



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: 01-06-2026

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 Monday, 01st June, 2026

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 Monday, 01st June, 2026 inter alia, has considered and approved the following:

1. Audited Standalone and consolidated Financial Results for the quarter & financial year ended March 31, 2026 along with the Independent's Auditor Report thereon.
2. Declaration pursuant to Regulation 33(3)(d) of the Listing Regulations confirming that the Statutory Auditors of the Company have issued Audit Reports with unmodified opinion on the Audited Standalone and Consolidated Financial Results for the financial year ended March 31, 2026

The meeting of Board of Directors commenced at 06.00 P.M. and concluded at 08.00 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

SVA INDIA LIMITED						
CIN: L51909MH1981PLC281775						
Registered Office : 162-C. Mittal Tower, 16th floor, Nariman Point, Mumbai - 400021.						
(₹ in Lakhs)						
STANDALONE STATEMENT OF AUDITED FINANCIAL RESULTS FOR THE YEAR ENDED 31ST MARCH, 2026						
Sr. No.	Particulars	Quarter ended on			Year ended on	
		31.03.2026 (Audited)	31.12.2025 (Unaudited)	31.03.2025 (Audited)	31.03.2026 (Audited)	31.03.2025 (Audited)
1	Revenue from Operations					
(a)	Other Operating Income	12.56	13.08	18.50	52.49	76.16
(b)	Other Income	0.05	1.45	(35.17)	1.50	147.55
	Total Income (a+b)	12.61	14.53	(16.67)	53.99	223.72
2	Expenditure					
(a)	Cost of Material Consumed	-	-	-	-	-
(b)	Purchase of Stock in Trade	22.24	0.33	(4.05)	32.49	24.37
(c)	Changes in Inventories of Finished goods, Work in progress & Stock in Trade	-	-	11.47	(1.40)	(0.35)
(d)	Employees benefits expenses	(1.20)	1.03	2.66	13.08	23.80
(e)	Finance Costs	42.74	11.68	4.81	76.63	22.14
(f)	Depreciation, Amortization & Depletion Expenses	0.12	0.15	0.12	0.50	0.50
(g)	Legal & Professional Fees	11.96	12.64	21.09	44.51	39.91
(h)	Other Expenses	19.20	95.79	11.78	152.27	28.74
	Total Expenditure (a to g)	95.06	121.62	47.88	318.08	139.10
3	Profit / (Loss) before exceptional items and tax(1-2)	(82.45)	(107.09)	(64.56)	(264.09)	84.61
4	Exceptional items	-	-	-	-	-
5	Profit / (Loss) after exceptional items and tax (3-4)	(82.45)	(107.09)	(64.56)	(264.09)	84.61
6	Tax Expense:	28.73	1.05	22.69	28.73	(21.92)
(a)	Current Tax	-	-	21.92	-	(21.15)
(b)	Deferred Tax	27.15	1.05	0.77	28.73	(0.77)
7	Profit / (Loss) for the period (5-6)	(111.18)	(108.14)	(87.25)	(235.36)	62.69
8	Profit/(Loss) from discontinued operations	-	-	-	-	-
9	Tax expenses of discontinuing operations	(111.18)	(108.14)	(87.25)	(235.36)	62.69
10	Net profit (loss) from discontinued operation after tax (8-9)	-	-	-	-	-
11	Profit/ (Loss) for the period (7+10)	(111.18)	(108.14)	(87.25)	(235.36)	62.69
8	Other Comprehensive Income	-	-	-	-	-
(a)	(i) Items that will not be reclassified to profit or loss	0.46	-	-	0.46	-
	(ii) Income tax relating to items that will not be reclassified to profit or loss	(0.12)	-	-	(0.12)	-
(b)	(i) Items that will be reclassified to profit or loss	(241.62)	-	-	(241.62)	-
	(ii) Income tax relating to items that will be reclassified to profit or loss	-	-	-	-	-
	Total other comprehensive income net of taxes	(241.28)	-	-	(241.28)	-
9	Total Comprehensive Income for the period/year (7+8) Comprising Profit (Loss) and Other comprehensive Income for the period	(352.46)	(108.14)	(87.25)	(476.64)	62.69
10	Paid up Equity Share Capital (face value Rs.10 each, fully paid)	330.26	330.26	330.26	330.26	330.26
11	Other Equity				141.54	618.86
A2	Earning per equity share of Rs.2/- each					
	(1) Basic	(3.37)	(3.27)	(2.64)	(7.13)	1.90
	(2) Diluted	(3.37)	(3.27)	(2.64)	(7.13)	1.90

