

**SWAGTAM TRADING AND SERVICES LTD.**  
CIN: L51909DL1984PLC289131

**Balance Sheet as at March 31, 2021**

Amount in (Rs.)

Particulars	Note	As At March 31, 2021	As At March 31, 2020
<b>ASSETS</b>			
<b>Non-Current Assets</b>			
(a) Property, Plant and Equipment	3	20,389.05	24,248.00
<b>(b) Financial Assets</b>			
(i) Investments	4(i)	0.00	1,43,616.00
(ii) Loans	4(ii)	2,12,14,118.00	1,50,14,118.00
(iii) Other Financial Assets	4(iii)	5,00,000.00	5,00,000.00
(c) Deferred tax Assets (Net)	5	35,363.56	8,722.00
(d) Other Non Current Asset	6	1,10,00,000.00	2,55,00,000.00
<b>Total Non-Current Assets</b>		<b>3,27,69,870.61</b>	<b>4,11,90,704.00</b>
<b>Current Assets</b>			
<b>(a) Financial Assets</b>			
(i) Cash and Cash Equivalents	7	89,35,406.94	1,44,781.00
(ii) Other Financial Assets	8	2,55,205.72	2,44,740.00
<b>(b) Current Tax Asset</b>			
(c) Other Current Assets	9	96,554.28	1,16,412.00
	10	0.00	6,48,000.00
<b>Total Current Assets</b>		<b>92,87,166.94</b>	<b>11,53,933.00</b>
<b>Total Assets</b>		<b>4,20,57,037.55</b>	<b>4,23,44,637.00</b>
<b>EQUITY AND LIABILITIES</b>			
<b>Equity</b>			
(a) Equity Share Capital	11	1,19,05,000.00	1,19,05,000.00
(b) Other Equity	12	3,00,54,359.55	3,02,92,597.00
<b>Total Equity</b>		<b>4,19,59,359.55</b>	<b>4,21,97,597.00</b>
<b>Liabilities</b>			
<b>Current Liabilities</b>			
(c) Current Tax Liability	13	38,294.00	97,040.00
(b) Other Current Liabilities	14	59,384.00	50,000.00
<b>Total Current Liabilities</b>		<b>97,678.00</b>	<b>1,47,040.00</b>
<b>Total Equity and Liabilities</b>		<b>4,20,57,037.55</b>	<b>4,23,44,637.00</b>

Significant Accounting Policies

2

Notes to Financial Statements

3 to 31

As per our report of even date attached

**For G. K. Kedia & Co.**

**Chartered Accountants**

Firm's Registration No. 013016N

*Kanishka Aggarwal*

**Kanishka Aggarwal**

Partner

Membership No. 544129

**For Swagtam Trading and Services Limited**

*Lalita*

**Lalita Mittal**

Whole Time Director

DIN: 06928783

*Sumit Gupta*

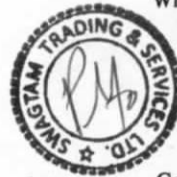
**Sumit Gupta**

Director

DIN: 06911742

Place: New Delhi

Date: 26.06.2021



*Preetika Mishra*

**Preetika Mishra (ACS-32490)**

Company Secretary Cum Compliance Officer



**SWAGTAM TRADING AND SERVICES LTD.**  
CIN: L51909DL1984PLC289131

**Statement of Profit & Loss for the Year Ended March 31, 2021**

Amount in (Rs.)

