

Dated: 21st January, 2025

To,
The Secretary,
Corporate Relationship Department,
BSE Limited
Phiroze Jeejeebhoy Towers,
Dalal Street, Mumbai-400001

Sub.: Integrated Filing (Financial) for the quarter and nine-months ended 31st December, 2024.

Ref: Swastika Investmart Limited (BSE Scrip Code 530585; ISIN INE691C01022)

Dear Sir/Madam,

In accordance with amendments to the SEBI (Listing Obligations and Disclosure Requirements) (Third Amendment) Regulations, 2024 read with SEBI Circular No. SEBI/HO/CFD/CFD-PoD-2/CIR/P/2024/185 dated 31st December, 2024, read with BSE Circular No. 20250102-4 dated 2<sup>nd</sup> January, 2025, the Integrated Filing (Financial) for the quarter and nine-months ended 31st December, 2024 is enclosed herewith.

The above information will also be available on the website of the Company at <a href="www.swastika.co.in">www.swastika.co.in</a>.

You are requested to take on record the above said information for your reference and records.

Thanking You,

Yours faithfully

FOR SWASTIKA INVESTMART LIMITED

Shikha Bansal Company Secretary and Compliance Officer M. No. A36520

Enclosed: As above

### **Swastika Investmart Limited**

Corp. Off.: 48 Jaora Compound, M.Y.H. Road, Indore-452001 60731 66 44 000

Regd. Off.: Office No. 104, 1st Floor, Keshava Commercial Building, Plot No. C-5, "E" Block, Bandra Kurla Complex, Opp GST Bhavan, Bandra (East), Mumbai – 400051 📞 022 690 11544

Mello@swastika.co.in ⊕ www.swastika.co.in CIN: L 65910 MH 1992 PLC 067052

# ANNEXURE A: FINANCIAL RESULTS FOR THE QUARTER AND NINE-MONTHS ENDED 31ST DECEMBER, 2024.



# **FADNIS & GUPTE LLP**

#### CHARTERED ACCOUNTANTS

B-14, Ratlam Kothi, Kanchan Bagh Main Road, Indore- 452001 (M.P.) INDIA Phone: 0731-2514448, 2527716, 2528730

E-mail: mail@fngca.com, Website: www.fngca.in

Independent Auditor's Review Report on the Unaudited Quarterly Standalone Financial Results of the Company pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended

To, The Board of Directors of Swastika Investmart Limited Indore

We have reviewed the accompanying Statement of unaudited Standalone Financial Results of Swastika Investmart Limited ("the Company") for the quarter ended December 31, 2024 and year to date from April 1, 2024 to December 31, 2024 ("the Statement") attached herewith, being submitted by the Company pursuant to the requirements of Regulation 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 as amended ("the Listing Regulations").

This Statement, which is the responsibility of the Company's management and approved by the Company's Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34 (Ind AS 34) "Interim Financial Reporting" prescribed under Section 133 of the Companies Act, 2013 as amended, read with Rule 3 of Companies (Indian Accounting Standards) Rules, 2015 (as amended) and other accounting principles generally accepted in India and in compliance with Regulation 33 of the Listing Regulations. Our responsibility is to express a conclusion on the statements based on our review.

We conducted our review of the Statement in accordance with the Standard on Review Engagements (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 Statement is free of material misstatement. A review of interim financial information consists of making inquiries, primarily of persons responsible for financial and accounting matters, and applying analytical and other review procedures. A review is substantially less in scope than an audit conducted in accordance with Standards on Auditing specified under Section 143(10) of the Companies Act ,2013 and consequently does not enable us to obtain assurance that we would become aware of all significant matters that might be identified in an audit. We have not performed an audit and accordingly, we do not express an audit opinion.





### **CHARTERED ACCOUNTANTS**

B-14, Ratlam Kothi, Kanchan Bagh Main Road, Indore- 452001 (M.P.) INDIA Phone: 0731-2514448, 2527716, 2528730

E-mail: mail@fngca.com, Website: www.fngca.in

Based on our review conducted as above, nothing has come to our attention that causes us to believe that the accompanying Statement, prepared in all material respect in accordance with the applicable Indian Accounting Standard (Ind AS) prescribed under Section 133 of Companies Act, 2013 read with relevant rules issued thereunder and other recognised accounting practices generally accepted in India, has not disclosed the information required to be disclosed in terms of Listing Regulations, including the manner in which it is to be disclosed, or that it contains any material misstatement.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the review and significant findings, including any significant deficiencies in internal control that we identify during our review.

