

Dated: 1st November, 2022

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

Sub: Submission of un-audited Standalone and Consolidated Financial Results for the quarter as well as half year ended 30th September, 2022 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 26th October, 2022 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, 2022.

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, 2022 duly approved by the Board at its meeting held today i.e. Tuesday, 1st November, 2022 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, 2022.

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 Exchange i.e., at www.bseindia.com. Further, the extract of aforesaid 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, 2022 alongwith Statements of Assets and Liabilities & Cash flow.

Swastika Investmart Limited

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

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

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



Independent Auditor's Review Report on the quarter and half year ended Unaudited Standalone Financial Results of Swastika Investmart Limited, Pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended

**To,
The Members of
M/s Swastika Investmart Limited**

We have reviewed the accompanying statement of unaudited standalone financial results of SWASTIKA INVESTMART LIMITED (the "Company") for the quarter and half year ended September 30, 2022 (the "Statement") attached herewith, being submitted by the Company pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 as amended (the "Listing Regulations").

The Company's Management is responsible for the preparation of the Statement 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 as amended, read with relevant rules issued thereunder and other accounting principles generally accepted in India and in compliance with Regulation 33 of the Listing Regulations. The Statement has been approved by the Company's Board of Directors. Our responsibility is to express a conclusion on the Statement based on our review.

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 of material misstatement. A review of interim financial information consists of making inquiries, primarily of persons 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.



Based on our review conducted as above, nothing has come to our attention that causes us to believe that the accompanying Statement, prepared in accordance with the recognition and measurement principles laid down in the aforesaid Indian Accounting Standards ('Ind AS') specified under Section 133 of the Companies Act, 2013 as amended, read with relevant rules issued thereunder and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in terms of the Listing Regulations, 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

(CA. Tarun Sawhney)

Partner

M.No: 429351



Place: Indore

Date: November 01, 2022

UDIN: 22429351BBRXNT3914



Independent Auditor's Review Report on the Quarter and half year ended Unaudited Consolidated Financial Results of Swastika Investmart Limited, pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended

**To,
The Members of
Swastika Investmart Limited**

1. We have reviewed the accompanying Statement of Unaudited Consolidated Financial Results of **SWASTIKA INVESTMART LIMITED** (the "Holding Company") and its subsidiaries (the Holding Company and its subsidiaries together referred to as "the Group"), for the quarter and half year ended September 30, 2022 (the "Statement") attached herewith, being submitted by the Holding Company pursuant to the requirements 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 Parent's management and approved by 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 as amended, read with relevant rules issued thereunder and other accounting principles generally accepted in India and is in compliance with presentation and disclosure requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (as amended), including relevant circulars issued by the SEBI from time to time. The Statement has been approved by the Holding Company's Board of Directors. 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. This standard requires that we plan and perform the review to obtain moderate assurance as to whether the Statement is free of material misstatement. A review of interim financial information consists of making inquiries, primarily of persons 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 Act, 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 and Exchange Board of India under Regulation 33(8) of the Listing Regulations, to the extent applicable.



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

Name of the Entity	Relationship
Swastika Fin-Mart Pvt. Ltd.	Wholly Owned Subsidiary
Swastika Insurance Broking Services Ltd.	Wholly Owned Subsidiary
Swastika Investmart (IFSC) Pvt. Ltd.	Wholly Owned Subsidiary

5. Based on our review conducted and procedures performed as stated in paragraph 3 above and based on the consideration of the review reports 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 Standards ('Ind AS 34') specified under Section 133 of the Companies Act, 2013, as amended, read with relevant rules issued thereunder and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in terms of the Listing Regulations, including the manner in which it is to be disclosed, or that it contains any material misstatement.

Other Matters

6. We did not review the interim financial results and other financial information of three subsidiaries, included in the consolidated unaudited financial results, whose unaudited interim financial results include total assets of Rs.13.09 Lakhs as at September 30, 2022, total revenues of Rs.73.56 Lakhs and Rs.173.37 Lakhs total net profit after tax of Rs.-4.9 Lakhs and 18.31 Lakhs, for the quarter and half year ended September 30, 2022 respectively, and the net cash inflows of Rs.5.56 Lakhs for the period from April 01, 2022 to September 30, 2022, as considered in the unaudited consolidated financial results. This interim financial information have been reviewed by other auditors whose report has been furnished to us by the Parent's management and our conclusion on the Statement, in so far as it relates to the amounts and disclosures included in respect of the Subsidiaries, is based solely on the report of other auditor and the procedures performed by us as stated in paragraph 3 above.

