

Dated: 27th October, 2023

To The Secretary, **Corporate Relationship Department BSE Limited,** Phiroze Jeejeebhoy Towers, 'A' wing Dalal Street, Fort Mumbai – 400021

Sub: Outcome of the Board Meeting held on Friday, 27th October, 2023 pursuant to Regulation 30 of SEBI(Listing Obligations and Disclosure Requirements) Regulations, 2015.

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

Dear Sir/Madam,

With reference to the above-mentioned subject and as per Regulation 30 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, the meeting of the Board of Directors of the Company held today, i.e. Friday, 27thDay of October, 2023, has inter alia approved following businesses:

- 1. Un-audited standalone and consolidated Financial Results of the Company for the quarter and half year ended on 30thSeptember, 2023 along with limited review report thereon, Statement of assets and liabilities and, Cash Flow Statement.
- 2. Appointment of Mr. Devashish Nyati, as Co-Chief Technology Officer of the Company w.e.f. 1stNovember, 2023.
- 3. Other routine businesses with the permission of chair.

Further, copy of Un-Audited Financial statement 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.

Further, Continuous Disclosure as required pursuant to Regulation 30 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 with

reference to the Circular No. SEBI/HO/CFD/CFD-PoD-1/P/CIR/2023/123 dated 13th July 2023 is filed separately with reference to change in senior management.

The Meeting of the Board of Directors commenced at 04.00 P.M. and concluded at 8:30 P.M.

This is for your information and record.

Thanking you,

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, 2023 along with Statements of Assets and Liabilities & Cash flow and limited review reports.



CHARTERED ACCOUNTANTS

B-14, Ratlam Kothi, Kanchan Bagh Main Road, Indore- 452001 (M.P.) INDIA Phone: 0731-2514448, 2527716, 2528730 E-mail: mail@fingca.com, Website: www.fingca.in

Independent Auditor's Review Report on the Quarterly and Year to date Unaudited Standalone Financial Results of the Company Pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 as amended

To, The Board of Directors of Swastika Investment Limited Indore

We have reviewed the accompanying statement of unaudited standalone financial results of Swastika Investment Limited ("the Company") for the quarter ended September 30, 2023 and year to date from April 01, 2023 to September 30, 2023("the Statement") attached herewith, being submitted by the Company pursuant to the requirements of Regulation 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 as amended ("the Listing Regulations").

This Statement, which is the responsibility of the Company's management and approved by the Company'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 Rule 3 of Companies (Indian Accounting Standards) Rules, 2015 (as amended) and other accounting principles generally accepted in India and in compliance with Regulation 33 of the Listing Regulations. Our responsibility is to express a conclusion on the Statements 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 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. We have not performed an audit and accordingly, we do not express an audit opinion.





CHARTERED ACCOUNTANTS

B-14, Ratlam Kothi, Kanchan Bagh Main Road, Indore- 452001 (M.P.) INDIA Phone: 0731-2514448, 2527716, 2528730 E-mail: mail@fingca.com, Website: www.fingca.in

Based on our review conducted as above, nothing has come to our attention that causes us to believe that the accompanying Statement, prepared in all material respect in accordance with the applicable Indian Accounting Standard (Ind AS) prescribed under Section 133 of Companies Act, 2013 as amended, read with relevant rules issued there under and other recognised accounting practices generally accepted in India, has not disclosed the information required to be disclosed in terms of Listing Regulations, including the manner in which it is to be disclosed, or that it contains any material misstatement.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the review and significant findings, including any significant deficiencies in internal control that we identify during our review.

We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards.

Other Matter

The comparative standalone financial results of the Company for the corresponding previous quarters ended on 30th September 2022 and 30th June 2023 and for the year ended on 31st March, 2023 have been reviewed/audited by the previous auditors who expressed an unmodified conclusion/opinion on those financial results.

Place: Indore

Dated: October 27, 2023

UDIN: 250748148GSAKB1B52

For Fadnis & Gupte LLP Chartered Accountants FRN 006600C/C400324

(CA. Vikram Gupte)

Partner

M. No.: 074814



CHARTERED ACCOUNTANTS

B-14, Ratlam Kothi, Kanchan Bagh Main Road, Indore- 452001 (M.P.) INDIA
Phone: 0731-2514448, 2527716, 2528730

Figure 10 (Space and Websites warm) from in

E-mail: mail@fngca.com, Website: www.fngca.in

Independent Auditor's Review Report on the Unaudited Quarterly and Year to date Consolidated Financial Resultsof the Company Pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 as amended

To, The Board of Directors of Swastika Investmart Limited Indore

We have reviewed the accompanying Statement of unaudited consolidated financial results of Swastika Investmart Limited ("the Parent") and its subsidiary Swastika Fin-Mart Private Limited, Swastika Insurance Broking Services Limited and, Swastika Investmart (IFSC) Private Limited (the Parent and its subsidiaries together referred to as the "Group") for the quarter ended September 30, 2023 and year to date from April 01, 2023 to September 30, 2023 (the "Statement") attached herewith, being submitted by the Parent pursuant to the Regulation 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 as amended (the "Listing Regulations").

This Statement, which is responsibility of the Parent's management and approved by the Board of Directors of the Parent company, 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 Rule 3 of Companies (Indian Accounting Standards) Rules, 2015, as amended and other accounting principles generally accepted in India and in compliance with Regulation 33 of the Listing Regulations. 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 from 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 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. We have not performed an audit and accordingly, we do not express an audit opinion.





