



## Safa Systems & Technologies Limited

CIN NO:L52100KL2021PLC071051; GST No: 32ABGCS8921G1ZB

To,

Date: 13<sup>th</sup> November 2025

|  |   |
|--|---|
| <b>The Manager,<br/>BSE Limited,<br/>Department of Corporate Services,<br/>Phiroze Jeejeebhoy Towers,<br/>Dalal Street, Mumbai- 400001</b> | <b>Scrip Code: 543461<br/>Symbol: SSTL<br/>ISIN: INE0JNA01014</b> |
|--|---|

**Subject: Outcome of the Board Meeting pursuant to Regulation 30 of SEBI (Listing Obligations & Disclosures Requirements) Regulations, 2015- Half Yearly Financials Results**

Dear Sir/Madam,

Pursuant to Regulation 30 and 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, this is to inform you that the Board of Directors of the Company at their meeting held on **Thursday, 13<sup>th</sup> November, 2025**, at the Registered Office of the Company situated at 46/2631 B, Safa Arcade, Kaniyapilly road Chakkaraparambu, Ernakulam KL 682028 IN, Ernakulam, Kerala, India, 682028, has considered and approved the following matter(s):

1. The Standalone Un-Audited Financial Results of the Company for the half year and financial year ended 30th September, 2025.
2. The Consolidated Un- Audited Financial Results of the Company for the half year and financial year ended 30th September, 2025.

A copy of the said Standalone & Consolidated Un- Audited Financial Results along with the Limited Review Report (LRR) by Statutory Auditor thereon is enclosed herewith.

The meeting of the Board of Directors commenced at 06:00 P.M. and concluded at 07:30 P.M.

This is for your information and record.

Thanking you,  
Yours Faithfully

For and on behalf of  
Safa Systems & Technologies Limited

Faizal Bavaraparambil Abdul Khader  
Managing Director  
DIN: 07729191



F.R.N. 022743N

# KAPISH JAIN & ASSOCIATES

## CHARTERED ACCOUNTANTS

Head Office: 504, B-Wing, Statesman House, 148, Barakhamba Road, New Delhi - 110001 | Phone : +91-11-43708987  
Mobile : +91 9971 921466 | Email : ca.kapish@gmail.com | Website : www.kapishjainassociates.com; www.cakja.com

### **Independent Auditor's Review Report on Unaudited Standalone Financial Results for the half year ended 30 September 2025 of the Company Pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended**

#### **Review Report to The Board of Directors Safa Systems & Technologies Limited**

1. We have reviewed the accompanying Statement of Unaudited Standalone Financial Results of **Safa Systems & Technologies Limited** ("the Company") for the half year ended 30 September 2025 ("the Statement") attached herewith, being submitted by the Company pursuant to the requirements of Regulation 33 of the SEBI ((Listing Obligations and Disclosure Requirements) Regulation, 2015 (the "Regulation") as amended, including relevant circulars issued by the SEBI from time to time.
2. This statement, which is the responsibility of the Company's Management and approved by the Board of Directors, has been prepared in accordance with the generally accepted accounting principles in India ("GAAP") and in compliance with the applicable Accounting Standard as prescribed under Section 133 of the Companies Act, 2013 read with relevant rules issued thereunder. 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 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 statements are free of material misstatements. 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 the Standards on Auditing specified under section 143(10) of the Act, 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.

4. Based on our review conducted as stated above, nothing has come to our attention that causes us to believe that the accompanying statement, prepared in accordance with the generally accepted accounting principles in India ("GAAP") and in compliance with the applicable Accounting Standard as specified under section 133 of the Companies Act, 2013 as amended, read with relevant rules issued thereunder and other recognized accounting practices and policies has not disclosed the information required to be disclosed in terms of the Regulation, read with Circular, including the manner in which it is to be disclosed, or that it contains any material misstatement.