See accompanying note to the financial results:

Notes :

- The Audited standalone financial results were reviewed by the Audit Committee and approved by the Board of Directors at their respective meetings held on June 01, 2026. These audited standalone financial results have been prepared in accordance with the Indian Accounting Standards ("Ind-AS") as specified under Section 133 of the Companies Act, 2013 read with rule 3 of the Companies (Indian Accounting Standards) Rules, 2015 (as amended from time to time) and the provisions of the Companies Act, 2013.
- The above audited standalone financial results for the quarter & year ended March 31, 2026 are audited by the Statutory Auditors of the Company, under regulation 33 of Securities & exchange Board of India (Listing obligation and disclosure requirements) regulation, 2015, as amended. An unmodified review report was issued by them thereon.
- The company operates mainly one segment, accordingly there are no separate reportable segment as per Ind AS-108- Operating Segment.
- On November 21, 2025, the Government of India notified provisions of the Code on Wages, 2019, the Industrial Relations Code, 2020, the Code on Social Security, 2020, and the Occupational Safety, Health and Working Conditions Code, 2020 (Labour Codes), which consolidate twenty-nine existing labour laws into a unified framework governing employee benefits during employment and post-employment. The Labour Codes, amongst other things, introduced changes including a uniform definition of wages and enhanced benefits relating to leave. The Company has assessed the financial implications of these changes. However, there is no impact arising out of past service cost due to change in the labour codes.
- Figures for the quarter ended March 31, 2026 and March 31, 2025 are the balancing figures between the audited figures in respect of the full financial year and unaudited published figures for the nine-month period ended December 31, 2025 & December 31, 2024 respectively. Also, the figures for these nine-month period had only been reviewed and not subjected to audit.
- Previous period figures have been regrouped /reclassified, wherever necessary to conform to current period classification

**For and On behalf of Board
For SVA INDIA LIMITED.**

Abhinav
Vinod Gupta

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Abhinav Vinod Gupta
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Abhinav Gupta

Whole-time Director
DIN: 02313375

Place: Mumbai
Date: June 01, 2026

Statement of Assets and Liabilities (Standalone- Ind AS compliant)		
Particulars	As at March 31,	As at March 31,
	2026	2025
	(Audited)	(Audited)
ASSETS		
Non-Current Assets		
Property, Plant and Equipment	8.94	9.45
b) Financial assets		
i) Other financial assets	1.95	1.95
ii) Investments	2,396.30	2,582.08
c) Deferred Tax Assets (Net)	42.31	13.47
d) Other Non Current Assets		15.36
Total Non Current assets	2,449.50	2,622.31
	-	
Current assets		
a) Inventories	9.05	7.65
b) Financial Assets		
i) Investments	7.99	12.42
ii) Trade Receivables	4.63	85.29
iii) Cash and Cash Equivalents	3.30	0.92
iv) Other financial assets		1.27
c) Other current assets	33.27	2.26
Total	58.24	109.81
TOTAL ASSETS	2,507.74	2,732.12
EQUITY AND LIABILITIES		
I] EQUITY		
a) Equity Share Capital	330.26	330.26
b) Other Equity	141.54	618.86
TOTAL EQUITY (a+ b)	471.80	949.12
II] LIABILITIES		
a) Non- Current Liabilities		
i) Financial Liabltiy		
A) Borrowings	1,502.58	1,369.21
ii) Provision	0.02	-
b) Current Liabilities		
i) Financial Liabltiy		
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	377.27	350.16
B) Borrowings		
ii) Other financial liabilities	136.27	58.35
iv) Other current liabilities	13.09	1.87
v) Current Tax Liabilities	6.70	3.42
TOTAL LIABILITIES (a + b)	2,035.93	1,783.01
Total Equity and Liabilities	2,507.74	2,732.12

