



SV GLOBAL MILL LIMITED

CIN No.: L17100TN2007PLC065226

SVGML/BM/FR-OC/Q2/FY2023-24

04.11.2023

To,
The Listing Department,
M/s. BSE Limited,
P.J. Towers, Dalal Street, Fort,
Mumbai 400 001.

Dear Sir/Madam,

Sub: Outcome of Board Meeting held on 04.11.2023.

Ref: Regulation 33 read with Regulation 30, Schedule III, Part A (4) SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015

In terms of requirements of above referred regulations, we are enclosing the Standalone and consolidated un-audited financial results for the quarter and half year ended 30th September, 2023 as per IND-AS along with the Limited Review report issued by M/s. P. B. Vijayaraghavan & Co., Statutory Auditors.

The same were approved and taken on record at the meeting of the Board of Directors of the Company held today. The financial results are enclosed as “**ANNEXURE – A**” and the same will be uploaded on the website of the company www.svgml.com. We are arranging to publish the extract of the financial results in the newspapers

The meeting commenced at 11.15 A.M. from the Registered Office of the Company and concluded at 12.00 P.M.

Thanking you,

Yours faithfully,

For S V Global Mill Limited

D. Krishnamoorthy
Company Secretary & Compliance Officer

S V GLOBAL MILL LIMITED

Regd office: New no.5/1 Old 3/1, CIT Colony, 6th Cross street, Mylapore, Chennai - 600004

CIN : L17100TN2007PLC065226

E-mail: svglobal55@gmail.com

Annexure A

Rs. In Lacs

STATEMENT OF UNAUDITED FINANCIAL RESULTS STANDALONE & CONSOLIDATED FOR THE QUARTER & HALF YEAR ENDED 30.09.2023

Sl. No	Particulars	Standalone						Consolidated					
		Quarter Ended (3 Months ended)			Half year ended (6months ended)		Year ended	Quarter Ended (3 Months ended)			Half year ended (6months ended)		Year ended
		30.09.2023	30.06.2023	30.09.2022	30.09.2023	30.09.2022	31.03.2023	30.09.2023	30.06.2023	30.09.2022	30.09.2023	30.09.2022	31.03.2023
		(Unaudited)			(Unaudited)		(Audited)	(Unaudited)			(Unaudited)		(Audited)
1	Revenue From Operations	24.42	40.26	26.53	64.69	63.58	106.43	147.11	161.34	172.97	308.45	353.01	686.93
2	Other Income	127.45	73.44	133.45	200.88	294.58	511.78	3.80	2.02	3.89	5.82	6.22	18.70
3	Total Income	151.87	113.70	159.98	265.57	358.16	618.21	150.91	163.36	176.86	314.27	359.23	705.63
4	Expenditure		-	-			-	-	-	-			-
a)	Cost of materials Consumed		-	-			-	-	-	-			-
b)	Purchase of stock-in- Trade		-	-			-	-	-	-			-
c)	Change in inventories of finished goods, work-in-progress and stock in trade		-	-			-	-	-	-			-
d)	Excise duty		-	-			-	-	-	-			-
e)	Employee benefits Expenses	29.35	28.34	27.01	57.69	53.89	111.05	29.35	28.34	27.01	57.69	53.89	111.06
f)	Finance Cost		-	-			-	0.50	0.55	-	1.05		0.85
g)	Depreciation and amortization expenses	8.29	8.29	8.67	16.58	17.42	34.75	10.38	10.38	8.67	20.76	17.42	38.29
h)	Other Expenses	70.83	85.13	99.72	155.96	221.99	428.56	71.25	88.19	100.24	159.44	227.35	435.57
4	Total Expenses	108.47	121.76	135.40	230.23	293.30	574.36	111.48	127.46	135.92	238.94	298.66	585.77
5	Profit/Loss (-) from ordinary activities before exceptional items (3-4)	43.40	(8.06)	24.58	35.34	64.86	43.85	39.43	35.90	40.94	75.33	60.57	119.86
6	Exceptional Items	1.59	2.22	-	3.81	-	9.36	1.59	2.22	-	3.81	-	9.36
7	Profit from ordinary activities before tax	41.81	(10.28)	24.58	31.53	64.86	34.49	37.84	33.68	40.94	71.52	60.57	110.50
	Tax Expenses												
8	a) Current tax	-	-	-	-	-	5.38	14.70	16.56	22.50	31.26	45.00	93.93
	b) Deferred tax (Net)	-	-	-	-	-	5.45	-	-	-	-	-	5.80
	Total Tax expense	-	-	-	-	-	10.83	14.70	16.56	22.50	31.26	45.00	99.73
9	Profit / (Loss) for the year (7-8)	41.81	(10.28)	24.58	31.53	64.86	23.67	23.14	17.12	18.44	40.26	15.57	10.77
	Share of Profit / (Loss) of Associate		-	-			-	1.56	1.21	0.29	2.78	(0.07)	1.60
10	Other comprehensive income, net of tax	-	-	-			-	-	-	-			-
	a) Items that will not be reclassified to Profit or Loss	-	-	-			-	-	-	-			-
	b) Items that will be reclassified to Profit or Loss	-	-	-			-	-	-	-			-
11	Total Comprehensive income for the Period (9+10)	41.81	(10.28)	24.58	31.53	64.86	23.67	24.70	18.33	18.72	43.04	15.50	12.37
12	Paid up equity share capital (Face value of Rs.5/- each)	904.15	904.15	904.15	904.15	904.15	904.15	904.15	904.15	904.15	904.15	904.15	904.15
13	Other Equity		-	-			5,102.16						5,570.18
14	Earnings per share (Face value of Rs.5/- each)		-	-			-						
	(i) Basic	0.23	(0.06)	0.14	0.17	0.36	0.13	0.14	0.10	0.10	0.24	0.09	0.07
	(ii) Diluted	0.23	(0.06)	0.14	0.17	0.36	0.13	0.14	0.10	0.10	0.24	0.09	0.07

