

Dated: 1st November, 2021

To
The Secretary,
Corporate Relationship Department
BSE Limited,
Phiroze Jeejeebhoy Towers, 'A' wing
Dalal Street, Fort, Mumbai – 400 021

Sub: Submission of Standalone and Consolidated un-audited Financial Results for the quarter as well as half year ended 30th September, 2021 along with Limited Review Report in terms of Regulation 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.

Ref: Swastika Investmart Limited; (BSE Scrip Code 530585; ISIN: INE691C01014)

Dear Sir/Madam,

This is in continuation of our letter dated 19th October, 2021 regarding information of Board Meeting for consideration and approval of un-audited standalone and consolidated Financial Results for the quarter as well as half year ended 30th September, 2021.

In compliance with Regulation 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, we are pleased to submit the Un-audited Standalone and Consolidated Financial Results for the quarter as well as half year ended 30th September, 2021 duly approved by the Board at its meeting held today i.e. Monday, 1st November, 2021 along with Limited Review Report given by the Statutory Auditors of the Company, as required under the above said Regulations.

Further, pursuant to Regulation 33(3)(f) and (g) of the Listing Regulations, we have also enclosed Statements of Assets and Liabilities and the Statement of Cash flow in the prescribed format for the half year ended 30th September, 2021.

Further, copy of Un-Audited Financial Statements shall also be submitted in XBRL mode within 24 hours from the conclusion of Board Meeting.

The results shall also be uploaded on the Company's website www.swastika.co.in and on the website of the Stock Exchanges i.e., at www.bseindia.com. Further, the extract of results shall also be published in Marathi and English Newspaper.

You are requested kindly take on above said results for your reference & record.

Thanking You,

Yours faithfully

FOR SWASTIKA INVESTMART LIMITED,


Shikha Bansal
Company Secretary & Compliance Officer
M. No. A36520



Enclosure: Standalone and Consolidated un-audited Financial Results for the quarter as well as half year ended 30th September, 2021.

Swastika Investmart Limited

Corp. Off. : 48 Jaora Compound, M.Y.H. Road, Indore-452001 ☎ 0731-6644000, 3345000

Regd. Off. : Flat No. 18, North Wing, Madhaveshwar Co-op. Hsg. Society, S.V. Road, Andheri (W), Mumbai-400058 ☎ 022-26254568-69

✉ info@swastika.co.in 🌐 www.swastika.co.in CIN : L 65910 MH 1992 PLC 067052



**INDEPENDENT AUDITOR'S LIMITED REVIEW REPORT ON UNAUDITED
STANDLONE FINANCIAL RESULTS OF SWASTIKA INVESTMART LIMITED FOR
THE QUARTER AND HALF YEAR ENDED SEPTEMBER 30, 2021**

To,
The Board of Directors,
M/s **SWASTIKA INVESTMART LIMITED**
Indore

1. We have reviewed the accompanying Statement of unaudited Standalone financial results ("the Statement") of **SWASTIKA INVESTMART LIMITED** (the "Company") for the quarter and half year ended September 30, 2021, being submitted by the Company pursuant to Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (as amended).
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 Indian Accounting Standard 34, Interim Financial Reporting ("Ind AS 34"), prescribed under Section 133 of the Companies Act, 2013 and other accounting principles generally accepted in India. Our responsibility is to issue a report on the Statement based on our review.
3. We conducted our review of the Statement 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 (ICAI). 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 and accounting matters, and applying analytical and accordance with Standards of 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 stated in paragraph 3 above, nothing has come to our attention that causes us to believe that the accompanying Statement of unaudited standalone financial results prepared in accordance with the applicable Indian Accounting Standard (Ind-AS) prescribed under section 133 of the Companies Act, 2013, read with relevant rules thereunder 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 (as amended), including the manner in which it is to be disclosed, or that it contains any material misstatement.

