

# S.V.J. ENTERPRISES LIMITED.

(CIN- U15400MH2009PLC196514)

Corporate off.:-02/A, Sonam Palace CHS, Old Golden Nest-1, Mira Bhaindar Road, Mira Road (East), Thane  
401107, Tel: 022/28121275 Fax: 022/28121275.(M)09869057304.

Factory: 54 P, Donar Industrial Area, Donar, Dist.-Darbhanga, Bihar.

E –mail: [svjenterprises@gmail.com](mailto:svjenterprises@gmail.com), [info@svjenterprises.co.in](mailto:info@svjenterprises.co.in) Web: <http://svjenterprises.co.in>

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Date: 14<sup>th</sup> November 2023

To,

BSE Limited,

P.J. Towers,

Dalal Street, Fort,

Mumbai - 400001.

**Sub:** Reconciliation of Share Capital Audit as per Regulation 76 of SEBI (Depositories and Participants) Regulations, 2018 for the Quarter ended September 2023.

**Scrip Code:** 543799

Dear Sir/Madam,

Pursuant to Regulation 76 of SEBI (Depositories and Participants) Regulations, 2018, please find attached herewith the Certificate for Reconciliation of Share Capital Audit of S. V. J. ENTERPRISES LIMITED, issued and certified by Mr. Ritesh Sharma, Practicing Company Secretary for the Quarter ended September 2023.

Kindly take the same on your records.

Thanking you,

Yours faithfully,

For S. V. J. ENTERPRISES LIMITED



Saanvi Chanorahas Kargutkar  
Managing Director  
Din: 09085295



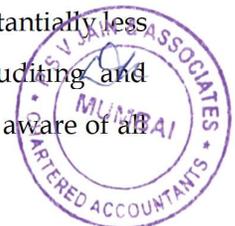




## **Independent Auditor's Review Report on the Quarterly Year to Date Unaudited Financial Results of the Company Pursuant to Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 as amended**

To,  
The Board of Directors of  
**S V J Enterprises Limited**

1. We have reviewed the accompanying statement of unaudited financial results of **M/s. S V J Enterprises Limited** ("the Company") for the quarter ended September 30, 2023 and year to date from 1<sup>st</sup> April 2023 to 30<sup>th</sup> September 2023 ("the statement") attached herewith. The statement is being submitted by the Company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended (the "Listing Regulations, 2015")
2. This Statement which is the responsibility of the Company's Management and approved by the Board of Directors in their meeting held on August 14th, 2023 has been prepared in accordance with the recognition and measurement principles laid down in the Indian Accounting Standard 34, ("Ind AS 34")-'Interim Financial Reporting' prescribed under Section 133 of the Companies Act, 2013 read with relevant rules issued there under and other accounting principles generally accepted in India. Our responsibility is to issue a report 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," specified under Section 143 (10) of the Companies Act, 2013. This standard requires that we plan and perform the review to obtain moderate assurance as to whether the Statement is free of material misstatement. A review is limited primarily to inquiries of Company personnel and analytical procedures applied to financial data and thus provide less assurance than an audit. A review is substantially less in scope than an audit conducted in accordance with Standards on Auditing 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. We have not performed an audit and accordingly, we do not express an audit opinion.

4. Based on our review conducted and procedures performed 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 ('Ind AS') 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.



**For, PSV & Associates  
Chartered Accountants  
FRN: 131505W**

A handwritten signature in blue ink, appearing to read "Dularesh Jain".

**Dularesh Jain  
(Partner)  
Membership No.: 137264**

**Date: 10/11/2023  
Place: Mumbai**

## “Annexure A” to the Independent Auditor’s Report

Referred to in paragraph 1 under the heading ‘Report on Other Legal & Regulatory Requirement’ of report of even date to the standalone financial statements of the company for the year ended June 30, 2022; we report that:

### **1. PROPERTY, PLANT & EQUIPMENT AND INTANGIBLE ASSETS [Clause 3(i)]:**

- (a) The company has maintained proper records showing full particulars, including quantitative details and situation of its Property, Plant and Equipment.
- (b) The company is maintaining proper records showing full particulars of intangible assets.
- (c) As explained to us, these Property, Plant and Equipment have been physically verified by the management at reasonable intervals; no material discrepancies were noticed on such verification.
- (d) The title deeds of immovable properties are held in the name of the company.
- (e) The Company has not revalued its Property, Plant and Equipment (including Right of Use assets) or intangible assets or both during the year.
- (f) No proceedings have been initiated or are pending against the company for holding any Benami property under the “Benami Transactions (Prohibition) Act, 1988 and Rules made thereunder.

### **2. INVENTORY [Clause 3(ii)]**

- a According to the information and explanations given to us, the physical verification of inventory has been conducted at reasonable intervals by the management and in our opinion, the coverage and procedure of such verification by the management is appropriate; and no discrepancies of 10% or more in the aggregate for each class of inventory were noticed.
- b The company has been sanctioned working capital limits in excess of five crore rupees (at any point of time during the year), in aggregate, from banks or financial institutions on the basis of security of current assets; quarterly returns or statements filed by the company with such banks or financial institutions are in agreement with the books of account of the Company.

### **3. LOAN GIVEN BY COMPANY [Clause 3(iii)]**

The company has made investments in, provided any guarantee or security or granted any loans or advances in the nature of loans, secured or unsecured to companies, firms, Limited Liability Partnerships or any other parties during the year.

The company has provided loans or provided advances in the nature of loans to any other entity during the year.