1 The above results have been reviewed by the Audit Committee and approved by the Board of Directors of the Company in the meetings held on 04th November 2023.

2 The Company operates only in one segment Viz Real Estate Development activities

3 Figures for the previous period have been regrouped, wherever necessary, to conform to the current period classification.

For S V Global Mill Limited

Place: Chennai

Date: 04th November 2023

Chairman

S V GLOBAL MILL LIMITED		
BALANCE SHEET AS AT SEPTEMBER 30, 2023		
(All amounts are Rupees in lakhs except share data or as stated)		
Particulars	As at September 30, 2023	As at March 31, 2023
ASSETS		
1. Non-current Assets		
(a) Property, Plant and Equipment	862.45	870.93
(b) Capital Work-in-Progress	-	-
(c) Intangible Asset	-	-
(d) Financial Assets		
(i) Investments	1,330.76	1,330.76
(ii) Loans	-	-
(e) Deferred tax assets (net)	-	-
(f) Other non-current Assets	17.35	16.57
	2,210.56	2,218.26
2. Current Assets		
(a) Inventories	913.13	913.13
(b) Financial Assets		
(i) Investments	-	-
(ii) Trade Receivables	-	-
(iii) Cash and Cash Equivalents	12.50	715.17
(iv) Bank Balances other than (iii) above	231.03	246.68
(v) Loans	-	-
(vi) Others	2,447.98	1,758.48
(c) Current Tax Assets (Net)	265.25	245.15
(d) Other Current Assets	8.80	10.42
	3,878.68	3,889.02
TOTAL ASSETS	6,089.24	6,107.28
EQUITY AND LIABILITIES		
Equity		
(a) Equity Share Capital	904.15	904.15
(b) Other Equity	5,133.69	5,102.16
	6,037.84	6,006.31
Liabilities		
1. Non-Current Liabilities		
(a) Financial Liabilities		
(i) Borrowings	-	-
(b) Deferred Tax liabilities (Net)	35.51	35.51
(c) Other non-current Liabilities	-	-
	35.51	35.51
2. Current Liabilities		
(a) Financial Liabilities		
(i) Borrowings	-	-
(ii) Trade Payables		
(a) total outstanding dues of micro enterprises and small enterprises	-	-
(b) total outstanding dues of creditors other than micro and small enterprises	5.70	33.02
(iii) Other Financial Liabilities		
(b) Other Current Liabilities	10.19	32.44
(c) Provisions	-	-
	15.89	65.46
TOTAL EQUITY AND LIABILITIES	6,089.24	6,107.28
For S V Global Mill Limited		
Place: Chennai		
Date: 04th November 2023	Chairman	

