

**Dated: November 14, 2024**

**Ref: - IGFL/24-25**

**To,  
The Department of Corporate Services  
The BSE Limited  
Phiroze Jeejeebhoy Towers  
Dalal Street  
Mumbai SamacharMarg  
MUMBAI - 400001**

**The Department of Corporate Services  
Calcutta Stock Exchange Limited  
7, Lyons Range  
Murgighata, Dalhousie  
Kolkata - 700001**

**Sub: Unaudited Financial Results and Limited Review Report for the Quarter & Half Year ended September 30<sup>th</sup>, 2024**

**Ref: Scrip Code -0511391& 10019038**

Dear Sir/Madam,

In pursuance of Regulation 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, we enclose herewith the following:

1. Unaudited Standalone Financial Results of the Company for the quarter & half year ended September 30<sup>th</sup>, 2024\_duly approved by the Board at their meeting held today i.e. 14<sup>th</sup> November, 2024.
2. Limited Review Report by the Statutory Auditors of the Company, M/s. JLN US & CO., Chartered Accountants for the quarter & half year ended September 30<sup>th</sup>, 2024

**This is to inform you that the meeting of the Board held today i.e November 14, 2024 at 03:00 PM & concluded at 08:40 PM**

Kindly take a record of the same.

Thanking You,  
Yours Faithfully,  
**For Inter Globe Finance Limited**

**Pritha Beriwal  
(Company Secretary)**

**Encl: As Above**

UNAUDITED STATEMENT OF ASSETS & LIABILITIES		
FOR THE HALF YEAR ENDED 30TH SEPTEMBER, 2024		
(Rs. in Lakhs)		
Particulars	Half Year Ended	Year Ended
	9/30/2024 (Unaudited)	3/31/2024 (Audited)
<b>ASSETS</b>		
<b>1. Financial Assets</b>		
Cash & Cash Equivalents	3.53	6.61
Bank balance other than (a) above	142.27	132.91
Derivative financial instruments		-
Receivables		
(I) Trade Receivables		-
(II) Other Receivables	84.69	0.52
Loans	7218.88	7,186.38
Investments	535.26	33.66
Other Financial Assets	777.90	737.51
<b>2. Non Financial Asset</b>		
<b>Inventories</b>	5657.70	4,097.29
Current tax assets (Net)		
Deferred tax assets (Net)	(4.06)	(4.06)
Investment Property		
Biological Assets other than bearer plants		
<b>Property, plant and Equipment</b>	50.80	58.24
Capital work-in-progress		
Intangible Assets under development		
<b>Goodwill</b>		
<b>Other Intangible Assets</b>		
Other Non financial Assets (to be specified)		
<b>Total Assets</b>	<b>14466.97</b>	<b>12,249.06</b>
<b>Equity and liabilities</b>		
<b>1 Equity &amp; Preferential issue</b>		
<b>Equity attributable to owners of parent</b>		
Equity Share Capital	895.73	682.23
Other equity	10175.79	9,060.40
Preferential Issue of convertible share warrants	546.38	
<b>Total equity attributable to owners of parent</b>	<b>11617.90</b>	<b>9,742.63</b>
<b>Non controlling interest</b>		
<b>Total equity</b>	<b>11617.90</b>	<b>9,742.63</b>
<b>2 Liabilities</b>		
<b>2.1 Financial Liabilities</b>		
(a) Derivative financial instruments		
(b) Payables		
(I) Trade Payables		
(i) total outstanding dues of micro and small enterprises		
(ii) total outstanding dues of creditors other than micro enterprises and small enterprises		
(II) Other Payables		
(i) total outstanding dues of micro and small enterprises		
(ii) total outstanding dues of creditors other than micro enterprises and small enterprises	391.95	200.81
(c) Debt Securities		
(d) Borrowings (other than Debt Securities)	484.77	384.21
(e) Deposits		
(f) Subordinated Liabilities		
(g) Other financial liabilities		3.32
<b>2.2 Non Financial Liabilities</b>		
(a) Current tax liabilities (Net)	30.00	407.86
(b) Provisions	1929.43	1,510.23
(c) Deferred tax liabilities (Net)		
(d) Other non-financial liabilities	12.92	
<b>Total liabilities</b>	<b>2849.07</b>	<b>2,506.44</b>
<b>Total equity and liabilities</b>	<b>14466.97</b>	<b>12,249.06</b>

By Order of the Board  
For Inter Globe Finance Ltd



*Navin Jain*

Navin Jain  
(DIN : 01197626)  
(Chairman & Managing Director)

*Anirban Dutta*

Anirban Dutta  
(DIN - 00655172)  
(Director & CFO)

UDIN: 24111692BKAC107062

CIN - L65999WB1992PLC055265

Aloka House 1st Floor 6 B Bentinck Street, Kolkata 700001 (India)

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**STATEMENT OF STANDALONE UNAUDITED FINANCIAL RESULTS FOR THE QUARTER & HALF YEAR ENDED SEPTEMBER 30, 2024**

