

25th May, 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 May 25, 2024.

Ref.: Regulation 30 & 33 of the SEBI (Listing Obligations and Disclosures Requirements) Regulations, 2015.

Pursuant to Regulation 30 and 33 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations 2015, the Board of Directors of the at their meeting held on today i.e., Saturday, May 25, 2024 at the Registered office of the Company *inter-alia*, has, considered approved/recommended and taken on record the following: -

1. **Audited Financial Results** of the Company for the **Quarter and Financial Year ended March 31, 2024**, along with Statement of Profit & Loss, Statement of Assets & Liabilities and the Statement of Cash Flow, for the financial year ended March 31, 2024, in accordance with the provisions of Regulation 33 of the SEBI Listing Regulations, along with the Auditors' Reports thereon.

These results have been duly reviewed by the Audit Committee and audited by Sanket Shah, Chartered Accountant (Mem. No.: 150873) Statutory Auditors of the Company.
(The copies of the aforesaid Financial Results along with the Auditors' Reports thereon and Declaration on Unmodified Opinion on the Audit Report, on standalone basis, are enclosed herewith.)

2. Reviewed the other businesses of the company.

The Board Meeting commenced at 01.00 p.m. and concluded at 6.30 p.m.

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
Director
(DIN: 08234203)



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

25th May, 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: Declaration pursuant to Regulation 33(3) (d) of the Securities Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015.

With reference to above, we hereby state that the statutory Auditor of the Company Mr. Sanket Shah have issued an Audit Report with unmodified opinion on the Audited Financial Results of the Company for the quarter and financial year ended 31st March, 2024 in Compliance with the Regulation 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.

Please take the same on your record and oblige.

Thanking you,

Yours faithfully

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

Dipakkumar Shah
Director
(DIN: 08234203)

Encl. As Above



Audited Financial results by company						
PART I		(Amount Rs. In Lakhs)				
Statement of Standalone Audited Results for the Quarter and Year Ended 31/03/2024						
	Particulars	Quarter Ended			Year Ended	
		(31/03/2024)	(31/12/2023)	(31/03/2023)	(31/03/2024)	(31/03/2023)
	(Refer Notes Below)	(Audited)	(Unaudited)	(Audited)	(Audited)	(Audited)
		(Refer Note 4)		(Refer Note 4)		
1	Revenue from Operation	0.00	0.26	4.45	4.93	7.71
	Other income	7.996	0.07	1.45	10.84	1.53
	Total Revenue (I + II)	7.996	0.33	5.90	15.77	9.24
2	Expenses					
	(a) Cost of materials consumed	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
	© Changes in inventories of finished goods, work-in-progress and stock-in-trade	0.00	0.00	0.00	0.00	0.00
	(d) Employee benefits expense	0.370	0.25	0.90	1.25	1.38
	(e) Finance Cost	0.004	0.00	0.00	0.01	0.00
	(f) Depreciation and amortisation expense	0.00	0.00	0.00	0.00	0.00
	(g) Other expenses	1.848	1.85	5.12	10.77	7.19
	Total expenses	2.222	2.10	6.02	12.04	8.57
3	Profit / (Loss) before exceptional and extraordinary items and tax (III - IV)	5.774	(1.77)	(0.12)	3.73	0.67
4	Exceptional items	0.00	0.00		0.00	0.00
5	Profit / (Loss) before extraordinary items and tax (V - VI)	5.774	(1.77)	(0.12)	3.73	0.67
6	Tax expense - Provision for taxation					
	Current Tax - Provision for taxation	1.908	0.00	0.00	1.91	0.00
	Deferred Tax	0.00	0.00	0.00		0.00
7	Net Profit / (Loss) for the period	3.866	(1.77)	(0.12)	1.82	0.67
8	Other Comprehensive Income/(Loss) (net of tax)	0.00	0.00	0.00		0.00
9	Total Comprehensive Income/(Loss) for the period	3.866	(1.77)	(0.12)	1.82	0.67



10	Paid up Equity Share Capital (Face value of Rs. 10/- each)	417.23	417.23	417.23	417.23	417.23
11	Earnings per equity share:					
	(1) Basic	0.009	(0.004)	(0.00028)	0.004	0.002
	(2) Diluted	0.009	(0.004)	(0.00028)	0.004	0.002

Notes:

- 1 The Audited Financial Results for the Quarter and Year ended 31st March, 2024, have been reviewed and recommended by the Audit Committee and approved and taken on record by the Board of Directors at their respective meetings held on 25th May, 2024. The Statutory Auditors of the Company have carried out an audit for the financial year ended 31st March, 2024 and the Statutory Auditors have expressed an unmodified audit opinion thereon.
- 2 The Audited Financial Statements are prepared in accordance with the Accounting Standards specified under Section 133 of the Companies Act, 2013 ("Act") read with Companies (Indian Accounting Standards) Rules, 2015 as amended and in the format as prescribed under Regulation 33 of the SEBI (LODR) Regulations, 2015. The financial information presented above is extracted from and is harmonized to conform with the Audited Financial Statements.
- 3 The Audited Financial Results of the Company are available on Company's website and also on the website of BSE Limited, i.e. www.bseindia.com, where the Shares of the Company are listed.
- 4 The figures of the quarter ended 31st March, 2024 are the balancing figures between Audited Figures in respect of the Full Financial year and the published year to date figures up to third quarter of the relevant financial year.
- 5 The Company is presently dealing only in one segment.
- 6 Figures relating to the previous year / period have been regrouped / rearranged, wherever necessary, to make them comparable with those of the current year / period.
- 7 This communication is in compliance with the SEBI (Listing Obligations & Requirement) Regulations, 2015

