



Swadha Nature Limited
(Formerly Known as "M.S. Securities Ltd.")

09th November, 2024

To,
The Department of Corporate Services
BSE Limited Ground Floor,
P. J. Tower, Dalal Street,
Mumbai-400 001

Scrip Code: - 531039

Dear Sir/Madam,

Sub: - Outcome of the meeting of the Board of Directors held on Saturday, November 09, 2024.
Ref.: Regulation 30 & 33 of the SEBI (Listing Obligations and Disclosures Requirements) Regulations, 2015.

With reference to above subject and in compliance with Regulation 30 and 33 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, we hereby submit the outcome of the Meeting of the Board of Director held on today i.e., Saturday, November 09, 2024 at 04:30 p.m. and concluded at 05:15 p.m. inter alia considered and approved the following:

1. Unaudited financial result for the quarter and half year ended on 30th September, 2024 along with the Auditor's Limited Review Report.
2. Reviewed the other businesses of the company.

You are requested to kindly take the same on record.

Thanking you,

Yours faithfully,

For Swadha Nature Limited
(Formerly known as MS Securities Limited)

Dipakkumar Shah
Managing Director
(DIN: 08234203)

Independent Auditor's Review Report on the Quarterly and half year ended Unaudited Standalone Financial Results of the Company Pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended

Review Report to
The Board of Directors
Swadha Nature Limited
(Formerly known as MS Securities Limited)

1. We have reviewed the accompanying statement of unaudited standalone financial results of **Swadha Nature Limited (Formerly known as MS Securities Limited)** (the "Company") for the quarter and half year ended September 30, 2024 (the "Statement") attached herewith, being submitted by the Company pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended and read with SEBI Circular No. CIRJCFD/CMD1/44/2019 dated March 29, 2019 ('the Circular').
2. The preparation of the Statement in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34, (Ind AS 34) "Interim Financial Reporting" prescribed under Section 133 of the Companies Act, 2013 as amended, read with relevant rules issued thereunder and other accounting principles generally accepted in India and in compliance with Regulation 33 of the Listing Regulations. The Statement has been approved by the Company's Board of Directors. Our responsibility is to express a conclusion on the Statement based on our review.
3. We conducted our review of the Statement in accordance with the Standard on Review Engagements (SRE) 2410, "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 Statement is free of material misstatement. A review of interim financial information consists of making inquiries, primarily of persons responsible for financial and accounting matters, and applying analytical and other review procedures. A review is substantially less in scope than an audit conducted in accordance with Standards on Auditing and consequently does not enable us to obtain assurance that we would become aware of all significant matters that might be identified in an audit. Accordingly, we do not express an audit opinion.
4. Based on our review conducted as above, nothing has come to our attention that causes us to believe that the accompanying Statement, prepared in accordance with the recognition and measurement principles laid down in the aforesaid Indian Accounting Standards ('Ind AS') specified under Section 133 of the Companies Act, 2013 as amended, read with relevant rules issued thereunder and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in terms of the Listing Regulations, including the manner in which it is to be disclosed, or that it contains any material misstatement.

Date: 09/11/2024
Place: Ahmedabad



CA Sanket Shah
M. No. 150873
UDIN: 24150873BKCYC1717

Swadha Nature Limited
(Formerly Known as MS Securities Limited)
Regd. Office: 601B, ASHIANA PLAZA BUDH MARGPATNA,, Patna-800001, Bihar

