SVA India Limited

CIN: L51909MH1981PLC281775

Reg Off: 162-C Mittal Tower, 16th Floor, Nariman Point, Mumbai – 400 021 osite: www.svaindia.com Email: <u>info@svaindia.com</u>, Tel: 91-22-22886789/98 Fax: 91-22-

22886855

To,

November 11, 2022

The Manager, Corporate Relationship Department, Bombay Stock Exchange Limited Dalal Street, Fort, Mumbai - 400 001

Re : <u>BSE Code</u>: 531885

Sub : Outcome of the Board Meeting held on November 11, 2022

Dear Sir / Madam,

This is to inform that the Board of Directors of SVA India Ltd at its meeting held on Friday, November 11, 2022 *inter alia*, has considered and approved the following:

- 1. Unaudited Financial Results for the Half Year ended & Quarter ended September 30, 2022 along with the Limited Review Report thereon.
- 2. Other Agenda items, if any

The meeting of Board of Directors commenced at 11:30 A.M. and concluded at 01.15 P.M. You are requested to kindly take the same on your record.

Thanking You,

For SVA India Limited

Bhaviika Jain

Company Secretary & Compliance Officer



SVA INDIA LIMITED CIN: L51909MH1981PLC281775

Registered Office: 162-C. Mittal Tower. 16th floor. Nariman Point. mumbai - 400021.

(₹ in Lakhs)

	Standalone Statement Of Financial Result	s For The Quar	ter And Half Vo	ear Ended 30t	h Sentember. 2	022	(K in Lakns)	
	Standarone Statement Of Financial Result	Quarter ended on			Half Year ended on		Year ended on	
Sr. No.	Particulars	30.09.2022	30.06.2022	30.09.2021	30.09.2022	30.09.2021	31.03.2022	
		(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)	
1	Revenue from Operations	•						
(a)	Other Operating Income	299.97	29.92	3.89	329.89	10.63	47.27	
(b)	Other Income	14.39	-	100.44	14.39	111.31	116.39	
	Total Income (a+b)	314.35	29.92	104.33	344.27	121.94	163.66	
	Expenditure							
(a)	Cost of Material Consumed	-	-	-	1	-	-	
(b)	Purchase of Stock in Trade	279.89	-	0.37	279.89	1.57	47.29	
(c)	Changes in Inventories of Finished goods, Work in progress & Stock in Trade	0.00	4.88	2.35	4.88	4.00	(17.29)	
(d)	Employees benefits expenses	1.42	1.13	0.58	2.55	0.69	3.01	
	Finance Costs	29.51	27.49	17.79	57.00	34.95	101.49	
	Depreciation, Amortization & Depletion Expenses	0.58	0.21	0.20	0.79	0.97	1.68	
(g)	Other Expenses	59.44	4.30	2.90	63.74	6.70	34.18	
	Total Expenditure (a to d)	370.85	38.01	24.19	408.86	48.88	170.36	
		(E.c. 10)	(0.00)	00.4	((1 =0)	20.0 6	(= 0	
3	Profit / (Loss) before exceptional items and tax(1-2)	(56.49)	(8.09)	80.15	(64.58)	73.06	(6.70)	
4	Exceptional items	-	-				-	
5	Profit / (Loss) after exceptional items and tax (3-4)	(56.49)	(8.09)	80.15	(64.58)	73.06	(6.70)	
6	Tax Expense:							
(a)	Current Tax	-	-	-				
(b)	Deferred Tax	_	_	0.61		0.61	(0.48)	
7	Profit / (Loss) for the period (5-6)	(56.49)	(8.09)	79.53	(64.58)	72.44	(6.22)	
8	Profit/(Loss) from discontinued operations	-	-	-	•		, ,	
9	Tax expenses of discontinuing operations	(56.49)	(8.09)	79.53	(64.58)	72.44	(6.22)	
10	Net profit (loss) from discontinued operation after tax (8-9)		-					
	Profit / (Loss) before share of net profit / (loss) of investment accounted for using equity method, (7+10)	(56.49)	(8.09)	79.53	(64.58)	72.44	(6.22)	
	Share of net profit / (loss) of investment accounted for using							
12	equity method	(96.07)	-	-	(96.07)	-	(99.68)	
13	Profit / (Loss) after exceptional items and tax	(152.56)	(8.09)	79.53	(160.65)	72.44	(105.90)	
14	Other Comprehensive Income							
	(i) Items that will not be reclassified to profit or loss	-	-	-	-	-	-	
	(ii) Income tax relating to items that will not be reclassified to profit or loss	_	-	-	-	-	-	
(b)	(i) Items that will be reclassified to profit or loss	-	-	-	-	-	-	
, ,	(ii) Income tax relating to items that will be reclassified to		-				-	
	profit or loss	-		-	-	-		
	Total other comprehensive income net of taxes	-	-	-	-	-	-	
15	Total Comprehensive Income for the period/year (7+8) Comprising Profit (Loss) and Other comprehensive Income for the period	(152.56)	(8.09)	79.53	(160.65)	72.44	(105.90)	
16	Paid up Equity Share Capital (face value Rs.10 each, fully paid)	330.26	330.26	330.26	330.26	330.26	330.26	
17	Other Equity				277.81	-	438.46	
	Earning per equity share of Rs.2/- each		İ		277.01		130.70	
	(1) Basic	(4.62)	(0.24)	2.41	(4.86)	2.19	(3.21)	
	(2) Diluted	(4.62)	(0.24)		(4.86)	2.19	(3.21)	
See acco	ompanying note to the financial results:		. ,		, 0/		,	

Notes:

- 1 The Statement of financial result has been prepared in accordance with the Indian Accounting Standards (Ind AS) prescribed under section 133 of the Companies Act, 2013, read with the relevant rules issued thereunder and the recognised accounting practices and policies to the extent
- 2 The above statement of financial results has been reviewed by the Audit Committee and approved by the Board of Directors at its meeting held on 11th November, 2022.
- 3 The company operates mainly one segment, accordingly there are no separate reportable segment as per Ind AS-108- Operating Segment.
- 4 Income Tax including deferred tax will be determined and provided for at the end of the financial year.
- 5 Previous period's figures have been reclassified, wherever necessary, to correspond with those of the current period.
- 6 Investors can view the Financial Results of the Company at the Company's website www.svaindia.com or at the websites of
- 7 Fair valuation of Investments are done by the Managements of the company according to Finaicial Statements.
- 8 Financial Results For The Quarter And Half Year Ended 30th September, 2022 in point no 12 shown total Loss of Rs 96.07 Lacs from Equity investement by the company in Aussee Oats Milling (Private) Limited & Aussee Oats India Limited.