	Particulars	Note	Year Ended March 31, 2021	Year Ended March 31, 2020
I	Revenue from Operations	15	9,00,000.00	9,00,000.00
II	Other Income	16	3,64,979.00	3,73,664.00
III	<b>Total Income</b>		<b>12,64,979.00</b>	<b>12,73,664.00</b>
IV	<b>EXPENSES :</b>			
	Employee Benefits Expense	17	8,73,100.00	6,68,114.00
	Finance costs	18	409.46	389.00
	Depreciation and Amortization expenses	3	3,858.31	21,037.00
	Other Expenses	19	6,44,990.00	5,87,267.00
	<b>Total Expenses</b>		<b>15,22,357.77</b>	<b>12,76,807.00</b>
V	<b>Profit/(loss) before exceptional items and tax</b>		<b>(2,57,378.77)</b>	<b>(3,143.00)</b>
VI	<b>Exceptional items</b> - Prior Period Expense		7,500.00	7,500.00
VII	<b>Profit/(loss) after exceptional and before tax</b>		<b>(2,64,878.77)</b>	<b>(10,643.00)</b>
VIII	<b>Tax Expense/(credit) :</b>			
	Current Tax		0.00	1,200.00
	Deferred Tax		(26,641.56)	(1,360.00)
IX	<b>Profit/(loss) from Continuing operation for the year</b>		<b>(2,38,237.22)</b>	<b>(10,483.00)</b>
X	<b>Other Comprehensive Income/(Loss)</b>			
	-Item that will not be subsequently reclassified to profit or loss		0.00	0.00
	-Item that may be subsequently reclassified to profit or loss:		0.00	0.00
	<b>Total Other Comprehensive Income/(loss) for the year</b>		<b>0.00</b>	<b>0.00</b>
XI	<b>Total Comprehensive Income for the year (IX+X) comprising Profit/(Loss) and Other comprehensive Income for the year )</b>		<b>(2,38,237.22)</b>	<b>(10,483.00)</b>
XII	<b>Earning per equity share (for discontinued &amp; continuing operation)</b> <b>(Equity share of par value of Rs. 10 each)</b>			
	Basic		10.00	10.00
	Diluted		(0.20)	(0.01)
			(0.20)	(0.01)

Significant Accounting Policies  
Notes to Financial Statements

2  
3 to 31

As per our report of even date attached

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

*Kanishka Aggarwal*  
**Kanishka Aggarwal**  
Partner  
Membership No. 544129

**For Swagtam Trading and Services Limited**

*Lalita*  
**Lalita Mittal**  
Whole Time Director  
DIN: 06928783

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

*26/06/21*

Place: New Delhi  
Date: 26.06.2021



*Preetika Mishra*  
**Preetika Mishra (ACS-32490)**  
Company Secretary Cum Compliance Officer

**SWAGTAM TRADING AND SERVICES LTD.**  
CIN: L51909DL1984PLC289131

**CASH FLOW STATEMENT FOR THE YEAR ENDED MARCH 31, 2021**

Amount in (Rs.)

PARTICULARS	As At March 31, 2021	As At March 31, 2020
<b>A. CASH FLOW FROM OPERATING ACTIVITIES</b>		
Profit after tax	(2,38,237.22)	(10,483.00)
Adjustments For :-		
Add: Income tax	0.00	1,200.00
Less: Deferred tax	26,641.56	1,360.00
Add: Depreciation	3,858.31	21,037.00
Less: Interest / Dividend Received	3,64,979.00	3,73,664.00
Add: Loss on Sale on Investments	47,616.00	0.00
<b>Operating profit before working capital changes</b>	<b>(5,78,383.47)</b>	<b>(3,63,270.00)</b>
(Increase)/Decrease in Other Financial Assets (current)	(10,465.72)	2,097.00
(Increase)/Decrease in Other Current Assets	6,48,000.00	(6,48,000.00)
(Increase)/Decrease in Other Non-Current assets	1,45,00,000.00	(45,00,000.00)
(Increase)/Decrease in other Current Tax Assets	19,857.72	(32,642.00)
Increase/(Decrease) in Current Liabilities	(49,362.00)	(3,60,910.00)
<b>Net Cash Flow from operating activities</b>	<b>1,45,29,646.53</b>	<b>(59,02,725.00)</b>
<b>B. CASH FLOW FROM INVESTING ACTIVITIES</b>		
Fixed Assets Purchase	0.00	(15,000.00)
Sale of Investment	96,000.00	0.00
Interest Income	3,64,979.00	373664.00
Loans & Advances given	(62,00,000.00)	0.00
<b>Net Cash Flow from Investing activities</b>	<b>(57,39,021.00)</b>	<b>3,58,664.00</b>
<b>C. CASH FLOW FROM FINANCING ACTIVITIES</b>		
Dividend Paid	0.00	0.00
<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>87,90,625.54</b>	<b>(55,44,062.00)</b>
<b>CASH AND CASH EQUIVALENTS</b>		
Beginning of the year	1,44,781.40	56,88,843.00
<b>End of the year</b>	<b>89,35,406.94</b>	<b>1,44,781.00</b>

