

Date: February 27, 2025

**To,
The General Manager,
Corporate Relationship Department,
BSE Limited,
Phiroz Jeejeebhoy Tower,
Dalal Street, Mumbai — 400001,
Maharashtra, India**

Reference: ISIN - INE706F01021; Scrip Code-511447; Symbol- SYLPH

Sub: Integrated Filing (Financial) for the quarter and nine months ended December 31, 2024

Pursuant to Regulation 10(1A) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 ('Listing Regulations') read with the SEBI Circular No. SEBI/HO/CFD/CFD-PoD-2/CIR/P/2024/185 dated December 31, 2024, we hereby submit the Integrated filing (Financials) for the quarter and nine months ended December 31, 2024.

This is for information and records.

Thanking You,
Yours Faithfully,

For Sylph Technologies Limited

Prana
y Vaid
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by Pranay Vaid
Date: 2025.02.27
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**Pranay Vaid
Managing Director
(DIN: 09816710)**

Sylph Technologies Limited

Reg. Office- 228 Part 1 Zodiac Mall Bicholi Mardan-452016 Indore, Madhya Pradesh

E-mail: sylph.t@yahoo.com Url: www.sylphtechnologies.com, Contact No. 9977700223

CIN L36100MP1992PLC007102

F H M S V & CO.

Chartered Accountants



CA. PRATIK H VORA

B.COM., FCA

Office No. 204, Amardeep Complex, Rajput Para- 2, Opp. S.T. Bus Stand, Rajkot- 360 001,
Cell No.: +91 9924268520, Email Id.: pratikvora123@gmail.com

Independent Auditor's Review Report on the Quarterly Unaudited Standalone Financial Results of Sylph Technologies Limited Pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended

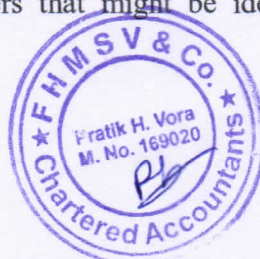
Review Report

To,

The Board of Directors

Sylph Technologies Limited

1. We have reviewed the accompanying Statement of Unaudited Standalone Financial Results of **Sylph Technologies Limited** for the quarter and nine months ended on 31st December, 2024, and year to date from April 01, 2024 to December 31, 2024 ("the Statement") attached herewith, 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").
2. The Statement, which is the responsibilities of the Company's management and approved by the Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34, "Interim Financial Reporting" (Ind AS 34), prescribed under section 133 of the Companies Act, 2013 (the 'Act'), SEBI Circular CIR/CFD/FAC/62/2016 dated 05th July, 2016 (hereinafter referred to as 'the SEBI circular') and other accounting principles generally accepted in India subject to the matters specified herein "Emphasis of Matters" paragraph. 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 (ICAI). 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.
4. A review is limited primarily to inquiries of company personnel and an analytical procedures applied to financial data and thus provides less assurance than an audit. 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 Companies Act, 2013 as amended 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.





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5. Based on our review conducted as above subject to matters specified herein below in "Emphasis of Matters" paragraph, nothing has come to our attention that causes us to believe that the accompanying statement of Unaudited Financial Results, prepared in accordance with the recognition and measurement principles laid down in the applicable Indian accounting standard ("Ind 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 generally accepted in India, has not disclosed the information required to be disclosed in terms of Regulation 33 and 52 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 including the manner in which it is to be disclosed, or that it contains any material misstatement.
6. Emphasis of Matter:
- During our review, we noted that the current quarter's financial results include transactions pertaining to investment in equity shares and trading in Future and Options that were actually made in previous quarters but not accounted in books of accounts respective quarters and hence there is no effect given in Quarter 1 and Quarter 2 results for the same. Total loss for Quarter 1 and Quarter 2 is Rs. 139.30 Lakhs which is accounted in the Quarter ended December 31st, 2024.
 - We observed that the company has availed unsecured loans from various entities and individuals. However, our review indicates that the company has not provided for interest, if any, on these unsecured loans.
 - We observed that the company has granted loans and advances to various entities and individuals. However, our review indicates that the company has not recognized interest income, if any, on these loans and advances.
 - As of 31st December, 2024, the company's financial statements reflect outstanding balances related to trade receivables, trade payables, loans and advances given, and loans and advances taken. However, these balances are subject to confirmations and reconciliations, if any.