We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards.

> For Fadnis & Gupte LLP Chartered Accountants FRN 006600C/C400324

Place: Indore

Dated: 20th January, 2025

UDIN: 25074814BMNXJQ1183

A. Vikram Gupte)

& GUPT

FRN 006600C/

M. No.074814



|         |   |               |              |             |             | (Re in la   | khs, except EPS) |
|---------|---|---------------|--------------|-------------|-------------|-------------|------------------|
| Sr. No. | Particulars   | Quarter Ended |              |             | Nine Mon    |             | Year Ended       |
|         |   | 31 Dec 2024   | 30 Sept 2024 | 31 Dec 2023 | 31 Dec 2024 | 31 Dec 2023 | 31 March 2024    |
|         |   | (Unaudited)   | (Unaudited)  | (Unaudited) | (Unaudited) | (Unaudited) | (Audited)        |
| 1       | Revenue from Operations   | ,             | `            |             |             | ,           |                  |
| a)      | Fees and commission Income  | 1,730.28      | 2,445.24     | 1,997.58    | 6,482.88    | 5,638.65    | 7,930.72         |
| b)      | Interest Income   | 697.17        | 757.24       | 454.90      | 2,092.02    | 1,263.56    | 1,850.62         |
|         | Merchant Banking Fees   | 568.19        | 391.07       | 42.59       | 1,355.84    | 171.53      | 415.39           |
|         | Dividend income   | 0.13          | 0.79         | 0.12        | 1.03        | 0.59        | 0.97             |
|         | Sale of Shares and Securities   | 167.31        | 125.51       | 14.46       | 431.88      | 31.96       | 254.29           |
| f)      | Others revenue from operations  | 116.15        | 192.64       | 157.90      | 530.18      | 438.30      | 640.24           |
|         | Total revenue from operations   | 3,279.23      | 3,912.49     | 2,667.55    | 10,893.83   | 7,544.59    | 11,092.23        |
|         | Other Income  | 2.75          | 2.66         | -           | 9.43        | 48.36       |                  |
| 3       | Total Income (1+2)  | 3,281.98      | 3,915.15     | 2,667.55    | 10,903.26   | 7,592.95    | 11,146.43        |
| 4       | Expenses  |               |              |             |             |             |                  |
| a)      | Fees and commission expense   | 838.18        | 1,184.28     | 984.09      | 3,183.06    | 2,670.86    | 3,815.90         |
|         | Finance Costs   | 178.70        | 181.75       | 102.06      | 517.64      | 260.43      | 456.81           |
|         | Impairment on financial instruments   | 50.00         | 50.00        | 26.44       | 150.14      | 141.44      | 185.09           |
| d)      | Net loss on fair value changes  |               | -            | 0.57        | •           | 0.66        | 0.66             |
|         | Purchase of Shares and securities   | 270.54        | 127.35       | 7.12        | 517.54      | 74.34       | 325.04           |
|         | Changes in Inventory of Shares and Securities   | (177.74)      | (19.32)      | 21.30       | (183.86)    | (50.33)     |                  |
|         | Employee Benefits Expenses  | 862.33        | 900.70       | 747.52      | 2,594.79    | 2,206.58    | 3,113.42         |
|         | Depreciation and Amortisation expense   | 29.59         | 28.63        | 29.80       | 86.06       | 85.81       | 117.02           |
| i)      | Other expenses  | 402.41        | 489.10       | 402.90      | 1,402.10    | 1,140.06    |                  |
|         | Total Expenses (4)  | 2,454.01      | 2,942.49     | 2,321.80    | 8,267.47    | 6,529.85    | 9,511.90         |
| 5       | Profit / (Loss) from ordinary activites before Exceptional items and tax (3-4)  | 827.97        | 972.66       | 345.75      | 2,635.79    | 1,063.10    | 1,634.53         |
| 6       | Exceptional Items   | -             | -            | -           |             | -           | -                |
| 7       | Profit / (Loss) before tax (5-6)  | 827.97        | 972.66       | 345.75      | 2,635.79    | 1,063.10    | 1,634.53         |
| 8       | Tax Expense   |               |              |             |             |             |                  |
|         | - Current tax   | 213.13        | 250.70       | 52.07       | 676.19      | 237.56      |                  |
|         | - Deferred tax  | 7.04          | 3.57         | (10.96)     | 16.96       | 9.04        |                  |
|         | Total Tax Expenses  | 220.17        | 254.27       | 41.11       | 693.15      | 246.60      | 423.08           |
| 9       | Profit / (Loss) for the period (7-8)  | 607.80        | 718.39       | 304.64      | 1,942.64    | 816.50      | 1,211.45         |
| 10      | Other Comprehensive Income, net of income tax   |               |              |             |             |             |                  |
|         | (i) Items that will not be reclassified to Profit or Loss   | 146.81        | 12.13        | (65.57)     | 153.27      | 234.91      | 254.67           |
|         | (ii) Income Tax relating to items that will not be reclassified to profit or loss   | (17.61)       | (2.79)       | 7.07        | (18.20)     | (28.55)     | (20.37)          |
|         | Total Other Comprehensive Income, net of income tax   | 129.20        | 9.34         | (58.50)     | 135.07      | 206.36      | 234.30           |
| 11      | Total Comprehensive Income for the period (9+10)  | 737.00        | 727.73       | 246.14      | 2,077.71    | 1,022.86    | 1,445.75         |
| 12      | Paid-up equity share capital ( face value of Rs 2/- per share )   | 295.97        | 295.97       | 295.97      | 295.97      | 295.97      |                  |
| 13      | Reserves (excluding Revaluation Reserve)  |               | •            | •           | -           |             | 6,732.70         |
| 14      | Earning per share (EPS) (of Rs 2/- each ) (not annualised for interim period) (for continuing operations)                   |               |              |             |             |             |                  |
|         | Basic/ Diluted EPS  | 4.11          | 4.85         | 2.06        | 13.13       | 5.52        | 8.19             |
| 15      | Earning per share (EPS) (of Rs 2/- each ) (not annualised for interim period) (for discontinuing operations)                |               |              |             |             |             |                  |
|         | Basic/ Diluted EPS  |               | -            | •           |             | -           | -                |
| 16      | Earning per share (EPS) (of Rs 2/- each ) (not annualised for interim period) (for continuing and discontinuing operations) |               |              |             | 0.          |             |                  |
|         | Basic/ Diluted EPS  | 4.11          | 4.85         | 2.06        | 13.13       | 5.52        | 8.19             |

