

# G. K. KEDIA & CO.

CHARTERED ACCOUNTANTS  
(ISO 9001:2015 Certified & Peer Reviewed)

## Limited Review Report

*Pursuant to SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015*

To,

The Board of Directors

**SWAGTAM TRADING AND SERVICES LIMITED**

R-489, GF-A, Ground Floor, New Rajinder Nagar,

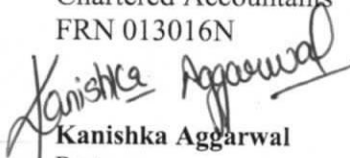
New Delhi – 110060

We have reviewed the accompanying statement of unaudited financial results of **SWAGTAM TRADING AND SERVICES LIMITED [CIN: L51909DL1984PLC289131]**, having its registered office at R-489, GF-A, Ground Floor, New Rajinder Nagar, New Delhi-110060, for the Quarter and Half Year Ended 30.09.2022 attached herewith, being submitted by the company pursuant to the requirement of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015. This statement is the responsibility of the Company's Management and has been approved by the Board of Directors. Our responsibility is to issue a report on these financial statements based on our review.

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 procedure applied to financial data and thus provides less assurance than an audit. We have not performed an audit and accordingly, we do not express an audit opinion.

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 accounting standards 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 including the manner in which it is to be disclosed, or that it contains any material misstatement.

For **G. K. Kedia & Co.**  
Chartered Accountants  
FRN 013016N

  
**Kanishka Aggarwal**  
Partner

M. No. 544129

**UDIN: 22544129BCRPDP7093**



**Place:** New Delhi

**Date:** 10.11.2022

# SWAGTAM TRADING AND SERVICES LIMITED

CIN: L51909DL1984PLC289131

Regd. Office: R-489, GF-A, New Rajinder Nagar, New Delhi - 110060

Tel: 99111 08800 Email: swagtam1984@gmail.com, Website: www.swagtam.com

## STATEMENT OF PROFIT & LOSS FOR THE QUARTER AND HALF YEAR ENDED 30.09.2022

(Rs. In thousands)

	Particulars	Quarter ended			Half Year ended		Year Ended
		Quarter ended 30.09.2022	Preceding Quarter Ended 30.06.2022	Corresponding Quarter Ended 30.09.2021	Half Year ended 30.09.2022	Corresponding Half Year ended 30.09.2021	Previous Year Ended 31.03.2022
		Un-audited	Un-audited	Un-audited	Un-audited	Un-audited	Audited
<b>I</b>	<b>Revenue from Operations</b>						
	Income from Consultancy Business	300.00	300.00	1,500.00	600.00	1,700.00	1,700.00
<b>II</b>	<b>Other Income/ Receipts</b>	543.48	571.03	377.46	1,114.51	699.24	1,695.21
<b>III</b>	<b>Total Revenue (I+II)</b>	<b>843.48</b>	<b>871.03</b>	<b>1,877.46</b>	<b>1,714.51</b>	<b>2,399.24</b>	<b>3,395.21</b>
<b>IV</b>	<b>Expenses:</b>						
	Employee benefits expense	100.00	170.00	210.00	270.00	438.00	825.34
	Finance costs	0.00	0.00	0.00	0.00	0.00	0.62
	Depreciation and amortization expense	0.52	0.52	0.64	1.04	1.29	2.83
	Other expenses	151.45	152.60	156.77	304.05	291.17	845.64
	<b>Total Expenses</b>	<b>251.98</b>	<b>323.12</b>	<b>367.42</b>	<b>575.09</b>	<b>730.46</b>	<b>1,674.42</b>
<b>V</b>	<b>Profit before exceptional and extraordinary items and tax (III-IV)</b>	<b>591.51</b>	<b>547.91</b>	<b>1,510.04</b>	<b>1,139.41</b>	<b>1,668.78</b>	<b>1,720.79</b>
<b>VI</b>	Exceptional items	0.00	0.00	0.00	0.00	0.00	0.00
<b>VII</b>	<b>Profit before extraordinary items and tax (V-VI)</b>	<b>591.51</b>	<b>547.91</b>	<b>1,510.04</b>	<b>1,139.41</b>	<b>1,668.78</b>	<b>1,720.79</b>
<b>VIII</b>	Extraordinary Items	0.00	0.00	0.00	0.00	0.00	0.00
<b>IX</b>	<b>PROFIT BEFORE TAX (VII-VIII)</b>	<b>591.51</b>	<b>547.91</b>	<b>1,510.04</b>	<b>1,139.41</b>	<b>1,668.78</b>	<b>1,720.79</b>
<b>X</b>	<b>Tax Expense</b>						
	(1) Current Tax	0.00	0.00	0.00	0.00	0.00	435.93
	(2) Deferred Tax	0.00	0.00	0.00	0.00	0.00	11.47
<b>XI</b>	<b>Profit (Loss) for the period from continuing operations (IX-X)</b>	<b>591.51</b>	<b>547.91</b>	<b>1,510.04</b>	<b>1,139.41</b>	<b>1,668.78</b>	<b>1,273.38</b>
<b>XII</b>	Profit/(Loss) from discontinuing operations	0.00	0.00	0.00	0.00	0.00	0.00
<b>XIII</b>	Tax Expense of discontinuing operations	0.00	0.00	0.00	0.00	0.00	0.00
<b>XIV</b>	<b>Profit/(Loss) from discontinuing operations (after tax) (XII-XIII)</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>XV</b>	<b>Profit/(Loss) for the period (XI+XIV)</b>	<b>591.51</b>	<b>547.91</b>	<b>1,510.04</b>	<b>1,139.41</b>	<b>1,668.78</b>	<b>1,273.38</b>
<b>XVI</b>	<b>Other Comprehensive Income</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>XVII</b>	<b>Total Comprehensive Income</b>	<b>591.51</b>	<b>547.91</b>	<b>1,510.04</b>	<b>1,139.41</b>	<b>1,668.78</b>	<b>1,273.38</b>
<b>XVIII</b>	<b>Earning per Share (for continuing and discontinuing operations) (Equity share of par value of Rs.10 each)</b>						
	Basic	0.50	0.46	1.27	0.96	1.40	1.07
	Diluted	0.50	0.46	1.27	0.96	1.40	1.07

