



SVA India Limited

CIN : L51909MH1981PLC281775

Reg Off: 162-C Mittal Towers, 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: 14-11-2025

To,
The Manager,
Corporate Relationship Department,
Bombay Stock Exchange Ltd. (BSE)
P.J. Towers, Dalal Street, Fort,
Mumbai - 400 001

Scrip Code: 531885

Sub: Outcome of Board Meeting held on Friday, 14th November, 2025

Reference: Regulations 30 and 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 ('SEBI Listing Regulations').

Dear Sir / Madam,

This is to inform that the Board of Directors of SVA India Ltd at its meeting held on Friday, November 14, 2025 inter alia, has considered and approved the following:

1. Unaudited Standalone and consolidated financial result Financial Results for the quarter & half year ended September 30, 2025 along with the Limited Review Report thereon.
2. Take Note of the resignation of Statutory Auditors M/s.NBS & CO

The meeting of Board of Directors commenced at 03.00 P.M. and concluded at 06.15 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



NBS & CO.

Chartered Accountants

14/2, Western India House, Sir P. M. Road, Fort, Mumbai - 400 001.

Tel. : +91-22-4600 2131 / 4600 2133

E-mail : admin@nbsandco.in • Web : www.nbsandco.in

**Independent Auditor's Review Report on the Quarter and Six Months Ended September 30, 2025
Standalone Unaudited Financial Results of SVA India Limited pursuant to the Regulation 33 of
the SEBI (Listing Obligation and Disclosure Requirements) Regulations, 2015, as amended.**

**The Board of Directors,
SVA India Limited**

1. We have reviewed the accompanying Statement of Standalone Unaudited Financial Results of SVA India Limited ("the Company") for the quarter and six months ended September 30, 2025 ("the Statement") attached herewith, being submitted by the Company pursuant to the requirements of Regulation 33 of the Securities and Exchange Board of India (the "SEBI") (Listing Obligation and Disclosure Requirements) Regulations, 2015, as amended (the "Listing Regulation")
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 34'), prescribed under Section 133 of the Companies Act, 2013 as amended, read with relevant rules issued thereunder ("the Act") and other accounting principles generally accepted in India and in compliance with Regulation 33 of the Listing Regulations. Our Responsibility is to express a conclusion 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 Accountants of India. This standard requires that we plan and perform the review to obtain moderate assurance as to whether the Statement is free from material misstatement.

A review of interim financial information consists of making inquiries, primarily of persons responsible for financial and accounting matters, and applying analytical and other review procedures. A review is substantially less in scope than an audit conducted in accordance with Standards of Auditing and consequently does not enable us to obtain assurance that we would become aware of all significant matters that might be identified in an audit. Accordingly, we do not express an opinion.

4. 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 applicable Indian Accounting Standards and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in terms of the Listing Regulations including the manner in which it is to be disclosed, or that it contains any material misstatement.

NBS & CO.

Chartered Accountants

NBS & Co.

Chartered Accountants

Firm Registration No. 110100W



CA Sharath Shetty

Partner

Membership No. 132775

UDIN: 25132775BMOMSU5153

Place: Mumbai

Date: November 14, 2025



NBS & CO.

Chartered Accountants

14/2, Western India House, Sir P. M. Road, Fort, Mumbai - 400 001.
Tel. : +91-22-4600 2131 / 4600 2133
E-mail : admin@nbsandco.in • Web : www.nbsandco.in

Independent Auditor's Review Report on Quarter and Six Months Ended September 30, 2025 Consolidated Unaudited Financial Results of SVA India Limited pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended.