Date: 20.01.2025 Place: Indore

NVES For Swastika Investmart Limited

Sunil Nyati Chairman and Managing Director DIN: 00015963

## **Swastika Investmart Limited**

Corp. Off.: 48 Jaora Compound, M.Y.H. Road, Indore-452001 60 0731 66 44 000

Regd. Off.: Office No.104, 1st Floor, KESHAVA Commercial Building, Plot No.C-5, "E" Block, Bandra Kurla Complex, 

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#### **CHARTERED ACCOUNTANTS**

B-14, Ratlam Kothi, Kanchan Bagh Main Road, Indore- 452001 (M.P.) INDIA Phone: 0731-2514448, 2527716, 2528730

E-mail: mail@fngca.com, Website: www.fngca.in

Independent Auditor's Review Report on the Unaudited Consolidated Quarterly Financial Results of the Company Pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 as amended

To, The Board of Directors of Swastika Investmart Limited Indore

We have reviewed the accompanying Statement of unaudited Consolidated Financial Results of Swastika Investmart Limited ("the Parent") and its subsidiaries Swastika Fin-Mart Private Limited, Swastika Insurance Broking Services Limited and Swastika Investmart (IFSC) Private Limited, Avisa Wealth Manager Private Limited (the Parent and its subsidiary together referred to as the "Group") for the quarter ended December 31, 2024 and year to date from April 1, 2024 to December 31, 2024 (the "Statement") attached herewith, being submitted by the Parent pursuant to the Regulation 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 as amended ("the Listing Regulations").

