



SBI Global Factors Ltd.

SBIGFL/TREASURY/2024-25/23

April 19, 2024

National Stock Exchange of India Limited

Head- Listing (Equity & Debt),
Exchange Plaza, Plot No. C/1,
G-Block, Bandra Kurla Complex,
Bandra (E), Mumbai 400051.

Dear Sir/Madam,

Outcome of Board Meeting held on 19th April, 2024 pursuant to Regulation 51 of SEBI (Listing of Obligations and Disclosures Requirements) Regulation, 2015

Pursuant to Regulation 51 of the SEBI (Listing of Obligations and Disclosures Requirements) Regulation, 2015, we wish to inform you that the Board of Directors in their Board Meeting held on today i.e. 19th April, 2024, have considered and approved the financial statements for the period ended 31st March, 2024.

In this regard, we enclose the following statements/declaration for the period ended March 31, 2024;

1. Auditors Report
2. Audited Financial Statements
3. Ratios and other financial information
4. Declaration regarding Audit report with an unmodified opinion
5. Asset Cover / Security Cover Certificate

Meeting commenced at: 5.00 p.m

Meeting concluded at: 8.35 p.m

You are requested to take the above on record.

Yours faithfully,

For SBI Global Factors Limited

Neha Shenoy
Company Secretary & Chief Compliance Officer



Independent Auditor's Report on audited financial results for the quarter and year ended on 31st March, 2024 of SBI Global Factors Limited pursuant to the Regulation 52 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.

**To,
The Board of Directors
SBI Global Factors Limited
Mumbai**

Report on the Audit of the Standalone Financial Results

Opinion

We have audited the accompanying statement of financial results of SBI Global Factors Limited (the 'Company') for the quarter and year ended 31st March, 2024, being submitted by the Company pursuant to the requirement of Regulation 52 of the SEBI (Listing Obligations and Disclosure Requirements) Regulation 2015 as amended ("the Regulations").

Based on our audit conducted, nothing has come to our attention that cause us to believe that the accompanying statement, prepared in accordance with the recognition and measurement principles laid down in the applicable Indian Accounting Standard ('Ind AS) specified under section 133 of the Companies Act, 2013, read with the relevant rules issued thereunder and other recognized accounting practices and policies has not disclosed the information required to be disclosed in terms of regulation 52 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, read with circulars issued from time to time, including the manner in which it is to be disclosed, or that it contains any material misstatement.

Basis of Opinion

We conducted our audit of the Ind AS financial statements in accordance with the Standards on Auditing (SAs), as specified under section 143(10) of the Act. Our responsibilities under those Standards are further described in the 'Auditor's Responsibilities for the Audit of the Ind AS financial statements'



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 Ind AS financial statements under the provisions of the Act and the Rules there under, 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 Ind AS financial statements.

Without qualifying our conclusion, we draw attention to:

Out of total fraud of Rs. 9.18 Cr. during the year to date from 01st April, 2023 to 31st March, 2024, a fraud amounting to Rs.6.77 Cr. related to export factoring and a fraud amounting to Rs 2.41 Cr. related to domestic factoring is detected, the same has been reported to IBA, RBI and DGFT (in case of export factoring), by the company. The fraud amount has been fully provided for during the period under consideration.

Responsibility of Management for the Financial Statements

The Company's Board of Directors is responsible for the matters stated in section 134(5) of the Act with respect to the preparation of these financial statements that give a true and fair view of the financial position, profit/loss (including other comprehensive income), statement of changes in equity and cash flows of the Company in accordance with accounting principles generally accepted in India, including the Accounting Standards specified under section 133 of the Act. 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 financial statements that give a true and fair view and are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is 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 management either intends to liquidate the Company or to cease operations, or has no realistic alternative but to do so.

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

Auditor's Responsibilities for the Audit of the Standalone Ind-AS Annual Financial Results

Our objectives are to obtain reasonable assurance about whether the financial statements 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 the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

As part of an audit in accordance with Standards on Auditing, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the financial 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 financial controls 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 system 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 management.
- Conclude on the appropriateness of management's 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 financial statements 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 financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

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

The standalone financial results of the Company as per SEBI (Listing Obligations and Disclosure Requirements) Regulations 2015 as amended, for the quarter ended on 31st December 2022 and 31st March 2023 were reviewed by the other auditor, who have expressed their unmodified opinion on such results.