Our conclusion is not modified in respect of this matter.

For S A H A J AND COMPANY
Chartered Accountants

FRN: 0201490

(CA. Tarun Sawani)

Partner

M.No: 429351

Place: Indore

Date: November 01, 2022

UDIN: 22429351BBRWKU7019

SWASTIKA INVESTMART LIMITED						
Regd. Office : Flat No18 Floor 2 North Wing Madhaveswar Coop Hsg Society Ltd Madhav Nagar, 11/12 S V Road Andheri W Mumbai (MH) - 400058						
Corporate Office: 48, Jaora Compound, MYH Road, Indore - 452001						
Email: Info@swastika.co.in, Contact: 0731-6644000, Website: www.swastika.co.in						
CIN: L65910MH1992PLC067052						
UNAUDITED STANDALONE FINANCIAL RESULTS FOR THE QUARTER AND HALF YEAR ENDED 30th SEPTEMBER 2022						
(Rs. in lakhs, except EPS)						
Sr. No.	Particulars	Quarter Ended			For the half year ended	
		30 September 2022	30 June 2022	30 September 2021	30 September 2022	31 March 2022
		(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)
1	Revenue from Operations					
a)	Fees and commission Income	1,701.10	1,589.22	1,497.47	3,290.32	6,002.86
b)	Interest Income	236.77	267.51	246.39	504.28	986.19
c)	Net gain on fair value changes	-	-	0.26	-	5.60
d)	Dividend income	0.49	0.05	1.78	0.54	3.49
e)	Sale of Shares and Securities	-	16.57	42.35	16.57	164.12
f)	Others revenue from operations	150.04	119.92	119.22	269.96	516.17
	Total revenue from operations	2,088.40	1,993.27	1,907.47	4,081.67	7,678.43
2	Other Income	2.44	7.54	9.05	9.98	36.67
3	Total Income	2,090.84	2,000.81	1,916.52	4,091.65	7,715.10
4	Expenses:					
a)	Fees and commission expense	762.52	660.18	598.66	1,422.70	2,461.41
b)	Finance Costs	19.12	29.45	27.01	48.57	153.89
c)	Impairment on financial instruments	98.44	(8.23)	0.76	90.21	11.46
d)	Net loss on fair value changes	(1.95)	5.29	-	3.34	-
e)	Purchase of Shares and securities	-	0.08	12.07	0.08	54.33
f)	Changes in Inventory of Shares and Securities	(0.74)	14.20	24.97	13.46	36.88
g)	Employee Benefits Expenses	700.17	685.39	621.39	1,385.56	2,482.61
h)	Depreciation and Amortisation expense	26.07	24.74	25.19	50.81	97.74
i)	Other expenses	276.40	344.61	293.77	621.01	1,266.01
	Total Expenses	1,880.03	1,755.71	1,603.82	3,635.74	6,564.33
5	Profit / (Loss) from ordinary activities before Exceptional Items and tax (3-4)	210.81	245.10	312.70	455.91	1,150.77
6	Exceptional Items					
7	Profit / (Loss) before tax (5+/- 6)	210.81	245.10	312.70	455.91	1,150.77
8	Tax Expense					
	- Current tax	54.36	62.64	78.34	117.00	299.84
	- Deferred tax	(0.41)	(0.21)	(0.84)	(0.62)	(4.98)
	Total Tax Expenses	53.95	62.43	77.50	116.38	294.86
9	Profit / (Loss) for the period (7 +/- 8)	156.86	182.67	235.20	339.53	855.91
10	Other Comprehensive Income, net of Income tax					
	(i) Items that will not be reclassified to Profit or Loss	5.45	(1.42)	29.60	4.03	237.57
	(ii) Income tax relating to items that will not be reclassified to profit or loss	(0.41)	0.32	(2.87)	(0.09)	(0.37)
	Total Other Comprehensive Income, net of Income tax	5.04	(1.10)	26.73	3.94	237.20
11	Total Comprehensive Income for the period (9 +/- 10)	161.90	181.57	261.93	343.47	1,093.11
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)	-	-	-	4,243.23	3,378.90
14	Earning per share (EPS) (of Rs 10/- each) (not annualised) (for continuing operation)					
	Basic/ Diluted EPS	5.30	6.17	7.95	11.47	28.92