For and On behalf of Board For SVA INDIA LIMITED.





Place: Mumbai Date: November 11, 2022

Statement of Assets and Liabilities (Standalone- Ind AS compliant)				
,			(₹ in Lakhs)	
	As		As at March	
Particulars	Septe		31, 2022	
	30, 2		,	
Accrete	(Unau	dited)	(Audited)	
ASSETS				
Non-Current Assets		28.28	11.27	
Property, Plant and Equipment		28.28	11.27	
b) Financial assets	l ,	21220	21220	
i) Deposits		212.20	212.20	
ii) Investments	2,4	258.25	2,354.33	
c) Deferred Tax Assets (Net)		13.22	13.22	
d) Other Non Current Assets		15.36	15.36	
Total Non Current assets	2,5	27.31	2,606.38	
Current assets				
a) Inventories		43.03	47.91	
b) Financial Assets		10.00		
i) Investments		3.62	3.62	
ii) Trade Receivables		29.35	33.94	
iii) Cash and Cash Equivalents		2.23	39.77	
v) Loans		2.39	7.31	
c) Current Tax Assets		11.88	6.12	
Total		92.50	138.67	
TOTAL ASSETS	26	19.82	2,745.05	
TOTAL ASSETS	2,0	717.02	2,743.03	
EQUITY AND LIABILITIES				
II EQUITY				
a) Equity Share Capital	3	330.26	330.26	
b) Other Equity		277.81	438.46	
TOTAL EQUITY (a+b)		08.07	768.72	
II] LIABILITIES				
a) Non- Current Liabilities				
i) Financial Liablitiv				
A) Borrowings	1.6	578.89	1,615.44	
ii) Provision] -,,	., 0.0 ,	1,010	
b) Current Liabilities				
i) Financial Liablitiy				
A) Trade Payables	-	315.85	343.90	
B) Borrowings	`	-	5.5.70	
ii) Other Current Liabilities		6.90	6.69	
iv) Current Tax Liabilities (Net)		10.10	10.30	
TOTAL LIABILITIES (a + b)	2.6	10.10	1,976.33	
TOTAL LIADILITIES (a + D)	2,0	TILLI	1,770.03	
Total Equity and Liabilities	2.6	19.82	2,745.05	
I van Equity and Elabinates	2,0	0.00	0.00	
		0.00	0.00	

