

SARVOTTAM FINVEST LIMITED

Regd. Office : 3, Bentinck Street, 2nd Floor, Kolkata-700 001
Ph. : (033) 2210 0875, e-mail : sarvottamfinvest@gmail.com
CIN - L65993WB1978PLC031793 Website : www.sarvottamfinvest.in

Date: 14.02.2025

To
The Secretary
The Calcutta Stock Exchange Ltd.
7, Lyons Range
Kolkata - 700 001

To
BSE Corporate Compliance & Listing Centre
BSE Limited
P. J. Towers, Dalal Street
Mumbai – 400001

Scrip Code: 10012144
ISIN No: INE822Q01015

Scrip Code:539124
ISIN No.:INE822Q01015

Sub: Unaudited Financial Results for the quarter and nine month ended 31st December, 2024.

Dear Sir/Madam,

The Board of Directors of the Company at their meeting held today i.e. on 14th February, 2025 has approved the Unaudited Financial Results of the Company for the quarter and nine month ended 31st December, 2024.

Please find enclosed copy of the said Unaudited Financial Results along with Limited Review Report as required under Regulation 33(3) read with Schedule III of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.

The meeting of Board of Directors commenced at 14:30 pm and concluded at 16:00 pm.

Thanking you.
Yours Faithfully,
For Sarvottam Finvest Limited

PRIYANKA MUNDHARA
Digitally signed by
PRIYANKA MUNDHARA
Date: 2025.02.14
16:12:48 +05'30'

Priyanka Mundhara
Company Secretary



SARVOTTAM FINVEST LIMITED

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STATEMENT OF UNAUDITED FINANCIAL RESULTS FOR THE QUARTER AND NINE MONTH ENDED DECEMBER 31, 2024 (Rs. in Lakhs)							
Sl No	Particulars	Quarter ended			Nine months ended		Year ended
		31.12.2024	30.09.2024	31.12.2023	31.12.2024	31.12.2023	31.03.2024
		Reviewed	Reviewed	Reviewed	Reviewed	Reviewed	Audited
1	Income						
	(a) Interest Income	28.99	33.37	34.69	93.42	103.94	152.79
	(b) Dividend Income	0.04	1.37	-	1.64	0.65	0.95
	(c) Sale of stock-in-trade	(0.00)	22.29	21.03	22.29	28.81	28.81
	(d) Net gain on fair value changes	-	0.78	2.81	-	-	-
	(e) Others	0.00	12.65	-	21.69	1.49	-
	Total Income	29.03	70.46	58.53	139.04	134.89	182.55
2	Expenses						
	(a) Finance Cost	(0.00)	0.77	-	1.65	-	0.05
	(b) Net loss on fair value changes	22.70	-	-	1.20	-	1.82
	(c) Impairment on financial instruments	-	60.00	-	85.00	-	(28.50)
	(d) Purchase of Stock-in-Trade	(0.00)	8.29	43.39	29.57	43.39	43.39
	(e) Changes in inventories of Stock-in trade	8.49	10.69	(24.91)	(1.98)	(19.86)	(35.75)
	(f) Employee Benefits Expense	9.29	10.02	13.18	27.16	28.62	37.94
	(g) Depreciation and Amortisation Expenses	0.13	0.12	0.05	0.38	0.14	0.24
	(h) Contingent Provisions for standard assets	-	-	-	-	-	(0.19)
	(i) Other Expenditure	9.83	10.21	13.38	36.76	43.29	114.61
	Total Expenses	50.43	100.10	45.09	179.73	95.58	133.61
3	Profit/ (Loss) for the period before Tax (1-2)	(21.41)	(29.64)	13.44	(40.70)	39.31	48.94
4	Tax Expenses						
	(a) Current Tax	4.42	(7.62)	3.49	11.15	10.22	-
	(b) Deferred Tax	-	-	-	-	-	2.25
	(e) Earlier Year Tax	-	-	-	-	-	(0.47)
5	Net Profit/ (Loss) for the period after Tax (3-4)	(25.83)	(22.02)	9.95	(51.85)	29.09	47.16
6	Other Comprehensive Income						
	i) Items that will not be reclassified to profit and loss	-	-	-	-	-	-
	ii) Income Tax relating to item that will not be reclassified to profit and	-	-	-	-	-	-
	Other Comprehensive Income for the period	-	-	-	-	-	-
7	Total Comprehensive Income for the period (5+6)	(25.83)	(22.02)	9.95	(51.85)	29.09	47.16
8	Paid up Equity Share Capital (Face Value Rs. 10 Per Share)	750.00	750.00	750.00	750.00	750.00	750.00
9	Other Equity	-	-	-	-	-	1779.64
10	Earnings per Share (EPS) (Basic & Diluted) (Rs.) (Not Annualised)	(0.34)	(0.29)	0.13	(0.69)	0.39	0.63