CHARTERED ACCOUNTANTS

B-14, Ratlam Kothi, Kanchan Bagh Main Road, Indore- 452001 (M.P.) INDIA Phone: 0731-2514448, 2527716, 2528730 E-mail: mail@fngca.com, Website: www.fngca.in

We also performed procedures in accordance with the Circular No.CIR/CFD/CMD1 /44/2019 dated March 29, 2019issued by the Securities Exchange Board of India under Regulation 33(8) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended, to the extent applicable.

Based on our review conducted and procedures performed as stated in paragraph above, and based on the considerations referred to in paragraph below, 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 Standard (Ind AS) specified under Section 133 of the Companies Act, 2013, as amended, read with Rule 3 of Companies (Indian Accounting Standards) Rules, 2015, as amended and other accounting principles generally accepted in India and in compliance with Regulation 33 of the Listing Regulations, 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.

We did not review the interim financial results and other financial information of three wholly owned subsidiary namely Swastika Fin-Mart Private Limited, Swastika Insurance Broking Services Limited and, Swastika Investmart (IFSC) Private Limited included in the consolidated unaudited financial results, whose interim financial results include total assets of Rs. 2,917.39 lakhs as at September 30, 2023, total revenues (net of inter-group transactions) Rs. 64.43 lakhs and Rs. 160.49 lakhs, total net profit after tax of Rs. -6.14 lakhs and Rs. -19.38 lakhs, for the quarter ended September 30, 2023 and the period ended on that date respectively, and net cash outflows of Rs. 37.24 lakhs for the period from April 01, 2023 to September 30, 2023, as considered in the unaudited consolidated financial results.

This interim financial statements/ financial information/ financial results have been reviewed by independent auditors of wholly owned subsidiary whose report have 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 this subsidiary is based solely on the reports of the other auditor and the procedures performed by us as stated above.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the review and significant findings, including any significant deficiencies in internal control that we identify during our review.

We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards.



Page 2 of 3

CHARTERED ACCOUNTANTS

B-14, Ratlam Kothi, Kanchan Bagh Main Road, Indore- 452001 (M.P.) INDIA Phone: 0731-2514448, 2527716, 2528730 E-mail: mail@fngca.com, Website: www.fngca.in

Other Matter

The comparative consolidated financial results of the Company for the corresponding previous quarters ended on 30th September 2022 and 30th June 2023 and for the year ended on 31st March 2023 have been reviewed/audited by the previous auditors who expressed an unmodified conclusion/ opinion on those financial results.

For Fadnis & Gupte LLP Chartered Accountants FRN 006600C/C400324

Place: Indore

Dated: October 27, 2023

UDIN: P

2307481413619467985

(CA. Vikram Gupte)

Partner

M. No.: 074814

SWASTIKA INVESTMART LIMITED

Reg. 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, M.Y.H. Road, Indore - 452001

Email: info@swastika.co.in, Contact: 0731-6644000, Website: www.swastika.co.in

CIN: L65910MH1992PLC067052

Statement of Unaudited Standalone Financial Results for the Quarter and Half year ended 30th September 2023

