

February 7, 2022

To

THE CORPORATE RELATIONSHIP DEPT
BSE Limited
I Floor, New Trading Ring,
Rotunda Building,
P.J.Towers, Dalal Street,
Fort, Mumbai - 400 001.

M/s. National Stock Exchange of India Ltd.,
Exchange Plaza, C-1, Block G,
BandraKurla Complex,
Bandra (E), Mumbai - 400 051
Tel : +91 22 26598235/36, 26598346
Fax : +91 22 26598237/38

SCRIP CODE: 517059Symbol: **SALZERELEC**

Dear Sir,

Sub: Submission of Outcome of the Board Meeting – Un-audited Financial Result - reg
Ref : Our letter dated January 7, 2022.

This is to inform in terms of Regulation 30 of SEBI (Listing Obligations and Disclosure Requirements) Regulation 2015 and in furtherance to our letter referred above that the Board of Directors of the Company at their meeting held today (February 7, 2022) considered and approved standalone as well as consolidated Unaudited Financial Results of the Company for the Third Quarter ended 31.12.2021 together with the Limited Review report of M/s. JDS Associates, Statutory Auditor of the Company, as required under Regulation 33 of SEBI LODR Regulations, which is attached herewith for your records and dissemination to the stakeholders. A copy of the same will be uploaded in the Company's website www.salzergroup.net.

Further, Pursuant to Regulation 47 of SEBI LODR Regulations, an extract of the aforesaid financial results in the manner as prescribed under the SEBI Listing Regulations will be published in English and Tamil newspapers within time stipulated.

The Meeting commenced at 11.30 Hrs and closed at 12.55 Hrs

May kindly be acknowledged the receipt.

Thanking you
For Salzer Electronics Limited


S Baskarasubramanian
Director (Corporate Affairs)
& Company Secretary
(DIN: 00003152 & FCS:4605)

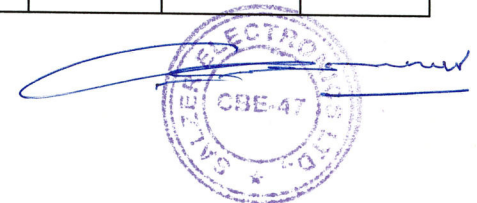
Encl : as above



Standalone Statement of Un-Audited Financial Results for the Third Quarter and Nine Moths period ended December 31,2021

Rs. In Lacs except for share data

S.No	Particulars	Quarter ended			Nine Months ended		Year Ended
		12/31/2021	9/30/2021	12/31/2020	12/31/2021	12/31/2020	3/31/2021
		Un-Audited	Un-Audited	Un-Audited	Un-Audited	Un-Audited	Audited
I	INCOME						
a	Revenue From Operations	21182.83	19480.55	17044.46	55561.27	41592.78	60561.96
b	Other Income	88.25	80.89	23.82	183.21	55.21	199.16
	Total Income	21271.08	19561.44	17068.28	55744.48	41647.99	60761.12
II	EXPENSES						
a	Cost of materials consumed	18181.62	15037.30	14087.28	45994.71	32273.08	48277.51
b	Changes in inventories of finished goods and work-in-progress	-1419.48	367.81	-690.46	-2370.93	-317.23	-1238.29
c	Employee benefit expenses	735.74	691.11	647.25	2079.62	1684.11	2433.87
d	Finance Cost	497.11	469.12	541.59	1478.60	1601.51	2127.42
e	Depreciation and amortisation expense	393.03	408.27	374.98	1195.33	1151.31	1560.55
f	Other expenses	1917.00	1543.09	1272.30	4768.49	3389.90	4909.77
	TOTAL EXPENSES	20305.02	18516.70	16232.94	53145.82	39782.68	58070.83
III	PROFIT BEFORE EXCEPTIONAL ITEMS AND TAX	966.06	1044.74	835.34	2598.66	1865.31	2690.30
	Exceptional items	0	0	0.00	0.00	0.00	0.00
IV	PROFIT BEFORE TAX	966.06	1044.74	835.34	2598.66	1865.31	2690.30
	Tax Expenses	-241.48	-298.42	-194.47	-733.11	-496.70	-622.94
V	PROFIT AFTER TAX	724.58	746.32	640.87	1865.55	1368.61	2067.36
VI	OTHER COMPREHENSIVE INCOME						
VII	Items that will not be reclassified to profit or loss	-8.93	6.58	38.19	13.80	72.24	143.33
VIII	TOTAL COMPREHENSIVE INCOME FOR THE PERIOD	715.65	752.90	679.06	1879.35	1440.85	2210.69
IX	Paid up share capital - equity shares of Rs.10/- each	1598.27	1598.27	1598.27	1598.27	1598.27	1598.27
X	Reserves and Surplus						31530.38
XI	EARNINGS PER SHARE						
a	Basic after exceptional items (In Rs.)	4.53	4.67	4.01	11.67	8.56	12.93
b	Diluted after exceptional items (Rs.)	4.53	4.67	4.01	11.67	8.56	12.93