We report that the figures for the quarter and year ended 31st March 2024 represent the derived figures between the audited figures in respect of the financial year ended 31st March 2024 and the published unaudited year-to-date figures up to 31st September 2023 and 31st December 2023 being the date of the end of second and third quarter respectively, which were subjected to limited review by us, as required under Listing Regulations.

Our opinion is not modified in respect of the other matters.

For Banshi Jain and Associates
Chartered Accountants
FRN: 100990W

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Parag Jain
Date: 2024.04.19
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Parag Jain
Partner
Membership No. 078548
UDIN: 24078548BKDAKR5286

Place: Mumbai
Date: 19th April, 2024

SBI Global Factors Ltd
Balance Sheet as at March 31, 2024

(₹ in Lakhs)

Particulars		March 31, 2024	March 31, 2023
ASSETS			
(1) Financial Assets			
(a)	Cash and cash equivalents	427	482
(b)	Loans	1,78,454	1,23,718
(c)	Investments	0	0
(d)	Other Financial assets	202	243
		1,79,083	1,24,444
(2) Non-financial Assets			
(a)	Current tax assets (Net)	861	580
(b)	Deferred tax Assets (Net)	1,434	1,292
(c)	Property, Plant and Equipment	1,477	1,005
(d)	Intangible assets under development	4	29
(e)	Other Intangible assets	81	33
(f)	Other non-financial assets	340	378
		4,197	3,317
Total Assets		1,83,280	1,27,760
LIABILITIES AND EQUITY			
LIABILITIES			
(1) Financial Liabilities			
(a)	Derivative financial instruments	2	-
(b)	Debt Securities	19,856	14,908
(c)	Borrowings (Other than Debt Securities)	1,14,011	69,339
(d)	Other financial liabilities	2,536	1,645
		1,36,405	85,892
2. Non-Financial Liabilities			
(a)	Provisions	372	307
(b)	Other non-financial liabilities	1,285	801
		1,657	1,108
3. EQUITY			
(a)	Equity Share capital	15,989	15,989
(b)	Other Equity	29,229	24,772
		45,218	40,760
Total Liabilities and Equity		1,83,280	1,27,760

Adopted by Board of Directors

For SBI GLOBAL FACTORS LTD

BHARAT
KUMAR
MISHRA

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Bharat Kumar Mishra
Managing Director & CEO
DIN :- 08797991
Place : Mumbai
Date : 19th April 2024

For BANSHI JAIN & ASSOCIATES

Chartered Accountants
Firm Registration No. 100990W

Parag
Jain

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by Parag Jain
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CA Parag Jain
Partner
M.No. 078548
Place: Mumbai
Date : 19th April 2024

SBI Global Factors Ltd
Statement of Profit & Loss for the year ended March 31, 2024

(₹ in Lakhs)