						(Ks.in	lakhs, except EPS)	
Sr. No.	Particulars		Quarter Ended			For The half Year Ended		
		30 September 2023	30 June 2023	30 September 2022	30 September 2023	30 September 2022	31 March 2023	
		(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)	
1	Revenue from Operations					2 200 22	(750.24	
a)	Fees and commission Income	2,043.13	1,597.94	1,701.10	3,641.07	3,290.32	6,758.34 1,103.45	
	Interest Income	449.92	358.74	236.77	808.66	504.28	1,103.45	
c)	Net gain on fair value changes	-			0.47	0.54	1.50	
d)	Dividend income	0.44	0.03	0.49	17.50	16.57	16.58	
e)	Sale of Shares and Securities	17.50		150.04	409.34	269.96	666.24	
f)	Others revenue from operations	231.47	177.87	150.04	4,877.04	4,081,67	8,546.11	
	Total revenue from operations	2,742.46	2,134.58	2,088.40 2.44	49.24	9.98	23.53	
2	Other Income	47.87	1.37	2,090.84	4,926.28	4,091.65	8,569.64	
3	Total Income (1+2)	2,790.33	2,135.95	2,090.04	4,520.20	4,071.05	0,000,00	
4	Expenses	1,029.37	657.40	762.52	1,686.77	1,422.70	3,180.33	
a)	Fees and commission expense	85.54	72.83	19.12	158.37	48.57	151.89	
b)	Finance Costs	73.90	41.10	98.44	115.00	90.21	182.52	
c)	Impairement on financial instruments	(0.38)	0.47	(1.95)	0.09	3.34	1.60	
d)	Net loss on fair value changes Purchase of Shares and securities	67.22	-		67.22	0.08	2.09	
<u>e)</u>	Changes in Inventory of Shares and Securities	(71,43)	(0.20)	(0.74)	(71.63)	13.46	12.62	
f)	Employee Benefits Expenses	758.65	700.41	700.17	1,459.06	1,385.56	2,737.71	
g)	Depreciation and Amortisation expense	28.16	27.85	26.07	56.01	50.81	106.94	
h) i)	Other expenses	354.86	383.18	276.40	738.04	621.01	1,395.32	
-1)	Total Expenses (4)	2,325.89	1,883.04	1,880.03	4,208.93	3,635.74	7,771.02	
	Total Expenses (4)							
	Profit / (Loss) from ordinary activites before Exceptional items]			
5	and tax (3-4)	464.44	252.91	210.81	717.35	455.91	798.62	
. 6	Exceptional Items	-				455.01	798.62	
7	Profit / (Loss) before tax (5+/- 6)	464.44	252,91	210,81	717.35	455.91	798.62	
8	Tax Expense	-			105.40	117.00	204.91	
	- Current tax	115.34	70.15	54.36	185.49 20.00	(0.62)		
	- Deferred tax	22.51	(2.51)	(0.41) 53.95	205.49	116.38	204.76	
	Total Tax Expenses	137.85	67.64	53,95	203.49	110.50	204.70	
		326.59	185.27	156.86	511.86	339.53	593,86	
9_	Profit / (Loss) for the period (7 +/-8)	320.39	103.27	150.00	011100			
		-						
10	Other Comprehensive Income, net of income tax	159.13	141.35	5.45	300.48	4.03	(8.33)	
	(i) Items that will not be reclassified to Profit or Loss	(22.25)	(13.37)	(0.41)	(35.62)	(0.09)	(0.03)	
	(ii) Income tax relating to items that will not be reclassified to profit or loss Total Other Comprehensive Income, net of income tax	136.88	. 127.98	5.04	264.86	3.94	(8.36	
	Total Other Comprehensive Income, net of income tax							
11	Total Comprehensive Income for the period (9 +/- 10)	463,47	313.25	161.90	776.72	343.47	585.50	
11	Total Comprehensive Income for the period (2.17.29)							
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	
1.2	I am up equity small emption (meet of the entry per					12.2	1 100 00	
13	Reserves (excluding Revaluation Reserve)				5,202.75	4,243.23	4,485.23	
13								
	Earning per share (EPS) (of Rs 10/- each) (not annualised for interim period) (for				1	l .	1	
14	continuing operations)				17.50	11.47	20.06	
	Basic/ Diluted EPS	11.03	6.26	5.30	17.29	11,47	20.06	
	Earning per share (EPS) (of Rs 10/- each) (not annualised for interim period) (for				Į.		1	
15	discontinuing operations)				ļ .		-	
-	Basic/ Diluted EPS			-			 	
							 	
11	Earning per share (EPS) (of Rs 10/- each) (not annualised for interim period) (for			I		1	1	
16	continuing and discontinuing operations)		6.26	5.30	17.29	11.47	20.06	
	Basic/ Diluted EPS	11.03	6.26	3.30	17,29			



SWASTIKA INVESTMART LIMITED

Reg. 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, M.Y.H. Road, Indore - 452001

Email: info@swastika.co.in, Contact: 0731-6644000, Website: www.swastika.co.in

CIN: L65910MH1992PLC067052

Statement of Unaudited Consolidated Financial Results for the Oungree and Half year ended 30th September 2023