For: S A H A J AND COMPANY
CHARTERED ACCOUNTANTS

FRN: 020149C

(TARUN SAWLANI)

PARTNER

M.No.429351

Place: Indore

Date: November 01, 2021

UDIN: 21429351AAAADY6840

SWASTIKA INVESTMART LIMITED							
REGISTERED OFFICE: Flat No18 Floor 2 North Wing Madhaveswar Coop Hsg Society Ltd Madhav Nagar, 11/12 S V Road Andheri W Mumbai (MH) - 400058							
ADMINISTRATIVE OFFICE: 48, JAORA COMPOUND, M.Y.H. ROAD, INDORE - 452001							
CIN: L65910MH1992PLC067052							
UNAUDITED STANDALONE FINANCIAL RESULTS FOR THE QUARTER AND HALF YEAR ENDED 30th SEPTEMBER 2021							
(Its in lakhs, except EPS)							
Sr. No.	Particulars	Quarter Ended			Half Year Ended		Year Ended
		30.09.2021	30.06.2021	30.09.2020	30.09.2021	30.09.2020	31.03.2021
		(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)
1	Revenue from Operations						
a)	Fees and commission Income	1,398.59	1,279.67	1,363.45	2,678.26	2,478.20	5,009.15
b)	Interest Income	201.39	174.97	205.75	376.36	309.67	639.22
c)	Dividend Income	1.66	0.65	0.80	2.31	0.92	6.90
d)	Sale of Shares and Securities	42.35	0.14	8.14	42.49	13.24	15.23
e)	Others (to be specified)	118.98	117.98	100.07	236.96	221.18	465.51
	Total revenue from operations	1,762.97	1,573.41	1,678.21	3,336.38	3,023.21	6,136.01
2	Other Income	2.69	2.84	7.58	5.53	18.09	22.54
3	Total Income	1,765.66	1,576.25	1,685.79	3,341.91	3,041.30	6,158.55
4	Expenses:						
a)	Fees and commission expense	566.17	534.29	557.00	1,100.46	918.50	2,056.87
b)	Finance Costs	18.55	37.83	60.60	56.38	99.16	183.20
c)	Impairment on financial instruments	(0.25)	(1.11)	3.85	(1.36)	(8.50)	(12.43)
d)	Net loss / (gain) on fair value changes	(0.27)	(3.80)	(1.01)	(4.07)	(2.66)	(6.66)
e)	Purchase of Shares and securities	12.08	4.87	12.08	16.95	19.20	24.90
g)	Changes in Inventory of Shares and Securities	24.97	(3.72)	(6.98)	21.25	(13.59)	(16.95)
h)	Employee Benefits Expenses	564.12	544.85	444.30	1,108.97	859.34	1,864.29
i)	Depreciation and Amortisation expense	23.75	24.87	20.86	48.62	47.45	96.23
j)	Other expenses	267.71	246.47	203.55	514.18	343.61	867.67
	Total Expenses	1,476.83	1,384.55	1,294.25	2,861.38	2,262.51	5,057.12
5	Profit / (Loss) from ordinary activities before Exceptional Items (3-4)	288.83	191.70	391.54	480.53	778.79	1,101.43
6	Exceptional Items						
7	Profit / (Loss) before tax (5+/- 6)	288.83	191.70	391.54	480.53	778.79	1,101.43
8	Tax Expense						
	- Current tax	73.22	50.79	88.29	124.01	152.93	245.11
	- Deferred tax	(0.59)	(0.25)	(2.21)	(0.84)	(0.35)	0.12
	Total Tax Expenses	72.63	50.54	86.08	123.17	152.58	245.23
9	Profit / (Loss) for the period (7 +/- 8)	216.20	141.16	305.46	357.36	626.21	856.20
10	Other Comprehensive Income, net of Income tax						
	(i) Items that will not be reclassified to Profit or Loss	33.59	88.70	21.93	122.29	79.87	158.74
	(ii) Income tax relating to items that will not be reclassified to profit or loss	(3.33)	(4.49)	(1.20)	(7.82)	(7.82)	(14.57)
	Total Other Comprehensive Income, net of income tax	30.26	84.21	20.73	114.47	72.05	144.17
11	Total Comprehensive Income for the period (9 +/- 10)	246.46	225.37	326.19	471.83	698.26	1,000.37
12	Paid-up equity share capital (face value of Rs 10/- per share)	295.97	295.97	295.97	295.97	295.97	295.97
13	Reserves (excluding Revaluation Reserve)						2,672.48
14	Earning per share (EPS) (of Rs 10/- each) (not annualised)						
	Basic/ Diluted EPS	7.30	4.77	10.32	12.07	21.16	28.93



 SWASTIKA INVESTMART LTD.

