

**Independent Auditor's Review Report on the Quarterly Un-Audited Standalone 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  
Bajaj Global Limited  
Nagpur,

We have reviewed the accompanying statement of unaudited financial results of M/s BAJAJ GLOBAL LIMITED ("The Company") for the quarter and half year ended on 30<sup>th</sup> September, 2023 attached herewith, being submitted by the company pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosures Requirements) Regulations, 2015, as amended.

The Statement, which is the responsibility of the Company's Management and approved by the Company's Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34, Interim Financial Reporting ('Ind AS 34'), prescribed under Section 133 of the Companies Act, 2013 ('the Act'), read with relevant rules issued thereunder and other accounting principles generally accepted in India. Our responsibility is to express a conclusion on the Statement based on our review.

We conducted our review in accordance with the standard on Review Engagement (SRE) 2410, *Engagements to Review of Interim Financial information performed by the independent Auditor of the Entity* issued by the Institute of Chartered Accountants of India. This standard requires that we plan and perform the review to obtain moderate assurance as to whether the financial statements are free of material misstatement. A review is limited primarily to inquiries of Company personnel and analytical procedures applied to financial data and thus provides less assurance than an audit. We have not performed an audit and accordingly, we do not express an audit opinion.

Based on our review conducted as above, nothing has come to our attention that causes us to believe that the accompanying statement of unaudited financial results prepared in accordance with applicable accounting standards (Ind As) under section 133 of the Companies Act, 2013, read with relevant rules issued there under and other recognised accounting practices and policies generally accepted in India, has not disclosed the information required to be disclosed in terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 including the manner in which it is to be disclosed, or that it contains any material misstatement.

Place: Nagpur (Camp)

Date: 9<sup>th</sup> November, 2023

For **VMSS & Associates**  
Chartered Accountants  
Firm Registration No. 328952E

SAGAR  
JAISWAL

Sagar Jaiswal  
Partner  
Membership No-316727  
UDIN: 23316727BGZAJF4092

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# BAJAJ GLOBAL LIMITED

Registered Office : Imambada Road, Nagpur - 440018 (MH) India. Tel. : +91-0712-2720071, Fax : 0712-2723068;

E-mail : cs@bajajngp.com; Website : www.bajajglobaltd.com

CIN : L51900MH1985PLC036519

Statement of Standalone Un-Audited Financial Results for the Second Quarter & Half Year ended on 30 <sup>th</sup> September, 2023							(RS. IN LAKHS)
Particulars		Three Months ended 30/09/2023 (Unaudited)	Preceding Three months ended 30/06/2023 (Unaudited)	Corresponding Three Months ended in the Previous Year 30/09/2022 (Unaudited)	Half Year ended 30/09/2023 (Unaudited)	Half Year ended 30/09/2022 (Unaudited)	Year Ended 31/03/2023 (Audited)
1	Income from operations						
	a) Revenue from Operations	9.26	8.08	5.97	17.34	14.97	30.75
	b) Other Income	3.15	2.46	10.15	5.61	18.02	15.20
	Total Revenue	12.41	10.54	16.12	22.95	32.99	45.95
2	Expenses						
	a) Employee benefit expenses	4.41	4.36	4.53	8.77	8.15	17.15
	b) Finance Cost	1.76	0.56	(0.14)	2.32	0.26	0.26
	c) Depreciation and amortisation expenses	0.02	0.02	0.37	0.04	2.66	2.84
	d) Other Expenses	2.09	1.89	5.24	3.98	7.01	11.77
	Total Expenses	8.28	6.83	10.00	15.11	18.08	32.02
3	Profit /(Loss) before Exceptional Items and Extraordinary Items and Tax	4.13	3.71	6.12	7.84	14.91	13.93
4	Exceptional Items	-	-	-	-	-	-
5	Profit (+) / Loss (-) before Extraordinary Items & Tax	4.13	3.71	6.12	7.84	14.91	13.93
6	Tax Expense	1.14	0.94	0.87	2.08	3.34	(83.86)
7	Net Profit (+) / Loss (-) after Tax	2.99	2.77	5.25	5.76	11.57	97.79
8	Other Comprehensive Income (Net of tax)	(119.27)	184.61	89.87	65.34	(52.58)	438.51
9	Total Comprehensive Income (TCI) (After Tax) [7+8]	(116.28)	187.38	95.12	71.10	(41.01)	536.30
10	Share of Profit/(Loss) of associates	-	-	-	-	-	-
11	Minority interest	-	-	-	-	-	-
12	Net profit/(Loss)- TCI after taxes,minority interest and share of profit/(Loss) of associates	(116.28)	187.38	95.12	71.10	(41.01)	536.30
13	Paid up Equity Share Capital (Face value of Rs. 10/- each)	74.25	74.25	74.25	74.25	74.25	74.25
14	Other Equity	-	-	-	-	-	1,882.80
15	i)Earning Per Share in Rupees face value of Rs 10/- Each(not annualised)	-	-	-	-	-	-
	a) Basic & diluted	(15.66)	25.24	12.81	9.58	(5.52)	72.23



