

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 audited 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 Ended 31.03.2023 and “Year to Date” Results for the period 01.04.2022 to 31.03.2023 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:23544129BGYHBJ3073

Place: New Delhi
Date: 22.05.2023

SWAGTAM TRADING AND SERVICES LIMITED

CIN: L51909DL1984PLC289131

Regd. Office: R-489, GF-A, New Rajinder Nagar, New Delhi - 110060
Tel: 011-35631443, Email: swagtam1984@gmail.com, Website: www.swagtam.com

STATEMENT OF ASSETS & LIABILITIES

(Rs. in thousands)

Particulars	AS AT 31.3.2023 (Audited)	AS AT 31.03.2022 (Audited)
Assets		
Non-Current Assets		
(a) Property, Plant and Equipment	15.48	17.56
(b) Financial Assets		
(i) Loans	38,314.12	37,314.12
(ii) Other Financial Assets	500.00	500.00
(c) Deferred tax Assets (Net)	22.67	23.89
(d) Other Non Current Assets	4,500.00	3,300.00
Total Non-Current Assets	43,352.27	41,155.57
Current Assets		
(a) Financial Assets		
(i) Cash and Cash Equivalents	332.73	1,218.53
(ii) Other Financial Assets	1,239.39	951.04
(b) Current Tax Assets	34.56	96.55
(c) Other Current Assets	148.97	40.23
Total Current Assets	1,755.66	2,306.36
Total Assets	45,107.93	43,461.93
Equity and liabilities		
Equity		
(a) Equity Share Capital	11,905.00	11,905.00
(b) Other Equity	32,789.98	31,327.74
Total Equity	44,694.98	43,232.74
Current Liabilities		
(a) Current Tax Liability	103.00	133.14
(b) Other Current Liabilities	309.95	96.05
Total Current Liabilities	412.95	229.19
Total Liabilities	412.95	229.19
Total Equity and Liabilities	45,107.93	43,461.93

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 31.03.2023 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

For Swagtam Trading and Services Limited

Lalita Mittal

Lalita Mittal
Director
DIN: 06928783

Sumit Gupta
Sumit Gupta
Director,
DIN: 06911742



Place: New Delhi
Date: 22.05.2023



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STATEMENT OF PROFIT & LOSS FOR THE QUARTER AND YEAR ENDED 31.3.2023

(Rs. in thousands)

	Particulars	Quarter Ended			Year Ended	
		Quarter Ended (31.03.2023)	Preceding Quarter Ended (31.12.2022)	Corresponding Quarter Ended (31.03.2022)	Current Year Ended (31.03.2023)	Previous Year Ended 31.03.2022
		Audited	Un-audited	Audited	Audited	Audited
I	Revenue from Operations					
	Income from Consultancy Business	1,681.96	200.00	0.00	2,481.96	1,700.00
II	Other Income/ Receipts	701.48	458.66	541.91	2,275.58	1,695.21
III	Total Revenue (I+II)	2,383.44	658.66	541.91	4,757.54	3,395.21
IV	Expenses:					
	Employee benefits expense	115.00	130.60	188.34	515.60	825.34
	Depreciation and amortization expense	0.51	0.52	0.90	2.08	2.83
	Other expenses	1,846.14	166.78	213.11	2,260.30	846.26
	Total Expenses	1,961.65	297.91	402.34	2,777.98	1,674.42
V	Profit before exceptional and extraordinary items and tax (III-IV)	421.78	360.76	139.57	1,979.56	1,720.79
VI	Exceptional items	0.00	(56.82)	0.00	55.62	0.00
VII	Profit before extraordinary items and tax (V-VI)	421.78	417.58	139.57	1,923.94	1,720.79
VIII	Tax Expense					
	(1) Current Tax	516.37	0.00	435.93	516.37	435.93
	(2) Deferred Tax	1.22	0.00	11.47	1.22	11.47
IX	Profit (Loss) for the period from continuing operations (VII-VIII)	(95.80)	417.58	(307.83)	1,406.35	1,273.39
X	Profit/(Loss) from discontinuing operations	0.00	0.00	0.00	0.00	0.00
XI	Tax Expense of discontinuing operations	0.00	0.00	0.00	0.00	0.00
XII	Profit/(Loss) from discontinuing operations (after tax) (X-XI)	0.00	0.00	0.00	0.00	0.00
XIII	Profit/(Loss) for the period (IX+XII)	(95.80)	417.58	(307.83)	1,406.35	1,273.39
XIV	Other Comprehensive Income	0.00	0.00	0.00	0.00	0.00
XV	Total Comprehensive Income	(95.80)	417.58	(307.83)	1,406.35	1,273.39
XVI	Earning per Share					
	(for continuing and discontinuing operations)					
	(Equity share of par value of Rs.10 each)					
	Basic	(0.08)	0.35	(0.26)	1.18	1.07
	Diluted	(0.08)	0.35	(0.26)	1.18	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 22.05.2023
 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

