



Dated: November 11, 2022

Ref: - IGFL/22-23

**To,
The Department of Corporate Services
The BSE Limited
PhirozeJeejeebhoy 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 30th, 2022**

Ref: Scrip Code -0511391& 10019038

Dear Sir/Madam,

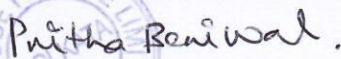
In pursuance of Regulation 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, we enclose herewith the following:

1. Unaudited Standalone Financial Results of the Company for the quarter & half year ended 30th September, 2022 duly approved by the Board at their meeting held today i.e. 11th November, 2022.
2. Limited Review Report by the Statutory Auditors of the Company, M/s. Sahaj & Associates, Chartered Accountants for the quarter & half year ended 30th September, 2022.

The meeting of the Board of Directors of the Company commenced at 3.00 P.M and concluded at 05:00 P.M

Kindly take a record of the same.

Thanking You,
Yours Faithfully,
For Inter Globe Finance Limited


Pritha Beriwal
(Company Secretary)

Encl: As Above

UNAUDITED & AUDITED STATEMENT OF ASSETS & LIABILITIES FOR THE YEAR ENDED 30TH SEPTEMBER, 2022			
Particulars	(Rs. in Lacs)		
	STANDALONE AS AT		
	30-09-22	30-09-21	31-03-22
ASSETS			
1. Financial Assets			
Cash & Cash Equivalents			
Bank balance other than (a) above	2.086	0.812	6.034
Derivative financial instruments	118.266	118.593	119.302
Receivables			
(I) Trade Receivables			
(II) Other Receivables			
Loans	17.588	1.449	6.071
Investments	7,759.897	8,308.623	7835.192
Other Financial Assets	30.677	30.022	30.677
2. Non Financial Asset	443.098	356.606	413.512
Inventories			
Current tax assets (Net)	2,233.164	2,079.073	2070.674
Deferred tax assets (Net)			
Investment Property			
Biological Assets other than bearer plants			
Property, plant and Equipment			
Capital work-in-progress	30.243	40.750	35.096
Intangible Assets under development			
Goodwill			
Other Intangible Assets			
Other Non financial Assets(to be specified)			
Total Assets	10,635.019	10,935.928	10516.558
Equity and liabilities			
1 Equity			
Equity attributable to owners of parent			
Equity Share Capital	682.230	682.230	682.230
Other equity	8,298.368	8,301.875	8026.796
Total equity attributable to owners of parent	8,980.597	8,984.105	8709.026
Non controlling interest			
Total equity	8,980.597	8,984.105	8709.026
2 Liabilities			
2.1 Financial Liabilities			
(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			
(c) Debt Securities	28.712	28.479	8.690
(d) Borrowings (other than Debt Securities)			
(e) Deposits	148.916	271.734	294.430
(f) Subordinated Liabilities			
(g) Other financial liabilities			5.290
2.2 Non Financial Liabilities			
(a) Current tax liabilities (Net)			
(b) Provisions			76.500
(c) Deferred tax liabilities (Net)	1,474	1,644	1421.278
(d) Other non-financial liabilities			
Total liabilities	2.346	7.559	1,346
Total equity and liabilities	10,635.019	10,935.928	10516.561

NOTES TO THE FINANCIAL RESULTS

- The aforesaid results for the quarter and year ended September 30, 2022 have been reviewed by the Audit Committee and thereafter approved by the board at their respective meeting held on Friday, the 11th day of November, 2022
- The aforesaid results have been subjected to Limited Review Report by the Statutory Auditors of the Company.
- 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.
- There being no subsidiary of the Company, the above results are prepared on standalone basis.
- 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 31 March, 2022 prepared under Ind AS.
- Previous year / periods figures have been regrouped / reclassified, wherever necessary.

For and on behalf of Board of Directors
For Inter Globe Finance Ltd.