SWASTIKA INVESTMART LIMITED						
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Corporate Office: 48, Jaora Compound, MYH Road, Indore - 452001						
Email: Info@swastika.co.in, Contact: 0731-6644000, Website: www.swastika.co.in						
CIN: L65910MH1992PLC067052						
UNAUDITED CONSOLIDATED FINANCIAL RESULTS FOR THE QUARTER AND HALF YEAR ENDED 30th SEPTEMBER 2022						
(Rs. in lakhs, except EPS)						
Sr No	Particulars	Quarter Ended			For the half year ended	
		30 September 2022	30 June 2022	30 September 2021	30 September 2022	31 March 2022
		(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)
1	Revenue from Operations:					
a)	Fees and commission Income	1,711.49	1,609.56	1,589.05	3,321.05	3,079.35
b)	Interest Income	299.63	346.58	330.52	646.21	643.69
c)	Net gain on fair value changes	-	-	0.26	-	4.07
d)	Dividend income	0.49	0.05	1.78	0.54	2.43
e)	Sale of Shares and Securities	-	16.57	42.35	16.57	42.49
f)	Others revenue from operations	150.35	120.32	121.21	270.67	242.36
	Total revenue from operations	2,161.96	2,093.08	2,085.17	4,255.04	4,014.39
2	Other Income	2.80	7.76	10.01	10.56	20.28
3	Total Income	2,164.76	2,100.84	2,095.18	4,265.60	4,034.67
4	Expenses:					
a)	Fees and commission expense	762.57	660.23	598.81	1,422.80	1,188.06
b)	Finance Costs	58.19	62.20	60.47	120.39	139.68
c)	Impairment on financial instruments	111.96	(7.23)	6.04	104.73	8.50
d)	Net loss on fair value changes	(1.95)	5.29	-	3.34	-
e)	Purchase of Shares and securities	-	0.08	12.08	0.08	16.95
f)	Changes in Inventory of Shares and Securities	(0.74)	14.20	24.97	13.46	21.25
g)	Employee Benefits Expenses	708.51	707.25	702.91	1,415.76	1,372.94
h)	Depreciation and Amortisation expense	26.95	25.62	26.15	52.57	53.52
i)	Other expenses	289.40	358.19	305.37	647.59	631.31
	Total Expenses	1,954.89	1,825.83	1,736.81	3,780.72	3,432.22
5	Profit / (Loss) from ordinary activities before Exceptional Items and tax (3-4)	209.87	275.01	358.37	484.88	602.45
6	Exceptional Items					
7	Profit / (Loss) before tax (5+/- 6)	209.87	275.01	358.37	484.88	602.45
8	Tax Expense					
	- Current tax	58.14	69.17	88.19	127.31	149.98
	- Deferred tax	(0.23)	(0.04)	(0.47)	(0.27)	(1.26)
	Total Tax Expenses	57.91	69.13	87.72	127.04	148.72
9	Profit / (Loss) for the period (7 +/- 8)	151.96	205.88	270.65	357.84	453.73
10	Other Comprehensive Income, net of income tax					
	(i) Items that will not be reclassified to Profit or Loss	5.45	(1.42)	29.60	4.03	134.37
	(ii) Income tax relating to items that will not be reclassified to profit or loss	(0.41)	0.32	(2.87)	(0.09)	(9.20)
	Total Other Comprehensive Income, net of income tax	5.04	(1.10)	26.73	3.94	125.17
11	Total Comprehensive Income for the period (9 +/- 10)	157.00	204.78	297.38	361.78	578.90
12	Total profit or loss, attributable to					
	Profit or loss, attributable to owners of parent	151.96	205.88	270.65	357.84	453.73
	Total profit or loss, attributable to non-controlling interests	-	-	-	-	-
13	Total Comprehensive income for the period attributable to:					
	Owners of Parent	157.00	204.78	297.38	361.78	578.90
	Non Controlling Interest	-	-	-	-	-
14	Paid-up equity share capital (face value of Rs 10/- per share)	295.97	295.97	295.97	295.97	295.97
15	Reserves (excluding Revaluation Reserve)	-	-	-	5,152.61	4,184.92
16	Earning per share (EPS) (of Rs 10/- each) (not annualised) (for continuing operation)					
	Basic/ Diluted EPS	5.13	6.96	9.14	12.09	15.33

SWASTIKA INVESTMART LTD.