Particulars 30-09-2022 (* in Lakhs)	Cash Flow Statement For The Year Ended 30th September, 2022				
Cash Flow From Operating Activities Net Profit (Loss) Before Taxation & Extra Ordinary Item (64.58) (6.70)					
Cash Flow From Operating Activities (64.58) (6.70) Adjustment For Add: Einance Cost 57.00 101.49 Less: Interest Receivable - (10.73) Less: Dividend Income - (10.73) Less: Other Differences in Opening Balance Add: Dimunintion in Value of Investements Operating Profit Before Working Capital Changes (6.79) 85.70 Adjustment for: (Increase)/Decrease in Inventories 4.88 (17.29) (Increase)/Decrease in Inventories 4.92 (5.27) (Increase)/Decrease in Current Tax Assets (5.76) (1	Particulars	(₹ in Lakhs)	(₹ in Lakhs)		
Adjustment For Add: Depreciation 0.79 1.68 Add: Finance Cost 57.00 101.49 Less: Interest Receivable - (10.73) Less: Obvidend Income (0.04) Less: Obtive Differences in Opening Balance Add: Dimunintion in Value of Investements Operating Profit Before Working Capital Changes (6.79) 85.70 Adjustment for: (Increase)/Decrease in Inventories 4.88 (17.29) (Increase)/Decrease in Trade Receivables 4.59 1.11 (Increase)/Decrease in Short term Loans and Advances 4.92 (5.27) (Increase)/Decrease in Current Tax Assets (5.76) (1.60) (Increase)/Decrease in Short term borrowings - - (Increase)/Decrease in Trade Receivables (28.04) 19.78 Increase/(Decrease) in Short term borrowings - - (Increase)/(Decrease) in Short term borrowings - - (Increase)/(Decrease) in Other Current Liabilities 0.21 (11.22) (Increase)/(Decrease) in Other Current Liabilities (0.20) 5.22 Sub Total of working capital adjustments	Cash Flow From Operating Activities				
Add: Depreciation	Net Profit /(Loss) Before Taxation & Extra Ordinary Item	(64.58)	(6.70)		
Add: Finance Cost Less: Interest Receivable Less: Dividend Income Less: Other Differences in Opening Balance Add: Dimunintion in Value of Investements Operating Profit Before Working Capital Changes Adjustment for: (Increase)/Decrease in Inventories (Increase)/Decrease in Inventories (Increase)/Decrease in Trade Receivables (Increase)/Decrease in Short term Loans and Advances (Increase)/Decrease in Short term Loans and Advances (Increase)/Decrease in Current Tax Assets (Increase)/Decrease in Trade Payables Increase/(Decrease) in Short term borrowings (Increase)/Decrease in Other Current Liabilities (Increase)/Decrease) in Other Current Tax Liabilities (Increase)/Decrease) (Increase)/Decrease) in Other Current Liabilities (Increase)/Decrease) (Increase)/Decrease) in Current Tax Liabilities (Increase)/Decrease) (Increase)/Decrease (Increase)/Decrease (Increase)/Decrease (Increase)/Decrease (Increase)/Decrease (Increase)/Decrease (Adjustment For				
Less: Interest Receivable Less: Oividend Income Less: Other Differences in Opening Balance Add: Dimunintion in Value of Investements Operating Profit Before Working Capital Changes Adjustment for: (Increase)/Decrease in Inventories (Increase)/Decrease in Investments (Increase)/Decrease in Investments (Increase)/Decrease in Investments (Increase)/Decrease in Investments (Increase)/Decrease in Short term Loans and Advances (Increase)/Decrease in Short term borrowings (Increase)/Decrease) in Trade Payables (Increase)/Decrease) in Short term borrowings (Increase)/Decrease) in Short term borrowings (Increase)/Decrease) in Other Current Liabilities (Increase)/Decrease) in Other Current Tax Liabilities (Increase)/Decrease) in Other Current Tax Liabilities (Increase)/Decrease) in Current Tax Liabilities (Increase)/Decrease) in Other Current Liabilities (Increase)/Decrease) in Current Tax Liabilities (Increase)/Decrease) in Cash Geating Investments (Increase)/Decrease) in Cash Current Cash Current Cash Cash Cash Cash Cash Cash Cash Cash	Add: Depreciation	0.79	1.68		
Less: Dividend Income Less: Other Differences in Opening Balance Add: Dimunintion in Value of Investements Operating Profit Before Working Capital Changes Adjustment for: (Increase)/Decrease in Inventories (Increase)/Decrease in Trade Receivables (Increase)/Decrease in Investments (Increase)/Decrease in Investments (Increase)/Decrease in Short term Loans and Advances (Increase)/Decrease in Current Tax Assets (Increase)/Decrease) in Trade Payables (Increase)/Decrease) in Trade Payables (Increase)/Decrease) in Short term borrowings (Increase)/Decrease) in Trade Payables (Increase)/Decrease) in Other Current Liabilities (Increase)/Decrease) in Other Current Liabilities (Increase)/Decrease) in Other Current Liabilities (Increase)/Decrease) in Other Current Tax Liabilities (Increase)/Decrease) in Other Current Tax Liabilities (Increase)/Decrease) in Current Tax Liabilities (Increase)/Decrease in Cash Genation From Operating Activities (Increase)/Decrease in Cash Increase I	Add: Finance Cost	57.00	101.49		
Less: Other Differences in Opening Balance Add: Dimunintion in Value of Investements Operating Profit Before Working Capital Changes Adjustment for: (Increase]/Decrease in Inventories (Increase]/Decrease in Irade Receivables (Increase]/Decrease in Investments (Increase]/Decrease in Investments (Increase]/Decrease in Investments (Increase]/Decrease in Investments (Increase]/Decrease in Current Tax Assets (Increase]/Decrease in Current Tax Assets (Increase]/Decrease) in Trade Payables (Increase]/Decrease) in Trade Payables (Increase]/Decrease) in Other Current Liabilities (Increase]/Decrease) in Current Tax Liabilities (Increase)/Decrease) in Current Tax Liabilities (Increase)/Decrease in Cash Form Operations (Increas	Less: Interest Receivable	-	(10.73)		
Add: Dimunintion in Value of Investements Operating Profit Before Working Capital Changes Adjustment for: (Increase)/Decrease in Inventories (Increase)/Decrease in Trade Receivables (Increase)/Decrease in Short term Loans and Advances (Increase)/Decrease in Short term Loans and Advances (Increase)/Decrease in Short term Loans and Advances (Increase)/Decrease in Short term borrowings (Increase)/Decrease) in Trade Payables (Increase)/Decrease) in Short term borrowings (Increase)/Decrease) in Other Current Liabilities (Increase)/Decrease) in Other Current Liabilities (Increase)/Decrease) in Other Current Tax Liabilities (Increase)/Decrease)/Decrease Increase Tax Liabilities (Increase)/Decrease Increase Tax Liabiliti	Less: Dividend Income		(0.04)		
Adjustment for: (Increase)/Decrease in Inventories (Increase)/Decrease in Inventories (Increase)/Decrease in Inventories (Increase)/Decrease in Investments (Increase)/Decrease in Short term Loans and Advances (Increase)/Decrease in Short term Loans and Advances (Increase)/Decrease in Current Tax Assets (Increase)/Decrease in Current Tax Assets (Increase)/Decrease) in Trade Payables (Increase)/Decrease) in Short term borrowings (Increase)/Decrease) in Other Current Liabilities (Increase)/Decrease)/Decrease)/Decrease (Increase)/Decrease)/Decrease (Increase)/Decrease)/Decrease (Increase)/Decrease)/Decrease (Increase)/Decrease)/Decrease (Increase)/Decrease)/Decrease (Increase)/Decrease (Increase)/Decrease)/Decrease (Increase)/Decrease (Incr	Less: Other Differences in Opening Balance				
Adjustment for: (Increase)/Decrease in Inventories (Increase)/Decrease in Trade Receivables (Increase)/Decrease in Investments (Increase)/Decrease in Investments (Increase)/Decrease in Investments (Increase)/Decrease in Investments (Increase)/Decrease in Short term Loans and Advances (Increase)/Decrease in Short term borns and Advances (Increase)/Decrease) in Trade Payables Increase/(Decrease) in Trade Payables (Increase)/Decrease) in Short term borrowings (Increase)/Decrease) in Short term borrowings (Increase)/Decrease) in Other Current Liabilities (Increase)/Decrease	Add: Dimunintion in Value of Investements				