Particulars	Note	Quarter Ended			Year ended	
		March 31, 2024 Audited	December 31, 2023 Reviewed	March 31, 2023 Audited	March 31, 2024 Audited	March 31, 2023 Audited
Revenue from operations :						
(i) Interest income	17	3,896	3,052	2,787	13,019	10,297
(ii) Fees and commission income	18	26	17	12	361	307
(iii) Sale of services	19	185	145	152	618	589
(iv) Others	20	367	83	155	1,597	954
(v) Reversal of provision		-	-	1,000	-	5,098
(1) Total revenue from operations		4,475	3,298	4,106	15,595	17,245
(2) Other income		139	32	58	238	152
(3) Total income		4,614	3,329	4,164	15,833	17,397
Expenses :						
(i) Finance costs	22	2,032	1,444	1,235	6,457	4,392
(ii) Fees and commission expense	23	46	46	35	176	138
Net loss on derecognition of financial instruments under						
(iii) amortised cost category	24	-	-	1,170	-	5,219
(iv) Impairment on financial instruments	21	83	365	-	1,214	-
(v) Employee benefits expenses	25	691	382	513	1,842	1,594
(v) Depreciation, amortization and impairment	8	82	81	68	329	255
(vi) Others expenses	26	400	372	418	1,413	1,181
(4) Total expenses		3,333	2,691	3,439	11,431	12,779
(5) Profit / (loss) before exceptional items and tax		1,281	638	725	4,402	4,618
(6) Exceptional items		-	-	-	-	-
(7) Profit/(loss) before tax		1,281	638	725	4,402	4,618
(8) Tax Expense:						
Current Tax / Tax for previous year		100	-	-	100	-
Deferred Tax		(67)	(91)	262	(145)	1,500
MAT Credit		-	-	-	-	-
(9) Profit / (loss) for the period from continuing operations		1,248	730	463	4,447	3,117
(10) Profit/(loss) from discontinued operations		-	-	-	-	-
(11) Tax Expense of discontinued operations		-	-	-	-	-
(12) Profit/(loss) from discontinued operations(After tax)		-	-	-	-	-
(13) Profit/(loss) for the year		1,248	730	463	4,447	3,117
(14) Other Comprehensive Income						
(i) Items that will not be reclassified to profit or loss		17	-	6	13	6
(ii) Income Tax relating to items that will not be reclassified to profit or loss		(4)	-	(2)	(3)	(2)
Subtotal (A)		13	-	4	10	4
(i) Items that will be reclassified to profit or loss		-	-	-	-	-
(ii) Income Tax relating to items that will be reclassified to profit or loss		-	-	-	-	-
Subtotal (B)		-	-	-	-	-
Other Comprehensive Income (A + B)		13	-	4	10	4
(15) Total Comprehensive Income for the year		1,260	730	468	4,457	3,121
(16) Earnings per equity share (for continuing operations)	31					
Basic (In Rs.)		0.78	0.46	0.29	2.78	1.95
Diluted (In Rs.)		0.78	0.46	0.29	2.78	1.95

Adopted by Board of Directors
For SBI GLOBAL FACTORS LTD

**BHARAT
KUMAR
MISHRA**

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Bharat Kumar Mishra
Managing Director & CEO
DIN :- 09385794
Place : Mumbai
Date : 19th April 2024

For **BANSHI JAIN & ASSOCIATES**
Chartered Accountants
Firm Registration No. 100990W

**Parag
Jain** Digitally signed
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CA Parag Jain
Partner
M.No. 078548
Place: Mumbai
Date : 19th April 2024

SBI Global Factors Ltd
Cash Flow Statement for the Period Ended 31st March, 2024 (₹ in Lakhs)