Date: 27/02/2025

Place: Rajkot

UDIN: 25169020BMHWUJ5335

For, F H M S V & Co.

Chartered Accountants

FRN: 0128276W



P.H. Vora
(Pratik H Vora)
Partner
M. No. 169020

SYLPH TECHNOLOGIES LIMITED
CIN- L36100MP1992PLC007102

Statement of Unaudited Standalone Financial results for the quarter and Nine Months ended 31st Dec 2024

(Rs. In Lakh except per share data)

S. No	PARTICULARS	For the Quarter Ended			Nine Months Ended		For the Year Ended
		31-Dec-24	30-Sep-24	31-Dec-23	31-Dec-24	31-Dec-23	31-Mar-24
		(Un-Audited)	(Un-Audited)	(Un-Audited)	(Un-Audited)	(Un-Audited)	(Audited)
1	Continuing Operations						
	a) Revenue From Operation	-	-	862.85	75.00	1049.82	1,574.91
	b) Other Income	2.20	-	9.79	2.20	30.88	41.09
	Total Income from Operation (Net)	2.20	-	872.64	77.20	1,080.70	1,616.00
2	Expenses						
	a) Purchases of stock-in-trade	-	-	847.18	-	1,032.04	1,736.45
	b) Purchases of Financial Instrument (Futures & Options)	-	-	-	-	-	-
	c) Change in Inventory of finished goods, work-in-progress and stock-in-trade	0.02	-	-	0.02	-	(0.02)
	d) Employee benefits expense	2.31	1.05	(0.01)	5.71	0.20	1.91
	e) Finance Cost	-	-	-	0.01	-	0.02
	f) Depreciation and amortisation expense	0.04	0.04	-	0.08	-	-
	g) Other expenses	171.59	2.54	86.41	176.64	100.55	113.70
	Total expenses	173.96	3.63	933.58	182.46	1,132.79	1,852.06
3	Profit before exceptional items and tax (1-2)	(171.76)	(3.63)	(60.94)	(105.26)	(52.10)	(236.06)
4	Exceptional items	-	-	-	-	-	-
5	Profit before tax (3-4)	(171.76)	(3.63)	(60.94)	(105.26)	(52.10)	(236.06)
6	Tax Expense						
	a) Current Tax	(17.29)	(0.94)	-	(0.00)	2.30	-
	b) Deferred tax	0.01	-	-	0.01	-	-
	c) Earlier tax	-	-	15.40	-	15.40	15.40
7	Net Profit after tax (5-6)	(154.47)	(2.68)	(76.33)	(105.26)	(69.79)	(251.46)
8	Extraordinary Item	-	-	-	-	-	-
9	Net Profit (+)/Loss(-) for the period (7+8)	(154.47)	(2.68)	(76.33)	(105.26)	(69.79)	(251.46)
10	Other Comprehensive Income (net of tax)						
	a) Items That will not be reclassified to profit or loss	(110.27)	-	-	(110.27)	-	-
	b) Items That will be reclassified to profit or loss	-	-	-	-	-	-
11	Total comprehensive Income for the period (9+10)	(264.74)	(2.68)	(76.33)	(215.53)	(69.79)	(251.46)
12	Paid up equity share capital (Face value Rs 1/- each share)	8575.99	8575.99	1595.00	8575.99	1595.00	8131.99
13	Reserve Excluding revaluation reserve as per Audited Balance Sheet	-	-	-	-	-	-
14	Earning Per Share (EPS) (face value of Rs. 1/- each) (not annualised)						
	a) Basic (Rs)	(0.0180)	(0.0003)	(0.0479)	(0.0123)	(0.0438)	(0.0309)
	b) Diluted (Rs)	(0.0180)	(0.0003)	(0.0479)	(0.0123)	(0.0438)	(0.0309)

