

SWASTI VINAYAKA ART AND HERITAGE CORPORATION LIMITED

January 21, 2025

To,

BSE Limited

Dept. of Corporate Services,
Phiroze Jeejeebhoy Tower,
Dalal Street, Fort, Mumbai - 400001.

[BSE Scrip code: 512257]

Subject: Submission of Un-Audited Financial Results for the Quarter and Nine months ended on December 31, 2024.

Dear Sir/Madam,

Pursuant to Regulation 33 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, we are enclosing herewith the following:

1. Statement of Un-Audited Financial Results for the Quarter and Nine months ended on December 31, 2024 along with the Limited Review Report of the statutory auditors thereon.

Kindly take the same on your records.

Thanking you,

Yours faithfully,

For **SWASTI VINAYAKA ART AND HERITAGE CORPORATION LIMITED**

DINESH PODDAR
MANAGING DIRECTOR
DIN: 00164182

Encl: As above

SANJAY RAJA JAIN & CO.
CHARTERED ACCOUNTANTS

G-02, HANUMANT BHAVAN, 306 J.S.S. ROAD, THAKURDWAR, MUMBAI - 02

Limited Review Report On Quarterly Standalone Financial Results of the Company Pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015

To
Board of Directors of
SWASTI VINAYAKA ART & HERITAGE CORPORATION LIMITED

1. We have reviewed the accompanying statement of unaudited financial results ('the statement') of **SWASTI VINAYAKA ART & HERITAGE CORPORATION LIMITED** ('the Company') for the quarter ended 31st December, 2024 pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 as amended ("Listing Regulations").
2. This Statement, which is the responsibility of the Company's management and approved by the Board of Directors, has been prepared 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 there under and other accounting principles generally accepted in India, and in compliance with Regulation 33 of Listing Regulations. Our Responsibility is to express a report 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 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 provide less assurance than an audit. We have not performed an audit and 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 applicable Indian Accounting Standards (Ind AS) specified under section 133 of the Companies ACT, 2013 as amended, read with relevant rules issued thereunder and other recognized accounting practices and policies has not disclosed the information required to be disclosed in terms of the Regulation 33 of the Listing Regulations, 2015 as amended, including the manner in which it is to be disclosed, or that it contains any material misstatement.

For, **SANJAY RAJA JAIN & CO**
CHARTERED ACCOUNTANTS
FRN - 120132W



SANJAY RAJA JAIN

Partner

M.No. 108513

Place : Mumbai

Date : 21/01/2025

UDIN : 25108513BMOLFC7038



SWASTI VINAYAKA ART AND HERITAGE CORPORATION LIMITED

CIN NO.: L51900MH1985PLC036536

Regd. Office : 303, Tantia Jogani Indl. Estate, J.R. Boricha Marg, Lower Parel, Mumbai-400011. Tel. : 022 4344 3555, Email : cs.svart@svgcd.com

UNAUDITED FINANCIAL RESULTS FOR THE QUARTER AND NINE MONTHS ENDED 31ST DECEMBER 2024

PART I

(Rs. In lacs)

Particulars	QUARTER ENDED			NINE MONTHS ENDED		YEAR ENDED
	31-12-24	30-09-24	31-12-23	31-12-24	31-12-23	31-03-24
	Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
1 Revenue from Operations						
Revenue from operations	330.21	691.74	302.52	1,541.26	906.02	1,238.30
2 Other Income	29.55	24.56	11.06	71.36	28.64	56.40
3 Total revenue (1+2)	359.76	716.30	313.58	1,612.62	934.66	1,294.70
4 Expenses						
(a) Cost of materials consumed	1.11	2.33	3.41	4.92	5.96	6.20
(b) Purchase of stock-in-trade	21.55	352.00	7.90	604.25	25.88	58.76
(c) Manufacturing and Operating Costs	11.12	43.90	7.28	59.84	35.96	41.67
(d) Changes in inventories of finished goods, work-in-progress and stock in trade	(26.46)	(42.18)	(0.26)	(78.10)	(22.10)	(28.82)
(e) Employee benefit expense	70.02	83.49	59.33	227.27	192.54	257.96
(f) Finance Cost	40.55	39.43	27.98	118.06	72.74	138.96
(g) Depreciation & amortisation expense	2.51	2.51	2.67	7.50	7.98	11.02
(h) Other expenses	174.42	132.93	112.44	487.31	347.77	533.23
Total expenses	294.82	614.41	220.75	1,431.05	666.73	1,020.98
5 Profit before exceptional item and tax (3-4)	64.94	101.89	92.83	181.57	267.93	273.72
6 Exceptional items	-	-	-	-	-	-
7 Profit/(Loss) before tax (5-6)	64.94	101.89	92.83	181.57	267.93	273.72
8 Tax Expenses	16.64	24.86	22.38	44.77	65.34	69.17
1. Current income tax	16.64	24.86	22.38	44.77	65.34	67.45
2. Deferred income tax	-	-	-	-	-	1.72
3. Tax in respect of earlier years	-	-	-	-	-	-
9 Net Profit/(Loss) from continuing operation (7-8)	48.30	77.03	70.45	136.80	202.59	204.55
10 Profit from discontinuing operation	-	-	-	-	-	-
11 Tax Expenses for discontinuing operation	-	-	-	-	-	-
12 Profit from discontinuing operation after tax (10-11)	-	-	-	-	-	-
13 Net Profit for the period (9 + 12)	48.30	77.03	70.45	136.80	202.59	204.55
14 Other Comprehensive Income :-						
A) (i) Items that will not be reclassified to profit or loss	-	-	-	-	-	236.40
(ii) Income tax relating to items that will not be reclassified to profit or loss	-	-	-	-	-	-
B) (i) Items that will be reclassified to profit or loss	-	-	-	-	-	-
(ii) Income tax relating to items that will be reclassified to profit or loss	-	-	-	-	-	-
15 Total Comprehensive Income for the period (13+14) (Comprising Profit (Loss) and Other comprehensive Income for the period)	48.30	77.03	70.45	136.80	202.59	440.95
16 Earning per equity share (for continuing operation)						
Basic & Diluted	0.05	0.09	0.08	0.15	0.23	0.23
17 Earning per equity share (for discontinued operation)						
Basic & Diluted	-	-	-	-	-	-
18 Earning per equity share (for discontinued & continuing operation)						
Basic & Diluted	0.05	0.09	0.08	0.15	0.23	0.23

NOTES :-

- The above results have been reviewed by the audit committee and approved by the Board of Directors of the Company in its meeting held on 21-01-2025.
- Deferred Tax Liability shall be calculated and provided at the time of Finalisation of Accounts.
- Statutory Auditors have carried out a 'Limited Review' of the financial results of the quarter ended 31-12-2024. Their report has been obtained.
- Previous period figures have been regrouped /recast/ reclassified, wherever necessary.

By order of the Board
for Swasti Vinayaka Art And Heritage Corporation Ltd.,



Dinesh Poddar

Dinesh Poddar
Chairman and Managing Director
[DIN : 00164182]

Place : Mumbai.
Date : 21-January-2025