

# 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 31.03.2024 and “Year to Date” Results for the period 01.04.2023 to 31.03.2024 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: 24544129BKABHG2062**

Place: New Delhi

Date: 24.05.2024





# 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 PROFIT & LOSS FOR THE QUARTER AND YEAR ENDED 31.03.2024

	Particulars	Quarter Ended			Year Ended	
		Quarter Ended 31.03.2024	Preceeding Quarter Ended 31.12.2023	Corresponding Quarter Ended 31.03.2023	Current Year Ended 31.03.2024	Previous Year Ended 31.03.2023
		Audited	Un-audited	Audited	Audited	Audited
<b>I</b>	<b>Revenue from Operations</b>					
	Sales	2,254.50	0.00	0.00	2,254.50	0.00
	Income from Consultancy Business	450.00	0.00	1,681.96	750.00	2,481.96
<b>II</b>	<b>Other Income/ Receipts</b>	923.56	398.92	701.48	2,156.76	2,275.58
<b>III</b>	<b>Total Revenue (I+II)</b>	<b>3,628.06</b>	<b>398.92</b>	<b>2,383.44</b>	<b>5,161.26</b>	<b>4,757.54</b>
<b>IV</b>	<b>Expenses:</b>					
	Purchase of stock-in-trade	2,181.60	0.00	0.00	2,181.60	0.00
	Employee benefits expense	225.20	103.00	115.00	602.86	515.60
	Finance costs	0.00	0.00	0.00	0.00	0.00
	Depreciation and amortization expense	0.38	0.38	0.51	1.54	2.08
	Other expenses	285.76	149.58	1,846.14	837.47	2,260.30
	<b>Total Expenses</b>	<b>2,692.94</b>	<b>252.97</b>	<b>1,961.65</b>	<b>3,623.47</b>	<b>2,777.98</b>
<b>V</b>	<b>Profit before exceptional and extraordinary items and tax (III-IV)</b>	<b>935.11</b>	<b>145.95</b>	<b>421.78</b>	<b>1,537.79</b>	<b>1,979.56</b>
<b>VI</b>	Exceptional items	0.00	0.00	0.00	0.00	55.62
<b>VII</b>	<b>Profit before extraordinary items and tax (V-VI)</b>	<b>935.11</b>	<b>145.95</b>	<b>421.78</b>	<b>1,537.79</b>	<b>1,923.94</b>
<b>VIII</b>	Extraordinary Items	0.00	0.00	0.00	0.00	0.00
<b>IX</b>	<b>PROFIT BEFORE TAX (VII-VIII)</b>	<b>935.11</b>	<b>145.95</b>	<b>421.78</b>	<b>1,537.79</b>	<b>1,923.94</b>
<b>X</b>	<b>Tax Expense</b>					
	(1) Current Tax	387.67	0.00	516.37	387.67	516.37
	(2) Deferred Tax	1.66	0.00	1.22	1.66	1.22
<b>XI</b>	<b>Profit (Loss) for the period from continuing operations (IX-X)</b>	<b>545.78</b>	<b>145.95</b>	<b>(95.80)</b>	<b>1,148.47</b>	<b>1,406.35</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>545.78</b>	<b>145.95</b>	<b>(95.80)</b>	<b>1,148.47</b>	<b>1,406.35</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>545.78</b>	<b>145.95</b>	<b>(95.80)</b>	<b>1,148.47</b>	<b>1,406.35</b>
<b>XVIII</b>	<b>Earning per Share</b>					
	(for continuing and discontinuing operations)					
	(Equity share of par value of Rs.10 each)					
	Basic	0.46	0.12	(0.08)	0.96	1.18
	Diluted	0.46	0.12	(0.08)	0.96	1.18

- 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 24.05.2024
  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*  
CA Kanishka Aggarwal  
Partner  
M. No. 544129

For Swagtam Trading & Services Ltd.