For **KAPISH JAIN & ASSOCIATES**

Chartered Accountants

Firm Registration No. 022743N



**CA Kapish Jain**

Partner

M. No.: 514162

**UDIN : 25514162BMJVFY1042**

Place: New Delhi

Date: 13 November 2025

| <b>SAFA SYSTEMS &amp; TECHNOLOGIES LIMITED</b><br>Regd. Office : 46/2631 B, Safa Arcade, Kaniyapilly Road Chakkaraparambu, Ernakulam, Kerala -682028<br>CIN: L52100KL2021PLC071051, Email: office@sssinfo.in  |   |                  |                  |                  |
|---|---|------------------|------------------|------------------|
| <b>STATEMENT OF STANDALONE UNAUDITED FINANCIAL RESULTS</b><br><b>FOR THE HALF YEAR ENDED 30 SEPTEMBER 2025</b>  |   |                  |                  |                  |
| Rs. in Lacs, unless otherwise stated  |   |                  |                  |                  |
| Sr. No  | Particulars   | Half year ended  |                  | Year ended       |
|   |   | 30.09.2025       | 31.03.2025       | 30.09.2024       |
|   |   | (Unaudited)      | (Audited)        | (Unaudited)      |
| 1   | <b>Income</b>   |                  |                  |                  |
|   | a) Revenue from operations  | 18,111.82        | 23,291.49        | 28,611.63        |
|   | b) Other income   | 142.60           | 183.57           | 6.38             |
|   | <b>Total income</b>   | <b>18,254.42</b> | <b>23,475.06</b> | <b>28,618.01</b> |
| 2   | <b>Expenses</b>   |                  |                  |                  |
|   | a) Purchase of stock in trade   | 17,560.37        | 22,681.09        | 28,728.10        |
|   | b) Changes in inventories of stock in trade   | 186.04           | 348.57           | (609.37)         |
|   | c) Employee benefits expense  | 31.52            | 54.11            | 14.22            |
|   | d) Finance costs  | 188.94           | 216.47           | 195.38           |
|   | e) Depreciation and amortisation expense  | 5.04             | 5.00             | 4.97             |
|   | f) Other expenses   | 178.87           | 93.24            | 127.97           |
|   | <b>Total expenses</b>   | <b>18,150.78</b> | <b>23,398.47</b> | <b>28,461.27</b> |
| 3   | <b>Profit/(loss) before exceptional item &amp; tax (1-2)</b>                                | <b>103.64</b>    | <b>76.59</b>     | <b>156.74</b>    |
| 4   | Exceptional Items   | -                | -                | -                |
| 5   | <b>Profit/(loss) before tax (3-4)</b>   | <b>103.64</b>    | <b>76.59</b>     | <b>156.74</b>    |
| 6   | Tax expense   |                  |                  |                  |
|   | 1) Current tax  | 26.76            | 22.45            | 43.42            |
|   | 2) Deferred tax   | 0.85             | (0.60)           | 0.61             |
| 7   | <b>Net Profit/(Loss) after tax (5-6)</b>  | <b>76.03</b>     | <b>54.74</b>     | <b>112.71</b>    |
| 8   | Other comprehensive income (OCI)  |                  |                  |                  |
|   | Items that will not be reclassified to profit and loss                                      | -                | -                | -                |
|   | Income Tax relating to Items that will not be reclassified to profit and loss               | -                | -                | -                |
| 9   | <b>Total comprehensive income for the period (7+8)</b>                                      | <b>76.03</b>     | <b>54.74</b>     | <b>112.71</b>    |
| 10  | Paid-up Equity Share Capital (Face value of Rs.10/- each)                                   | 2,497.76         | 2,497.76         | 2,497.76         |
| 11  | Other Equity (excluding revaluation reserve)  | -                | -                | -                |
| 12  | Earnings per share (of Rs.10/- each)  | 0.30             | 0.22             | 0.45             |
|   | Basic & Diluted (Rs.)   |                  |                  |                  |
|   |   |                  |                  | 0.67             |
| <b>Notes:-</b>  |   |                  |                  |                  |
| 1 The above Financial Results were reviewed by the Audit Committee and were thereafter approved by the Board of Directors at their meeting held on 13 November 2025.  |   |                  |                  |                  |
| 2 The above results have been prepared in accordance with the recognition and measurement principles of Accounting Standard("AS"), prescribed under Section133 of the Companies Act, 2013 read with relevant rules issued thereunder and other accounting principles generally accepted in India. |   |                  |                  |                  |