Notes forming part of above STANDALONE results:

1. The Company operates in only one segment viz., Electrical installation products.
2. The above standalone results were reviewed by the Audit Committee on February 07,2022 and approved by the Board of Directors in their meeting held on February 07, 2022,
3. The Statutory Auditors of the Company carried out a limited review of standalone Financial Results for the third quarter/ Nine Months period ended December 31, 2021,
4. The localized lockdowns strictly imposed by the various State Governments during the first quarter of the Current fiscal to contain the spread of Coronavirus have its own impact to the extent in the Sales for the Nine Months period ending December 31,2021,
5. The above Standalone financial results of the Company have been prepared in accordance with Indian Accounting Standards (Ind AS) as prescribed under Section 133 of the Companies Act, 2013, read with relevant rules thereunder.
6. The Code on Social Security 2020 (Code), which received the Presidential Assent on 28 September 2020, subsumes nine laws relating to social security, retirement and employee benefits, including the Employees Provident Fund and Miscellaneous Provisions Act, 1952 and the Payment of Gratuity Act, 1972. The effective date of the Code is yet to be notified and related rules are yet to be framed. The impact of the changes, if any, will be assessed and recognised post notification of the relevant provision.
7. Previous period's figures have been regrouped/ reclassified wherever necessary to conform to this period's classifications

Coimbatore - 641 047.
February 07,2022

For SALZER ELECTRONICS LIMITED


S. BASKARASUBRAMANIAN
DIRECTOR CORPORATE AFFAIRS)
& COMPANY SECRETARY
(DIN:00003152 & FCS 4605)



J D S ASSOCIATES

CHARTERED ACCOUNTANTS

STANDALONE LIMITED REVIEW REPORT

Independent Auditor's Review Report on the review of Third Quarter and Nine Months Unaudited Standalone Financial Results of the Company for the period ending December 31, 2021 Pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015

The Board of Directors
Salzer Electronics Limited
Coimbatore -641047

1. We have reviewed the accompanying statement of unaudited standalone financial results of Salzer Electronics Limited ("**the Company**") for the quarter ended December 31, 2021 and year to date results for the period April 01, 2021 to December 31, 2021 ("**the Statement**") and 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. This Statement, which is the responsibility of the Company's Management and approved by the Company's Board of Directors, has 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 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 Engagements (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). A review of interim financial information consists of making inquiries, primarily of the Company's personnel 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 Standards on Auditing specified under section 143(10) of the Companies Act, 2013 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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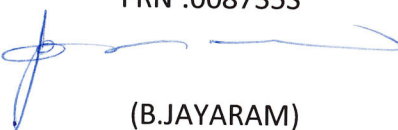
J D S ASSOCIATES

CHARTERED ACCOUNTANTS

4. Based on our review conducted as stated in paragraph 3 above, nothing has come to our attention that causes us to believe that the accompanying Statement, prepared in accordance with the recognition and measurement principles laid down in the aforesaid Indian Accounting Standard and other accounting principles generally accepted in India, 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.

Date : February 07,2022
Place : Coimbatore
UDIN : 22028346AAPVFM4984

For JDS ASSOCIATES
Chartered Accountants
FRN :0087355



(B.JAYARAM)
Partner
Memb.No : 028346

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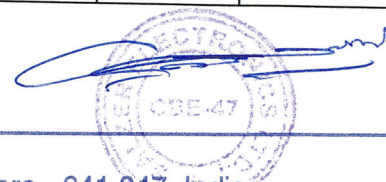
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Consolidated Statement of Un-Audited Financial Results for the Third Quarter and Nine Months period ended December 31,202:

Rs. In Lakhs

Particulars	Quarter Ended			Nine Months period ending		Year Ended
	31-Dec-21	30-Sep-21	31-Dec-20	31-Dec-21	31-Dec-20	31-Mar-21
	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)
I INCOME						
Revenue From Operations	21,882.36	20,001.62	17,749.04	56,961.59	43,097.21	62,573.60
Other Income	83.10	89.07	32.05	194.81	78.26	219.85
TOTAL INCOME	21,965.46	20,090.69	17,781.09	57,156.40	43,175.47	62,793.45
II EXPENSES						
Cost of materials consumed	18,312.85	15,175.61	14,544.01	46,249.07	33,145.25	49,295.92
Cost of Traded Goods	244.30	85.69	0.00	329.98	0.00	48.05
Changes in inventories of finished goods and work-in-progress	-1,414.68	374.24	-695.03	-2,350.33	-315.95	-1231.24
Employee benefit expenses	849.17	799.64	759.29	2,397.29	1,956.80	2,811.50
Finance Cost	500.51	469.89	544.36	1,484.05	1,605.48	2,134.48
Depreciation and amortisation	400.30	415.87	384.97	1,220.80	1,181.06	1,601.11
Other expenses	2,051.00	1,657.84	1,386.86	5,102.19	3,679.57	5,347.80
TOTAL EXPENSES	20,943.45	18,978.78	16,924.46	54,433.05	41,252.21	60,007.62
III PROFIT BEFORE EXCEPTIONAL ITEMS AND TAX	1,022.01	1,111.91	856.63	2,723.35	1,923.26	2,785.83
Exceptional items						
Covid provision for inventory and receivables @ Kaycee	0.00	0.00	0.00	0.00	0	19.46
Prior Period Expenses	0.00	0.00	0.01	0.00	-4.37	-4.37
IV PROFIT BEFORE TAX	1,022.01	1,111.91	856.64	2,723.35	1,918.89	2,800.92
Tax Expenses	-257.28	-309.20	-204.78	-760.09	-515.98	-663.02
V PROFIT AFTER TAX	764.73	802.71	651.86	1,963.26	1,402.91	2,137.90
Attributable to : Owners of the Company	835.95	788.57	649.11	1,935.17	1394.3	2051.70
Non-controlling Interest	-71.22	14.14	2.76	28.09	8.61	86.20
VI OTHER COMPREHENSIVE INCOME						
Items that will not be reclassified to profit or loss	-8.92	6.58	37.11	13.80	68.99	142.49
TOTAL COMPREHENSIVE INCOME FOR THE PERIOD	755.81	809.29	688.97	1,977.06	1,471.90	2,280.39
Attributable to : Owners of the Company	742.16	795.15	686.49	1,948.97	1464.11	2194.39
Non-controlling Interest	13.65	14.14	2.49	28.09	7.79	86.00
Share Capital (Equity shares of Rs.10/- each)	1598.27	1598.27	1598.27	1598.27	1598.27	1598.27
Reserves and Surplus (Annualized)						31643.92
EARNINGS PER SHARE						
- Basic after exceptional items (in Rs.)	4.78	5.02	4.06	12.11	8.72	12.84
- Diluted after exceptional items (in Rs.)	4.78	5.02	4.06	12.11	8.72	12.84




Notes forming part of above CONSOLIDATED results:

1. The above consolidated standalone results were reviewed and recommended by the Audit Committee at its meeting held on February 07,2022 and upon which, approved by the Board of Directors in their meeting held on February 07,2022,
2. The Statutory Auditors of the Company carried out a limited review of consolidated Financial Results for the quarter and Nine Months period ended December 31,2021,
3. The Covid-19 Pandemic has negatively impacted the operations of both Parent Company – Salzer Electronics Limited and Subsidiary – Kaycee Industries Limited during the First two months of the Current Year due to localized lock down imposed by the Government to contain the spread of this novel diseases, which has its consequences to the extent in the results for the Nine Months period ending December 31, 2021. The management of the both parent and subsidiary has found that there is no material effect caused by pandemic on the carrying values of their respective assets and liabilities on the reporting date.
4. Since the newly incorporated wholly owned subsidiary Company – Salzer EV Infra Private Limited and its associate entity Salzer EMarch Electromobility Private Limited, and the Company's direct associate entity Salzer Kostad EV Charges Private Limited have not achieved any significant milestones in Financial and business operations during the period under review which, in our opinion, does not bear any reasonable value to the stakeholders, the consolidation of accounts of these entities with Parent has not made for the relevant period
5. The above Consolidated financial results of the Company have been prepared in accordance with Indian Accounting Standards (Ind AS) as prescribed under Section 133 of the Companies Act, 2013, read with relevant rules thereunder.
6. Previous period's figures have been regrouped/ reclassified wherever necessary to conform to this period's classifications

