

SARVOTTAM FINVEST LIMITED

Regd. Office : 3, Bentinck Street, 2nd Floor, Kolkata - 700 001
Ph. : (033) 2210 0875, e-mail : sarvottamfinvest@gmail.com
CIN : L65993WB1978PLC031793 Website : www.sarvottamfinvest.in

Date: 11/11/2022

To
The Secretary
The Calcutta Stock Exchange Ltd.
7, Lyons Range
Kolkata - 700 001

To
BSE Corporate Compliance & Listing Centre
BSE Limited
P. J. Towers, Dalal Street
Mumbai – 400001

Scrip Code: 10012144
ISIN No: INE822Q01015

Scrip Code:539124
ISIN No.:INE822Q01015

Sub: Audited Financial Results for the quarter and half year ended 30th September, 2022.

Dear Sir/Madam,

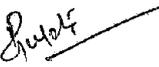
The Board of Directors of the Company at their meeting held today i.e. on 11th November, 2022 has approved the Audited Financial Results of the Company for the quarter and half year ended 30th September, 2022.

Please find enclosed copy of the said Audited Financial Results along with Independent Auditor's Report on Interim Financial Results, Statement of Assets and Liabilities, Statement of Cash Flows as required under Regulation 33(3) read with Schedule III of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.

The Board noted that there was no fund raising by the Company during the quarter ended 30th September, 2022 and so NIL reporting be made pursuant to Regulation 32 (1) of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015. A Copy of the Statement is enclosed herewith.

Thanking you.

Yours Faithfully,
For Sarvottam Finvest Limited


Dilip Kumar Gupta
Managing Director



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AUDITED FINANCIAL RESULTS FOR THE QUARTER AND HALF YEAR ENDED SEPTEMBER 30, 2022							(Rs. In Lakhs)
Sl No	Particulars	Quarter Ended			Half Year Ended		Year Ended
		30.09.2022	30.06.2022	30.09.2021	30.09.2022	30.09.2021	31.03.2022
		Audited	Reviewed	Reviewed	Audited	Reviewed	Audited
Part I							
1	Income						
	(a) Interest Income	43.65	40.04	44.88	83.69	88.58	158.61
	(b) Dividend Income	0.32	-	-	0.32	-	-
	(c) Sale of stock-in-trade	-	-	-	-	-	-
	(d) Others	1.44	-	-	1.44	-	-
	Total Income	45.41	40.04	44.88	85.45	88.58	158.61
2	Expenses						
	(a) Purchase of Stock-in-Trade	-	-	-	-	-	22.13
	(b) Changes in inventories of Stock-in trade	0.64	2.03	-	2.67	-	(21.45)
	(c) Employee Benefits Expense	9.65	10.52	9.21	20.17	19.51	41.50
	(d) Depreciation and Amortisation Expenses	0.04	0.05	0.04	0.09	0.09	0.18
	(e) Contingent Provisions for standard assets	-	-	-	-	-	14.92
	(e) Other Expenditure	37.60	20.18	31.35	57.78	48.71	118.14
	Total Expenses	47.93	32.78	40.60	80.71	68.31	175.42
3	Profit/ (Loss) for the period before Tax (1-2)	(2.52)	7.26	4.28	4.74	20.27	(16.81)
4	Tax Expenses						
	(a) Current Tax	(0.66)	1.89	2.41	1.23	6.57	5.40
	(b) Deferred Tax	0.01	-	-	0.01	-	1.96
5	Net Profit/ (Loss) for the period after Tax (3-4)	(1.86)	5.37	1.87	3.51	13.70	(24.16)
6	Other Comprehensive Income						
	i) Items that will not be reclassified to profit and loss	-	-	-	-	-	-
	ii) Income Tax relating to item that will not be reclassified to profit and loss	-	-	-	-	-	-
	Other Comprehensive Income for the period	-	-	-	-	-	-
7	Total Comprehensive Income for the period (5+6)	(1.86)	5.37	1.87	3.51	13.70	(24.16)
8	Paid up Equity Share Capital (Face Value Rs. 10 Per Share)	750.00	750.00	750.00	750.00	750.00	750.00
9	Other Equity	-	-	-	-	-	1,850.90
10	Earnings per Share (EPS) (Basic & Diluted) (Rs.) (Not Annualised)	(0.02)	0.07	0.02	0.05	0.18	(0.32)



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Statement of Assets and Liabilities for the Half Year Ended September 30, 2022

