

UNAUDITED STATEMENT OF ASSETS & LIABILITIES FOR THE HALF YEAR ENDED 30TH SEPTEMBER, 2023			
(Rs. in Lacs)			
Particulars	STANDALONE		
	6 Months Ended		Year Ended
	30/09/2023	30/09/2022	31/03/2023
<b>ASSETS</b>			
<b>1. Financial Assets</b>			
<b>Cash &amp; Cash Equivalents</b>			
Cash & Cash Equivalents	0.816	2.086	1.565
Bank balance other than (a) above	128.169	118.266	124.464
Derivative financial instruments			
Receivables			
(I) Trade Receivables		17.588	17.258
(II) Other Receivables			7591.251
Loans	7,681.446	7,759.897	
Investments	31.011	30.677	31.011
Other Financial Assets	382.541	443.098	353.278
<b>2. Non Financial Asset</b>			
<b>Inventories</b>	3,428.581	2,233.164	2482.723
Current tax assets (Net)			
Deferred tax assets (Net)			-3.906
Investment Property			
Biological Assets other than bearer plants			
<b>Property, plant and Equipment</b>	43.398	30.243	26.347
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>11,695.962</b>	<b>10,635.019</b>	10623.990
<b>Equity and liabilities</b>			
<b>1 Equity</b>			
<b>Equity attributable to owners of parent</b>			
Equity Share Capital	682.230	682.230	682.230
Other equity	8,606.017	8,298.368	8216.180
<b>Total equity attributable to owners of parent</b>	<b>9,288.246</b>	<b>8,980.597</b>	8898.410
<b>Non controlling interest</b>			
<b>Total equity</b>	<b>9,288.246</b>	<b>8,980.597</b>	8898.410
<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	669.116	28.712	24.859
(c) Debt Securities			
(d) Borrowings (other than Debt Securities)	381.759	148.916	316.797
(e) Deposits			
(f) Subordinated Liabilities			
(g) Other financial liabilities			10.377
<b>2.2 Non Financial Liabilities</b>			
(a) Current tax liabilities (Net)			
(b) Provisions	1,326.258	1,474	54.367
(c) Deferred tax liabilities (Net)			1319.180
(d) Other non-financial liabilities			
	30.581	2.346	
<b>Total liabilities</b>	<b>2,407.714</b>	<b>1,654.422</b>	1725.580
<b>Total equity and liabilities</b>	<b>11,695.962</b>	<b>10,635.019</b>	10623.990

#### NOTES TO THE FINANCIAL RESULTS

- The aforesaid results for the quarter and half year ended September 30, 2023 have been reviewed by the Audit Committee and thereafter approved by the board at their respective meeting held on Thursday, the 9th day of November, 2023
- 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 half year ending 30 September, 2023 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: 9th November, 2023

CIN - L65999WB1992PLC055265

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

P. 91 33 2262-1971 \ 91 33 2243-0271 | F. 91 4066-1036 | E. info@igfi.co.in | W. www.igfi.co.in

**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, 2023**

\*(in Lakhs)