Significant Accounting Policies  
Notes to Financial Statements

2  
3 to 31

As per our report of even date attached  
**For G. K. Kedia & Co.**  
**Chartered Accountants**  
Firm's Registration No. 013016N

*Kanishka Aggarwal*  
**Kanishka Aggarwal**  
Partner  
Membership No. 544129

**For Swagtam Trading and Services Limited**

*Lalita*  
**Lalita Mittal**  
Whole Time Director  
DIN: 06928783

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

Place: New Delhi  
Date: 26.06.2021



*Preetika Mishra*  
**Preetika Mishra (ACS-32490)**



**SWAGTAM TRADING AND SERVICES LTD.**  
CIN: L51909DL1984PLC289131

**Statement of Changes in Equity**

**A. Equity Share Capital**

Particulars	Number of shares	Amount in (Rs.)
<b>Balance as at April 1, 2019</b>	<b>11,90,500.00</b>	<b>1,19,05,000.00</b>
Change in Equity Share Capital during the year	0.00	0.00
<b>Balance as at March 31, 2020</b>	<b>11,90,500.00</b>	<b>1,19,05,000.00</b>
<b>Balance as at April 1, 2020</b>	<b>11,90,500.00</b>	<b>1,19,05,000.00</b>
Change in Equity Share Capital during the year	0.00	0.00
<b>Balance as at March 31, 2021</b>	<b>11,90,500.00</b>	<b>1,19,05,000.00</b>

**B. Other Equity**

Particulars	Reserve & Surplus		Total
	Share Premium	Retained Earnings	
<b>Balance as at April 1, 2019</b>	<b>2,35,75,000.00</b>	<b>67,13,156.00</b>	<b>3,02,88,156.00</b>
Profit during the year	0.00	(10,483.00)	(10,483.00)
Other Comprehensive Income	0.00	0.00	-
<b>Total Comprehensive Income</b>	<b>0.00</b>	<b>(10,483.00)</b>	<b>(10,483.00)</b>
Add : Excess Provision reversed	0.00	14,925.00	14,925.00
Transfer of profit to general reserve during the year	0.00	0.00	0.00
<b>Balance as at March 31, 2020</b>	<b>2,35,75,000.00</b>	<b>67,17,598.00</b>	<b>3,02,92,598.00</b>
<b>Balance as at April 1, 2020</b>	<b>2,35,75,000.00</b>	<b>67,17,598.00</b>	<b>3,02,92,598.00</b>
Profit during the year	0.00	(2,38,237.22)	(2,38,237.22)
Other Comprehensive Income	0.00	0.00	-
<b>Total Comprehensive Income</b>	<b>0.00</b>	<b>(2,38,237.22)</b>	<b>(2,38,237.22)</b>
Transfer of profit to general reserve during the year	0.00	0.00	0.00
<b>Balance as at March 31, 2021</b>	<b>2,35,75,000.00</b>	<b>64,79,359.55</b>	<b>3,00,54,359.55</b>

Significant Accounting Policies  
Notes to Financial Statements

2  
3 to 31

As per our report of even date attached  
**For G. K. Kedia & Co.**  
Chartered Accountants  
Firm's Registration No. 013016N

*Kanishka Aggarwal*  
**Kanishka Aggarwal**  
Partner  
Membership No. 544129

**For Swagtam Trading and Services Limited**

*Lalita*  
**Lalita Mittal**  
Whole Time Director  
DIN: 06928783

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

Place: New Delhi  
Date: 26.06.2021



*Preetika Mishra*  
**Preetika Mishra (ACS-32490)**  
Company Secretary Cum Compliance Officer



**SWAGTAM TRADING AND SERVICES LIMITED**  
**NOTES FORMING INTEGRAL PART OF FINANCIAL STATEMENTS**

**1. COMPANY OVERVIEW**

Swagtam Trading and Services Limited (the "Company") is a company domiciled in India, with its registered office situated at 'R-489, GF - A, Ground Floor, New Rajinder Nagar, New Delhi - 110060' was incorporated on December 30, 1984 under the provisions of the Companies Act, 2013 with main objects to invest in properties, debentures, securities and to do the business of promoters, investment consultants etc. Its Equity Shares are listed on Bombay Stock Exchange Limited (BSE). The Company is presently carrying out the business of real estate, commission, agents, traders, brokers, consultants & service providers, etc.