Notes:

- 1 The above unaudited standalone financial results have been reviewed by the Audit Committee and approved by the Board of Directors at their respective meetings held on 27th February, 2025.
- 2 The Statutory Auditors of the Company have carried out a limited review of the unaudited standalone financial results for the quarter and nine months ended December 31, 2024, in accordance with Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015
- 3 These results have been prepared in accordance with the Companies (Indian Accounting Standards) Rules, 2015 (Ind AS) prescribed under Section 133 of the Companies Act 2013 and other recognized accounting practices and policies to the extent applicable.
- 4 There was no pending investor complaints/grievances as on 31st Dec, 2024 and no investors complaints received during the quarter and no investor complaint was pending at the beginning and end of the quarter.
- 5 The figures for the previous year / quarter have been regrouped / rearranged, wherever necessary, to confirm to the current period's classification.
- 6 The figures mentioned in other income includes profit from trading of items not relevant to main objects of the company.
- 7 The figures mentioned in Other expenses includes net losses arising from the trading or settlement of Futures and Options contracts. The recognized losses on Future and Options also includes all realized losses from Future and Options that were settled in Quarter 2 but not previously accounted, are now accounted in Quarter ended December 31st, 2024.
- 8 The realised as well as unrealised losses on Equity investments are classified at fair value through Other Comprehensive Income. The losses accounted in Quarter Ended December 31st, 2024 also includes all realized losses from Quarter 1 and Quarter 2 of FY 2024-25 that were not previously accounted for, are now accounted in Quarter ended December 31st, 2024.

PLACE: Indore
DATED: 27th February, 2025

For Sylph Technologies Limited

Pranay Vaid  Digitally signed by Pranay Vaid
Date: 2025.02.27 17:23:59 +05'30'

Pranay Vaid
(Managing Director)

B. Statement on Deviation or Variation for Proceeds of Public Issue, Rights Issue, Preferential Issue, Qualified Institutions Placement etc. –

Name of listed entity	Sylph Technologies Limited
Mode of Fund Raising	Preferential issue
Date of Raising Funds	October 31, 2023 (Date of Allotment)
Amount Raised	• On Allotment of 25,25,00,000 Fully Convertible Warrants Rs. 20,20,00,000/- • On Conversion of 1,05,00,000 Warrants into equal number of equity shares-Rs. 2,52,00,000/- • On Conversion of 7,35,82,667 Warrants into equal number of equity shares Rs.17,65,98,400.80/- • On Conversion of 10,20,83,333 Warrants into equal number of equity shares Rs.24,49,99,999.20/- • On Conversion of 1,00,00,000 Warrants into equal number of equity shares-Rs.2,40,00,000/- • On Conversion of 1,35,00,000 Warrants into equal number of equity shares-Rs. 3,24,00,000/-
Report filed for Quarter ended	31st December, 2024.
Monitoring Agency	Not Applicable
Monitoring Agency Name, if applicable	-
Is there a Deviation / Variation in use of funds raised	No
If yes, whether the same is pursuant to change in terms of a contract or objects, which was approved by the shareholders	Not Applicable
If Yes, Date of shareholder Approval	Not Applicable
Explanation for the Deviation / Variation	Not Applicable
Comments of the Audit Committee after review	-
Comments of the auditors, if any	-

Sylph Technologies Limited

Reg. Office- 201 E Johari Palace, 51 M G Road, Indore, Madhya Pradesh, 452001

E-mail: sylph.t@yahoo.com **Url:** www.sylphtechnologies.com, Contact No. 9977700223

