



SVA India Limited

CIN : L51909MH1981PLC281775

Reg Off: 162-C Mittal Tower, 16th Floor, Nariman Point, Mumbai – 400 021

Website: www.svaindia.com Email: info@svaindia.com, Tel: 91-22-22886789/98 Fax: 91-22-22886855

Date-09.08.2024

To,

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

Re : BSE Code: 531885

Sub : Outcome of the Board Meeting- Financial Results for the Quarter ended 30.06.2024

Dear Sir / Madam,

This is to inform that the Board of Directors of SVA India Ltd at its meeting held on Friday, August 09, 2024 *inter alia*, has considered and approved Unaudited Financial Results for the quarter ended June 30, 2024 along with the Limited Review Report thereon.

The meeting of Board of Directors commenced at 02.30 P.M. and concluded at 03.45 P.M.

You are requested to kindly take the same on your record.

Thanking You,

For SVA India Limited

Abhinav Gupta

Whole Time Director

DIN: 02313375



SVA India Limited
162-C, Mittal Tower, Nariman Point, Mumbai - 400 021
CIN: L51909MH1981PLC281775

UNAUDITED STANDALONE FINANCIAL RESULTS FOR THE QUARTER ENDED JUNE 30, 2024

(Rs. In Lakhs except EPS)

Sr no.	PARTICULARS	QUARTER ENDED			For the year ended
		30.06.2024	31.03.2024	30.06.2023	31.03.2024
		(Unaudited)	(Refer to Note 7)	(Unaudited)	(Audited)
I	Revenue from Operations	22.88	96.26	18.48	135.82
II	Other income	0.00	104.59	9.66	124.18
III	Total income from operations (a+b)	22.88	200.85	28.14	260.00
IV	Expenses				
	(a) Cost of materials consumed		-	-	
	(b) Purchases of stock-in-trade	11.86	77.41	-	77.49
	(c) Changes in inventories of finished goods, work-in-progress and stock-in-trade	(7.12)	1.95	5.90	30.95
	(d) Employee benefits expense	1.75	1.79	1.76	7.06
	(e) Finance Cost	12.23	27.05	10.54	69.85
	(f) Depreciation and amortisation	0.13	(0.38)	2.66	2.15
	(g) Other expenses	4.45	25.71	28.53	81.53
	Total expenses (IV)	23.31	133.53	49.38	269.03
V	Profit / (Loss) before exceptional items and tax (III-IV)	(0.43)	67.32	(21.24)	(9.03)
VI	Exceptional items		-	-	-
VII	Profit / (Loss) after Exceptional items and before tax (V+VI)	(0.43)	67.32	(21.24)	(9.03)
VIII	Tax Expense				
	Current Year		-	-	-
	Deferred Tax (Net of Credit Entitlement)	(0.01)	(0.04)	(0.36)	0.42
	Total Expenses	(0.01)	(0.04)	(0.36)	0.42
IX	Net Profit / (Loss) for the period from Continuing Operations (VII-VIII)	(0.42)	67.36	(20.88)	(9.45)
X	Other Comprehensive Income/Loss				
	(i) Income Tax relating to items that will be reclassified to profit or loss		-	-	-
	(ii) Income Tax relating to items that will not be reclassified to profit or loss		-	-	-
	Deferred Tax		-	-	-
	Total other Comprehensive income/(loss), net of taxes		-	-	-
XI	Total Comprehensive Income/(Loss) for the Period (IX+X)	(0.42)	67.36	(20.88)	(9.45)
XII	Paid-up equity share capital (Face Value of	330.26	330.26	330.26	330.26
XIII	Earning per Share (before extraordinary items) (of Rs.10 Each) (not annualised)				
	(a) Basic (Rs.)	(0.01)	2.04	(0.63)	(0.29)
	(b) Dilutes (Rs.)	(0.01)	2.04	(0.63)	(0.29)
XIV	Earnings per share (after extraordinary items) (of Rs.10 Each) (not annualised)				
	(a) Basic (Rs.)	(0.01)	2.04	(0.63)	(0.29)
	(b) Dilutes (Rs.)	(0.01)	2.04	(0.63)	(0.29)

Notes :

