



SV GLOBAL MILL LIMITED

CIN No.: L17100TN2007PLC065226

SVGML/BM OC/Q4/FY2023-24

17.05.2024

BSE Limited

Compliance Department,
P.J. Towers, Dalal Street,
Mumbai 400 001.

Scrip Code: 535621

Dear Sir/Madam,

Sub: Outcome of Board Meeting held on 17.05.2024.

Ref: Regulation 30 read with Schedule III of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.

Further to our Letter No. **SVGML/BM Int/Q4/FY23-24** dated **10.05.2024**, we wish to inform you that the Board of Directors of the Company at the meeting held today i.e., May 17, 2024, has approved the following:

- a) Annual Audited Financial Results (Standalone and Consolidated) of the Company for the quarter and year ended March 31, 2024.
- b) Approval of Notice of 17th Annual General Meeting of the Members of the Company to be held on Friday, July 12, 2024 through Video Conferencing/Other Audio-Visual Means.
- c) Re-appointment of M/s. Kalyanasundaram and Associates, Chartered Accountants, Chennai as the Internal Auditors of the Company for the FY 2024-25.
- d) Approval of Report of Board of Directors, Annual Report and annexures thereto for the Financial Year 2023-24.

The meeting commenced at 12.15 P.M. from the Registered Office of the Company and concluded at 01.30 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											
Rs. In lacs											
STATEMENT OF AUDITED FINANCIAL RESULTS STANDALONE & CONSOLIDATED FOR THE QUARTER AND YEAR ENDED 31.03.2024											
Sl. No	Particulars	Standalone					Consolidated				
		Quarter Ended (3 Months ended)			Year ended		Quarter Ended (3 Months ended)			Year ended	
		31.03.2024 (Audited)	31.12.2023 (Unaudited)	31.03.2023 (Audited)	31.03.2024 (Audited)	31.03.2023 (Audited)	31.03.2024 (Audited)	31.12.2023 (Unaudited)	31.03.2023 (Audited)	31.03.2024 (Audited)	31.03.2023 (Audited)
1	Revenue From Operations	34.89	24.01	23.18	123.59	106.43	155.48	145.75	167.57	609.68	686.93
2	Other Income	102.91	64.20	109.72	368.00	511.78	54.27	311.13	4.24	371.22	18.70
3	Total Income	137.80	88.21	132.90	491.59	618.21	209.75	456.88	171.81	980.90	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 & stock intrade			-	-	-					
d)	Excise duty			-	-	-					
e)	Employee benefits Expenses	28.39	34.70	27.84	120.78	111.05	28.39	34.70	27.84	120.78	111.06
f)	Finance Cost	0.77	-	-	0.77	-	2.40	0.46	0.85	3.91	0.85
g)	Depreciation and amortization expenses	(18.23)	8.33	8.79	6.68	34.75	(16.15)	10.42	11.11	15.03	38.29
h)	Other Expenses	115.04	79.77	133.80	350.78	428.56	403.44	84.04	134.43	646.92	435.57
4	Total Expenses	125.97	122.80	170.42	479.00	574.36	418.08	129.62	174.23	786.64	585.77
5	Profit/Loss (-)from ordinary activities before exceptional items(3-4)	11.83	(34.59)	(37.52)	12.58	43.85	(208.33)	327.26	(2.42)	194.26	119.86
6	Exceptional Items	(0.01)	1.08	9.36	4.88	9.36	(0.01)	1.08	9.36	4.88	9.36
7	Profit from ordinary activities before tax	11.84	(35.67)	(46.88)	7.70	34.49	(208.32)	326.18	(11.78)	189.38	110.50
8	a) Current tax	1.20	-	-	1.20	5.38	1.20	91.05	26.43	123.51	93.93
	b) MAT Credit Entitlement	-1.20	-	-	-1.20	-	(1.20)	-	(1.20)	-	-
	c) Deferred tax (Net)	12.74	-	-	12.74	5.45	11.02	-	5.80	11.02	5.80
	Total Tax expense	12.74	-	-	12.74	10.83	11.02	91.05	32.23	133.33	99.73
9	Profit / (Loss) for the year (7-8)	(0.90)	(35.67)	(46.88)	(5.04)	23.66	(219.34)	235.13	(44.01)	56.05	10.77
	Share of Profit/(Loss) of Associate	-	-	-	-	-	2.44	1.44	1.60	6.66	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)	(0.90)	(35.67)	(46.88)	(5.04)	23.66	(216.90)	236.56	(42.41)	62.71	12.37