The Board of Directors,
SVA India Limited

1. We have reviewed the accompanying Statement of Consolidated Unaudited Financial Results of SVA India Limited ("the Holding Company") and its associate (the Holding Company and its associates together referred to as "the Group"), for the quarter ended September 30, 2025 and year to date from April 01, 2025 to September 30, 2025 ("the statement") attached herewith, being submitted by the Holding Company pursuant to the requirements of Regulation 33 of the Securities and Exchange Board of India (the "SEBI") (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended (the "Listing Regulations").
2. This Statement, which is the responsibility of the Holding Company's Management and approved by the Holding Company's 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 34'), prescribed under Section 133 of the Companies Act, 2013 as amended, read with relevant rules issued thereunder ("the Act") and other accounting principles generally accepted in India and in compliance with Regulation 33 of the Listing Regulations. Our responsibility is to express a conclusion on the statement based on our review.
3. We conduct our review of the Statement in accordance with the standard on Review Engagements (SRE) 2410 "Review of Interim Financial Information Performed by the Independent Auditor of the Entity", issued by the Institute of Chartered Accountants of India. This Standard requires that we plan and perform the review to obtain moderate assurance as to whether the Statement is free of material misstatement.

A review of interim financial information consists of making inquiries, primarily of persons responsible for financial and accounting matters, and applying analytical and other review procedures. A review is substantially less in scope than an audit conducted in accordance with standards on Auditing and consequently does not enable us to obtain assurance that we would become aware of all significant matters that might be identified in an audit. Accordingly, we do not express an audit opinion.

We also performed procedures in accordance with the circular issued by the SEBI under Regulation 33 (8) of the SEBI (Listing Obligation and Disclosure Requirements) Regulations, 2015, as amended, to the extent applicable.

NBS & CO.

Chartered Accountants

4. The Statement includes the Standalone financial results of the following entities:

Sr. No.	Name of the Company	Remark
	Associates	
1.	Aussee Oats India Limited (AOIL)	Consolidated
2.	Aussee Oats Millings (Private) Limited (AOMPL)	Not Consolidated

5. Based on our review conducted and procedures performed as stated in paragraph 3 above and except for the effects of our observation in paragraph 6 below, nothing has come to our attention that causes us to believe that the accompanying Statement, prepared in accordance with applicable Indian Accounting Standards (Ind AS) and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in terms of the Listing Regulations including the manner in which it is to be disclosed, or that it contains any material misstatement.
6. The consolidated unaudited financial results include the Group's share of net loss after tax of Rs.5.01 lacs for the quarter ended September 30, 2025 pertaining one associate and net profit after tax of Rs.67.87 lacs for the period from April 1, 2025 to September 30, 2025, in respect of 2 associates, based on their interim financial information which have not been reviewed by its auditors. The holding company has not consolidated the results of one associate for the quarter ended September 30, 2025 which is not in compliance with the Ind AS 28 and Section 129 (3) of the Companies Act, 2013

Our conclusion on the statement in respect of the matter stated above is modified with respect to our reliance on the financial results and financial information certified by the management of parent company and non-compliance with the Ind AS & Companies Act.

For NBS & Co.,
Chartered Accountants
Firm registration no: 110100W



CA Sharath Shetty
Partner
Membership No. 132775
UDIN: 25132775BMOMSV4642

Place: Mumbai
Date: 14th November, 2025.

SVA INDIA LIMITED

CIN: L51909MH1981PLC281775

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

Standalone Statement Of Financial Results For The Quarter And Half Year Ended 30th September, 2025