Financial results by company						
PART I	(Rs. in Lakhs)					
Statement of Standalone Unaudited Results for the Quarter and half year Ended 30/09/2024						
Particulars	Quarter Ended			Haf Year Ended		Year ended
	3 months ended	Preceding 3 months ended	Corresponding 3 months ended in the previous year	Year to date figures for current period ended	Year to date figures for the previous year ended	
	(30/09/2024)	(30/06/2024)	(30/09/2023)	(30/09/2024)	(30/09/2023)	(31/03/2024)
(Refer Notes Below)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)
1 Revenue from Operation	1.19	7.25	1.04	8.44	4.67	4.93
Other income	0.05	0.76	1.83	0.81	2.42	10.84
Total Revenue (I + II)	1.24	8.01	2.87	9.25	7.09	15.77
2 Expenses						
(a) Cost of materials consumed	0.00	0.00	0.00	0.00	0.00	0.00
(b) Purchase of stock-in-trade	0.00	0.00	0.00	0.00	0.00	0.00
© Changes in inventories of finished goods, work-in-progress and stock-in-trade	0.00	0.00	0.00	0.00	0.00	0.00
(d) Employee benefits expense	0.38	0.53	0.24	0.91	0.87	1.25
(e) Finance Cost	0.00	0.00	0.00	0.00	0.00	0.00
(f) Depreciation and amortisation expense	0.00	0.00	0.00	0.00	0.00	0.00
(g) Other expenses	0.06	6.89	3.84	6.95	7.28	10.77
Total expenses	0.44	7.42	4.08	7.86	8.15	12.02
3 Profit / (Loss) before exceptional and extraordinary items and tax (III - IV)	0.80	0.59	(1.21)	1.39	(1.06)	3.75
4 Exceptional items	0.00	0.00	0.00	0.00	0.00	0.00
5 Profit / (Loss) before extraordinary items and tax (V - VI)	0.80	0.59	(1.21)	1.39	(1.06)	3.75
6 Tax expense - Provision for taxation						
Current Tax - Provision for taxation	0.00	0.00	0.00	0.00	0.00	1.91
Deferred Tax	0.00	0.00	0.00	0.00	0.00	0.00
7 Net Profit / (Loss) for the period	0.80	0.59	(1.21)	1.39	(1.06)	1.84
8 Other Comprehensive Income/(Loss) (net of tax)	0.00	0.00	0.00	0.00	0.00	0.00
9 Total Comprehensive Income/(Loss) for the period	0.80	0.59	(1.21)	1.39	(1.06)	1.84
10 Paid up Equity Share Capital (Face value of Rs. 10/- each)	417.23	417.23	417.23	417.23	417.23	417.23
11 Earnings per equity share:						
(1) Basic	0.02	0.01	(0.03)	0.03	(0.03)	0.04
(2) Diluted	0.02	0.01	(0.03)	0.03	(0.03)	0.04

Notes:

- The above unaudited financial results were reviewed by the audit committee and approved by the board of directors at its meeting held on 09th November, 2024.
- These financial results have been prepared in accordance with the recognition and measurement principles laid down in Ind AS 34 Interim Financial Reporting prescribed under section 133 of the Companies Act, 2013 read with the relevant rules issued thereunder and other accounting principles generally accepted in India.
- Disclosure of segment wise information is not applicable as the Company has only one business segment.
- Previous quarter's figures have been re-grouped / re-arranged wherever necessary.

By Order of the Board of Directors
For, Swadha Nature Ltd
(Formerly known as MS Securities Limited)

Date: 09/11/2024
Place: Patna

Dipakkumar Shah
Managing Director
DIN: 08234203

Swadha Nature Limited

(Formerly Known as MS Securities Limited)

Regd. Office: 601B, ASHIANA PLAZA BUDH MARGPATNA,, Patna-800001, Bihar

Statement of Assets and Liability

(Rs. In Lakhs)

