

# 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

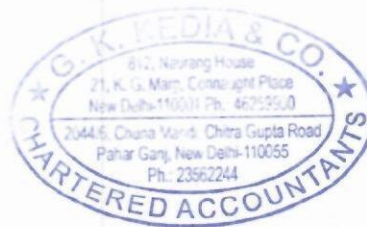
**SWAGTAM TRADING AND SERVICES LIMITED**

33/36 Basement (backside), West Patel Nagar, Near Ramjass Ground,  
New Delhi – 110008

We have reviewed the accompanying statement of audited financial results of **SWAGTAM TRADING AND SERVICES LIMITED [CIN: L51909DL1984PLC289131]**, having its registered office at 33/36 Basement, (Back side) West Patel Nagar, Near Ramjass Ground, Delhi-110008, for the Quarter ended 31.03.2022 and the “Year to date” Results for the period 01.04.2021 to 31.03.2022 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*

**Kanishka Aggarwal**  
Partner

Membership No. 544129  
**UDIN: 22544129AJIRDM9706**

**Place:** New Delhi

**Date:** 21.05.2022



**SWAGTAM TRADING AND SERVICES LIMITED**

CIN: CIN: L51909DL1984PLC289131

Regd. Office: 33/36 Basement, (Back side) West Patel Nagar, New Delhi - 110008  
Tel: 011-35631443, Email: swagtam1984@gmail.com, Website: www.swagtam.com**STATEMENT OF ASSETS & LIABILITIES**

(Rs. in thousands)

Particulars	AS AT	AS AT
	31.03.2022	30.09.2021
<b>Assets</b>		
<b>Non-Current Assets</b>		
(a) Property, Plant and Equipment	17.56	19.10
(b) Financial Assets		
(i) Loans	37,314.12	30,714.12
(ii) Other Financial Assets	500.00	500.00
(c) Deferred tax Assets (Net)	23.89	35.36
(d) Other Non Current Assets	3,300.00	9,500.00
<b>Total Non-Current Assets</b>	<b>41,155.57</b>	<b>40,768.58</b>
<b>Current Assets</b>		
(a) Financial Assets		
(i) Trade Receivable	0.00	1,080.00
(ii) Cash and Cash Equivalents	1,218.53	1,058.81
(iii) Other Financial Assets	951.04	505.43
(b) Current Tax Assets	96.55	313.24
(c) Other Current Assets	40.23	150.00
<b>Total Current Assets</b>	<b>2,306.36</b>	<b>3,107.48</b>
<b>Total Assets</b>	<b>43,461.93</b>	<b>43,876.06</b>
<b>Equity and liabilities</b>		
<b>Equity</b>		
(a) Equity Share Capital	11,905.00	11,905.00
(b) Other Equity	31,327.74	31,723.14
<b>Total Equity</b>	<b>43,232.74</b>	<b>43,628.14</b>
<b>Current Liabilities</b>		
(a) Current Tax Liability	133.14	244.73
(b) Other Current Liabilities	96.05	3.18
<b>Total Current Liabilities</b>	<b>229.19</b>	<b>247.92</b>
<b>Total Liabilities</b>	<b>229.19</b>	<b>247.92</b>
<b>Total Equity and Liabilities</b>	<b>43,461.93</b>	<b>43,876.06</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 30.09.2021 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: 21.05.2022

**For Swagtam Trading and Services Limited**

F of SWAGTAM TRADING & SERVICES LIMITED

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





**SWAGTAM TRADING AND SERVICES LIMITED**

Regd. Office: 33/36 Basement, (Back side) West Patel Nagar, Near Ramjass Ground, Delhi - 110008

Tel: 011-35631443, Email: swagtam1984@gmail.com , Website: www.swagtam.com

**STATEMENT OF PROFIT & LOSS FOR THE QUARTER AND YEAR ENDED 31.03.2022**

	Particulars	Quarter ended			Year ended	
		Quarter (31.03.2022)	Preceding Quarter (31.12.2021)	Corresponding Quarter (31.03.2021)	Current Year Ended (31.03.2022)	Previous Year Ended (31.03.2021)
		Audited	Un-audited	Audited	Audited	Audited
<b>I</b>	<b>Revenue from Operations</b>					
	Income from Consultancy Business	0.00	0.00	200.00	1,700.00	900.00
<b>II</b>	<b>Other Income/ Receipts</b>	541.91	454.05	107.31	1,695.21	364.98
<b>III</b>	<b>Total Revenue (I+II)</b>	<b>541.91</b>	<b>454.05</b>	<b>307.31</b>	<b>3,395.21</b>	<b>1,264.98</b>
<b>IV</b>	<b>Expenses:</b>					
	Employee benefits expense	188.34	219.00	262.00	825.34	873.10
	Finance Cost	0.00	0.05	0.00	0.62	0.82
	Depreciation and amortization expense	0.90	0.64	0.98	2.83	3.86
	Other expenses	213.11	341.83	218.27	845.64	644.58
	<b>Total Expenses</b>	<b>402.34</b>	<b>561.52</b>	<b>481.25</b>	<b>1,674.42</b>	<b>1,522.36</b>
<b>V</b>	<b>Profit before exceptional and extraordinary items and tax (III-IV)</b>	<b>139.57</b>	<b>(107.47)</b>	<b>(173.94)</b>	<b>1,720.79</b>	<b>(257.37)</b>
<b>VI</b>	Exceptional items	0.00	0.00	0.00	0.00	0.00
<b>VII</b>	<b>Profit before extraordinary items and tax (V-VI)</b>	<b>139.57</b>	<b>(107.47)</b>	<b>(173.94)</b>	<b>1,720.79</b>	<b>(257.37)</b>
<b>VIII</b>	Extraordinary Items	0.00	0.00	0.00	0.00	7.50
<b>IX</b>	<b>PROFIT BEFORE TAX (VII-VIII)</b>	<b>139.57</b>	<b>(107.47)</b>	<b>(173.94)</b>	<b>1,720.79</b>	<b>(264.87)</b>
<b>X</b>	<b>Tax Expense</b>					
	(1) Current Tax	435.93	0.00	0.00	435.93	0.00
	(2) Deferred Tax	11.47	0.00	(26.64)	11.47	(26.64)
<b>XI</b>	<b>Profit (Loss) for the period from continuing operations (IX-X)</b>	<b>(307.83)</b>	<b>(107.47)</b>	<b>(147.30)</b>	<b>1,273.38</b>	<b>(238.23)</b>
<b>XII</b>	Profit/(Loss) from discontinuing operations	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
<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>XV</b>	<b>Profit/(Loss) for the period (XI+XIV)</b>	<b>(307.83)</b>	<b>(107.47)</b>	<b>(147.30)</b>	<b>1,273.38</b>	<b>(238.23)</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>XVII</b>	<b>Total Comprehensive Income</b>	<b>(307.83)</b>	<b>(107.47)</b>	<b>(147.30)</b>	<b>1,273.38</b>	<b>(238.23)</b>
<b>XVIII</b>	<b>Earning per Share (for continuing and discontinuing operations) (Equity share of par value of Rs.10 each)</b>					
	Basic	(0.26)	(0.09)	(0.12)	1.07	(0.20)
	Diluted	(0.26)	(0.09)	(0.12)	1.07	(0.20)

- 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 21.05.2022
  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  
FRN- 013016N

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

Place: New Delhi  
Date: 21.05.2022

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

*Sumit Gupta*  
Sumit Gupta  
Director, DIN 06911142  
Director/Auth. Sign

