

SARVOTTAM FINVEST LIMITED

Regd. Office : 3, Bentinck Street, 2nd Floor, Kolkata - 700 001
Ph. : (033) 2210 0875, e-mail : sarvottamfinvest@gmail.com
CIN : L65993WB1978PLC031793 Website : www.sarvottamfinvest.in

Date: 14.11.2024

To
The Secretary
The Calcutta Stock Exchange Ltd.
7, Lyons Range
Kolkata - 700 001

To
BSE Corporate Compliance & Listing Centre
BSE Limited
P. J. Towers, Dalal Street
Mumbai - 400001

Scrip Code: 10012144
ISIN No: INE822Q01015

Scrip Code:539124
ISIN No.:INE822Q01015

Sub: Unaudited Financial Results for the quarter and half year ended 30th September, 2024.

Dear Sir/Madam,

The Board of Directors of the Company at their meeting held today i.e. on 14th November, 2024 has approved the Unaudited Financial Results of the Company for the quarter and half year ended 30th September, 2024.

Please find enclosed copy of the said Unaudited Financial Results along with Limited Review Report as required under Regulation 33(3) read with Schedule III of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.

The meeting of Board of Directors commenced at 4.00 pm and concluded at 5.45 pm.

Thanking you.
Yours Faithfully,
For Sarvottam Finvest Limited

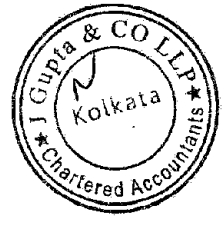
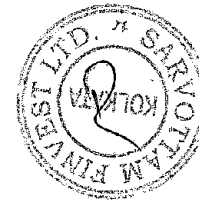
Priyanka Mundhara
Company Secretary



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UNAUDITED FINANCIAL RESULTS FOR THE QUARTER AND HALF YEAR ENDED SEPTEMBER 30, 2024							(Rs. In Lakhs)
Sl No	Particulars	Quarter Ended			Half Year Ended		Year Ended
		30.09.2024	30.06.2024	30.09.2023	30.09.2024	30.09.2023	31.03.2024
		Reviewed	Reviewed	Audited	Reviewed	Audited	Audited
Part I							
1	Income						
	(a) Interest Income	33.37	31.06	35.17	64.43	69.25	152.79
	(b) Dividend Income	1.37	0.23	0.30	1.60	0.65	0.95
	(c) Sale of stock-in-trade	22.29	-	7.78	22.29	7.78	28.81
	(d) Net gain/(loss) on fair value changes	0.78	20.72	(3.02)	21.50	(1.32)	-
	(e) Others	12.65	9.04	-	21.69	-	-
	Total Income	70.46	61.04	40.23	131.50	76.36	182.55
2	Expenses						
	(a) Finance Cost	0.77	0.88	-	1.65	-	0.05
	(b) Net Loss on fair value changes	-	-	-	-	-	1.82
	(c) Impairment on financial instruments	60.00	25.00	-	85.00	-	(28.50)
	(d) Purchase of Stock-in-Trade	8.29	21.28	-	29.57	-	43.39
	(e) Changes in inventories of Stock-in trade	10.69	(21.16)	5.05	(10.47)	5.05	(35.75)
	(f) Employee Benefits Expense	10.02	7.85	8.43	17.87	15.44	37.94
	(g) Depreciation and Amortisation Expenses	0.12	0.13	0.04	0.25	0.09	0.24
	(h) Contingent Provisions for standard assets	-	-	-	-	-	(0.19)
	(i) Other Expenditure	10.21	16.72	13.26	26.93	29.92	114.61
	Total Expenses	100.09	50.70	26.77	150.79	50.49	133.61
3	Profit/ (Loss) for the period before Tax (1-2)	(29.64)	10.34	13.46	(19.29)	25.87	48.94
4	Tax Expenses						
	(a) Current Tax	(7.62)	2.60	3.50	(5.02)	6.73	-
	(b) Deferred Tax	-	-	-	-	-	2.25
	(c) Earlier Year Tax	-	-	-	-	-	(0.47)
5	Net Profit/ (Loss) for the period after Tax (3-4)	(22.02)	7.74	9.96	(14.28)	19.14	47.16
6	Other Comprehensive Income						
	i) Items that will not be reclassified to profit and loss	-	-	-	-	-	-
	ii) Income Tax relating to item that will not be reclassified to profit and loss	-	-	-	-	-	-
	Other Comprehensive Income for the period	-	-	-	-	-	-
7	Total Comprehensive Income for the period (5+6)	(22.02)	7.74	9.96	(14.28)	19.14	47.16
8	Paid up Equity Share Capital (Face Value Rs. 10 Per Share)	750.00	750.00	750.00	750.00	750.00	750.00
9	Other Equity	-	-	-	-	-	1,779.64
10	Earnings per Share (EPS) (Basic & Diluted) (Rs.) (Not Annualised)	(0.29)	0.10	0.13	(0.19)	0.26	0.63