**2. SIGNIFICANT ACCOUNTING POLICIES**

**2.1 General information and statement of compliance with Ind AS**

These standalone financial statements ('financial statements') of the Company have been prepared in accordance with the accounting principles generally accepted in India, including the Indian Accounting Standards ('Ind AS') specified under Section 133 of the Companies Act, 2013 ('the Act') and other relevant provisions of the Act. The Company has uniformly applied the accounting policies during the periods presented. These financial statements were approved for issue by the Board of Directors on 26<sup>th</sup> June, 2021.

**2.2 Basis for preparation of Financial Statements**

These financial statements have been prepared on the historical cost basis, except for certain financial instruments which are measured at fair values at the end of each reporting period, as explained in the accounting policies below. Historical cost is generally based on the fair value of the consideration given in exchange for goods and services. Fair value is the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants at the measurement date.

**2.3 Use of estimates**

The financial statements have been prepared on going concern basis in accordance with accounting principles generally accepted in India and also these financial statements are in conformity with the recognition and measurement principles of Ind AS requires the management of the Company to make judgment, estimates and assumptions that affect the reported amounts of revenue, expense, assets and liabilities, and the accompanying disclosures and the disclosure relating to contingent liabilities as at the date of the financial presented.

Estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognized in the period in which the estimates are revised and future periods are affected. Any revision in accounting estimates is recognized prospectively in the period of change and material revision, including its impact on financial statements, is reported in the notes to accounts in the year of incorporation of revision.

*Lalita*



*Amish Gupta*

*Preetika Mishra*





**SWAGTAM TRADING AND SERVICES LIMITED**  
**NOTES FORMING INTEGRAL PART OF FINANCIAL STATEMENTS**

**2.4 Revenue recognition**

Revenue is measured at the fair value of the consideration received or receivable. Revenue from services rendered is recognized based on agreements/arrangements with the customers as the service is performed in proportion to the stage of completion of the transaction at the reporting date and the amount of revenue can be measured reliably. Revenue is recognized only when evidence of an arrangement is obtained and the other criteria to support revenue recognition are met, including the price is fixed or determinable, services have been rendered and collectability of the resulting receivables is reasonably assured.

Dividend income is recognized when the right to receive payment is established.

Interest income is recognized using effective rate of interest method *except refer Note No.21.*

**2.5 Employee benefits**

Employee benefits payable wholly within twelve months of receiving employee services are classified as short-term employee benefits. These benefits include salaries and wages, performance incentives and compensated absences which are expected to occur in next twelve months. The undiscounted amount of short-term employee benefits to be paid in exchange for employee services is recognized as an expense as the related service is rendered by employees.

**2.6 Property, Plant and Equipment**

Property, plant and equipment is stated at acquisition cost net of accumulated depreciation and accumulated impairment losses, if any. Subsequent costs are included in the asset's carrying amount or recognized as a separate asset, as appropriate, only when it is probable that future economic benefits associated with the item will flow and the cost of the item can be measured reliably. All other repairs and maintenance are charged to the Statement of Profit and Loss during the period in which they are incurred.

Gains or losses arising on retirement or disposal of property, plant and equipment are recognized in the Statement of Profit and Loss.

Depreciation has been provided based on estimated useful life assigned to each asset in accordance with Schedule II of the Companies Act, 2013.

**2.7 Impairment of Assets**

**(i) Financial assets**

The company recognizes loss allowances using Expected Credit Losses (ECL) model for the Financial Assets which are not fair valued through Profit or Loss. Loss Allowance for trade receivables with no significant financing component is measured at an amount equal to lifetime ECL. For all other Financial Assets, ECLs are measured at an amount equal to 12-month ECL, unless there has been a significant increase in credit risk from initial recognition in which case those are measured at Lifetime ECL. The amount of ECL that is required to adjust the loss allowance at the reporting date to the amount that is required to be recognized is recognized as an impairment Gain or Loss in the Statement of Profit or Loss.

**(ii) Non-financial assets (Tangible and intangible assets)**

An asset is deemed impairable when recoverable value is less than its carrying cost and the difference between the two represents provisioning exigency. Recoverable value is the higher of the 'Value in Use' and 'fair value as reduced by cost of disposal'. Test of impairment of PPE, investment in subsidiaries / associates / joint venture and goodwill are undertaken under Cash Generating Unit (CGU) concept. For Intangible Assets and Investment Properties it is undertaken in asset specific context. Test of impairment of assets are generally undertaken based on indication of impairment, if any, from external and internal sources of information outlined in para 12 of Ind AS-36.