S V GLOBAL MILL LIMITED

STATEMENT OF PROFIT & LOSS FOR THE PERIOD ENDED SEPTEMBER 30, 2023

(All amounts are Rs. In lakhs except share data or as stated)

S No	Particulars	For the Period Ended September 30, 2023	For the Period Ended March 31, 2023
I	Revenue From Operations	64.69	106.43
II	Other Income	200.88	511.78
III	Total Income (I + II)	265.57	618.21
IV	Expenses		
	Changes in Inventories	-	-
	Employee Benefit Expenses	57.69	111.05
	Finance Costs	-	-
	Depreciation and Amortisation Expenses	16.58	34.75
	Other Expenses	155.96	428.56
	Total Expenses (IV)	230.23	574.35
V	Profit / (Loss) before Exceptional Items and Tax (III - IV)	35.34	43.86
VI	Exceptional Items	3.82	9.36
VII	Profit / (Loss) after Exceptional Items and Before Tax (V+VI)	31.53	34.50
VIII	Tax Expense:		
	(1) Current Tax		5.38
	(2) Deferred Tax		5.45
IX	Profit / (Loss) for the period (VII - VIII)	31.53	23.67
X	Other Comprehensive Income		
	1. Re-measurements of defined benefit plans	-	-
XI	Total Comprehensive Income for the period (IX + X) (Comprising Profit (Loss) and other comprehensive Income)	31.53	23.67
XII	Earnings per Equity Share		
	(i) Basic (in Rs.)	0.17	0.13
	(ii) Diluted (In Rs.)	0.17	0.13

For S V Global Mill Limited

Place: Chennai

Date: 04th November 2023

Chairman

S V GLOBAL MILL LIMITED				
CASH FLOW STATEMENT FOR THE HALF YEAR ENDED SEPTEMBER 30, 2023				
Particulars	For the Half Year Ended September 30, 2023		For the Year Ended March 31, 2023	
		Rs. In lakhs		Rs. In lakhs
A. Cash Flow From Operating Activities				
Net Profit Before Tax		31.53		34.50
Adjustments for non-cash items:				
Less:				
Provision no longer required written back	-		-	
Interest Income	4.82		12.53	
		4.82		12.53
		26.70		21.96
Add:				
Depreciation	16.58		34.75	
Provision for Doubtful Advances	-		-	
Interest Expense	-		-	
		16.58		34.75
Operating Profit before Working Capital Changes		43.29		56.71
Adjustments for:				
Trade Receivables	-		-	
Loans & Advances	-		-	
Inventories & Other Current Assets	-712.41		-7.29	
Trade Payables & Other Current Liabilities	-49.57		-26.97	
Cash Flow Generated from Operations	-761.98		-34.26	
Direct Tax Paid	20.08		50.61	
		-741.90		16.35
Net Cash from Operating Activities		-698.61		73.06
B. Cash-flow from Investing Activities				
Purchase of property, plant and equip. & CWIP		-8.10		-76.77
Sale of property, plant and equip. / Projects		-		-
Increase in non-current assets		-0.78		-
Decrease in non-current liabilities		-		-
Interest Received		4.82		12.53
Net Cash used in Investing Activities		-4.06		-64.24
C. Cash Flow from Financing Activities				
Short Term Borrowings (Net)		-		-
Long Term Borrowings (Net)		-		-
Interest Paid		-		-
Buy Back of Shares (adj against Face value)		-		-
Buy Back of Shares (against Retained Earnings)		-		-
Dividend Distribution Tax		-		-
Net Cash used/received in Financing Activities		-		-
Net Increase, (Decrease) Cash and Cash Equivalents		-702.67		8.82
Cash and Cash Equivalents as at the beginning of the Year		715.17		706.35
Cash and Cash Equivalents as at the End of the Year		12.50		715.17
Note (-) indicates Cash Outflow				
Details of Cash and Cash Equivalents				
Cash in Hand		1.49		0.92
Cash at bank in current accounts		11.01		714.25
Cash at bank in deposit accounts		-		-
Total		12.50		715.17
For S V Global Mill Limited				
Chairman				
Place; Chennai				
Date: 04th November 2023				