This Statement, which is responsibility of the Parent's management and approved by the Board of Directors of the Parent Company, has been prepared in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34, (Ind AS 34) "Interim Financial Reporting" prescribed under Section 133 of the Companies Act, 2013 as amended, read with Rule 3 of Companies (Indian Accounting Standards) Rules, 2015, as amended and other accounting principles generally accepted in India and in compliance with Regulation 33 of the Listing Regulations. Our responsibility is to express a conclusion on the Statement based on our review.

We conducted our review of the Statement in accordance with the Standard on Review Engagements (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 Statement is free from material misstatement. A review of interim financial information consists of making inquiries, primarily of persons responsible for financial and accounting matters, and applying analytical and other review procedures. A review is substantially less in scope than an audit conducted in accordance with Standards on Auditing specified under Section 143(10) of the Companies Act ,2013 and consequently does not enable us to obtain assurance that we would become aware of all significant matters that might be identified in an audit. We have not performed an audit and accordingly, we do not express an audit opinion.





### CHARTERED ACCOUNTANTS

B-14, Ratlam Kothi, Kanchan Bagh Main Road, Indore- 452001 (M.P.) INDIA Phone: 0731-2514448, 2527716, 2528730

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We also performed procedures in accordance with the Circular No. CIR/CFD/CMD1 /44/2019 dated March 29, 2019, issued by the Securities Exchange Board of India under Regulation 33(8) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended, to the extent applicable.

Based on our review conducted and procedures performed as stated in paragraph above, and based on the considerations referred to in paragraph below, nothing has come to our attention that causes us to believe that the accompanying Statement, prepared in accordance with the recognition and measurement principles laid down in the aforesaid Indian Accounting Standard (Ind AS) specified under Section 133 of the Companies Act, 2013, as amended, read with Rule 3 of Companies (Indian Accounting Standards) Rules, 2015, as amended and other accounting principles generally accepted in India and in compliance with Regulation 33 of the Listing Regulations, has not disclosed the information required to be disclosed in terms of the Listing Regulations, including the manner in which it is to be disclosed, or that it contains any material misstatement.

We did not review the interim financial results and other financial information of four wholly owned subsidiaries namely Swastika Fin-Mart Private Limited, Swastika Insurance Broking Services Limited, Swastika Investmart (IFSC) Private Limited and Avisa Wealth Manager Private Limited included in the consolidated unaudited financial results, whose interim financial results (without eliminating intragroup transaction) reflect total revenues of Rs. 142.26 Lakhs and Rs. 442.04 Lakhs, total net profit after tax of Rs. 3.63 lakhs and Rs. 19.36 Lakhs and total comprehensive income of Rs. 3.63 Lakhs and Rs. 19.36 Lakhs, for the quarter ended December 31, 2024 and year to date from April 1, 2024 to December 31, 2024 respectively as considered in the unaudited consolidated financial results.

These interim financial results have been reviewed by independent auditors of wholly owned subsidiaries whose report have been furnished to us by the Management and our conclusion on the Statement, in so far as it relates to the amounts and disclosures included in respect of this subsidiary is based solely on the reports of the other auditors and the procedures performed by us as stated above.

Our conclusion is not modified in respect of this matter.





### CHARTERED ACCOUNTANTS

B-14, Ratlam Kothi, Kanchan Bagh Main Road, Indore- 452001 (M.P.) INDIA Phone: 0731-2514448, 2527716, 2528730

E-mail: mail@fngca.com, Website: www.fngca.in

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the review and significant findings, including any significant deficiencies in internal control that we identify during our review.

We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards.

