

SARTHAK GLOBAL LIMITED

CIN: L99999MH1985PLC136835

Regd. Office: 609, Floor-6, West Wing, Tulsiani Chambers, Nariman Point, Mumbai, (MH) 400021, India, Contact No.: 9827522189

Corporate Office: 170/10, Film Colony, R.N.T. Marg, Indore (MP), 452001, India

Phone No.: 0731-4279626, **Email:** sgl@sarthakglobal.com, **Website:** www.sarthakglobal.com

27th May, 2024

To,

BSE Limited

Listing Department

25th Floor, New Trading Ring,

Phiroze Jeejeebhoy Towers,

Dalal Street, Fort,

Mumbai-400 001

Symbol: SARTHAKGL

Dear Sir/ Ma'am,

Subject: Audited Standalone Financial Results for the Quarter and Year Ended 31st March, 2024 u/r 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015

With reference to subject captioned above, enclosed please find attached herewith the following:-

Sr. No.	Particulars
1.	Copy of Approved Audited Standalone Financial Results of the Company for the Quarter and Year Ended 31 st March, 2024.
2.	Copy of Auditor's Report for the Audited Standalone Financial Results for the Quarter and Year Ended 31 st March, 2024.

Kindly take the above information on records and confirm compliance.

Thanking you,
Yours faithfully,

For and on behalf of Sarthak Global Limited

Ankit Joshi
(Company Secretary)

Enclosure: A/a

SARTHAK GLOBAL LIMITED

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STATEMENT OF AUDITED FINANCIAL RESULTS FOR THE QUARTER AND YEAR ENDED MARCH 31, 2024

Sr. No.	PARTICULARS (Refer Notes Below)	STANDALONE				
		Quarter Ended			Year Ended	
		31.03.2024	31.12.2023	31.03.2023	31.03.2024	31.03.2023
		Audited (Refer note 2)	Un-audited	Audited (Refer note 2)	Audited	Audited
1	Income from operations					
	(a) Net Sales / Income From Operations (Net of excise Duty)	398.00	8.87	240.24	406.87	291.33
	(b) Other Operating Income	-	-	-	-	-
	Total Income from operations (net)	398.00	8.87	240.24	406.87	291.33
	Other Income	139.23	3.35	87.00	142.58	112.65
	Total Revenue	537.23	12.22	327.24	549.45	403.98
2	Expenses					
	a) Cost of materials consumed	-	-	-	-	-
	b) Purchase of stock in trade	356.97	-	197.50	356.97	220.38
	c) Changes in inventories of finished goods, work in progress & stock in trade	-	-	(3.69)	-	(3.69)
	d) Employee benefit expense	29.35	11.09	13.54	40.44	34.78
	e) Finance Cost	91.25	1.07	86.98	92.33	90.00
	f) Depreciation & Amortisation Expense	0.60	0.12	1.20	0.72	4.29
	g) Other Expenditure	47.47	4.12	38.40	51.59	55.60
	Total expenses (a) to (g)	525.63	16.41	333.93	542.04	401.36
3	Profit/ (Loss) before exceptional items and tax	11.60	(4.19)	(6.69)	7.41	2.62
4	Exceptional items	-	-	-	-	-
5	Profit/(+)/Loss(-) Before Tax	11.60	(4.19)	(6.69)	7.41	2.62
6	Tax Expense					
	Current Tax	1.70	-	0.71	1.70	2.20
	Deferred Tax	3.81	-	(5.21)	3.81	(5.21)
7	Net Profit (+)/ Loss(-) from continuing operations	6.09	(4.19)	(2.19)	1.90	5.63
8	Profit/ (Loss) from discontinuing operation Before tax	-	-	-	-	-
9	Tax expenses of discontinuing operations					
	Current Tax	-	-	-	-	-
	Deferred Tax	-	-	-	-	-
10	Net Profit/ (Loss) from discontinuing operation after tax	-	-	-	-	-
11	Profit/ (Loss) for the period before minority interest	6.09	(4.19)	(2.19)	1.90	5.63
12	Share of profit/(loss) of associates	-	-	-	-	-
13	Profit (loss) of Minority Interest	-	-	-	-	-
14	Net profit/(loss) for the period	6.09	(4.19)	(2.19)	1.90	5.63
15	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 or loss	-	-	-	-	-
B	(i) Items that will be reclassified to profit and loss	-	-	-	-	-
	(ii) Income tax relating to items that will be reclassified to profit or loss	-	-	-	-	-
16	Total comprehensive Income	6.09	(4.19)	(2.19)	1.90	5.63
17	Other Comprehensive Income attributable to					
	Owners of the Company	-	-	-	-	-
	Non-controlling Interest	-	-	-	-	-
	Total	-	-	-	-	-
18	Total Comprehensive Income for the period attributable to					