Standalone Notes:

- 1) The above unaudited financial results for the Quarter and Half Year ended September 30, 2021 were reviewed and recommended by the Audit Committee and approved by the Board of Directors in its meeting held on 1st November, 2021. The above results have been reviewed by statutory Auditors of the company in terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015. The Company's Management has exercised necessary due diligence to ensure that the financial results provide a true and fair view of its affairs.
- 2) This statement has been prepared in accordance with the Companies (Indian Accounting Standards) Rules, 2015 (Ind AS) prescribed under section 133 of the Companies Act, 2013 and other recognized accounting practices and policies to the extent applicable.
- 3) The company has one reporting segment on standalone basis i.e. Broking and related activities.
- 4) The figures of the previous period / year have been re-stated/ re-grouped / re-arranged/ reclassified and / or recasted wherever found necessary.
- 5) The company is in process to merge one of its wholly owned subsidiary company i.e. Swastika Commodities Private limited, member of MCX, NCDEX and ICEX in the company for which joint petition has been filed before the Hon'ble NCLT, Mumbai Bench and order has been reserved by NCLT, Mumbai.
- 6) The aforesaid Un-audited financial Results will be uploaded on the Company's website www.swastika.co.in and will also be available on the websites of the Stock exchange i.e. www.bseindia.com for the benefit of shareholders and investors.

On behalf of the Board of Directors
For Swastika Investmart Limited



Sunil Nyati
Sunil Nyati (DIN:00015963)
Managing Director

Date: 1st November, 2021

Place: Indore



Independent Auditor's Review Report on Unaudited Consolidated Financial Results of SWASTIKA INVESTMART LIMITED for the Quarter and Half Year ended September 30, 2021.

To,
The Board of Directors
SWASTIKA INVESTMART LIMITED
Indore

1. We have reviewed the accompanying statement of unaudited consolidated financial results of **SWASTIKA INVESTMART LIMITED**, ('the Parent') and its subsidiaries (the Parent and its subsidiaries together referred to as "the Group") for the quarter and half year ended on 30th September, 2021 ("the Statement") being submitted by the Parent pursuant to the Regulation 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 as amended.
2. This statement is the responsibility of the Parent's Management and approved by the Parent's Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34, (Ind AS 34) "Interim Financial Reporting" 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 express a conclusion on the statement 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. A review of interim financial information consists of making inquiries, primarily of Parent'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 specified under Section 143(10) of the Companies Act, 2013 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.

We also performed procedures in accordance with the Circular issued by the Securities & Exchange Board of India under Regulation 33(8) of the SEBI (Listing Obligations & Disclosure Requirements) Regulations, 2015 as amended, to the extent applicable.

4. The Statement includes the result of the following entities:

Name of The Entity	Relationship
1. Swastika Commodities Pvt. Ltd	Wholly Owned Subsidiary
2. Swastika Fin-Mart Pvt. Ltd.	Wholly Owned Subsidiary
3. Swastika Insurance Broking Services Ltd.	Wholly Owned Subsidiary



4. Swastika Investmart (IFSC) Pvt. Ltd.	Wholly Owned Subsidiary
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5. Based on our review conducted and procedures performed as stated in paragraph 3 above and based on the consideration of the review report of other auditors referred to in paragraph 6 below, nothing has come to our attention that causes us to believe that the accompanying statement, prepared in accordance with recognition and measurement principles laid down in the aforesaid Indian Accounting Standard and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in terms of the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulation, 2015, as amended, including the manner in which it is to be disclosed, or that it contains any material misstatement.
6. We did not review the interim financial information of all the four (4) subsidiaries, included in the Unaudited Consolidated Financial Results, whose interim financial information reflect total assets of Rs 7505.75 Lacs as at September 30, 2021 total revenue of Rs. 342.26 Lacs and 720.10 Lacs, total net profit after tax of Rs. 54.46 Lacs and 96.37 Lacs and total comprehensive income of Rs. -3.54 Lacs and 10.69 Lacs for the quarter ended September 30, 2021 and period from April 01 2021 to September 30 2021 respectively and cash flows (net) 347.56 Lacs for the period April 01 2021 to September 30 2021 as considered in the Statement. These interim financial results have been reviewed by other auditor whose report has been furnished to us by the management and our conclusion on the Statement, in so far as it relates to the amounts and disclosures included in respect of these subsidiaries is based solely on the report of the other auditors and the procedures performed by us as stated in paragraph 3 above.