The aggregate amount during the year, and balance outstanding at the balance sheet date with respect to such loans or advances and guarantees or security to subsidiaries, joint ventures and associates – NIL

The investments made, guarantees provided, security given and the terms and conditions of the grant of all loans and advances in the nature of loans and guarantees provided are not prejudicial to the company’s interest;

In respect of loans and advances in the nature of loans, the schedule of repayment of principal and payment of interest has not been stipulated.

If the amount is overdue, state the total amount overdue for more than ninety days, and whether reasonable steps have been taken by the company for recovery of the principal and interest- The schedule of repayment of principal and payment of interest has not been stipulated.

There is no loan or advance in the nature of loan granted which has fallen due during the year, has been renewed or extended or fresh loans granted to settle the overdues of existing loans given to the same parties

The Company has granted any loans or advances in the nature of loans either repayable on demand or without specifying any terms or period of repayment.

#### **4. LOAN TO DIRECTORS AND INVESTMENT BY COMPANY [Clause 3(iv)]**

In our opinion and according to the information and explanations given to us, the company has complied with the provisions of section 185 and 186 of the Companies Act, 2013 In respect of loans, investments, guarantees, and security.

#### **5. DEPOSITS [Clause 3(v)]**

According to the information and explanation given to us the company has not accepted deposits from the public during the financial year under audit. Accordingly, the paragraph 3(v) of the order is not applicable to the company and hence not commented upon.

#### **6. COST RECORDS [Clause 3(vi)]**

As informed to us, the maintenance of Cost Records has not been specified by the Central Government under sub-section (1) of Section 148 of the Act, in respect of the activities carried on by the company.

#### **7. STATUTORY DUES [Clause 3(vii)]**

(a) The company is regular in depositing undisputed statutory dues including provident fund, employees' state insurance, income-tax, sales-tax, service tax, duty of customs, duty of excise, value added tax, cess and any other statutory dues to the appropriate authorities. According to the information and explanations given to us, no undisputed amounts payable in respect of the above were in arrears as at June 30, 2022 for a period of more than six months from the date on when they become payable.

(b) According to the information and explanations given to us there are no dues of income tax or sales tax or service tax or duty of customs or duty of excise or value added tax which have not been deposited on account of any dispute.

#### **8. SURRENDERED OR DISCLOSED AS INCOME [Clause 3(viii)]**

There are no such transactions which are not recorded in the books of account which have been surrendered or disclosed as income during the year in the tax assessments under the Income Tax Act, 1961.

#### **9. REPAYMENT DUES [Clause 3(ix)]**

In our opinion and according to information and explanations given to us, the company has not defaulted in the repayment of loans or borrowings to financial institutions, banks and government. The company has not issued any debentures.

The company is not a declared willful defaulter by any bank or financial institution or other lender.

According to the information and explanation given to us, term loans were applied for the purpose for which the loans were obtained.

According to the information and explanation given to us, funds raised on short term basis have not been utilized for long term purposes.

The Company has not taken any funds from any entity or person on account of or to meet the obligations of its subsidiaries, associates or joint ventures.

The Company has not raised loans during the year on the pledge of securities held in its subsidiaries, joint ventures or associate companies.

## **10. UTILISATION OF INITIAL AND FURTHER PUBLIC OFFER [Clause 3(x)]**

In our opinion and according to information and explanations given to us, the Company has not raised any money by way of initial public offer or further public offer (including debt instruments) for the financial year ended on 30th June, 2022.

The Company has not made any preferential allotment or private placement of shares or convertible debentures (fully, partially or optionally convertible) during the year.

## **11. FRAUD AND WHISTLE-BLOWER COMPLAINTS [CLAUSE 3(xi)]**

To the best of our knowledge and according to the information and explanations given to us, no fraud by the company or any fraud on the Company by its officers or employees has been noticed or reported during the year.

No report under sub-Section (12) of Section 143 of the Companies Act has been filed by the auditors in Form ADT-4 as prescribed under Rule 13 of Companies (Audit and Auditors) Rules 2014 with the Central Government.

Whistle-blower complaints have not been received during the year by the Company.

## **12. NIDHI COMPANY [Clause 3(xii)]**

In our opinion and according to information and explanations given to us, clause (xii) of para 3 to Companies (Auditor's Report) Order, 2020 w.r.t. Nidhi Company is not applicable to company. Accordingly, the paragraph 3(xii) of the order is not applicable to the company and hence not commented upon.

## **13. RELATED PARTY TRANSACTION [Clause 3(xiii)]**

In our opinion and according to information and explanations given to us all transactions with the related parties are in compliance with sections 177 and 188 of Companies Act, 2013 where applicable and the details have been disclosed in the Financial Statements etc., as required by the applicable accounting standards.

## **14. INTERNAL AUDIT: [CLAUSE 3(xiv)]**

The company does not have an internal audit system commensurate with the size and nature of its business.

## **15. NON CASH TRANSACTION [Clause 3(xv)]**

In our opinion and according to information and explanations given to us, the company has not entered into any non-cash transactions with directors or persons connected with him. Accordingly, the paragraph 3(xv) of the order is not applicable to the company and hence not commented upon.

## **16. REGISTER WITH RBI ACT, 1934 [Clause 3(xvi)]**

The company is not required to be registered under section 45-IA of the Reserve Bank of India Act, 1934. Accordingly, the paragraph 3(xvi) of the order is not applicable to the company.

