

S.V.J. ENTERPRISES LIMITED.

Corporate off.: -002/A Wing, Sonam Palace CHS, Old Golden Nest, Phase I, New Golden Nest Road, Bhayander (E), Mumbai 401105, Tel: 022/28121275 Fax: 022/28121275.(M)09869057304.
Factory: 54 P, Industrial Area, Donar, Dist.-Darbhanga, Bihar.
E-mail: svjenterprises@gmail.com

Date: 20th May' 2024

To
Bombay Stock Exchange Limited,
Phiroze Jeejeebhoy Towers,
Dalal Street, Fort,
Mumbai - 400001

Scrip Code: 543799

Subject: Declaration pursuant to under Regulation 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015

Dear Sir/Madam,

Pursuant to Regulation 33 (3) of the SEBI (Listing Obligation and Disclosure Requirements) Regulation, 2015, we hereby state that, the Statutory Auditors of the Company, M/s. PSV Jain & Associates (FRN: 131505W), have issued an Audit Report With unmodified opinion on the Audited Financial Results of the Company for the quarter / half year / year ended March 31, 2024.

Please take this declaration on your record.

Kindly acknowledge receipt of the same.

Thanking you,

Yours faithfully,

For S. V. J. ENTERPRISES LIMITED

SAANVI
CHANORAHAS
KARGUTKAR
KARGUTKAR

Digitally signed by SAANVI
CHANORAHAS
KARGUTKAR
Date: 2024.05.20 19:15:32
+05'30'



Saanvi Chanorahas Kargutkar
Managing Director
Din: 09085295

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M/S. S. V. J. ENTERPRISES LIMITED
STATEMENT OF ASSETS AND LIABILITIES FOR THE YEAR ENDED 31 MARCH 2024

(Rupees in Lakhs)

Particulars	As at 31-03-2024	As at 31-03-2023
	Audited	Audited
Assets		
1. Non current assets		
(a) Property, plant and equipment	180.33	200.82
(b) Capital work in progress	72.31	45.81
(c) Investment Property	-	-
(d) Goodwill	-	-
(e) Other Intangible Assets	-	-
(f) Investments in Subsidiaries and Associate	-	-
(g) Financial Assets		
(i) Investments	202.21	202.21
(ii) Trade receivables	-	-
(iii) Loans	-	-
(iv) Other Financial Assets	-	-
(h) Non Current Tax Assets (Net)	-	-
(i) Other non current assets	-	-
Total Non Current Assets	454.85	448.84
2. Current assets		
(a) Inventories	187.06	137.92
(b) Financial assets		
(i) Investments	-	-
(ii) Trade receivables	341.03	299.16
(iii) Cash and cash equivalents	295.92	401.79
(iv) Other balances with Bank	-	-
(v) Loans & advances	600.53	496.76
(vi) Other financial assets	-	-
(c) Current Tax Asset (Net)	-	-
(d) Other current assets	2.08	1.21
Total Current Assets	1,426.62	1,336.84
Total Assets	1,881.47	1,785.68
Equity and liabilities		
A. Equity		
(a) Equity share capital	557.10	557.10
(b) Other equity	968.02	894.50
Total equity	1,525.12	1,451.60
B. Liabilities		
1. Non current liabilities		
(a) Financial liabilities		
(i) Borrowings	-	-
(ii) Trade payables	-	-
(iii) Other financial liabilities	-	-
(b) Provisions	-	-
(c) Deferred Tax Liabilities (Net)	4.62	4.15
(d) Other non current liabilities	-	-
Total Non Current Liabilities	4.62	4.15
Current liabilities		
(a) Financial liabilities		
(i) Borrowings	230.81	193.52
(ii) Trade payables	70.82	86.24
(iii) Other financial liabilities	-	-
(b) Other current liabilities	24.11	24.21
(c) Provisions	25.99	25.95
(d) Current Tax Liabilities (Net)	-	-
Total Current Liabilities	351.73	329.92
Total Liabilities	356.35	334.08
Total equity and liabilities	1,881.47	1,785.68



For S.V.J. Enterprises Limited

Director/Authorised Signatory
Suresh Jha
DIN: 01189584

Director
Saanvi Kargutkar
DIN: 09085295

Director/Authorised Signatory
Veena Jha
CFO

Director
Satish Dogra
DIN: 09435935

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M/S. S. V. J. ENTERPRISES LIMITED
STATEMENT OF AUDITED FINANCIAL RESULTS FOR THE QUARTER AND YEAR ENDED ON 31 MRACH 2024

(Rupees in Lakhs)