	March 31, 2024	March 31, 2023
Cash Flow from Operating Activities:		
Net Profit before Tax	4,402	4,618
Adjustments for:		
Depreciation / Amortisation	329	255
Interest Cost	6,226	3,934
Discount on issue of Commercial Paper	219	386
Amortisation of Forward Premium	12	68
Sundry Balance Written Off *	(0)	(0)
Foreign Exchange (Gain)/Loss (Net)	(1)	3
(Profit) / Loss on Sale of Fixed Assets *	(1)	(0)
Liabilities no longer required Written Back	(26)	(6)
Impairment of assets	1,214	(5,098)
Bad Debts Written Off	-	5,219
Provision for Compensatory Absence	49	30
Provision for Ex Gratia Payable	150	120
(Profit)/Loss on Sale of Current Investments	(26)	(39)
	8,146	4,873
Operating profit before Working Capital changes	12,547	9,491
Increase / (Decrease) in Other Financial Liabilities	80	(105)
Discount on issue of Commercial Paper	(219)	(386)
Interest Cost	(6,096)	(3,729)
Increase / (Decrease) in Derivative financial instruments	2	(13)
Increase / (Decrease) in Provisions	(120)	(90)
Increase / (Decrease) in Other Non Financial Liabilities	511	(15)
(Increase)/Decrease in Investments	-	-
(Increase)/Decrease in Other Non - Financial Assets	38	(159)
(Increase)/Decrease in Other Financial Assets	42	7
(Increase)/Decrease in Loans	(55,951)	(12,199)
	(61,713)	(16,690)
Cash (used)/generated in and from Operating Activities	(49,166)	(7,199)
Direct Taxes paid (net)	(381)	141
Net Cash (used)/generated in and from Operating Activities (A)	(49,546)	(7,058)
Cash Flow from Investing Activities:		
Purchase of Fixed Assets	(127)	(99)
Sale of Fixed Assets	1	2
Purchase of Current Investments	(95,595)	(1,88,491)
Sale of Current Investments	95,621	1,88,670
Net cash from Investing Activities (B)	(99)	82
Cash Flow from Financing Activities:		
(Increase)/Decrease in ROU	112	10
Increase / (Decrease) in Debt Securities	(182)	(201)
Increase / (Decrease) in Borrowings (Other than Debt Securities)	9,373	(999)
Working Capital Demand Loan taken	4,56,700	2,48,000
Repayment of Working Capital Demand Loan	(4,21,400)	(2,31,000)
Premium on Forward Contract	(12)	(68)
Commercial Paper Taken	17,500	27,000
Commercial Paper Repaid	(12,500)	(38,000)
Net Cash generated from Financing Activities (C)	49,591	4,742
Net (Decrease)/increase in Cash and Cash Equivalents (A + B + C)	(55)	(2,235)
Cash and Cash Equivalents as at the end of the period/year		
Cash in Hand *	0	1
Cash & Bank Balances in Current Account with Banks	427	481
	427	482
Less: Cash and Cash Equivalents as at the beginning of the period/year	482	2,717
	(55)	(2,235)

Note :
1. The above statement of Cash Flow has been prepared under the Indirect Method set out in Ind AS-7 Statement of Cash Flow.
2. The figures in respect of Cash Flow of the previous year have been regrouped / rearranged, wherever necessary to make them comparable. The previous year figures have been given AS per last audited accounts, audited by other auditors.
* Represent values less than ₹ 0.50 Lacs

Adopted by Board of Directors
SBI GLOBAL FACTORS LTD
BHARAT KUMAR MISHRA
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Bharat Kumar Mishra
Managing Director & CEO
DIN :- 09385794
Place : Mumbai
Date : 19th April 2024

For BANSHI JAIN & ASSOCIATES
Chartered Accountants
Firm Registration No. 100990W
Parag Jain
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Date: 2024.04.19
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CA Parag Jain
Partner
M.No. 078548
Place : Mumbai
Date : 19th April 2024

SBI GLOBAL FACTORS LTD

- 1 SBI Global Factors Limited ('the Company') is a Non-Banking Financial Company registered with the Reserve Bank of India.
- 2 The standalone financial results for the quarter and year ended March, 31 2024 have been reviewed by the Audit Committee and approved by the Board of Directors at its meeting held on 19th April 2024, in terms of Regulations 33 and 52 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015.
- 3 The standalone financial results has been prepared in accordance with recognition and measurement principles laid down in the Indian Accounting Standard 34" Interim Financial Reporting" ('Ind AS34') as prescribed under Section 133 of the Companies Act, 2013 ('the Act') read with the Companies (Indian Accounting Standards) Rules, 2015, as amended from time to time, and other accounting principles generally accepted in India.
- 4 In compliance with Regulations 33 and 52 of the Securities Exchange Board of India ('SEBI') (Listing Obligations and Disclosure Requirements). Regulations,2015,Audited standalone financial results for the year ended 31st March 2024, quarter ended 31st March 2024 and for the quarter ended 31st December 2023 have been carried out by the current Statutory Auditors of the Company and Quarter ended 31st March 23 and year ended 31st March 2023 have been carried out by the previous auditors.
- 5 The figures for the quarter ended 31st March 2024 and 31st March 2023 are the balancing figures in respect of the full year and published year to date figures up to the end of 3rd Quarter of respective financial year which were subject to Limited Review.
- 6 Earnings per equity share for the quarter ended 31st March 2024 31st December 2023 and 31st March 2023 have not been annualised.
- 7 Other equity include Statutory Reserve as per Section 45IC of Reserve Bank of India Act, 1934, balance in securities premium, retained earnings, transition reserve & impairment reserve
- 8 Information as required by Regulation 52(4) of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 is attached as Annexure I.
- 9 Compliance of all the covenants terms of the issue in respect of listed debt securities of the listed entity statutory auditor have examined the compliances made by the listed entity in respect of the covenants/terms of the issue of the listed debt securities (NCD's) and certify that such covenants/terms of the issue have been complied by the listed entity.
- 10 Figures for the previous period have been regrouped and restated wherever necessary, in order to make them comparable.