Statement of Unaudited Consolidated Financial Results for the Quarter and Half year ended 30th September 2023 Quarter Ended Quarter Ende		Particulars Revenue from Operations Fees and commission Income Interest Income Net gain on fair value changes Dividend income	30 September 2023 (Unaudited)	Quarter Ended 30 June 2023	30 September 2022	For The half 30 September 2023	Year Ended 30 September 2022	n lakhs, except EPS) Year Ended 31 March 2023
Ser No		Revenue from Operations Fees and commission Income Interest Income Net gain on fair value changes Dividend income	(Unaudited)	30 June 2023		30 September 2023	30 September 2022	31 March 2023
Revenue from Operations Clnaudited) Clnaudited) Clnaudited C		Revenue from Operations Fees and commission Income Interest Income Net gain on fair value changes Dividend income	(Unaudited)					
Reveaue from Operations		Fees and commission Income Interest Income Net gain on fair value changes Dividend income		(Unaudited)			(TI	(4-314-4)
Pecs and commission income		Fees and commission Income Interest Income Net gain on fair value changes Dividend income			Cinaunica	(Unaudited)	(Unaudited)	(Audited)
Pecs and commission income		Fees and commission Income Interest Income Net gain on fair value changes Dividend income						· · · · · · · · · · · · · · · · · · ·
b) Interest Income		Interest Income Net gain on fair value changes Dividend income	2.057.69	1.623.64	1,711.49	3.681.33	3321.05	6,813.04
O Net gain on fire value changes O O O O O O O O O O O O O		Dividend income					646.21	1,335.04
Sale of Shares and Securities						-		-
17.90 177.98 150.35 409.48							0.54	1.50
Total revenue from operations							16.57	16.58
2 Other Income 48.06 1.50 2.80 49.56 5.064.05 3 Total Income (1+2) 2,854.95 2,209.10 2,164.76 5,064.05 4 Expenses 1,029.37 657.44 762.27 1,686.81 110.51 92.95 58.19 2203.46 110.51 92.95 58.19 2203.46 110.51 92.95 58.19 2203.46 110.51 92.95 92.03.46 111.96 121.59							270.67 4,255.04	667.37 8,833.53
3 Total Income (1+2) 2,854,95 2,209,10 2,164,76 5,064,05 4 Expenses							10.56	27.06
4 Expenses a) Fees and commission expense 1,029.37 657.44 762.57 1,686.81 b) Finance Costs 110.51 92.95 58.19 203.46 c) Impairment of financial instruments 77.38 44.21 111.96 121.59 d) Net loss on fair value changes (0.38) 0.47 (1.95) 0.09 e) Purchase of Shares and securities 67.22 (0.74) (1.95) 0.09 e) Purchase of Shares and securities 67.22 (0.74) (7.163) (0.20) (0.74) (7.163) e) Employee Benefits Expenses 782.49 745.39 708.51 1,527.88 h) Depreciation and Amortisation expense 29.00 28.99 26.95 57.69 i) Other expenses 368.68 396.35 289.40 765.03 Total Expenses (4) 2,392.84 1,965.30 1,954.89 4,358.14 5 Profit / (Loss) from ordinary activites before Exceptional items and tax (3-4) 462.11 243.80 209.87 705.91 6 Exceptional items and tax (3-4) 462.11 243.80 209.87 705.91 6 Exceptional items and tax (3-4) 462.11 243.80 209.87 705.91 7 Profit / (Loss) before tax (5+/-6) 462.11 243.80 209.87 705.91 7 Profit / (Loss) before tax (5+/-6) 462.11 243.80 209.87 705.91 7 Profit / (Loss) before tax (5+/-6) 462.11 243.80 209.87 705.91 7 Profit / (Loss) before tax (5+/-6) 462.11 243.80 209.87 705.91 7 Profit / (Loss) before tax (5+/-6) 462.11 243.80 209.87 705.91 7 Profit / (Loss) before tax (5+/-6) 462.11 243.80 209.87 705.91 7 Profit / (Loss) before tax (5+/-6) 462.11 243.80 209.87 705.91 7 Profit / (Loss) before tax (5+/-6) 462.11 243.80 209.87 705.91 7 Profit / (Loss) before tax (5+/-6) 462.11 243.80 209.87 705.91 7 Profit / (Loss) from ordinary activities before tax 22.83 (2.57) (0.23) 20.66 7 Total Tax Expenses 141.66 71.79 57.91 213.45 7 Profit / (Loss) from ordinary activities before tax 22.83 (2.57) (0.23) 20.66 7 Total Total Tax Expenses 141.66 71.79 57.91 213.45 7 Total Total Tax Expenses 141.66 71.79 57.91 213.45 7 Total Total Tax Expenses 141.66 71.79 57.91 213.45 7 Total Total Tax Expenses 141.66 71.79 57.91 213.45 7 Total Total Tax Expenses 141.66 71.79 57.91 213.45 7 Total Total Total Tax Expense 141.66 71.79 57.91 213.45 7 Total Comprehensive Income for the period (9 +/-10) 151.96 492.46 7 Total Comprehensive							4,265.60	8,860.59