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Statement of Assets and Liabilities for the Half Year Ended September 30, 2024

(Rs. in Lakhs)

Particulars	As at	As at
	30.09.2024	31.03.2024
	Reviewed	Audited
ASSETS		
I Financial Assets		
Cash and cash equivalents	22.70	65.60
Receivables		
- Trade Receivables	63.47	211.04
Loans	2,256.36	2,070.64
Investments	135.15	152.29
Others	26.00	26.01
II Non-financial Assets		
Inventories	57.43	46.96
Current Tax Assets (net)	14.21	13.97
Deferred tax Assets (Net)	3.51	3.51
Property, Plant and Equipment	1.34	1.59
TOTAL ASSETS	2,580.18	2,591.61
LIABILITIES & EQUITY		
I Financial Liabilities		
Payables		
Trade Payables		
(a) Total outstanding dues of micro enterprises and small enterprises	-	-
(b) Total outstanding dues of creditors other than micro enterprises and small enterprises	6.38	5.85
Borrowings (Other than debt securities)	55.90	50.00
Other financial Liabilities	1.65	0.05
II Non-Financial Liabilities		
Provisions	5.89	5.89
Other Non-Financial Liabilities	0.02	0.18
III EQUITY		
Equity Share capital	750.00	750.00
Other Equity	1,760.35	1,779.64
TOTAL LIABILITIES AND EQUITY	2,580.18	2,591.61



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STATEMENT OF CASH FLOW FOR THE HALF YEAR ENDED SEPTEMBER 30, 2024

[Rs in Lakhs]

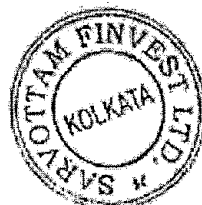
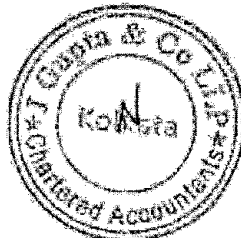
Particular	As on 30.09.2024	As on 30.09.2023
	Reviewed	Reviewed
I CASH FLOW FROM OPERATING ACTIVITIES		
Profit/(Loss) before tax	(19.29)	25.87
Adjusted for:		
(a) Depreciation and amortisation expense	0.25	0.09
(b) Net gain/(loss) on fair value changes	(21.50)	1.32
Operating profit before working capital changes	(40.54)	27.28
Adjustment for:		
(a) Inventories	(10.47)	5.05
(b) Loans	(185.72)	106.15
(c) Trade receivables	147.57	(18.28)
(d) Other current assets	(0.24)	10.25
(e) Trade Payables	0.36	(2.29)
(f) Other financial liabilities	1.60	-
Cash generated from operations	(46.90)	100.89
Income tax paid (net)	(87.44)	128.17
Contingent provision on assets	-	1.59
	(87.44)	126.58
II CASH FLOW FROM INVESTING ACTIVITIES		
(a) Purchase of Fixed Assets	-	-
(b) Purchase of Investments	(222.45)	-
(c) Sale of Investments	261.09	-
NET CASH FLOWS FROM INVESTING ACTIVITIES	38.64	-
III CASH FLOW FROM FINANCING ACTIVITIES		
(a) Loan Taken	5.90	-
NET CASH FROM FINANCING ACTIVITIES	5.90	-
NET INCREASE / (DECREASE) IN CASH AND CASH EQUIVALENTS (I+II+III)	(42.90)	126.58
CASH AND CASH EQUIVALENTS - AT THE BEGINNING OF THE PERIOD	65.60	15.75
CASH AND CASH EQUIVALENTS - AT THE END OF THE PERIOD	22.70	142.32
Components of cash and cash equivalents		
Balance with Bank	22.13	142.16
Cheques on Hand	-	-
Cash on hand	0.57	0.16
Total Cash and Cash equivalents	22.70	142.32

