

SWAGTAM TRADING AND SERVICES LIMITED.
 Regd. Office: R-489, GF-A, New Rajinder Nagar, New Delhi - 110060
 Tel: 42475289, Email: swagtam1984@gmail.com, Website: www.swagtam.com
 CIN: L51909DL1984PLC289131
AUDITED FINANCIAL RESULTS FOR QUARTER & YEAR ENDED 31.03.2021

(Rs. in thousands)

	Particulars	Quarter ended			Year ended	
		31.03.2021	31.12.2020	31.03.2020	31.03.2021	31.03.2020
		Audited	Un-audited	Audited	Audited	Audited
I	Revenue from Operations					
	Receipts from Consultancy Business	200.00	300.00	600.00	900.00	900.00
II	Other Income/ Receipts	107.31	86.20	85.26	364.98	373.66
III	Total Revenue (I+II)	307.31	386.20	685.26	1,264.98	1,273.66
IV	Expenses:					
	Employee benefits expense	262.00	237.00	126.33	873.10	668.11
	Depreciation and Amortization expense	0.98	0.96	(1.62)	3.86	21.04
	Other Expenses	218.27	136.90	187.00	645.40	595.16
	Total Expenses	481.25	374.86	311.71	1,522.36	1,284.31
V	Profit before exceptional and extraordinary items and tax (III-IV)	(173.94)	11.34	373.55	(257.38)	(10.64)
VI	Exceptional items	0.00	0.00	0.00	0.00	0.00
VII	Profit before extraordinary items and tax (V-VI)	(173.94)	11.34	373.55	(257.38)	(10.64)
VIII	Extraordinary Items	0.00	0.00	0.00	7.50	0.00
IX	PROFIT BEFORE TAX (VII-VIII)	(173.94)	11.34	373.55	(264.88)	(10.64)
X	Tax Expense					
	(1) Current Tax	0.00	0.00	1.20	0.00	1.20
	(2) Deferred Tax	(26.64)	0.00	(1.36)	(26.64)	(1.36)
XI	Profit (Loss) for the period from continuing operations (IX-X)	(147.30)	11.34	373.71	(238.24)	(10.48)
XII	Profit/(Loss) from discontinuing operations	0.00	0.00	0.00	0.00	0.00
XIII	Tax Expense of discontinuing operations	0.00	0.00	0.00	0.00	0.00
XIV	Profit/(Loss) from discontinuing operations (after tax) (XII-XIII)	0.00	0.00	0.00	0.00	0.00
XV	Profit/(Loss) for the period (XI+XIV)	(147.30)	11.34	373.71	(238.24)	(10.48)
XVI	Other Comprehensive Income	0.00	0.00	0.00	0.00	0.00
XVII	Total Comprehensive Income	(147.30)	11.34	373.71	(238.24)	(10.48)
XVII	Earning per Share					
	(for continuing and discontinuing operations)					
	(Equity share of par value of ₹ 10 each)					
	Basic	(0.12)	0.01	0.31	(0.20)	(0.01)
	Diluted	(0.12)	0.01	0.31	(0.20)	(0.01)

NOTES:-

- The audited standalone financial results of the Company for the quarter and year ended 31 March 2021 have been reviewed by the Audit Committee and approved by the Board of Directors at its meeting held on 26th June 2021. The statutory auditors have expressed an unmodified audit opinion on these results.
- No investor's complaint was received & No Complaint pending at the beginning or end of Quarter & Year.
- Shares stand Listed at BSE & CSE.
- Previous Year's / Quarterly figures have been regrouped / rearranged, wherever necessary.
- 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
Kanishka Aggarwal
 Partner
 M. No. 544129
 Place: New Delhi
 Date: 26.06.2021

For Swagtam Trading and Services Ltd.
For Swagtam Trading & Services Ltd.

Sumit Gupta
 Director/Authorised Signatory

Sumit Gupta
 Director
 DIN: 06911742



STATEMENT OF ASSETS & LIABILITIES

(Rs. in thousands)

