

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, 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, New Rajinder Nagar, New Delhi-110060, for the Quarter ended 30.09.2021 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
Kanishka Aggarwal
Partner

M. No. 544129

UDIN: 21544129AAAAEY9803



Place: New Delhi
Date: 08.11.2021

STATEMENT OF ASSETS & LIABILITIES

(Rs. In thousands)

Particulars	AS AT 30.09.2021	AS AT 31.03.2021
Assets		
Non-Current Assets		
(a) Property, plant and equipment	19.10	20.39
(b) Financial Assets		
(i) Loans	30,714.12	21,214.12
(ii) Other Financial Assets	500.00	500.00
(c) Deferred tax asset (net)	35.36	35.36
(d) Other Non Current Assets	9,500.00	11,000.00
Total non-current assets	40,768.58	32,769.87
Current Assets		
(a) Financial Assets		
(i) Trade Receivable	1,080.00	0.00
(ii) Cash and cash equivalents	1,058.81	8,935.41
(iii) Other Financial Assets	505.43	255.21
(b) Current Tax Assets	313.24	96.55
(c) Other Current Assets	150.00	0.00
Total current assets	3,107.48	9,287.17
Total Assets	43,876.06	42,057.04
Equity and liabilities		
Equity		
(a) Equity Share capital	11,905.00	11,905.00
(b) Other Equity	31,723.14	30,054.36
Total equity	43,628.14	41,959.36
Current liabilities		
(a) Current Tax Liability	244.73	38.29
(b) Other Current Liabilities	3.18	59.38
Total current liabilities	247.92	97.68
Total liabilities	247.92	97.68
Total equity and liabilities	43,876.06	42,057.04

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 30.09.2021 and 31.03.2021 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: 08.11.2021

For Swagtam Trading & Services
 For SWAGTAM TRADING & SERVICES LIMITED

Sumit Gupta
 Sumit Gupta Director/Auth. Sign
 DIN: 06911742



SWAGTAM TRADING AND SERVICES LIMITED.

Regd. Office: R-489, GF-A, New Rajinder Nagar, New Delhi - 110060
Tel: 42475289, Email: swagtam1984@gmail.com, Website: www.swagtam.com
CIN: L51909DL1984PLC289131

STATEMENT OF PROFIT & LOSS FOR QUARTER ENDED 30.09.2021

(Rs. in thousands)

	Particulars	Quarter ended			Half Year ended		Year ended
		Quarter ended (30.09.2021)	Preceding Quarter Ended (30.06.2021)	Corresponding Quarter Ended (30.09.2020)	Half Year Ended (30.09.2021)	Corresponding Half Year Ended (30.09.2020)	Previous Year Ended (31.03.2021)
		Un-audited	Un-audited	Un-audited	Un-audited	Un-audited	Audited
I	Revenue from Operations						
	Income from Consultancy Business	1,500.00	200.00	200.00	1,700.00	400.00	900.00
II	Other Income/ Receipts	377.46	321.78	86.20	699.24	171.46	364.98
III	Total Revenue (I+II)	1,877.46	521.78	286.20	2,399.24	571.46	1,264.98
IV	Expenses:						
	Employee benefits expense	210.00	228.00	217.50	438.00	374.10	873.10
	Depreciation and amortization expense	0.64	0.64	1.57	1.29	1.92	3.86
	Other expenses	156.77	134.40	181.54	291.17	290.22	645.40
	Total Expenses	367.42	363.04	400.61	730.46	666.24	1,522.36
V	Profit before exceptional and extraordinary items and tax (III-IV)	1,510.04	158.74	(114.41)	1,668.78	(94.78)	(257.37)
VI	Exceptional items	0.00	0.00	0.00	0.00	0.00	0.00
VII	Profit before extraordinary items and tax (V-VI)	1,510.04	158.74	(114.41)	1,668.78	(94.78)	(257.37)
VIII	Extraordinary Items	0.00	0.00	7.50	0.00	7.50	7.50
IX	PROFIT BEFORE TAX (VII-VIII)	1,510.04	158.74	(121.91)	1,668.78	(102.28)	(264.87)
X	Tax Expense						
	(1) Current Tax	0.00	0.00	0.00	0.00	0.00	(26.64)
	(2) Deferred Tax	0.00	0.00	0.00	0.00	0.00	0.00
XI	Profit (Loss) for the period from continuing operations (IX-X)	1,510.04	158.74	(121.91)	1,668.78	(102.28)	(238.23)
XII	Profit/(Loss) from discontinuing operations	0.00	0.00	0.00	0.00	0.00	0.00
XIII	Tax Expense of discontinuing operations	0.00	0.00	0.00	0.00	0.00	0.00
XIV	Profit/(Loss) from discontinuing operations (after tax) (XII-XIII)	0.00	0.00	0.00	0.00	0.00	0.00
XV	Profit/(Loss) for the period (XI+XIV)	1,510.04	158.74	(121.91)	1,668.78	(102.28)	(238.23)
XVI	Other Comprehensive Income	0.00	0.00	0.00	0.00	0.00	0.00
XVII	Total Comprehensive Income	1,510.04	158.74	(121.91)	1,668.78	(102.28)	(238.23)
XVIII	Earning per Share (for continuing and discontinuing operations) (Equity share of par value of Rs.10 each)						
	Basic	1.27	0.13	(0.10)	1.40	(0.09)	(0.20)
	Diluted	1.27	0.13	(0.10)	1.40	(0.09)	(0.20)