Sr. No	Particulars	Quarter Ended			Year Ended	
		31.03.2024	31.12.2023	31.03.2023	31.03.2024	31.03.2023
		Audited	UnAudited	Audited	Audited	Audited
	Income					
1	Revenue from operations	129.00	125.27	148.82	579.85	563.14
2	Other income	11.95	2.12	6.16	19.91	12.07
3	Total income (1+2)	140.95	127.39	154.98	599.76	575.21
	Expenses					
4	(a) Cost of Material consumed	97.21	91.27	100.58	395.17	383.16
	(b) Changes in Inventories of Finished goods , Work in progress and stock	(38.61)	(19.28)	(18.45)	(44.00)	(70.30)
	(c) Employee benefits expense	4.29	4.57	4.76	20.06	18.12
	(d) Finance costs	0.64	1.16	1.06	4.85	4.03
	(e) Depreciation and amortisation expenses	5.12	5.12	6.47	20.48	24.66
	(f) Other expenses	61.92	13.14	29.37	103.22	115.72
	Total expenses	130.57	95.98	123.77	499.78	475.39
5	Profit/(loss) before exceptional items & tax (3-4)	10.38	31.41	31.21	99.98	99.82
6	Exceptional items	-	-	-	-	-
7	Profit/(loss) before tax (5-6)	10.38	31.41	31.21	99.98	99.82
8	Tax expenses					
	Current tax	2.70	8.17	8.11	25.99	25.95
	Earlier year tax	-	-	-	-	-
	Deferred tax expenses / (credit) (net)	0.47	-	1.38	0.47	4.15
	Total tax expenses	3.17	8.17	9.50	26.46	30.10
9	Net profit/(loss) for the period (7-8)	7.21	23.24	21.71	73.52	69.72
10	Other comprehensive income / (loss)					
A	(a) Items that will not be reclassified to profit or loss	-	-	-	-	-
	(b) Income tax relating to items that will not be reclassified to profit or loss	-	-	-	-	-
B	(a) Items that will be reclassified to profit or loss	-	-	-	-	-
	(b) Income tax relating to items that will be reclassified to profit or loss	-	-	-	-	-
	Total other comprehensive income/(loss) for the period	-	-	-	-	-
11	Total comprehensive income/(loss) for the period (9+10)	7.21	23.24	21.71	73.52	69.72
12	Paid up equity share capital (Face value of Rs. 10/- each)	557.10	557.10	557.10	557.10	557.10
13	Other equity	-	-	-	968.02	894.50
14	Earning Per Share of Rs. 10/- each: Basic (Rs.)	0.13	0.42	0.39	1.32	1.25
15	Earning Per Share of Rs. 10/- each: Diluted (Rs.)	0.13	0.42	0.39	1.32	1.25



For S.V.J. Enterprises Limited M/s S.V.J. Enterprises Limited

(Signature)
Director/Authorised Signatory
Director
Suresh Jha
DIN: 01189584

(Signature)
Director/Authorised Signatory
Director
Saanvi Kargutkar
DIN: 09085295

For S.V.J. Enterprises Limited S.V.J. Enterprises Limited

(Signature)
Director/Authorised Signatory
CFO
Veena Jha

(Signature)
Director/Authorised Signatory
Director
Satish Dogra

S.V.J. ENTERPRISES LIMITED.

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M/S S V J ENTERPRISES LIMITED
STATEMENT OF AUDITED SEGMENT REVENUE, RESULTS, ASSETS AND LIABILITIES FOR THE QUARTER AND YEAR ENDED ON 31 MARCH 2024

(Rupees in Lakhs)

Sr. No	Particulars	Quarter Ended			Year Ended	
		31.03.2024	31.12.2023	31.03.2023	31.03.2024	31.03.2023
		Audited	UnAudited	Audited	Audited	Audited
1	Segment Revenue:-					
	Revenue from operations	129.00	125.27	148.82	579.85	563.14
	Others	11.95	2.12	6.16	19.91	12.07
	Total revenue	140.95	127.39	154.98	599.76	575.21
	Less: Inter segment revenue	-	-	-	-	-
	Revenue from operations	140.95	127.39	154.98	599.76	575.21
2	Segment Result:-					
	Operating activity	11.02	32.57	32.27	104.83	103.85
	Others	-	-	-	-	-
	Total segment result before finance cost, exceptional items and tax expenses	11.02	32.57	32.27	104.83	103.85
	Less: Finance cost	0.64	1.16	1.06	4.85	4.03
	Total segment result before exceptional items and tax	10.38	31.41	31.21	99.98	99.82
	Add: Exceptional Items	-	-	-	-	-
	Total segment result before tax	10.38	31.41	31.21	99.98	99.82
	<u>Tax Expenses:</u>					
	Current tax	2.70	8.17	8.11	25.99	25.95
	Earlier year tax	-	-	-	-	-
	Deferred tax expenses	0.47	-	1.38	0.47	4.15
	Total segment result after tax	7.21	23.24	21.71	73.52	69.72
3	Segment assets					
	Operating activity	1,881.47	1,732.67	1,785.68	1,881.47	1,785.68
	Others	-	-	-	-	-
	Total	1,881.47	1,732.67	1,785.68	1,881.47	1,785.68
4	Segment liabilities					
	Operating activity	356.35	214.76	334.08	356.35	334.08
	Others	-	-	-	-	-
	Total	356.35	214.76	334.08	356.35	334.08