(Increase)/Decrease in Inventories 4.88 (17.29) (Increase)/Decrease in Trade Receivables 4.59 1.11 (Increase)/Decrease in Investments - - (Increase)/Decrease in Short term Loans and Advances 4.92 (5.27) (Increase)/Decrease in Short term Loans and Advances (5.76) (1.60) Increase/(Decrease) in Current Tax Assets (5.76) (1.60) Increase/(Decrease) in Trade Payables 0.21 (19.78) Increase/(Decrease) in Other Current Liabilities 0.21 (11.22) Increase/(Decrease) in Current Tax Liabilities 0.20 5.22 Sub Total of working capital adjustments (19.40) (9.27) Cash Generation From Operations (26.19) 76.43 Direct Taxes Paid - (4.00) Net Cash From Operating Activities (17.80) (2.35) Sale of Fixed Assets (7.8	Operating Profit Before Working Capital Changes	(6.79)	85.70		
(Increase)/Decrease in Trade Receivables 4.59 1.11 (Increase)/Decrease in Investments - - (Increase)/Decrease in Investments - - (Increase)/Decrease in Short term Loans and Advances 4.92 (5.27) (Increase)/Decrease in Current Tax Assets (5.76) (1.60) Increase/(Decrease) in Trade Payables - - Increase/(Decrease) in Short term borrowings - - Increase/(Decrease) in Other Current Liabilities 0.21 (11.22) Increase/(Decrease) in Current Tax Liabilities 0.22 (26.19) 72.43 Cash Generation From Operations (26.19) (27.23 (26.19)	Adjustment for:				
(Increase)//Decrease in Investments -	(Increase)/Decrease in Inventories	4.88	(17.29)		
(Increase)/Decrease in Short term Loans and Advances 4.92 (5.27) (Increase)/Decrease in Current Tax Assets (5.76) (1.60) Increase/(Decrease) in Trade Payables (28.04) 19.78 Increase/(Decrease) in Short term borrowings - - (ncrease/(Decrease) in Other Current Liabilities 0.21 (11.22) Increase/(Decrease) in Other Current Liabilities (0.20) 5.22 Sub Total of working capital adjustments (19.40) (9.27) Cash Generation From Operations (26.19) 76.43 Direct Taxes Paid - (4.00) Net Cash From Operating Activities (26.19) 72.43 Cash Flow From Investing Activities (26.19) 72.43 Cash Flow From Investing Activities - - Purchase of Fixed Assets (17.80) (2.35) Sale of Fixed Assets - - Purchase of Fixed Assets - -	(Increase)/Decrease in Trade Receivables	4.59	1.11		
(Increase)/Decrease in Current Tax Assets (5.76) (1.60) Increase/(Decrease) in Trade Payables (28.04) 19.78 Increase/(Decrease) in Short term borrowings - - (ncrease/(Decrease) in Other Current Liabilities 0.21 (11.22) Increase/(Decrease) in Ourrent Tax Liabilities (0.20) 5.22 Sub Total of working capital adjustments (19.40) (9.27) Cash Generation From Operations (26.19) 76.43 Direct Taxes Paid - (4.00) Net Cash From Operating Activities (26.19) 72.43 Cash Flow From Investing Activities (26.19) 72.43 Cash Flow From Investing Activities (17.80) (2.35) Sale of Fixed Assets (17.80) (10.73) Loans (10.73) (10.73) <td>(Increase)/Decrease in Investments</td> <td>-</td> <td>-</td>	(Increase)/Decrease in Investments	-	-		
Increase/(Decrease) in Trade Payables Increase/(Decrease) in Short term borrowings Increase/(Decrease) in Other Current Liabilities Increase/(Decrease) in Other Current Liabilities Increase/(Decrease) in Current Tax Liabilities Increase/(Decrease) in Other Current Liabilities Increase I	(Increase)/Decrease in Short term Loans and Advances	4.92	(5.27)		
Increase/(Decrease) in Short term borrowings (ncrease/(Decrease) in Other Current Liabilities (ncrease/(Decrease) in Other Current Liabilities (ncrease/(Decrease) in Current Tax Liabilities (ncrease/(Decrease) in Other Current Liabilities (ncrease/(Decrease) in Other Current Liabilities (ncrease/(Decrease) in Other Current Tax Liabilities (ncrease/(Decrease) in Cash Activities (ncrease In Cash Activities (ncrease in Cash and Cash equivalent (ArB+C) (ncrease in Cash and Cash equivalent (ArB+C) (ncrease in Cash and Cash equivalent (ArB+C) (ncrease in Cash and Cash equivalent (ncrease Cost ncrease in Cash and Cash equivalent (ncrease in Cash equivale	(Increase)/Decrease in Current Tax Assets	(5.76)	(1.60)		
(ncrease/(Decrease) in Other Current Liabilities 0.21 (11.22) Increase/(Decrease) in Current Tax Liabilities (0.20) 5.22 Sub Total of working capital adjustments (19.40) (9.27) Cash Generation From Operations (26.19) 76.43 Direct Taxes Paid - (4.00) 4.000 Net Cash From Operating Activities (26.19) 72.43 Cash Flow From Investing Activities - (70.73) (2.35) Sale of Fixed Assets - (70.73) - (10.73) Purchase/ Sale of Investment - (10.73) - (10.73) Loans - (10.73) - (10.73) Deposits Received - 16.46 - (10.73) Interest Receivable - 10.73 - (10.73) Dividend - 0.04 - (10.73) Net cash from /(in used) in investing activities (B) (57.00) (101.49) Proceeds from Borrowings	Increase/(Decrease) in Trade Payables	(28.04)	19.78		
Increase/(Decrease) in Current Tax Liabilities	Increase/(Decrease) in Short term borrowings	-	-		
Sub Total of working capital adjustments (19.40) (9.27) Cash Generation From Operations (26.19) 76.43 Direct Taxes Paid - (4.00) Net Cash From Operating Activities (26.19) 72.43 Cash Flow From Investing Activities (26.19) 72.43 Cash Flow From Investing Activities (26.19) 72.43 Cash Flow From Investing Activities (17.80) (2.35) Sale of Fixed Assets - Purchase/ Sale of Investment - Adjustment For fair value of Investments - Loans - (10.73) - Deposits Received - 16.46 Interest Receivable - 10.73 - 10.73 Dividend - 0.04 - 0.04 Net cash from /(in used) in investing activities(B) (17.80) 14.15 Cash Flow From Financial Activites (57.00) (101.49) 63.45 50.34 Net cash flow from financing activities ('C) (57.00) (37.54) 35.43 Net increase in Cash and Cash equivalent (A+B+C) (37.54) <t< td=""><td>(ncrease/(Decrease) in Other Current Liabilities</td><td>0.21</td><td>(11.22)</td></t<>	(ncrease/(Decrease) in Other Current Liabilities	0.21	(11.22)		
Cash Generation From Operations Direct Taxes Paid Dividend Direct Taxes Paid Cash Flow From Investing Activities Purchase of Fixed Assets Direct Assets Purchase of Fixed Assets Direct Adjustment For fair value of Investments Divident For fair value of Investments Dividend	Increase/(Decrease) in Current Tax Liabilities		5.22		
Direct Taxes Paid	Sub Total of working capital adjustments				
Cash From Operating Activities (26.19) 72.43 Cash Flow From Investing Activities (17.80) (2.35) Purchase of Fixed Assets (17.80) (2.35) Sale of Fixed Assets - - Purchase/ Sale of Investment - - Adjustment For fair value of Investments - - Loans - (10.73) Deposits Received - 16.46 Interest Receivable - 10.73 Dividend - 0.04 Net cash from /(in used) in investing activities(B) (17.80) 14.15 Cash Flow From Financial Activites (57.00) (101.49) Proceeds from Borrowings 63.45 50.34 Net cash flow from financing activities ('C) 6.44 (51.15) Net increase in Cash and Cash equivalent (A+B+C) (37.54) 35.43 Cash & Cash equivalent at the beginning of the year 39.77 4.34 Cash & Cash equivalent at the end of the year 2.23 39.77 Components of Cash and Cash equivalent 2.40 1.79	·	(26.19)	76.43		
Cash Flow From Investing Activities Purchase of Fixed Assets Sale of Fixed Assets Purchase/ Sale of Investment Adjustment For fair value of Investments Loans Loans Loans Deposits Received Interest Receivable Dividend Net cash from /(in used) in investing activities(B) Cash Flow From Financial Activites Finance Cost Finance Cost Finance Cost Finance Cost Finance Cost Finance Cost Cash Glow from financing activities ('C) Foceeds from Borrowings Finance Cash and Cash equivalent (A+B+C) Cash & Cash equivalent at the beginning of the year Cash & Cash equivalent at the end of the year Components of Cash and Cash equivalent Cash on Hand Vith Banks- On current account On deposit account Cash of Fixed Assets Finance Finance Cost F		-	(4.00)		