(` in Lakhs) except for EPS

Sr. No.	Particulars	Quarter ended on			Half Year ended on		Year ended on
		30.9.2025 (Unaudited)	30.06.2025 (Unaudited)	30.09.2024 (Unaudited)	30.09.2025 (Unaudited)	30.09.2024 (Unaudited)	31.03.2025 (Audited)
1	Revenue from Operations						
(a)	Other Operating Income						
(b)	Other Income	13.58	13.27	11.27	26.85	34.17	76.16
	Total Income (a+b)	13.58	13.27	11.27	26.85	34.17	147.55
2	Expenditure						
(a)	Cost of Material Consumed						
(b)	Purchase of Stock in Trade	0.22	9.70	15.91	9.92	27.71	24.37
(c)	Changes in Inventories of Finished goods, Work in progress & Stock in Trade	2.96	(4.36)	(0.73)	(1.40)	(7.83)	-0.35
(d)	Employees benefits expenses	1.51	11.74	1.80	13.25	3.60	23.80
(e)	Finance Costs	0.02	22.19	(7.66)	22.21	4.54	31.42
(f)	Depreciation, Amortization & Depletion Expenses	0.11	0.12	0.15	0.23	0.25	0.50
(g)	Legal & Professional Fees	14.57	5.35	6.10	19.91	6.10	39.91
(h)	Other Expenses	19.12	18.16	1.32	37.28	5.82	19.45
	Total Expenditure (a to h)	38.50	62.90	16.89	101.40	40.19	139.10
3	Profit / (Loss) before exceptional items and tax(1-2)	(24.93)	(49.62)	(5.62)	(74.55)	(6.02)	84.61
4	Exceptional items						
5	Profit / (Loss) after exceptional items and tax (3-4)	(24.93)	(49.62)	(5.62)	(74.55)	(6.02)	84.61
6	Tax Expense:						
(a)	Current Tax						22.69
(b)	Deferred Tax	(0.02)	0.55	-	0.53		21.92
7	Profit / (Loss) for the period (5-6)	(24.91)	(50.17)	(5.62)	(75.08)	(6.02)	0.77
8	Profit/(Loss) from discontinued operations						61.92
9	Tax expenses of discontinuing operations	(24.91)	(50.17)	(5.62)	(75.08)	(6.02)	61.92
10	Net profit (loss) from discontinued operation after tax (8-9)						
11	Profit / (Loss) before share of net profit / (loss) of investment accounted for using equity method, (7+10)	(24.91)	(50.17)	(5.62)	(75.08)	(6.02)	61.92
12	Share of net profit / (loss) of investment accounted for using equity method						
13	Profit / (Loss) after exceptional items and tax	(24.91)	(50.17)	(5.62)	(75.08)	(6.02)	61.92
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	(24.91)	(50.17)	(5.62)	(75.08)	(6.02)	61.92
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						
A2	Earning per equity share of Rs.2/- each						618.86
	(1) Basic	(0.75)	(1.52)	(0.17)	(2.27)	(0.18)	1.87
	(2) Diluted	(0.75)	(1.52)	(0.17)	(2.27)	(0.18)	1.87

See accompanying note to the financial results:

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 14th November 2025.
- 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).
- Fair valuation of Investments are done by the Managements of the company according to latest audited Financial Statements.
- During the quarter ended September 30, 2025, the company has paid a penalty of Rs. 1,45,000 to Bombay Stock Exchange for non-compliance of the Regulation 33 of SEBI (Securities and Exchange Board of India) Regulations, 2015 for the non-submission of the financial results within the period prescribed under the regulation.
- Point no.7 delayed due to shareholder disputes in Associates and Joint venture company, the consolidated balance sheet could not be merged

For and On behalf of Board
For SVA INDIA LIMITED.

Place: Mumbai

Date: 14th November 2025

Abhinav Gupta
Whole-time Director
DIN: 02313375

Standalone Statement of Assets and Liabilities For The Quarter And Half Year Ended 30th September, 2025		
		(₹ in Lakhs) except for EPS)
Particulars	As at September 30, 2025	As at March 31, 2025
	(Unaudited)	(Audited)
ASSETS		
Non-Current Assets		
Property, Plant and Equipment	9.21	9.45
b) Financial assets		
i) Other financial assets	1.95	1.95
ii) Investments	2,594.50	2,582.09
c) Deferred Tax Assets (Net)	11.62	13.47
d) Other Non Current Assets	2.57	15.36
Total Non Current assets	2,619.85	2,622.31
Current assets		
a) Inventories	9.05	7.65
b) Financial Assets		
i) Investments	-	12.42
ii) Trade Receivables	25.75	85.29
iii) Cash and Cash Equivalents	3.85	0.92
iv) Other Financial Assets	0.91	1.27
c) Current Tax Assets	21.19	19.97
Total	60.75	127.52
TOTAL ASSETS	2,680.60	2,749.83
EQUITY AND LIABILITIES		
I) EQUITY		
a) Equity Share Capital	330.26	330.26
b) Other Equity	554.57	618.68
TOTAL EQUITY (a+ b)	884.83	948.94
II) LIABILITIES		
a) Non- Current Liabilities		
i) Financial Liablitiy		
A) Borrowings	1,071.47	1,050.21
ii) Provision	-	21.09
b) Current Liabilities		
i) Financial Liablitiy		
A) Trade Payables	-	-
a) Total outstanding dues of micro enterprises and small enterprises	-	-
b) Total outstanding dues of other than micro enterprises and small enterprises	355.23	350.16
B) Borrowings	-	-
ii) Other Current Liabilities	367.78	377.34
iv) Current Tax Liabilities (Net)	1.29	2.10
TOTAL LIABILITIES (a + b)	1,795.77	1,800.90
Total Equity and Liabilities	2,680.60	2,749.83

For and On behalf of Board
For SVA INDIA LIMITED.