\*(in Lakhs)

Particulars	Quarter Ended		Half Year ended		Year ended	
	30-Sep-24	30-Jun-24	30-Sep-24	30-Sep-23	31-Mar-24	(Audited)
1. Income						
(i) Revenue from operations	174.34	225.62	141.87	399.95	294.47	565.77
(ii) Dividend Income	15.94	1.35	11.93	17.28	12.97	18.46
(iii) Sale of products	6,059.34	3478.91	4,524.75	9,538.25	5,969.59	21,893.43
Total Revenue from operations	6,249.61	3,705.87	4,678.55	9,955.48	6,277.03	22,477.65
Other Income	2.04	2.53	1.69	4.57	3.36	520.56
Total Income	6,251.66	3,708.39	4,680.24	9,960.05	6,280.39	22,998.21
2. Expenses:						
Cost of material consumed	6,788.69	4069.72	5,079.48	10,858.41	6,705.12	21,736.08
Purchases of Stock in trade						
Changes in inventories of finished goods,	(799.96)	(760.44)	(557.35)	(1,560.40)	(945.86)	(1,614.57)
Employee benefit expenses	42.41	36.33	34.86	78.74	70.52	153.43
Finance Costs	37.89	37.61	36.08	75.50	72.16	146.01
Depreciation, amortization & impairment	3.80	3.75	1.80	7.55	3.67	10.32
Fees and Commission Expense	1.24	9.51	0.28	10.75	5.63	
Other Expenses	58.34	64.95	18.79	123.29	34.93	1,369.07
Total other expenses	6,132.41	3,461.43	4,613.94	9,593.83	5,946.17	21,800.34
Total Profit before tax	119.25	246.97	66.30	366.22	334.22	1,197.87
4. Tax expense						
Current Tax	30.00	62.50	17.00	92.50	84.00	353.49
Deferred Tax	-	-	-	-	-	0.16
Total Tax expenses	30.00	62.50	17.00	92.50	84.00	353.65
6. Net Profit/(Loss) for the period from continuing operations	89.25	184.47	49.30	273.72	250.22	844.22
Profit/(Loss) for the period from Discontinued operations before tax						
7. Total profit (loss) for period	89.25	184.47	49.30	273.72	250.22	844.22
Other Comprehensive Income net of taxes						
8. Total Comprehensive Income for the period	89.25	184.47	49.30	273.72	250.22	844.22
Total profit or loss, attributable to						
9. Details of equity share capital						
Paid-up equity share capital	895.73	682.23	682.23	895.73	682.23	682.23
Face value of equity share capital	10.00	10.00	10.00	10.00	10.00	10.00
Reserves excluding Revaluation Reserve						
10. Earnings per Share						
Earnings per equity share for continuing operations						
Basic earnings per share from continuing operations	1.21	2.70	0.72	3.73	3.67	12.37
Diluted earnings per share from continuing operations	1.10	2.70	0.72	3.37	3.67	12.37

\* Except EPS which is determined in Rs. & Paise

UDIN:2411692BKACI07062

CIN - L65999WB1992PLC05265

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
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INTER GLOBE FINANCE LIMITED 6B BENTINCK STREET, KOLKATA-700001		
Statement of Cash Flows for the Half Year Ended 30.09.2024		
Particulars	Amt. in Lakhs	
	For the Half year ended 30.09.2024 (Unaudited)	For the year ended 31.03.2024 (Audited)
<b>Cash flows from operating activities</b>		
Profit / (Loss) before taxation	366.12	1,197.87
<b>Adjustments for:</b>		
Provision during the year	419.20	191.05
Net (gain)/ loss on sale of financial instruments	-	-
Depreciation	7.55	10.32
Amortization	-	-
Investment income	-	-
Interest expense	75.50	28.71
Profit / (Loss) on the sale of property, plant & equipment	-	-
Profit / (Loss) on the sale of intangible assets	-	-
<b>Operating Profit</b>	<b>868.37</b>	<b>1,427.96</b>
<b>Adjustment for Working capital changes:</b>		
(Increase) / Decrease in trade and other receivables	(84.17)	16.74
(Increase) / Decrease in inventories	(1,560.40)	(1,614.57)
(Increase) / Decrease in loans	(32.49)	404.87
(Increase) / Decrease in other financial asset	(40.39)	(384.23)
Increase / (Decrease) in trade and other payables	187.81	168.90
Increase / (Decrease) in current liabilities	(394.94)	-
Cash generated from operations	(1,924.58)	(1,408.29)
Interest paid	75.50	28.71
Income taxes paid	-	-
Dividends paid	-	-
<b>Net cash from operating activities (A)</b>	<b>(1,131.71)</b>	<b>(9.05)</b>
<b>Cash flows from investing activities</b>		
Business acquisitions, net of cash acquired	-	-
Purchase of property, plant and equipment	(0.11)	(42.22)
Purchase of intangible assets	-	-
Proceeds from sale of equipment	-	-
Proceeds from sale of intangibles	-	-
Acquisition of investments	(501.60)	(2.65)
Rent received	-	-
Investment income	-	-
<b>Net cash used in investing activities (B)</b>	<b>(501.71)</b>	<b>(44.87)</b>
<b>Cash flows from financing activities</b>		
Proceeds from issue of share capital	1,539.15	-
Proceeds from bank borrowings	100.56	67.41
Proceeds/ (repayment) of debt securities	-	-
<b>Net cash used in financing activities (C)</b>	<b>1,639.71</b>	<b>67.41</b>
<b>Net increase in cash and cash equivalents during the year (A+B+C)</b>	<b>6.29</b>	<b>13.49</b>
Cash and cash equivalents at beginning of year	139.52	126.03
<b>Cash and cash equivalents at end of year</b>	<b>145.81</b>	<b>139.52</b>