Navin Jain
(Chairman & Managing Director)

Place: Kolkata
Date: 11th November, 2022

INTER GLOBE FINANCE LIMITED
 Regd Office: Aloka House, 1st floor, 6B, Bentinck Street, Kolkata-700 001
 Website: www.igfl.co.in E-mail: interglobefinance@gmail.com
 CIN: - L65999WB1992PLC055265

STATEMENT OF STANDALONE UNAUDITED FINANCIAL RESULTS FOR THE QUARTER & HALF YEAR ENDED SEPTEMBER 30, 2022

*(in Lakhs)

Particulars	STANDALONE					
	Quarter Ended			6 Months Ended		Year Ended
	30-Sep-22 (Unaudited)	30-Jun-22 (Unaudited)	30-Sep-21 (Unaudited)	30-Sep-22 (Unaudited)	30-Sep-21 (Unaudited)	31-Mar-22 (Audited)
I. Income						
Revenue from operations						
(i) Interest Income	153.58	153.49	144.27	307.07	285.53	612.00
(ii) Dividend Income	10.68	0.75	1.66	11.43	2.23	6.95
(iii) Rental Income						
(iv) Fees and Commission Income						
(v) Net gain on fair value changes						
(vi) Net gain on derogation of financial instruments under amortized cost category						
(vii) Sale of products(including Excise Duty)	313.57	303.94		617.51	570.23	1,481.18
(viii) Sale of services						
(ix) Other revenue from operations						
Total other revenue from operations	-	-	-			-
Total Revenue from operations	477.83	458.18	145.93	936.00	857.99	2,100.13
Other Income	2.18	1.44	1.90	3.62	3.81	5.46
Total Income	480.01	459.62	147.83	939.62	861.80	2,105.59
2 Expenses:						
Cost of material consumed	-	-	-			-
Purchases of Stock in trade	582.97	96.86		680.31	471.92	1,758.72
Changes in inventories of finished goods, stock in trade and work in progress	(364.61)	202.12	(257.63)	(162.49)	(514.18)	(505.78)
Employee benefit expenses	36.55	30.81	29.11	67.36	57.03	119.21
Finance Costs	34.40	34.94	31.61	69.33	65.89	148.22
Depreciation, amortization & impairment	2.34	2.51	3.22	4.85	6.68	12.33
Fees and Commission Expense			0.90		5.31	
Net loss on fair value changes						
Net loss on derecognition of financial instruments under amortised cost category						
Impairment of financial instruments						
Other Expenses						
1 Other Expenses	14.97	20.37	43.06	34.87	54.92	275.05
Total other expenses	14.97	20.37	43.06	34.87	54.92	275.05
Total Expenses	306.63	387.61	(149.73)	694.23	147.57	1,807.75
Total Profit before exceptional and Tax						
3 Exceptional items-Provision for Doubtful Debts.	173.38	72.00	297.56	245.39	714.23	297.84
4 Total Profit before tax	(26.18)		203.51	(26.18)	423.58	370.92
5 Tax expense	199.56	72.00	94.05	271.57	290.65	(73.08)
8 Current Tax	35.00	18.00	75.00	53.00	179.20	76.50
9 Deferred Tax						6.77
10 Total Tax expenses	35.00	54.00	75.00	53.00	179.20	83.27
14 Net Profit/(Loss) for the period from continuing operations	164.56	54.00	19.05	218.57	111.45	(156.35)
15 Profit/(Loss) for the period from discontinued operations before tax						