Our conclusion on the Statement is not modified in respect of the above matter.

For: S A H A J AND COMPANY
CHARTERED ACCOUNTANTS

FRN: 020149C

(TARUN SAWLANI)
PARTNER

M.No. 429351

Place: Indore

Date: November 01, 2021

UDIN: 21429351AAAADX2329



SWASTIKA INVESTMART LIMITED						
REGISTERED OFFICE: Flat No18 Floor 2 North Wing Madhaveshwar Coop Hsg Society Ltd Madhav Nagar, 11/12 S V Road Andheri W Mumbai (MH) - 400058						
ADMINISTRATIVE OFFICE: 48, JAORA COMPOUND, M.Y.H. ROAD, INDORE - 452001						
CIN: L65910MH1992PLC067052						
UNAUDITED CONSOLIDATED FINANCIAL RESULTS FOR THE QUARTER AND HALF YEAR ENDED 30th SEPTEMBER 2021						
Sr No	Particulars	Quarter Ended			Half Year Ended	
		30.09.2021	30.06.2021	30.09.2020	30.09.2021	30.09.2020
		(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)
1	Revenue from Operations					
a)	Fees and commission Income	1,589.05	1,490.30	1,636.92	3,079.35	2,947.14
b)	Interest Income	330.52	313.17	284.20	643.69	542.42
c)	Dividend Income	1.78	0.65	0.86	2.43	0.98
d)	Sale of Shares and Securities	42.35	0.14	8.14	42.49	13.24
e)	Others (to be specified)	121.21	121.15	99.78	242.36	224.32
	Total revenue from operations	2,084.91	1,925.41	2,029.90	4,010.32	3,728.10
2	Other Income	10.01	10.27	13.31	20.28	29.66
3	Total Income	2,094.92	1,935.68	2,043.21	4,030.60	3,757.76
4	Expenses:					
a)	Fees and commission expense	598.81	589.25	640.50	1,188.06	1,059.00
b)	Finance Costs	60.47	79.21	78.34	139.68	162.94
c)	Impairment on financial instruments	6.04	2.46	9.90	8.50	(1.50)
d)	Net loss / (gain) on fair value changes	(0.26)	(3.81)	(1.01)	(4.07)	(2.66)
e)	Purchase of Shares and securities	12.08	4.87	12.08	16.95	19.20
g)	Changes in Inventory of Shares and Securities	24.97	(3.72)	(6.98)	21.25	(13.59)
h)	Employee Benefits Expenses	702.91	670.03	563.47	1,372.94	1,079.34
i)	Depreciation and Amortisation expense	26.15	27.37	24.46	53.52	51.04
j)	Other expenses	305.37	325.94	267.33	631.31	450.06
	Total Expenses	1,736.54	1,691.60	1,588.09	3,428.14	2,803.83
5	Profit / (Loss) from ordinary activities before Exceptional items (3-4)	358.38	244.08	455.12	602.46	953.93
6	Exceptional Items					
7	Profit / (Loss) before tax (5+/- 6)	358.38	244.08	455.12	602.46	953.93
8	Tax Expense					
	- Current tax	88.19	61.79	99.08	149.98	184.07
	- Deferred tax	(0.47)	(0.79)	(1.94)	(1.26)	0.15
	Total Tax Expenses	87.72	61.00	97.14	148.72	184.22
9	Profit / (Loss) for the period (7 +/- 8)	270.66	183.08	357.98	453.74	769.71
10	Other Comprehensive Income, net of income tax					
	(i) Items that will not be reclassified to Profit or Loss	29.60	104.77	21.21	134.37	80.92
	(ii) Income tax relating to items that will not be reclassified to profit or loss	(2.87)	(6.33)	(1.52)	(9.20)	(7.93)
	Total Other Comprehensive Income, net of income tax	26.73	98.44	19.69	125.17	72.99
11	Total Comprehensive Income for the period (9 +/- 10)	297.39	281.52	377.67	578.91	842.70
12	Paid-up equity share capital (face value of Rs 10/- per share)	295.97	295.97	295.97	295.97	295.97
13	Reserves (excluding Revaluation Reserve)					3,606.03
14	Earning per share (EPS) (of Rs 10/- each) (not annualised)					
	Basic/ Diluted EPS	9.14	6.19	12.10	15.33	26.01