For SALZER ELECTRONICS LIMITED

Coimbatore - 641 047
February 07, 2022



S BASKARASUBRAMANIAN
DIRECTOR CORPORATE AFFAIRS
& COMPANY SECRETARY)
(DIN:00003152 & FCS 4605



J D S ASSOCIATES

CHARTERED ACCOUNTANTS

CONSOLIDATED LIMITED REVIEW REPORT

Independent Auditor's Review Report on the review of Third quarter and Nine months Consolidated Unaudited Financial Results of the Company for the period ending December 31,2021 Pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015

The Board of Directors
Salzer Electronics Limited
Coimbatore -641047

1. We have reviewed the accompanying Statement of Consolidated Unaudited Financial Results of Salzer Electronics Limited ("**the Parent**") and its subsidiaries (the Parent and its subsidiaries together referred to as ("**the Group**"), and its share of the net profit after tax and total comprehensive income of its associates for the quarter ended December 31, 2021 and year to date results for the period from April 01, 2021 to December 31,2021 ("**the Statement**"), being submitted by the Parent pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended ("**Listing Regulations**")
2. This Statement, which is the responsibility of the Parent's Management and approved by the Parent's Board of Directors at their meeting held on February 07,2022 , 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, and other accounting principles generally accepted in India and in compliance with Regulation 33 of the Listing Regulations. 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 Engagements (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). A review of interim financial information consists of making inquiries, primarily of Parent's personnel 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 Standards on Auditing specified under Section 143(10) of the Companies Act, 2013 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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CHARTERED ACCOUNTANTS

We have 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.

4. Parent Company, its subsidiary and Associate Entities :

i) Parent Company

Salzer Electronics Limited

ii) Subsidiary Company of Salzer Electronics Limited

- a. Kaycee Industries Limited and
- b. Salzer EV Infra Private Limited (Wholly Owned subsidiary)

iii) Associate Entity of Salzer Electronics Limited

- a. Salzer Kostad EV Charges Private Limited

iv) Associate Entity of Salzer EV Infra Private Limited

- a. Salzer EMarch Electromobility Private Limited

During the second quarter of the Current Fiscal, the Company has formed (1) Salzer EV Infra Private Limited as its Wholly owned Subsidiary on July 19, 2021 (2) Salzer Kostad EV Charges Private Limited as its associate entity on July 21, 2021 and (3) Salzer EMarch Electromobility Private Limited as an associate entity to Salzer EV Infra Private Limited on September 02, 2021 for execution of Projects in Electrical vehicle spaces. Since these Companies have just started their project designing and no Financial Operations have taken place and having no significant value to the Stakeholders, the consolidation of above said Companies with parent is deferred. Accordingly, the statement includes the results of only one subsidiary Company – Kaycee Industries Limited

5. Based on our review conducted and procedures performed as stated in paragraph 3 above and based on the consideration of the review reports of other auditors referred to in paragraph 6 below, nothing has come to our attention that causes us to believe that the accompanying Statement, prepared in accordance with the recognition and measurement principles laid down in the aforesaid Indian Accounting Standard and other accounting principles generally accepted in India, 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

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J D S ASSOCIATES

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6. The consolidated Unaudited Financial Results includes the interim financial results of one subsidiary which has not been reviewed / audited by us, whose interim financial results reflect as under as considered in the consolidated unaudited interim financial results.

S.No	Description	Third quarter period ending 31/12/2021	Nine Months period ending 31/12/2021
		Rs. In Lakhs	Rs. In Lakhs
a.	Total Revenue	832.45	1920.53
b.	Total Expenses	762.21	1781.57
c.	Profit before Tax	70.24	138.96
d.	Profit after Tax	54.44	111.98
e.	Total Comprehensive Income	54.44	111.98

These interim financial results/ financial information have been reviewed by other auditor who carried out their review in accordance with SRE 2410, Review of Interim Financial Information performed by the Independent Auditor of the entity and their reports vide which they have issued an unmodified conclusion, have been furnished to us by the Parent's Management and our conclusion on the Statement, in so far as it relates to the affairs of the subsidiary is based solely on the reports of the other auditor and the procedures performed by us as stated in paragraph 3 above.

Our conclusion on the Statement is not modified in respect of the above matter.

Date February 07,2022
Place : Coimbatore
UDIN : 22028346AAPWJR2058

For JDS ASSOCIATES
Chartered Accountants
FRN :0087355



(B.JAYARAM)
Partner
Memb.No : 028346

T. SAMINATHAN

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