

NEW SWAN MULTITECH LIMITED

CIN: U34100DL2014PLC265736

Address: Shop No. 310, 3rd floor, Vardhman Crown Mall,
Plot No. 2, Sector-19, District Court Complex Dwarka,
South West Delhi, New Delhi-110075, India

E-mail: ac-nsml@newswan.in ; **Website:** www.swanagro.in

Tel No: +91-161-4346000

**Bombay Stock Exchange Limited,
25th Floor, P.J. Towers, Dalal Street,
Fort, Mumbai - 400 001**

Date: 14.11.2024

Scrip Code: 544082

Sub: Disclosure under regulation 30 and 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015

Dear Sir,

Pursuant to Regulations 30 and 33 of the SEBI (Listing obligations and disclosures) Regulations 2015, we are enclosing here with unaudited financial results of the company for the Half year ended 30th September 2024 together with Limited review report approved by the Board of Directors in its meeting held on 14.11.2024.

The meeting of Board of Directors was commenced at 03:00 pm and concluded at 03:30 pm.

This is for your information and record.

Thanking You

For NEW SWAN MULTITECH LIMITED

Upkar Singh
Managing Director
DIN: 01588157

SUKHMINDER SINGH & CO.
CHARTERED ACCOUNTANTS
620-R, MODEL TOWN,
LUDHIANA - 141002



Phones: Off.: 0161-4625843

Mobile: +91-98142-15843

E-mail:- sscca2001@gmail.com

Independent Auditor's Report on Audit of Half Yearly and Year to date Standalone financial Results of NEW SWAN MULTITECH LIMITED ("the Company") pursuant to the requirements of Regulations 33 and 52 of the SEBI (Listing Obligation and Disclosure Requirements) Regulation 2015, as amended

**The Board of Directors of
NEW SWAN MULTITECH LIMITED**

Dear Sir,

Re: Limited Review Report of the Unaudited Standalone financial Results for the half year ended 30th September, 2024.

We have reviewed the accompanying statement of unaudited standalone financial results of **NEW SWAN MULTITECH LIMITED** ("the Company") for the half year ended on September 30, 2024 ("the statement") attached herewith being submitted by the company pursuant to the requirement of regulation 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 ("the regulation") as amended read with Circular No. CIR/CFD/CMD1/44/2019 dated 29th March, 2019 ("the circular").

This statement is the responsibility of the Company's Management and has been approved by the Board of Directors has been prepared in accordance with the recognition and measurement principles laid down in the Accounting Standard - 25 "Interim Financial Reporting" ("AS 25"), prescribed under Section 133 of the Companies Act, 2013 read with relevant rules issued there under and other accounting principles generally accepted in India. Our responsibility is to issue a report on these Standalone financial 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 Standalone Financial Information performed by the Independent Auditor of the Entity"**, issued by the **Institute of Chartered Accountants of India (ICAI)**. This standard requires that we plan and perform the review to obtain moderate assurance as to whether the Standalone financial statements are free from material misstatement. A review is limited primarily to inquiries of company personnel and an analytical procedure applied to Standalone 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 Standalone financial results prepared in accordance with applicable Accounting Standards specified under Section 133 of the Companies Act, 2013 as amended, read with relevant rules issued thereunder 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.

Place: Ludhiana

Date: 14/11/2024

SUKHMINDER SINGH & CO.
Chartered Accountants
Firm's Registration No. Q16737N



(Sukhminder Singh)
Partner
(ICAI Membership No. 093100)
UDIN:24093100BKARSL4256



New Swan Multitech Limited

(AN ISO 9001 : 2008 CERTIFIED COMPANY)

CIN:- U34100DL2014PLC265736

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PH: +91161-4346000-10 REGD. OFFICE: +91 11 4302 2136, UNIT I: +91 161-2833622, UNIT II: +91 75748-01622

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Unit-I: Village Relan Kohara-Machhara Road, P.O. Heeran, Ludhiana-141 112, Punjab (India) GSTIN: 03AAECN6137C1ZX

Unit-II: Plot No. 351P, Vithlapur Mandal Road, Vithlapur, Tal-Mandal, Ahmedabad, Gujrat 382120 GSTIN : 24AAECN6137C1ZT