Shanmugam

SV GLOBAL MILL LIMITED
CHENNAI - 600004

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											
STATEMENT OF AUDITED FINANCIAL RESULTS STANDALONE & CONSOLIDATED FOR THE QUARTER AND YEAR ENDED 31.03.2024										Rs. In lacs	
Sl. No	Particulars	Standalone					Consolidated				
		Quarter Ended (3 Months ended)			Year ended		Quarter Ended (3 Months ended)			Year ended	
		31.03.2024 (Audited)	31.12.2023 (Unaudited)	31.03.2023 (Audited)	31.03.2024 (Audited)	31.03.2023 (Audited)	31.03.2024 (Audited)	31.12.2023 (Unaudited)	31.03.2023 (Audited)	31.03.2024 (Audited)	31.03.2023 (Audited)
12	Paid up equity sharecapital (Facevalue Rs.5 each)	904.15	904.15	904.15	904.15	904.15	904.15	904.15	904.15	904.15	904.15
13	Other Equity	-	-	-	5097.12	5,102.16	-	-	-	-	-
14	Earnings per share (Face value of Rs.5/- each)	-	-	-	-	-	-	-	-	-	-
	(i) Basic	(0.00)	(0.20)	(0.26)	(0.03)	0.13	(1.20)	1.31	(0.23)	0.35	0.07
	(ii) Diluted	(0.00)	(0.20)	(0.26)	(0.03)	0.13	(1.20)	1.31	(0.23)	0.35	0.07

NOTES

- 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 17th May 2024
- 2 The Company's case for additional compensation on compulsorily acquired land is pending before the Hon'ble Supreme Court of India. Pending the appeal, the same is not recognised as income in the books of accounts.
- 3 The Company operates only in one segment, viz Real Estate Development activities
- 4 Figures for the previous period have been regrouped, wherever necessary, to conform to the current period classification.

Place: Chennai
Date: 17-05-2024

For S V Global Mill Ltd

[Signature]
Chairman and Managing Director



S V GLOBAL MILL LIMITED

Balance Sheet - Standalone & Consolidated as on 31.03.2024

Rs. In lakhs

Particulars	Standalone		Consolidated	
	As at 31.03.2024	As at 31.03.2023	As at 31.03.2024	As at 31.03.2023
ASSETS				
(1) Non-current assets				
(a) Property, Plant and Equipment	884.22	870.93	902.61	897.67
(b) Capital Work-In-Progress	-	-	-	-
(c) Intangible asset	-	-	30.75	30.75
(d) Financial Assets				
i) Investments	1,330.76	1,330.76	24.92	18.14
(e) Deferred Tax Asset	-	-	1.37	-
(e) Other non-current assets	-	16.57	17.44	16.57
	2,214.98	2,218.26	977.10	963.13
(2) Current Assets				
(a) Inventories	913.13	913.13	913.13	913.13
(b) Financial Assets	-	-	-	-
i) Investments	-	-	597.30	-
ii) Trade receivables	-	-	3,450.00	3,460.00
iii) Cash and cash equivalents	0.27	715.17	837.95	728.82
iv) Other bank balances	1,054.48	246.68	231.03	246.68
v) Loans	-	-	98.96	-
iv) Other financial assets	1,613.54	1,758.48	71.60	37.22
(c) Current Tax Assets (Net)	286.40	245.14	297.54	257.46
(d) Other Current Assets	373.07	10.42	8.95	10.42
	4,240.88	3,889.02	6,506.46	5,653.73
Total Assets	6,455.87	6,107.28	7,483.56	6,616.86
EQUITY AND LIABILITIES				
Equity				
(a) Equity Share Capital	904.15	904.15	904.15	904.15
(b) Other Equity				
i) Retained earnings	4,988.10	2,459.90	2,696.40	2,668.76
ii) Other reserves	121.75	2,642.26	2,936.49	2,901.42
	6,014.00	6,006.30	6,537.04	6,474.33
Liabilities				
(1) Non-Current Liabilities				
(a) Financial Liabilities				
(i) Borrowings	-	-	8.61	18.19
(b) Deferred tax liabilities (Net)	35.51	35.51	48.25	35.86
(c) Provisions	-	-	10.38	10.38
(d) Other non-current liabilities	-	-	-	-
	35.51	35.51	67.24	64.43
(2) Current Liabilities				
(a) Financial Liabilities				
(i) Borrowings	-	-	801.06	-
(ii) Trade payables	-	-	31.62	-
(b) Other current liabilities	406.36	65.47	46.57	78.10
	406.36	65.47	879.25	78.10
Total Equity and Liabilities	6,455.87	6,107.28	7,483.53	6,616.86