**For and On behalf of Board
For SVA INDIA LIMITED.**

**Abhinav
Vinod Gupta** Digitally signed by
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Abhinav Gupta
Whole-time Director
DIN: 02313375

Place: Mumbai
Date: June 01, 2026

STANDALONE CASH FLOW STATEMENT FOR THE YEAR ENDED 31ST MARCH, 2026

Particulars	31-03-2026 Amount (Rs.)	31-03-2025 Amount (Rs.)
Cash Flow From Operating Activities		
Profit before Excpetional items and Taxes	-264.09	84.61
<u>Adjustment For</u>		
Depreciation	0.50	0.50
Finance Cost	76.63	22.14
Dividend Income	-0.07	-0.04
Bad Debts	24.11	-
Unrealized foreign Exchange Loss	106.12	-
Sundry Balances written back	-0.02	-
Miscellaneous Income	-1.41	-
Operating Profit Before Working Capital Changes	-58.23	107.21
Adjustment for:		
(Increase)/Decrease in Inventories	-1.40	-0.35
(Increase)/Decrease in Trade Receivables	56.55	-3.35
(Increase)/Decrease in Other Current & Financial Assets	-29.74	-1.27
Increase/(Decrease) in Provisions	-0.44	-
Increase/(Decrease) in Other Current Liabilities	10.77	-
Increase/(Decrease) in Trade Payables	27.13	300.68
Cash Generation From Operations	4.65	402.92
Income Tax Deducted / Paid during the Year	3.28	-2.77
CASH FLOW FROM OPERATING ACTIVITIES (A)	7.93	400.15
<u>Cash Flow From Investing Activities</u>		
(Purchase) / Sale of Property, Plant & Equipment	-	-
(Purchase) / Sale of Investment	-50.00	0.86
Loan repayment received	15.36	-
Dividend Received	0.07	0.04
Net cash from /(in used) in investing activities(B)	-34.57	0.89
Cash Flow From Financial Activites		
Proceeds From Borrowings (Net)	34.41	-381.90
Interst Paid	-5.39	-22.14
Net cash flow from financing activities (C)	29.01	-404.04
Net Changes In Cash and Cash Equivalentts (A+B+C)	2.38	(6.73)
Cash and Cash equivalentts Opening	0.92	3.91
Cash and cash equivalentts Closing	3.30	(2.82)
<u>Components of Cash and Cash equivalent</u>		
Cash on Hand	0.33	0.03
With Banks-		
On current account	2.97	0.89
On deposit account		-
Total Cash and Cash Equivalent	3.30	0.92

**For and On behalf of Board
For SVA INDIA LIMITED.**

Abhinav
Vinod Gupta

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Abhinav Vinod Gupta
Date: 2026.06.01
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Abhinav Gupta
Whole-time Director
DIN: 02313375

Place: Mumbai
Date: June 01, 2026

JAYESH DADIA & ASSOCIATES LLP

CHARTERED ACCOUNTANTS

422, Arun Chambers, Tardeo, Mumbai - 400034. Tel.: +91-22-66602417 / 66601056 Fax : +91-22-66602418
E-mail: info@jdaca.com Website : www.jdaca.com

Independent Auditor's Report on Audit of Standalone Annual Financial Results

To
The Board of Directors of
SVA India Limited

Report on the Audit of the Standalone Financial Results

Opinion

We have audited the accompanying standalone annual financial results of **SVA India Limited** ('the Company') for the year ended March 31, 2026 (the "Statement") attached herewith, being submitted by the Company pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligations & 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, these annual financial results:

- (i) are presented in accordance with the requirements of Regulation 33 of the Listing Regulations in this regard; and
- (ii) give a true and fair view in conformity with the recognition & measurement principles laid down in the applicable accounting standards prescribed under Section 133 of the Companies Act, 2013 (the "Act") and other accounting principles generally accepted in India, of the net loss and other comprehensive income and other financial information for the year ended March 31, 2026.