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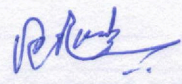
**NOTES ON ACCOUNTS:-**

1. The above financial results are published in accordance with regulation 33 of the SEBI (Listing Obligation & Disclosure Requirements) Regulations, 2015, have been reviewed by the Audit Committee, approved by the Board of Directors, and Limited Review by the Statutory Auditors at their meetings held on 09<sup>th</sup> November 2023. These financial results are in accordance with the Indian Accounting Standards (IND AS) as prescribed under Section 133 of the Companies Act 2013, read with rule 9 of the Companies [Indian Accounting Standards) Rules, 2015 and Companies (Indian Accounting Standards) (Amendment Rules), 2016.
2. The Company is engaged primarily in the business of financing and accordingly there are no separate reportable segments as per Ind AS 108 dealing with Operating Segment.
3. Disclosure of Assets & Liabilities as per Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 as on 30th September, 2023. (As Attached)
4. Disclosure of Statement of Cashflow as per Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 as on 30th September, 2023. (As Attached)
5. Previous year/ quarter figures are regrouped/restated wherever necessary.

**FOR BAJAJ GLOBAL LIMITED**

**PLACE : NAGPUR  
DATE : 09TH NOVEMBER, 2023**



  
**AKSHAY RANKA  
DIRECTOR**

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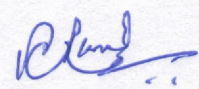
**3. Disclosure of Statement of Assets and Liabilities as per Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 as at 30th September, 2023:**

STATEMENT OF ASSETS AND LIABILITIES		(RS.IN LAKHS)	
	PARTICULARS	CURRENT HALF YEAR ENDED 30/09/2023 (Unaudited)	YEAR ENDED 31/03/2023 (Audited)
<b>A.</b>	<b>ASSETS</b>		
<b>1</b>	<b>Financial assets</b>		
	(a) Cash and Cash Equivalents	648.19	243.00
	(b) Bank balances other than (a) above	-	-
	(c) Loans	249.57	301.43
	(d) Investments	1,402.81	1,576.17
	<b>Sub Total Financial Assets</b>	<b>2,300.57</b>	<b>2,120.60</b>
<b>2</b>	<b>Non Financial assets</b>		
	(a) Current tax Assets (net)	5.01	2.93
	(b) Property, Plant & Equipment	0.14	0.18
	(c) Other Non financial Assets	11.84	0.78
	<b>Sub Total -Non Financial assets</b>	<b>16.99</b>	<b>3.89</b>
	<b>TOTAL ASSETS</b>	<b>2,317.56</b>	<b>2,124.49</b>
<b>B</b>	<b>EQUITY AND LIABILITIES</b>		
<b>1</b>	<b>Equity</b>		
	(a) Share Capital	74.25	74.25
	(b) Other Equity	1,975.16	1,882.80
	<b>Sub Total Equity</b>	<b>2,049.41</b>	<b>1,957.05</b>
<b>2</b>	<b>Financial Liabilities</b>		
	(a) Borrowings (Other than Debt securities)	100.00	-
	(b) Other Financial liabilities	2.60	1.80
	<b>Total Financial Liabilities</b>	<b>102.60</b>	<b>1.80</b>
<b>3</b>	<b>Non-Financial Liabilities</b>		
	(a) Provisions	1.21	1.21
	(b) Deferred tax liabilities (Net)	164.23	164.23
	(c) Other non-financial liabilities	0.11	0.20
	<b>Total Non Financial Liabilities</b>	<b>165.55</b>	<b>165.64</b>
	<b>Total Liabilities</b>	<b>268.15</b>	<b>167.44</b>
	<b>TOTAL EQUITY &amp; LIABILITIES</b>	<b>2,317.56</b>	<b>2,124.49</b>

