

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

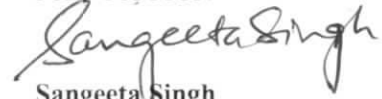
To,
The Board of Directors
SWAGTAM TRADING AND SERVICES LIMITED
R-489, GF-A, Ground Floor, New Rajinder Nagar,
New Delhi – 110060

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, Ground Floor, New Rajinder Nagar, New Delhi-110060, for the Quarter and Half Year Ended 30.09.2023 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



Sangeeta Singh
Partner

M. No. 528290

UDIN: 23528290B GZCWV1227

Place: New Delhi
Date: 09.11.2023



SWAGTAM TRADING AND SERVICES LIMITED

CIN: L51909DL1984PLC289131

Regd. Office: R-489, GF-A, New Rajinder Nagar, New Delhi - 110060

Tel: 011-35631443, Email: swagtam1984@gmail.com, Website: www.swagtam.com

STATEMENT OF PROFIT & LOSS FOR THE QUARTER AND HALF YEAR ENDED 30.09.2023

(Rs. In thousands)

	Particulars	Quarter ended			Half Year ended		Year Ended
		Quarter ended 30.09.2023	Preceeding Quarter Ended 30.06.2023	Corresponding Quarter Ended 30.09.2022	Half Year ended 30.09.2023	Corresponding Half Year ended 30.09.2022	Previous Year Ended 31.03.2023
		Un-audited	Un-audited	Un-audited	Un-audited	Un-audited	Audited
I	Revenue from Operations						
	Income from Consultancy Business	150.00	150.00	300.00	300.00	600.00	2,481.96
II	Other Income/ Receipts	360.97	472.51	543.48	833.48	1,114.51	2,275.58
III	Total Revenue (I+II)	510.97	622.51	843.48	1,133.48	1,714.51	4,757.54
IV	Expenses:						
	Employee benefits expense	149.66	150.00	100.00	299.66	270.00	515.60
	Depreciation and amortization expense	0.38	0.38	0.52	0.77	1.04	2.08
	Other expenses	194.96	182.17	151.45	377.13	304.05	2,260.30
	Total Expenses	345.01	332.55	251.98	677.56	575.09	2,777.98
V	Profit before exceptional and extraordinary items and tax (III-IV)	165.96	289.96	591.51	455.92	1,139.41	1,979.56
VI	Exceptional items	0.00	0.00	0.00	0.00	0.00	55.62
VII	Profit before extraordinary items and tax (V-VI)	165.96	289.96	591.51	455.92	1,139.41	1,923.94
VIII	Extraordinary Items	0.00	0.00	0.00	0.00	0.00	0.00
IX	PROFIT BEFORE TAX (VII-VIII)	165.96	289.96	591.51	455.92	1,139.41	1,923.94
X	Tax Expense						
	(1) Current Tax	0.00	0.00	0.00	0.00	0.00	516.37
	(2) Deferred Tax	0.00	0.00	0.00	0.00	0.00	1.22
XI	Profit (Loss) for the period from continuing operations (IX-X)	165.96	289.96	591.51	455.92	1,139.41	1,406.35
XII	Profit/(Loss) from discontinuing operations	0.00	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	0.00
XIV	Profit/(Loss) from discontinuing operations (after tax) (XII-XIII)	0.00	0.00	0.00	0.00	0.00	0.00
XV	Profit/(Loss) for the period (XI+XIV)	165.96	289.96	591.51	455.92	1,139.41	1,406.35
XVI	Other Comprehensive Income	0.00	0.00	0.00	0.00	0.00	0.00
XVII	Total Comprehensive Income	165.96	289.96	591.51	455.92	1,139.41	1,406.35
XVIII	Earning per Share						
	(for continuing and discontinuing operations)						
	(Equity share of par value of Rs.10 each)						
	Basic	0.14	0.24	0.50	0.38	0.96	1.18
	Diluted	0.14	0.24	0.50	0.38	0.96	1.18

- 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 09.11.2023
 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

Sangeeta Singh
Partner
M. No. 528290

Place: New Delhi
Date: 09.11.2023



For Swagtam Trading & Services Limited
For SWAGTAM TRADING & SERVICES LIMITED

Sumit Gupta
Director
DIN 06911742

Director/Auth. Sign

STATEMENT OF ASSETS & LIABILITIES
FOR THE HALF YEAR ENDED 30 SEPTEMBER, 2023 (Rs. In thousands)