(Rs. in Lakhs)

Particulars	As at	
	30.09.2022	31.03.2022
	Audited	Audited
ASSETS		
I Financial Assets		
Cash and cash equivalents	64.21	12.89
Receivables		
- Trade Receivables	84.13	173.49
Loans	2,439.05	2,373.67
Others	26.00	26.00
II Non-financial Assets		
Inventories	18.79	21.46
Current Tax Assets (net)	9.68	21.38
Deferred tax Assets (Net)	0.08	0.08
Property, Plant and Equipment	0.90	1.00
TOTAL ASSETS	2,642.84	2,629.96
LIABILITIES & EQUITY		
I Financial Liabilities		
Payables		
(I) Trade Payables		
(a) Total outstanding dues of micro enterprises and small enterprises	-	-
(b) Total outstanding dues of creditors other than micro enterprises and small enterprises	0.28	0.28
II Non-Financial Liabilities		
Provisions	29.99	28.76
Other Non-Financial Liabilities	8.16	0.02
III EQUITY		
Equity Share capital	750.00	750.00
Other Equity	1,854.41	1,850.90
TOTAL LIABILITIES AND EQUITY	2,642.84	2,629.96



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STATEMENT OF CASH FLOW FOR THE HALF YEAR ENDED SEPTEMBER 30, 2022

(Rs in Lakhs)

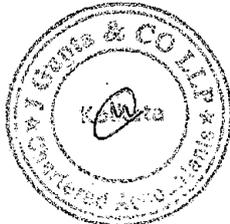
Particular	As on 30.09.2022	As on 30.09.2021	As on 31.03.2022
	Audited	Reviewed	Audited
I CASH FLOW FROM OPERATING ACTIVITIES			
Profit/(Loss) before tax	4.74	20.27	(16.81)
Adjusted for:			
(a) Depreciation and amortisation expense	0.09	0.09	0.18
Operating profit before working capital changes	4.83	20.36	(16.62)
Adjustment for:			
(a) Inventories	2.67	-	(21.45)
(b) Loans	(65.38)	(22.12)	(12.87)
(c) Trade receivables	89.36	(32.09)	16.03
(d) Other current assets	11.50	2.27	(5.92)
(e) Payables	8.15	8.23	(0.03)
Cash generated from operations	46.29	(43.71)	(24.24)
Income tax paid (net)	(0.19)	-	5.40
Contingent provision on assets	-	-	14.92
NET CASH FLOWS FROM/ (USED IN) OPERATING ACTIVITIES	51.32	(23.35)	(31.34)
II CASH FLOW FROM INVESTING ACTIVITIES			
(a) Purchase of Property, Plant and Equipments	-	-	-
(b) Purchase of Investments	-	-	(14.50)
(c) Sale of Investments	-	-	14.50
NET CASH FLOWS FROM INVESTING ACTIVITIES	-	-	-
III CASH FLOW FROM FINANCING ACTIVITIES			
NET CASH FROM FINANCING ACTIVITIES	-	-	-
NET INCREASE / (DECREASE) IN CASH AND CASH EQUIVALENTS (I+II+III)	51.32	(23.35)	(31.34)
CASH AND CASH EQUIVALENTS - AT THE BEGINNING OF THE PERIOD	12.89	44.24	44.24
CASH AND CASH EQUIVALENTS - AT THE END OF THE PERIOD	64.21	20.89	12.89
Components of cash and cash equivalents			
Balance with Bank	63.78	20.74	2.95
Cheques on Hand	-	-	9.83
Cash on hand	0.43	0.16	0.10
Total Cash and Cash equivalents	64.21	20.89	12.89

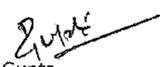
NOTES:

- The above audited financial results have been reviewed by the Audit Committee and subsequently approved by the Board of Directors of the Company at their respective meetings held on November 11, 2022. The statutory auditors of the Company have audited the financial result for the quarter ended and half year ended September 30, 2022.
- The Company is engaged mainly in the business of Fund based Activities namely granting of loans and trading in securities which in the context of Ind-AS 108 on Operating Segments reporting is considered to constitute one segment.
- 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 recognised accounting practices and policies to the extent applicable.
- The management has assessed the potential impact of COVID-19 on the financial results of the Company. In assessing the carrying value of its assets, the Company has considered internal and certain external information up to the date of approval of these financial results including economic forecasts. The Company has made a few required provisions considering the impact of Covid and expects to recover the carrying amount of these assets. The Company will keep monitoring any future material changes due to the global health pandemic in estimates as at the date of approval of these financial results.
- The figures for the quarter ended September 30, 2022 are the balancing figures between audited figures in respect of half year ended and the published year-to-date figures up to the end of the first quarter of the respective financial year.
- Previous year/periods figures have been re-grouped/re-classified wherever necessary.