	Comprehensive Income for the period attributable to owners of parent	6.09	(4.19)	(2.19)	1.90	5.63
	Total Comprehensive Income for the period attributable to owners of parent non controlling interest	-	-	-	-	-
	Total	6.09	(4.19)	(2.19)	1.90	5.63
19	Paid up equity share capital (FV of Rs. 10 each)	300.00	300.00	300.00	300.00	300.00
20	Reserves excluding revaluation Reserves as per balance sheet of previous	(133.80)	-	(135.70)	(133.80)	(135.70)
21	Earnings per share (In Rs.)	-	-	-	-	-
A	Earning per equity share from continue operations	-	-	-	-	-
	Basic EPS for continuing operations	0.20	(0.14)	(0.07)	0.06	0.19
	Diluted EPS for continuing operations	0.20	(0.14)	(0.07)	0.06	0.19
B	Earnings per equity share for discontinued operations	-	-	-	-	-
	Basic EPS for discontinued operations	-	-	-	-	-
	Diluted EPS for discontinued operations	-	-	-	-	-
C	Earnings per equity share	-	-	-	-	-
	Basic EPS for continued and discontinued operations	0.20	(0.14)	(0.07)	0.06	0.19
	Diluted EPS for continued and discontinued operations	0.20	(0.14)	(0.07)	0.06	0.19

Notes:

- The above Standalone Audited Financial Results for the quarter and year ended 31.03.2024 were reviewed and recommended by the Audit Committee in its meeting held on 27.05.2024 and thereafter approved and taken on record by the Board of Directors at their meeting held on same date .
- The figures of the last quarter of the Financial Year are the balancing figures between the Audited Figures in respect of the full Financial Year and the published Audited year to date figures upto the third quarter of the respective Financial Years.
- Previous period/year figures have been regrouped/recasted wherever necessary, to make them comparable with current period/year figures.
- The Company is engaged in two businesses i.e. Trading of Commodities and Share Transfer Agent.
- The above results for the quarter and year ended March 31, 2024 are available on the Bombay Stock Exchange website. (URL:www.bseindia.com/corporates), and on the Company's website (URL:<http://www.sarthakglobal.com/financial-results>)
- The above financial results have been prepared in accordance with Indian Accounting Standards (Ind-AS) as prescribed under Section 133 of the Companies Act, 2013 read with the Rules made thereunder, as may be amended from time to time.

For and on behalf of Board of Directors of
Sarthak Global Limited

Date: 27.05.2024
Place : Indore

Sunil Gangrade
Whole-time Director
DIN: 00169221



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(Rs. In lakhs)

AUDITED STATEMENT OF ASSETS AND LIABILITIES AS ON MARCH 31, 2024

Particulars		Year Ended 31.03.2024 Audited	Year Ended 31.03.2023 Audited
A	ASSETS		
	NON-CURRENT ASSETS		
	Property, plant and equipment	2.20	2.92
	Capital work-in-progress	-	-
	Investment property	-	-
	Goodwill	-	-
	Other intangible assets	-	-
	Intangible assets under development	-	-
	Biological assets other than bearer plants	-	-
	Investments accounted for using equity method	-	-
	Total	2.20	2.92
	Non-Current Financial Assets		
	Non-Current investments	11.29	20.28
	Trade receivables, non-current		
	Loans, non-current	0.00	50.68
	Other non-current financial assets		
	Total Non-Current Financial Assets	11.29	70.96
	Deferred tax assets (net)	1.25	5.07
	Other non-current assets		
	Total Non-Current Assets	14.74	78.94
	Current Assets		
	Inventories	31.79	31.79
	Current Financial Assets		
	Current investments	102.78	
	Trade receivables, current	39.41	206.69
	Cash and cash equivalents	7.98	33.91
	Bank balance other than cash and cash equivalents		
	Loans, current	1721.76	1,759.82
	Other current financial assets	7.39	117.63
	Total Current Financial Assets	1,911.11	2,149.83
	Current tax assets (net)	24.69	25.09
	Other current assets	12.31	32.77
	Total Current assets	1,948.11	2,201.58
	Non-current assets classified as held for sale		
	Regulatory deferral account debit balances and related deferred tax Assets		
	Total Assets	1,962.85	2,280.52
1	EQUITY AND LIABILITIES		
	EQUITY		
	Equity attributable to owners of parent		
	Equity share capital	300.00	300.00
	Other equity	(133.80)	(135.70)
	Total equity attributable to owners of parent	166.20	164.30