The Company has not conducted any Non-Banking Financial or Housing Finance activities during the year.

The Company is not a Core Investment Company (CIC) as defined under the Regulations by the Reserve Bank of India.

## **17. CASH LOSSES [Clause 3(xvii)]**

The Company has not incurred cash losses in the Financial Year 2021-22 and in the immediately preceding financial year.

## 18. RESIGNATION OF STATUTORY AUDITORS [Clause 3(xviii)]

M/s. Himagshu Goswami & Co., Chartered Accountants has resigned from the post of the statutory auditors of the Company.

## 19. MATERIAL UNCERTAINTY ON MEETING LIABILITIES [Clause 3(xix)]

On the basis of the financial ratios, ageing and expected dates of realization of financial assets and payment of financial liabilities, other information accompanying the financial statements, the auditor's knowledge of the Board of Directors and management plans, we are of the opinion that no material uncertainty exists as on the date of the audit report that company is capable of meeting its liabilities existing at the date of balance sheet as and when they fall due within a period of one year from the balance sheet date.

## 20. TRANSFER TO FUND SPECIFIED UNDER SCHEDULE VII OF COMPANIES ACT, 2013 [Clause 3(xx)]

The provision relating to transfer to fund specified under schedule vii of the Companies Act, 2013 is not applicable to the company.

## 21. ADVERSE REMARKS IN CONSOLIDATED FINANCIAL STATEMENTS [Clause 3(xxi)]

The company is not required to prepare consolidated financial statements for the period under review, accordingly, the paragraph 3(xxi) of the order is not applicable to the company.



For, PSV & Associates  
Chartered Accountants  
FRN: 131505W

A handwritten signature in blue ink, appearing to read "Dularesh Jain".

Dularesh Jain  
(Partner)  
Membership No.: 137264

Date: 20/09/2022  
Place: Mumbai

## **"Annexure B" to the Independent Auditor's Report**

### **Report on the Internal Financial Controls under Clause (i) of Sub-section 3 of Section 143 of the Companies Act, 2013 ("the Act")**

We have audited the internal financial controls over financial reporting of M/s. **S. V. J. Enterprises LIMITED** ("the Company") as of June 30, 2022 in conjunction with our audit of the standalone financial statements of the Company for the year ended on that date.

#### **Management's Responsibility for Internal Financial Controls**

The Company's management is responsible for establishing and maintaining internal financial controls based on the internal control over financial reporting criteria established by the Company considering the essential components of internal control stated in the Guidance Note on Audit of Internal Financial Controls over Financial Reporting issued by the Institute of Chartered Accountants of India (ICAI). These responsibilities include the design, implementation and maintenance of adequate internal financial controls that were operating effectively for ensuring the orderly and efficient conduct of its business, including adherence to company's policies, the safeguarding of its assets, the prevention and detection of frauds and errors, the accuracy and completeness of the accounting records, and the timely preparation of reliable financial information, as required under the Companies Act, 2013.

#### **Auditors' Responsibility**

Our responsibility is to express an opinion on the Company's internal financial controls over financial reporting based on our audit. We conducted our audit in accordance with the Guidance Note on Audit of Internal Financial Controls Over Financial Reporting (the "Guidance Note") and the Standards on Auditing, issued by ICAI and deemed to be prescribed under section 143(10) of the Companies Act, 2013, to the extent applicable to an audit of internal financial controls, both applicable to an audit of Internal Financial Controls and, both issued by the Institute of Chartered Accountants of India. Those Standards and the Guidance Note require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether adequate internal financial controls over financial reporting was established and maintained and if such controls operated effectively in all material respects.

Our audit involves performing procedures to obtain audit evidence about the adequacy of the internal financial controls system over financial reporting and their operating effectiveness. Our audit of internal financial controls over financial reporting included obtaining an understanding of internal financial controls over financial reporting, assessing the risk that a material weakness exists, and testing and evaluating the design and operating effectiveness of internal control based on the assessed risk. The procedures selected depend on the auditor's judgement, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion on the Company's internal financial controls system over financial reporting.

#### **Meaning of Internal Financial Controls over Financial Reporting**

A company's internal financial control over financial reporting is a process designed to provide reasonable assurance regarding the reliability of financial reporting and the preparation of financial statements for external purposes in accordance with generally accepted accounting principles. A company's internal financial control over financial reporting includes those policies and procedures that

(1) pertain to the maintenance of records that, in reasonable detail, accurately and fairly reflect the transactions and dispositions of the assets of the company; (2) provide reasonable assurance that transactions are recorded as necessary to permit preparation of financial statements in accordance with generally accepted accounting principles, and that receipts and expenditures of the company are being made only in accordance with authorisations of management and directors of the company; and (3) provide reasonable assurance regarding prevention or timely detection of unauthorised acquisition, use, or disposition of the company's assets that could have a material effect on the financial statements.

## **Inherent Limitations of Internal Financial Controls over Financial Reporting**

Because of the inherent limitations of internal financial controls over financial reporting, including the possibility of collusion or improper management override of controls, material misstatements due to error or fraud may occur and not be detected. Also, projections of any evaluation of the internal financial controls over financial reporting to future periods are subject to the risk that the internal financial control over financial reporting may become inadequate because of changes in conditions, or that the degree of compliance with the policies or procedures may deteriorate.