Basis of 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 Auditor's Responsibilities for the Audit of the Standalone 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 ethical requirements that are relevant to our audit of the standalone 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 opinion.



Management's Responsibilities for the Standalone Financial Results

These standalone annual financial results have been prepared on the basis of the standalone financial statements.

The Company's Board of Directors are responsible for the preparation of these standalone financial results that give a true and fair view of the net loss and other comprehensive income and other financial information in accordance with the 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 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 standalone financial results that give a true and fair view and are free from material misstatement, whether due to fraud or error.

In preparing the standalone financial results, 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.

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

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 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 Act, we are also responsible for expressing our opinion through a separate report on the complete set of financial statements 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 in the standalone annual financial results made by the Management and Board of Directors;
- Conclude on the appropriateness of the 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 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; and
- 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.

Materiality is the magnitude of misstatements in the Standalone Financial Results that, individually or in aggregate, makes it probable that the economic decisions of a reasonably knowledgeable user of the Standalone 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 Standalone Financial Result.

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.

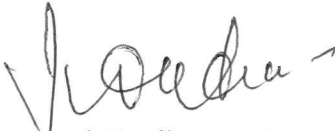
We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards.



Other Matters

1. The standalone annual financial results include the results for the quarter ended March 31, 2026 & the corresponding quarter ended 31st March, 2025, being the balancing figure between audited figures in respect of the full financial year and the published unaudited figures up to the third quarter of the current & previous financial year respectively which were subject to limited review by us.
2. The standalone financial results of the Company for the quarter and year ended March 31, 2025, were audited by the predecessor auditor firm, whose report dated May 30, 2025 expressed a qualified opinion thereon. We have not audited the corresponding figures which have been presented solely based on the information compiled & presented therein. Our opinion on these standalone financial results is not modified in respect of this matter.

For Jayesh Dadia & Associates LLP
Chartered Accountants
Firm Registration No. 121142W / W100122


Jayesh Dadia
Partner
Membership No. 033973



Place: Mumbai
Dated: June 1, 2026
UDIN: 26033973TNIRPX6199

SVA INDIA LIMITED

CIN: L51909MH1981PLC281775

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

(₹ in Lakhs)