| 3 The Company is engaged in the business of trading & distribution of mobile phones,electronic gadgets,mobile phone accessories,computer and computer parts and other electronic media equipment's. Hence, the Company has a single reportable segment as per the Accounting Standard - 17.       |   |                  |                  |                  |
| 4 <b>STANDALONE STATEMENT OF ASSETS &amp; LIABILITIES</b>   |   |                  |                  |                  |
| Rs. in Lacs, unless otherwise stated  |   |                  |                  |                  |
| Particulars   |   | Standalone       |                  |                  |
|   |   | As at 30.09.2025 | As at 31.03.2025 |                  |
| <b>EQUITY AND LIABILITIES</b>   |   |                  |                  |                  |
| 1   | <b>Shareholders' funds</b>  |                  |                  |                  |
|   | a) Share capital  | 2,497.76         | 2,497.76         |                  |
|   | b) Reserves and surplus   | 1,138.05         | 1,062.02         |                  |
|   | <b>Total Equity</b>   | <b>3,635.81</b>  | <b>3,559.78</b>  |                  |
| 2   | <b>Liabilities</b>  |                  |                  |                  |
|   | <b>Non-current liabilities</b>  |                  |                  |                  |
|   | a) Long-Term Borrowings   | 209.07           | 275.41           |                  |
|   | b) Deferred tax liability   | 0.57             | -                |                  |
|   | c) Other long-term liabilities  | -                | -                |                  |
|   | d) Long-term provisions   | 6.00             | 6.00             |                  |
|   | <b>Total non-current liabilities</b>  | <b>215.64</b>    | <b>281.41</b>    |                  |
|   | <b>Current liabilities</b>  |                  |                  |                  |
|   | a) Short-Term Borrowings  | 3,935.43         | 3,647.14         |                  |
|   | b) Trade payables   |                  |                  |                  |
|   | (i) Total outstanding dues of micro enterprises and small enterprises; and                  | -                | -                |                  |
|   | (ii) Total outstanding dues of creditors other than micro enterprises and small enterprises | 1,816.81         | 1,716.10         |                  |
|   | c) Other current liabilities  | 387.49           | 67.68            |                  |
|   | d) Short-term provisions  | 113.90           | 87.15            |                  |
|   | <b>Total current liabilities</b>  | <b>6,253.63</b>  | <b>5,518.07</b>  |                  |
|   | <b>Total equity and liabilities</b>   | <b>10,105.08</b> | <b>9,359.26</b>  |                  |
| <b>Assets</b>   |   |                  |                  |                  |
| 1   | <b>Non-current assets</b>   |                  |                  |                  |
|   | a) Property, plant and equipment  |                  |                  |                  |
|   | (i) Tangible assets   | 82.76            | 86.59            |                  |
|   | (ii) Intangible assets  | 0.02             | 0.02             |                  |
|   | b) Deferred tax assets  | -                | 0.28             |                  |
|   | c) Non-current investment   | 1,485.00         | 1,485.00         |                  |
|   | d) Long-term loans and advances   | 210.50           | 210.50           |                  |
|   | e) Other non-current assets   | -                | -                |                  |
|   | <b>Total non-current assets</b>   | <b>1,778.28</b>  | <b>1,782.38</b>  |                  |
| 2   | <b>Current assets</b>   |                  |                  |                  |
|   | a) Inventories  | 780.61           | 966.65           |                  |
|   | b) Trade receivables  | 3,869.28         | 4,600.35         |                  |
|   | c) Cash and bank balances   | 594.05           | 244.12           |                  |
|   | d) Short-term loans and advances  | 1,762.81         | 628.91           |                  |
|   | e) Other current assets   | 1,320.05         | 1,136.84         |                  |
|   | <b>Total current assets</b>   | <b>8,326.80</b>  | <b>7,576.88</b>  |                  |
|   | <b>Total assets</b>   | <b>10,105.08</b> | <b>9,359.26</b>  |                  |