Adopted by Board of Directors

For SBI GLOBAL FACTORS LTD

**BHARAT
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MISHRA**

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**Bharat Kumar Mishra
Managing Director & CEO
DIN :- 09385794**

**Place : Mumbai
Date : 19th April 2024**

For **BANSHI JAIN & ASSOCIATES**

**Chartered Accountants
Firm Registration No. 100990W**

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Jain**

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**CA Parag Jain
Partner
M.No. 078548
Place: Mumbai
Date : 19th April 2024**

Disclosures in compliance with Regulations 52(4) of the SEBI (Listing obligations and Disclosure Requirements) regulations, 2015 for the year ended 31st March 2024

Particulars	Quarter Ended			Year Ended	
	March 31, 2024 Reviewed	December 31, 2023 Reviewed	March 31, 2023 Reviewed	March 31, 2024 Audited	March 31, 2023 Audited
(a) Debt-Equity ratio;	3.96	2.83	2.78	3.96	2.78
(b) Debt Service Ratio;	0.03	0.03	0.03	0.10	0.13
(c) Interest Service Coverage Ratio;	1.63	1.44	1.59	1.68	2.05
(d) Outstanding Redeemable Preference share	NA	NA	NA	NA	NA
(e) Capital Redemption Reserve	1,000	1,000	1,000	1,000	1,000
(f) Net Worth;	45,218	43,957	40,760	45,218	40,760
(g) Net Profit After Tax;	1,248	730	463	4,447	3,117
(h) Earnings Per Share:	0.78	0.46	0.29	2.78	1.95
(i) Current Ratio	1.42	1.58	1.63	1.42	1.63
(j) Long Term Debt to Working Capital	0.19	0.20	0.21	0.19	0.21
(k) Bad Debt to Account Receivable Ratio	-	-	0.04	-	0.04
(l) Current Liability Ratio	0.92	0.89	0.88	0.92	0.88
(m) Total Debt to Total Assets	0.73	0.66	0.66	0.73	0.66
(n) Debtors Turnover	NA	NA	NA	NA	NA
(o) Inventory Turnover	NA	NA	NA	NA	NA
(p) Operating Margin (%)	28.24%	30.41%	21.79%	36.01%	39.01%
(q) Net Profit Margin (%)	27.88%	22.12%	14.92%	28.51%	25.66%
(r) Sector Specific Ratio					
(i) PCR (%)	99.39%	99.47%	99.79%	99.39%	99.79%

Adopted by Board of Directors
SBI GLOBAL FACTORS LTD

BHARAT
KUMAR
MISHRA

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Bharat Kumar Mishra
Managing Director & CEO
DIN :- 09385794
Place : Mumbai
Date : 19th April 2024

For BANSHI JAIN & ASSOCIATES
Chartered Accountants
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SBI Global Factors Ltd.

SBIGFL/TREASURY/2024-25/24

April 19, 2024

National Stock Exchange of India Limited

Head- Listing (Equity & Debt),
Exchange Plaza, Plot No. C/1,
G-Block, Bandra Kurla Complex,
Bandra (E), Mumbai 400051.

Dear Sir/Madam,

Declaration regarding the Audit Report with an Unmodified Opinion for the Audited Financial Results of the Company for Financial Year ended 31.03.2024

Pursuant to Regulation 52(3)(a) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, we hereby confirm that the Statutory Auditor of SBI Global Factors Ltd. has issued its Audit Report with an unmodified opinion for the Audited Financial Results of the Company for the Financial Year ended 31.03.2024.

We request you to kindly take the above information on your records.