## **Opinion**

In our opinion, the Company has, in all material respects, an adequate internal financial controls system over financial reporting and such internal financial controls over financial reporting were operating effectively as at June 30, 2022, based on the internal control over financial reporting criteria established by the Company considering the essential components of internal control stated in the Guidance Note on Audit of Internal Financial Controls Over Financial Reporting issued by the Institute of Chartered Accountants of India (ICAI).

**For, PSV Jain & Associates**  
**Chartered Accountants**  
**FRN: 131505W**



A handwritten signature in blue ink, appearing to read "D. Jain".

**Dularesh Jain**  
**(Partner)**  
**Membership No.: 137264**

**Date: 20/09/2022**  
**Place: Mumbai**

# S.V.J. ENTERPRISES LIMITED.

**Corporate off.:-003/B Wing, Sonam Saphaire CHS, Golden Nest-V, Mira Bhayander Road, Bhayander (E),  
Mumbai 401105, Tel: 022/28121275 Fax: 022/28121275.(M)09869057304.**

**Factory: 54 P, Industrial Area, Donar, Dist.-Darbhanga, Bihar.**

**E -mail: svjenterprises@gmail.com**

M/s S V J Enterprises Limited  
Statement Of Unaudited Financial Results for the Quarter and Half Year Ended on 30th September 2023

(Indian Rupees in Lakhs)

Sr. No	Particulars	Quarter Ended			Six Months Ended		Year Ended
		30.09.2023	30.06.2023	30.09.2022	30.09.2023	30.09.2022	31.03.2023
		UnAudited	UnAudited	UnAudited	UnAudited	UnAudited	Audited
	<b>Income</b>						
1	Revenue from operations	137.04	188.54	136.55	325.58	274.10	563.14
2	Other income	0.98	4.86	2.07	5.84	4.94	12.07
3	<b>Total income (1+2)</b>	<b>138.02</b>	<b>193.40</b>	<b>138.62</b>	<b>331.42</b>	<b>279.04</b>	<b>575.21</b>
	<b>Expenses</b>						
	(a) Cost of Material consumed	100.52	106.17	93.01	206.69	186.60	383.16
	(b) Changes in Inventories of Finished goods , Work in progress and stock in trade	(13.95)	27.84	(15.74)	13.89	(32.38)	(70.30)
	(c) Employee benefits expense	5.50	5.7	4.26	11.20	8.67	18.12
	(d) Finance costs	1.26	1.79	1.06	3.05	2.22	4.03
	(e) Depreciation and amortisation expenses	5.12	5.12	6.07	10.24	12.24	24.66
	(f) Other expenses	9.48	18.68	26.70	28.16	52.50	115.72
	<b>Total expenses</b>	<b>107.93</b>	<b>165.30</b>	<b>115.35</b>	<b>273.23</b>	<b>229.85</b>	<b>475.39</b>
5	<b>Profit/(loss) before exceptional items &amp; tax (3-4)</b>	<b>30.09</b>	<b>28.10</b>	<b>23.27</b>	<b>58.19</b>	<b>49.19</b>	<b>99.82</b>
6	Exceptional items	-	-	-	-	-	-
7	<b>Profit/(loss) before tax (5-6)</b>	<b>30.09</b>	<b>28.10</b>	<b>23.27</b>	<b>58.19</b>	<b>49.19</b>	<b>99.82</b>
8	<b>Tax expenses</b>						
	Current tax	7.82	7.31	6.05	15.13	12.79	25.95
	Earlier year tax	-	-	-	-	-	-
	Deferred tax expenses / (credit) (net)	-	-	-	-	-	4.15
	<b>Total tax expenses</b>	<b>7.82</b>	<b>7.31</b>	<b>6.05</b>	<b>15.13</b>	<b>12.79</b>	<b>30.10</b>
9	<b>Net profit/(loss) for the period (7-8)</b>	<b>22.27</b>	<b>20.79</b>	<b>17.22</b>	<b>43.06</b>	<b>36.40</b>	<b>69.72</b>
10	<b>Other comprehensive income / (loss)</b>						
A	(a) Items that will not be reclassified to profit or loss	-	-	-	-	-	-
	(b) Income tax relating to items that will not be reclassified to profit or loss	-	-	-	-	-	-
B	(a) Items that will be reclassified to profit or loss	-	-	-	-	-	-
	(b) Income tax relating to items that will be reclassified to profit or loss	-	-	-	-	-	-
	<b>Total other comprehensive income/(loss) for the period</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
11	<b>Total comprehensive income/(loss) for the period (9+10)</b>	<b>22.27</b>	<b>20.79</b>	<b>17.22</b>	<b>43.06</b>	<b>36.40</b>	<b>69.72</b>
12	Paid up equity share capital (Face value of Rs. 10/- each)	557.10	557.10	43.00	557.10	43.00	557.10
13	Other equity	-	-	-	-	-	894.50
14	Earning Per Share of Rs. 10/- each: Basic (Rs.)	0.40	0.37	4.00	0.77	8.47	1.25
15	Earning Per Share of Rs. 10/- each: Diluted (Rs.)	0.40	0.37	4.00	0.77	8.47	1.25

For and on behalf of the Board of Directors of  
M/s S.V.J. Enterprises Limited

Director  
Suresh Jha / Authorised Signatory  
DIN: 01189584

For S.V.J. Enterprises Limited  
Director  
Saanvi Kargutkar  
DIN: 09085295

For S.V.J. Enterprises Limited

CFO  
Veena Jha

For S.V.J. Enterprises Limited

Director  
Satish Dogra  
DIN: 09435935

# S.V.J. ENTERPRISES LIMITED.

**Corporate off.:-**003/B Wing, Sonam Saphaire CHS, Golden Nest-V, Mira Bhayander Road, Bhayander (E),  
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**Factory:** 54 P, Industrial Area, Donar, Dist.-Darbhanga, Bihar.