SWASTIKA INVESTMART LIMITED					
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Corporate Office: 48, Jaora Compound, MYH Road, Indore - 452001					
Email: Info@swastika.co.in, Contact: 0731-6644000, Website:www.swastika.co.in					
CIN: L65910MH1992PLC067052					
UNAUDITED STATEMENT OF ASSETS AND LIABILITIES AS AT SEPTEMBER 30, 2022					
(Rs.in lakhs)					
Sr. No.	PARTICULARS	As at 30th	As at 31th March,	As at 30th	As at 31th March,
		September, 2022	2022	September, 2022	2022
		Consolidated	Consolidated	Standalone	Standalone
		(Unaudited)	(Audited)	(Unaudited)	(Audited)
A	ASSETS				
	Financial Assets				
(a)	Cash and Cash Equivalent	1,644.83	2,564.95	1,639.26	2,541.09
(b)	Bank Balance Other Than (a) Above	10,854.32	10,815.00	10,783.45	10,744.12
(c)	Receivables				
(i)	Trade Receivables	2,570.00	2,209.04	2,562.56	2,198.78
(ii)	Other Receivables	-	-	-	-
(d)	Loans	3,258.73	3,276.13	542.87	396.06
(e)	Investments	63.17	65.96	350.16	352.95
(f)	Other Financial Assets	4,293.59	3,771.25	4,291.84	3,771.02
	Sub- total	22,684.64	22,702.33	20,170.14	20,004.02
	Non Financial Assets				
(a)	Inventories	21.49	34.96	21.49	34.96
(b)	Current Tax Assets (net)	269.13	260.50	239.34	232.85
(c)	Deferred Tax Assets (net)	29.16	28.60	29.13	28.60
(d)	Property, Plant and Equipment	391.33	373.69	390.44	358.84
(e)	Other Intangible Assets	44.79	37.36	32.59	37.36
(f)	Other Non Financial Assets	315.21	351.97	311.31	350.16
	Sub- total	1,071.11	1,087.08	1,024.30	1,042.77
	TOTAL- ASSETS	23,755.75	23,789.41	21,194.44	21,046.79
B	LIABILITIES AND EQUITY				
	LIABILITIES				
1	Financial Liabilities				
(a)	Payables				
(i)	Trade Payables				
(i)	Total Outstatnding Dues Of Micro Enterprise And Small Enterprise				
(ii)	Total Outstatnding Dues Of Creditors Other Than Micro Enterprise And Small Enterprise	15,178.90	14,575.63	15,178.00	14,570.13
(ii)	Other Payables				
(i)	Total Outstatnding Dues Of Micro Enterprise And Small Enterprise				
(ii)	Total Outstatnding Dues Of Creditors Other Than Micro Enterprise And Small Enterprise				
(b)	Debt Securities				
(c)	Borrowings (Other Than Debt Securities)	1,469.51	1,413.23	-	782.80
(d)	Other financial liabilities(to be specified)	1,414.22	2,426.45	1,228.47	1,233.68
	Sub- total	18,062.63	18,415.31	16,406.47	16,586.61
2	Non-Financial Liabilities				
(a)	Current Tax Liabilities (Net)	(8.64)	16.52	-	-
(b)	Provisions	105.10	137.48	105.10	137.48
(c)	Deferred Tax Liabilities (Net)	1.57	1.19	-	-
(d)	Other Non-Financial Liabilities	144.22	129.77	141.38	124.71
	Sub- total	242.25	284.96	246.48	262.19
	TOTAL- LIABILITIES	18,304.88	18,700.27	16,652.95	16,848.80
	EQUITY				
(a)	Equity share capital	298.26	298.26	298.26	298.26
(b)	Other Equity	5,152.61	4,790.88	4,243.23	3,899.73
	TOTAL- EQUITY	5,450.87	5,089.14	4,541.49	4,197.99
	TOTAL- EQUITY AND LIABILITIES	23,755.75	23,789.41	21,194.44	21,046.79

SWASTIKA INVESTMART LTD.