## 5 STANDALONE STATEMENT OF CASH FLOWS

Rs. in Lacs, unless otherwise stated

|   | For the half year ended |                 |
|---|-------------------------|-----------------|
|   | 30.09.2025              | 30.09.2024      |
| <b>A. Cash flow from operating activities</b>   |                         |                 |
| Profit/(loss) before tax  | 103.64                  | 156.74          |
| Adjustments for :   |                         |                 |
| Depreciation and amortisation expense   | 5.04                    | 4.97            |
| Interest income   | (2.27)                  | -               |
| Interest expenses   | 188.94                  | 195.38          |
|   | <b>295.35</b>           | <b>357.09</b>   |
| <b>Changes in assets and liabilities</b>  |                         |                 |
| (Increase) / Decrease in inventories  | 186.04                  | (609.37)        |
| (Increase) / Decrease in trade receivables  | 731.06                  | (614.33)        |
| (Increase) / Decrease in loans and advances   | (1133.90)               | (59.59)         |
| (Increase) / Decrease in other assets   | (183.20)                | 631.83          |
| Increase / (decrease) in trade payables   | 100.71                  | (21.62)         |
| Increase / (decrease) in provisions   | 0.00                    | (1.58)          |
| Increase / (decrease) in other liabilities  | 319.81                  | (19.26)         |
| <b>Cash generated from operating activities</b>   | <b>315.86</b>           | <b>(336.82)</b> |
| Taxes paid (net of refunds)   | -                       | -               |
| <b>Net cash generated from operating activities</b>                                     | <b>315.86</b>           | <b>(336.82)</b> |
| <b>B. Cash Flow from Investing Activities</b>   |                         |                 |
| Purchase of tangible and intangible assets  | (1.21)                  | (0.55)          |
| Income from Fixed Deposits  | 2.27                    | -               |
| Interest and other income   | -                       | -               |
| <b>Net cash generated from/(used in) investing activities</b>                           | <b>1.07</b>             | <b>(0.55)</b>   |
| <b>C. Cash flows from financing activities</b>  |                         |                 |
| Proceeds from issues of equity shares   | -                       | -               |
| Interest and finance cost   | (188.94)                | (195.38)        |
| Net proceed (repayment) of long term borrowings   | (66.34)                 | (63.69)         |
| Net proceed (repayment) of short term borrowings  | 288.29                  | 874.46          |
| <b>Net cash generated from/(used in) financing activities</b>                           | <b>33.01</b>            | <b>615.39</b>   |
| <b>Net increase/(decrease) in cash and cash equivalents (A+B+C)</b>                     | <b>349.93</b>           | <b>278.02</b>   |
| Cash and cash equivalents at the beginning of year                                      | 244.12                  | 264.35          |
| <b>Cash and cash equivalents at the end of year</b>                                     | <b>594.05</b>           | <b>542.36</b>   |
| <b>Cash and cash equivalents comprise of:</b>   |                         |                 |
| Cash on hand  | 26.23                   | 26.50           |
| Balance with banks  |                         |                 |
| - in current accounts   | 350.32                  | 328.36          |
| - deposit accounts with original maturity of more than 3 months but less than 12 months | 217.50                  | 187.50          |
|   | <b>594.05</b>           | <b>542.36</b>   |

\* The above statement of cash flow has been prepared under the 'Indirect Method'.