- NOTES:**
1. No investor's complaint was received & No complaint pending at the beginning or end of Quarter / Year.
  2. Results were taken on record by Audit Committee & Board of Directors in meetings held on 10.11.2022
  3. Shares stand Listed at BSE & CSE.
  4. Previous Year's / Quarterly figures have been regrouped / rearranged, wherever necessary.
  5. Paid-up Capital = 11,90,500 equity shares of Rs. 10/- = Rs. 1,19,05,000/-

For G. K. Kedia & Co.  
Chartered Accountants  
Firm's Registration No. 013016N

*Kanishka Aggarwal*  
Kanishka Aggarwal  
Partner

M. No. 544129

Place: New Delhi  
Date: 10.11.2022



Swagtam Trading & Services Limited  
For SWAGTAM TRADING & SERVICES LIMITED

*Sumit Gupta*  
Sumit Gupta  
DIRECTOR  
DIN 06911742

Director Auth. Sign



**STATEMENT OF ASSETS & LIABILITIES AS ON 30.09.2022**

(Rs. In thousands)

Particulars	AS AT 30.09.2022 (Un-Audited)	AS AT 31.03.2022 (Audited)
<b>Assets</b>		
<b>Non-Current Assets</b>		
(a) Property, Plant and Equipment	16.52	17.56
(b) Financial Assets		
(i) Loans	32,180.38	37,314.12
(ii) Other Financial Assets	500.00	500.00
(c) Deferred tax Assets (Net)	23.89	23.89
(d) Other Non Current Asset	9,000.00	3,300.00
<b>Total non-current assets</b>	<b>41,720.79</b>	<b>41,155.57</b>
<b>Current Assets</b>		
(a) Financial Assets		
(i) Trade Receivable	0.00	0.00
(ii) Cash and Cash Equivalents	1,207.62	1,218.53
(iii) Other Financial Assets	1,263.33	951.04
(b) Other Current Assets	474.00	96.55
(c) Current Tax Assets	371.54	40.23
<b>Total current assets</b>	<b>3,316.49</b>	<b>2,306.36</b>
<b>Total Assets</b>	<b>45,037.28</b>	<b>43,461.93</b>
<b>Equity and liabilities</b>		
<b>Equity</b>		
(a) Equity Share Capital	11,905.00	11,905.00
(b) Other Equity	32,467.16	31,327.74
<b>Total equity</b>	<b>44,372.16</b>	<b>43,232.74</b>
<b>Current liabilities</b>		
(a) Current Tax Liability	6.70	133.14
(b) Other current liabilities	658.42	96.05
<b>Total current liabilities</b>	<b>665.12</b>	<b>229.19</b>
<b>Total equity and liabilities</b>	<b>45,037.28</b>	<b>43,461.93</b>