CONSOLIDATED STATEMENT OF AUDITED FINANCIAL RESULTS FOR THE YEAR ENDED 31ST MARCH, 2026

Sr. No.	Particulars	Quarter ended on			Year ended on	
		31.03.2026 (Audited)	31.12.2025 (Unaudited)	31.03.2025 (Audited)	31.03.2026 (Audited)	31.03.2025 (Audited)
1	Revenue from Operations					
(a)	Other Operating Income	70.63	13.08	18.50	110.56	76.16
(b)	Other Income	0.13	1.45	(35.17)	1.58	147.55
	Total Income (a+b)	70.77	14.53	(16.67)	112.15	223.72
2	Expenditure					
(a)	Cost of Material Consumed	-	-	-	-	-
(b)	Purchase of Stock in Trade	87.33	0.33	(4.05)	97.58	24.37
(c)	Changes in Inventories of Finished goods, Work in progress & Stock in Trade	-	-	11.47	(1.40)	(0.35)
(d)	Employees benefits expenses	(1.20)	1.03	2.66	13.08	23.80
(e)	Finance Costs	42.97	11.68	4.81	76.86	22.14
(f)	Depreciation, Amortization & Depletion Expenses	0.13	0.15	0.12	0.50	0.50
(g)	Legal & Professional Fees	12.46	12.64	21.09	45.01	39.91
(h)	Other Expenses	22.39	95.79	11.78	155.46	28.74
	Total Expenditure (a to g)	164.07	121.62	47.88	387.09	139.10
3	Profit / (Loss) before exceptional items and tax(1-2)	(93.30)	(107.09)	(64.56)	(274.95)	84.61
4	Exceptional items	-	-	-	-	-
5	Profit / (Loss) after exceptional items and tax (3-4)	(93.30)	(107.09)	(64.56)	(274.95)	84.61
6	Tax Expense:	27.15	1.05	22.69	28.73	21.92
(a)	Current Tax	-	-	21.92	-	21.15
(b)	Deferred Tax	27.15	1.05	0.77	28.73	0.77
7	Profit / (Loss) for the period (5-6)	(120.45)	(108.14)	(87.25)	(246.22)	62.69
8	Profit/(Loss) from discontinued operations	-	-	-	-	-
9	Tax expenses of discontinuing operations	(120.45)	(108.14)	(87.25)	(246.22)	62.69
10	Net profit (loss) from discontinued operation after tax (8-9)	-	-	-	-	-
11	Profit/ (Loss) for the period (7+10)	(120.45)	(108.14)	(87.25)	(246.22)	62.69
12	Share of Profit / (Loss) of Associates and Joint Ventures	404.44	(63.98)	-	408.33	96.65
		283.99	(172.12)	-87.25	162.11	159.34
8	Other Comprehensive Income	-	-	-	-	-
(a)	(i) Items that will not be reclassified to profit or loss	0.46	-	-	0.46	-
	(ii) Income tax relating to items that will not be reclassified to profit or loss	(0.12)	-	-	(0.12)	-
(b)	(i) Items that will be reclassified to profit or loss	(241.62)	-	-	(241.62)	-
	(ii) Income tax relating to items that will be reclassified to profit or loss	-	-	-	-	-
	Total other comprehensive income net of taxes	(241.28)	-	-	(241.28)	-
9	Total Comprehensive Income for the period/year (7+8) Comprising Profit (Loss) and Other comprehensive Income for the period	(361.73)	(108.14)	(87.25)	(79.17)	62.69
10	Paid up Equity Share Capital (face value Rs.10 each, fully paid)	330.26	330.26	330.26	330.26	330.26
11	Other Equity				368.98	618.86
A2	Earning per equity share of Rs.2/- each					
(1)	Basic	8.60	(5.21)	(2.64)	4.91	1.90
(2)	Diluted	8.60	(5.21)	(2.64)	4.91	1.90

See accompanying note to the financial results:

Notes :

- The Audited Consolidated financial results were reviewed by the Audit Committee and approved by the Board of Directors at their respective meetings held on June 01, 2026. These audited Consolidated financial results have been prepared in accordance with the Indian Accounting Standards ("Ind-AS") as specified under Section 133 of the Companies Act, 2013 read with rule 3 of the Companies (Indian Accounting Standards) Rules, 2015 (as amended from time to time) and the provisions of the Companies Act, 2013.
- The above audited Consolidated financial results for the quarter & year ended March 31, 2026 are audited by the Statutory Auditors of the Company, under regulation 33 of Securities & exchange Board of India (Listing obligation and disclosure requirements) regulation, 2015, as amended. An unmodified review report was issued by them thereon.
- The above results comprise the results of SVA India Limited (Parent Company) and Aussee Oats India Private Limited (Subsidiary) and Aussee Oats Miing Private Limited, Srilanka (Associate Company)
- The company operates mainly one segment, accordingly there are no separate reportable segment as per Ind AS-108- Operating Segment.
- On November 21, 2025, the Government of India notified provisions of the Code on Wages, 2019, the Industrial Relations Code, 2020, the Code on Social Security, 2020, and the Occupational Safety, Health and Working Conditions Code, 2020 (Labour Codes), which consolidate twenty-nine existing labour laws into a unified framework governing employee benefits during employment and post-employment. The Labour Codes, amongst other things, introduced changes including a uniform definition of wages and enhanced benefits relating to leave. The Group has assessed the financial implications of these changes. However, there is no impact arising out of past service cost due to change in the labour codes.
- Figures for the quarter ended March 31, 2026 and March 31, 2025 are the balancing figures between the audited figures in respect of the full financial year and unaudited published figures for the nine-month period ended December 31, 2025 & December 31, 2024 respectively. Also, the figures for these nine-month period had only been reviewed and not subjected to audit.
- Previous period figures have been regrouped /reclassified, wherever necessary to conform to current period classification

For and On behalf of Board
For SVA INDIA LIMITED.