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 - 425001				
CIN: L65910MH1992PLC067052				
UNAUDITED CASH FLOW STATEMENT FOR THE HALF YEAR ENDED SEPTEMBER 30, 2022				
Particulars	For the half year ended		For the half year ended	
	30 September 2022	30 September 2021	30 September 2022	30 September 2021
	Consolidated	Consolidated	Standalone	Standalone
	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)
Cash Flow From Operating Activities:				
Profit before Income Tax :	484.89	602.45	455.93	518.07
Adjustments for:	-	-	-	-
Depreciation	52.57	53.52	50.81	51.59
Financial Charges	35.49	49.28	35.49	49.03
Dividend Income	(0.54)	(2.43)	(0.54)	(2.43)
Interest Income	(504.28)	(475.35)	(504.28)	(473.52)
Net gain on financial assets measured at FVTPL	3.34	-	3.34	-
Provision on expected credit loss on trade receivable	90.21	(4.07)	90.21	(4.07)
Reclassification of remeasurement of employee benefits	4.06	(2.52)	4.06	(2.52)
	165.74	220.89	135.02	136.15
Operating Profit before Working Capital Changes				
Adjustment for Working Capital Changes:				
Increase in Trade Payables and Other Liabilities	(370.67)	3,830.18	646.17	4,214.23
Decrease/(Increase) in Inventories	13.46	21.25	13.46	21.25
Decrease in Trade Receivable	(451.18)	(143.16)	(454.00)	(152.89)
(Increase) in Financial and Other Assets	(508.71)	(4,821.58)	(669.32)	(4,626.20)
Cash generated from operations	(1,151.36)	(892.41)	(328.67)	(407.45)
Income Tax paid	(161.09)	(140.89)	(123.49)	(115.58)
Net Cash (outflow)/inflow from Operating Activities (A)	(1,312.45)	(1,033.30)	(452.16)	(523.03)
Cash Flows From Investing Activities				
Payments for Property, Plant and Equipment	(78.07)	(47.64)	(78.07)	(42.64)
Proceeds from Sale of Property, Plant and Equipment	1.06	0.94	1.06	-
Payments for Purchase of investments	-	(2.71)	-	(2.71)
Proceeds from Sale of Investments	-	12.10	-	12.10
Dividends Received	0.54	2.43	0.54	2.43
Net Cash (outflow)/inflow From Investing Activities (B)	(76.47)	(34.88)	(76.47)	(30.82)
Cash Flows From Financing Activities:				
Issue of Share Capital	-	-	-	-
Increase/(Decrease) from Short Term Borrowings	59.20	(388.24)	(782.80)	(934.21)
Interest Received	504.28	475.35	504.28	473.52
Interest paid	(35.49)	(49.28)	(35.49)	(49.03)
Dividend Paid (Inclusive of Dividend Distribution Tax)	(59.19)	-	(59.19)	-
Net Cash Inflow From Financing Activities (C)	468.80	37.83	(373.20)	(509.72)
Net increase (decrease) in Cash and Cash Equivalents (A+B+C)	(920.12)	(1,030.35)	(901.83)	(1,063.57)
Cash and Cash Equivalents at the beginning of the Financial Year	2,564.95	1,865.20	2,541.09	1,846.83
Cash and cash equivalents at end of the year	1,644.83	834.85	1,639.26	783.26