16	Tax Expense of Discontinued operations						
17	Net Profit/ Loss from discontinued operations after tax						
19	Share of profit (loss) of associates and joint ventures accounted for using equity method						
21	Total profit (loss) for period						
22	Other Comprehensive Income net of taxes	164.56	54.00	19.05	218.57	111.45	(156.35)
23	Total Comprehensive Income for the period						
24	Total profit or loss, attributable to	164.56	54.00	19.05	218.57	111.45	(156.35)
25	Total Comprehensive Income for the period attributable to						
	Comprehensive Income for the period attributable to owners of parent						
	Total profit or loss, attributable to non-controlling interests						
26	Details of equity share capital						
	Paid-up equity share capital	682.23	682.23	682.23	682.23	682.23	682.23
	Face value of equity share capital	10.00	10.00	10.00	10.00	10.00	10.00
28	Reserves excluding Revaluation Reserve						10.00
29	Earnings per Share						
i.	Earnings per equity share for continuing operations						
	Basic earnings per share from continuing operations	2.41	0.79	0.28	3.20	1.63	(2.29)
	Diluted earnings per share from continuing operations	2.41	0.79	0.28	3.20	1.63	(2.29)
ii.	Earnings per Equity Share for discontinued operations						
	Basic earnings per share from continuing operations	-	-	-			-
	Diluted earnings per share from continuing operations	-	-	-			-
ii.	Earnings per Equity Share						
	Basic earnings per share	2.41	0.79	0.28	3.20	1.63	(2.29)
	Diluted earnings per share	-	-	-			-
30	Debt Equity Ratio						
31	Debt service coverage ratio						
32	Interest service coverage ratio						
33	Disclosure of notes on financial results						

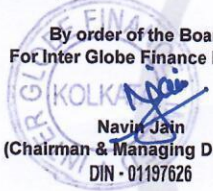
* Except EPS which is determined in Rs. & Paise

NOTES TO THE FINANCIAL RESULTS

- The aforesaid results for the quarter & half year ended September 30, 2022 have been reviewed by the Audit Committee and thereafter approved by the Board at their respective meeting held on Friday, the 11th day of November, 2022
- 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.
- There being no subsidiary of the Company, the above results are prepared on standalone basis.
- Inter Globe Finance Ltd. is a Non-Banking Financial Company (NBFC) as defined under the Companies (Indian Accounting Standard)
- Previous year / periods figures have been regrouped / reclassified, wherever necessary.

Place: Kolkata
Date: 11th November, 2022

By order of the Board
For Inter Globe Finance Limited



Navin Jain
(Chairman & Managing Director)
DIN - 01197626

Cash flow statement, indirect		
Statement of cash flows		
	Half Year ending 30.09.2022	Year ending 31.03.2022
Cash flows from used in operating activities		
Profit before tax	271.57	(73.09)
Adjustments for reconcile profit (loss)		
Adjustments for finance costs		
Adjustments for decrease (increase) in inventories	(162.49)	(505.78)
Adjustments for decrease (increase) in trade receivables, current	(11.52)	(4.37)
Adjustments for decrease (increase) in trade receivables, non-current	-	-
Adjustments for decrease (increase) in other current assets	-	(85.02)
Adjustments for decrease (increase) in other non-current assets		(6.77)
Adjustments for other financial assets, non-current		(0.65)
Adjustments for other financial assets, current	(29.59)	166.09
Adjustments for other bank balances		-
Adjustments for increase (decrease) in trade payables, current	20.02	(28.88)
Adjustments for increase (decrease) in trade payables, non-current		-
Adjustments for increase (decrease) in other current liabilities		(65.90)
Adjustments for increase (decrease) in other non-current liabilities	2.86	(1.09)
Adjustments for depreciation and amortisation expense	4.85	12.33
Adjustments for impairment loss reversal of impairment loss recognised in profit or loss		
Adjustments for provisions, current	53.17	511.97
Adjustments for provisions, non-current	(76.50)	6.77

Adjustments for other financial liabilities, current	(5.29)	0.66
Adjustments for other financial liabilities, non-current	1.00	
Adjustments for unrealised foreign exchange losses gains		
Adjustments for dividend income		
Adjustments for interest income		
Adjustments for share-based payments		
Adjustments for fair value losses (gains)		
Adjustments for undistributed profits of associates		
Other adjustments for which cash effects are investing or financing cash flow		
Other adjustments to reconcile profit (loss)		
Other adjustments for non-cash items		
Share of profit and loss from partnership firm or association of persons or limited liability partnerships		
Total adjustments for reconcile profit (loss)	(203.49)	(0.65)
Net cash flows from (used in) operations	68.08	(71.74)
Dividends received		
Interest paid		
Interest received		
Income taxes paid (refund)		
Other inflows (outflows) of cash		
Net cash flows from (used in) operating activities	68.08	(71.74)
Cash flows from used in investing activities		
Cash flows from losing control of subsidiaries or other businesses		
Cash flows used in obtaining control of subsidiaries or other businesses		
Other cash receipts from sales of equity or debt instruments of other entities		
Other cash payments to acquire equity or debt instruments of other entities		
Other cash receipts from sales of interests in joint ventures		
Other cash payments to acquire interests in joint ventures		