Place: Chennai

Date: May 17, 2024

For S V Global Mill Ltd

Channappa
Chairman and Managing Director



S V GLOBAL MILL LIMITED
CASH FLOW STATEMENT FOR THE YEAR ENDED MARCH 31, 2024

(Rs in lakhs)

Particulars	For the Year Ended March 31, 2024		For the Year Ended March 31, 2023	
A. Cash Flow From Operating Activities				
Net Profit Before Tax		7.69		34.50
Adjustments for non-cash items:				
Less:				
Provision no longer required written back			-	
Interest Income	251.25		12.53	
		251.25		12.53
		-243.56		21.96
Add:				
Depreciation	6.68		34.75	
Provision for Doubtful Advances			-	
Interest Expense	0.77		-	
		7.45		34.75
Operating Profit before Working Capital Changes		-236.12		56.71
Adjustments for:				
Trade Receivables			-	
Loans & Advances			-	
Inventories & Other Current Assets	-2.56		-7.29	
Trade Payables & Other Current Liabilities	-7.36		-26.97	
Cash Flow Generated from Operations	-9.92		-34.26	
Direct Tax Paid	34.81		50.61	
		-44.73		16.35
Net Cash from Operating Activities		-280.85		73.06
B. Cash-flow from Investing Activities				
Purchase of property, plant and equip. & CWIP		-0.00		-76.77
Sale of property, plant and equip. / Projects				-
Increase in Utility Deposits		-0.87		
Increase in non-current assets				
FD maturity proceeds, net of re-investment		15.65		
Decrease in non-current assets		140.00		
Decrease in non-current liabilities				
Interest Received		254.16		12.53
Net Cash used in Investing Activities		408.94		-64.24
C. Cash Flow from Financing Activities				
Short Term Borrowings (Net)				-
Long Term Borrowings (Net)				-
Interest Paid		-0.77		-
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		-0.77		-
Net Increase, (Decrease) Cash and Cash Equivalents		127.32		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		823.72		715.17
Note (-) indicates Cash Outflow				
Details of Cash and Cash Equivalents				
Cash in Hand		0.27		0.92
Cash at bank in current accounts		823.45		714.25
Cash at bank in deposit accounts				-
Total		823.72		715.17

For S V Global Mill Limited

E. Shanmugam

E. Shanmugam
Chairman and Managing Director

Place: Chennai
Date : 17.05.2024



S V GLOBAL MILL LIMITED

CONSOLIDATED CASH FLOW STATEMENT FOR THE YEAR ENDED MARCH 31, 2024

(Rs in lakhs)

Particulars	For the Year Ended		For the Year Ended	
	March 31, 2024		March 31, 2023	
A. Cash Flow From Operating Activities				
Net Profit Before Tax		189.38		110.50
Adjustments for non-cash items:				
Less:				
Profit on Disposal of Asset Shares	351.42		-	
Dividend	0.85			
Interest Income	16.48		11.69	
		368.75		11.69
		-179.37		98.81
Add:				
Depreciation	15.03		38.30	
Provision for Diminution in value of shares	85.08		-	
Provision for Standard Assets	-		0.13	
		100.11		38.42
Operating Profit before Working Capital Changes		-79.26		137.23
Adjustments for:				
Trade Receivables	10.00		-60.00	
Loans & Advances	-98.96		-	
Inventories & Other Current Assets	-57.34		-115.52	
Trade Payables & Other Current Liabilities	801.06		-16.88	
Cash Flow Generated from Operations	654.76		-192.40	
Direct Tax Paid	122.31		142.52	
		532.45		-49.88
Net Cash from Operating Activities		453.19		87.35
B. Cash-flow from Investing Activities				
Purchase of property, plant and equip & CWIP		-19.97		-107.06
Purchase of Investment shares		-2,068.21		
Dividend received		0.85		-
Proceeds from sale of Investments		1,737.24		-
Increase in Non current Assets		-0.88		
Interest Received		16.48		10.84
Net Cash used in Investing Activities		-334.49		-96.22
C. Cash Flow from Financing Activities				
Short Term Borrowings (Net)		-		
Long Term Borrowings (Net)		-9.58		18.19
Interest paid		-		0.85
Dividend		-		-0.00
Net Cash used/received in Financing Activities		-9.58		19.04
Net Increase, (Decrease) Cash and Cash Equivalents		109.13		10.17
Cash and Cash Equivalents as at the beginning of the Year		728.82		719.65
Cash and Cash Equivalents as at the End of the Year		837.95		728.82
Note (-) indicates Cash Outflow				
Details of Cash and Cash Equivalents				
Cash in Hand		0.47		1.10
Cash at bank in current accounts		837.48		727.72
Cash at bank in deposit accounts				-
TOTAL		837.95		728.82