- 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 applicable.
- 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 09th August,2024.
- The company operates mainly one segment, accordingly there are no separate reportable segment as per Ind AS-108- Operating Segment.
- Previous period's figures have been reclassified, wherever necessary, to correspond with those of the current period.
- Investors can view the Financial Results of the Company at the Company's website www.svaindia.com or at the websites of BSE(www.bseindia.com).
- The Statutory auditors of the Company have carried out a limited review of the above unaudited financial results for the quarter ended 30 June, 2024 and have issued an unqualified review report. The review report of the statutory auditors is being filed with BSE Ltd ('BSE') and is also available on the Company's website.
- The figures for the quarter ended as on March 31, 2024 are the balancing figures between the audited figures in respect of the full financial year and the published year to date figures up to the end of the third quarter. Also, the figures up to the third quarter were subject to limited review.

For and On behalf of Board
For SVA INDIA LIMITED



ABHINAV GUPTA
Whole-time Director
DIN: 02313375

Place: Mumbai
Date: August 09, 2024



SVA India Limited
162-C, Mittal Tower, Nariman Point, Mumbai - 400 021
CIN: L51909MH1981PLC281775

UNAUDITED CONSOLIDATED FINANCIAL RESULTS FOR THE QUARTER ENDED JUNE 30, 2024

(Rs. In Lakhs except EPS)

Sr no.	PARTICULARS	QUARTER ENDED			For the year ended
		30.06.2024 (Unaudited)	31.03.2024 (Refer to Note 7)	30.06.2023 (Unaudited)	31.03.2024 (Audited)
I	Revenue from Operations	22.88	96.26	18.48	135.82
II	Other income	0.00	104.59	9.66	124.18
III	Total income from operations (a+b)	22.88	200.85	28.14	260.00
IV	Expenses				
	(a) Cost of materials consumed		-	-	
	(b) Purchases of stock-in-trade	11.86	77.41	-	77.49
	(c) Changes in inventories of finished goods, work-in-progress and stock-in-trade	(7.12)	1.95	5.90	30.95
	(d) Employee benefits expense	1.75	1.79	1.76	7.06
	(e) Finance Cost	12.23	27.05	10.54	69.85
	(f) Depreciation and amortisation expense	0.13	(0.38)	2.66	2.15
	(g) Other expenses	4.45	25.71	28.53	81.53
	Total expenses (IV)	23.31	133.53	49.38	269.03
V	Profit / (Loss) before exceptional items and tax (III-IV)	✓(0.43)	67.32	✓(21.24)	✓(9.03)
VI	Exceptional items		-	-	-
VII	Profit / (Loss) after Exceptional items and before tax (V+VI)	(0.43)	67.32	(21.24)	(9.03)
VIII	Tax Expense				
	Current Year		-	-	-
	Deferred Tax (Net of Credit Entitlement)	(0.01)	(0.04)	(0.36)	0.42
	Total Expenses	(0.01)	(0.04)	(0.36)	0.42
IX	Net Profit / (Loss) for the period from Continuing Operations (VII-VIII)	✓(0.42)	67.36	✓(20.88)	✓(9.45)
X	Share of Profit/ (Loss) of Associates and Joint Ventures	79.82	82.07	-	288.17
XI	Profit / (Loss) after exceptional items and tax	79.40	149.43	-	278.72
XII	Other Comprehensive Income/Loss				
	(ii) Income Tax relating to items that will be reclassified to profit or loss		-	-	-
	(ii) Income Tax relating to items that will not be reclassified to profit or loss		-	-	-
	Deferred Tax		-	-	-
	Total other Comprehensive income/(loss), net of taxes		-	-	-
XIII	Total Comprehensive Income/(Loss) for the Period (IX+X)	(0.42)	67.36	(20.88)	✓(9.45)
XIV	Paid-up equity share capital (Face Value of Rs. 10)	330.26	330.26	330.26	330.26
XV	Other Equity				754.54
XVI	Earning per Share (before extraordinary items) (of Rs.10 Each) (not annualised)				
	(a) Basic (Rs.)	✓(0.01)	2.04	✓(0.63)	(0.29)
	(b) Dilutes (Rs.)	✓(0.01)	2.04	(0.63)	(0.29)

Notes :