(Signature)

Abhinav Gupta
Whole-time Director
DIN: 02313375

Place: Mumbai
Date: 14th November 2025

Standalone Cash Flow Statement For The Quarter And Half Year Ended 30th September, 2025

(₹ in Lakhs) except
for EPS)

Particulars	As at September 30, 2025	As at March 31, 2025
	(Unaudited)	(Audited)
Cash Flow From Operating Activities		
Profit before Exceptional items and Taxes	(74.55)	84.62
Adjustment For		
Add: Depreciation	0.23	0.50
Add: Finance Cost	22.21	31.66
Less: Interest Receivable		-
Less: Dividend Income		(0.04)
Less: Profit on sale of Assets	-	-
Operating Profit Before Working Capital Changes	(52.12)	116.74
Adjustment for:		
(Increase)/Decrease in Inventories	-1.40	-0.35
(Increase)/Decrease in Trade Receivables	59.53	(3.35)
(Increase)/Decrease in Investments	12.42	-11.61
(Increase)/Decrease in Short term Loans and Advances	0.37	(1.27)
(Increase)/Decrease in Current Tax Assets	(1.21)	(2.56)
Increase/(Decrease) in Trade Payables	5.07	265.61
Increase/(Decrease) in Short term borrowings	(33.67)	-
(Increase)/(Decrease) in Other Current Liabilities	(9.56)	35.08
Increase/(Decrease) in Current Tax Liabilities	(0.82)	0.02
Sub Total of working capital adjustments	30.73	281.56
Cash Generation From Operations	(21.38)	398.30
Direct Taxes Paid	-	-
Net Cash From Operating Activities	(21.38)	398.30
Cash Flow From Investing Activities		
Purchase of Fixed Assets	-	-
Sale of Fixed Assets	-	-
Adjustments for Fair Valuation of Investments	12.47	12.47
Loans	12.79	
Deposits Received		
Interest Receivable	-	
Dividend	-	0.04
Net cash from /(in used) in investing activities(B)	25.26	12.50
Cash Flow From Financial Activities		
Finance Cost	(22.21)	(31.66)
Proceeds from Borrowings	21.26	(381.90)
Net cash flow from financing activities ('C)	(0.94)	(413.56)
Net increase in Cash and Cash equivalent (A+B+C)	2.93	(2.75)
	0.91	3.67
Cash & Cash equivalent at the beginning of the year		
Cash & Cash equivalent at the end of the year	3.84	0.92
Components of Cash and Cash equivalent		
Cash on Hand	0.66	0.03
With Banks-		
On current account	3.19	0.89
On deposit account		-
Total Cash and Cash Equivalent	3.85	0.92
	-0.00	0.00



For and On behalf of Board
For SVA INDIA LIMITED.