E-mail: svjenterprises@gmail.com

M/s S V J Enterprises Limited  
Statement of Unaudited Segement Revenue, Results, Assets and Liabilities for the Quarter and Half Year Ended on 30th September 2023  
(Indian Rupees in Lakhs)

Sr. No	Particulars	Quarter Ended			Six Months Ended		Year Ended
		30.09.2023	30.06.2023	30.09.2022	30.09.2023	30.09.2022	31.03.2023
		UnAudited	UnAudited	UnAudited	UnAudited	UnAudited	Audited
	<b>Segment Revenue:-</b>						
1	Revenue from operations	137.04	188.54	136.55	325.58	274.10	563.14
	Others	0.98	4.86	2.07	5.84	4.94	12.07
	<b>Total revenue</b>	<b>138.02</b>	<b>193.40</b>	<b>138.62</b>	<b>331.42</b>	<b>279.04</b>	<b>575.21</b>
	Less: Inter segment revenue	-	-	-	-	-	-
	Revenue from operations	138.02	193.40	138.62	331.42	279.04	575.21
2	<b>Segment Result:-</b>						
	Disposable Items/ Packing material	31.35	29.89	24.33	61.24	51.41	103.85
	Others	-	-	-	-	-	-
	<b>Total segment result before finance cost, exceptional items and tax expenses</b>	<b>31.35</b>	<b>29.89</b>	<b>24.33</b>	<b>61.24</b>	<b>51.41</b>	<b>103.85</b>
	Less: Finance cost	1.26	1.79	1.06	3.05	2.22	4.03
	<b>Total segment result before exceptional items and tax</b>	<b>30.09</b>	<b>28.10</b>	<b>23.27</b>	<b>58.19</b>	<b>49.19</b>	<b>99.82</b>
	Add: Exceptional Items	-	-	-	-	-	-
	<b>Total segment result before tax</b>	<b>30.09</b>	<b>28.10</b>	<b>23.27</b>	<b>58.19</b>	<b>49.19</b>	<b>99.82</b>
	<b>Tax Expenses:</b>						
	Current tax	7.82	7.31	6.05	15.13	12.79	25.95
	Earlier year tax	-	-	-	-	-	-
	Deferred tax expenses	-	-	-	-	-	4.15
	<b>Total segment result after tax</b>	<b>22.27</b>	<b>20.79</b>	<b>17.22</b>	<b>43.06</b>	<b>36.40</b>	<b>69.72</b>
3	<b>Segment assets</b>						
	Disposable Items/ Packing material	1,820.80	1,764.88	1,140.05	1,820.80	1,140.05	1,785.68
	Others	-	-	-	-	-	-
	<b>Total</b>	<b>1,820.80</b>	<b>1,764.88</b>	<b>1,140.05</b>	<b>1,820.80</b>	<b>1,140.05</b>	<b>1,785.68</b>
4	<b>Segment liabilities</b>						
	Disposable Items/ Packing material	327.62	292.49	300.81	327.62	300.81	334.08
	Others	-	-	-	-	-	-
	<b>Total</b>	<b>327.62</b>	<b>292.49</b>	<b>300.81</b>	<b>327.62</b>	<b>300.81</b>	<b>334.08</b>

For and on behalf of the Board of Directors of  
M/s S V J Enterprises Limited

**For S.V.J. Enterprises Limited**

Director  
Suresh Jha  
DIN: 01189584

Director/Authorised Signatory

**For S.V.J. Enterprises Limited**

CFO

**Veena Jha**

Director/Authorised Signatory

**For S.V.J. Enterprises Limited**

Director  
Saanvi Kargutkar  
DIN: 09085295

Director/Authorised Signatory

**For S.V.J. Enterprises Limited**

Director  
Satish Dogra  
DIN: 09435935

Director/Authorised Signatory

# S.V.J. ENTERPRISES LIMITED.

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Mumbai 401105, Tel: 022/28121275 Fax: 022/28121275.(M)09869057304.

Factory: 54 P, Industrial Area, Donar, Dist.-Darbhanga, Bihar.

E-mail: svjenterprises@gmail.com

## Notes to Published Results:-

- 1) These financial statements have been prepared in accordance with Indian Accounting Standard prescribed under the Companies (Indian Accounting Standard) Rules, 2015 as amended and notified under Section 133 of the Companies Act, 2013.
- 2) The above unaudited financial results were reviewed and approved by the Board of Directors at their meeting held on October 14th, 2023. In compliance with Regulation 33 of the SEBI (Listing Obligations & Disclosure Requirements) Regulations, 2015, the Statutory Auditors of the company have carried out a limited review of the aforesaid results.
- 3) Figures for the quarter ended 31<sup>st</sup> March 2023 are the balancing figures between the audited figures in respect of the full financial year and the limited reviewed year to date figures upto the third quarter of the relevant financial year.
- 4) The aforesaid financial results of the Company are being forwarded to the Stock Exchange for uploading on their respective websites and the same are also made available on the Company's website.
- 5) Previous period figures have been reclassified /regrouped wherever considered necessary.