*Lalita*  
*Preethi Mishra*

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**SWAGTAM TRADING AND SERVICES LIMITED**  
**NOTES FORMING INTEGRAL PART OF FINANCIAL STATEMENTS**

Non-financial assets other than goodwill suffered an impairment are reviewed for possible reversal of the impairment at the end of each reporting period.

### 2.8 Provisions and Contingent liabilities

Provisions are recognized when the Company has a present obligation (legal or constructive) as a result of a past event, it is probable that an outflow of resources embodying economic benefits will be required to settle the obligation and a reliable estimate can be made of the amount of the obligation. Provisions are measured at the best estimate of the expenditure required to settle the present obligation at the Balance Sheet date.

Contingent liabilities are disclosed when there is a possible obligation arising from past events, the existence of which will be confirmed only by the occurrence or non-occurrence of one or more uncertain future events not wholly within the control of the company or a present obligation that arises from past events where it is either not probable that an outflow of resources will be required to settle the obligation or a reliable estimate of the amount cannot be made.

### 2.9 Income Taxes & Deferred Taxes

Tax expense recognized in Standalone Statement of Profit and Loss comprises the sum of deferred tax and current tax.

Current tax is determined as the tax payable in respect of taxable income for the year and is computed in accordance with relevant tax regulations. Current income tax relating to items recognized outside profit or loss is recognized outside profit or loss (either in other comprehensive income or in equity).

Deferred tax is recognize on temporary differences between the carrying amount of asset and liabilities in the financial statement and the corresponding tax bases used in computation of taxable profit under Income Tax Act, 1961.

Deferred tax assets and liabilities are measured at the tax rates that are expected to apply in the year when the asset is realized or the liability is settled, based on tax rates (and tax laws) that have been enacted or substantively enacted at the reporting date. Deferred tax relating to items recognized outside profit or loss is recognized outside profit or loss (either in other comprehensive income or in equity).

Deferred tax assets and deferred tax liabilities are off set, if a legally enforceable right exists to set off current tax assets against current tax liabilities and the deferred taxes relate to the same taxable entity and the same taxation authority.

### 2.10 Cash and Cash Equivalents

Cash and cash equivalents are short-term (three months or less from the date of acquisition), highly liquid investments that are readily convertible into cash and which are subject to an insignificant risk of changes in value.

### 2.11 Functional & Presentation Currency

These Financial Statements are presented in Indian Rupees (INR), which is also Company's Functional Currency.



*Lalita*  
*Beebikolichar*

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**SWAGTAM TRADING AND SERVICES LIMITED**  
**NOTES FORMING INTEGRAL PART OF FINANCIAL STATEMENTS**

**2.12 Earnings per share**

The Company presents basic and diluted earnings per share ("EPS") data for its equity shares.

Basic EPS is calculated by dividing the net profit for the period attributable to equity shareholders of the Company by the weighted average number of equity shares outstanding during the period.

Diluted EPS is calculated by dividing the net profit for the period attributable to equity shareholders and the weighted average number of equity shares outstanding for the effects of all dilutive potential equity shares.

**2.13 Operating lease**

Lease arrangements where the risks and rewards incidental to ownership of an asset substantially remain with the lesser, are recognized as operating lease. Operating lease payments are recognized on a straight line basis over the lease term in the statement of profit and loss, unless the lease agreement explicitly states that increase is on account of inflation.

**2.14 Cash Flow Statement**

Cash flows are reported using indirect method as set out in Ind AS -7 "Statement of Cash Flows", whereby profit / (loss) before tax is adjusted for the effects of transactions of non-cash nature and any deferrals or accruals of past or future cash receipts or payments. The cash flows from operating, investing and financing activities of the Company are segregated based on the available information.

The net cash flow from operating activities is determined by adjusting net profit or loss for the effects of:

- (i) Changes during the year in inventories and operating receivables and payables,
- (ii) Non-cash items such as depreciation, provisions, deferred taxes, and unrealized foreign exchange gains and losses, and
- (iii) All other items for which the cash effects are on investing or financing cash flows

**2.15 Financial instruments**

A financial instrument is any contract that gives rise to a financial asset of one entity and a Financial Liability or equity instrument of another entity.