Place: Chennai
Date: May 17, 2024

For S V Global Mill Limited

E. Shanmugam
E. Shanmugam
Chairman and Managing Director





P.B. Vijayaraghavan & Co.,

Chartered Accountants

Flat 'G', III Floor, "SRI MALOLA"

No. 174, Habibullah Road, T. Nagar,
Chennai – 600017.

Tel : + 91 44 2814 15 15 | + 91 44 4864 52 42

Mobile : +91 98400 37240

E-mail : office@pbv.co.in

**Independent Auditor's Report on the Quarterly and Year to Date Standalone
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

Report on the audit of the Standalone Financial Results

Opinion

We have audited the accompanying quarterly and year to date Standalone Financial Results of S V GLOBAL MILL LIMITED for the quarter ended on 31st March 2024 and the year to date results for the period 01st April 2023 to 31st March 2024 (the statement) attached herewith prepared by the Company pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 as modified by Circular No. CIR/CFD/FAC/62/2016 dated July 05, 2016 prepared in compliance with Ind AS.

In our opinion and to the best of our information and according to the explanations given to us, the Statement

- (i). is presented in accordance with the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 as modified by Circular No. CIR/CFD/FAC/62/2016 dated July 05, 2016 in this regard; and
- (ii). give a true and fair view of the net loss (financial performance including other comprehensive income) and other financial information for the





P.B. Vijayaraghavan & Co.,

Chartered Accountants

Flat 'G', III Floor, "SRI MALOLA"

No. 174, Habibullah Road, T. Nagar,

Chennai – 600017.

Tel : +91 44 2814 15 15 | +91 44 4864 52 42

Mobile : +91 98400 37240

E-mail : office@pbv.co.in

quarter ended 31st March 2024 as well as year to date results for the period 1st April 2023 to 31st March 2024.

Basis of Opinion

We conducted our audit in accordance with the auditing standards generally accepted in India. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the standalone Ind AS financial results are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts disclosed in the Statement. An audit also includes assessing the accounting principles used and significant estimates made by management. We believe that our audit provides a reasonable basis for our opinion.

Emphasis of Matter

We draw attention to the following matter in the Notes to the statement:

- (i). Note No. 2 regarding the non-recognition of additional compensation in the books of accounts due to the pendency of the Special Leave Petition pending before the Hon'ble Supreme Court of India filed against the dismissal of the appeal by the Hon'ble High Court of Karnataka against the order of the II Additional City Civil and Session Judge in the matter of granting additional compensation in respect of the 3 acres and 16 guntas of land compulsory acquired during the financial year 2013-14 by the Special Land Acquisition Officer, Government of Karnataka

Our opinion is not modified in respect of the above matters.





P.B. Vijayaraghavan & Co.,

Chartered Accountants

Flat 'G', III Floor, "SRI MALOLA"
No. 174, Habibullah Road, T. Nagar,
Chennai – 600017.

Tel : + 91 44 2814 15 15 | + 91 44 4864 52 42

Mobile : +91 98400 37240

E-mail : office@pbv.co.in

Management Responsibility for the Standalone Financial Results

The Statement has been prepared on the basis of the Standalone annual financial statement. The Board of Directors of the Company are responsible for the preparation and presentation of the Statement that gives a true and fair view of the net loss and other comprehensive income and other financial information in accordance with the recognition and measurement principles laid down under applicable accounting standards prescribed under Section 133 of the Act read with relevant rules issued thereunder and other accounting principles generally accepted in India and in compliance with Regulation 33 of the Listing Regulations. This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding of the assets of the Company and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgements and estimates that are reasonable and prudent; and the design, implementation and maintenance of adequate internal financial controls, that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the Statement that give a true and fair view and are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the Board of Directors are responsible for assessing the Company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the Board of Directors either intends to liquidate the Company or to cease operations, or has no realistic alternative but to do so.