Cash receipts from share of profits of partnership firm or association of persons or limited liability partnerships		
Cash payment for investment in partnership firm or association of persons or limited liability partnerships		
Proceeds from sales of property, plant and equipment		-
Purchase of property, plant and equipment	4.85	
Proceeds from sales of investment property		
Purchase of investment property		
Proceeds from sales of intangible assets		-
Purchase of intangible assets		
Proceeds from sales of intangible assets under development		
Purchase of intangible assets under development		
Proceeds from sales of goodwill		
Purchase of goodwill		
Proceeds from biological assets other than bearer plants		
Purchase of biological assets other than bearer plants		
Proceeds from government grants		
Proceeds from sales of other long-term assets		
Purchase of other long-term assets		
Cash advances and loans made to other parties		
Cash receipts from repayment of advances and loans made to other parties	75.30	
Cash payments for future contracts, forward contracts, option contracts and swap contracts		
Cash receipts from future contracts, forward contracts, option contracts and swap contracts		
Dividends received		
Interest received		
Income taxes paid (refund)		
Other inflows (outflows) of cash		
Net cash flows from (used in) investing activities	70.44	-

Cash flows from used in financing activities		
Proceeds from changes in ownership interests in subsidiaries		
Payments from changes in ownership interests in subsidiaries		
Proceeds from issuing shares		
Proceeds from issuing other equity instruments		
Payments to acquire or redeem entity's shares		
Payments of other equity instruments		
Proceeds from exercise of stock options		
Proceeds from issuing debentures notes bonds etc		
Proceeds from borrowings	(145.51)	156.25
Repayments of borrowings		
Payments of finance lease liabilities		
Payments of lease liabilities		
Dividends paid		
Interest paid		
Income taxes paid (refund)	-	78.50
Other inflows (outflows) of cash		
Net cash flows from (used in) financing activities	(145.51)	77.75
Net increase (decrease) in cash and cash equivalents before effect of exchange rate changes	(6.99)	6.00
Effect of exchange rate changes on cash and cash equivalents		
Effect of exchange rate changes on cash and cash equivalents		
Net increase (decrease) in cash and cash equivalents	(6.99)	6.00
Cash and cash equivalents cash flow statement at beginning of period	125.34	119.33
Cash and cash equivalents cash flow statement at end of period	118.35	125.34



SAHAJ AND ASSOCIATES
Chartered Accountants

215, Lower Ground Basement, Ashoka Tower,
Ring Road, Surat, Gujarat, India- 395002
M. No. +91-90993-74374
Mail: audit@casahaj.com

To,
The Board of Directors
Inter Globe Finance Limited

LIMITED REVIEW REPORT FOR THE QUARTER & HALF YEAR ENDED 30TH SEPTEMBER, 2022

We have reviewed the accompanying statement of Standalone Unaudited Financial Results of **Inter Globe Finance Limited** ("the Company") for the quarter & half year ended **30TH SEPTEMBER, 2022**, being submitted by the Company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended.

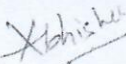
This statement is the responsibility of the Company's Management and has been approved by the Board of Directors/ Committee of Board of Directors has been prepared in accordance with the recognition and measurement principles laid down in the Indian Accounting Standard 34 "Interim Financial Reporting" ("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 SAHAJ AND ASSOCIATES
CHARTERED ACCOUNTANTS
FRN : 0127954W


CA ABHISHEK DARAK
(PARTNER)

M. NO. : 159965

Date: 11.11.2022

Place: Surat

UDIN: 22159965BCVNKE9885