FOR BAJAJ GLOBAL LIMITED

PLACE: NAGPUR  
DATED: 09TH NOVEMBER, 2023



  
AKSHAY RANKA  
DIRECTOR

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## CASHFLOW

**4. Disclosure of Statement of Cashflow as per Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 as at 30th September, 2023**
**CASH FLOW STATEMENT FOR 30TH SEPTEMBER, 2023**

PARTICULARS	(RS.IN LAKHS)	
	CURRENT HALF YEAR ENDED 30/09/2023 (Unaudited)	YEAR ENDED 31/03/2023 (Audited)
<b>A. CASHFLOW FROM OPERATING ACTIVITIES</b>		
NET PROFIT BEFORE TAX & EXTRA ORDINARY ITEMS	7.84	13.93
ADJUSTED FOR-		
(Profit)/Loss on sale of Fixed Assets	-	(3.20)
FAIR VALUE IMPACT OF INVESTMENTS	86.6	438.51
DEPRECIATION	0.04	2.84
OPERATING PROFIT BEFORE WORKING CAPITAL CHANGES	94.48	452.08
CHANGES IN		
TRADE & OTHER RECEIVABLES	(11.06)	(1.41)
LOANS AND ADVANCES	51.86	(87.88)
TRADE PAYABLES	0.71	0.30
CASH GENERATED FOR OPERATIONS	135.99	363.09
DIRECT TAXES / PROVISION WRITTEN BACK	(4.17)	141.96
<b>NET CASH FROM OPERATING ACTIVITIES</b>	<b>131.82</b>	<b>505.05</b>
<b>B. CASHFLOW FROM INVESTING ACTIVITIES</b>		
PURCHASE OF LEASED/OWNED ASSETS	-	43.00
PURCHASE/(SALE) OF SHARES(INVESTMENTS) (Including Fair Value of Investment)	173.36	(585.99)
<b>NET CASH USED IN INVESTING ACTIVITIES</b>	<b>173.36</b>	<b>(542.99)</b>
<b>C. CASHFLOW FROM FINANCING ACTIVITIES</b>		
PROCEEDS FROM SHORT/LONG TERM BORROWINGS	100.00	(30.02)
<b>NET CASHFLOW FROM FINANCING ACTIVITIES</b>	<b>100.00</b>	<b>(30.02)</b>
<b>NET CHANGES IN CASH &amp; CASH EQUIVALENTS(A+B+C)</b>	<b>405.18</b>	<b>(67.96)</b>
CASH & CASH EQUIVALENTS-OPENING BALANCE	243.01	310.98
CASH & CASH EQUIVALENTS-CLOSING BALANCE	648.19	243.01
	405.18	(67.96)

01. Proceeds from long term and other borrowings are shown net of repayment.

02. Cash and Cash equivalents represent cash and bank balances only including Fixed Deposits.