Abhinav
Vinod Gupta
Abhinav Gupta
Whole-time Director
DIN: 02313375

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Abhinav Vinod Gupta
Date: 2026.06.01
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Place: Mumbai
Date: June 01, 2026

Statement of Assets and Liabilities (Consolidated- Ind AS compliant)		
Particulars	As at March 31,	As at March 31,
	2026	2025
	(Audited)	(Audited)
ASSETS		
Non-Current Assets		
Goodwill on Consolidation	440.13	
Property, Plant and Equipment	8.94	9.45
b) Financial assets		
i) Other financial assets	2.99	1.95
ii) Investments	2,704.63	2,582.08
c) Deferred Tax Assets (Net)	43.82	13.47
d) Other Non Current Assets	-	15.36
Total Non Current assets	3,200.51	2,622.31
Current assets		
a) Inventories	9.05	7.65
b) Financial Assets		
i) Investments	8.00	12.42
ii) Trade Receivables	22.44	85.29
iii) Cash and Cash Equivalents	51.53	0.92
iv) Other financial assets	-	1.27
c) Other current assets	211.88	2.26
Total	302.89	109.81
TOTAL ASSETS	3,503.40	2,732.12
EQUITY AND LIABILITIES		
I] EQUITY		
a) Equity Share Capital	330.26	330.26
b) Other Equity	368.98	618.86
TOTAL EQUITY (a+ b)	699.24	949.12
II] LIABILITIES		
a) Non- Current Liabilities		
i) Financial Liablitiy		
A) Borrowings	1,507.58	1,369.21
ii) Provision	0.02	-
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	1,137.70	350.16
B) Borrowings		
ii) Other financial liabilities	136.27	58.35
iv) Other current liabilities	13.09	1.87
v) Current Tax Liabilities	9.50	3.42
TOTAL LIABILITIES (a + b)	2,804.16	1,783.01
Total Equity and Liabilities	3,503.40	2,732.13

**For and On behalf of Board
For SVA INDIA LIMITED.**

Abhinav
Vinod Gupta

Digitally signed by
Abhinav Vinod Gupta
Date: 2026.06.01
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Abhinav Gupta

Whole-time Director

DIN: 02313375

Place: Mumbai

Date: June 01, 2026

CONSOLIDATED CASH FLOW STATEMENT FOR THE YEAR ENDED 31ST MARCH, 2026

Particulars	31-03-2026 Amount (Rs.)	31-03-2025 Amount (Rs.)
Cash Flow From Operating Activities		
Profit before Exceptional items and Taxes	-274.95	84.61
Adjustment For		
Depreciation	0.50	0.50
Finance Cost	76.86	22.14
Dividend Income	-0.07	-0.04
Bad Debts	24.11	-
Unrealized foreign Exchange Loss	106.12	-
Sundry Balances written back	-0.02	-
Miscellaneous Income	-1.41	-
Operating Profit Before Working Capital Changes	-68.86	107.21
Adjustment for:		
(Increase)/Decrease in Inventories	-1.40	-0.35
(Increase)/Decrease in Trade Receivables	96.61	-3.35
(Increase)/Decrease in Other Current & Financial Assets	-79.12	-1.27
Increase/(Decrease) in Provisions	-0.44	-
Increase/(Decrease) in Other Current Liabilities	10.77	35.08
Increase/(Decrease) in Trade Payables	42.74	265.61
Cash Generation From Operations	0.31	402.92
Income Tax Deducted / Paid during the Year	6.08	-2.77
Cash Flow From Operating Activities (A)	6.39	400.15
Cash Flow From Investing Activities		
Sales of Fixed Assets	-	-
Purchase/ Sale of Investment	-	0.86
Loan repayment received	15.36	-
Dividend Received	0.07	0.04
Cash Flow In Investing Activities (B)	15.43	0.89
Cash Flow From Financial Activities		
Proceeds From Borrowings (Net)	34.41	-381.90
Interest Paid	-5.62	-22.14
Net cash flow from financing activities (C)	28.78	-404.04
Net Changes In Cash and Cash Equivalents (A+B+C)	50.61	-2.99
Cash and Cash equivalents Opening	0.92	3.91
Cash and cash equivalents Closing	51.53	0.92
Components of Cash and Cash equivalent		
Cash on Hand	0.33	0.03
With Banks-		
On current account	51.20	0.89
On deposit account		-
Total Cash and Cash Equivalent	51.53	0.92

