

# G. K. KEDIA & CO.

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

## Limited Review Report

*Pursuant to SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015*

To,  
The Board of Directors  
**SWAGTAM TRADING AND SERVICES LIMITED**  
R-489, GF-A, New Rajinder Nagar,  
New Delhi – 110060

We have reviewed the accompanying statement of unaudited 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 30.09.2020 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. 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 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 financial statements are free of material misstatement. A review is limited primarily to inquiries of company personnel and analytical procedure applied to 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 financial results prepared in accordance with applicable 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  
FRN 013016N

*Kanishka Aggarwal*  
**Kanishka Aggarwal**  
Partner

M. No. 544129

UDIN:20544129AAAACK3307

Place: New Delhi  
Date: 09.11.2020



**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

**STATEMENT OF PROFIT & LOSS FOR QUARTER ENDED 30.09.2020**

(Rs. in thousands)

Particulars	Quarter ended			Half Year ended		Year ended
	Quarter ended (30.09.2020)	Preceding Quarter Ended (30.06.2020)	Corresponding Quarter Ended (30.09.2019)	Half Year Ended (30.09.2020)	Corresponding Half Year Ended (30.09.2019)	Previous Year Ended (31.03.2020)
	Un-audited	Audited	Un-audited	Un-audited	Un-audited	Audited
<b>I Revenue from Operations</b>	200.00	200.00	100.00	400.00	100.00	900.00
Income from Consultancy Business	86.20	85.26	86.70	171.46	200.32	373.66
<b>II Other Income/ Receipts</b>	<b>286.20</b>	<b>285.26</b>	<b>186.70</b>	<b>571.46</b>	<b>300.32</b>	<b>1,273.66</b>
<b>III Total Revenue (I+II)</b>						
<b>IV Expenses:</b>	217.50	156.60	164.44	374.10	324.70	668.11
Employee benefits expense	1.57	0.35	8.98	1.92	19.39	21.04
Depreciation and amortization expense	181.54	108.68	78.13	290.22	213.05	595.16
Other expenses	400.61	265.63	251.55	666.24	557.13	1,284.31
<b>Total Expenses</b>						
<b>V Profit before exceptional and extraordinary items and tax (III-IV)</b>	(114.41)	19.63	(64.85)	(94.78)	(256.81)	(10.64)
<b>VI Exceptional items</b>	0.00	0.00	0.00	0.00	0.00	0.00
<b>VII Profit before extraordinary items and tax (V-VI)</b>	(114.41)	19.63	(64.85)	(94.78)	(256.81)	(10.64)
<b>VIII Extraordinary Items</b>	7.50	0.00	0.00	7.50	0.00	0.00
<b>IX PROFIT BEFORE TAX (VII-VIII)</b>	(121.91)	19.63	(64.85)	(102.28)	(256.81)	(10.64)
<b>X Tax Expense</b>	0.00	0.00	0.00	0.00	0.00	(0.16)
(1) Current Tax	0.00	0.00	0.00	0.00	0.00	0.00
(2) Deferred Tax						
<b>XI Profit (Loss) for the period from continuing operations (IX-X)</b>	(121.91)	19.63	(64.85)	(102.28)	(256.81)	(10.48)
<b>XII Profit/(Loss) from discontinuing operations</b>	0.00	0.00	0.00	0.00	0.00	0.00
<b>XIII Tax Expense of discontinuing operations</b>	0.00	0.00	0.00	0.00	0.00	0.00
<b>XIV Profit/(Loss) from discontinuing operations (after tax) (XII-XIII)</b>	0.00	0.00	0.00	0.00	0.00	0.00
<b>XV Profit/(Loss) for the period (XI+XIV)</b>	(121.91)	19.63	(64.85)	(102.28)	(256.81)	(10.48)
<b>XVI Other Comprehensive Income</b>	0.00	0.00	0.00	0.00	0.00	0.00
<b>XVII Total Comprehensive Income</b>	(121.91)	19.63	(64.85)	(102.28)	(256.81)	(10.48)
<b>XVIII Earning per Share (for continuing and discontinuing operations) (Equity share of par value of Rs.10 each)</b>						
Basic	(0.10)	0.02	(0.05)	(0.09)	(0.22)	(0.01)
Diluted	(0.10)	0.02	(0.05)	(0.09)	(0.22)	(0.01)

**NOTES:-**

1. No investor's complaint was received & No complaint pending at the beginning or end of Quarter / Year.
2. Results were taken on record by Audit Committee & Board of Directors in meetings held on 09.11.2020
3. Shares stand Listed at BSE & CSE.
4. Previous Year's / Quarterly figures have been regrouped / rearranged, wherever necessary.
5. 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: 09.11.2020