B		Non controlling interest		
		Total equity	166.20	164.30
	2	LIABILITIES		
		Non-current liabilities		
		Non-current financial liabilities		
		Borrowings, non-current	1,518.94	1,488.45
		Trade payables, non-current		
		Other non-current financial liabilities		
		Total Non-Current Financial Liabilities	1,518.94	1,488.45
		Provisions, non-current		
		Deferred tax liabilities (net)		
		Deferred government grants, Non-current		
		Other non-current liabilities		
		Total Non-Current Liabilities	1,518.94	1,488.45
	3	Current liabilities		
		Current financial liabilities		
		Borrowings, current	257.87	409.38
		Trade payables, current	8.45	206.21
		Other current financial liabilities	2.40	2.40
		Total Current Financial Liabilities	268.72	617.99
		Other current liabilities	9.01	9.78
		Provisions, current		
		Current tax liabilities (Net)		
		Deferred government grants, Current		
		Total Current Liabilities	277.73	627.77
		Liabilities directly associated with assets in disposal group classified as held for sale		
		Regulatory deferral account credit balances and related deferred tax liability		
		Total Liabilities	1,796.67	2,116.22
		Total Equity and Liabilities	1,962.87	2,280.52

Note: Previous period/year figures have been regrouped/recasted wherever necessary.

For and on behalf of Board of Directors of
Sarthak Global Limited

Date: 27.05.2024
Place: Indore

Sunil Gangrade
Whole-time Director
DIN: 00169221



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AUDITED STATEMENT OF CASH FLOWS STATEMENT FOR THE YEAR ENDED MARCH 31, 2024

Sr. No.	Particulars	(Rs. In lakhs)	
		Year Ended (Audited)	
		31.03.2024	31.03.2023
I	CASH FLOW FROM CONTINUING OPERATIONS		
A.	CASH FLOW FROM OPERATING ACTIVITIES		
	Net profit before tax & Extraordinary Item	7.409	2.622
	Adjustment For:		
	Depreciation	0.717	4.300
	Preliminary Expense written off		
	Interest Received	(113.452)	(110.620)
	(Profit)/Loss on sale of Fixed Assets		
	Dividend Received	(0.008)	(0.035)
	Finance Cost	92.284	89.997
	(Profit)/Loss on sale of Investments		
	Sundry Balance w/off		
	Impairment of Investment	8.993	3.815
	Exceptional Items		
	Operating profit before working capital changes	(4.057)	(9.922)
	Adjustment For :		
	Increase/(Decrease) in Short Term Borrowings		
	Increase/(Decrease) in Deffered Tax Liabilities		
	Increase/(Decrease) in Trade Payables	(197.758)	(1,312.225)
	Increase/(Decrease) in Short Term Provisions		
	Increase/(Decrease) in Current Tax Liabilities		
	Increase/(Decrease) in Other Current Liabilities	(0.770)	5.288
	Increase/(Decrease) in Other Financial Liabilities		(1.408)
	(Increase)/Decrease in Inventories		(3.694)
	(Increase)/Decrease in Trade Receivables(Non Current)		
	(Increase)/Decrease in Trade Receivables (Current)	167.273	93.358
	(Increase)/Decrease in Long Term Loans & Advances	50.675	396.030
	(Increase)/Decrease in Short Term Loans & Advances	38.059	(57.630)
	(Increase)/Decrease in Loans given (Current)		
	Increase/(Decrease) in Other Financial Assets	110.235	(110.406)
	Increase/(Decrease) in Current Tax Assets	0.400	(9.157)
	Increase/(Decrease) in Other Current Tax Assets	14.337	114.060
	Cash Generated from Operations	178.394	(895.703)
	Direct Taxes Paid	(1.703)	(2.198)
	Net cash from/ (used in) Operating Activities	176.690	(897.901)
B.	CASH FLOW FROM INVESTING ACTIVITIES		
	Purchase of Fixed Assets		
	Sale of Investments		(0.722)
	Purchase of Investments		
	Interest Received	(102.783)	
	Dividend	113.452	110.615
	Net cash from/ (used in) Investing Activities	0.008	0.035
C.	CASH FLOW FROM FINANCING ACTIVITIES	10.677	109.928
	Issue of share capital		
	Securities Premium		
	Long Term Borrowing		
		30.495	570.363