(Signature)
Abhinav Gupta

Whole-time Director
DIN: 02313375

Place: Mumbai
Date: 14th November 2025

SVA INDIA LIMITED							
CIN: L51909MH1901PLC281775							
Registered Office: 162-C, Mittal Tower, 16th floor, Nariman Point, Mumbai - 400021.							
Consolidated Statement Of Financial Results For The Quarter And Half Year Ended 30th September, 2025 (₹ in Lakhs) except for EPS							
Sr. No.	Particulars	Quarter ended on			Half Year ended on		Year ended on
		30.9.2025 (Unaudited)	30.06.2025 (Unaudited)	30.09.2024 (Unaudited)	30.09.2025 (Unaudited)	30.09.2024 (Unaudited)	
1	Revenue from Operations						
(a)	Other Operating Income						
(b)	Other Income	13.58	13.27	11.27	26.85	34.17	76.16
	Total Income (a+b)	13.58	13.27	11.27	26.85	34.17	147.55
2	Expenditure						
(a)	Cost of Material Consumed						
(b)	Purchase of Stock in Trade	0.22	9.70	15.91	9.92	27.71	24.37
(c)	Changes in Inventories of Finished goods, Work in progress & Stock in Trade	2.96	(4.36)	(0.73)	(1.40)	(7.83)	-0.35
(d)	Employees benefits expenses	1.51	11.74	1.80	13.25	3.60	23.80
(e)	Finance Costs	0.02	22.19	(7.66)	22.21	4.54	31.42
(f)	Depreciation, Amortization & Depletion Expenses	0.11	0.12	0.15	0.23	0.25	0.50
(g)	Legal & Professional Fees	14.57	5.35	6.10	19.91	6.10	39.91
(h)	Other Expenses	19.12	18.16	1.32	37.28	5.82	19.45
	Total Expenditure (a to h)	38.50	62.90	16.89	101.40	40.19	139.10
3	Profit / (Loss) before exceptional items and tax (1-2)	(24.93)	(49.62)	(5.62)	(74.55)	(6.02)	84.61
4	Exceptional items						
5	Profit / (Loss) after exceptional items and tax (3-4)	(24.93)	(49.62)	(5.62)	(74.55)	(6.02)	84.61
6	Tax Expense:						
(a)	Current Tax						22.69
(b)	Deferred Tax	(0.02)	0.55	-	0.53	-	21.92
7	Profit / (Loss) for the period (5-6)	(24.91)	(50.17)	(5.62)	(75.08)	(6.02)	0.77
8	Profit/(Loss) from discontinued operations						61.92
9	Tax expenses of discontinuing operations	(24.91)	(50.17)	(5.62)	(75.08)	(6.02)	61.92
10	Net profit (loss) from discontinued operation after tax (8-9)						
11	Profit / (Loss) before share of net profit / (loss) of investment accounted for using equity method, (7+10)	(24.91)	(50.17)	(5.62)	(75.08)	(6.02)	61.92
12	Share of Profit/ (Loss) of Associates and Joint Ventures	(5.01)	72.88	44.69	67.87	52.57	96.65
13	Profit / (Loss) after exceptional items and tax	(29.92)	22.71	39.07	(7.21)	46.55	158.57
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	(29.92)	22.71	39.07	(7.21)	46.55	158.57
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						
A2	Earning per equity share of Rs.2/- each						618.86
	(1) Basic	(0.91)	0.69	1.18	(0.22)	1.41	4.80
	(2) Diluted	(0.91)	0.69	1.18	(0.22)	1.41	4.80

See accompanying note to the financial results:

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 14th November 2025.
- 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).
- Fair valuation of Investments are done by the Managements of the company according to latest audited Financial Statements.
- During the quarter ended September 30, 2025, the company has paid a penalty of Rs. 1,45,000 to Bombay Stock Exchange for non-compliance of the Regulation 33 of SEBI (Securities and Exchange Board of India) Regulations, 2015 for the non-submission of the financial results within the period prescribed under the regulation.
- Point no.7 delayed due to shareholder disputes in Associates and Joint venture company, the consolidated balance sheet could not be merged

For and On behalf of Board
For SVA INDIA LIMITED.