- 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 applicable.
- 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 09th August, 2024.
- The company operates mainly one segment, accordingly there are no separate reportable segment as per Ind AS-108- Operating Segment.
- Previous period's figures have been reclassified, wherever necessary, to correspond with those of the current period.
- Investors can view the Financial Results of the Company at the Company's website www.svaindia.com or at the websites of BSE(www.bseindia.com).
- The Statutory auditors of the Company have carried out a limited review of the above unaudited financial results for the quarter ended 30 June, 2024 and have issued an unqualified review report. The review report of the statutory auditors is being filed with BSE Ltd ('BSE') and is also available on the Company's website.
- The figures for the quarter ended as on March 31, 2024 are the balancing figures between the audited figures in respect of the full financial year and the published year to date figures up to the end of the third quarter. Also, the figures up to the third quarter were subject to limited review.

For and On behalf of Board
For SVA INDIA LIMITED



ABHINAV GUPTA
Whole-time Director
DIN: 02313375

Place: Mumbai
Date: August 09, 2024



Independent Auditor Review Report on Unaudited Quarterly Standalone Financial Results and Year to Date Results of the company pursuant to Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (as amended).

The Board of Director of **SVA INDIA LTD.**

1. We have reviewed the accompanying statement of Unaudited financial results of **SVA INDIA LTD** ('the Company') for the quarter ended 30th June, 2024 and year to date results for the period 1st April 2024 to 30th June 2024, being submitted by the company pursuant to Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (as amended).
2. 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.
3. We conducted our review of the statement in accordance with the standard on Review Engagements (SRE) 2410 – "Review of interim Financial Information Performed by the Independent Auditor of the Entity", issued by the Institute of Chartered 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.
4. 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.

Yours faithfully,

For Agrawal Jain & Gupta
ICAI Registration No.: 013538C
UDIN: 24199969BKAKNJ4424

**Sarwan
Kumar
Prajapati**

Digitally signed by
Sarwan Kumar
Prajapati
Date: 2024.08.09
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Sarwan Kumar Prajapati
Partner:
Membership No.: 199969
Date: 9th August 2024.



Independent Auditor Review Report on unaudited quarterly Consolidated Financial Results of SVA INDIA LTD Pursuant to the Regulations 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 for the quarter ended 30th June 2024.

To Board of Directors SVA INDIA Ltd.

1. We have reviewed the accompanying statement of unaudited consolidated financial results of SVA INDIA Ltd (“the company”) comprising its Joint venture for the Quarter ended 30th June 2024 (“the Statement”) attached herewith, being submitted by the Company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, read with SEBI Circular No. CIR/CFD/FAC/62/2016 dated July 5, 2016.
2. This statement is the responsibility of the Company’s Management and has been approved by the Board of Directors, has been prepared in accordance with the recognitions and measurement principal laid down in the Indian Accounting Standard 34 “Interim Financial Reporting” (IND AS-34), prescribed under section 133 of the Companies Act 2013 read with relevant rules issued there under and other accounting principal generally accepted in India. Our responsibility is to issue a report on these financial statements based on our review.
3. We conducted our review in accordance with the Standard on Review Engagement (SRE) 2410, *Review of Interim Financial Information performed by the Independent Auditors of the 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 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.

4. The Statement includes the results of the entities mentioned below
 - Joint Venture - Equity shares in Aussee Oats India Limited – 49.99%
 - Joint Venture - Aussee Oats Milling Pvt Ltd (Shri Lanka) - 49.99%

5. Based on our review conducted as above, nothing has come to our attention that causes us to believe that the accompanying statement, prepared in accordance with recognitions and measurement principles laid down in applicable Indian Accounting Standards (IND AS) prescribed under section 133 of the Companies Act 2013, read with relevant rules issued there under and other recognized accounting practice and policies, has not disclose the information required to be disclosed in terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, read with SEBI Circular No. CIR/CFD/FAC/62/2016 dated July 5, including the manner in which it is to be disclosed, or that it contains any material misstatement.

For Agrawal Jain & Gupta

ICAI Registration No.: 013538C

UDIN: 24199969BKAKNK1194

Sarwan Kumar
Prajapati

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Sarwan Kumar Prajapati

Partner

Membership No.: 199969

Date: 9th August 2024.