Date: 25.05.2024

Place: Patna

**By Order of the Board of
Directors**

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

Dipakkumar Shah

Director

(DIN: 08234203)



Statement Of Assets and Liability For the Year Ended 31.03.2024		
Particulars	(Amount Rs. In Lakhs)	
	As at 31st March 2024	As at 31st March 2023
	Audited	Audited
<u>A) Assets</u>		
<u>Non Current Assets</u>		
Property Plant and Equipement	0.15	0.15
Capital Work In Progress		
Other Intangible Assets		
Intangible 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	20.55	45.62
iii) Bank Balance other than (ii)above	-	-
iv) Loans and Advances	45.51	45.51
v) investment	27.64	26.07
Other Current Assets	43.20	7.78
Total Curent Assets	136.89	124.98
Total Assets	137.04	125.13
<u>B) Equity and Liabilities</u>		
Equity Share Capital	417.23	417.23
Other Equity	-345.37	-353.56
Total Equity	71.85	63.67
<u>Non Current Liabilities</u>		
Financial Liabilities		
i) Borrowings	62.73	45.75
Defered Tax Liabilities		
Total Non Current Liabilities	134.58	109.42
<u>Current Liabilities</u>		
Financial Liabilities		
i) Borrowings	-	-
ii) Trade Payables	-	-
iii) Other Financial Liabilities	-	-
Provisions	-	-
Other Current Liabilities	2.46	15.71

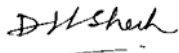


Swadha Nature Limited
(Formerly Known as “MS Securities Ltd.”)

Total Current Liabilities	2.46	15.71
Total Equity and Liabilities	<u>137.04</u>	<u>125.13</u>

Date: 25.05.2024
Place: Patna

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


Dipakkumar Shah
Director
(DIN: 08234203)






CASH FLOW STATEMENT FOR THE YEAR ENDED 31ST MARCH, 2024

(Amount Rs. In Lakhs)

	As on 31-03-2024		As on 31-03-2023	
	Rs.		Rs.	
A. CASH FLOW FROM OPERATING ACTIVITIES				
NET PROFIT BEFORE TAX	3.73	-	0.67	-
Adjustments to reconcile profit before tax to cash provided by operating activity				
Depreciation	-		-	
Interest and Dividend Income	(0.23)		(0.24)	
Profit on Sale of Fixed Assets	-		-	
Capital Gain	(10.60)		(1.27)	
Effect of exchange difference on translation of foreign currency of cash and cash equivalent	-	(7.11)	-	(0.84)
OPERATING LOSS BEFORE WORKING CAPITAL CHANGES		(7.11)		(0.84)
Adjustments for :				
Trade Receivables	-		-	
Loans and advances and other asset	(35.40)		(5.94)	
Liabilities and provisions	(13.25)	(48.66)	-	(5.94)
CASH GENERATED FROM OPERATIONS		(55.76)		(6.78)
Direct Taxes Paid		1.91		-
NET CASH GENERATED BY OPERATING ACTIVITY		(57.67)		(6.78)
B. CASH FLOW FROM INVESTING ACTIVITIES				
Payment towards capital expenditure	-		-	
Proceed from Disposal of Investment in Shares / Mutual Funds	10.60		1.27	
Investment	-		-	
Disposal of Fixed Asset	-		-	
Disposal of other investment	4.81		2.62	
Interest & dividend Received	0.23		0.24	
CASH FLOW FROM INVESTING ACTIVITY BEFORE EXCEPTIONAL ITEM		15.64		4.13
Dividend Income, net of tax		-		-
NET CASH PROVIDED BY /(USED IN) INVESTING ACTIVITIES		15.64		4.13
C. CASH FLOW FROM FINANCING ACTIVITIES				
Proceeds from issue of Share Capital	-		-	
Increase (Decrease) in Term Loan/Working Capital	16.98		45.75	
Repayment of loan given to Subsidiary	-		-	
Dividend paid including residual dividend	-		-	
Dividend tax paid	-		-	
Interest Paid	-		-	
NET CASH FROM FINANCING ACTIVITIES		16.98		45.75
Effect of exchange difference on translation of foreign currency of cash and cash equivalent		-		-
NET INCREASE IN CASH & CASH EQUIVALENTS		(25.05)		43.10



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

CASH & CASH EQUIVALENTS AS AT (Opening Balance)	45.60	2.50
CASH & CASH EQUIVALENTS AS AT (Closing Balance)	20.55	45.60
Date: 25.05.2024 Place: Patna	By Order of the Board of Directors For Swadha Nature Limited <i>(Formerly known as MS Securities Limited)</i>  Dipakkumar Shah Director (DIN: 08234203)	