**(i) Financial assets:**

**Initial recognition and measurement**

All financial assets are recognized initially at fair value plus, in the case of financial assets not recorded at fair value through statement of profit and loss, transaction costs that are attributable to the acquisition of the financial asset.

Financial assets are classified, at initial recognition, as financial assets measured at fair value or as financial assets measured at amortized cost.



*Talita*  
*Reebika Mishra*



*Anil Gupta*



**SWAGTAM TRADING AND SERVICES LIMITED**  
**NOTES FORMING INTEGRAL PART OF FINANCIAL STATEMENTS**

**Subsequent Measurement**

For purpose of subsequent measurement financial assets are classified in two broad categories: -

- (i) Financial Assets at fair value
- (ii) Financial assets at amortized cost

Where assets are measured at fair value, gains and losses are either recognized entirely in the statement of profit and loss, or recognized in other comprehensive income.

A financial asset that meets the following two conditions is measured at **amortized cost**:

- **Business Model Test:** The objective of the company's business model is to hold the financial asset to collect the contractual cash flows.
- **Cash flow characteristics test:** The contractual terms of the financial asset give rise on specified dates to cash flows that are solely payment of principal and interest on the principal amount outstanding.

A financial asset that meets the following two conditions is measured at fair value through **OCI**:-

- **Business Model Test:** The financial asset is held within a business model whose objective is achieved by both collecting contractual cash flows and selling financial assets.
- **Cash flow characteristics test:** The contractual terms of the financial asset give rise on specified dates to cash flows that are solely payment of principal and interest on the principal amount outstanding.

All other financial assets are measured at fair value through **profit and loss**.

**(ii) Financial Liabilities**

All financial liabilities are initially recognized at fair value and, in the case of loans and borrowings and payables, net of directly attributable transaction costs. Financial liabilities are classified as measured at amortized cost or fair value through profit and loss (FVTPL).

A financial liability is classified as FVTPL if it is classified as held for trading, or it is a derivative or is designated as such on initial recognition. Financial Liabilities at FVTPL are measured at fair value and net

gain or losses, including any interest expense, are recognized in statement of profit and loss.

Other financial liabilities are subsequently measured at amortized cost using the effective interest method. Interest expense and foreign exchange gains and losses are recognized in statement of profit and loss. Any gain or loss on de-recognition is also recognized in statement of profit and loss.



*Lalita*



*Anil Gupta*

*Preetika Mishra*

**SWAGTAM TRADING AND SERVICES LIMITED**  
**NOTES FORMING INTEGRAL PART OF FINANCIAL STATEMENTS**

**2.16 Fair Value Measurement**

Fair value is the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants at the measurement date. The fair value measurement is based on the presumption that the transaction to sell the asset or transfer the liability takes place either:

- (i) In the principal market for the asset or liability, or
- (ii) In the absence of a principal market, in the most advantageous market for the asset or liability.

The principal or the most advantageous market must be accessible by the Company. The fair value of an asset or a liability is measured using the assumptions that market participants would use when pricing the asset or liability, assuming that market participants act in their economic best interest.

A fair value measurement of a non-financial asset takes into account a market participant's ability to generate economic benefits by using the asset in its highest and best use or by selling it to another market participant that would use the asset in its highest and best use.

All assets and liabilities for which fair value is measured or disclosed in the financial statements are categorized within the fair value hierarchy, described as follows, based on the lowest level input that is significant to the fair value measurement as a whole:

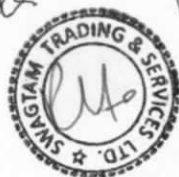
Level 1 — Quoted (unadjusted) market prices in active markets for identical assets or liabilities.

Level 2 — Valuation techniques for which the lowest level input that is significant to the fair value measurement is directly or indirectly observable.

Level 3 — Valuation techniques for which the lowest level input that is significant to the fair value measurement is unobservable.

For the purpose of fair value disclosures, the Company determines classes of assets and liabilities on the basis of the nature, characteristics and risks of the asset or liability and the level of the fair value hierarchy as explained above.