For and on behalf of the Board of Directors of  
M/s S V J Enterprises Limited

For S.V.J. Enterprises Limited For S.V.J. Enterprises Limited

Director  
Suresh Jha  
DIN: 01189584

Director  
Saanvi Kargutkar  
DIN: 09085295

For S.V.J. Enterprises Limited For S.V.J. Enterprises Limited

CFO  
Veena Jha

Director  
Satish Dogra  
DIN: 09435935

Veena Jha

# S.V.J. ENTERPRISES LIMITED.

**Corporate off.:-003/B Wing, Sonam Saphaire CHS, Golden Nest-V, Mira Bhayander Road, Bhayander (E),  
Mumbai 401105, Tel: 022/28121275 Fax: 022/28121275.(M)09869057304.**

**Factory: 54 P, Industrial Area, Donar, Dist.-Darbhanga, Bihar.**

**E-mail: svjenterprises@gmail.com**

M/s S V J Enterprises Limited  
Statement Of Unaudited Financial Results for the Quarter and Half Year Ended on 30th September 2023

(Indian Rupees in Lakhs)

Sr. No	Particulars	Quarter Ended			Six Months Ended		Year Ended
		30.09.2023	30.06.2023	30.09.2022	30.09.2023	30.09.2022	31.03.2023
		UnAudited	UnAudited	UnAudited	UnAudited	UnAudited	Audited
	<b>Income</b>						
1	Revenue from operations	137.04	188.54	136.55	325.58	274.10	563.14
2	Other income	0.98	4.86	2.07	5.84	4.94	12.07
3	<b>Total income (1+2)</b>	<b>138.02</b>	<b>193.40</b>	<b>138.62</b>	<b>331.42</b>	<b>279.04</b>	<b>575.21</b>
	<b>Expenses</b>						
4	(a) Cost of Material consumed	100.52	106.17	93.01	206.69	186.60	383.16
	(b) Changes in Inventories of Finished goods , Work in progress and stock in trade	(13.95)	27.84	(15.74)	13.89	(32.38)	(70.30)
	(c) Employee benefits expense	5.50	5.7	4.26	11.20	8.67	18.12
	(d) Finance costs	1.26	1.79	1.06	3.05	2.22	4.03
	(e) Depreciation and amortisation expenses	5.12	5.12	6.07	10.24	12.24	24.66
	(f) Other expenses	9.48	18.68	26.70	28.16	52.50	115.72
	<b>Total expenses</b>	<b>107.93</b>	<b>165.30</b>	<b>115.35</b>	<b>273.23</b>	<b>229.85</b>	<b>475.39</b>
5	<b>Profit/(loss) before exceptional items &amp; tax (3-4)</b>	<b>30.09</b>	<b>28.10</b>	<b>23.27</b>	<b>58.19</b>	<b>49.19</b>	<b>99.82</b>
6	Exceptional items	-	-	-	-	-	-
7	<b>Profit/(loss) before tax (5-6)</b>	<b>30.09</b>	<b>28.10</b>	<b>23.27</b>	<b>58.19</b>	<b>49.19</b>	<b>99.82</b>
8	<b>Tax expenses</b>						
	Current tax	7.82	7.31	6.05	15.13	12.79	25.95
	Earlier year tax	-	-	-	-	-	-
	Deferred tax expenses / (credit) (net)	-	-	-	-	-	4.15
	<b>Total tax expenses</b>	<b>7.82</b>	<b>7.31</b>	<b>6.05</b>	<b>15.13</b>	<b>12.79</b>	<b>30.10</b>
9	<b>Net profit/(loss) for the period (7-8)</b>	<b>22.27</b>	<b>20.79</b>	<b>17.22</b>	<b>43.06</b>	<b>36.40</b>	<b>69.72</b>
10	<b>Other comprehensive income / (loss)</b>						
A	(a) Items that will not be reclassified to profit or loss	-	-	-	-	-	-
	(b) Income tax relating to items that will not be reclassified to profit or loss	-	-	-	-	-	-
B	(a) Items that will be reclassified to profit or loss	-	-	-	-	-	-
	(b) Income tax relating to items that will be reclassified to profit or loss	-	-	-	-	-	-
	<b>Total other comprehensive income/(loss) for the period</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
11	<b>Total comprehensive income/(loss) for the period (9+10)</b>	<b>22.27</b>	<b>20.79</b>	<b>17.22</b>	<b>43.06</b>	<b>36.40</b>	<b>69.72</b>
12	Paid up equity share capital (Face value of Rs. 10/- each)	557.10	557.10	43.00	557.10	43.00	557.10
13	Other equity	-	-	-	-	-	894.50
14	Earning Per Share of Rs. 10/- each: Basic (Rs.)	0.40	0.37	4.00	0.77	8.47	1.25
15	Earning Per Share of Rs. 10/- each: Diluted (Rs.)	0.40	0.37	4.00	0.77	8.47	1.25

For and on behalf of the Board of Directors of  
M/s S.V.J. Enterprises Limited

Director  
Suresh Jha  
DIN: 01189584

For S.V.J. Enterprises Limited  
Director  
Sankar Kumar  
DIN: 09085295

For S.V.J. Enterprises Limited For S.V.J. Enterprises Limited

CFO  
Veena Jha

Director  
Satish Dogra  
DIN: 09435935

Veena Jha

Director/Authorised Signatory

# S.V.J. ENTERPRISES LIMITED.

(CIN- U15400MH2009PLC196514)

Corporate off.: -02/A, Sonam Palace CHS, Old Golden Nest-1, Mira Bhaindar Road, Mira Road (East), Thane 401107, Tel: 022/28121275 Fax: 022/28121275.(M)09869057304.