For Fadnis & Gupte LLP Chartered Accountants FRN 006600C/C400324

Place: Indore

Dated: 20th January, 2025

UDIN: 25074814BMNXJR9220

A. Vikram Gupte)

Partner

006600C/

M. No.074814



|        |   |  |                       |                  |                        | /D - !- 1-     | like augest PD                |  |
|--------|---|--|-----------------------|------------------|------------------------|----------------|-------------------------------|--|
| Sr No  | Particulars   |  | Ouarter Ended         |                  | Nine Mon               | ths Ended      | khs, except EP:<br>Year Ended |  |
| 31 110 | Tarticulars   | 31 Dec 2024   30 Sept 2024   31 Dec 2023 |                       |                  | 31 Dec 2024            | 31 Dec 2023    | 31 March 202                  |  |
|        |   | (Unaudited)                              | (Unaudited)           | (Unaudited)      | (Unaudited)            | (Unaudited)    | (Audited)                     |  |
| 1      | Revenue from Operations   | (chaddica)                               | (Chaddited)           | (Chaddited)      | (Chaddica)             | (Chauditeu)    | (Addited)                     |  |
| a)     | Fees and commission Income  | 1,804.82                                 | 2,509.03              | 2,019.41         | 6,718.52               | 5,700.74       | 8,031.19                      |  |
| b)     | Interest Income   | 759.65                                   | 823.26                | 514.26           | 2,273.28               | 1,419.97       | 2,074.44                      |  |
| c)     | Merchant Banking Fees   | 568.19                                   | 391.07                | 42.59            | 1,355.84               | 171.53         | 415.3                         |  |
| d)     | Dividend income   | 0.13                                     | 0.79                  | 0.12             | 1.03                   | 0.59           | 0.9                           |  |
| e)     | Sale of Shares and Securities   | 167.31                                   | 125.51                | 14.46            | 431.88                 | 31.96          | 254.2                         |  |
| f)     | Others revenue from operations  | 116.22                                   | 192.71                | 158.00           | 530.42                 | 438.54         | 641.1                         |  |
|        | Total revenue from operations   | 3,416.32                                 | 4,042.37              | 2,748.84         | 11,310.97              | 7,763.33       | 11,417.3                      |  |
| 2      | Other Income  | 3.27                                     | 2.86                  | -                | 10.18                  | 48.92          | 55.3                          |  |
| 3      | Total Income (1+2)  | 3,419.59                                 | 4,045.23              | 2,748.84         | 11,321.15              | 7,812.25       | 11,472.7                      |  |
| 4      | Expenses:   |  |                       |                  |                        |                |                               |  |
| a)     | Fees and commission expense   | 838.18                                   | 1,184.28              | 984.09           | 3,183.06               | 2,670.90       | 3,815.9                       |  |
| b)     | Finance Costs   | 218.91                                   | 220.67                | 136.09           | 627.67                 | 339.55         | 578.2                         |  |
| c)     | Impairment on financial instruments   | 55.09                                    | 54.57                 | 25.88            | 166.71                 | 147.47         | 194.9                         |  |
| d)     | Net loss/(Profit) on fair value changes   | -  | - 1.07                | 0.57             | .30.71                 | 0.66           | 0.6                           |  |
| e)     | Purchase of Shares and securities   | 270.54                                   | 127.35                | 7.12             | 517.54                 | 74.34          | 325.0                         |  |
| f)     | Changes in Inventory of Shares and Securities   | (177.74)                                 | (19.32)               | 21.30            | (183.86)               | (50.33)        | (97.0                         |  |
| g)     | Employee Benefits Expenses  | 936.09                                   | 972.41                | 772.55           | 2,794.97               | 2,300.43       | 3,224.4                       |  |
| h)     | Depreciation and Amortisation expense   | 30.52                                    | 29.55                 | 30.73            | 88.76                  | 88.42          | 120.5                         |  |
| i)     | Other expenses  | 416.02                                   | 497.21                | 410.85           | 1,465.52               | 1,175.24       | 1,638.3                       |  |
|        | Total Expenses (4)  | 2,587.61                                 | 3,066.72              | 2,389.18         | 8,660.37               | 6,746.68       | 9,801.1                       |  |
| 5      | Profit / (Loss) from ordinary activites before Exceptional  | 831.98                                   | 978.51                | 359.66           | 2,660.78               | 1,065.57       | 1,671.5                       |  |
|        | items and tax (3-4)   |  |                       |                  |                        |                |                               |  |
| 6      | Exceptional Items   | 024.00                                   |                       | 250.66           | -                      | -              |                               |  |