*Lalita*



*Manish Gupta*



*Preetikallishra*

**SWAGTAM TRADING AND SERVICES LTD.**  
CIN: L51909DL1984PLC289131

**NOTES TO FINANCIAL STATEMENTS FOR THE YEAR ENDED 31.03.2021**

**Note No- 3**  
**PROPERTY, PLANT AND EQUIPMENTS**

PARTICULARS	GROSS BLOCK			DEPRECIATION			NET BLOCK		
	GROSS VALUE AS ON 4-2020	ADDITION	DELETION	GROSS VALUE AS ON 31-03-2021	ACCUMULATED DEPRECIATION	CURRENT YEAR DEPRECIATION	TOTAL DEPRECIATION	WDV AS ON 31-3-2021	WDV AS ON 31-03-2020
(A) Computers	1,26,805.00	-	-	1,26,805.00	1,20,510.00	11.00	1,20,521.00	6,284.00	6,295.00
(B) Office Equipment	67,500.00	-	-	67,500.00	64,125.00	7.00	64,132.00	3,368.00	3,375.00
(C) Furniture and Fixtures	15,000.00	-	-	15,000.00	422.00	3,840.31	4,262.31	10,737.69	14,578.00
<b>TOTAL</b>	<b>2,09,305.00</b>	<b>-</b>	<b>-</b>	<b>2,09,305.00</b>	<b>1,85,057.00</b>	<b>3,858.31</b>	<b>1,88,915.31</b>	<b>20,389.05</b>	<b>24,248.00</b>
PREVIOUS YEAR	1,94,305.00	15,000.00	0.00	2,09,305.00	1,64,020.00	21,037.00	1,85,057.00	24,248.00	30,285.00

*[Handwritten signature]*



*Lalita*



*Pradeepa Mishra*

**SWAGTAM TRADING AND SERVICES LTD.**

CIN: L51909DL1984PLC289131

**NOTES TO FINANCIAL STATEMENTS FOR THE YEAR ENDED MARCH 31, 2021**

**4(i) Investments (Non-Current)**

Particulars	As At March 31, 2021	As At March 31, 2020
Investments in Equity Shares-Quoted* [Decorous Investments and Trading Co ltd 9600 Equity shares @ 10 each]	0.00	1,43,616.00
	0.00	1,43,616.00

\* Investment Value is based on Market Price as last traded at BSE

**4(ii) Loans (Non-Current Asset)**

Particulars	As At March 31, 2021	As At March 31, 2020
Loans Receivables		
- Considered Good	1,00,00,000.00	38,00,000.00
- Considered Doubtful	1,12,14,118.00	1,12,14,118.00
	2,12,14,118.00	1,50,14,118.00

There is no loan due by directors or officers of the company or any of them either severally or jointly with any other persons or amounts due by firms or private companies in which any director is a partner or a member.

**4(iii) Other Financial Assets (Non-Current)**

Particulars	As At March 31, 2021	As At March 31, 2020
Security Deposit	5,00,000.00	5,00,000.00
	5,00,000.00	5,00,000.00

**5 Deferred Tax Asset/ (Liability)**

Particulars	As At March 31, 2021	As At March 31, 2020
Temporary Difference on Depreciation	6,552.70	8,722.00
Temporary Difference on Carry Forward Losses	25,386.66	0.00
Temporary Difference on Unabsorbed Depreciation	3,424.20	0.00
	35,363.56	8,722.00

**6 Other Non -Current Assets**

Particulars	As At March 31, 2021	As At March 31, 2020
Advance against Purchase of Property	1,10,00,000.00	2,55,00,000.00
	1,10,00,000.00	2,55,00,000.00

**7 Cash and Cash Equivalents**

Particulars	As At March 31, 2021	As At March 31, 2020
Cash in Hand	36,949.00	92,849.00
Balance with Scheduled Banks		
- Punjab National Bank (Preferential Issue)	38,152.29	38,152.29
- Punjab National Bank	88,60,305.65	13,780.11
	89,35,406.94	1,44,781.40

**8 Other Financial Assets (Current)**

Particulars	As At March 31, 2021	As At March 31, 2020
Accrued Interest on Non-Current Loans		
- Considered Good	87,205.72	76,740.00
- Considered Doubtful	1,68,000.00	1,68,000.00
	2,55,205.72	2,44,740.00



*Lalita*  
*Prakash Mishra*

*Amrit Gulab*