a) Fees and commission expense 1,029,37 657,44 762,57 1,686,81 b) Finance Costs 110,91 32,95 58,19 203,46 c) Impairment on financial instruments 77,38 44,21 111,96 121,59 d) Net loss on fair value changes (0,38) 0.47 (1,95) 0.09 Purchase of Shares and securities 67,22 - (7,44) (7,163) f) Changes in Inventory of Shares and Securities (71,43) (0,20) (0,74) (71,63) g) Employee Enerfits Expenses 782,49 745,39 708,51 1,327,88 h) Depreciation and Amortisation expense 29,00 28,59 26,95 57,69 i) Other expenses 368,68 396,35 289,40 765,03 Total Expenses (4) 2,392,84 1,965,30 1,954,89 4,358,14 Ferofit / (Loss) From ordinary activites before 2,392,84 1,965,30 1,954,89 4,358,14 Ferofit / (Loss) From ordinary activites before 2,392,84 1,243,80 209,87 705,91 Exceptional items and tax (3-4) 462,11 243,80 209,87 705,91 Tax Expense			, , , , , , , , , , , , , , , , , , , ,					
Display	_	Expenses						
Column	_						1422.8	3,180.70
d) Net loss on fair value changes (0.38) 0.47 (1.95) 0.09 e) Purchase of Shares and securities 67.22 67.22 f) Changes in Inventory of Shares and Securities (71.43) (0.20) (0.74) (71.63) g) Employee Benefits Expenses 782.49 745.39 708.51 1,527.88 h) Depreciation and Amortisation expense 29.00 28.69 26.95 57.69 i) Other expenses 368.68 396.35 289.40 765.03 Total Expenses (4) 2,392.84 1,965.30 1,954.89 4,358.14 Frofit / (Loss) from ordinary activites before Exceptional items and tax (3-4) 462.11 243.80 209.87 708.91 Exceptional items and tax (3-4) 462.11 243.80 209.87 708.91 Exceptional items and tax (3-4) 462.11 243.80 209.87 708.91 Tax Expense 118.83 74.36 58.14 193.19 - Deferred tax 22.83 (2.57) (0.23) 202.6 Total Tax Expenses 114.66 71.79 57.91 213.45 9 Profit / (Loss) for the period (7 +/-8) 320.45 172.01 151.96 492.46 10 Other Comprehensive Income, net of income tax (i) Items that will not be reclassified to Profit or Loss 159.13 141.35 5.45 300.48 (ii) Income tax relating to items that will not be reclassified to profit or loss (22.25) (13.37) (0.41) (35.62) Total Comprehensive Income, net of income tax 136.88 127.98 5.04 264.86 Total Comprehensive Income for the period (9 +/-10) 457.33 299.99 157.00 757.32 Total Comprehensive Income for the period attributable to: (200.80 200.80							120.39	257.08
Purchase of Shares and securities 67.22 67.22 7.23 7.24 7.24 7.25							104.73	202.56
1	_	Purchase of Shares and securities		0.47	(1.93)		0.08	2.09
8 Employee Benefits Expenses 782.49 745.39 708.51 1,527.88 h) Depreciation and Amortisation expense 29.00 28.69 26.95 57.69 1) Other expenses 368.68 396.35 289.40 765.03 Total Expenses (4) 2,392.84 1,965.30 1,954.89 4,358.14 5				(0.20)	(0.74)		13.46	12.62
Depreciation and Amortisation expense 29.00 28.69 26.95 57.69	-						1415.76	2,816.63
Other expenses 368.68 396.35 289.40 765.03 Total Expenses (4) 2,392.84 1,965.30 1,954.89 4,358.14 Profit / (Loss) from ordinary activites before Exceptional items and tax (3-4) 462.11 243.80 209.87 705.91 Exceptional items 243.80 209.87 705.91 Exceptional items 243.80 209.87 705.91 Tax Expense 243.80 209.87 705.91 Tax Expense 243.80 209.87 705.91 Tax Expense 243.80 209.87 705.91 Total Tax Expense 243.80 209.87 705.91 Total Tax Expense 22.83 (2.57) (0.23) 20.26 Total Tax Expense 141.66 71.79 57.91 213.45 Other Comprehensive Income, net of income tax 22.83 (2.57) (0.23) 20.26 Total Tax Expense 141.66 71.79 57.91 213.45 Other Comprehensive Income, net of income tax 2.83 (2.25) (17.01 151.96 492.46 Other Comprehensive Income, net of income tax 2.83 (2.25) (2.25) (2.37) (0.41) (35.62) Total Other Comprehensive Income, net of income tax 2.83 127.98 5.04 264.86 Total Other Comprehensive Income, net of income tax 2.83	_		29.00	28.69	26.95	57.69	52.57	110.46
Profit / (Loss) from ordinary activites before Exceptional items and tax (3-4) 462.11 243.80 209.87 705.91		Other expenses		396.35			647.59	1,440.71
Sexceptional items and tax (3-4) 462.11 243.80 209.87 705.91		Total Expenses (4)	2,392.84	1,965.30	1,954.89	4,358.14	3,780.72	8,024.45
Sexceptional items and tax (3-4) 462.11 243.80 209.87 705.91		h						
6 Exceptional Items 7 Profit /(Loss) before tax (5+/-6)			462.11	247.00	200 07	705.01	484.88	836.14
7 Profit / (Loss) before tax (5+/-6)	-		402,11	243.60	209.67	703.51	404.00	650.14
Tax Expense 118.83 74.36 58.14 193.19			462,11	243.80	209.87	705.91	484.88	836.14
- Current tax	_		,					
Total Tax Expenses			118.83	74.36	58.14	193.19	127.31	221.41
9 Profit / (Loss) for the period (7 +/-8) 320.45 172.01 151.96 492.46 10 Other Comprehensive Income, net of income tax (i) Items that will not be reclassified to Profit or Loss 159.13 141.35 5.45 300.48 (ii) Income tax relating to items that will not be reclassified to profit or loss (22.25) (13.37) (0.41) (35.62) Total Other Comprehensive Income, net of income tax 11 Total Comprehensive Income for the period (9 +/- 10) 457.33 299.99 157.00 757.32 12 Total profit or loss, attributable to Owners of parent 320.45 172.01 151.96 492.46 Non-controlling interests		- Deferred tax					-0.27	(0.05)