	Net cash from/ (used in) Financing Activities	(213.302)	799.334
	Net Increase/ (Decrease) in cash and cash equivalents from continuing operations (A+B+C)	(25.935)	11.361
II	CASH FLOW FROM DISCONTINUING OPERATIONS		
	Net cash from/ (used in) operating activities	-	-
	Net cash from/ (used in) investing activities	-	-
	Net cash from/ (used in) financing activities	-	-
	Net Increase/ (Decrease) in cash and cash equivalents from discontinuing operations		
	Net Increase/ (Decrease) in cash and cash equivalents (I+II)	(25.935)	11.361
	Cash and Cash Equivalents at Beginning of the Year	33.911	22.550
	Cash and Cash Equivalents at End of the Year	7.977	33.911
	Increase/ (Decrease) in cash and cash equivalents	(25.934)	11.361

Note: Previous period/year figures have been regrouped/recasted wherever necessary.

For and on behalf of Board of Directors of

Sarthak Global Limited

Date : 27.05.2024

Place : Indore

Sunil Gangrade
Whole-time Director
DIN: 00169221



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SEGMENT REVENUE, SEGMENT RESULTS, SEGMENT ASSETS AND SEGMENT LIABILITIES

(Rs. In lakhs)

Sr. No.	Particulars	Quarter Ended			Year Ended	
		31.03.2024 Audited	31.12.2023 Un-audited	31.03.2023 Audited	31.03.2024 Audited	31.03.2023 Audited
1	Segment Revenue (Net Sales/ Income)					
a.	Trading of Commodities	369.34	--	225.00	369.34	246.36
b.	Share Transfer Agent	28.66	8.87	15.24	37.53	44.97
c.	Un-allocable income		--	--		--
	Net Sales / Income From Operations	398.00	8.87	240.24	406.87	291.33
2	Segment Results (Profit (+)/ Loss (-) before Tax and Interest)					
a.	Trading of Commodities	12.37		31.19	12.37	29.68
b.	Share Transfer Agent	28.66	8.87	15.24	37.53	44.97
c.	Un-allocable income	139.24	3.35	87.00	142.59	112.65
	Total Profit before Tax	180.27	12.22	133.43	192.49	187.30
	Less :-					
i)	Finance Cost	91.25	1.07	86.98	92.33	90.00
ii)	Other Un-allocable expenditure net off	77.42	15.33	53.14	92.75	94.68
	Profit before Tax	11.60	(4.19)	(6.69)	7.41	2.62
3	Segment Assets					
a.	Trading of Commodities	69.29	3.63	233.61	69.29	233.61
b.	Share Transfer Agent	6.60	--	4.83	6.60	4.83
c.	Unallocated-Others	1,886.98	1,989.82	2,042.08	1,886.98	2,042.08
	Total	1,962.87	1,993.45	2,280.52	1,962.87	2,280.52
4	Segment Liabilities					
a.	Trading of Commodities		35.00	197.75		197.75
b.	Share Transfer Agent		--	--		--
c.	Unallocated-Others	1,962.87	1,958.45	2,082.77	1,962.87	2,082.77
	Total	1,962.87	1,993.45	2,280.52	1,962.87	2,280.52

Note: Previous period/year figures have been regrouped/recasted wherever necessary.