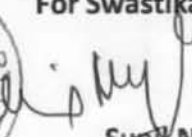


Consolidated Notes:

- 1) The above unaudited financial results for the Quarter and Half Year ended September 30, 2021 were reviewed and recommended by the Audit Committee and approved by the Board of Directors in its meeting held on 1st November, 2021. The above results have been reviewed by statutory Auditors of the company in terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015. The Company's Management has exercised necessary due diligence to ensure that the financial results provide a true and fair view of its affairs.
- 2) This statement has been prepared in accordance with the Companies (Indian Accounting Standards) Rules, 2015 (Ind AS) prescribed under section 133 of the Companies Act, 2013 and other recognized accounting practices and policies to the extent applicable.
- 3) The above consolidated results included the result of wholly owned subsidiaries companies viz Swastika Commodities Private Limited, Swastika Fin-mart Private Limited, Swastika Insurance Broking Services Limited (Formerly known as Swastika Insurance Services Limited) and Swastika Investmart (IFSC) Private Limited.
- 4) The company has two reportable segment for the Consolidated Financial Statements which consists Broking and related activities and Financing Activities in accordance with Ind AS-108 Operating Segment.
- 5) The figures of the previous period / year have been re-stated/ re-grouped / re-arranged/ reclassified and / or recasted wherever found necessary.
- 6) The company is in process to merge one of its wholly owned subsidiary company i.e. Swastika Commodities Pvt. Ltd., member of MCX, NCDEX and ICEX in the company for which joint petition has been filed before the Hon'ble NCLT, Mumbai Bench and order has been reserved by NCLT, Mumbai.
- 7) The aforesaid Un-audited financial Results will be uploaded on the Company's website www.swastika.co.in and will also be available on the websites of the Stock exchange i.e. www.bseindia.com for the benefit of shareholders and investors.

On behalf of the Board of Directors
For Swastika Investmart Limited




Sunil Nyati (DIN:00015963)
Managing Director

Date: 1st November, 2021

Place: Indore

SWASTIKA INVESTMART LIMITED					
REGISTERED OFFICE: Flat No18 Floor 2 North Wing Madhaveshwar Coop Hsg Society Ltd Madhav Nagar, 11/12 S V Road Andheri W Mumbai (MH) - 400058					
ADMINISTRATIVE OFFICE: 48, JAORA COMPOUND, M.Y.H. ROAD, INDORE - 452001					
CIN: L65910MH1992PLC067052					
UNAUDITED STATEMENT OF ASSETS AND LIABILITIES AS AT SEPTEMBER 30, 2021					
(Rs.in lakhs, except EPS)					
Sr. No.	PARTICULARS	30.09.2021	31.03.2021	30.09.2021	31.03.2021
		Consolidated	Consolidated	Standalone	Standalone
		(Unaudited)	(Audited)	(Unaudited)	(Audited)
A.	ASSETS				
	Financial Assets				
(a)	Cash and Cash Equivalent	834.85	1,865.20	487.29	1,394.19
(b)	Bank Balance Other Than (a) Above	10,846.94	9,071.02	7,874.88	6,538.45
(c)	Receivables				
(i)	Trade Receivables	2,067.74	1,924.68	1,544.78	1,377.17
(ii)	Other Receivables	0.10	-	-	-
(d)	Loans	3,092.44	2,696.20	280.21	90.66
(e)	Investments	539.91	409.41	1,504.83	1,386.41
(f)	Other Financial Assets	6,183.64	3,527.93	5,785.75	3,380.13
	Sub- total	23,565.62	19,494.44	17,477.74	14,167.01
	Non Financial Assets				
(a)	Inventories	50.58	71.83	50.58	71.83
(b)	Current Tax Assets (net)	243.23	246.22	185.94	204.40
(c)	Deffered Tax Assets (net)	20.54	27.52	20.54	27.52
(d)	Property, Plant and Equipment	699.48	704.59	353.57	354.68
(e)	Other Intangible Assets	48.31	49.35	27.52	31.70
(f)	Other Non Financial Assets	223.24	229.14	220.50	225.80
	Sub- total	1,285.38	1,328.65	858.65	915.93
	TOTAL- ASSETS	24,851.00	20,823.09	18,336.39	15,082.94
B.	LIABILITIES AND EQUITY				
	LIABILITIES				
1	Financial Liabilities				
(a)	Payables				
(i)	Trade Payables				
(i)	Total Outstatndng Dues Of Micro Enterprise And Small Enterprise				
(ii)	Total Outstatndng Dues Of Creditors Other Than Micro Enterprise And Small Enterprise	16,148.04	12,323.19	12,955.48	9,792.88
(ii)	Other Payables				
(i)	Total Outstatndng Dues Of Micro Enterprise And Small Enterprise				
(ii)	Total Outstatndng Dues Of Creditors Other Than Micro Enterprise And Small Enterprise				
(b)	Debt Securities				
(c)	Borrowings (Other Than Debt Securities)	2,147.61	2,535.86	149.09	890.76
(d)	Other financial liabilities(to be specified)	1,766.35	1,808.45	1,546.08	1,217.89
	Sub- total	20,062.00	16,667.50	14,650.65	11,901.53
2	Non-Financial Liabilities				
(a)	Current Tax Liabilities (Net)	17.38	11.29	-	-
(b)	Provisions	170.60	135.20	143.73	134.45
(c)	Deffered Tax Liabilities (Net)	5.03	4.06	-	-
(d)	Other Non-Financial Liabilities	112.81	100.75	99.45	76.23
	Sub- total	305.82	251.30	243.18	210.68
	TOTAL- LIABILITIES	20,367.82	16,918.80	14,893.83	12,112.21
	EQUITY				
(a)	Equity share capital	298.26	298.26	298.26	298.25
(b)	Other Equity	4,184.92	3,606.03	3,144.30	2,672.48
	TOTAL- EQUITY	4,483.18	3,904.29	3,442.56	2,970.73
	TOTAL- EQUITY AND LIABILITIES	24,851.00	20,823.09	18,336.39	15,082.94