Particulars	STANDALONE					
	Quarter Ended			6 Months Ended		Year Ended
	30-Sep-23 (Unaudited)	30-Jun-23 (Unaudited)	30-Sep-22 (Unaudited)	30-Sep-23 (Unaudited)	30-Sep-22 (Unaudited)	31-Mar-23 (Audited)
<b>I. Income</b>						
Revenue from operations						
(i) Interest Income	141.87	152.60	153.58	294.47	307.07	607.05
(ii) Dividend Income	11.93	0.97	10.68	12.97	11.43	24.63
(viii) Sale of products	4,524.75	1,444.84	313.57	5,969.59	617.51	1,497.98
<b>Total Revenue from operations</b>	<b>4,678.55</b>	<b>1,598.41</b>	<b>477.83</b>	<b>6,277.03</b>	<b>936.01</b>	<b>2,129.66</b>
Other Income	1.69	1.67	2.18	3.36	3.62	9.76
<b>Total Income</b>	<b>4,680.23</b>	<b>1,600.08</b>	<b>480.01</b>	<b>6,280.39</b>	<b>939.63</b>	<b>2,139.42</b>
<b>2 Expenses:</b>						
Cost of material consumed	-	-	-	-	-	-
Purchases of Stock in trade	5,079.48	1,495.79	582.97	6,705.12	680.31	1,903.64
Changes in inventories of finished goods, stock in trade and work in progress	(557.35)	(388.50)	(364.61)	(945.86)	(162.49)	(412.05)
Employee benefit expenses	34.86	35.65	36.55	70.52	67.36	142.96
Finance Costs	36.08	36.09	34.40	72.16	69.33	139.04
Depreciation, amortization & impairment	1.80	1.87	2.34	3.67	4.85	8.75
Fees and Commission Expense	0.28	5.14		5.63		
<b>Other Expenses</b>						
1 Other Expenses	18.79	144.47	14.97	34.93	34.87	115.29
<b>Total other expenses</b>	<b>18.79</b>	<b>144.47</b>	<b>14.97</b>	<b>34.93</b>	<b>34.87</b>	<b>115.29</b>
<b>Total Expenses</b>	<b>4,613.93</b>	<b>1,330.51</b>	<b>306.62</b>	<b>5,946.16</b>	<b>694.23</b>	<b>1,897.63</b>
<b>3 Total Profit before exceptional and Tax</b>	<b>66.30</b>	<b>269.57</b>	<b>173.39</b>	<b>334.23</b>	<b>245.40</b>	<b>241.79</b>
4 Exceptional items-Provision for Doubtful Debts.			(26.18)		(26.18)	
<b>5 Total Profit before tax</b>	<b>66.30</b>	<b>269.57</b>	<b>199.57</b>	<b>334.23</b>	<b>271.58</b>	<b>241.79</b>
<b>7 Tax expense</b>						
8 Current Tax	17.00	67.00	35.00	84.00	53.00	54.37
9 Deffered Tax	-	-	-	-	-	2.56
<b>10 Total Tax expenses</b>	<b>17.00</b>	<b>67.00</b>	<b>35.00</b>	<b>84.00</b>	<b>53.00</b>	<b>56.93</b>
14 Net Profit/(Loss) for the period from continuing operations	49.30	202.57	164.57	250.23	218.58	184.86
15 Profit/(Loss) for the period from Discontinued operations before tax						
<b>21 Total profit (loss) for period</b>	<b>49.30</b>	<b>202.57</b>	<b>164.57</b>	<b>250.23</b>	<b>218.58</b>	<b>184.86</b>
22 Other Comprehensive Income net of taxes	-	-	-	-	-	-
<b>23 Total Comprehensive Income for the period</b>	<b>49.30</b>	<b>202.57</b>	<b>164.57</b>	<b>250.23</b>	<b>218.58</b>	<b>184.86</b>
<b>24 Total profit or loss, attributable to</b>						
<b>26 Details of equity share capital</b>						
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						
<b>29 Earnings per Share</b>						
<b>I. Earnings per equity share for continuing operations</b>						
Basic earnings per share from continuing operations	0.72	2.97	2.41	3.67	3.20	2.71



CIN - L65999WB1992PLC055265

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

P. 91 33 2262-1971 \ 91 33 2243-0271 | F. 91 4066-1036 | E. info@igfl.co.in | W. www.igfl.co.in

#### NOTES TO THE FINANCIAL RESULTS

1. The aforesaid results for the quarter & half year ended September 30, 2023 have been reviewed by the Audit Committee and thereafter approved by the Board at their respective meeting held on Thursday, the 9th day of November, 2023
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 quarter & half year ending 30 September, 2023 prepared under Ind AS.
5. Previous year / periods figures have been regrouped / reclassified, wherever necessary.