Particulars	Standalone	
	As at 30th Sept 2024	As at 31st March 2024
	Unaudited	Audited
<u>A) Assets</u>		
<u>Non Current Assets</u>		
Property Plant and Equipement	0.15	0.15
Capital Work In Progress	-	-
Other Intengible Assets	-	-
Intengible assets under Development	-	-
Financial Assets		
i) Investment		
ii) Loan	-	-
iii) Other Financial Assets	-	-
Deferred Tax Assets (net)		
Other non current Assets	-	-
Total Non Current Assets	0.15	0.15
<u>Current Assets</u>		
Inventories	-	-
Financial Assets		
i) Trade Receivable	-	-
ii) Cash and Cash Equivalents	14.70	20.55
iii) Bank Balance other than (ii)above	41.32	41.32
iv) Loans and Advances	-	45.51
iv) Investment	27.65	27.64
Other Current Assets	0.02	1.87
Total Curent Assets	83.69	136.89
Total Assets	83.84	137.04
<u>B) Equity and Liabilities</u>		
Equity Share Capital	417.23	417.23
Other Equity	-343.97	-345.38
Total Equity	73.26	71.85
<u>Non Current Liabilities</u>		
Financial Liabilities		
i) Borrowings	8.68	62.73
Defered Tax Liabilities	-	-
Total Non Current Liabilities	81.94	134.58
<u>Current Liabilities</u>		
Financial Liabilities		
i) Borrowings	-	-
ii) Trade Payables	-	-
iii) Other Financial Liabilities	-	-
Provisions	-	-
Other Current Liabilities	1.90	2.46
Total Current Liabilities	1.90	2.46
Total Equity and Liabilities	83.84	137.04

Swadha Nature Limited

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Regd. Office: 601B, ASHIANA PLAZA BUDH MARGPATNA,, Patna-800001, Bihar

Cash Flow Statement	(Amount in Lacs)	
Particulars	For the period ended on 30.09.2024	For the period ended on 31.03.2024
A. CASH FLOW FROM OPERATING ACTIVITIES		
Profit Before Tax	1.39	3.73
Adjustments for:		
Depreciation		0.00
Preliminary Exps. Written off		
Interest and Dividend Income	-0.05	-0.23
Capital Gain	-0.76	-10.60
Finance Cost		
Dividend Written back/excess provision for taxation	0.00	0.00
Operating Profit before Working Capital Changes	0.58	-7.10
Movements in Working Capital :		
Decrease / (Increase) in Inventories	0.00	0.00
Decrease / (Increase) in Sundry Debtors	0.00	0.00
Decrease / (Increase) in Loans and Advances	47.36	-35.40
Decrease / (Increase) in Current Assets	0.00	0.00
(Decrease) / Increase in Trade Payables	0.00	0.00
(Decrease) / Increase in Short Term Provisions	-0.55	-13.25
(Decrease) / Increase in Current Liabilities	0.00	0.00
(Decrease) / Increase in Other Current Liabilities	0.00	0.00
Cash (used in) / generated from operations	47.39	-55.75
Direct Taxes Paid (net of refunds)	0.00	1.91
Net cash (used in) / generated from operating activities (A)	47.39	-57.66
B. CASH FLOW FROM INVESTING ACTIVITIES		
(Purchase) of Fixed Assets	0.00	0.00
Purchase of Investment	0.00	0.00
Sale / Disposal of Fixed Assets	0.00	0.00
Interest & dividend Received	0.05	0.23
Profit on sale of Investment / Assets	0.76	15.41
Net cash (used in) / generated from investing activities (B)	0.81	15.64
C. CASH FLOW FROM FINANCING ACTIVITIES		
(Repayment) / Proceeds From Long Term Borrowings	0.00	0.00
(Repayment) / Proceeds From Short Term Borrowings	0.00	0.00
Repayment / (Proceeds) From Long Term Loans & Advances	-54.05	16.98
Proceeds from Issue of Shares	0.00	0.00
Repayment of loan given to Subsidiary	0.00	
Interest Expense	0.00	0.00
Dividend Distribution Tax	0.00	0.00
Net cash (used in) / generated from financing activities (C)	-54.05	16.98
D.NET INCREASE IN CASH AND CASH EQUIVALENTS (D)=	-5.85	-25.04
Cash and cash equivalents at the beginning of the year	20.55	45.60
Cash and cash equivalents at the end of the year	14.70	20.55