6 The figures for the previous period have been regrouped / rearranged / reclassified wherever necessary

For and on behalf of the Board of Directors of  
Safa Systems & Technologies Limited

**FAIZAL B. A.**  
Managing Director  
DIN 07727191

Date: 13 November 2025  
Place: Ernakulam





F.R.N. 022743N

# KAPISH JAIN & ASSOCIATES

## CHARTERED ACCOUNTANTS

Head Office: 504, B-Wing, Statesman House, 148, Barakhamba Road, New Delhi - 110001 | Phone : +91-11-43708987  
Mobile : +91 9971 921466 | Email : ca.kapish@gmail.com | Website : www.kapishjainassociates.com; www.cakja.com

### **Independent Auditor's Review Report on Unaudited Consolidated Financial Results for the half year ended 30 September 2025 of the Company Pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended**

**Review Report to**  
**The Board of Directors**  
**Safa Systems & Technologies Limited**

1. We have reviewed the accompanying Statement of Unaudited Consolidated Financial Results of **Safa Systems & Technologies Limited** ("the Holding Company"), its subsidiary (the Holding Company and its subsidiary together referred to as the "Group") and its share of net profit after tax of its associate company for the half year ended 30 September 2025 ("the Statement") attached herewith, being submitted by the Company pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulation, 2015 (the "Regulation") as amended, including relevant circulars issued by the SEBI from time to time.
2. This statement, which is the responsibility of the Parent Company's Management and approved by the Parent Company's Board of Directors, has been compiled from the related unaudited interim financial information which 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.
3. 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 statements are free of material misstatements. 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 the Standards on Auditing specified under section 143(10) of the Act, 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.
4. The Statement includes the results of following entities:

| S. No. | Name of the entity                  | Relation           |
|--------|-------------------------------------|--------------------|
| 1      | Effective Lifestyle Private Limited | Subsidiary Company |
| 2      | Kanone Technologies Private Limited | Associate Company  |

5. The consolidated financial results include the financial results of 1 (one) subsidiary, whose financial statements/financial information reflect total assets of Rs. 695.08 lacs; net assets of Rs. 691.22 lacs as at 30 September 2025 and total revenue of Rs. NIL, total net profit / (loss) after tax of Rs. (0.33) lacs for the period from 01 April 2025 to 30 September 2025, and net cash outflow of Rs. 0.24 lacs for the period from 01 April 2025 to 30 September 2025, as considered in the unaudited consolidated financial results which have not been reviewed by their respective independent auditors.

The consolidated financial results also include the Group's share of profit / (loss) after tax of Rs. 25.50 lacs for the six months ended 30 September 2025 of 1 (one) associate entity whose accounts have been reviewed by us.

These unaudited financial statements and other financial information have been approved and furnished to us by the Management and our opinion on the Statement, in so far as it relates to the amounts and disclosures included in respect of these subsidiary and associates, is based solely on such unaudited financial statements and other financial information. In our opinion and according to the information and explanations given to us by the Management, these financial statements and other financial information are not material to the Group.

Our opinion on the Statement is not modified in respect of the above matters with respect to our reliance on the work done and the reports of the other auditors and financial information certified by the Management.

6. Based on our review conducted as stated above, nothing has come to our attention that causes us to believe that the accompanying statement, prepared in accordance with the generally accepted accounting principles in India ("GAAP") and in compliance with the applicable Accounting Standard as specified under section 133 of the Companies Act, 2013 as amended, read with relevant rules issued thereunder and other recognized accounting practices and policies has not disclosed the information required to be disclosed in terms of the Regulation, read with Circular, including the manner in which it is to be disclosed, or that it contains any material misstatement.