For and on behalf of Board of Directors of
Sarthak Global Limited

Date: 27.05.2024
Place: Indore

Sunil Gangrade
Whole-time Director
DIN: 00169221





Avinash Agrawal & Co.

CHARTERED ACCOUNTANTS

33, Ravi Nagar, Shrinagar Ext. Indore - 452018

Ph.: 0731-2539821, 4068859, 9406852546

Email: Avinashagrawal@hotmail.com

AUDITOR'S REPORT ON QUARTERLY AND YEAR TO DATE STANDALONE AUDITED 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
Sarathak Global Limited

Report on the Standalone Audited Financial Results

Opinion

1. We have audited the accompanying annual standalone financial results of **Sarathak Global Limited** (hereinafter referred to as the "Company") for the quarter ended 31st March, 2024 and the year to date results for the period beginning from 01st April, 2023 to 31st March, 2024, being submitted by the Company pursuant to the requirement of Regulation 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, ('Listing Regulations').
2. In our opinion and to the best of our information and according to the explanations given to us, the aforesaid financial results:
 - a) are presented in accordance with the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations 2015, in this regard; and
 - b) gives a true and fair view in conformity with the recognition and measurement principles laid down in the applicable Accounting Standards prescribed under Section 133 of the Companies Act, 2013 (the "Act") and other accounting principles generally accepted in India, of the net profit and other comprehensive income and financial information of the Company for the year ended 31st March, 2024 and the statement of assets and liabilities and the statement of cash flows as at and for the year ended on that date.

Basis for opinion

3. We conducted our audit in accordance with the Standards on Auditing (SAs) specified under section 143(10) of the Companies Act, 2013 and other applicable authoritative pronouncements issued by the Institute of Chartered Accountants of India. Our responsibilities under those Standards are further described in the "Auditor's Responsibilities for the Audit of the 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 statements 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 obtained by us is sufficient and appropriate to provide a basis for our opinion.



Board of Directors' Responsibilities for the Financial Results

4. These Financial Results have been prepared on the basis of the Annual Financial Statements. The Board of Directors of the Company are responsible for the preparation and presentation of these financial results that gives a true and fair view of the net profit and other comprehensive income of the Company and other financial information of the Company and the statement of assets and liabilities and the statement of cash flows in accordance with the recognition and measurement principles laid down in the Indian 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 Board of Directors of the Company are responsible for 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 the 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 financial statements 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 financial results by the Directors of the Company, as aforesaid.
5. In preparing the Statement, the Board of Directors are responsible for assessing the ability of the Company 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.
6. The Board of Directors are also responsible for overseeing the financial reporting process of the Company.

Auditors' Responsibilities for the Audit of the Financial Results

7. Our objectives are to obtain reasonable assurance about whether the financial results as a whole are 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 it not a guarantee that an audit conducted in accordance with SAs will always detect a material misstatement when it exists. Misstatement 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 these financial results.
8. As a part of an audit in accordance with SAs, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:
 - Identify and assess the risks of material misstatement of the of the financial results, 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 procedure that are appropriate in the circumstances. Under Section 143(3)(i) of the Act, we are responsible for expressing but our opinion on whether the Company has adequate internal financial controls with reference to financial statements in place and the operating effectiveness of such controls. (Refer paragraph 11 below)




- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Board of Directors.
 - 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 financial results 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 auditors' 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 financial results, including the disclosures, and whether the financial results represent the underlying transactions and events in a manner that achieves fair presentation.
9. We communicate with those charged with governance of the Company 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 Matters

10. The Financial Results include the results for the quarter ended March 31, 2024 being the balancing figures between the audited figures in respect of the full financial year and the published audited year to date figures up to the third quarter of the current financial year.
11. The annual financial results dealt with by this report has been prepared for the express purpose of filing with the stock exchange. These financial results are based on and should be read with audited financial statements of the Company for the year ended March 31, 2024 on which we issued an unmodified audit opinion vide our report dated 27th May 2024.

For M/s. Avinash Agrawal & Co.
Chartered Accountants
FRN: 022666C


CA Avinash Agrawal
(Proprietor)

Membership No.: 410875
UDIN:24410875BKFPHO2001
Indore, 27th May, 2024