NEW SWAN MULTITECH LIMITED

Standalone Balance Sheet as as 30th September 2024


Particulars	Note No.	AS AT	AS AT
		30.09.2024	31.03.2024
(Rupees in Lakhs)			
I. EQUITY AND LIABILITIES			
1 Shareholders' funds			
(a) Share Capital	3	1901.62	1901.62
(b) Reserves & Surplus	4	5459.02	4924.39
2 Non-current liabilities			
(a) Long-term borrowings	5	1488.07	1728.98
(b) Deferred tax liabilities(Net)	6	512.61	454.17
(c) Long Term Provisions	7	54.66	45.74
3 Current liabilities			
(a) Short-term borrowings			
(b) Trade Payables	8	2334.41	1886.09
(A) total outstanding due of Msme; and	9	88.21	27.35
(B) total outstanding due of creditors otherthan Msme.	9	964.74	2249.27
(c) Other current liabilities	10	1733.99	1898.88
(d) Short-term provisions	11	593.58	580.89
TOTAL		15130.91	15697.38
II. ASSETS			
1 Non-current assets			
(a) Property, Plant and Equipment and Intangible assets			
(i) Property, Plant and Equipment	12	5177.89	4990.94
(ii) Intangible assets	12	12.25	6.56
(iii) Capital Work In Progress	12	804.78	804.78
(b) Non-current investments	13	.00	.00
(c) Long-term loans and advances	14	115.75	115.75
(d) Other non-current assets	15	107.95	101.82
2 Current Assets			
(a) Inventories	16	6641.00	5717.98
(b) Trade receivables	17	1448.70	1320.22
(c) Cash and cash equivalents	18	466.93	1222.43
(d) Short-term loans and advances	19	355.67	1416.91
TOTAL		15130.91	15697.38

The accompanying notes 1 to 31 are an integral part of the Financial Statements

THIS IS THE BALANCE SHEET REFERRED
TO IN OUR REPORT OF EVEN DATE

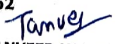
FOR AND ON BEHALF OF THE BOARD


(UPKAR SINGH)
MG. DIRECTOR
DIN: 01588157


(KANWARDEEP SINGH)
DIRECTOR
DIN: 01588162


(NAVEEN BHAKOO)
CFO

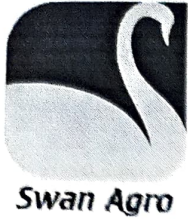
PLACE : LUDHIANA
DATED : 14/11/2024


(TANVEER KAUR)
COMPANY SECRETARY

FOR SUKHMINDER SINGH & CO.
CHARTERED ACCOUNTANTS
FRN Reg. No 016737N



UDIN : 24093100BKARSL4256



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NEW SWAN MULTITECH LIMITED

Standalone Profit & Loss Statement for the Half Year ended 30th September, 2024

Particulars	Note No.	Half Year Ended	Half Year Ended	Half Year Ended	Year Ended	Year Ended
		30.09.2024 Audited	31.03.2024 Audited	30.09.2023 Audited	31.03.2024 Audited	31.03.2023 Audited
(Rupees in Lakhs)						
Revenue from operations	20	8326.43	7,467.01	7,785.15	15252.16	15116.04
Other income	21	67.08	0.20	3.05	3.25	26.13
Total Income (I+II)		8393.51	7,467.21	7,788.21	15255.41	15142.17
Expenses:						
Cost of Materials consumed	22	5297.36	4,576.25	5,136.92	9713.17	9931.72
Changes in inventories of finished goods	23	-84.64	10.47	(339.74)	-329.27	-710.02
work-in-progress and stock-in-trade						
Employee Benefits Expenses	24	1046.33	950.79	940.26	1891.05	1953.64
Finance Cost	25	221.73	274.24	226.80	501.04	325.06
Depreciation and amortization Expenses	12	196.24	211.78	177.87	389.65	338.12
Other expenses	26	930.33	715.46	921.76	1637.22	1880.07
Total expenses		7607.34	6,738.99	7,063.86	13802.86	13718.60
V. Profit before tax (III-IV)		786.17	728.22	724.34	1452.55	1423.57
VI. Tax expense:						
(1) Deferred tax	6	58.45	(11.60)	39.56	27.96	43.32
(2) Current tax		180.95	223.49	191.44	414.93	350.53
(3) Taxes relating to earlier years		.00	53.78	-	53.78	12.32
(4) CSR Expenses		12.14	17.37	-	17.37	11.86
Profit for the period (V-VI)		534.63	445.18	493.35	938.50	1005.54
VII. Earning per equity share:						
(1) Basic/Diluted	31	2.81	2.34	3.52	4.94	28.73