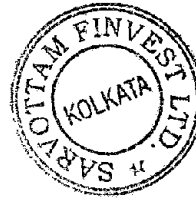
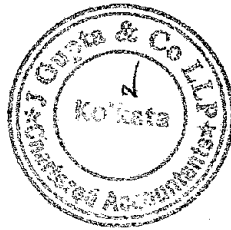


NOTES:

- 1 The above unaudited financial results have been reviewed by the Audit Committee and subsequently approved by the Board of Directors of the Company at their respective meetings held on February 14, 2025. The statutory auditors of the Company have carried on limited review of the financial result for the quarter and nine month ended December 31, 2024.
- 2 The business of the Company falls within a single primary segment viz., 'Financing' and hence, the disclosure requirement of Ind AS 108 - 'Operating Segments' is not applicable.
- 3 Details pursuant to RBI Master Direction - RBI/DOR/2021-22/86 DOR.STR.REC.51/21.04.048/2021-22 Reserve Bank of India (Transfer of Loan Exposures) Direction, 2021 dated September 24, 2021 are given below:
 - (a) The company has neither acquired nor transferred any loans (not in default) through assignment during the quarter and nine month ended December 31, 2024.
 - (b) The company has neither acquired nor transferred any stressed loan for the quarter and nine month ended December 31, 2024.
 - (c) The company does not hold any Security Receipts (SRs) as on December 31, 2024.
- 4 Figures pertaining to the previous years/periods have been rearranged/regrouped, wherever considered necessary, to make them comparable with those of the current years/periods.

For Sarvottam Finvest Limited

Place: Kolkata
Date: February 14, 2025



Dilip Kumar Gupta
Managing Director
(DIN: 01168576)



J Gupta & Co LLP
Chartered Accountants

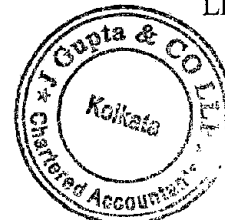
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Mezzanine Floor
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Kolkata – 700 087
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LIMITED REVIEW REPORT

The Members,
SARVOTTAM FINVEST LIMITED

1. We have reviewed the accompanying statement of unaudited financial results of **Sarvottam Finvest Ltd.**, (the "Company") for the quarter ended December 31, 2024 and year to date from April 1, 2024 to December 31, 2024 (the "statement") attached herewith, being submitted by the Company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended (the "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 the Indian Accounting Standard 34 "Interim Financial Reporting" ("Ind-AS 34") 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 Regulations 33 of the Listing Regulations. Our responsibility is to issue a report on these financial statements 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 from material misstatement. A review of interim financial information consists of making inquiries, primarily of the Company's personnel 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 of unaudited financial results prepared in accordance with the recognition and measurement principles laid down in the aforesaid Ind As – 34 prescribed under Section 133 of the Companies Act, 2013, as amended read with relevant rules issued thereunder other Accounting Principles Generally Accepted in India, has not disclosed the information required to be disclosed in terms of Listing Regulation 33, including the manner in which it is to be disclosed, or that it contains any material misstatement.

For J Gupta & Co LLP
Chartered Accountants
FRN: 314010E/E300029
LLP NO.: AAM-2652



N.C. Konar
N.C Konar
Partner
M. No: 052892

Place: Kolkata
Date: February 14, 2025

UDIN: 25052892BMKQWU5847