**NOTES:-**

- The statement of Assets & Liabilities are in accordance with Indian Accounting Standards as notified by Ministry of Corporate Affairs and other Recognised accounting practices and policies to the extent applicable
- The value of Assets & Liabilities as on 31.03.2022 and 30.09.2022 is as per IND AS.

For G. K. Kedia & Co.  
 Chartered Accountants  
 Firm's Registration No. 013016N

*Kanishka Aggarwal*  
 Kanishka Aggarwal  
 Partner  
 M. No. 544129

Place: New Delhi  
 Date: 10.11.2022

For Swagtam Trading & Services Limited  
 For SWAGTAM TRADING & SERVICES LIMITED

*Sumit Gupta*  
 Sumit Gupta  
 DIRECTOR  
 DIN : 06911742



**SWAGTAM TRADING AND SERVICES LIMITED.**

Regd. Office: R-489, GF-A, New Rajinder Nagar, New Delhi - 110060

Tel: 99111 08800, Email: swagtam1984@gmail.com, Website: www.swagtam.com

CIN: L51909DL1984PLC289131

**CASH FLOW STATEMENT FOR THE HALF YEAR ENDED 30th SEPTEMBER, 2022**

(Rs. In Thousands)

	Half year ended (30.09.2022) (Unaudited)	Half year ended (30.09.2021) (Unaudited)
<b>A. CASH FLOW FROM OPERATING ACTIVITIES</b>		
Profit after tax	1,139.41	1,668.78
Adjustments For :-		
Add: Depreciation	1.04	1.29
Less: Other Income	0.00	0.00
Less: Interest / Dividend Received	0.00	0.00
<b>Operating profit before working capital changes</b>	<b>1,140.46</b>	<b>1,670.07</b>
(Increase)/Decrease in current assets	(1,021.05)	(366.68)
Increase/(Decrease) in current liabilities	(126.44)	206.44
Increase/(Decrease) in other current liabilities	562.37	(56.20)
(Increase)/Decrease in Loans and Advances	(566.26)	(9,500.00)
(Increase)/Decrease in Trade Receivables	0.00	(1,080.00)
(Increase)/Decrease in other Financial Assets	0.00	(250.23)
Direct Taxes paid	0.00	0.00
<b>CASH GENERATED FROM OPERATIONS</b>	<b>(10.92)</b>	<b>(9,376.60)</b>
<b>B. CASH FLOW FROM INVESTING ACTIVITIES</b>		
Interest received	0.00	0.00
Other Income	0.00	1500.00
<b>Net cash flow from investing activities</b>	<b>0.00</b>	<b>1500.00</b>
<b>C. CASH FLOW FROM FINANCING ACTIVITIES</b>		
Increase/(Decrease) in Borrowings	0.00	0.00
<b>Net cash flow from financing activities</b>	<b>0.00</b>	<b>0.00</b>
<b>NET INCREASE /(DECREASE) IN CASH AND CASH EQUIVALENTS</b>	<b>(10.92)</b>	<b>(7,876.60)</b>
<b>CASH AND CASH EQUIVALENTS</b>		
Beginning of the year	1,218.53	8,935.41
<b>End of the year</b>	<b>1,207.62</b>	<b>1,058.81</b>

For G. K. Kedia & Co.  
Chartered Accountants  
Firm's Registration No. 013016N

*Kanishka Aggarwal*  
Kanishka Aggarwal  
Partner  
M. No. 544129

Place: New Delhi  
Date: 10.11.2022

For Swagtam Trading & Services Limited  
For SWAGTAM TRADING & SERVICES LIMITED

*Sumit Gupta*  
Sumit Gupta  
DIRECTOR  
DIN: 06911742