9 Profit / (Loss) for the period (7 +/-8) 320.45 172.01 151.96 492.46 10 Other Comprehensive Income, net of income tax (i) Items that will not be reclassified to Profit or Loss 159.13 141.35 5.45 300.48 (ii) Income tax relating to items that will not be reclassified to profit or loss (22.25) (13.37) (0.41) (35.62) Total Other Comprehensive Income, net of income tax 11 Total Comprehensive Income for the period (9 +/- 10) 457.33 299.99 157.00 757.32 Total Comprehensive Income for the period (32.45 172.01 151.96 492.46 Non-controlling interests	_	Total Tax Expenses	141.66	71.79	57.91	213.45	127.04	221.36
10 Other Comprehensive Income, net of income tax -	_	D 51/6 No. 1 1/7//00		172.01	151.04	402.46	357.84	614.78
10 Other Comprehensive Income, net of income tax	_	Profit / (Loss) for the period (7 +/-8)		172.01	151,96	492,40	337.04	014,78
(i) Items that will not be reclassified to Profit or Loss 159.13 141.35 5.45 300.48 (ii) Income tax relating to items that will not be reclassified to profit or loss (22.25) (13.37) (0.41) (35.62) Total Other Comprehensive Income, net of income 136.88 127.98 5.04 264.86 11 Total Comprehensive Income for the period (9 +/- 10) 457.33 299.99 157.00 757.32 12 Total profit or loss, attributable to Owners of parent 320.45 172.01 151.96 492.46 Non-controlling interests		Other Comprehensive Income, net of income tax						
(ii) Income tax relating to items that will not be reclassified to profit or loss (22.25) (13.37) (0.41) (35.62) Total Other Comprehensive Income, net of income tax (22.25) (13.37) (0.41) (35.62) Total Other Comprehensive Income, net of income tax (22.25) (13.37) (0.41) (35.62) Total Other Comprehensive Income for the period (9 +/- 10) (157.32) (157.00) (157.32) Total Comprehensive Income for the period (9 +/- 10) (157.32) (157.00) (157.32) Total Comprehensive income for the period attributable to: (157.32) (157.32) (157.32) (157.32)	_	Guer Comprehensive Income, net of income that						
Total Other Comprehensive Income, net of income tax 136.88 127.98 1		(i) Items that will not be reclassified to Profit or Loss	159.13	141.35	5.45	300.48	4.03	(8.33)
Total Other Comprehensive Income, net of income tax 136.88 127.98 5.04 264.86		(ii) Income tax relating to items that will not be						
tax		reclassified to profit or loss					(0.09)	(0.03)
11 Total Comprehensive Income for the period (9 +/- 10) 457.33 299.99 157.00 757.32			136.88	127.98	5,04	264.86	3.94	(8.36)
Total Comprehensive Income for the period (9 +/- 10)	_	tax						
Total Comprehensive Income for the period (9 +/- 10)	-		457 33	200 00	157.00	757.32	361.78	606.42
12 Total profit or loss, attributable to		Total Comprehensive Income for the period (9 +/- 10)	437.33	233.33	137.00	757.52	301.70	000.12
Owners of parent 320.45 172.01 151.96 492.46	_	Total Comprehensive Income for the period (5 17 20)						
Non-controlling interests		Total profit or loss, attributable to						
13 Total Comprehensive income for the period attributable to: Owners of Parent 457.33 299.99 157.00 757.32			320.45	172.01	151.96	492.46	357.84	614.78
13 attributable to: Owners of Parent 457.33 299.99 157.00 757.32	_	Non-controlling interests			-			
13 attributable to: Owners of Parent 457.33 299.99 157.00 757.32	_							
Owners of Parent 457.33 299.99 157.00 757.32								
	-		457.33	299.99	157.00	757.32	361.78	606.42
	_		-	-	-			-
	\neg							
Paid-up equity share capital (face value of Rs 10/-		Paid-up equity share capital (face value of Rs 10/-						
14 per share) 295.97 295.97 295.97 295.97		per share)	295.97	295,97	295.97	295.97	295.97	295.97
(00.00	_					C 00F 26	5152.61	5,397.23
15 Reserves (excluding Revaluation Reserve) 6,095.36	_	Reserves (excluding Revaluation Reserve)				0,095.30	3134.01	3,071.40
Earning per share (EPS) (of Rs 10/- each) (not	-	Farning per share (EPS) (of Rs 10/- each) (not						
16 annualised for interim period) (for continuing					÷		l	
operation)								
Basic/Diluted EPS 10.83 5.81 5.13 16.64			10.83	5.81	5.13	16.64	12.09	20.77
Earning per share (EPS) (of Rs 10/- each) (not								
17 annualised for interim period) (for discontinuing							l	
operation) Basic/ Diluted EPS	-							
Dasiv Director EFG	_	Dasid Diluted EFS			-			
Earning per share (EPS) (of Rs 10/- each) (not		Earning per share (EPS) (of Rs 10/- each) (not						
18 annualised for interim period) (for continuing and	-						l	
discontinuing operation)	-							20.55
Basic/ Diluted EPS 10.83 5.81 5.13 16.64	_	Basic/ Diluted FPS	10.83	5.81	5.13	16.64	12,09	20.77