SWASTIKA INVESTMART LIMITED				
REGISTERED OFFICE: Flat No18 Floor 2 North Wing Madhaveshwar Coop Hsg Society Ltd Madhav Nagar, 11/12 S V Road Andheri W Mumbai (MH) - 400058				
ADMINISTRATIVE OFFICE: 48, JAORA COMPOUND, M.Y.H. ROAD, INDORE - 452001				
CIN: L65910MH1992PLC067052				
UNAUDITED CASH FLOW STATEMENT FOR THE HALF YEAR ENDED SEPTEMBER 30, 2021				
	(Rs. In lakhs)			
Particulars	30.09.2021	31.03.2021	30.09.2021	31.03.2021
	Consolidated	Consolidated	Standalone	Standalone
	(Unaudited)	(Audited)	(Unaudited)	(Audited)
Cash Flow From Operating Activities:				
Profit before Income Tax :	602.45	1,414.78	480.52	1,101.43
Adjustments for:				
Depreciation	53.52	104.03	48.62	96.23
Loss/Profit on Sale of Fixed Assets	-	0.23	-	0.23
Financial Charges	49.28	201.56	29.55	167.26
Dividend Income	(2.43)	(7.08)	(2.31)	(6.90)
Interest Income	(475.35)	(782.21)	(376.36)	(639.22)
Provisions and Write offs	-	-	-	-
Net gain on Financial Assets measured at FVTPL	(4.07)	(6.66)	(4.07)	(6.66)
Reclassification of Remeasurement of Employee Benefits	(2.52)	(3.96)	(2.52)	(3.96)
	220.88	920.69	173.43	708.41
Operating Profit before Working Capital Changes				
Adjustment for Working Capital Changes:				
Increase in Trade Payables and Other Liabilities	3,830.18	3,986.21	3,523.29	5,235.99
Decrease/(Increase) in Inventories	21.25	(16.95)	21.25	(16.95)
Decrease in Trade Receivable	(143.16)	(264.11)	(167.61)	(141.80)
(Increase) in Financial and Other Assets	(4,821.56)	(3,991.47)	(3,925.91)	(5,425.20)
Cash generated from operations	(892.41)	634.37	(375.54)	360.45
Income Tax paid	(140.89)	(341.62)	(105.54)	(271.27)
Net Cash (outflow)/inflow from Operating Activities (A)	(1,033.30)	292.75	(481.08)	89.18
Cash Flows From Investing Activities				
Payments for Property, Plant and Equipment	(47.64)	(107.19)	(42.64)	(93.31)
Proceeds from Sale of Property, Plant and Equipment	0.94	-	-	-
Payments for Purchase of investments	(2.71)	-	(2.71)	-
Proceeds from Sale of Investments	12.10	1.48	12.10	1.48
Dividends Received	2.43	7.08	2.31	6.90
Interest Received	475.35	782.21	376.36	639.22
Net Cash (outflow)/inflow From Investing Activities (B)	440.47	683.58	345.41	554.29
Cash Flows From Financing Activities:				
Issue of Share Capital	-	-	-	-
Increase/(Decrease) from Short Term Borrowings	(388.24)	(1,580.24)	(741.67)	(506.24)
Interest paid	(49.28)	(201.56)	(29.55)	(167.26)
Dividend Paid (Inclusive of Dividend Distribution Tax)	-	(59.31)	-	(59.31)
Net Cash Inflow From Financing Activities (C)	(437.52)	(1,841.11)	(771.22)	(732.81)
Net increase (decrease) in Cash and Cash Equivalents (A+B+C)	(1,030.35)	(864.78)	(906.89)	(89.34)
Cash and Cash Equivalents at the beginning of the Financial Year	1,865.20	2,729.98	1,394.19	1,483.53
Cash and cash equivalents at end of the year	834.85	1,865.20	487.29	1,394.19



