.2023	30.06.2023	30.09.2022	30.09.2023	30.09.2022	31.03.2023
		(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)
I	Revenue from Operations	1,770.09	1,751.82	1,415.19	3,521.91	2,793.44	5,774.17
	Other Income	14.10	11.28	11.46	25.38	28.20	50.96
	Total Revenue	1,784.19	1,763.10	1,426.65	3,547.29	2,821.64	5,825.13
II	Expenses:						
	Cost of Operations	1,371.71	1,538.78	1,181.66	2,910.49	2,336.65	4,891.87
	Change in Stock	(1.86)	(17.42)	10.42	(19.28)	5.68	(180.43)
	Employee Benefit Expenses	63.09	59.29	58.29	122.38	109.96	231.22
	Financial Costs	30.87	30.78	21.39	61.65	43.09	97.64
	Depreciation and Amortization Expenses	124.57	123.85	119.45	248.42	237.79	482.53
	Other Expenses	158.62	158.52	97.57	317.14	221.53	526.69
	Total Expenses	1,747.00	1,893.80	1,488.78	3,640.80	2,954.70	6,049.52
III	Profit before Exceptional Items and Tax	37.19	(130.70)	(62.13)	(93.51)	(133.06)	(224.39)
IV	Exceptional Items	-	-	-	-	-	-
	Loss due to fire	-	-	-	-	-	-
V	Profit before Tax	37.19	(130.70)	(62.13)	(93.51)	(133.06)	(224.39)
VI	Tax Expense:						
	(1) Current Tax	-	-	-	-	-	-
	(2) Deferred Tax	9.38	(32.80)	(15.54)	(23.42)	(33.26)	(55.90)
	(3) Previous Year Income Tax	-	-	-	-	-	0.03
VII	Profit/(Loss) from the period	27.81	(97.90)	(46.59)	(70.09)	(99.80)	(168.52)
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	27.81	(97.90)	(46.59)	(70.09)	(99.80)	(168.52)
	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	4,061.00
	Other Equity as per statement of assets and liabilities	-	-	-	-	-	(3,458.37)
X	Earning per Equity Share:						
	(1) Basic	0.07	(0.24)	(0.11)	(0.17)	(0.25)	(0.41)
	(2) Diluted	0.07	(0.24)	(0.11)	(0.17)	(0.25)	(0.41)





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	Loss due to fire	-	-	-	-	-	-
V	Profit before Tax	37.19	(130.70)	(62.13)	(93.51)	(133.06)	(224.39)
VI	Tax Expense:						
	(1) Current Tax	-	-	-	-	-	-
	(2) Deferred Tax	9.38	(32.80)	(15.54)	(23.42)	(33.26)	(55.90)
	(3) Previous Year Income Tax	-	-	-	-	-	0.03
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	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	-	-	-	-	-	-
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	Total Revenue	1,784.19	1,763.10	1,426.65	3,547.29	2,821.64	5,825.13
II	Expenses:						
	Cost of Operations	1,371.71	1,538.78	1,181.66	2,910.49	2,336.65	4,891.87
	Change in Stock	(1.86)	(17.42)	10.42	(19.28)	5.68	(180.43)
	Employee Benefit Expenses	63.09	59.29	58.29	122.38	109.96	231.22
	Financial Costs	30.87	30.78	21.39	61.65	43.09	97.64
	Depreciation and Amortization Expenses	124.57	123.85	119.45	248.42	237.79	482.53
	Other Expenses	158.62	158.52	97.57	317.14	221.53	526.69
	Total Expenses	1,747.00	1,893.80	1,488.78	3,640.80	2,954.70	6,049.52
III	Profit before Exceptional Items and Tax	37.19	(130.70)	(62.13)	(93.51)	(133.06)	(224.39)
IV	Exceptional Items	-	-	-	-	-	-
	Loss due to fire	-	-	-	-	-	-
V	Profit before Tax	37.19	(130.70)	(62.13)	(93.51)	(133.06)	(224.39)
VI	Tax Expense:						
	(1) Current Tax	-	-	-	-	-	-
	(2) Deferred Tax	9.38	(32.80)	(15.54)	(23.42)	(33.26)	(55.90)
	(3) Previous Year Income Tax	-	-	-	-	-	0.03
VII	Profit/(Loss) from the period	27.81	(97.90)	(46.59)	(70.09)	(99.80)	(168.52)
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	27.81	(97.90)	(46.59)	(70.09)	(99.80)	(168.52)
	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	4,061.00
	Other Equity as per statement of assets and liabilities	-	-	-	-	-	(3,458.37)
X	Earning per Equity Share:						
	(1) Basic	0.07	(0.24)	(0.11)	(0.17)	(0.25)	(0.41)
	(2) Diluted	0.07	(0.24)	(0.11)	(0.17)	(0.25)	(0.41)

M/S S. E. POWER LIMITED

Consolidated Cash Flow Statement for the year ended on 30th Sept'2023

(Amount in `)