SWASTIKA INVESTMART LIMITED

Reg. 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, M.Y.H. Road, Indore - 452001

Email: info@swastika.co.in, Contact: 0731-6644000, Website: www.swastika.co.in CIN: L65910MH1992PLC067052

Unaudited Standalone and Consolidated Statement of Assets and Liabilities as at September 30, 2023

		As at	As at	(Rs.in lakh			
Sr. No.	PARTICULARS	30th September, 2023	31st March, 2023 Consolidated	30th September, 2023	As at 31st March, 2023		
	i i			Standalone	Standalone		
A	ASSETS	(Unaudited)	(Audited)	(Unaudited)	(Audited)		
A	ASSETS						
	Financial Assets						
(-)							
(a)	Cash and Cash Equivalent	444.82	1,448.94	439.72	1,406.60		
(b)	Bank Balance Other Than (a) Above	17,175.19	11,426.61	17,085.19	11,356.06		
(c)	Receivables			i			
	(i) Trade Receivables	2,251.91	1,996.02	2,221.50	1,984.91		
	(ii) Other Receivables	×	-	-	-		
(d)	Loans	3,257.73	2,979.83	538.06	491.45		
(e)	Investments	599.36	64.41	886.34	351.40		
(f)	Other Financial Assets	5,073.77	2,404.17	5,072.21	2,403.48		
	Sub- total	28,802.78	20,319.98	26,243.02	17,993.90		
	Non-Firencial Assets						
(-)	Non Financial Assets						
(a)	Inventories	93.96	22.34	93.96	22.34		
(b)	Current Tax Assets (net)	219.75	251.06	188.86	222.83		
(c)	Deffered Tax Assets (net)	1.65	28.76	-	28.72		
(d)	Property, Plant and Equipment	372.07	388.87	371.53	388,33		
(e)	Capital Work In Progress	3.71		3.71	-		
(f)	Intangible asset under Development	1.00	•	1.00	-		
(g)	Other Intangible Assets	35.99	43.07	26.61	32.28		
(h)	Other Non Financial Assets	227.87	304.58	228.07	302.62		
	Sub- total	956.00	1,038.68	913.74	997.12		
	TOTAL - ASSETS	29,758.78	21,358.66	27,156.76	18,991.02		
В	LIABILITIES AND EQUITY						
1	LIABILITIES						
1	Financial Liabilities	75					
	Payables	1		1			
1.7	(I) Trade Payables		i				
- 1	(i) Total Outstanding Dues Of Micro						
	Enterprise and Small Enterprise	- 1	- 1	- 1	_		
J	(ii) Total Outstatnding Dues Of Creditors		i				
i	Other than Micro Enterprise and Small	}		1			
ļ	Enterprise	20,236.47	11,980.37	20,108.45	11,977.84		
f	(II) Other Payables	ı		1			
	(i) Total Outstatnding Dues Of Micro	ì		i			
	Enterprise and Small Enterprise (ii) Total Outstatnding Dues Of Creditors	- 1	- 1	• 1	•		
	Other than Micro Enterprise and Small	1	1	i			
	Enterprise	. 1	. 1	- 1	_		
(b)	Debt Securities	.		_	_		
(c)	Borrowings (Other Than Debt Securities)	2,079.12	1,545.11	560.01	741.65		
(d)	Other financial liabilities	857.96	1,904.32	802.24	1,262.45		
	Sub- total	23,173,55	15,429.80	21,470.70	13,981.94		
ı		20,1.0.00	10,127,00	21,470.70	10,501.54		
2	Non-Financial Liabilities			1			
	Current Tax Liabilities (Net)	. 1			_		
	Provisions	9.16	78.09	9.16	77.69		
` '	Deffered Tax Liabilities (Net)	30.10	1.32	26.90	77.69		
	Other Non-Financial Liabilities	152.35	153.96	148.99	147.00		
	Sub- total	191.61	233.37	185,05	147.90 225,59		
ľ		191.01	233,37	183,03	225.39		
7	TOTAL - LIABILITIES	23,365.16	15,663.17	21,655.75	14,207.53		
	EQUITY			27,000110	11,201100		
- 1			i				
(a) I	Equity share capital	298,26	298.26	298.26	298.26		
	Other Equity	6,095.36	5,397.23	5,202.75	4,485.23		
	TOTAL- EQUITY	6,393.62	5,695,49	5,501.01	4,783.49		
1					1,00.12		
ħ	TOTAL- EQUITY AND LIABILITIES	29,758.78	21,358.66	27,156.76	18,991.02		



SWASTIKA INVESTMART LIMITED

SWASTIKA INVESTMART LIMITED

SWASTIKA INVESTMART LIMITED

Reg. 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, M.Y.H. Road, Indore - 452001

Email: info@swastika.co.in, Contact: 0731-6644000, Website: www.swastika.co.in

CIN: L65910MH1992PLC067052

STANDALONE AND CONSOLIDATED UNAUDITED CASH FLOW STATEMENT FOR THE HALF YEAR ENDED SEPTEMBER 30, 2023

, ,	For the half year ended					
	30th Sept, 2023	30th Sept, 2022	30th Sept, 2023	f year ended 30th Sept, 2022		
Particulars	Consolidated	Consolidated	Standalone	Standalone		
	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)		
Cash Flow From Operating Activities:		,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,		(Chadales)		
Profit before Income Tax :	705.92	484.89	717.35	455.93		
Adjustments for:	. 103.72	464.69	/17.33	455.93		
Depreciation	57.69	52.57	56.01	50.81		
Loss/Profit on Sale of Fixed Assets	(0.26)	32.37	(0.26)	1		
Financial Charges	203.46	35.49	158.37	35.49		
Dividend Income	(0.47)	(0.54)	(0.47)	(0.54)		
Interest Income	(905.71)	(504.28)	(808.66)	(504.28)		
Net gain on Financial Assets measured at FVTPL	0.09	3.34	0.09	3.34		
Provision on expected credit loss on trade receivable	121.59	90.21	115.00	90.21		
Reclassification of Remeasurement of Employee Benefits		4.06	-	4.06		
Operating Profit before Change in Financial & Non Financial Assets/Liabilities	182.31	165.74	237.43	135.02		
			20.1.10	155.02		
Increase in Trade Payables and Other Liabilities	7,189.57	(370.67)	7,598.78	646.17		
Decrease/(Increase) in Inventories	(71.63)	13.46	(71.63)	13.46		
Decrease in Trade Receivable	(377.47)	(451.18)	(351.58)	(454.00)		
(Increase) in Financial and Other Assets	(2,870.79)	(508.71)	(2,640.79)	(669.32)		
Cash generated from operations	4,051.99	(1,151.36)	4,772.21	(328.67)		
Income Tax paid	(126.26)	(161.09)	(115.90)	(123.49)		
Net Cash (outflow)/inflow from Operating Activities (A)	3,925.73	(1,312.45)	4,656.31	(452.16)		
Cash Flows From Investing Activities						
Payments for Property, Plant and Equipment	(44.37)	(78.07)	(44.10)	(78.07)		
Proceeds from Sale of Property, Plant and Equipment	6.10	1.06	6.10	1.06		
Payments for Purchase of investments	(265.98)	-	(265.98)	-		
Proceeds from Sale of Investments	- 1		. 1	-		
Investment in Fixed Deposits	(5,446.42)	- 1	(5,426.97)	-		
Dividends Received	0.47	0.54	0.47	0.54		
Interest Received	603.54	504.28	506.49	504.28		
Net Cash (outflow)/inflow From Investing Activities (B)						
	(5,146.66)	427.81	(5,223.99)	427.81		
Cash Flows From Financing Activities:						
Issue of Share Capital		I	I			
Increase/(Decrease) from Short Term Borrowings	534.01	59.20	(181.65)	(792.00)		
Interest paid	(258.01)	(35.49)	(158.36)	(782.80) (35.49)		
Dividend Paid (Inclusive of Dividend Distribution Tax)	(59.19)	(59.19)	(59.19)	(59.19)		
Net Cash Inflow From Financing Activities (C)	216.81	(35.48)	(399,20)	(877.48)		
				, , , , , ,		
Net increase (decrease) in Cash and Cash Equivalents (A+B+C)	(1,004.12)	(920.12)	(966.88)	(901.83)		
Cash and Cash Equivalents at the beginning of the Financial Year	1,448.94	2,564.95	1,406.60	2,541.09		
Cash and cash equivalents at end of the year	444.82	1,644.83	439.72	1,639.26		