For and on behalf of the Board of Directors of
M/s S.V.J. Enterprises Limited

Director/Authorised Signatory
Director
Suresh Jha
DIN: 01189584

S. Kargutkar
Director/Authorised Signatory
Director
Saanvi Kargutkar
DIN: 09085295

For S.V.J. Enterprises Limited

Veena Jha
CFO
Director/Authorised Signatory

Satish Dogra
Director/Authorised Signatory
Director
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DIN: 09435935

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STATEMENT OF CASH FLOW FOR THE YEAR ENDED 31 MARCH 2024

(Rupees in Lakhs)

Particulars	For Year ended 31-	For Year ended 31-
	3-2024	3-2023
	Audited	Audited
A. Cash flows from operating activities		
Profit before tax	99.98	99.82
<u>Adjustments for:</u>		
Depreciation and amortisation expense	20.48	24.66
Gain/Loss on sale pf Property, Plant and Equipment	-	-
Bad debts/ advances written off	-	-
Interest income on fixed deposits with banks	(19.91)	(12.07)
Finance costs	4.85	4.03
Operating profit before working capital changes	105.40	116.44
<u>Working capital adjustments :</u>		
Increase/(Decrease) in other current liabilities	(0.10)	(67.27)
Increase/(Decrease) in trade and other payables	(15.42)	66.91
(Increase)/Decrease in loans and advances	(103.77)	(405.75)
(Increase)/Decrease in other current assets	(0.87)	(1.21)
(Increase)/Decrease in inventories	(49.14)	(94.54)
(Increase)/Decrease in trade and other receivables	(41.87)	(213.55)
Cash generated from operating activities	(105.77)	(598.97)
Taxes paid (net of refunds)	(25.95)	(26.63)
Net cash flows from operating activities	(131.72)	(625.60)
B. Cash flows from investing activities		
Payment for acquisition of property, plant and equipment/intangible assets (including capital work in progress)	(26.50)	(107.41)
Proceeds from sale of property, plant and equipment	-	-
Sale / (Purchase) of investment- Net	-	(100.00)
Net cash used in investing activities	(26.50)	(207.41)
C. Cash flows from financing activities		
Proceeds from issue of share capital	-	1,076.76
Repayment of borrowings	-	(57.00)
Interest received	19.91	12.07
Proceeds of loan from corporate bodies	-	15.55
Short term loans and advances	37.29	-
Finance charges paid	(4.85)	(4.03)
Net cash used in financing activities	52.35	1,043.35
Net (decrease)/ increase in cash and cash equivalents (A+B+C)	(105.87)	210.34
Cash and cash equivalents at the beginning of the year	401.79	191.45
Cash and cash equivalents at the end of the period	295.92	401.79



For and on behalf of the Board of Directors of

M/s S.V.J. Enterprises Limited

S.V.J. Enterprises Limited

Director/Authorised Signatory

Director

Suresh Jha
DIN: 01189584

Director/Authorised Signatory

Director

Saanvi Kargutkar
DIN: 09085295

For S.V.J. Enterprises Limited

Director/Authorised Signatory

CFO

Veena Jha

For S.V.J. Enterprises Limited

Director/Authorised Signatory

Director

Satish Dogra
DIN: 09435935

S.V.J. ENTERPRISES LIMITED.

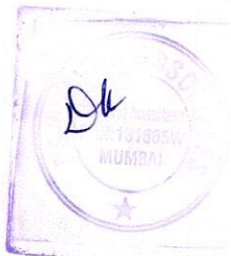
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Notes:-

- 1) The above audited financial statements have been prepared in accordance with the recognition and measurement principles of the Companies Indian Accounting Standards (Ind AS), as prescribed under Section 133 of the Companies Act, 2013 read with Companies (Indian Accounting Standard) Rules, 2015 as amended and other accounting practices and policies to the extent applicable.
- 2) These Audited Financial the Company for the quarter and year ended 31st March, 2024 have been reviewed by Audit Committee and then approved by the Board of Directors at their respective meetings held on 20th May, 2024. The Statutory Auditors have expressed an unmodified audit opinion on thses financial results.
- 3) Other income includes intrest income from Bank.
- 4) The figures for the quarters ended 31st March, 2024 and 31st March, 2023 are the balancing figures between audited figures in respect of full financial year and year to date figures upto the third quarter of the relevant financial years which were subjected to limited review.
- 5) Figures of the previous periods have been regrouped /reclassified wherever considered necessary to conform to the current period's classification.