Particulars	30-09-2023	31-03-2023
Cash Flows from Operating Activities:		
Net Profit before taxation, and extraordinary items	(93,51,007)	(2,24,39,160)
Adjustments for		
Depreciation	2,48,42,439	4,82,53,195
Interest Expense	61,64,273	97,64,411
Interest Income	(3,81,244)	(7,71,543)
Accumulated Depreciation (Ref. Note 28)	-	-
Operating Profit before working capital changes	2,12,74,461	3,48,06,903
Adjustments for		
Short Term Loans & Advances	(23,90,091)	(8,20,733)
Inventories and Trade Receivable	(1,38,67,861)	(4,88,97,479)
Current Liabilities & Provisions	70,25,383	70,75,376
Cash generated from operations	1,20,41,892	(78,35,934)
Direct Taxes	-	2,894
Cash flow before extraordinary item	1,20,41,892	(78,38,828)
Insurance Claim Received for "Loss of Profit" due to fire (Ref Note 28)	-	-
Extraordinary items (Loss due to Fire) (Ref. Note 28)	-	-
Net Cash from / (used) Operating activities	1,20,41,892	(78,38,828)
Cash Flows from Investing Activities:		
Interest Income	3,81,244	7,71,543
Proceed from Equity Capital	-	-
Purchase of Fixed Assets	(6,04,86,754)	(3,52,24,368)
Purchase of Trade Investments	15,13,745	(4,77,132)
Decrease/(Increase) in Long Term Loans and Advances	-	15,000
Net Cash from / (used) Investing activities	(5,85,91,765)	(3,49,14,957)
Net Cash from Financing activities:		
Proceeds/(Repayment) Short Term Borrowings	1,54,68,477	2,47,55,938
Proceeds/(Repayment) of Long Term Borrowings	3,72,11,862	2,77,91,236
Interest Expenses	(61,64,273)	(97,64,411)
Net Cash from / (used) Financing activities	4,65,16,066	4,27,82,763
Net Increase in Cash & Cash equivalents	(33,807)	28,977
Cash & Cash equivalents at beginning of period	11,44,760	11,15,783
Cash & Cash equivalents at end of period	11,10,953	11,44,760



INDEPENDENT AUDITOR'S REVIEW REPORT ON THE QUARTERLY UNAUDITED CONSOLIDATED FINANCIAL RESULTS OF THE COMPANY PURSUANT TO REGULATION 33 OF SEBI (LISTING OBLIGATIONS AND DISCLOSURE REQUIREMENTS) REGULATIONS, 2015 (AS AMENDED)

To,
The Board of Directors
SAMPANN UTPADAN INDIA LIMITED
(Formerly Known as S. E. Power Limited)
Vadodara

We have reviewed the accompanying statement of Unaudited Quarterly Consolidated Financial Results of M/s /s **Sampann Utpadan India Limited (Formerly Known as S. E. Power Limited) (the 'Company')** ("the Company") and its wholly owned subsidiary **M/s Shubham Electrochem Limited** (collectively referred to as 'the Group') for the quarter and half year ended 30th September, 2023 (the "Statements"), being submitted by the Company pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended, the 'Listing Regulations'.

The Statements of Consolidated Financial Results, which is the responsibility of the Company's management and approved by the Board of Directors, have been prepared in accordance with the recognition and measurement principles laid down in the Indian Accounting Standard 34 "Interim Financial Reporting" ("Ind AS 34"), prescribed under section 133 of the Companies Act, 2013 read with relevant rules issued thereafter and other accounting principles generally accepted in India. Our responsibility is to issue a report on the Statement based on our review.

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. 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 analytical procedures applied to financial data and thus provides less assurance than an audit. We have not performed an audit and accordingly, 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.



The Statement includes the results of **M/s Shubham Electrochem Limited**, wholly owned Subsidiary of the Company.

Based on our review conducted as above, nothing has come to our attention that causes us to believe that the accompanying statements prepared in accordance with applicable accounting standards i.e. Ind AS as prescribed under Section 133 of the Companies Act, 2013 read with relevant rules issued thereunder or by the Institute of Chartered Accountants of India 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, as amended, including the manner in which it is to be disclosed, or that it contains any material misstatement

Our conclusion is not modified in respect of this matter.

Date : 08.11.2023

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



(CA DEEPAK TAYAL)

Proprietor

Firm Regd. 011181C

M. No. 073102

UDIN...23073102.BCX.RXA9762



INDEPENDENT AUDITOR'S REVIEW REPORT ON THE QUARTERLY UNAUDITED STANDALONE FINANCIAL RESULTS OF THE COMPANY PURSUANT TO REGULATION 33 OF SEBI (LISTING OBLIGATIONS AND DISCLOSURE REQUIREMENTS) REGULATIONS, 2015 (AS AMENDED)

To,

The Board of Directors

SAMPANN UTPADAN INDIA LIMITED

(Formerly Known as S. E. Power Limited)

Vadodara

We have reviewed the accompanying Statement of Unaudited Standalone Financial Results of **M/s Sampann Utpadan India Limited (Formerly Known as S. E. Power Limited) (the 'Company')** for the quarter ended 30th September, 2023 (the 'Statement'), being submitted by the Company pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended (the 'Listing Regulations').

The Statement of Standalone Financial Results, which is the responsibility of the Company's management and approved by the Board of Directors, have been prepared in accordance with the recognition and measurement principles laid down in the Indian Accounting Standard 34 "Interim Financial Reporting" ("Ind AS 34"), prescribed under section 133 of the Companies Act, 2013 read with relevant rules issued thereafter and other accounting principles generally accepted in India. Our responsibility is to issue a report on the Statement based on our review.

We conducted our review of the Statement 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 is limited primarily to inquiries of company personnel and analytical procedures applied to financial data and thus provide less assurance than an audit. We have not performed an audit and accordingly, 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 statements prepared in accordance with applicable accounting standards i.e. Ind AS as prescribed under Section 133 of the Companies Act, 2013 read with relevant rules issued thereunder or by the Institute of Chartered Accountants of India 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, as amended, including the manner in which it is to be disclosed, or that it contains any material misstatement.

Our conclusion is not modified in respect of this matter.

Date : 08.11.2023

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



**(CA DEEPAK TAYAL)
Proprietor
Firm Regd. 011181C
M. No. 073102**

UDIN. 23073102 B C X R W Z 6871