**For and On behalf of Board
For SVA INDIA LIMITED.**

Abhinav
Vinod Gupta

Digitally signed by
Abhinav Vinod Gupta
Date: 2026.06.01
21:02:37 +05'30'

Abhinav Gupta
Whole-time Director
DIN: 02313375

Place: Mumbai
Date: June 01, 2026

JAYESH DADIA & ASSOCIATES LLP

CHARTERED ACCOUNTANTS

422, Arun Chambers, Tardeo, Mumbai - 400034. Tel.: +91-22-66602417 / 66601056 Fax : +91-22-66602418
E-mail: info@jdaca.com Website : www.jdaca.com

Independent Auditor's Report on Audit of Consolidated Annual Financial Results

To
The Board of Directors of
SVA India Limited

Report on the Audit of the Consolidated Financial Results

Opinion

We have audited the accompanying consolidated annual financial results of **SVA India Limited** ('the Company' or 'the Holding Company') and its subsidiary & associate company (the Holding Company and its subsidiary & associate companies together referred to as the 'Group') for the year ended March 31, 2026 (the "Statement") attached herewith, being submitted by the Holding Company pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligations & 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, and based on the consideration of reports of other auditors on separate audited financial statements / results / information of the subsidiary, the aforesaid annual consolidated financial results:

- (i) include the annual financial results of one subsidiary & associate company, namely:
 - a. Aussee Oats Milling Private Limited, Srilanka - Associate Company
 - b. Aussee Oats India Private Limited, India - Subsidiary Company
- (ii) are presented in accordance with the requirements of Regulation 33 of the Listing Regulations in this regard; and
- (iii) give a true and fair view in conformity with the recognition & measurement principles laid down in Indian Accounting Standards ('Ind As') and other accounting principles generally accepted in India, of the consolidated net profit and other comprehensive income and other financial information of the Group for the year ended March 31, 2026.

Basis of 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 Auditor's Responsibilities for the Audit of the consolidated Financial Results section of our report. We are independent of the Group in accordance with the Code of Ethics issued by the Institute of Chartered Accountants of India together with ethical requirements that are relevant to our audit of the consolidated 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 opinion.

Management's Responsibilities for the Consolidated Financial Results

These consolidated annual financial results have been prepared on the basis of the consolidated annual financial statements.

The Holding Company's Board of Directors are responsible for the preparation and presentation of these consolidated financial results that give a true and fair view of the net profit and other comprehensive income and other financial information of the Group in accordance with the Indian Accounting Standards prescribed under Section 133 of the Act read with the relevant rules issued thereunder and other accounting principles generally accepted in India and in compliance with Regulation 33 of the Listing Regulations. The respective Board of Directors of the companies included in the Group are responsible for maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding the assets of the Group 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 consolidated 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 consolidated financial results by the Directors of the Company, as aforesaid.

In preparing the consolidated financial results, respective Board of Directors of the Companies included in the Group are responsible for assessing the ability of the Group 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 Group or to cease operations, or has no realistic alternative but to do so.

The respective Board of Directors of companies included in the Group are responsible for overseeing the financial reporting process of the Group.

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 aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these consolidated 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 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 Act, we are also responsible for expressing our opinion through a separate report on the complete set of financial statements on whether the Holding 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 the management and the Board of Directors;
- Conclude on the appropriateness of the 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 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 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 consolidated financial results, including the disclosures, and whether the consolidated financial results represent the underlying transactions and events in a manner that achieves fair presentation.
- Obtain sufficient appropriate audit evidence regarding the financial results/ financial information/ financial statements of the entities within the Group, to express an opinion on the consolidated annual financial results. We are responsible for the direction, supervision and performance of the audit of financial information of such entities included in the Statement, of which we are the independent auditors. For the other entities included in the Statement, which have been audited by the other auditors, such auditors remain responsible for the direction, supervision and performance of the audits carried out by them. We remain solely responsible for our audit opinion. Our opinion in this regard are further described in sub paragraph no. (a) of the "Other Matters" paragraph in this report.