For and on behalf of the Board of Directors of
M/s S V J Enterprises Limited

For S.V.J. Enterprises Limited

Director/Authorised Signatory
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DIN: 01189584

Director/Authorised Signatory
Saanvi Kargutkar
DIN: 09085295

For S.V.J. Enterprises Limited

CFO
Veena Jha

Director/Authorised Signatory
Satish Dogra
DIN: 9435935

PSV Jain & Associates

Chartered Accountants

Office No. 105, Shree Yashwant Shopping Centre,
Kasturba Road No 7, Borivali (East) Mumbai -400 066.

Email : pramodji.82@gmail.com

Contact : 8976358144

Independent Auditor's Report on the Quarterly and Year to Date Audited Financial Results of the Company Pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended

To,
The Board of Directors of
S V J Enterprises Limited

Report on the Audit of the Financial Results

Opinion

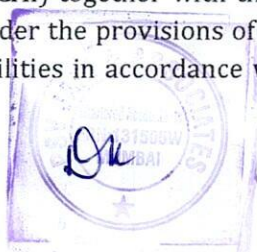
We have audited the accompanying statement of quarterly and year to date financial results of **S.V.J Enterprises Limited** ("the Company") for the quarter and year ended 31 March,2024 ("Statement"), attached herewith, being submitted by the Company pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 as amended (the "listing Regulations").

In our opinion and to the best of our information and according to the explanations given to us, the aforesaid financial results:

- i. are presented in accordance with the requirements of the Listing Regulations in this regard; and
- ii. give a true and fair view in conformity with the recognition and measurement principles laid down in the applicable Indian accounting standards, and other accounting principles generally accepted in India, of the net profit and other comprehensive income, and other financial information for the quarter ended 31st March, 2024 and year ended 31st March 2024 respectively.

Basis for Opinion

We conducted our audit in accordance with the Standards on Auditing (SAs) specified under Section 143(10) of the Companies Act, 2013 ("the Act"). Our responsibilities under those Standards are further described in the "Auditors' Responsibilities for the Audit of the Financial Results" section of our report. We are independent of the Company in accordance with the *Code of Ethics* issued by the Institute of Chartered Accountants of India (ICAI) together with the ethical requirements that are relevant to our audit of the financial statements under the provisions of the Act and the Rules thereunder, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the Code of Ethics. We believe



that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion on the financial results.

Management's Responsibilities for the Financial Results

The Statement has been prepared on the basis of the annual financial statements for the year ended 31st March, 2024. The Company's Management and Board of Directors are responsible for the preparation and presentation of these Statements that give a true and fair view of the net profit and other comprehensive income and other financial information in accordance with the recognition and measurement principles laid down in Indian Accounting Standards 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 judgments and estimates that are reasonable and prudent; and 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 financial statement that give a true and fair view and are free from material misstatement, whether due to fraud or error.

In preparing the financial result, the Management and 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 Board of Directors either intends to liquidate the Company or to cease operations, or has no realistic alternative but to do so.

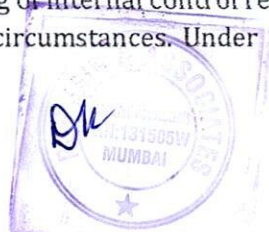
The Management and the Board of Directors are also responsible for overseeing the Company's financial reporting process.

Auditors' Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the Statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditors' 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 Statements.

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 Statements, 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 Act, we are also responsible for



expressing our opinion on whether the company has adequate internal financial controls with reference to financial statements 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 Board of Directors.
- Conclude on the appropriateness of the Management's and Board of Directors 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 auditors' report to the related disclosures in the 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 auditors' 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 Statement, including the disclosures, and whether the Statements represent the underlying transactions and events in a manner that achieves fair presentation.

Materiality is the magnitude of misstatements in the Financial Results that, individually or in aggregate, makes it probable that the economic decisions of a reasonably knowledgeable user of the Financial Results may be influenced. We consider quantitative materiality and qualitative factors in (i) planning the scope of our audit work and in evaluating the results of our work; and (ii) to evaluate the effect of any identified misstatements in the Financial Results.

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.

Opinion

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

For PSV Jain & Associates
Chartered Accountants
FRN: 131505W



Partner
Membership No: 137264
Place: Mumbai
Date: 20.05.2024
UDIN: 24137264BKCDCT6350