The accompanying notes 1 to 31 are an integral part of the Financial Statements

This is the Profit & Loss Statement referred to in our report of even date

FOR AND ON BEHALF OF THE BOARD

(UPKAR SINGH)
MG. DIRECTOR
DIN: 01588157

PLACE : LUDHIANA
DATED : 14/11/2024

(KANWARDEEP SINGH) (NAVEEN BHAKOO)
DIRECTOR CFO
DIN: 01588162

(TANVEER KAUR)
COMPANY SECRETARY

FOR SUKHMINDER SINGH & CO.
CHARTERED ACCOUNTANTS

FRN Reg. No. 016737N

(CA. SUKHMINDER SINGH)
PARTNER
M.NO 093100

UDIN : 24093100 BKARSL4256





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NEW SWAN MULTITECH LIMITED

STANDALONE CASH FLOW STATEMENT AS AT 30TH SEPTEMBER, 2024

PARTICULARS	As at 30.09.2024 Amount (in Lakhs)	As at 31.03.2024 Amount (in Lakhs)
A) CASH FLOW FROM OPERATING ACTIVITIES		
Net Profit Before Tax and Extraordinary items	786.17	1452.55
Adjustments for:		
Add: Depreciation and Amortisation	196.24	389.65
Add: Finance Costs	221.73	501.04
Less: Interest Expenses For Previous Year	.00	-145.60
Less: Gratuity Expenses For Previous Year	.00	-54.80
Less: Leave Encashment Expenses For Previous Year	.00	-12.54
Less: Balance Written off for previous years	.00	-17.50
Less: Csr Expenses	-12.14	-17.37
Operating Profit before Working Capital Changes	1191.99	2095.44
Changes in Working Capital:		
Decrease/(Increase) in Current Assets	9.74	-1336.80
(Decrease)/Increase in Current Liabilities	-927.56	-692.27
Cash generated from Operation	274.17	66.37
Taxes Paid (Net)	-180.95	-468.71
Net Cash Flow from (Used in) Operating Activities	93.22	-402.34
B) CASH FLOW FROM INVESTING ACTIVITIES		
Less: Purchase of Fixed Assets	-388.88	-602.87
Add: Capital Advances & Capital Work-in-Progress	.00	-9.16
Less: Maturity of / (Investment in) Fixed Deposits	-6.13	43.66
Less: Increase in Long Term Loans & Advance (Capital Advances)	.00	-90
Net Cash Flow from (Used in) Investing Activities	-395.01	-569.26
C) CASH FLOW FROM FINANCING ACTIVITIES		
Less: Proceed from Long Term Borrowing	-240.91	-540.31
Add: Proceed from Issue Of Share Capital	.00	3310.56
Add: Increase In Long Term Provisions	8.93	45.74
Less: Interest Paid	-221.73	-501.04
Less: Expenses on Issue of Share Capital	.00	-351.61
	-453.72	1963.34
D) Net Inc./(Dec.) in cash and cash equivalent: (A+B+C)	-755.50	991.73
Add: Opening Balance of Cash and Cash Equivalents	1222.43	230.69
Closing Balance of Cash and Cash Equivalents	466.93	1222.43

THIS IS THE CASH FLOW STATEMENT REFERRED TO IN OUR REPORT OF EVEN DATE

FOR AND ON BEHALF OF THE BOARD

FOR SUKHMINDER SINGH & CO.
CHARTERED ACCOUNTANTS
FRN Reg. No. 016737N

(UPKAR SINGH)
MG. DIRECTOR
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