For Swagtam Trading & Services Limited  
**F or SWAGTAM TRADING & SERVICES LIMITED**

*Sumit Gupta*  
Sumit Gupta  
DIN: 06911742

Director/Auth. Sign

**STATEMENT OF ASSETS & LIABILITIES**

(Rs. In thousands)

Particulars	AS AT 30.09.2020	AS AT 31.03.2020
<b>Assets</b>		
<b>Non-Current Assets</b>		
Property, plant and equipment	22.327	24.248
Financial Assets		
(i) Investments	143.616	143.616
(ii) Other Financial Assets	500.000	500.000
Deferred tax assets (net)	8.722	8.722
Other Non Current Assets	40,682.118	40,682.118
<b>Total non-current assets</b>	<b>41,356.783</b>	<b>41,358.704</b>
<b>Current Assets</b>		
Inventories	0.00	0.00
Financial Assets		
(i) Cash and cash equivalents	357.842	144.781
(ii) Other Financial Assets	0.00	0.00
Other current assets	394.010	841.152
<b>Total current assets</b>	<b>751.852</b>	<b>985.933</b>
<b>Total Assets</b>	<b>42,108.635</b>	<b>42,344.637</b>
<b>Equity and liabilities</b>		
<b>Equity</b>		
Equity Share capital	11,905.000	11,905.000
Other Equity	30,190.318	30,292.597
<b>Total equity</b>	<b>42,095.318</b>	<b>42,197.597</b>
<b>Current liabilities</b>		
Other current liabilities	7.933	97.040
Short Term Provisions	5.384	50.000
<b>Total current liabilities</b>	<b>13.317</b>	<b>147.040</b>
<b>Total liabilities</b>	<b>13.317</b>	<b>147.040</b>
<b>Total equity and liabilities</b>	<b>42,108.635</b>	<b>42,344.637</b>

**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 30.09.2020 and 31.03.2020 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: 09.11.2020



For Swagtam Trading & Services  
 Limited  
 For SWAGTAM-TRADING & SERVICES LIMITED  
*Sumit Gupta*  
 Sumit Gupta Director/Auth. Sign  
 DIN: 06911742

**SWAGTAM TRADING AND SERVICES LIMITED.**  
 Regd. Office: R-489, GF-A, New Rajinder Nagar, New Delhi - 110060  
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**CASH FLOW STATEMENT FOR THE HALF YEAR ENDED 30th SEPTEMBER, 2020**

(Rs. In Thousands)

PARTICULARS	Half year ended (30.09.2020) (Unaudited)	Half year ended (30.09.2019) (Unaudited)
<b>A. CASH FLOW FROM OPERATING ACTIVITIES</b>		
Profit after tax	✓ (102.279)	(256.815)
Adjustments For :-		
Add: Depreciation	✓ 1.920	19.388
Less: Other Income	0.00	(28.168)
Less: Interest / Dividend Received	0.00	(172.147)
<b>Operating profit before working capital changes</b>	<b>(100.359)</b>	<b>(437.742)</b>
(Increase)/Decrease in other current assets	✓ 447.142	(213.053)
(Increase)/Decrease in Investments	0.00	5,500.000
Increase/(Decrease) in current liabilities	✓ (44.616)	(455.700)
Increase/(Decrease) in other current liabilities	✓ (89.107)	(72.840)
(Increase)/Decrease in Loans and Advances	0.00	(4,500.000)
(Increase)/Decrease in Trade Receivables	0.00	67.500
Direct Taxes paid	0.00	0.00
	<b>213.060</b>	<b>(111.835)</b>
<b>CASH GENERATED FROM OPERATIONS</b>		
<b>B. CASH FLOW FROM INVESTING ACTIVITIES</b>		
Interest received	0.00	172.147
Other Income	0.00	28.168
	<b>0.00</b>	<b>200.315</b>
<b>Net cash flow from investing activities</b>		
<b>C. CASH FLOW FROM FINANCING ACTIVITIES</b>		
Increase/(Decrease) in Borrowings	0.00	0.00
	<b>0.00</b>	<b>0.00</b>
<b>Net cash flow from financing activities</b>		
<b>NET INCREASE/(DECREASE) IN CASH AND CASH EQUIVALENTS</b>	<b>213.060</b>	<b>88.480</b>
<b>CASH AND CASH EQUIVALENTS</b>		
Beginning of the year	144.781	188.843
End of the year	357.842	277.323

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

*Kanishka Aggarwal*  
 Kanishka Aggarwal  
 Partner  
 M. No. 544129

Place: New Delhi  
 Date: 09.11.2020



For Swagtam Trading & Services Limited

**SWAGTAM TRADING & SERVICES LIMITED**

*Sumit Gupta*  
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