Factory: 54 P, Donar Industrial Area, Donar, Dist.-Darbhanga, Bihar.

E-mail: [svjenterprises@gmail.com](mailto:svjenterprises@gmail.com), [info@svjenterprises.co.in](mailto:info@svjenterprises.co.in) Web: <http://svjenterprises.co.in>

## M/s S V J Enterprises Limited Statement of Assets and Liabilities as at 30th September 2023

(Rupees in Lakhs)

Particulars	30-Sep-23	31-Mar-23
	Reviewed	Audited
<b>Assets</b>		
<b>1. Non current assets</b>		
(a) Property, plant and equipment	190.57	200.82
(b) Capital work in progress	43.86	45.81
(c) Investment Property	-	-
(d) Goodwill	-	-
(e) Other Intangible Assets	-	-
(f) Investments in Subsidiaries and Associate	-	-
(g) Financial Assets		
(i) Investments	202.21	202.21
(ii) Trade receivables	-	-
(iii) Loans	-	-
(iv) Other Financial Assets	-	-
(h) Non Current Tax Assets (Net)	-	-
(i) Other non current assets	-	-
<b>Total Non Current Assets</b>	<b>436.64</b>	<b>448.84</b>
<b>2. Current assets</b>		
(a) Inventories	108.03	137.93
(b) Financial assets		
(i) Investments	-	-
(ii) Trade receivables	279.68	299.15
(iii) Cash and cash equivalents	400.63	401.79
(iv) Other balances with Bank	-	-
(v) Loans & advances	597.82	496.76
(vi) Other financial assets	-	-
(c) Current Tax Asset (Net)	-	-
(d) Other current assets	-	1.21
<b>Total Current Assets</b>	<b>1,386.16</b>	<b>1,336.84</b>
<b>Total Assets</b>	<b>1,822.80</b>	<b>1,785.68</b>
<b>Equity and liabilities</b>		
<b>A. Equity</b>		
(a) Equity share capital	557.10	557.10
(b) Other equity	937.57	894.50

# S.V.J. ENTERPRISES LIMITED.

(CIN- U15400MH2009PLC196514)

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	1,494.67	1,451.60
<b>Total equity</b>		
<b>B. Liabilities</b>		
<b>1. Non current liabilities</b>		
(a) Financial liabilities		
(i) Borrowings	-	-
(ii) Trade payables	-	-
(iii) Other financial liabilities	-	-
(b) Provisions	-	-
(c) Deferred Tax Liabilities (Net)	4.15	4.15
(d) Other non current liabilities	-	-
<b>Total Non Current Liabilities</b>	<b>4.15</b>	<b>4.15</b>
<b>Current liabilities</b>		
(a) Financial liabilities		
(i) Borrowings	88.45	152.76
(ii) Trade payables	98.69	86.24
(iii) Other financial liabilities	-	-
(b) Other current liabilities	121.71	64.98
(c) Provisions	15.13	25.95
(d) Current Tax Liabilities (Net)	-	-
<b>Total Current Liabilities</b>	<b>323.98</b>	<b>329.93</b>
<b>Total Liabilities</b>	<b>328.13</b>	<b>334.08</b>
<b>Total equity and liabilities</b>	<b>1,822.80</b>	<b>1,785.68</b>

For and on behalf of the Board of Directors of

For S.V.J. Enterprises Limited M/s S V J Enterprises Limited

For S.V.J. Enterprises Limited

Director/Authorised Signatory

Director

Suresh Jha

DIN: 01189584

Director/Authorised Signatory

Director

Saanvi Kargutkar

DIN: 09085295

For S.V.J. Enterprises Limited

For S.V.J. Enterprises Limited

Director/Authorised Signatory

CFO

Veena Jha

Director/Authorised Signatory

Director

Satish Dogra

DIN: 09435935

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## STATEMENT OF CASH FLOW

(Rupees in Lakhs)

Particulars	For the half year ended 30-Sep-2023	For the half year ended 30-Sep-2022
	Reviewed	Reviewed
<b>A. Cash flows from operating activities</b>		
Profit before tax	58.19	49.19
<u>Adjustments for:</u>		
Depreciation and amortisation expense	10.24	12.24
Gain/Loss on sale of Property, Plant and Equipment	-	-
Bad debts/ advances written off	-	-
Interest income on fixed deposits with banks	(5.84)	(4.94)
Finance costs	3.05	2.22
<b>Operating profit before working capital changes</b>	<b>65.64</b>	<b>58.71</b>
<b>Working capital adjustments :</b>		
Increase/(Decrease) in other current liabilities	56.73	2.39
Increase/(Decrease) in trade and other payables	12.45	6.52
(Increase)/Decrease in loans and advances	(101.06)	(316.21)
(Increase)/Decrease in other current assets	1.21	-
(Increase)/Decrease in inventories	29.90	(14.64)
(Increase)/Decrease in trade and other receivables	19.47	(16.95)
<b>Cash generated from operating activities</b>	<b>84.34</b>	<b>(280.18)</b>
Taxes paid (net of refunds)	(25.93)	(7.52)
<b>Net cash flows from operating activities</b>	<b>58.41</b>	<b>(287.70)</b>
<b>B. Cash flows from investing activities</b>		
Payment for acquisition of property, plant and equipment/ intangible assets (including capital work in progress)	1.95	(3.37)
Proceeds from sale of property, plant and equipment	-	-
Sale / (Purchase) of investment- Net	-	-
<b>Net cash used in investing activities</b>	<b>1.95</b>	<b>(3.37)</b>
<b>C. Cash flows from financing activities</b>		
Proceeds from issue of share capital	-	464.40
Repayment of borrowings	(64.31)	111.00
Interest received	5.84	4.94
Proceeds of loan from corporate bodies	-	7.78
Long term loans and advances	-	(100.00)
Finance charges paid	(3.05)	(2.22)
<b>Net cash used in financing activities</b>	<b>(61.52)</b>	<b>485.90</b>
<b>Net (decrease)/ increase in cash and cash equivalents (A+B+C)</b>	<b>(1.16)</b>	<b>194.83</b>
Cash and cash equivalents at the beginning of the year	401.79	191.45
Cash and cash equivalents at the end of the period	400.63	386.28