SWASTIKA INVESTMART LTD.						
Statement of Unaudited Segmental Results for the Quarter and Half year ended Sep 30, 2021						
(Rs. in Lakhs)						
SR.	Particulars	Quarter Ended			Half Year Ended	
		Consolidated	Consolidated	Consolidated	Consolidated	Consolidated
		30/09/2021	30/06/2021	30/09/2020	30/09/2021	(30/09/2020)
		(Reviewed)	(Reviewed)	(Reviewed)	(Reviewed)	(Reviewed)
I.	Segment Revenue					
	(a) Broking and Related Activities	2,008.33	1,847.94	1,980.83	3,856.27	3,594.37
	(b) Financing Activities	99.59	106.16	95.89	205.74	211.46
	Less: Inter Segment Revenue	12.99	18.42	33.51	31.41	48.07
	Net sales/Revenue From Operations	2,094.93	1,935.68	2,043.21	4,030.60	3,757.76
II.	Segment Results					
	Profit / (Loss) from ordinary activities before finance costs and exceptional items and tax					
	(a) Broking and Related Activities	342.25	239.15	493.22	581.40	992.78
	(b) Financing Activities	76.59	84.14	40.26	160.73	124.08
	Total	418.84	323.29	533.48	742.13	1,116.86
	Total Finance Costs	73.47	97.63	111.86	171.10	211.01
	Less : Inter segment Finance Cost	12.99	18.42	33.51	31.41	48.07
	Profit / (Loss) from ordinary activities after finance costs but before exceptional items	358.36	244.08	455.13	602.44	953.92
	Exceptional Items					
	Profit / (Loss) from ordinary activities after exceptional items but before tax	358.36	244.08	455.13	602.44	953.92
III.	Segment Assets					
	(a) Broking and Related Activities				22,009.92	17,545.35
	(b) Financing Activities				2,841.07	4,647.70
	(c) Unallocated				-	-
	(d) Less : Inter Segment Assets				-	747.14
	Total				24,850.99	21,445.91
IV.	Segment Liabilities					
	(a) Broking and Related Activities				18,517.50	14,883.05
	(b) Financing Activities				1,850.32	3,782.60
	(c) Unallocated				-	-
	(d) Less : Inter Segment Liabilities				-	747.14
	Total				20,367.82	17,918.51
V.	Capital Employed (Segment assets - Segment Liabilities)					
	(a) Broking and Related Activities				3,492.42	2,662.30
	(b) Financing Activities				990.76	865.11
	(c) Unallocated				-	-
	(d) Less : Inter Segment				-	-
	Total				4,483.18	3,527.41

Place: Indore
Date: 01/11/2021

By Order of the Board of Directors
For Swastika Investmart Limited

Sunil Nyati (DIN: 00015963)
Managing Director