SWASTIKA INVESTMART LIMITED

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 Consolidated Segment Results for the Quarter and Half Year ended September 30, 2023

	Statement of Unaudited						(Rs.in lakhs Year Ended
	1	Quarter Ended Half Year Ended					
		Consolidated	Consolidated	Consolidated	Consolidated	Consolidated	Consolidated
SR. No	Particulars	30 September 2023	30 June 2023	30 September 2022	30 September 2023	30 September 2022	31 March 2023
		(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)
I.	Segment Revenue						2 402 40
	(a) Broking and Related Activities	2,759.12	2,161.68	2,108.98	4,920.80	4,136.67	8,602.12
	(b) Financing Activities	63.49	54.10	62.78	117.59	141.45	265.26
	Less: Inter Segment Revenue	15.72	8.18	6.98	23.90	12.51	33.86
	Net sales/Revenue From Operations	2,806.89	2,207.60	2,164.78	5,014.49	4,265.61	8,833.52
П.	Segment Results						
	Profit / (Loss) from ordinary activities before finance						
	costs and tax	i I					
	(a) Broking and Related Activities	505.91	286.15	224.43	792.07	488.71	868.30
	(b) Financing Activities	50.53	42.42	36.66	92.94	98.53	191.05
	Total	556.44	328.57	261.09	885.01	587.24	1,059.35
	Total Finance Costs	110.05	92.95	58.19	203.00	114.86	257.08
	Less : Inter segment Finance cost	15.72	8.18	6.98	23.90	12.51	33.86
	Profit / (Loss) from ordinary activities before tax	462.11	243.80	209.88	705.91	484.89	836.13
m.	Segment Assets						10.041.60
	(a) Broking and Related Activities	26,990.02	24,736.37	21,033.06	26,990.02	21,033.06	18,841.69
	(b) Financing Activities	2,768.76	2,661.58	2,722.70	2,768.76	2,722.70	2,516.96
	(c) Unallocated	-	-	-			
	(d) Less: Inter Segment Assets	•	-				21 250 65
	Total	29,758.78	27,397.95	23,755.76	29,758.78	23,755.76	21,358.65
īv.	Segment Liabilities	-	-			16 660 26	14 244 26
	(a) Broking and Related Activities	21,714.16	19,849.31	16,660.36	21,714.16	16,660.36	14,244.35
	(b) Financing Activities	1,651.01	1,553.17	1,644.54	1,651.01	1,644.54	1,418.82
	(c) Unallocated		-				
	(d) Less : Inter Segment Liabilities						
	Total	23,365.17	21,402.48	18,304.90	23,365.17	18,304.90	15,663.17
	Capital Employed (Segment assets - Segment						
v.	Liabilities)						1.000.0
	(a) Broking and Related Activities	5,275.86	4,887.06	4,372.70	5,275.86	4,372.70	4,597.34
	(b) Financing Activities	1,117.75	1,108.41	1,078.16	1,117.75	1,078.16	1,098.14
	(c) Unallocated	-					
	(d) Less: Inter Segment	-	-		-		
	Total	6,393.61	5,995.47	5,450.86	6,393.61	5,450.86	5,695.48



Notes:

- 1) The above Standalone and consolidated unaudited financial results for the quarter and half year ended September 30, 2023 have been reviewed by the Audit Committee and subsequently approved by the Board of Directors in their meeting held on 27th October, 2023. 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 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.
- 6) The Standalone and Consolidated Statement of Assets & Liabilities as at September 30, 2023 is annexed with the financial results along with the Cash Flow Statements.

On behalf of the Board of Directors
Or Swaptika Investmant Limited

Sulph Nyati (DIN:00015963) Chairman & Managing Director

Date: 27th October, 2023

Place: Indore