Thanking you,

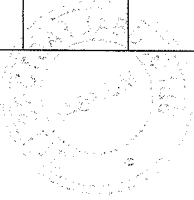
For SBI Global Factors Limited

Neha Shenoy
Company Secretary & Chief Compliance Officer



Column A	Column B	Column C ⁱ	Column D ⁱⁱ	Column E ⁱⁱⁱ	Column F ^v	Column G ^v	Column H ^{vi}	Column I ^{vii}	Column J	Column K	Column L	Column M	Column N	Column O
Particulars	Description of asset for which this certificate relate	Exclusive Charge	Exclusive Charge	Pari-Passu Charge	Pari-Passu Charge	Pari-Passu Charge	Assets not offered as Security	Elimination (amount in negative)	(Total C to H)	Related to only those items covered by this certificate				
		Debt for which this certificate being issued	Other Secured Debt	Debt for which this certificate being issued	Assets shared by pari passu debt holder (includes debt for which this certificate is issued & other debt with pari-passu charge)	Other assets on which there is pari-Passu charge (excluding items covered in column F)	debt amount considered more than once (due to exclusive plus pari passu charge)	Market Value for Assets charged on Exclusive basis	Carrying /book value for exclusive charge assets where market value is not ascertainable or applicable (For Eg. Bank Balance, DSRA market value is not applicable)	Market Value for Pari passu charge Assets ^{viii}	Carrying value/book value for pari passu charge assets where market value is not ascertainable or applicable (For Eg. Bank Balance, DSRA market value is not applicable)	Total Value(=K+L+M+N)		
		Book Value	Book Value	Yes/ No	Book Value	Book Value								
ASSETS														
Property, Plant and Equipment														
Capital Work-in-Progress														
Right of Use Assets														
Goodwill														
Intangible Assets														
Intangible Assets under Development														
Investments														

SBI Global Factors Ltd has issued only UNSECURED Debt Securities.
The Information be treated as NIL for the Quarter ended 31st March 2024



Loans														
Inventories														
Trade Receivables														
Cash and Cash Equivalents														
Bank Balances other than Cash and Cash Equivalents														
Others														
Total														
LIABILITIES														
Debt securities to which this certificate pertains														
Other debt sharing pari-passu charge with above debt														
Other Debt														
Subordinated debt		not to be filled												
Borrowings														
Bank														
Debt Securities														
Others														
Trade payables														

SBI Global Factors Ltd has issued only UNSECURED Debt Securities.
 The Information be treated as NIL for the
 Quarter ended 31st March 2024



Lease Liabilities																				
Provisions																				
Others																				
Total					SBI Global Factors Ltd has issued only UNSECURED Debt Securities. The Information be treated as NIL for the Quarter ended 31st March 2024															
Cover on Book Value																				
Cover on Market Value																				
		Exclusive Security Cover Ratio				Pari-Passu Security Cover Ratio														

- i This column shall include book value of assets having exclusive charge and outstanding book value of debt for which this certificate is issued.*
- ii This column shall include book value of assets having exclusive charge and outstanding book value of all corresponding debt other than column C.*
- iii This column shall include debt for which this certificate is issued having any pari passu charge - Mention Yes, else No.*
- iv This column shall include a) book value of assets having pari-passu charge b) outstanding book value of debt for which this certificate is issued and c). other debt sharing pari- passu charge along with debt for which certificate is issued.*
- v This column shall include book value of all other assets having pari passu charge and outstanding book value of corresponding debt.*
- vi This column shall include all those assets which are not charged and shall include all unsecured borrowings including subordinated debt and shall include only those assets which are paid-for.*
- vii In order to match the liability amount with financials, it is necessary to eliminate the debt which has been counted more than once (included under exclusive charge column as also under pari passu). On the assets side, there shall not be elimination as there is no overlap.*
- viii Assets which are considered at Market Value like Land, Building, Residential/ Commercial Real Estate to be stated at Market Value. Other assets having charge to be stated at book value/Carrying Value.*
- ix The market value shall be calculated as per the total value of assets mentioned in Column O.*



SBI Global Factors Limited

[Signature]

Company Secretary & Chief Compliance Officer

[Signature] Date :- 19th April, 2024