S V GLOBAL MILL LIMITED		
CONSOLIDATED BALANCE SHEET AS AT SEPTEMBER 30,2023		
Particulars	As at September 30, 2023	As at March 31, 2023
	Rupees in lakhs	Rupees in lakhs
ASSETS		
1. Non-current Assets		
(a) Property, Plant and Equipment	885.01	897.67
(b) Capital Work-in-Progress	-	-
(c) Intangible Asset	30.75	30.75
(d) Financial Assets		
(i) Investments	20.92	18.14
(ii) Loans	-	-
(e) Deferred Tax Assets (net)	-	-
(f) Other Non-Current Assets	17.35	16.57
	954.03	963.13
2. Current Assets		
(a) Inventories	913.13	913.13
(b) Financial Assets		
(i) Investments	697.22	-
(ii) Trade Receivables	3,450.00	3,460.00
(iii) Cash and Cash Equivalents	40.47	728.82
(iv) Bank Balances other than (iii) above	231.03	246.68
(v) Loans	-	-
(vi) Others	35.73	37.22
(c) Current Tax Assets (Net)	278.08	257.46
(d) Other Current Assets	9.96	10.42
	5,655.62	5,653.73
TOTAL ASSETS	6,609.65	6,616.86
EQUITY AND LIABILITIES		
Equity		
(a) Equity Share Capital	904.15	904.15
(b) Other Equity	5,613.22	5,570.18
	6,517.37	6,474.33
LIABILITIES		
1. Non-Current Liabilities		
(a) Financial Liabilities		
(i) Borrowings	18.19	18.19
(b) Provisions	10.38	10.38
(c) Deferred Tax liabilities (Net)	35.86	35.86
(d) Other non-current Liabilities	-	-
	64.43	64.43
2. Current Liabilities		
(a) Financial Liabilities		
(i) Borrowings	-	-
(ii) Trade Payables		
(a) total outstanding dues of micro enterprises and small enterprises	-	-
(b) total outstanding dues of creditors other than micro and small enterprises	5.70	33.07
(iii) Other Financial Liabilities		
(b) Other Current Liabilities	22.15	45.03
(c) Provisions	-	-
	27.85	78.10
Total Equity and Liabilities	6,609.65	6,616.86
For S V Global Mill Limited		
Place: Chennai		
Date: 04th November 2023	Chairman	