Purchase of Fixed Assets (17.80) (2.35) Sale of Fixed Assets - - Purchase/ Sale of Investment - - Adjustment For fair value of Investments - - Loans - (10.73) Deposits Received - 16.46 Interest Receivable - 10.73 Dividend - 0.04 Net cash from /(in used) in investing activities(B) (17.80) 14.15 Cash Flow From Financial Activites (57.00) (101.49) Proceeds from Borrowings 63.45 50.34 Net cash flow from financing activities ('C) 6.44 (51.15) Net increase in Cash and Cash equivalent (A+B+C) (37.54) 35.43 Cash & Cash equivalent at the beginning of the year 39.77 4.34 Cash & Cash equivalent at the end of the year 2.23 39.77 Components of Cash and Cash equivalent 2.40 1.79 With Banks- On current account On deposit account (0.17) 37.98	Net Cash From Operating Activities	(26.19)	72.43		
Sale of Fixed Assets - - Purchase/ Sale of Investment - - Adjustment For fair value of Investments - - Loans - (10.73) Deposits Received - 16.46 Interest Receivable - 10.73 Dividend - 0.04 Net cash from /(in used) in investing activities(B) (17.80) 14.15 Cash Flow From Financial Activites (57.00) (101.49) Proceeds from Borrowings 63.45 50.34 Net cash flow from financing activities ('C) 6.44 (51.15) Net increase in Cash and Cash equivalent (A+B+C) (37.54) 35.43 Cash & Cash equivalent at the beginning of the year 39.77 4.34 Cash & Cash equivalent at the end of the year 2.23 39.77 Components of Cash and Cash equivalent 2.40 1.79 With Banks- On current account (0.17) 37.98 On deposit account - -	Cash Flow From Investing Activities				
Purchase/ Sale of Investment - - Adjustment For fair value of Investments - - Loans - (10.73) Deposits Received - 16.46 Interest Receivable - 10.73 Dividend - 0.04 Net cash from /(in used) in investing activities(B) (17.80) 14.15 Cash Flow From Financial Activites (57.00) (101.49) Proceeds from Borrowings 63.45 50.34 Net cash flow from financing activities ('C) 6.44 (51.15) Net increase in Cash and Cash equivalent (A+B+C) (37.54) 35.43 Cash & Cash equivalent at the beginning of the year 39.77 4.34 Cash & Cash equivalent at the end of the year 2.23 39.77 Components of Cash and Cash equivalent 2.40 1.79 With Banks- On current account On deposit account (0.17) 37.98 On deposit account - -	Purchase of Fixed Assets	(17.80)	(2.35)		
Adjustment For fair value of Investments Loans Deposits Received Interest Receivable Dividend Net cash from /(in used) in investing activities(B) Cash Flow From Financial Activites Finance Cost From Enancial Activites Finance Cost Forceeds from Borrowings Net cash flow from financing activities ('C) Net increase in Cash and Cash equivalent (A+B+C) Cash & Cash equivalent at the beginning of the year Cash & Cash equivalent at the end of the year Components of Cash and Cash equivalent Cash on Hand Value 1.79 With Banks- On current account On deposit account	Sale of Fixed Assets	-	-		
Cash Flow From Financial Activites Finance Cost Cost flow from financing activities ('C) Cash flow from financing activities ('C) Cash & Cash equivalent at the beginning of the year Cash and Cash equivalent Cash on Hand Cash equivalent Cash on Hand Cash equivalent Cash on Hand Cash equivalent Cash on deposit account Cash on Hand Cash equivalent Cash on deposit account Cash on Hand Cash equivalent Cash on deposit account Cash on Hand Cash equivalent Cash on deposit account Cash on deposit	Purchase/ Sale of Investment	-	-		
Deposits Received	Adjustment For fair value of Investments	-	-		
Interest Receivable Dividend Onet cash from /(in used) in investing activities(B) Cash Flow From Financial Activites Finance Cost From Form Financial Activites Finance Cost From Borrowings Finance Cost From Form Financial Activites Finance Cost From Borrowings From Bor		-	, ,		
Dividend - 0.04	! •	-			
Net cash from /(in used) in investing activities(B) Cash Flow From Financial Activites Finance Cost From Erinancial Activites Finance Cost From Erinance Fr		-			
Cash Flow From Financial Activites Finance Cost (57.00) (101.49) Proceeds from Borrowings 63.45 50.34 Net cash flow from financing activities ('C) 6.44 (51.15) Net increase in Cash and Cash equivalent (A+B+C) (37.54) 35.43 Cash & Cash equivalent at the beginning of the year 39.77 4.34 Cash & Cash equivalent at the end of the year 2.23 39.77 Components of Cash and Cash equivalent Cash on Hand 2.40 1.79 With Banks- On current account (0.17) 37.98 On deposit account -		-			
Finance Cost (57.00) (101.49) Proceeds from Borrowings 63.45 50.34 Net cash flow from financing activities ('C) 6.44 (51.15) Net increase in Cash and Cash equivalent (A+B+C) (37.54) 35.43 Cash & Cash equivalent at the beginning of the year 39.77 4.34 Cash & Cash equivalent at the end of the year 2.23 39.77 Components of Cash and Cash equivalent 2.40 1.79 With Banks- (0.17) 37.98 On current account (0.17) 37.98 On deposit account -	Net cash from /(in used) in investing activities(B)	(17.80)	14.15		
Finance Cost (57.00) (101.49) Proceeds from Borrowings 63.45 50.34 Net cash flow from financing activities ('C) 6.44 (51.15) Net increase in Cash and Cash equivalent (A+B+C) (37.54) 35.43 Cash & Cash equivalent at the beginning of the year 39.77 4.34 Cash & Cash equivalent at the end of the year 2.23 39.77 Components of Cash and Cash equivalent 2.40 1.79 With Banks- (0.17) 37.98 On current account (0.17) 37.98 On deposit account -	Cash Flow From Financial Activites				
Net cash flow from financing activities (°C) Net increase in Cash and Cash equivalent (A+B+C) Cash & Cash equivalent at the beginning of the year Cash & Cash equivalent at the end of the year Components of Cash and Cash equivalent Cash on Hand Cash on Hand Cash on Uncertainty On current account On deposit account Contract (0.17) Associated (51.15) (37.54) 35.43 39.77 4.34 2.23 39.77		(57.00)	(101.49)		
Net increase in Cash and Cash equivalent (A+B+C) Cash & Cash equivalent at the beginning of the year Cash & Cash equivalent at the end of the year Components of Cash and Cash equivalent Cash on Hand Cash on Hand Cash on University of Cash and Cash equivalent Cash on Hand	Proceeds from Borrowings	63.45	50.34		
Cash & Cash equivalent at the beginning of the year Cash & Cash equivalent at the end of the year Components of Cash and Cash equivalent Cash on Hand Cash on Hand Vith Banks- On current account On deposit account On deposit account 2.40 1.79 37.98 0 deposit account	Net cash flow from financing activities ('C)	6.44	(51.15)		
Cash & Cash equivalent at the end of the year Components of Cash and Cash equivalent Cash on Hand 2.40 1.79 With Banks- On current account On deposit account On deposit account	Net increase in Cash and Cash equivalent (A+B+C)	(37.54)	35.43		
Components of Cash and Cash equivalent Cash on Hand 2.40 1.79 With Banks- On current account (0.17) 37.98 On deposit account -	Cash & Cash equivalent at the beginning of the year	39.77	4.34		
Cash on Hand 2.40 1.79 With Banks- (0.17) 37.98 On current account (0.17) 37.98 On deposit account -	Cash & Cash equivalent at the end of the year	2.23	39.77		
Cash on Hand 2.40 1.79 With Banks- (0.17) 37.98 On current account (0.17) 37.98 On deposit account -	Components of Cash and Cash arrivalent				
With Banks- On current account (0.17) 37.98 On deposit account -		2 40	1 70		
On current account (0.17) 37.98 On deposit account -		2.40	1./3		
On deposit account -		(0.17)	37.98		
		(5.17)	-		
		2.23	39.77		
-0.00 -			-		



