

SW INVESTMENTS LIMITED

Regd. Office: 5th Floor, Sunteck Centre, 37-40 Subhash Road, Vile Parle (East) Mumbai - 400057

CIN No: L65990MH1980PLC023333 Tel: +91 22 4287 7800 Fax: +91 22 4287 7890

Email Id: cosec@swlindia.com Website: www.swlindia.com

SWIL/BSE/42/24-25

Date: 29th January, 2025

To,
Department of Corporate Services
BSE Limited
P. J. Tower, Dalal Street,
Mumbai – 400 001
Scrip Code: 503659

Sub: Integrated Filing (Financial) for the quarter and nine months ended 31st December, 2024

Dear Sir/ Madam,

In accordance with amendments to the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) (Third Amendment) Regulations, 2024 read with SEBI Circular No. SEBI/HO/CFD/CFD-PoD-2/CIR/P/2024/185 dated 31st December, 2024, read with BSE Circular No. 20250102-4 and NSE Circular No. NSE/CML/2025/02 dated 2nd January, 2025, the Integrated Filing (Financial) for the quarter and nine months ended 31st December, 2024 is enclosed herewith.

The above information shall also be placed on the Company's website at www.swlindia.com/2024-25/.

This is for your information and records.

Yours sincerely,
For SW Investments Limited

Shaily Dedhia
Company Secretary
(ACS No.: 23544)
Encl: a/a

A. FINANCIAL RESULTS

LIMITED REVIEW REPORT

**To the Board of Directors
SW Investments Limited**

1. We have reviewed the accompanying statement of unaudited financial results of **SW Investments Limited** ("the Company") for the quarter and nine months ended December 31, 2024 attached herewith ("the Statement"), being submitted by the Company pursuant to the requirements of Regulation 33 of the SEBI (Listing, Obligations and Disclosure requirements) Regulations, 2015.
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 "Interim Financial Reporting" ("Ind AS 34") prescribed under Section 133 of the Companies Act, 2013, and other accounting principles generally accepted in India. Our responsibility is to issue a report on this financial Statement based on our review.
3. We conducted our review in accordance with the Standard on Review Engagement (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 of unaudited financial results prepared in accordance with applicable Indian Accounting Standards (IND AS) and other recognized accounting practices and policies, has not disclosed the information required to be disclosed in terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, read with circular issued from time to time, including the manner in which it is to be disclosed, or that it contains any material misstatement.

**For BAGARIA & CO. LLP
Chartered Accountants
FRN: 113447W/W-100019**




Vinay Somani

Partner

Membership No. 143503

UDIN : 25143503BMIBIR8210

**Mumbai
January 29, 2025**

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Statement of Unaudited Financial Results for the Quarter and Nine Months ended 31st December, 2024

(Rs. in lakhs, except for per share data)

Sr. No.	Particulars	Quarter Ended			Nine Months Ended		Year Ended
		31-Dec-2024	30-Sep-2024	31-Dec-2023	31-Dec-2024	31-Dec-2023	31-Mar-2024
		Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
1	Income						
	(a) Revenue from operations	7.95	5.12	1.13	14.86	8.89	10.02
	(b) Other income	1.63	1.45	1.57	4.57	4.59	6.09
	Total income	9.58	6.57	2.70	19.43	13.48	16.11
2	Expenses						
	(a) Employee benefits expense	0.30	0.30	0.30	0.90	0.90	1.20
	(b) Other expenses	3.20	2.45	1.60	8.46	8.72	11.34
	Total expenses	3.50	2.75	1.90	9.36	9.62	12.54
3	Profit / (Loss) before tax (1 - 2)	6.08	3.82	0.80	10.07	3.86	3.57
4	Tax expense:						
	(i) Current tax	1.52	0.97	(0.96)	2.53	(0.57)	(1.46)
	(ii) Short/(Excess) Tax Provision*	0.00	-	-	0.00	-	-
5	Net Profit / (Loss) for the period / year (3 +/- 4)	4.56	2.85	1.76	7.54	4.43	5.03
6	Other Comprehensive Income						
	A. Items that will not be reclassified to profit or loss						
	Gain/(Loss) on Fair Valuation of Investment	-11.24	41.50	26.83	77.52	80.23	97.46
	Total other comprehensive income	(11.24)	41.50	26.83	77.52	80.23	97.46
7	Total comprehensive income for the period (5 +/- 6)	(6.68)	44.35	28.59	85.06	84.66	102.49
8	Paid-up equity share capital (Face value of Rs. 10/- per share)	90.00	90.00	90.00	90.00	90.00	90.00
9	Earnings per share (of Rs 10/- each) (not annualised):						
	(a) Basic (Rs.)	0.51	0.32	0.20	0.84	0.49	0.56
	(b) Diluted (Rs.)	0.51	0.32	0.20	0.84	0.49	0.56

(*) The Amount is less than Rs.500/-

Notes :

- The above unaudited financial results for the quarter and nine months ended 31st December, 2024 have been reviewed and recommended by the Audit Committee and approved by the Board of Directors at their meetings held on 29th January, 2025. The above unaudited financial results for the quarter and nine months ended 31st December, 2024 have been subjected to limited review by the Statutory Auditors of the Company.
- The above unaudited financial results have been prepared in accordance with the Indian Accounting Standards prescribed under Section 133 of the Companies Act, 2013 read with the Companies (Indian Accounting Standard) Rules, 2015, as amended, and other accounting principles generally accepted in India and in compliance with Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended.
- The Company operates under single activity, hence there are no reportable segments, as per Ind AS 108 dealing with Operating Segment.
- Figures pertaining to previous period/year have been regrouped/reclassified wherever found necessary to conform to current period's /years' presentation.

For and on behalf of the Board of Directors
of SW Investments Limited

Lalitha Cheripalli
Wholetime Director (DIN: 07026989)



Date: 29th January, 2025

Place: Mumbai

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- B. STATEMENT ON DEVIATION OR VARIATION FOR PROCEEDS OF PUBLIC ISSUE, RIGHTS ISSUE, PREFERENTIAL ISSUE, QUALIFIED INSTITUTIONS PLACEMENT ETC – Not Applicable**
- C. FORMAT FOR DISCLOSING OUTSTANDING DEFAULT ON LOANS AND DEBT SECURITIES – Not Applicable, No Default**
- D. FORMAT FOR DISCLOSURE OF RELATED PARTY TRANSACTIONS (applicable only for half-yearly filings i.e, 2nd and 4th quarter) – Not Applicable**
- E. STATEMENT ON IMPACT OF AUDIT QUALIFICATIONS (FOR AUDIT REPORT WITH MODIFIED OPINION) SUBMITTED ALONG-WITH ANNUAL AUDITED FINANCIAL RESULTS (Standalone) (applicable only for Annual Filing i.e., 4th quarter) – Not Applicable**