| 7<br>8 | Profit / (Loss) before tax (5-6)  | 831.98                                   | 978.51                | 359.66           | 2,660.78               | 1,065.57       | 1,671.5                       |  |
| 0      | Tax Expense   | 214.64                                   | 252.61                | (0.47            | (05.05                 | 252.66         | 461.6                         |  |
|        | - Current tax - Deferred tax  | 214.64                                   | 252.61                | 60.47            | 685.05                 | 253.66         | 461.5                         |  |
|        | Total Tax Expenses  | 5.91<br><b>220.55</b>                    | 2.69<br><b>255.30</b> | (11.82)<br>48.65 | 13.71<br><b>698.76</b> | 8.44<br>262.10 | (18.4<br><b>443.</b> 0        |  |
| 9      | Profit / (Loss) for the period (7-8)  | 611.43                                   | 723.21                | 311.01           | 1,962.02               | 803.47         | 1,228.5                       |  |
|        |   | 011.45                                   | 720.21                | 311.01           | 1,502.02               | 003.47         | 1,220.0                       |  |
| 10     | Other Comprehensive Income, net of income tax   | 111.01                                   |                       |                  |                        | ****           |                               |  |
|        | (i) Items that will not be reclassified to Profit or Loss   | 146.81                                   | 12.13                 | (65.57)          | 153.27                 | 234.91         | 254.6                         |  |
|        | (ii) Income Tax relating to items that will not be reclassified to  | (17.61)                                  | (2.79)                | 7.07             | (18.20)                | (28.55)        | (20.3                         |  |
|        | profit or loss  | 120.20                                   | 0.24                  | (50.50)          | 125.05                 | 206.26         | 224.5                         |  |
|        | Total Other Comprehensive Income, net of income tax   | 129.20                                   | 9.34                  | (58.50)          | 135.07                 | 206.36         | 234.3                         |  |
| 11     | Total Comprehensive Income for the period (9+10)  | 740.63                                   | 732.55                | 252.51           | 2,097.09               | 1,009.83       | 1,462.8                       |  |
| 12     | Total profit or loss, attributable to:  |  |                       |                  |                        |                |                               |  |
|        | Owners of parent  | 611.43                                   | 723.21                | 311.01           | 1,962.02               | 803.47         | 1,228.5                       |  |
|        | Non-controlling interests   | -  | -                     | -                | -                      | - '            |                               |  |
| 13     | Total Comprehensive income for the period attributable to:  |  |                       |                  |                        |                |                               |  |
| 13     | Owners of Parent  | 740.63                                   | 732.55                | 252.51           | 2,097.09               | 1,009.83       | 1,462.8                       |  |
|        | Non Controlling Interest  | 740.03                                   | 732.33                | 232.31           | 2,077.07               | 1,007.03       | 1,402.0                       |  |
|        |   |  |                       |                  |                        |                |                               |  |
| 14     | Paid-up equity share capital (face value of Rs 2/- per share)   | 295.97                                   | 295.97                | 295.97           | 295.97                 | 295.97         | 295.9                         |  |
| 15     | Reserves (excluding Revaluation Reserve)  |  | -                     | -                | -                      | -              | 7,661.                        |  |
| 16     | Earning per share (EPS) (of Rs 2/- each ) (not annualised for interim period) (for continuing operation)                        |  |                       |                  |                        |                |                               |  |
|        | Basic/ Diluted EPS  | 4.13                                     | 4.89                  | 2.10             | 13.26                  | 5.43           | 8.3                           |  |
| 17     | Earning per share (EPS) (of Rs 2/- each ) (not annualised for interim period) (for discontinuing operation)  Basic/ Diluted EPS | -  | _                     | _                |                        |                |                               |  |
| 10     |   | <u> </u>                                 |                       |                  |                        |                | _                             |  |
| 18     | Earning per share (EPS) (of Rs 2/- each ) (not annualised for   |  |                       |                  |                        |                |                               |  |
|        | interim period) (for continuing and discontinuing operation)  |  |                       |                  |                        |                |                               |  |
|        | Basic/ Diluted EPS  | 4.13                                     | 4.89                  | 2.10             | 13.26                  | 5.43           | 8                             |  |