Place: Mumbai

Date: 14th November 2025

Abhinav Gupta
Whole-time Director
DIN: 02313375

**Consolidated Statement of Assets and Liabilities For The Quarter And Half Year
Ended 30th September, 2025**

		(₹ in Lakhs) except for EPS)
Particulars	As at September 30, 2025	As at March 31, 2025
	(Unaudited)	(Audited)
ASSETS		
Non-Current Assets		
Property, Plant and Equipment	9.21	9.45
b) Financial assets		
i) Other financial assets	1.95	1.95
ii) Investments	2,594.50	2,582.09
c) Deferred Tax Assets (Net)	11.62	13.47
d) Other Non Current Assets	2.57	15.36
Total Non Current assets	2,619.85	2,622.31
Current assets		
a) Inventories	9.05	7.65
b) Financial Assets	-	-
i) Investments	-	12.42
ii) Trade Receivables	25.75	85.29
iii) Cash and Cash Equivalents	3.85	0.92
iv) Other Financial Assets	0.91	1.27
c) Current Tax Assets	21.19	19.97
Total	60.75	127.52
TOTAL ASSETS	2,680.60	2,749.83
EQUITY AND LIABILITIES		
I] EQUITY		
a) Equity Share Capital	330.26	330.26
b) Other Equity	554.57	618.68
TOTAL EQUITY (a + b)	884.83	948.94
II] LIABILITIES		
a) Non- Current Liabilities		
i) Financial Liablitiy		
A) Borrowings	1,071.47	1,050.21
ii) Provision	-	21.09
b) Current Liabilities		
i) Financial Liablitiy		
A) Trade Payables	-	-
a) Total outstanding dues of micro enterprises and small enterprises	-	-
b) Total outstanding dues of other than micro enterprises and small enterprises	355.23	350.16
B) Borrowings	-	-
ii) Other Current Liabilities	367.78	377.34
iv) Current Tax Liabilities (Net)	1.29	2.10
TOTAL LIABILITIES (a + b)	1,795.77	1,800.90
Total Equity and Liabilities	2,680.60	2,749.83

For and On behalf of Board
For SVA INDIA LIMITED.



(Signature)

Abhinav Gupta
Whole-time Director
DIN: 02313375

Place: Mumbai
Date: 14th November 2025

Consolidated Cash Flow Statement For The Quarter And Half Year Ended 30th September, 2025		
(₹ in Lakhs) except for EPS)		
Particulars	As at September 30, 2025	As at March 31, 2025
	(Unaudited)	(Audited)
Cash Flow From Operating Activities		
Profit before Exceptional items and Taxes	(74.55)	84.62
Adjustment For		
Add: Depreciation	0.23	0.50
Add: Finance Cost	22.21	31.66
Less: Interest Receivable	-	-
Less: Dividend Income	-	(0.04)
Less: Profit on sale of Assets	-	-
Operating Profit Before Working Capital Changes	(52.12)	116.74
Adjustment for:		
(Increase)/Decrease in Inventories	-1.40	-0.35
(Increase)/Decrease in Trade Receivables	59.53	(3.35)
(Increase)/Decrease in Investments	12.42	-11.61
(Increase)/Decrease in Short term Loans and Advances	0.37	(1.27)
(Increase)/Decrease in Current Tax Assets	(1.21)	(2.56)
Increase/(Decrease) in Trade Payables	5.07	265.61
Increase/(Decrease) in Short term borrowings	(33.67)	-
(Increase)/(Decrease) in Other Current Liabilities	(9.56)	35.08
Increase/(Decrease) in Current Tax Liabilities	(0.82)	0.02
Sub Total of working capital adjustments	30.73	281.56
Cash Generation From Operations	(21.38)	398.30
Direct Taxes Paid	-	-
Net Cash From Operating Activities	(21.38)	398.30
Cash Flow From Investing Activities		
Purchase of Fixed Assets	-	-
Sale of Fixed Assets	-	-
Adjustments for Fair Valuation of Investments	12.47	12.47
Loans	12.79	-
Deposits Received	-	-
Interest Receivable	-	-
Dividend	-	0.04
Net cash from /(in used) in investing activities(B)	25.26	12.50
Cash Flow From Financial Activities		
Finance Cost	(22.21)	(31.66)
Proceeds from Borrowings	21.26	(381.90)
Net cash flow from financing activities ('C)	(0.94)	(413.56)
Net increase in Cash and Cash equivalent (A+B+C)	2.93	(2.75)
	0.91	3.67
Cash & Cash equivalent at the beginning of the year		
Cash & Cash equivalent at the end of the year	3.84	0.92
Components of Cash and Cash equivalent		
Cash on Hand	0.66	0.03
With Banks-		
On current account	3.19	0.89
On deposit account	-	-
Total Cash and Cash Equivalent	3.85	0.92
	-0.00	0.00

For and On behalf of Board
For SVA INDIA LIMITED.



(Signature)
Abhinav Gupta
Whole-time Director
DIN: 02313375