Those Board of Directors are also responsible for overseeing the Company's financial reporting process.





P.B. Vijayaraghavan & Co.,

Chartered Accountants

Flat 'G', III Floor, "SRI MALOLA"
No. 174, Habibullah Road, T. Nagar,
Chennai – 600017.

Tel : + 91 44 2814 15 15 | + 91 44 4864 52 42

Mobile : +91 98400 37240

E-mail : office@pbv.co.in

Auditor's Responsibilities for the Audit of the Standalone Financial Results

Our objectives are to obtain reasonable assurance about whether the standalone financial results as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with SAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these standalone financial results.

As part of an audit in accordance with SAs, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the standalone financial results, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances. Under section 143(3)(i) of the Companies Act, 2013, we are also responsible for expressing our opinion on whether the company has adequate internal financial controls system in place and the operating effectiveness of such controls.





P.B. Vijayaraghavan & Co.,

Chartered Accountants

Flat 'G', III Floor, "SRI MALOLA"
No. 174, Habibullah Road, T. Nagar,
Chennai – 600017.

Tel : + 91 44 2814 15 15 | + 91 44 4864 52 42

Mobile : +91 98400 37240

E-mail : office@pbv.co.in

- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
- Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Company's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the standalone financial results or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Company to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the standalone financial results, including the disclosures, and whether the standalone financial results represent the underlying transactions and events in a manner that achieves fair presentation.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards.





P.B. Vijayaraghavan & Co.,

Chartered Accountants

Flat 'G', III Floor, " SRI MALOLA"

No. 174, Habibullah Road, T. Nagar,

Chennai – 600017.

Tel : + 91 44 2814 15 15 | + 91 44 4864 52 42

Mobile : +91 98400 37240

E-mail : office@pbv.co.in

Other Matter

The Statement includes the results for the Quarter ended 31st March 2024, being the balancing figure between audited figures in respect of the full financial year ended 31st March 2024 and the published year to date figures upto the third quarter of the current financial year, which were subject to limited review by us, as required under the Listing Regulations.

Date: 17th May 2024

Place: Chennai

UDIN: 24226831BKAQNA7427

For P. B. Vijayaraghavan & Co.,

Chartered Accountants

FRN:004721S

K. Srinivasan

Partner

M. No. 226831





P.B. Vijayaraghavan & Co.,

Chartered Accountants

Flat 'G', III Floor, "SRI MALOLA"
No. 174, Habibullah Road, T. Nagar,
Chennai – 600017.

Tel : + 91 44 2814 15 15 | + 91 44 4864 52 42

Mobile : +91 98400 37240

E-mail : office@pbv.co.in

**Auditor's Report on the Quarterly and Year to Date Consolidated 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

Report on the audit of the Consolidated Financial Results

Opinion

We have audited the accompanying Consolidated Financial Results of S V GLOBAL MILL LIMITED (hereinafter referred to as "the Parent") and its subsidiaries (the Parent and its subsidiaries together referred to as "the Group") for the year to date period 01st April 2023 to 31st March 2024 (the statement) attached herewith prepared by the Company pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 as modified by Circular No. CIR/CFD/FAC/62/2016 dated July 05, 2016 prepared in compliance with Ind AS.

In our opinion and to the best of our information and according to the explanations given to us, the Statement

- (i). includes the result of one subsidiary namely, SV Global Finance Private Limited and one associate namely, Adyar Property Holdings Company Private Limited





P.B. Vijayaraghavan & Co.,

Chartered Accountants

Flat 'G', III Floor, "SRI MALOLA"

No. 174, Habibullah Road, T. Nagar,
Chennai – 600017.

Tel : +91 44 2814 15 15 | +91 44 4864 52 42

Mobile : +91 98400 37240

E-mail : office@pbv.co.in

- (ii). is presented in accordance with the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 as modified by Circular No. CIR/CFD/FAC/62/2016 dated July 05, 2016 in this regard; and
- (iii). give a true and fair view of the consolidated net profit (financial performance including other comprehensive income) and other financial information for the year-to-date results for the period 1st April 2023 to 31st March 2024.