*Vinod Bala*

Vinod Bala  
Whole Time Director  
DIN: 09790881

*Sumit Gupta*  
Sumit Gupta  
Director  
DIN: 06911742

Place: New Delhi  
Date: 24.05.2024





**SWAGTAM TRADING AND SERVICES LIMITED**  
**CIN: L51909DL1984PLC289131**  
**Regd. Office: R-489, GF-A, New Rajinder Nagar, New Delhi - 110060**  
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**STATEMENT OF ASSETS & LIABILITIES**

(Rs. in thousands)

Particulars	AS AT 31.3.2024 (Audited)	AS AT 31.03.2023 (Audited)
<b>Assets</b>		
<b>Non-Current Assets</b>		
(a) Property, Plant and Equipment	13.94	15.48
(b) Financial Assets		
(i) Loans	38,597.32	38,314.12
(ii) Other Financial Assets	600.00	500.00
(c) Deferred tax Assets (Net)	21.01	22.67
(d) Other Non Current Assets	2,800.00	4,500.00
<b>Total Non-Current Assets</b>	<b>42,032.27</b>	<b>43,352.27</b>
<b>Current Assets</b>		
(a) Financial Assets		
(i) Cash and Cash Equivalents	2,893.58	332.73
(ii) Other Financial Assets	1,262.47	1,239.39
(b) Current Tax Assets	0.00	34.56
(c) Other Current Assets	89.40	148.97
<b>Total Current Assets</b>	<b>4,245.45</b>	<b>1,755.66</b>
<b>Total Assets</b>	<b>46,277.72</b>	<b>45,107.93</b>
<b>Equity and liabilities</b>		
<b>Equity</b>		
(a) Equity Share Capital	11,905.00	11,905.00
(b) Other Equity	33,938.44	32,789.98
<b>Total Equity</b>	<b>45,843.44</b>	<b>44,694.98</b>
<b>Current Liabilities</b>		
(a) Current Tax Liability	311.62	103.00
(b) Other Current Liabilities	122.66	309.95
<b>Total Current Liabilities</b>	<b>434.28</b>	<b>412.95</b>
<b>Total Liabilities</b>	<b>434.28</b>	<b>412.95</b>
<b>Total Equity and Liabilities</b>	<b>46,277.72</b>	<b>45,107.93</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 31.03.2023 and 31.03.2024 is as per IND AS.
- Previous Year's figures have been regrouped & rearranged wherever found necessary to confirm current year's classification.

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

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

Place: New Delhi  
Date: 24.05.2024

For Swagtam Trading and Services Limited

*Vinod Bala*

**Vinod Bala**  
Director  
DIN: 09790881

*Sumit Gupta*  
**Sumit Gupta**  
Director  
DIN: 06911742

*Deuter*





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**CASH FLOW STATEMENT FOR THE YEAR ENDED MARCH 31, 2024**

(Rs. in thousands)

	PARTICULARS	Year Ended (31.03.2024) (Audited)	Year Ended (31.03.2023) (Audited)
<b>A.</b>	<b>CASH FLOW FROM OPERATING ACTIVITIES</b>		
	Profit before tax	1,537.79	1,923.94
	Adjustments For :-		
	Add: Exceptional Item	0.00	55.88
	Add: Depreciation	1.54	2.08
	Less: Interest / Dividend Received	(2,156.76)	2,275.58
	<b>Operating profit before working capital changes</b>	<b>(617.43)</b>	<b>(293.68)</b>
	(Increase)/Decrease in Other Financial Assets (current)	(23.07)	(288.35)
	(Increase)/Decrease in Other Financial Assets (non-current)	(100.00)	0.00
	(Increase)/Decrease in Other Current Assets	59.58	(108.74)
	(Increase)/Decrease in Other Non-Current assets	1,700.00	(1,200.00)
	(Increase)/Decrease in other Current Tax Assets	34.56	61.99
	Increase/(Decrease) in Current Liabilities	1.67	183.76
	Increase/(Decrease) in Current Tax Liabilities	19.66	0.00
	Direct Taxes Paid	(387.67)	(516.37)
	<b>Net Cash Flow from operating activities</b>	<b>687.30</b>	<b>(2,161.39)</b>
<b>B.</b>	<b>CASH FLOW FROM INVESTING ACTIVITIES</b>		
	Interest Income	2,156.76	2,275.58
	Loans & Advances given	(283.20)	(1,000.00)
	<b>Net Cash flow from investing activities</b>	<b>1,873.56</b>	<b>1,275.58</b>
<b>C.</b>	<b>CASH FLOW FROM FINANCING ACTIVITIES</b>		
	<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>2,560.86</b>	<b>(885.81)</b>
	<b>CASH AND CASH EQUIVALENTS</b>		
	Beginning of the year	332.72	1,218.52
	<b>End of the year</b>	<b>2,893.58</b>	<b>332.72</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: 24.05.2024

For Swagtam Trading and Services Ltd

*Vinod Bala*

**Vinod Bala**  
 Director  
 DIN: 09790881

*Sumit Gupta*  
**Sumit Gupta**  
 Director  
 DIN: 06911742

*Beats*