Date: 20.01.2025 Place: Indore Sunii Nyati Chairman and Managing Director DIN: 00015963

Swastika Investmart Limited

Corp. Off.: 48 Jaora Compound, M.Y.H. Road, Indore-452001 & 0731 66 44 000

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|      | Statement of Unaudited Con                                 | solidated Segment | Results for the Q | uarter and Nine N | Months Ended De | cember 31, 2024 |               |
|------|--|-------------------|-------------------|-------------------|-----------------|-----------------|---------------|
|      | I- :-:   |                   |                   |                   |                 |                 | (Rs.in lakhs) |
|      | Particulars  | Quarter Ended     |                   |                   | Nine Mon        | Year Ended      |               |
| No   |  | 31 Dec 2024       | 30 Sept 2024      | 31 Dec 2023       | 31 Dec 2024     | 31 Dec 2023     | 31 March 2024 |
|      |  | (Unaudited)       | (Unaudited)       | (Unaudited)       | (Unaudited)     | (Unaudited)     | (Audited)     |
| I.   | Segment Revenue  |                   |                   |                   |                 |                 |               |
|      | (a) Broking and Related Activities                         | 2,711.04          | 3,521.41          | 2,624.96          | 9,537.99        | 7,373.06        | 10,676.84     |
|      | (b) Merchant Banking Activities                            | 568.19            | 391.08            | 42.59             | 1,355.84        | 171.53          | 415.39        |
|      | (c) Unallocated  | 142.26            | 136.72            | 82.97             | 442.04          | 245.19          | 353.74        |
|      | (d) Less: Inter Segment Revenue                            | 5.17              | 6.84              | 1.68              | 24.90           | 26.45           | 28.59         |
|      | Net sales/Revenue From Operations                          | 3,416.32          | 4,042.37          | 2,748.84          | 11,310.97       | 7,763.33        | 11,417.38     |
| II.  | Segment Results  |                   |                   |                   |                 |                 |               |
|      | Profit / (Loss) from ordinary activities                   |                   |                   |                   |                 |                 |               |
|      | (a) Broking and Related Activities                         | 373.26            | 690.79            | 340.66            | 1,629.00        | 1,004.48        | 1,398.55      |
|      | (b) Merchant Banking Activities                            | 454.71            | 281.87            | 5.09              | 1,006.79        | 58.62           | 235.98        |
|      | (c) Unallocated  | 4.01              | 5.85              | 13.91             | 24.99           | 2.47            | 37.02         |
|      | Profit / (Loss) from ordinary activities before tax        | 831.98            | 978.51            | 359.66            | 2,660.78        | 1,065.57        | 1,671.55      |
| III. | Segment Assets   |                   |                   |                   |                 |                 |               |
|      | (a) Broking and Related Activities                         | 35,206.29         | 39,452.58         | 33,449.28         | 35,206.29       | 33,437.71       | 33,283.33     |
|      | (b) Merchant Banking Activities                            | 43.62             | 85.43             | 24.30             | 43.62           | 35.87           | 42.73         |
|      | (c) Unallocated  | 2,718.90          | 2,981.59          | 2,827.42          | 2,718.90        | 2,827.42        | 1,972.31      |
|      | (d) Less: Inter Segment Assets                             | -                 | -                 | -                 | -               |                 |               |
|      | Total  | 37,968.81         | 42,519.60         | 36,301.00         | 37,968.81       | 36,301.00       | 35,298.37     |
| IV.  | Segment Liabilities  |                   |                   |                   |                 |                 |               |
|      | (a) Broking and Related Activities                         | 26,184.87         | 31,211.04         | 26,862.33         | 26,184.87       | 26,862.33       | 26,289.48     |
|      | (b) Merchant Banking Activities                            | 15.58             | 14.49             | 9.36              | 15.58           | 9.36            | 5.62          |
|      | (c) Unallocated  | 1,770.49          | 2,036.80          | 1,930.31          | 1,770.49        | 1,930.31        | 1,043.25      |
|      | (d) Less: Inter Segment Liabilities                        | -                 |                   |                   | •               |                 | -             |
|      | Total  | 27,970.94         | 33,262.33         | 28,802.00         | 27,970.94       | 28,802.00       | 27,338.35     |
| V.   | Capital Employed (Segment assets –<br>Segment Liabilities) |                   |                   | ¥                 |                 |                 |               |
|      | (a) Broking and Related Activities                         | 9,021.42          | 8,241.54          | 6,586.95          | 9,021.42        | 6,575.38        | 6,993.85      |
|      | (b) Merchant Banking Activities                            | 28.04             | 70.94             | 14.94             | 28.04           | 26.51           | 37.11         |
|      | (c) Unallocated  | 948.41            | 944.79            | 897.11            | 948.41          | 897.11          | 929.06        |
|      | (d) Less: Inter Segment                                    | -                 | -                 | -                 | -               | •               |               |
|      | Total  | 9,997.87          | 9,257.27          | 7,499.00          | 9,997.87        | 7,499.00        | 7,960.02      |

Note:- The amount mentioned under the head 'Unallocated' pertains to the subsidiaries which have not been identified as reportable segments under Ind AS 108 - Operating Segments by the management.