Basis of Opinion

We conducted our audit in accordance with the auditing standards generally accepted in India. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the standalone Ind AS financial results are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts disclosed in the Statement. An audit also includes assessing the accounting principles used and significant estimates made by management. We believe that our audit provides a reasonable basis for our opinion.

Emphasis of Matter

We draw attention to the following matter in the Notes to the statement:

- (i). Note No. 2 regarding the non-recognition of additional compensation in the books of accounts due to the pendency of the Special Leave Petition pending before the Hon'ble Supreme Court of India filed against the dismissal of the appeal by the Hon'ble High Court of Karnataka against the order of the II Additional City Civil and Session Judge in the matter of granting additional





P.B. Vijayaraghavan & Co.,

Chartered Accountants

Flat 'G', III Floor, "SRI MALOLA"
No. 174, Habibullah Road, T. Nagar,
Chennai – 600017.

Tel : + 91 44 2814 15 15 | + 91 44 4864 52 42

Mobile : +91 98400 37240

E-mail : office@pbv.co.in

compensation in respect of the 3 acres and 16 guntas of land compulsory acquired during the financial year 2013-14 by the Special Land Acquisition Officer, Government of Karnataka

Responsibility of the Management for the Consolidated Financial Results

The consolidated annual financial results have been prepared on the basis of the Consolidated annual financial statement. The Holding Company's Management and the Board of Directors are responsible for the preparation and presentation of these consolidated annual financial results that give a true and fair view of the consolidated net profit and other comprehensive income and other financial information of the Group including its associates in accordance with the Indian Accounting Standards prescribed under Section 133 of the Act read with relevant rules issued thereunder and other accounting principles generally accepted in India and in compliance with Regulation 33 of the Listing Regulations. The respective Management and Board of Directors of the Companies included in the Group and of its associates are responsible for maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding of the assets of the Group and its associates for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgements and estimates that are reasonable and prudent; and the design, implementation and maintenance of adequate internal financial controls, that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the Consolidated Annual Financial Results that give a true and fair view and are free from material misstatement, whether due to fraud or error, which have been used for the purpose of preparation of the





P.B. Vijayaraghavan & Co.,

Chartered Accountants

Flat 'G', III Floor, " SRI MALOLA"
No. 174, Habibullah Road, T. Nagar,
Chennai – 600017.

Tel : + 91 44 2814 15 15 | + 91 44 4864 52 42

Mobile : +91 98400 37240

E-mail : office@pbv.co.in

consolidated annual financial results by the Management and Directors of the Holding Company, as aforesaid.

In preparing the consolidated financial results, the management and the respective Board of Directors of the respective Companies included in the Group and of its associates are responsible for assessing the ability of the Group and its associates, to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the respective Board of Directors either intends to liquidate the Company or to cease operations, or has no realistic alternative but to do so.

The respective Board of Directors of the Companies included in the Group and of its associates are responsible for overseeing the financial reporting process of the Group and of its associates

Auditor's Responsibilities for the Audit of the Consolidated Financial Results

Our objectives are to obtain reasonable assurance about whether the consolidated financial results as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with SAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these consolidated financial results.





P.B. Vijayaraghavan & Co.,

Chartered Accountants

Flat 'G', III Floor, "SRI MALOLA"
No. 174, Habibullah Road, T. Nagar,
Chennai – 600017.

Tel : + 91 44 2814 15 15 | + 91 44 4864 52 42

Mobile : +91 98400 37240

E-mail : office@pbv.co.in

As part of an audit in accordance with SAs, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the consolidated financial results, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances. Under section 143(3)(i) of the Companies Act, 2013, we are also responsible for expressing our opinion on whether the company has adequate internal financial controls system in place and the operating effectiveness of such controls.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
- Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Company's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the consolidated financial results or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on





P.B. Vijayaraghavan & Co.,

Chartered Accountants

Flat 'G', III Floor, "SRI MALOLA"

No. 174, Habibullah Road, T. Nagar,

Chennai – 600017.

Tel : + 91 44 2814 15 15 | + 91 44 4864 52 42

Mobile : +91 98400 37240

E-mail : office@pbv.co.in

the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Group and its associates and jointly controlled entities to cease to continue as a going concern.

- Evaluate the overall presentation, structure and content of the consolidated financial statements, including the disclosures, and whether the consolidated financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

We communicate with those charged with governance of the Holding Company and such other entities included in the consolidated financial results of which we are the independent auditors regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards.