Limited Review Report on Unaudited Quarterly and Year-to-date Standalone Financial Results of SVA INDIA LIMITED Under Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015

Review report to The Board of Director of SVA INDIA LIMITED

We have reviewed the accompanying statement of Unaudited financial results of **SVA INDIA LIMITED** ('the Company') for the quarter and half year ended 30th September, 2022 and year to date results for the period from 1st April 2022 to 30th September, 2022 (The Statements).

This Statement, which is the responsibility 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 37"), prescribed under section 133 of the companies Act, 2013 and other accounting principles generally accepted in India and in Compliance with Regulation 33 of Listing Regulations. Our responsibility is to issue a report 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 Accountant of India. This Standard requires that we plan and perform the review to obtain moderate assurance as to whether the financial statement are free from material misstatement. A review is limited primarily to inquiries of company personnel and analytical procedures applied to financial data and thus provides less assurance than an audit. We have not performed an audit and accordingly, we do not express an audit opinion.

Based on our review conducted as above, nothing has come to our attention that cause us to believe that the accompanying statement of unaudited financial results prepared in accordance with applicable accounting standards and other recognized accounting practices and policies has not disclosed the information required to be disclosed in terms of Regulation 52 of the SEBI (Listing Obligation and Disclosure Requirements), Regulations, 2015 including the manner in which it is to be disclosed, or that it contains any material misstatement.

For Agrawal Jain & Gupta Chartered Accountant Firm Reg. No.:013538C

CA Narayan Swami (Partner)

M. No.: 409759

UDIN: 22409759BCUMSF6548

Place: Mumbai Date: 11-11-2022

www.ajngupta.com

SVA INDIA LIMITED

CIN: L51909MH1981PLC281775

Registered Office: 162-C. Mittal Tower. 16th floor. Nariman Point. mumbai - 400021.