Particulars	AS AT 31.03.2021	AS AT 30.09.2020
Assets		
Non-Current Assets		
(a) Property, Plant and Equipment	20.39	22.33
(b) Financial Assets		
(i) Investments	0.00	143.62
(ii) Loans	21,214.12	0.00
(iii) Other Financial Assets	500.00	500.00
(c) Deferred tax Assets (Net)	35.36	8.72
(d) Other Non Current Assets	11,000.00	40,682.12
Total Non-Current Assets	32,769.87	41,356.78
Current Assets		
(a) Financial Assets		
(i) Cash and Cash Equivalents	8,935.41	357.84
(ii) Other Financial Assets	255.21	0.00
(b) Current Tax Assets	96.55	0.00
(c) Other Current Assets	0.00	394.01
Total Current Assets	9,287.17	751.85
Total Assets	42,057.04	42,108.64
Equity and liabilities		
Equity		
(a) Equity Share Capital	11,905.00	11,905.00
(b) Other Equity	30,054.36	30,190.32
Total Equity	41,959.36	42,095.32
Current Liabilities		
(a) Current Tax Liability	38.29	0.00
(b) Other Current Liabilities	59.38	7.93
(c) Short Term Provision	0.00	5.38
Total Current Liabilities	97.68	13.32
Total Liabilities	97.68	13.32
Total Equity and Liabilities	42,057.04	42,108.64

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 31.03.2021 and 30.09.2020 is as per IND AS.

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

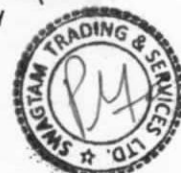
Kanishka Aggarwal
Kanishka Aggarwal
 Partner
 M. No. 544129

Place: New Delhi
 Date: 26.06.2021



For Swagtam Trading and Services Limited
 For Swagtam Trading & Services Ltd.

Sumit Gupta
Sumit Gupta
 Director/Authorised Signatory
 Director
 DIN: 06911742



G. K. KEDIA & CO.

CHARTERED ACCOUNTANTS
(ISO 9001:2015 Certified & Peer Reviewed)

Limited Review Report for the Year Ended 31.03.2021

Pursuant to Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015

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, New Rajinder Nagar, New Delhi – 110060, for the Quarter ended 31.03.2021 and the “Year to date” Results, for the period 01.04.2020 to 31.03.2021 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 & has been prepared on the basis of the related interim financial information in accordance with the recognition and measurement principles laid down in Indian accounting Standard 34 “Interim Financial Reporting”(“Ind AS 34”), 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 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” 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.

Based on our review conducted, nothing has come to our attention that causes us to believe that the accompanying statement of audited financial results prepared in accordance with applicable Indian 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

Kanishka Aggarwal

Kanishka Aggarwal

Partner

Membership No.: 544129

UDIN: 21544129AAAACI6450



Place: New Delhi

Date: 26.06.2021

G. K. KEDIA & CO.

CHARTERED ACCOUNTANTS
(ISO 9001:2015 Certified & Peer Reviewed)

Auditor's Report on Quarterly Financial Results and Year to Date results of the Decorous Investment & Trading Company Limited Pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015

To
Board of Directors
SWAGTAM TRADING AND SERVICES LIMITED
CIN: L51909DL1984PLC289131

We have audited the quarterly financial results of **SWAGTAM TRADING AND SERVICES LIMITED ("the Company")**[CIN: L51909DL1984PLC289131], having its registered office at R-489, GF - A, New Rajinder Nagar, New Delhi - 110060, for the Quarter ended 31.03.2021 and the "Year to date" Results for the period 01.04.2020 to 31.03.2021 attached herewith, being submitted by the company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015. These quarterly financial results as well as the year to date financial results have been prepared on the basis of Interim Financial Statements which are the responsibility of the Company's Management. Our responsibility is to express an opinion on these Financial Results based on our audit of such Interim Financial Statements, which have been prepared in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34 "Interim Financial Reporting" ("Ind AS 34"), prescribed under Section 133 of the Companies Act, 2013 read with relevant rules issued thereunder and other accounting principles generally accepted in India. Our responsibility is to issue a Report on these financial statements based on our audit.

We conducted our Audit in accordance with the Auditing Standard generally accepted in India. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement(s). An audit also includes assessing the accounting principles used and significant estimates made by management. We believe that our audit provides a reasonable basis for our opinion.

In our opinion and to the best of our information and according to the explanations given to us these "Quarterly financial results" as well as the "Year to date results":

- (i) are presented in accordance with the requirements of Regulation 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 in this regard; and
- (ii) gives a true and fair view in conformity with the aforesaid other accounting principles generally accepted in India of the net profit and other financial information for the quarter ended 31st March, 2021 as well as the year to date results for the year 1st April, 2020 to 31st March, 2021.

Place: New Delhi
Date: 26.06.2021



For **G. K. Kedia & Co**
Chartered Accountants
F.R.N. 013016N

Kanishka Aggarwal

Kanishka Aggarwal
Partner

Membership No. 544129
UDIN: 21544129AAAACI6450