S V GLOBAL MILL LIMITED

CONSOLIDATED STATEMENT OF PROFIT & LOSS FOR THE PERIOD ENDED SEPTEMBER 30, 2023

S No	Particulars	For the Period Ended September 30, 2023	For the Period Ended March 31, 2023
		Rs. In lakhs	Rs. In lakhs
I	Revenue From Operations	308.45	686.93
II	Other Income	5.82	18.71
III	Total Income (I + II)	314.28	705.63
IV	Expenses		
	Changes in Inventories	-	-
	Employee Benefit Expenses	57.69	111.05
	Finance Costs	1.05	0.85
	Depreciation and Amortisation Expenses	20.76	38.30
	Other Expenses	159.44	435.58
	Total Expenses (IV)	238.93	585.77
V	Profit / (Loss) before Exceptional Items and Tax (III - IV)	75.34	119.87
VI	Exceptional Items	3.82	9.36
VII	Profit / (Loss) after Exceptional Items and Before Tax (V+VI)	71.52	110.50
VIII	Tax Expense:		
	(1) Current Tax		
	i. Relates to Current Year	31.26	96.36
	ii. Relates to Earlier Years	-	-2.44
	(2) Deferred Tax	-	5.80
IX	Profit / (Loss) after Tax before share of Profit / (Loss) of associates (VII - VIII)	40.26	10.77
X	Share of Profit / (Loss) of Associate	2.78	1.60
XI	Profit / (Loss) for the Year (IX + X)	43.04	12.37
XII	Other Comprehensive Income		
	1. Re-measurements of defined benefit plans		
	Total Comprehensive Income for the period (XI + XII)	43.04	12.37
XIII	(Comprising Profit (Loss) and other comprehensive Income)		
XIV	Earnings per Equity Share		
	(i) Basic (in Rs.)	0.24	0.07
	(ii) Diluted (In Rs.)	0.24	0.07

For S V Global Mill Limited

Place: Chennai

Date: 04th November 2023

Chairman

S V GLOBAL MILL LIMITED				
CONSOLIDATED CASH FLOW STATEMENT FOR THE PERIOD ENDED SEPTEMBER 30, 2023				
Rupees in lakhs				
Particulars	For the Period Ended September 30, 2023		For the Year Ended March 31, 2023	
A. Cash Flow From Operating Activities				
Net Profit Before Tax		71.52		110.50
Adjustments for non-cash items:				
Less:				
Profit on Disposal of Asset	-		-	
Interest Income	3.78		11.69	
		3.78		11.69
Add:		67.75		98.82
Depreciation	20.76		38.30	
Provision for Doubtful Advances	-		-	
Provision for Standard Assets	-		0.13	
		20.76		38.42
Operating Profit before Working Capital Changes		88.51		137.24
Adjustments for:				
Trade Receivables	10.00		-60.00	
Loans & Advances	-		-	
Inventories & Other Current Assets	-874		-115.52	
Trade Payables & Other Current Liabilities	-50.25		-16.88	
Cash Flow Generated from Operations	-914.28		-192.40	
Direct Tax Paid	142.52		142.52	
		-771.76		-49.88
Net Cash from Operating Activities		-683.25		87.36
B. Cash-flow from Investing Activities				
Purchase of property, plant and equip & CWIP		-8.10		-107.06
Sale of property, plant and equipment / Projects		-		-
Increase in non-current assets		-0.78		-
Decrease in non-current liabilities		-		-
Interest Received		2.73		10.84
Net Cash used in Investing Activities		-6.15		-96.22
C. Cash Flow from Financing Activities				
Short Term Borrowings (Net)		-		-
Long Term Borrowings (Net)		-		18.19
Buy Back of Shares (adj against Face value)		-		-
Buy Back of Shares (against Retained Earnings)		-		-
Dividend		-0.00		-0.00
Interest Paid		1.05		0.85
Net Cash used/received in Financing Activities		1.05		19.04
Net Increase, (Decrease) Cash and Cash Equivalents		-688.36		10.17
Cash and Cash Equivalents as at the beginning of the Year		728.82		718.65
Cash and Cash Equivalents as at the End of the Year		40.47		728.82
Note (-) indicates Cash Outflow				
Details of Cash and Cash Equivalents				
Cash in Hand		1.72		1.10
Cash at bank in current accounts		19.75		727.72
Cash at bank in deposit accounts		19.00		-
TOTAL		40.47		728.82
For S V Global Mill Limited				
Place: Chennai				
Date: 04th November 2023			Chairman	



P.B. Vijayaraghavan & Co.,
Chartered Accountants

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E-mail : office@pbv.co.in

**Report on Unaudited Quarterly and Year-to-date Financial Results Pursuant to the
Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements)
Regulations, 2015**

To

The Board of Directors of M/s. SV GLOBAL MILL LIMITED

We have reviewed the accompanying statement of unaudited financial results of S V GLOBAL MILL LIMITED for the period ended 30th September 2023 prepared by the Company pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 as amended from time to time.