For **KAPISH JAIN & ASSOCIATES**

Chartered Accountants

Firm Registration No. 022743N



**CA Kapish Jain**

Partner

M. No.: 514162



**UDIN : 25514162BMJVFZ3057**

Place: New Delhi

Date: 13 November 2025

# SAFA SYSTEMS & TECHNOLOGIES LIMITED

Regd. Office : 46/2631 B,Safa Arcade, Kaniyapilly Road Chakkaraparambu,Ernakulam, Kerala -682028  
CIN: L52100KL2021PLC071051, Email: office@sssinfo.in

## STATEMENT OF UNAUDITED CONSOLIDATED FINANCIAL RESULTS FOR THE HALF YEAR ENDED 30 SEPTEMBER 2025

Rs. in Lacs, unless otherwise stated

| Sl.No | Particulars  | Half year ended  |                  |                  | Year ended       |
|-------|--|------------------|------------------|------------------|------------------|
|       |  | 30.09.2025       | 31.03.2025       | 30.09.2024       | 31.03.2025       |
|       |  | (Unaudited)      | (Audited)        | (Unaudited)      | (Audited)        |
| 1     | <b>Income</b>  |                  |                  |                  |                  |
|       | a) Revenue from operations                                   | 18,111.82        | 23,294.97        | 28,611.63        | 51,906.60        |
|       | b) Other income  | 142.60           | 183.57           | 6.38             | 189.95           |
|       | <b>Total income</b>  | <b>18,254.42</b> | <b>23,478.54</b> | <b>28,618.01</b> | <b>52,096.55</b> |
| 2     | <b>Expenses</b>  |                  |                  |                  |                  |
|       | a) Purchase of stock in trade                                | 17,560.37        | 22,681.09        | 28,728.10        | 51,409.19        |
|       | b) Changes in inventories of stock in trade                  | 186.04           | 348.57           | (609.37)         | (260.80)         |
|       | c) Employee benefits expense                                 | 31.52            | 54.42            | 14.22            | 68.64            |
|       | d) Finance costs   | 188.94           | 216.47           | 195.38           | 411.85           |
|       | e) Depreciation and amortisation expense                     | 5.32             | 5.27             | 5.25             | 10.52            |
|       | f) Other expenses  | 178.91           | 93.12            | 128.63           | 221.75           |
|       | <b>Total expenses</b>  | <b>18,151.10</b> | <b>23,398.94</b> | <b>28,462.21</b> | <b>51,861.15</b> |
| 3     | <b>Profit/(loss) before exceptional item &amp; tax (1-2)</b> | <b>103.32</b>    | <b>79.60</b>     | <b>155.80</b>    | <b>235.40</b>    |
| 4     | Share of profit / (loss) of associate                        | 25.50            | 102.95           | 109.95           | 212.90           |
| 5     | Exceptional Items  | -                | -                | -                | -                |
| 6     | <b>Profit/(loss) before tax (3+4-5)</b>                      | <b>128.82</b>    | <b>182.55</b>    | <b>265.75</b>    | <b>448.30</b>    |
| 7     | <b>Tax expense</b>   |                  |                  |                  |                  |
|       | 1) Current tax   | 26.77            | 22.99            | 43.42            | 66.41            |
|       | 2) Deferred tax  | 0.85             | (0.60)           | 0.61             | 0.01             |
| 8     | <b>Net Profit/(Loss) after tax (6-7)</b>                     | <b>101.20</b>    | <b>160.16</b>    | <b>221.72</b>    | <b>381.88</b>    |
| 9     | <b>Atributable to :</b>                                      |                  |                  |                  |                  |
|       | Equity shareholders of the company                           | 101.30           | 159.23           | 222.00           | 381.24           |
|       | Non-controlling interest                                     | (0.10)           | 0.93             | (0.29)           | 0.64             |
|       |  | <b>101.20</b>    | <b>160.16</b>    | <b>221.72</b>    | <b>381.88</b>    |
| 10    | Paid-up Equity Share Capital (Face value of Rs.10/- each)    | 2,497.76         | 2,497.76         | 2,497.76         | 2,497.76         |
| 11    | Reserves (excluding revaluation reserve)                     | -                | -                | -                | 1,287.46         |
| 12    | Earnings per share (of Rs.10/- each)                         | 0.41             | 0.64             | 0.89             | 1.53             |
|       | Basic & Diluted (Rs.)  |                  |                  |                  |                  |

### Notes:-

- The above Financial Results were reviewed by the Audit Committee and were thereafter approved by the Board of Directors at their meeting held on 13 November 2025.
- The above results have been prepared in accordance with the recognition and measurement principles of Accounting Standard("AS"), prescribed under Section133 of the Companies Act, 2013 read with relevant rules issued thereunder and other accounting principles generally accepted in India.
- The Holding Company is engaged in the business of trading & distribution of mobile phones,electronic gadgets,mobile phone accessories,computer and computer parts and other electronic media equipment's. Hence, the Holding Company has a single reportable segment as per the Accounting Standard - 17.