Place:Kolkata  
Date: 9th November, 2023

By order of the Board  
For Inter Globe Finance Limited

Navin Jain  
(Chairman & Managing Director)  
DIN - 01197626



Cash flow statement, indirect		
Particulars		6 months ended (dd-mm-yyyy)
<b>A</b>	Date of start of reporting period	01-04-2023
<b>B</b>	Date of end of reporting period	30-09-2023
<b>C</b>	Whether results are audited or unaudited	Unaudited
<b>D</b>	Nature of report standalone or consolidated	Standalone
<b>Part I</b>	Blue color marked fields are non-mandatory.	
	<b>Statement of cash flows</b>	
	Whether cash flow statement is applicable on company	
	<b>Cash flows from used in operating activities</b>	
	Profit before tax	334.234
	<b>Adjustments for reconcile profit (loss)</b>	
	Adjustments for finance costs	72.163
	Adjustments for decrease (increase) in inventories	-945.858
	Adjustments for decrease (increase) in trade receivables, current	17.258
	Adjustments for decrease (increase) in trade receivables, non-current	
	Adjustments for decrease (increase) in other current assets	-29.263
	Adjustments for decrease (increase) in other non-current assets	
	Adjustments for other financial assets, non-current	
	Adjustments for other financial assets, current	
	Adjustments for other bank balances	
	Adjustments for increase (decrease) in trade payables, current	644.258
	Adjustments for increase (decrease) in trade payables, non-current	
	Adjustments for increase (decrease) in other current liabilities	
	Adjustments for increase (decrease) in other non-current liabilities	
	Adjustments for depreciation and amortisation expense	3.666



CIN - L65999WB1992PLC055265

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

P. 91 33 2262-1971 \ 91 33 2243-0271 | F. 91 4066-1036 | E. info@igfl.co.in | W. www.igfl.co.in

Adjustments for impairment loss reversal of impairment loss recognised in profit or loss	
Adjustments for provisions, current	1271.891
Adjustments for provisions, non-current	-1319.180
Adjustments for other financial liabilities, current	10.377
Adjustments for other financial liabilities, non-current	30.581
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	
<b>Total adjustments for reconcile profit (loss)</b>	<b>-244.107</b>
<b>Net cash flows from (used in) operations</b>	<b>90.127</b>
Dividends received	
Interest paid	70.646
Interest received	
Income taxes paid (refund)	0.000
Other inflows (outflows) of cash	
<b>Net cash flows from (used in) operating activities</b>	<b>19.481</b>



CIN - L65999WB1992PLC055265

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

P. 91 33 2262-1971 \ 91 33 2243-0271 | F. 91 4066-1036 | E. info@igfl.co.in | W. www.igfl.co.in

<b>Cash flows from used in investing activities</b>	
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	17.050
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	-90.19
	Cash receipts from repayment of advances and loans made to other parties	
	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)	-3.906
	Other inflows (outflows) of cash	
	<b>Net cash flows from (used in) investing activities</b>	<b>77.051</b>
	<b>Cash flows from used in financing activities</b>	
	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	64.962



	Repayments of borrowings	
	Payments of finance lease liabilities	
	Payments of lease liabilities	
	Dividends paid	
	Interest paid	70.646
	Income taxes paid (refund)	87.906
	Other inflows (outflows) of cash	
	<b>Net cash flows from (used in) financing activities</b>	<b>-93.590</b>
	<b>Net increase (decrease) in cash and cash equivalents before effect of exchange rate changes</b>	<b>2.937</b>
	<b>Effect of exchange rate changes on cash and cash equivalents</b>	
	Effect of exchange rate changes on cash and cash equivalents	
	<b>Net increase (decrease) in cash and cash equivalents</b>	<b>2.937</b>
	Cash and cash equivalents cash flow statement at beginning of period	126.03
	<b>Cash and cash equivalents cash flow statement at end of period</b>	<b>128.98</b>