NOTES:-

- No investor's complaint was received & No complaint pending at the beginning or end of Quarter / Year.
- Results were taken on record by Audit Committee & Board of Directors in meetings held on 08.11.2021
- Shares stand Listed at BSE & CSE.
- Previous Year's / Quarterly figures have been regrouped / rearranged, wherever necessary.
- 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: 08.11.2021

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

Sumit Gupta
Sumit Gupta
DIN: 06911742

Director Auth. Sign



SWAGTAM TRADING AND SERVICES LIMITED.

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

Tel: 42475289, Email: swagtam1984@gmail.com, Website: www.swagtam.com

CIN: L51909DL1984PLC289131

CASH FLOW STATEMENT FOR THE HALF YEAR ENDED 30th SEPTEMBER, 2021

(Rs. In Thousands)		
PARTICULARS	Half year ended (30.09.2021) (Unaudited)	Half year ended (30.09.2020) (Unaudited)
A. CASH FLOW FROM OPERATING ACTIVITIES		
Profit after tax	1,668.78	402.96
Adjustments For :-		
Add: Depreciation	✓ 1.29	0.00
Less: Other Income	0.00	0.00
Less: Interest / Dividend Received	0.00	3.75
Operating profit before working capital changes	1,670.07	406.71
(Increase)/Decrease in other current assets	✓ (366.68)	(141.70)
Increase/(Decrease) in current liabilities	✓ 206.44	(180.85)
Increase/(Decrease) in other current liabilities	✓ (56.20)	0.00
(Increase)/Decrease in Loans and Advances	✓ (9,500.00)	(1,500.00)
(Increase)/Decrease in Trade Receivables	✓ (1,080.00)	894.00
(Increase)/Decrease in other Financial Assets	✓ (250.23)	(311.13)
Direct Taxes paid	0.00	0.00
CASH GENERATED FROM OPERATIONS	(9,376.60)	(832.97)
B. CASH FLOW FROM INVESTING ACTIVITIES		
Interest received	0.00	0.00
Other Income	1,500.00	0.00
Net cash flow from investing activities	1,500.00	0.00
C. CASH FLOW FROM FINANCING ACTIVITIES		
Increase/(Decrease) in Borrowings	0.00	0.00
Net cash flow from financing activities	0.00	0.00
NET INCREASE /(DECREASE) IN CASH AND CASH EQUIVALENTS	(7,876.60)	(832.97)
CASH AND CASH EQUIVALENTS		
Beginning of the year	8,935.41	144.78
End of the year	1,058.81	357.84

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

Kanishka Aggarwal
Kanishka Aggarwal
Partner

M. No. 544129

Place: New Delhi
Date: 08.11.2021



For Swagtam Trading & Services Limited
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