For Sarvottam Finvest Limited

Place: Kolkata
Date: November 11, 2022




 Dilip Kumar Gupta
 Managing Director
 (DIN: 01168576)



J Gupta & Co LLP

Chartered Accountants

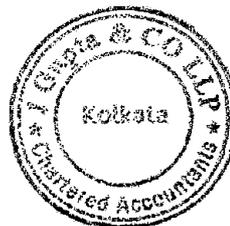
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Mezzanine Floor
25, Jawaharlal Nehru Road
Kolkata – 700 087
☎ : (033) 40656289 / 40074539
Email : jgupta.co.ca@gmail.com
cajainarayangupta@gmail.com

INDEPENDENT AUDITOR'S REPORT ON INTERIM FINANCIAL RESULTS

TO THE BOARD OF DIRECTORS OF
SARVOTTAM FINVEST LIMITED

1. We have audited the accompanying statement of Financial Results of **SARVOTTAM FINVEST LIMITED** for the quarter and half year ended September 30, 2022, being submitted by the Company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligation and Disclosure Requirement) Regulations, 2015 as amended.
2. 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 the Indian Accounting Standard 34 "Interim Financial Reporting" (Ind AS 34"), prescribed under section 133 of the Companies Act, 2013 read with relevant rules issued thereunder and other accounting principles generally accepted in India. Our responsibility is to express an opinion on the statement based on our audit.
3. We conducted our audit of the Financial Results in accordance with the standards on Auditing specified under section 143(10) of the Companies Act, 2013 and as prescribed by the Institute of Chartered Accountants of India (ICAI). We are independent of the company in accordance with the Code of Ethics issued by the ICAI together with the independence requirements that are relevant to our audit of the financial statements under the provisions of the Companies Act and the Rules made thereunder , and We have fulfilled our other ethical responsibilities in accordance with these requirements and the ICAI'S code of Ethics. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion on the Financial Results.
4. Based on our audit 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 and other accounting policies generally accepted in India, has not disclosed the information required to be disclosed in terms of 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.

For **J. GUPTA & CO. LLP**
Chartered Accountants
FRN: 314010E/E300029
LLP NO. : AAM-2652



Nancy Murarka
Partner

Membership No: 067953

Place: Kolkata

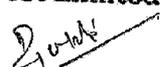
Date: November 11, 2022.

UDIN: 22067953 BCYX VN8311

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Statement of Deviation / Variation in Utilization of funds raised

Statement of Deviation / Variation in Utilization of funds raised						
Name of the listed entities				Sarvottam Finvest Limited		
Mode of Fund Raising				No fund has been raised during the quarter ended 30 th September, 2022		
Date of Raising Funds				Not Applicable		
Amount Raised				Nil		
Report filed for Quarter ended				30-09-2022		
Monitoring Agency				Not Applicable		
Monitoring Agency Name, if applicable				Not Applicable		
Is there a Deviation / Variation in use of fund raised				Not Applicable		
If yes, whether the same is pursuant to change in terms of a contract or objects, which was approved by the shareholders				Not Applicable		
If yes, Date shareholder Approval				Not Applicable		
Explanation for the Deviation/Variation				Not Applicable		
Comments of the Audit Committee after review				Not Applicable		
Comments of the auditors, if any				Not Applicable		
Objects for which funds have been raised and where there has been a deviation, in the following table				Not Applicable		
Original Object	Modified Object, if any	Original allocation, if any	Modified allocation, if any	Fund utilized	Amount of Deviation /Variation for the quarter according to applicable object	Remarks, if any
Nil	Nil	Nil	Nil	Nil	Nil	Nil
Deviation or Variation Could mean: (a) Deviation in objects or purposes for which the funds have been raised or (b) Deviation in the amount of funds actually utilized as against what was originally disclosed or (c) Change in terms of a contract referred to in the fund raising document i.e. prospectus, letter of offer, etc.						
For Sarvottam Finvest Limited  Managing Director						
Name of Signatory: Dilip Kumar Gupta Designation: Managing Director and Compliance Officer Place: Kolkata Date: 11/11/2022						