For and on behalf of the Board of Directors of  
M/s S V J Enterprises Limited

Director/Authorised Signatory

Director  
Suresh Jha

DIN: 01189584

For S.V.J. Enterprises Limited

Director/Authorised Signatory  
Veena Jha  
CFO

Director

Saanvi Kargutkar  
DIN: 09085295

For S.V.J. Enterprises Limited

Director

Satish Dogra  
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M/s S V J Enterprises Limited  
Statement of Unaudited Segement Revenue, Results, Assets and Liabilities for the Quarter and Half Year Ended on 30th September 2023  
(Indian Rupees in Lakhs)

Sr. No	Particulars	Quarter Ended			Six Months Ended		Year Ended
		30.09.2023	30.06.2023	30.09.2022	30.09.2023	30.09.2022	31.03.2023
		UnAudited	UnAudited	UnAudited	UnAudited	UnAudited	Audited
	<b>Segment Revenue:-</b>						
1	Revenue from operations	137.04	188.54	136.55	325.58	274.10	563.14
	Others	0.98	4.86	2.07	5.84	4.94	12.07
	<b>Total revenue</b>	<b>138.02</b>	<b>193.40</b>	<b>138.62</b>	<b>331.42</b>	<b>279.04</b>	<b>575.21</b>
	Less: Inter segment revenue	-	-	-	-	-	-
	Revenue from operations	138.02	193.40	138.62	331.42	279.04	575.21
2	<b>Segment Result:-</b>						
	Disposable Items/ Packing material	31.35	29.89	24.33	61.24	51.41	103.85
	Others	-	-	-	-	-	-
	<b>Total segment result before finance cost, exceptional items and tax expenses</b>	<b>31.35</b>	<b>29.89</b>	<b>24.33</b>	<b>61.24</b>	<b>51.41</b>	<b>103.85</b>
	Less: Finance cost	1.26	1.79	1.06	3.05	2.22	4.03
	<b>Total segment result before exceptional items and tax</b>	<b>30.09</b>	<b>28.10</b>	<b>23.27</b>	<b>58.19</b>	<b>49.19</b>	<b>99.82</b>
	Add: Exceptional Items	-	-	-	-	-	-
	<b>Total segment result before tax</b>	<b>30.09</b>	<b>28.10</b>	<b>23.27</b>	<b>58.19</b>	<b>49.19</b>	<b>99.82</b>
	<b>Tax Expenses:</b>						
	Current tax	7.82	7.31	6.05	15.13	12.79	25.95
	Earlier year tax	-	-	-	-	-	-
	Deferred tax expenses	-	-	-	-	-	4.15
	<b>Total segment result after tax</b>	<b>22.27</b>	<b>20.79</b>	<b>17.22</b>	<b>43.06</b>	<b>36.40</b>	<b>69.72</b>
3	<b>Segment assets</b>						
	Disposable Items/ Packing material	1,820.80	1,764.88	1,140.05	1,820.80	1,140.05	1,785.68
	Others	-	-	-	-	-	-
	<b>Total</b>	<b>1,820.80</b>	<b>1,764.88</b>	<b>1,140.05</b>	<b>1,820.80</b>	<b>1,140.05</b>	<b>1,785.68</b>
4	<b>Segment liabilities</b>						
	Disposable Items/ Packing material	327.62	292.49	300.81	327.62	300.81	334.08
	Others	-	-	-	-	-	-
	<b>Total</b>	<b>327.62</b>	<b>292.49</b>	<b>300.81</b>	<b>327.62</b>	<b>300.81</b>	<b>334.08</b>

For and on behalf of the Board of Directors of  
M/s S V J Enterprises Limited

For S.V.J. Enterprises Limited

Director  
Suresh Jha  
DIN: 01189584

Director/Authorised Signatory

For S.V.J. Enterprises Limited

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- 2) The above unaudited financial results were reviewed and approved by the Board of Directors at their meeting held on October 14th, 2023. In compliance with Regulation 33 of the SEBI (Listing Obligations & Disclosure Requirements) Regulations, 2015, the Statutory Auditors of the company have carried out a limited review of the aforesaid results.
- 3) Figures for the quarter ended 31<sup>st</sup> March 2023 are the balancing figures between the audited figures in respect of the full financial year and the limited reviewed year to date figures upto the third quarter of the relevant financial year.
- 4) The aforesaid financial results of the Company are being forwarded to the Stock Exchange for uploading on their respective websites and the same are also made available on the Company's website.
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For and on behalf of the Board of Directors of  
M/s S V J Enterprises Limited

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Director  
Suresh Jha  
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