K P. JHAWAR & CO. Chartered Accountants

4, Narayan Prasad Babu Lane, Kolkata – 700007 Contact No: +91 9830010761

<u>Auditor's Report On Quarterly Financial Results and Year to Date Results of the Company Pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015</u>

To Board of Directors of SAVOY ENTERPRISES LTD

We have audited the quarterly financial results of M/s. SAVOY ENTERPRISES LTD for the quarter ended March 31, 2025 and the year to date results attached herewith, being submitted by the company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015. These quarterly financial results as well as the year to date financial results have been prepared on the basis of the interim financial statements, which are the responsibility of the company's management. Our responsibility is to express an opinion on these financial results based on our audit of such interim financial statements, which have been prepared in accordance with the recognition and measurement principles laid down in Accounting Standard for Interim Financial Reporting (AS 25 / Ind AS 34), prescribed, under Section 133 of the Companies Act, 2013 read with relevant rules issued thereunder; or by the Institute of Chartered Accountants of India1, as applicable and other accounting principles generally accepted in India.

We conducted our audit in accordance with the auditing standards generally accepted in India. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial results are free of material misstatement(s). An audit includes examining, on a test basis, evidence supporting the amounts disclosed as financial results. An audit also includes assessing the accounting principles used and significant estimates made by management. We believe that our audit provides a reasonable basis for our opinion.

In our opinion and to the best of our information and according to the explanations given to us these quarterly financial results as well as the year to date results:

- (i) are presented in accordance with the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 in this regard; and
- (ii) give a true and fair view of the net profit and other financial information for the quarter ended March 31, 2025 and the year to date results.

For K. P. JHAWAR & CO. CHARTERED ACCOUNTANTS (Firm Registration No. 306105E)

> (K. P. JHAWAR) Proprietor

Membership No. 010309

UDIN: 25010309BMMA0C3371

KOLKATA The 26th day of May, 2025

SAVOY ENTERPRISES LIMITED

Regd. Office: 8A, Allenby Road, Kolkata-700020 Tel.: 033-35441969, E-mail: thardgroup@gmail.com, Website: www.savoyenterprises.in CIN: L15491WB1983PLC036271

	(in Lakh				
Particulars	Quarter Ended Year Ended				
	31-03-2025 31-12-2024		31-03-2024	31-03-2025 31-03-20	
	AUDITED	UNAUDITED	UNAUDITED	AUDITED	AUDITED
Income from Operations	AODITED	ONAGONIED	OWNOONED		
(a) Net Sales/Income from Operations (Net of excise					
duty)	3.91	8.37	3.86	17.09	19
(a) Other Operating Income	0.19	0.02	0.10	0.46	(
Total income from Operations (net)	4.10	8.40	3.96	17.56	20
2. Expenses					
(a) Cost of Materials consumed					
(b) Purchase of stock-in-trade		2.7		-	
(c) Changes in inventories of finished goods, work-in-					
progress and stock-in-trade					
(d) Employee benefits expense	0.20	0.15	0.20	0.70	(
(e) Depreciation and amortisation expense	-		-		
(f) Other expenses(Any item exceeding I0% of the total					
expenses relating to continuing operations to be shown	0.29	0.76	0.12	7.43	(
separately)					
Total Expenses	0.49	0.91	0.32	8.13	
3. Profit / (Loss) from operations before					
other income, finance costs and exceptional items (1-2)	3.61	7.49	3.64	9.43	19
4. Other Income					
Profit / (Loss) from ordinary activities					
before finance costs and exceptional items (3 ± 4)	3.61	7.49	3.64	9.43	1
6. Finance Costs	- 0.01	1.40	0.01	-	
7. Profit / (Loss) from ordinary activities	+	,			
after finance costs but before exceptional items (5 + 6)	3.61	7.49	3.64	9.43	1
	0.00		0.03	(0.12)	
Exceptional Items-Excess Provison for I.Tax Earlier year P.Profit / (Loss) from ordinary activities	0.00	(0.12)	0.03	(0.12)	
	3.61	7.61	3.61	9.55	1
before tax (7 ± 8)	0.75		1.64	2.40	
10. Tax expense 11.Net Profit / (Loss) from ordinary	0.73	1.00	1.04	2.40	
	2.86	5.97	1.96	7.15	1
activities after tax (9 ± 10) 12. Extraordinary items (net of tax 'expense)	2.00	0.01	1.00	7.10	
13. Net Profit / (Loss) for the period (11 +12)	2.86		1.96	7.15	1
	2.00	3.31	1.50	7.10	
14. Share of Profit / (loss) of associates *	 	-			
15. Minority Interest*	-	-	-		
16. Net Profit / (Loss) after taxes, minority					
interest and share of profit / (loss) of associates	2.86	5.97	1.96	7.15	1
(13 ± 14 ± 15) *	-			04.00	-
17. Paid-up equity share capital 240000 shares of Rs 10/- each	24.00	24.00	24.00	24.00	2
(Face Value of the Share shall be indicated)					
18. Reserve excluding Revaluation Reserves as per balance	121.62	114.48	114.48	121.62	11
sheet of previous accounting year	121.02	114.40	114,40	121.02	
Earnings Per Share (before extraordinary items)	Ť T	Ī			
(of Rs 10/- each) (not annualised):		2000			
(a) Basic	1.19			2.98	
(b) Diluted	1.19	2.49	0.82	2.98	
Earnings Per Share (after extraordinary items)					
(of Rs 10/- each) (not annualised):	1				
(a) Basic	1.19			2.98	
(b) Diluted	1.19	2.49	0.82	2.98	
See accompanying note to the Financial Results	1	1	1		

Notes:

1. The above is an extract of the detailed format of Audited Financial Results for the quarter and year ended 31.03.2025 filed with Stock Exchanges under Regulation 33 of the SEBI (Listing and other Disclosure Requirements) Regulations, 2015. The full format of Quarterly/Yearly Financial Results are available on the CSE Limited (www.cse-india.com) and on the

Company Website (www.savoyenterprises.in).

2. The above results were reviewed and recommended by the Audit Committee and approved by the Board of Directors in their meetings held on 26-05-2025.

3. The standalone financial results are reviewed by the Statutory Auditors as required under Regulation 33 of the SEBI (Listing and other Disclosure Requirements) Regulations, 2015, as

amenage.

4. These results have been prepared in accordance with the recognition and measurement principle laid down in the IND AS 34 "Interim Financial Reporting" prescribed under Section
133 of the Companies Act 2013 read with the relevant rules issued thereunder and adjusted the Exceptional and Extraordinary items in Statement of Profit and Loss in accordance with

Partered Account

For SAVOY ENTERPRISES LTD.

Director DIVIJ THARD (DIN :01493069)