Management Responsibility

This statement is the responsibility of the Company's Management, has been approved by the Board of Directors and 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.

Auditor's Responsibility

Our responsibility is to express a conclusion on the Statement based on our review.

We conducted our review in accordance with the Standard on Review Engagement (SRE) 2410, "Review of Interim Financial Information performed by the Independent Auditor of the





P.B. Vijayaraghavan & Co.,
Chartered Accountants

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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 financial statements are 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. We have not performed an audit and accordingly, we do not express an audit opinion.

Conclusion

Based on our review conducted as above, nothing has come to our attention that causes us to believe that the accompanying statement of unaudited financial results read with notes thereon, prepared in accordance with applicable with Ind AS specified under Section 133 of Companies Act 2013, read with Rule 7 of Companies (Accounts) Rules, 2014 and other recognized accounting practices and policies thereon 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 from time to time including the manner in which it is to be disclosed, or that it contains any material misstatement.

Date: 4th November 2023

Place: Chennai

UDIN: 23226831BGTOUR6448

For P. B. Vijayaraghavan & Co.,
Chartered Accountants
FRN: 004721S

K. Srinivasan
Partner
M. No. 226831





P.B. Vijayaraghavan & Co.,
Chartered Accountants

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**Independent Auditor's Review Report on the Consolidated Unaudited Quarterly and
Year-to-date financial results of the Company pursuant to the Regulation 33 of the
SEBI (Listing Obligation and Disclosure Requirements) Regulations, 2015**

To

The Board of Directors of M/s. SV GLOBAL MILL LIMITED

We have reviewed the accompanying Statement of Consolidated Unaudited Financial Results of M/s S V Global Mill Ltd ("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 for the quarter ended 30th September 2023 and the for the period 01st April 2023 to 30th September 2023 ("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.

Management Responsibility

This Statement, which is the responsibility of the Parent's Management and approved by the Parent's Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34





P.B. Vijayaraghavan & Co.,

Chartered Accountants

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"Interim Financial Reporting" ("Ind AS 34"), prescribed under Section 133 of the Companies Act, 2013, and other accounting principles generally accepted in India.

Auditor's Responsibility

Our responsibility is to express a conclusion on the Statement based on our review.

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. 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 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. Accordingly, we do not express an audit opinion.

We 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.





P.B. Vijayaraghavan & Co.,
Chartered Accountants

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The Statement includes the results of one subsidiary company namely, M/s S V Global Finance Private Limited which was not subjected to review by us and one associate namely Adyar Property Holdings Company Private Limited.

Conclusion

Based on our review conducted and procedures performed as stated in paragraph 3 above and based on the consideration of the review reports, 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.

Other Matters

The consolidated unaudited interim financial results also include total revenue of Rs.243.76 lakh, the Group's share of net profit after tax and total comprehensive income of Rs. 218.5 lakh for the half year ended 30th September 2023, as considered in the consolidated unaudited interim financial results, in respect of one subsidiary company





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based on their interim financial information which has not been reviewed by their auditors and are based solely on management certified accounts.

The consolidated unaudited interim financial results also include the Group's share of net loss after tax of Rs. 2.77 lakh, and total comprehensive income of Rs. 2.77 lakh for the half year ended 30th September 2023, as considered in the consolidated unaudited interim financial results, in respect of one associate based on their interim financial information which have not been reviewed by their auditors and are based solely on management certified accounts.

Our conclusion in so far as it relates to such associate is based on the solely on management certified accounts and explanations given to us by the Management.

Date: 4th November 2023

Place: Chennai

UDIN:23226831BGTOUS3694

For P. B. Vijayaraghavan & Co.,
Chartered Accountants
FRN: 004721S


K. Srinivasan

Partner

M. No. 226831