Date: 20.01.2025 Place: Indore For Swastika Investmart Limited

Sunil Nyati

Chairman and Managing Director

DIN: 00015963

### **Swastika Investmart Limited**

Corp. Off.: 48 Jaora Compound, M.Y.H. Road, Indore-452001 \$ 0731 66 44 000

hello@swastika.co.in @ www.swastika.co.in CIN: L 65910 MH 1992 PLC 067052

#### Notes:

- 1) The above Standalone and Consolidated unaudited financial results for the quarter as well as nine months ended December 31,2024, have been reviewed by the Audit Committee and subsequently approved by the Board of Directors in their meeting held on 20<sup>th</sup>January, 2025. The above results have been reviewed by Statutory Auditors of the Company in terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015. The Company's Management has exercised the necessary due diligence to ensure that the financial results provide a true and fair view of its affairs.
- 2) The above consolidated results include the result of wholly owned subsidiaries viz Swastika Fin-mart Private Limited, Swastika Insurance Broking Services Limited (Formerly known as Swastika Insurance Services Limited), Swastika Investmart (IFSC) Private Limited and Avisa Wealth Manager Private Limited (Incorporated on 27<sup>th</sup> November, 2024).
- 3) This above unaudited financial results have been prepared in accordance with the guidelines issued by the Securities and Exchange Board of India (SEBI) and the Companies (Indian Accounting Standards) Rules, 2015 (Ind AS) prescribed under section 133 of the Companies Act, 2013 and other recognized accounting practices and policies to the extent applicable.
- 4) The company has identified two reportable segments on consolidated basis which consist of Stock Broking & related activities and Merchant Banking activities in accordance with Ind AS-108 Operating Segment.
- 5) During the previous quarter ended on September 30, 2024, equity shares of the Company were subdivided from 1 (One) equity share having face value of Rs.10/- (Rupees Ten only) each to 5 (Five) equity shares having face value of Rs. 2/- (Rupees Two only) each with effect from 25th September, 2024. Consequently, number of share and earnings per share for previous periods have been restated to make them comparable.
- 6) The aforesaid un-Audited financial Results will be uploaded on the Company's website www.swastika.co.in and will also be available on the websites of the Stock exchange i.e. www.bseindia.com for the benefit of shareholders and investors.

Date: 20th January, 2025

Place: Indore

The tart

NVES For Swastika Investmart Limited

On behalf of the Board of Directors

Synil Nyati (DIN:00015963)

Chairman & Managing Director



ANNEXURE B: STATEMENT ON DEVIATION OR VARIATION FOR PROCEEDS OF PUBLIC ISSUE, RIGHTS ISSUE, PREFERENTIAL ISSUE, QUALIFIED INSTITUTIONS PLACEMENT ETC.:

| Not Applicable |
|----------------|
|                |

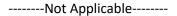
#### ANNEXURE C: FORMAT FOR DISCLOSING OUTSTANDING DEFAULT ON LOANS AND DEBT SECURITIES:

There is no default on loans and debt securities during the Quarter ended December 31, 2024.

**ANNEXURE D: FORMAT FOR DISCLOSURE OF RELATED PARTY TRANSACTIONS** (applicable only for half-yearly filings i.e., 2nd and 4th quarter)

| Not /  | Δnn | licah |    |
|--------|-----|-------|----|
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ANNEXURE E: STATEMENT ON IMPACT OF AUDIT QUALIFICATIONS (FOR AUDIT REPORT WITH MODIFIED OPINION) SUBMITTED ALONG-WITH ANNUAL AUDITED FINANCIAL RESULTS (standalone and consolidated separately) (applicable only for annual filing i.e., 4th quarter):



FOR SWASTIKA INVESTMART LIMITED

Shikha Bansal Company Secretary and Compliance Officer M. No. A36520

### Swastika Investmart Limited

Corp. Off.: 48 Jaora Compound, M.Y.H. Road, Indore-452001 60731 66 44 000

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