UDIN: 24111692BKACIO7062

By Order of the Board  
 FOR INTERGLOBE FINANCE LIMITED



Navin Jain  
 (DIN : 01197626)  
 (Chairman & Managing Director)

CIN - L65999WB1992PLC055265

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**NOTES TO THE FINANCIAL RESULTS**

1. The aforesaid results for the quarter & half year ended September 30 2024 have been reviewed by the Audit Committee and thereafter approved by the Board at their respective meeting held on Thursday, the 14th day of November, 2024
2. The business of the Company falls within a single primary segment viz, 'Financial Services' and hence, the disclosure requirement of Accounting Standard-17 'Segment Reporting' is not applicable.
3. There being no subsidiary of the Company, the above results are prepared on standalone basis.
4. Inter Globe Finance Ltd. is a Non-Banking Financial Company (NBFC) as defined under the Companies (Indian Accounting Standard) (Amendment) Rules 2016 issued by the Ministry of Corporate Affairs vide notification dated 30th March, 2016. Effective April 01, 2019 the Company adopted Ind AS hence, the Financial Results have been prepared in accordance with the Indian Accounting Standards (Ind AS) prescribed under Section 133 of The Companies Act, 2013 read with relevant rules issued thereunder and other recognised accounting practices and policies to the extent applicable. There is a possibility that these financial results for the current and previous periods may require adjustments due to changes in the use of one or more optional exemptions from full retrospective application of certain Ind AS 101 which may arise upon finalisation of the financial statements as at and for the year ending 30 September, 2024 prepared under Ind AS.
5. Previous year / periods figures have been regrouped / reclassified, wherever necessary.
6. The Weighted Average number of outstanding Equity Shares for the Half year & quarter ended 30th September, 2024 amounted to 73.47(for basic EPS) & 81.27(for Diluted EPS)

Place:Kolkata  
Date: 14th November, 2024  
UDIN : 24111692BKAC107062



By order of the Board  
For Inter Globe Finance Limited

  
Navin Jain  
(Chairman & Managing Director)  
(DIN - 01197626)



**JLN US & Co.**

**Chartered Accountants**

302-303, 3<sup>rd</sup> Floor, Reegus Business Center,  
New City Light Road, Opp State Bank of India,  
Bharthana - Vesu, Surat, Gujarat, India – 395007  
Mobile: +91 63523 38485;  
E-mail: [jlnusandco@gmail.com](mailto:jlnusandco@gmail.com)

The Board of Directors  
Inter Globe Finance Limited

**LIMITED REVIEW REPORT FOR THE QUARTER & HALF YEAR ENDED 30<sup>TH</sup> SEPTEMBER,2024**

We have reviewed the accompanying statement of Standalone Unaudited Financial Results of **Inter Globe Finance Limited** (“the Company”) for the quarter & half year ended **30<sup>TH</sup> SEPTEMBER,2024**, being submitted by the Company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended.

This statement is the responsibility of the Company’s Management and has been approved by the Board of Directors/ Committee of Board of Directors has been prepared in accordance with the recognition and measurement principles 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 thereunder and other accounting principles generally accepted in India. Our responsibility is to express a conclusion on these financial statements based on our review.

We conducted our review in accordance with the Standard on Review Engagement (SRE) 2410, engagements to Review Financial Statements issued by the Institute of Chartered Accountants of India. A review of financial information consists of making inquiries, primarily of the Company’s personnel 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 specified under Section 143(10) of The Companies Act, 2013 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.

Based on our review conducted as above, nothing has come to our attention that causes us to believe that the accompanying statement of unaudited financial results prepared in accordance with the recognition and measurement principles laid down in the aforesaid Indian Accounting Standard and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in terms of regulation 33 of the SEBI (Listing obligations and disclosure Requirements) Regulations, 2015, as amended, including the manner in which it is to be disclosed, or that it contains any material misstatement

**For JLN US & Co.,  
Chartered Accountants  
FRN: 101543W**

**CA. Sunil Kumar Kabra  
Partner**

**M. No: 111692**

**Date: 14.11.2024**

**Place: Surat**

**UDIN: 24111692BKACIO7062**