### 4 CONSOLIDATED STATEMENT OF ASSETS & LIABILITIES

Rs. in Lacs, unless otherwise stated

| Particulars   | Consolidated     |                  |
|---|------------------|------------------|
|   | As at 30.09.2025 | As at 31.03.2025 |
| <b>EQUITY AND LIABILITIES</b>   |                  |                  |
| <b>1 Shareholders' funds</b>  |                  |                  |
| a) Share capital  | 2,497.76         | 2,497.76         |
| b) Reserves and surplus   | 1,388.76         | 1,287.46         |
| <b>Total Equity</b>   | <b>3,886.52</b>  | <b>3,785.22</b>  |
| <b>2 Non-controlling Interest</b>   | <b>207.08</b>    | <b>207.18</b>    |
| <b>3 Liabilities</b>  |                  |                  |
| <b>Non-current liabilities</b>  |                  |                  |
| a) Long-Term Borrowings   | 214.07           | 289.71           |
| b) Deferred tax liability   | 0.58             | -                |
| c) Other long-term liabilities  | -                | -                |
| d) Long-term provisions   | 6.00             | 6.00             |
| <b>Total non-current liabilities</b>  | <b>220.65</b>    | <b>295.71</b>    |
| <b>Current liabilities</b>  |                  |                  |
| a) Short-Term Borrowings  | 3,944.99         | 3,647.13         |
| b) Trade payables   | -                | -                |
| (i) Total outstanding dues of micro enterprises and small enterprises; and                  | 1,816.79         | 1,716.10         |
| (ii) Total outstanding dues of creditors other than micro enterprises and small enterprises | 387.49           | 69.37            |
| c) Other current liabilities  | 117.76           | 89.30            |
| d) Short-term provisions  | -                | -                |
| <b>Total current liabilities</b>  | <b>6,267.03</b>  | <b>5,521.90</b>  |
| <b>Total equity and liabilities</b>   | <b>10,581.27</b> | <b>9,810.01</b>  |
| <b>Assets</b>   |                  |                  |
| <b>1 Non-current assets</b>   |                  |                  |
| a) Property, plant and equipment  | 85.24            | 89.35            |
| b) Intangible assets  | 0.02             | 0.02             |
| c) Goodwill on consolidation  | 236.90           | 236.90           |
| d) Deferred tax assets  | -                | 0.29             |
| e) Non-current investment   | 1,032.99         | 1,007.51         |
| f) Long-term loans and advances   | 210.50           | 210.50           |
| g) Other non-current assets   | 6.09             | 6.09             |
| <b>Total non-current assets</b>   | <b>1,571.74</b>  | <b>1,550.66</b>  |
| <b>2 Current assets</b>   |                  |                  |
| a) Inventories  | 780.61           | 966.65           |
| b) Trade receivables  | 3,880.48         | 4,611.54         |
| c) Cash and bank balances   | 598.10           | 247.93           |
| d) Short-term loans and advances  | 2,429.27         | 1,295.39         |
| e) Other current assets   | 1,321.07         | 1,137.84         |
| <b>Total current assets</b>   | <b>9,009.53</b>  | <b>8,259.34</b>  |
| <b>Total assets</b>   | <b>10,581.27</b> | <b>9,810.01</b>  |