(₹ in Lakhs)

Consolidated Statement Of Financial Results For The Quarter And Half Year Ended 30th September, 2022							
Sr. Quarter ended on Half Year					ended on	Year ended on	
No.	Particulars	30.09.2022	30.06.2022	30.09.2021	30.09.2022	30.09.2021	31.03.2022
		(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)
1	Revenue from Operations						
(a)	Other Operating Income	299.97	29.92	3.89	329.89	10.63 111.31	47.27
(b)	Other Income Total Income (a+b)	14.39 314.35	29.92	100.44 104.33	14.39 344.27	111.31 121.94	116.39 163.66
\vdash	rom mediie (atu)	314.33	49.94	104.33	344.47	141.74	103.00
2	Expenditure						
(a)	Cost of Material Consumed	-	-	-	-	-	-
(b)	Purchase of Stock in Trade	279.89	-	0.37	279.89	1.57	47.29
(c)	Changes in Inventories of Finished goods, Work in progress &						
	Stock in Trade	0.00	4.88	2.35	4.88	4.00	(17.29)
(d)	Employees benefits expenses Finance Costs	1.42 29.51	1.13 27.49	0.58 17.79	2.55 57.00	0.69 34.95	3.01 101.49
	Depreciation, Amortization & Depletion Expenses	0.58	0.21	0.20	0.79	0.97	1.68
(g)	Other Expenses	59.44	4.30	2.90	63.74	6.70	34.18
1.57	Total Expenditure (a to d)	370.85	38.01	24.19	408.86	48.88	170.36
3	Profit / (Loss) before exceptional items and tax(1-2)	(56.49)	(8.09)	80.15	(64.58)	73.06	(6.70)
4	Exceptional items	-	-				-
5	Profit / (Loss) after exceptional items and tax (3-4)	(56.49)	(8.09)	80.15	(64.58)	73.06	(6.70)
'	1 Tont / (1055) after exceptional Items and tax (5-4)	(30.43)	(0.03)	00.13	(04.30)	73.00	(0.70)
6	Tax Expense:						
(a)	Current Tax	-	-	-			
(b)	Deferred Tax	_	_	0.61	_	0.61	(0.48)
7	Profit / (Loss) for the period (5-6)	(56.49)	(8.09)	79.53	(64.58)	72.44	(6.22)
8	Profit/(Loss) from discontinued operations		<u> </u>	-			
9	Tax expenses of discontinuing operations	(56.49)	(8.09)	79.53	(64.58)	72.44	(6.22)
10	Net profit (loss) from discontinued operation after tax (8-9)	-	-	-			
11	Profit / (Loss) before share of net profit / (loss) of	(56.49)	(8.09)	79.53	(64.58)	72.44	(6.22)
	investment accounted for using equity method, (7+10)	(30.49)	(8.09)	/9.53	(04.58)	/ 2.44	(6.22)
12	Share of net profit / (loss) of investment accounted for using		l -		(96.07)	_	(99.68)
	equity method	(96.07)	(0.00)	70.50	` '		, ,
13	Profit / (Loss) after exceptional items and tax	(152.56)	(8.09)	79.53	(160.65)	72.44	(105.90)
14	Other Comprehensive Income						
<u> </u>	(i) Items that will not be reclassified to profit or loss	-	-	-	_	-	-
	(ii) Income tax relating to items that will not be reclassified to		-	-	-	-	-
	profit or loss	-					
(b)	(i) Items that will be reclassified to profit or loss	-	-	-	-	-	-
	(ii) Income tax relating to items that will be reclassified to		-				-
$\vdash \vdash$	profit or loss Total other comprehensive income not of taxes	-	-	-	-	-	
\vdash	Total other comprehensive income net of taxes	-	-	-	-	-	-
15	Total Comprehensive Income for the period/year (7+8) Comprising Profit (Loss) and Other comprehensive Income for the period	(152.56)	(8.09)	79.53	(160.65)	72.44	(105.90)
16	Paid up Equity Share Capital (face value Rs.10 each, fully	330.26	330.26	330.26	330.26	330.26	330.26
	paid)		ļ				
17	Other Equity		 		277.01	_	420.47
17 A2	Earning per equity share of Rs.2/- each		l		277.81	-	438.46
112	(1) Basic	(4.62)	(0.24)	2.41	(4.86)	2.19	(3.21)
	(2) Diluted	(4.62)			(4.86)	2.19	(3.21)
See ac	companying note to the financial results:	•					

Notes:

- 1 The Statement of financial result has been prepared in accordance with the Indian Accounting Standards (Ind AS) prescribed under section 133 of the Companies Act, 2013, read with the relevant rules issued thereunder and the recognised accounting practices and policies to the
- 2 The above statement of financial results has been reviewed by the Audit Committee and approved by the Board of Directors at its meeting held on 11th November, 2022.
- 3 The company operates mainly one segment, accordingly there are no separate reportable segment as per Ind AS-108- Operating Segment.
- 4 Income Tax including deferred tax will be determined and provided for at the end of the financial year.
- 5 Previous period's figures have been reclassified, wherever necessary, to correspond with those of the current period.
- 6 Investors can view the Financial Results of the Company at the Company's website www.svaindia.com or at the websites of
- 7 Fair valuation of Investments are done by the Managements of the company according to Finaicial Statements.
- 8 Financial Results For The Quarter And Half Year Ended 30th September, 2022 in point no 12 shown total Loss of Rs 96.07 Lacs from Equity investement by the company in Aussee Oats Milling (Private) Limited & Aussee Oats India Limited.

For and On behalf of Board For SVA INDIA LIMITED.

WAIN OF THE PERSON OF THE PERS

DIN. 001E0201

Place: Mumbai Date: November 11, 2022

	I J. A.C	
Statement of Assets and Liabilities (Consolidated-	ina AS compil	antj (₹ in Lakhs)
	As at	(₹ in Lakns)
Particulars	September	As at March
1 11 12 11 11	30, 2022	31, 2022
	(Unaudited)	(Audited)
ASSETS	•	
Non-Current Assets		
Property, Plant and Equipment	28.28	11.27
b) Financial assets		
i) Deposits	212.20	212.20
ii) Investments	2,258.25	2,354.33
c) Deferred Tax Assets (Net)	13.22	13.22
d) Other Non Current Assets	15.36	15.36
Total Non Current assets	2,527.31	2,606.38
Current assets		
a) Inventories	43.03	47.91
b) Financial Assets	43.03	47.71
i) Investments	3.62	3,62
ii) Trade Receivables	29.35	33.94
iii) Cash and Cash Equivalents	2.23	39.77
v) Loans	2.39	7.31
c) Current Tax Assets	11.88	6.12
Total	92.50	138.67
TOTAL ASSETS	2,619.82	2,745.05
		ĺ
EQUITY AND LIABILITIES		
IJ EQUITY		
a) Equity Share Capital	330.26	330.26
b) Other Equity	277.81	438.46
TOTAL EQUITY (a+b)	608.07	768.72
III LIABILITIES		
a) Non- Current Liabilities		
i) Financial Liablitiy	4 (50 00	
A) Borrowings	1,678.89	1,615.44
ii) Provision		
b) Current Liabilities		
i) Financial Liablitiy	245.05	242.00
A) Trade Payables	315.85	343.90
B) Borrowings ii) Other Current Liabilities	6.90	6,69
iv) Current Tax Liabilities (Net)	10.10	10.30
TOTAL LIABILITIES (a + b)	2,011.75	1,976.33
TOTAL MADIMITES (a + D)	2,011./3	1,770.33
1	0.640.00	2745.05
Total Equity and Liabilities	2,619.82	2,745.05