NOTES:

- The above unaudited financial results have been reviewed by the Audit Committee and subsequently approved by the Board of Directors of the Company at their respective meetings held on November 14, 2024. The statutory auditors of the Company have limited review of the financial result for the quarter ended and half year ended September 30, 2024.
- The business of the Company falls within a single primary segment viz., 'Financing' and hence, the disclosure requirement of Ind AS 108 - 'Operating Segments' is not applicable.
- Details pursuant to RBI Master Direction - RBI/DOR/2021-22/86 DOR.STR.REC.51/21.04.048/2021-22 Reserve Bank of India (Transfer of Loan Exposures) Direction, 2021 dated September 24, 2021 are given below:
 - The company has neither acquired nor transferred any loans (not in default) through assignment during the quarter ended September 30, 2024.
 - The company has neither acquired nor transferred any stressed loan during the quarter ended September 30, 2024.
 - The company does not hold any Security Receipts (SRs) as at quarter ended September 30, 2024.
- Figures pertaining to the previous years/periods have been rearranged/regrouped, wherever considered necessary, to make them comparable with those of the current years/periods.

For Sarvottam Finvest Limited

Place: Kolkata
Date: November 14, 2024



D. Gupta
Dilip Kumar Gupta
Managing Director
(DIN: 01168576)



J Gupta & Co LLP
Chartered Accountants

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Mezzanine Floor
25, Jawaharlal Nehru Road
Kolkata – 700 087
☎ : (033) 40656289
Email : jgupta.co.ca@gmail.com

LIMITED REVIEW REPORT

The Members,
SARVOTTAM FINVEST LIMITED

1. We have reviewed the accompanying statement of unaudited financial results of **Sarvottam Finvest Ltd.**, (the "Company") for the quarter ended September 30, 2024 and year to date from April 1, 2024 to September 30, 2024 (the "statement") attached herewith, being submitted by the Company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended (the "Listing Regulations")
2. This statement which is the responsibility of the Company's Management and approved by the Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in the Indian Accounting Standard 34 "Interim Financial Reporting" ("Ind-AS 34") prescribed under Section 133 of the Companies Act, 2013 as amended, read with relevant rules issued there under and other accounting principles generally accepted in India and in compliance with Regulations 33 of the Listing Regulations. Our responsibility is to issue a report on these financial statements based on our review.
3. 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 the Company's personnel 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 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. Accordingly, we do not express an audit opinion.
4. Based on our review conducted as above, nothing has come to our attention that causes us to believe that the accompanying statement of unaudited financial results prepared in accordance with the recognition and measurement principles laid down in the aforesaid Ind As – 34 prescribed under Section 133 of the Companies Act, 2013, as amended read with relevant rules issued thereunder other Accounting Principles Generally Accepted in India, has not disclosed the information required to be disclosed in terms of Listing Regulation 33, including the manner in which it is to be disclosed, or that it contains any material misstatement.

For **J Gupta & Co LLP**
Chartered Accountants
FRN: 314010E/E300029
LLP NO.: AAM-2652



N.C. Konar

N.C Konar
Partner

Membership No: 052892

UDIN: 24052892 BKEKYE19R5

Place: Kolkata
Date: November 14, 2024