Partner

M. No. 544129

Place: New Delhi

Date: 22.05.2023



Lalita Mittal

Lalita Mittal

Director

DIN: 06928783



Sumit Gupta

Director

DIN: 06911742

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(Rs. in thousands)

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XVI	Earning per Share (for continuing and discontinuing operations) (Equity share of par value of Rs.10 each)					
	Basic	(0.08)	0.35	(0.26)	1.18	1.07
	Diluted	(0.08)	0.35	(0.26)	1.18	1.07

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For G. K. Kedia & Co.

Chartered Accountants

Firm's Registration No. 013016N

Kanishka Aggarwal

Partner

M. No. 544129

Place: New Delhi

Date: 22.05.2023



Lalita Mittal

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Director
DIN: 06928783



Sumit Gupta
Director
DIN: 06911742

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CASH FLOW STATEMENT FOR THE YEAR ENDED MARCH 31, 2023

(Rs. in thousands)

	PARTICULARS	Year Ended (31.03.2023) (Audited)	Year Ended (31.03.2022) (Audited)
A.	CASH FLOW FROM OPERATING ACTIVITIES		
	Profit before tax	1,923.94	1,720.79
	Adjustments For :-		
	Add: Exceptional Item	55.88	0.00
	Add: Depreciation	2.08	2.83
	Less: Interest / Dividend Received	2,275.58	1,695.21
	Operating profit before working capital changes	(293.68)	28.41
	(Increase)/Decrease in Other Financial Assets (current)	(288.35)	(695.84)
	(Increase)/Decrease in Other Current Assets	(108.74)	(40.23)
	(Increase)/Decrease in Other Non-Current assets	(1,200.00)	7,700.00
	(Increase)/Decrease in other Current Tax Assets	61.99	0.00
	Increase/(Decrease) in Current Liabilities	183.76	131.51
	Direct Taxes Paid	(516.37)	(435.93)
	Net Cash Flow from operating activities	(2,161.39)	6,687.92
B.	CASH FLOW FROM INVESTING ACTIVITIES		
	Interest Income	2,275.58	1,695.21
	Loans & Advances given	(1,000.00)	(16,100.00)
	Net Cash flow from investing activities	1,275.58	(14,404.79)
C.	CASH FLOW FROM FINANCING ACTIVITIES		
	Net cash flow from financing activities	0.00	0.00
	NET INCREASE /(DECREASE) IN CASH AND CASH EQUIVALENTS	(885.81)	(7,716.87)
	CASH AND CASH EQUIVALENTS		
	Beginning of the year	1,218.53	8,935.41
	End of the year	332.73	1,218.53

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

Kanishka Aggarwal
 Kanishka Aggarwal
 Partner

M. No. 544129

Place: New Delhi
 Date: 22.05.2023

For Swagtam Trading & Services Limited

Lalita Mittal

Lalita Mittal
 Director
 DIN: 06928783

Sumit Gupta
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 Director,
 DIN: 06911742