Particulars	AS AT 31.09.2023 (Un-Audited)	AS AT 31.03.2023 (Audited)
Assets		
Non-Current Assets		
(a) Property, Plant and Equipment	14.71	15.48
(b) Financial Assets		
(i) Loans	28,114.12	38,314.12
(ii) Other Financial Assets	500.00	500.00
(c) Deferred tax Assets (Net)	22.67	22.67
(d) Other Non Current Asset	2,800.00	4,500.00
Total non-current assets	31,451.50	43,352.27
Current Assets		
(a) Financial Assets		
(i) Trade Receivable	0.00	0.00
(ii) Cash and Cash Equivalents	12,458.76	332.73
(iii) Other Financial Assets	1,019.58	1,239.39
(b) Other Current Assets	404.63	148.97
(c) Current Tax Assets	34.56	34.56
Total current assets	13,917.53	1,755.66
Total Assets	45,369.03	45,107.93
Equity and liabilities		
Equity		
(a) Equity Share Capital	11,905.00	11,905.00
(b) Other Equity	33,245.90	32,789.98
Total equity	45,150.90	44,694.98
Current liabilities		
(a) Current Tax Liability	0.00	103.00
(b) Other current liabilities	218.13	309.95
Total current liabilities	218.13	412.95
Total equity and liabilities	45,369.03	45,107.93

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 31.03.2023 and 30.09.2023 is as per IND AS.

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

Sangeeta Singh
Sangeeta Singh
 Partner

M. No. 528290

Place: New Delhi
 Date: 09.11.2023



For Swagtam Trading and Services Limited
 For SWAGTAM TRADING & SERVICES LIMITED

Sumit Gupta
Sumit Gupta
 DIRECTOR, DIN: 06911742

Director/Auth. Sign

SWAGTAM TRADING AND SERVICES LIMITED.

Regd. Office: R-489, GF-A, New Rajinder Nagar, New Delhi - 110060

Tel: 011-35631443, Email: swagtam1984@gmail.com, Website: www.swagtam.com

CIN: L51909DL1984PLC289131

CASH FLOW STATEMENT FOR THE HALF YEAR ENDED 30th SEPTEMBER, 2023

		(Rs. In Thousands)	
PARTICULARS		Half year ended (30.09.2023) (Unaudited)	Half year ended (30.09.2022) (Unaudited)
A.	CASH FLOW FROM OPERATING ACTIVITIES		
	Profit after tax	455.92	1,139.41
	Adjustments For :-		
	Add: Depreciation	0.77	1.04
	Less: Other Income	0.00	0.00
	Less: Interest / Dividend Received	0.00	0.00
	Operating profit before working capital changes	456.69	1,140.46
	(Increase)/Decrease in current assets	(35.85)	(1,021.05)
	Increase/(Decrease) in current liabilities	(103.00)	(126.44)
	Increase/(Decrease) in other current liabilities	(91.82)	562.37
	(Increase)/Decrease in Loans and Advances	11,900.00	(566.26)
	(Increase)/Decrease in Trade Receivables	0.00	0.00
	(Increase)/Decrease in other Financial Assets	0.00	0.00
	Direct Taxes paid	0.00	0.00
	CASH GENERATED FROM OPERATIONS	12,126.02	(10.92)
B.	CASH FLOW FROM INVESTING ACTIVITIES		
	Interest received	0.00	0.00
	Other Income	0.00	0.00
	Net cash flow from investing activities	0.00	0.00
C.	CASH FLOW FROM FINANCING ACTIVITIES		
	Increase/(Decrease) in Borrowings	0.00	0.00
	Net cash flow from financing activities	0.00	0.00
	NET INCREASE /(DECREASE) IN CASH AND CASH EQUIVALENTS	12,126.02	(10.92)
	CASH AND CASH EQUIVALENTS		
	Beginning of the year	332.73	1,218.53
	End of the year	12,458.76	1,207.62

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

Sangeeta Singh
Sangeeta Singh
Partner
M. No. 528290

Place: New Delhi
Date: 09.11.2023



For Swagtam Trading & Services Limited
F of SWAGTAM TRADING & SERVICES LIMITED

Sumit Gupta
Sumit Gupta
Director/Auth. Sign
DIRECTOR, DIN: 06911742