## 5 CONSOLIDATED STATEMENT OF CASH FLOWS

Rs. in Lacs, unless otherwise stated

|   | For the half year ended |                  |
|---|-------------------------|------------------|
|   | As at 30.09.2025        | As at 30.09.2024 |
| <b>A. Cash flow from operating activities</b>   |                         |                  |
| Profit/(loss) before tax  | 103.31                  | 155.80           |
| Adjustments for :   |                         |                  |
| Depreciation and amortisation expense   | 5.32                    | 5.25             |
| Consolidated adjustment   | -                       | -                |
| Interest expense and finance cost   | 188.94                  | 195.38           |
| Interest and other income   | (2.27)                  | -                |
|   | <b>295.31</b>           | <b>356.43</b>    |
| <b>Changes in assets and liabilities</b>  |                         |                  |
| (Increase) / Decrease in inventories  | 186.04                  | (609.37)         |
| (Increase) / Decrease in trade receivables  | 731.06                  | (614.35)         |
| (Increase) / Decrease in loans and advances   | (1,133.88)              | (58.63)          |
| (Increase) / Decrease in other assets   | (183.22)                | 631.84           |
| Increase / (decrease) in trade payables   | 100.71                  | (21.62)          |
| Increase / (decrease) in provisions   | (1.46)                  | (1.57)           |
| Increase / (decrease) in other liabilities  | 318.12                  | (19.26)          |
| <b>Cash generated from operating activities</b>   | <b>312.67</b>           | <b>(336.53)</b>  |
| Taxes paid (net of refunds)   | 3.16                    | -                |
| <b>Net cash generated from operating activities</b>                                     | <b>315.83</b>           | <b>(336.53)</b>  |
| <b>B. Cash Flow from Investing Activities</b>   |                         |                  |
| Purchase of tangible and intangible assets  | (1.21)                  | (1.12)           |
| Investment  | -                       | -                |
| Interest and other income   | 2.27                    | -                |
| <b>Net cash generated from/(used in) investing activities</b>                           | <b>1.06</b>             | <b>(1.12)</b>    |
| <b>C. Cash flows from financing activities</b>  |                         |                  |
| Proceeds from issues of equity shares   | -                       | -                |
| Interest and finance cost   | (188.94)                | (195.38)         |
| Net proceed (repayment) of long term borrowings   | (75.64)                 | (63.69)          |
| Net proceed (repayment) of short term borrowings  | 297.85                  | 874.46           |
| <b>Net cash generated from/(used in) financing activities</b>                           | <b>33.28</b>            | <b>615.39</b>    |
| <b>Net increase/(decrease) in cash and cash equivalents (A+B+C)</b>                     | <b>350.17</b>           | <b>277.74</b>    |
| Cash and cash equivalents at the beginning of year                                      | 247.93                  | 268.03           |
| <b>Cash and cash equivalents at the end of year</b>                                     | <b>598.10</b>           | <b>545.77</b>    |
| <b>Cash and cash equivalents comprise of:</b>   |                         |                  |
| Cash on hand  | 29.75                   | 29.80            |
| Balance with banks  |                         |                  |
| - in current accounts   | 350.85                  | 328.47           |
| - deposit accounts with original maturity of more than 3 months but less than 12 months | 217.50                  | 187.50           |
|   | <b>598.10</b>           | <b>545.77</b>    |

\* The above statement of cash flow has been prepared under the 'Indirect Method'.

6 The consolidated financial results for the half year ended on 30 September 2025 includes the following entities of the Group:

| S. No. | Name of entity   | Relation           |
|--------|--|--------------------|
| 1      | Effective Lifestyle Private Limited (w.e.f. 28 March 2024) | Subsidiary Company |
| 2      | Kanone Technologies Private Limited (w.e.f. 28 March 2024) | Associate Company  |

7 The figures for the previous period have been regrouped / rearranged / reclassified wherever necessary

**For and Behalf of Board of**  
Safa Systems & Technologies Limited

**FAIZAL B. A.**  
Managing Director  
DIN 07727191

Date: 13 November 2025  
Place: Ernakulam