Other Matters

We did not audit the financial statements of one (1) subsidiary and one (1) jointly controlled entity, whose financial statements reflect total assets of Rs. 4289.09 lakhs as at 31st March, 2024, total revenues of Rs. 847.74 lakhs and net cash flows amounting to Rs. 0.56 lakhs for the year ended on that date, as considered in the consolidated Ind AS financial statement. The consolidated Ind AS financial





P.B. Vijayaraghavan & Co.,

Chartered Accountants

Flat 'G', III Floor, "SRI MALOLA"

**No. 174, Habibullah Road, T. Nagar,
Chennai – 600017.**

Tel : + 91 44 2814 15 15 | + 91 44 4864 52 42

Mobile : +91 98400 37240

E-mail : office@pbv.co.in

statements also include the Group's share of net profit of Rs. 182.03 lakhs for the year ended 31st March, 2024, as considered in the consolidated Ind AS financial statements, in respect of one (1) subsidiary and one (1) associate, whose financial statements have not been audited by us. These financial statements have been audited by other auditors whose reports have been furnished to us by the Management and our opinion on the consolidated Ind AS financial statements, in so far as it relates to the amounts and disclosures included in respect of the subsidiary, jointly controlled entities and associates, and our report in terms of sub-sections (3) of Section 143 of the Act, insofar as it relates to the aforesaid subsidiary, jointly controlled entities and associates, is based solely on the reports of the other auditors.

The Financial Results include the results for the quarter ended 31st March 2024, being the balancing figure between the audited figures in respect of the full financial year and the published unaudited year to date figures up to the third quarter of the current financial year which were subject to limited review by us.

Date: 17th May 2024

Place: Chennai

UDIN: 24226831BKAQNB6573

For P. B. Vijayaraghavan & Co.,

Chartered Accountants

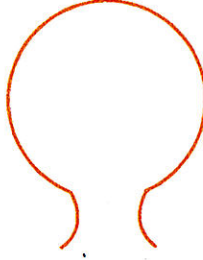
FRN004721S

K. Srinivasan

Partner

M. No. 226831





S V GLOBAL MILL LIMITED

CIN No.: L17100TN2007PLC065226

17.05.2024

To

The Listing Department,
BSE Limited,
P.J. Towers, Dalal Street,
Mumbai 400 001.

Scrip Code: 535621

Dear Sir/Madam,

Sub: Declaration of Audit Report with Un-modified opinion.

Ref: Regulation 33(3)(d) of SEBI (Listing Obligations and Disclosure Requirements) Regulation, 2015.

With reference to the Audited Financial Results of the company for the year ended 31st March, 2024, I hereby declare that the Statutory Auditors of the company have issued the Audit Report with un-modified opinion in respect of the Audited Financial Results (Standalone and Consolidated) of the company for the year ended 31st March, 2024.

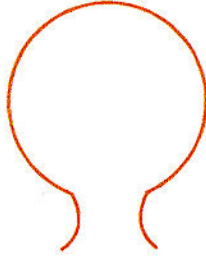
This is for your information and records.

Thanking you,

Yours faithfully,

For **S V Global Mill Limited**

S. Sundar
Chief Financial Officer



S V GLOBAL MILL LIMITED

CIN No.: L17100TN2007PLC065226

17.05.2024

The Listing Department,
BSE Limited,
Mumbai 400 001.

Dear Sir,

Script Code : 535621

Sub : Submission of details of Outstanding Qualified Borrowings and Incremental Qualified Borrowings for the financial year 2023-24.

Ref : SEBI Circular No. SEBI/HO/DDHS/DDHS-RACPOD1/P/CIR/2023/172 dated October 19, 2023

1. Outstanding Qualified Borrowings at the start of the financial year (Rs. In Crores) NIL
2. Outstanding Qualified Borrowings at the end of the financial year (Rs. In Crores) NIL
3. Highest credit rating of the company relating to the unsupported bank borrowings or plain vanilla bonds, which have no structuring/support built in. NIL
4. Incremental borrowing done during the year (qualified borrowing) (Rs. In Crores) NIL
5. Borrowings by way of issuance of debt securities during the year (Rs. In Crores) NIL

This is for your information and records.

For S V Global Mill Limited

S. Sundar
Chief Financial Officer