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Regd. Office : Flat No18 Floor 2 North Wing Madhaveshwar Coop Hsg Society Ltd Madhav Nagar, 11/12 S V Road Andheri W Mumbai (MH) - 400058						
Corporate Office: 48, Jaora Compound, MYH Road, Indore - 452001						
Email: info@swastika.co.in, Contact: 0731-6644000, Website: www.swastika.co.in						
CIN: L65910MH1992PLC067052						
Statement of unaudited Segmental Results for the Quarter and Half year ended Sep 30, 2022						
(Rs.in lakhs, except EPS)						
SR. No.	Particulars	Quarter Ended			Half year ended	
		Consolidated (30/09/2022)	Consolidated (30/06/2022)	Consolidated (30/09/2021)	Consolidated (30/09/2022)	Consolidated (30/09/2021)
		(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)
I.	Segment Revenue					
	(a) Broking and Related Activities	2,108.98	2,027.69	2,008.33	4,136.67	3,856.27
	(b) Financing Activities	62.78	78.67	99.59	141.45	205.74
	Less: Inter Segment Revenue	6.98	5.53	12.99	12.51	31.41
	Net sales/Revenue From Operations	2,164.78	2,100.83	2,094.93	4,265.61	4,030.60
II.	Segment Results					
	Profit / (Loss) from ordinary activities before finance costs and exceptional items and tax					
	(a) Broking and Related Activities	224.43	275.34	342.25	488.71	581.40
	(b) Financing Activities	36.66	61.87	76.59	98.53	160.73
	Total	261.09	337.21	418.84	587.24	742.13
	Total Finance Costs	58.19	56.67	73.47	114.86	171.10
	Less : Inter segment Finance cost	6.98	5.53	12.99	12.51	31.41
	Profit / (Loss) from ordinary activities after finance costs but before exceptional items	209.88	275.01	358.36	484.89	602.44
	Exceptional Items	-	-	-	-	-
	Profit / (Loss) from ordinary activities after exceptional items but before tax	209.88	275.01	358.36	484.89	602.44
III.	Segment Assets					
	(a) Broking and Related Activities	21,033.06		22,009.92	21,033.06	22,009.92
	(b) Financing Activities	2,722.70		2,841.07	2,722.70	2,841.07
	(c) Unallocated	-		-	-	-
	(d) Less : Inter Segment Assets	-		-	-	-
	Total	23,755.76		24,850.99	23,755.76	24,850.99
IV.	Segment Liabilities					
	(a) Broking and Related Activities	16,660.36		18,517.50	16,660.36	18,517.50
	(b) Financing Activities	1,644.54		1,850.32	1,644.54	1,850.32
	(c) Unallocated	-		-	-	-
	(d) Less : Inter Segment Liabilities	-		-	-	-
	Total	18,304.90		20,367.82	18,304.90	20,367.82
V.	Capital Employed (Segment assets - Segment Liabilities)					
	(a) Broking and Related Activities	4,372.70		3,492.42	4,372.70	3,492.42
	(b) Financing Activities	1,078.16		990.76	1,078.16	990.76
	(c) Unallocated	-		-	-	-
	(d) Less : Inter Segment	-		-	-	-
	Total	5,450.86		4,483.18	5,450.86	4,483.18

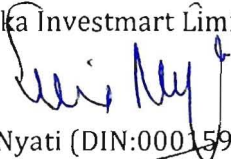


Notes:

- 1) The above Standalone and consolidated unaudited financial results for the quarter and half year ended September 30, 2022 have been reviewed by the Audit Committee and subsequently approved by the Board of Directors in their meeting held on 1st November, 2022. 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) The above consolidated results included the result of wholly owned subsidiaries companies viz Swastika Fin-mart Private Limited, Swastika Insurance Broking Services Limited and Swastika Investmart (IFSC) Private Limited.
- 3) This above financial results have been prepared in accordance with the guidelines issued by the Securities and Exchange Board of India (SEBI) and 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.
- 4) The company has one reporting segment on standalone basis i.e. Broking and related activities. On consolidated basis the company has two reportable segments which consist Broking & 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) Pursuant to the Scheme of Merger ('the Scheme'), as approved by the National Company Law Tribunal, Mumbai, on 24th December, 2021, Swastika Commodities Private Limited, a wholly owned subsidiary company, has been merged with the Company Consequently upon completion of the required formalities on 28th March, 2022 the Scheme has become effective from the Appointed date i.e. 1st April 2021.(Appointed Date). Consequently, the effect of the Merger has been considered in the above financial results in accordance with Ind AS 103 – 'Business Combinations' and standalone financial results for quarter and half year ended September 2021 presented above have been restated.
- 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)
Chairman & Managing Director

Date: 1st November, 2022

Place: Indore