Cash Flow Statement For The Year Ended 30th September, 2022					
30-09-2022 31-03-2022					
Particulars	(₹ in Lakhs)	(₹ in Lakhs)			
Cash Flow From Operating Activities	(till Editils)	(t iii Laitiis)			
Net Profit /(Loss) Before Taxation & Extra Ordinary Item	(64.58)	(6.70)			
The tribine, (2000), Delote randion a Extra Oramaly frem	(0.130)	(0.70)			
Adjustment For					
Add: Depreciation	0.79	1.68			
Add: Finance Cost	57.00	101.49			
Less: Interest Receivable	-	(10.73)			
Less: Dividend Income		(0.04)			
Less: Other Differences in Opening Balance					
Add: Dimunintion in Value of Investements					
Operating Profit Before Working Capital Changes	(6.79)	85.70			
Adjustment for:					
(Increase)/Decrease in Inventories	4.88	(17.29)			
(Increase)/Decrease in Trade Receivables	4,59	1.11			
(Increase)/Decrease in Investments	-	-			
(Increase)/Decrease in Short term Loans and Advances	4.92	(5.27)			
(Increase)/Decrease in Current Tax Assets	(5.76)	(1.60)			
Increase/(Decrease) in Trade Payables	(28.04)	19.78			
Increase/(Decrease) in Short term borrowings	- (,	-			
(ncrease/(Decrease) in Other Current Liabilities	0.21	(11.22)			
Increase/(Decrease) in Current Tax Liabilities	(0.20)	5.22			
Sub Total of working capital adjustments	(19.40)	(9.27)			
Cash Generation From Operations	(26.19)	76.43			
Direct Taxes Paid	-	(4.00)			
Net Cash From Operating Activities	(26.19)	72.43			
Cash Flow From Investing Activities					
Purchase of Fixed Assets	(17.80)	(2.35)			
Sale of Fixed Assets	- 1	-			
Purchase/ Sale of Investment	-	-			
Adjustment For fair value of Investments	-	-			
Loans	-	(10.73)			
Deposits Received	-	16.46			
Interest Receivable	-	10.73			
Dividend	-	0.04			
Net cash from /(in used) in investing activities(B)	(17.80)	14.15			
Cash Flow From Financial Activites					
Finance Cost	(57.00)	(101.49)			
Proceeds from Borrowings	63.45	50.34			
Net cash flow from financing activities ('C)	6.44	(51.15)			
Net increase in Cash and Cash equivalent (A+B+C)	(37.54)	35.43			
	39.77	4.34			
Cash & Cash equivalent at the beginning of the year Cash & Cash equivalent at the end of the year	2.23	39.77			
cash & cash equivalent at the end of the year	2,23	33.11			
Components of Cash and Cash equivalent					
Cash on Hand	2.40	1.79			
With Banks-					
On current account	(0.17)	37.98			
		-			
On deposit account					
On deposit account Total Cash and Cash Equivalent	2.23 -0.00	39.77			



<u>Limited Review Report on Unaudited Quarterly and Year-to-date Consolidated Financial Results SVA INDIA LIMITED Under Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015</u>

Review report to
The Board of Director of
SVA INDIA LIMITED

We have reviewed the accompanying statement of Unaudited Consolidated financial results of SVA INDIA LIMITED ("the Parent") and its subsidiaries (the parent and its subsidiaries together referred to as "the Group") for the quarter and half year ended 30th September, 2022 and year to date results for the period from 1st April 2022 to 30th September, 2022 ("The Statement"), Being submitted by the parent pursuant to requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 as amended ("Listing Regulations").

This Statement, which is the responsibility 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 37"), prescribed under section 133 of the companies Act, 2013 and other accounting principles generally accepted in India and in Compliance with Regulation 33 of Listing Regulations. Our responsibility is to issue a report 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 Accountant of India. This Standard requires that we plan and perform the review to obtain moderate assurance as to whether the financial statement are free from material misstatement. A review is limited primarily to inquiries of company personnel and analytical procedures applied to financial data and thus provides less assurance than an audit. We have not performed an audit and 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 Listing Regulations, to the extent applicable.

The Statement include the Result of the following entities:

Name of the Entities	Relationship	
Aussee Oats Milling (Private) Limited	Joint Venture	
Aussee Oats India Limited	Joint Venture	

Based on our review conducted as above, nothing has come to our attention that cause us to believe that the accompanying statement of unaudited financial results prepared in accordance with applicable accounting standards and other recognized accounting practices and policies has not disclosed the information required to be disclosed in terms of Regulation 52 of the SEE (Listing Obligation and Disclosure Requirements), Regulations, 2015 including the which it is to be disclosed, or that it contains any material misstatement.

We did not review the interim financial information of both Joint Ventures included in the statement. This interim financial information has been reviewed by other auditors whose report has been furnished to us by the management and our conclusion on the statement, in so far as it relates to the amounts and disclosures included in respect of this of this subsidiary, is based solely on the report of the other auditors and the prospectus performed by us as stated in Paragraph 3 above.

Our Conclusion on the statement is not modified in respect of the above matter.

For Agrawal Jain & Gupta Chartered Accountant Firm Reg. No. 13538C

Narayan Swami

(Partner) M. No.: 409759

UDIN: 22409759BCUNXH7126

Place: Mumbai Date: 11-11-2022