

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: 12.02.2024

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: Unaudited Financial Results for the quarter and nine month ended 31st December, 2023.

Dear Sir/Madam,

The Board of Directors of the Company at their meeting held today i.e. on 12th February, 2024 has approved the Unaudited Financial Results of the Company for the quarter and nine month ended 31st December, 2023.

Please find enclosed copy of the said Unaudited Financial Results along with Limited Review Report 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 31st December, 2023 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.

The meeting of Board of Directors commenced at 04:30 pm and concluded at 06:00 pm.

Thanking you.
Yours Faithfully,
For Sarvottam Finvest Limited

Dilip Kumar Gupta
Managing Director
DIN:01168576



SARVOTTAM FINVEST LIMITED

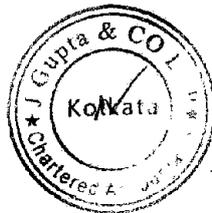
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STATEMENT OF UNAUDITED FINANCIAL RESULTS FOR THE QUARTER AND NINE MONTH ENDED DECEMBER 31, 2023 (Rs. in Lakhs)

SI No	Particulars	Quarter ended			Nine months ended		Year ended
		31.12.2023	30.09.2023	31.12.2022	31.12.2023	31.12.2022	31.03.2023
		Reviewed	Reviewed	Reviewed	Reviewed	Reviewed	Audited
1	Income						
	(a) Interest Income	34.89	35.17	41.77	103.94	126.90	147.75
	(b) Dividend Income	-	0.30	-	0.65	0.32	0.32
	(c) Sale of stock-in-trade	21.03	7.78	8.31	28.81	8.31	8.31
	(d) Net gain/(loss) on fair value changes	2.81	(3.02)	-	1.49	-	36.33
	Total Income	58.53	40.23	50.08	134.89	135.53	192.71
2	Expenses						
	(a) Purchase of Stock-in-Trade	43.39	-	-	43.39	-	-
	(b) Changes in inventories of Stock-in trade	(24.91)	5.05	6.91	(19.06)	9.58	10.25
	(c) Employee Benefits Expense	13.18	8.43	13.20	28.62	33.37	43.21
	(d) Depreciation and Amortisation Expenses	0.05	0.04	0.05	0.14	0.14	0.18
	(e) Contingent Provisions for standard assets	-	-	-	-	-	(22.68)
	(f) Other Expenditure	13.38	13.26	204.18	43.29	261.96	285.84
	Total Expenses	45.09	26.78	224.34	95.58	305.05	316.80
3	Profit/ (Loss) for the period before Tax (1-2)	13.44	13.46	(174.26)	39.31	(169.52)	(124.09)
4	Tax Expenses						
	(a) Current Tax	3.49	3.50	(0.21)	10.22	1.02	-
	(b) Deferred Tax	-	-	-	-	0.01	(5.67)
5	Net Profit/ (Loss) for the period after Tax (3-4)	9.95	9.96	(174.05)	29.09	(170.55)	(118.41)
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	-	-	-	-	-	-
	Other Comprehensive Income for the period	-	-	-	-	-	-
7	Total Comprehensive Income for the period (5+6)	9.95	9.96	(174.05)	29.09	(170.55)	(118.41)
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	-	-	-	-	-	1732.49
10	Earnings per Share (EPS) (Basic & Diluted) (Rs.) (Not Annualised)	0.13	0.13	(2.32)	0.39	(2.27)	(1.58)



NOTES:

- 1 The above unaudited 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 February 12, 2024. The statutory auditors of the Company have carried on limited review of the financial result for the quarter and nine month ended December 31, 2023.
- 2 Details pursuant to RBI Master Direction - RBI/DOR/2021-22/86 DOR.STR.REC.51/21.04.048/2021-22 Reserve Bank of India (Transfer of Loan Exposures) Direction, 2021 dated September 24, 2021 are given below:
 - (a) The company has neither acquired nor transferred any loans (not in default) through assignment during the quarter and nine month ended December 31, 2023.
 - (b) The company has neither acquired nor transferred any stressed loan for the quarter and nine month ended December 31, 2023.
 - (c) The company does not hold any Security Receipts (SRs) as on December 31, 2023.
- 3 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.
- 4 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.
- 5 Previous year/periods figures have been re-grouped/re-classified wherever necessary.

For Sarvottam Finvest Limited

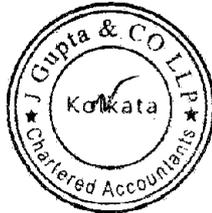


Dilip Kumar Gupta

Dilip Kumar Gupta
Managing Director
(DIN: 01168576)

Place: Kolkata

Date: February 12, 2024





J Gupta & Co LLP
Chartered Accountants

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

LIMITED REVIEW REPORT

The Members,
SARVOTTAM FINVEST LIMITED

1. We have reviewed the accompanying statement of unaudited financial results of **Sarvottam Finvest Ltd.**, (the “Company”) for the quarter and nine months ended December 31, 2023 (the “statement”) attached herewith, being submitted by the Company pursuant to the requirement 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 Company’s Management and approved by the 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 there under and other accounting principles generally accepted in India. Our responsibility is to issue a report on these financial statements based on our review.
3. We conducted our review in accordance with the Standard on Review Engagement (SRE) 2410, Review of Interim Financial Information Performed by the Independent Auditor of the Entity issued by the Institute of Chartered Accountants of India. This Standard requires that we plan and perform the review to obtain moderate assurance as to whether the financial statements are free of material misstatement. A review is limited primarily to inquiries of company personnel and an analytical procedure applied to financial data and thus provides less assurance than an audit. We have not performed an audit and accordingly, we do not express an audit opinion.
4. Based on our review conducted as above, nothing has come to our attention that causes us to believe that the accompanying statement of unaudited financial results prepared in accordance with the recognition and measurement principles laid down in the aforesaid Ind As – 34 prescribed under Section 133 of the Companies Act, 2013, as amended read with relevant rules issued there under other Accounting Principles Generally Accepted in India, has not disclosed the information required to be disclosed in terms of Listing Regulation, 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



N.C. Konar

N.C. Konar
Partner

Membership No. 052892
UDIN: 24052892BKEKV89409

Place: Kolkata
Date: February 12, 2024

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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 31 st December, 2023			
Date of Raising Funds			Not Applicable			
Amount Raised			Nil			
Report filed for Quarter ended			31-12-2023			
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.						
Name of Signatory: Dilip Kumar Gupta Designation: Managing Director Place: Kolkata Date: 31.12.2023						