CIN L36100MP1992PLC007102

Original Object	Modified Object, if any	Original Allocation	Modified Allocation, if any	Funds Utilised	Amount of Deviation / Variation for Quarter according to applicable object	Remarks, If any
Working capital requirements, including repayment or prepayment thereof, meeting various expenditure of the Company including contingencies;; (b) capital expenditure, including towards development, refurbishment and renovation of our assets (c) any other cost incurred towards the main business objects of the Company; and (d) financing of business opportunities, strategic initiatives; and/ or (e) general corporate purpose	No	Rs 80,80,00,000	Nil	70,51,98,400	Nil	Remaining Warrants 4,28,34,000 are yet to be converted into Equity Shares. Therefore, the company has not utilized amount towards the objects of the Issue.

Sylph Technologies Limited

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CIN L36100MP1992PLC007102

Deviation or variation could mean:

- a. Deviation in the objects or purposes for which the funds have been raised or
- b. Deviation in the amount of funds actually utilized as against what was originally disclosed or
- c. Change in terms of a contract referred to in the fund-raising document i.e. prospectus, letter of offer, etc.

C. Format for Disclosing Outstanding Default on Loans and Debt Securities: There is no default on loans and debt securities during the Quarter ended December 31, 2024.

D. Format for Disclosure of Related Party Transactions (applicable only for half yearly filings i.e., 2nd and 4th quarter) - Not Applicable.

E. Statement on Impact of Audit Qualifications (for Audit report with Modified Opinion) submitted Along-with Annual Audited Financial Results (Standalone and Consolidated separately) (applicable only for Annual Filing I.e., 4th quarter) - Not Applicable.

For Sylph Technologies Limited

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y Vaid

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PRANAY VAID
Managing Director
DIN: 09816710

Sylph Technologies Limited

Reg. Office- 201 E Johari Palace, 51 M G Road, Indore, Madhya Pradesh, 452001

E-mail: sylph.t@yahoo.com **Url:** www.sylphtechnologies.com, Contact No. 9977700223

CIN L36100MP1992PLC007102

Date-27th February,2025

**To,
The General Manager,
Corporate Relationship Department, BSE Limited,
Phiroz Jeejeebhoy Tower,
Dalal Street, Mumbai — 400001,
Maharashtra, India**

Reference : ISIN - INE706F01021; Scrip Code-511447; Symbol- SYLPH

Subject: Clarification Regarding Late Submission of Unaudited Financial Results for the Quarter Ended 31 December, 2024.

Dear Sir/Madam,

We would like to bring your attention that we had filed an intimation with the BSE on Thursday, February 06, 2025 informing that the Board Meeting for approval of the Unaudited Financial Results for the quarter ended 31st December 2024 was scheduled to be held on 13 February 2025 but due to unavailability of financials on February 13, 2025, we are unable to Conduct Board Meeting for Financials approval. Further we also filed intimation of postponement of the meeting on 14 February 2025, but due to Auditor Resignation as on 13 February, 2025 we are unable to conduct the Board Meeting on 14 February 2025.

Further we have filed another intimation on 22 February , 2025, Where we inform you that the Board meeting scheduled for 14th February , 2025 for approval of Unaudited financial Results for Quarter ended 31st December, 2024 has been postponed due to Resignation of Statutory Auditor as on 13 February, 2025 . we hereby inform you that meeting of the Board of Directors of the Company, duly convened and held at the registered office of the Company i.e 228 Part 1 Zodiac Mall Bicholi Mardan-452016 Indore, Madhya Pradesh, on Thursday 27 February 2025 the Board of Directors has inter alia transacted the following businesses:

1. The Board considered and approved the Unaudited Financial Results of the Company along with the Limited Review Report as issued by Statutory Auditor of the Company for the quarter ended on 31st December 2024.

We kindly request you to consider date of the intimation filed by us as on 06 February, 2025.

You are requested to please take the same in your record.

Thanking you,
Yours truly,

For Sylph Technologies Limited

**Pranay Vaid
Managing Director
(DIN: 09816710)**