Materiality is the magnitude of misstatements in the Consolidated Financial Results that, individually or in aggregate, makes it probable that the economic decisions of a reasonably knowledgeable user of the Consolidated 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 Consolidated Financial Results.

We communicate with those charged with governance of the Holding Company 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.

We also performed the procedures in accordance with the Circular issued by the Securities and Exchange Board of India under Regulation 33(8) of the Listing Regulations, as amended, to the extent applicable.

Other Matters

- (a) The accompanying Statement includes unaudited standalone financial results / financial information in respect of one subsidiary company incorporated in India. This subsidiary accounts for total assets of Rs. 247.21 lakhs as at March 31, 2026, total revenue of Rs. 58.07 Lakhs and a net loss after tax amounting to Rs. 10.86 Lakhs for the period ended on March 31, 2026 as considered in the consolidated financial statements.

These financial results / financial information of the subsidiary are unaudited and have been furnished to us by the Management and our conclusion on the Consolidated Financial results for the year ended March 31, 2026, in so far as it relates to amounts and disclosures in respect of this subsidiary company is based solely on such unaudited standalone financial results / financial information.

Our opinion on the Statement is not modified in respect this matter.

- (b) The accompanying Statement also includes unaudited standalone financial results / financial information in respect of one associate company incorporated outside India whose unaudited standalone financial results / financial information reflects Group's share of profit of Rs. 408.33 Lakhs for the year ended March 31, 2026.

The above associate company is located outside India whose financial results and other financial information have been prepared in accordance with accounting principles generally accepted in its country. The Parent's management has converted the financial results of such associate company located outside India from accounting principles generally accepted in its country to accounting principles generally accepted in India. Our




conclusion, so far as it relates to the balances and affairs of such associate company located outside India, is based solely on such unaudited financial results and other unaudited financial information furnished to us by the management and the conversion adjustments prepared by the management of the Parent.

Our opinion on the Statement is not modified in respect this matter

- (c) The consolidated annual financial results include the results for the quarter ended March 31, 2026 & the corresponding quarter ended March 31, 2025, being the balancing figure between audited figures in respect of the full financial year and the published unaudited figures up to the third quarter of the current & previous financial year respectively which were subject to limited review by us.
- (d) The consolidated financial results of the Company for the quarter and year ended March 31, 2025, were audited by the predecessor auditor firm, whose report dated May 30, 2025 expressed a qualified opinion thereon. We have not audited the corresponding figures which have been presented solely based on the information compiled & presented therein. Our opinion on these standalone financial results is not modified in respect of this matter

For Jayesh Dadia & Associates LLP
Chartered Accountants
Firm Registration No. 121142W / W100122


Jayesh Dadia
Partner
Membership No. 033973



Place: Mumbai
Dated: June 1, 2026
UDIN: 26033973ZXDYEJ6494



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: 30-05-2026

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

Scrip Code: 531885

Sub: Declaration under Regulation 33(3) (d) of SEBI (Listing Obligations and Disclosure Requirements) (Amendment) Regulations, 2016 and SEBI Circular No. CIR/CFD/CMD/56/2016 dated May 27, 2016

Dear Sir / Madam,

In compliance with the provisions of Regulation 33(3) (d) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2016 and SEBI Circular No. CIR/CFD/CMD/56/2016 dated May 27, 2016, we hereby declare that M/s. JAYESH DADIA & ASSOCIATES LLP., Chartered Accountants (Firm Registration No.: 121142W) , Statutory Auditor of the Company have issued Audit Report with unmodified opinion on Audited Financial Results of the Company for the quarter and financial year ended March 31, 2026.

Thanking You,

For SVA India Limited

Abhinav Gupta
Whole Time Director
DIN: 02313375