



**Date:** 10<sup>th</sup> November, 2023

To,  
**BSE Limited**  
Phiroze Jeejeebhoy Tower,  
Dalal Street,  
Mumbai – 400 001  
Security Id: SNIM  
Script Code: 539911

To,  
The Head - Listing & Compliance  
**Metropolitan Stock Exchange of India  
Limited**  
Exchange Square, Suren Road, Chakala,  
Andheri (East), Mumbai – 400 093  
Symbol: SVARNIM  
Series: EQ

Dear Sir / Madam,

**Sub: Submission of Unaudited Financial Results for the Quarter and Half Year ended on 30<sup>th</sup> September, 2023 along with Limited Review Report**

In reference to captioned subject and pursuant to Regulation 33(3)(d) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, we are hereby submitting the Unaudited Financial Results for the Quarter and Half Year ended on 30<sup>th</sup> September, 2023 along with Limited Review Report.

Kindly take the same on your record and oblige us.

Thanking You.

**For, Svarnim Trade Udyog Limited**

**Surbhi Aggarwal**  
**Whole-time Director**  
**DIN: 08409763**

**SVARNIM TRADE UDYOG LIMITED**

CIN: L65993WB1982PLC335067  
Corp Office & Ware House: Ashok Vihar  
Noor Mahal Rd Punjab Guest House Street  
Nakodar – 144040, Dist Jalandhar Punjab.  
Tel: + 91 91 52594408  
Email: [svarnimudyog@gmail.com](mailto:svarnimudyog@gmail.com)  
Web: [www.svarnim.com](http://www.svarnim.com)

Reg Office: 3 A Mangoe Lane  
1<sup>st</sup> Floor Surana House  
Kolkata – 700 001 West Bengal.

## SVRANIM TRADE UDYOG LIMITED

CIN: L65993WB1982PLC035067

3A MANGO LANE, 1ST FLOOR SURANA HOUSE, NA KOLKATA, KOLKATA - 700001

### Statement of Unaudited Standalone Financial Results for the Quarter and Six Months ended September 30, 2023

							( Rs. In Lakh )
Particulars	Quarter Ended			Half Year Ended		For The Year	
	30-09-2023	30-06-2023	30-09-2022	30-09-2023	30-09-2022	31-03-2023	
<b>A</b> Date of start of reporting period	01-07-2023	01-04-2023	01-07-2022	01-04-2023	01-04-2022	01-04-2022	
<b>B</b> Date of end of reporting period	30-09-2023	30-06-2023	30-09-2022	30-09-2023	30-09-2022	31-03-2023	
<b>C</b> Whether results are audited or unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited	
<b>Revenue From Operations</b>							
(a) Revenue From Operations	-	-	-	-	-	-	
(b) Other Income	-	-	-	-	-	-	
<b>Total Revenue from operations (net)</b>	-	-	-	-	-	-	
<b>Expenditure</b>							
(a) Cost of materials consumed	-	-	-	-	-	-	
(b) Purchases of stock-in-trade	-	-	-	-	-	-	
(c) Changes in inventories of finished goods, work-in-progress and stock-in-trade	-	-	-	-	-	-	
(d) Employee benefit expense	0.75	0.15	5.87	0.90	8.72	9.08	
(e) Finance Costs	-	-	-	-	-	-	
(e) Depreciation and amortisation expense	-	-	-	-	-	-	
(f) Other Expenses	(0.41)	1.08	16.25	0.67	23.27	22.12	
<b>Total expenses</b>	<b>0.34</b>	<b>1.23</b>	<b>22.12</b>	<b>1.57</b>	<b>31.99</b>	<b>31.20</b>	
<b>Profit (loss) Before exceptional &amp; Extraordinary items and Tax</b>	<b>(0.34)</b>	<b>(1.23)</b>	<b>(22.12)</b>	<b>(1.57)</b>	<b>(31.99)</b>	<b>(31.20)</b>	
Exceptional items							
<b>Profit (loss) from ordinary activities before tax</b>	<b>(0.34)</b>	<b>(1.23)</b>	<b>(22.12)</b>	<b>(1.57)</b>	<b>(31.99)</b>	<b>(31.20)</b>	
Tax Expenses - Current Tax							
(less):- MAT Credit	-	-	-	-	-	-	
Current Tax Expense Relating to Prior years	-	-	-	-	-	-	
Deferred Tax (Assets)/Liabilities							
<b>Profit (loss) from ordinary activities</b>	<b>(0.34)</b>	<b>(1.23)</b>	<b>(22.12)</b>	<b>(1.57)</b>	<b>(31.99)</b>	<b>(31.20)</b>	
<b>Other Comprehensive Income (OCI)</b>							
Items that will not be reclassified to profit or loss							
Income tax relating to items that will not be reclassified to profit or loss							
Items that will be reclassified to profit or loss							
Income tax relating to items that will be reclassified to profit or loss							
<b>Total Profit After Other Comprehensive Income</b>	<b>(0.34)</b>	<b>(1.23)</b>	<b>(22.12)</b>	<b>(1.57)</b>	<b>(31.99)</b>	<b>(31.20)</b>	
Profit/(Loss) From Discontinuing Operation Before Tax							
Tax Expenses of Discontinuing Operations							
<b>Net Profit/(Loss) from Discontinuing Operation After Tax</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	
<b>Profit(Loss) For Period Before Minority Interest</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	
Share Of Profit / Loss Associates							
Profit/Loss Of Minority Interest							
<b>Net Profit (+) / Loss (-) For the Period</b>	<b>(0.34)</b>	<b>(1.23)</b>	<b>(22.12)</b>	<b>(1.57)</b>	<b>(31.99)</b>	<b>(31.20)</b>	
<b>Details of equity share capital</b>							
Paid-up equity share capital	243.15	243.15	243.15	243.15	243.15	243.15	
Face value of equity share capital (per share)	10.00	10.00	10.00	10.00	10.00	10.00	
Reserve Excluding Revaluation Reserves As Par Balance sheet Of previous Year	-	-	-	-	-	-	
<b>Earnings per share (EPS)</b>							
<b>Basic earnings per share from countinuing And Discountinuing operations</b>	<b>(0.01)</b>	<b>(0.05)</b>	<b>(0.91)</b>	<b>(0.06)</b>	<b>(1.32)</b>	<b>(1.28)</b>	
<b>Diluted earnings per share from countinuing And Discountinuing operations</b>	<b>(0.01)</b>	<b>(0.05)</b>	<b>(0.91)</b>	<b>(0.06)</b>	<b>(1.32)</b>	<b>(1.28)</b>	

**Notes:-**

1	The above said financial results were reviewed by the Audit Committee and then approved by the Board of Directors at their respective Meetings held on 10th Nov, 2023.
2	The Statutory Auditors have carried out limited review of the Unaudited Results of the Compnay for the Quarter and Half year ended 30/09/2023.
3	These results have been prepared in accordance with the Indian Accounting Standard (referred to as "Ind AS") 34 - Interim Financial Reporting prescribed under Section 133 of the Companies Act, 2013 read with Companies (Indian Accounting Standards) Rules as amended from time to time.
4	The Company has Singal segment i.e. Trading and distributors. Hence, separate information for segment wise disclosure is given in accordance with the requirements of Ind AS (AS) 108 - "Segment Reporting" is not required.
5	Statement of Assets and Liabilities and cashflow statement as on 30th September 2023 is enclosed herewith.
6	The figures for the corresponding previous period have been regrouped/ reclassified wherever necessary, to make them comparable.

For, Svarnim Trade Udyog Limited

Date :- 10-11-2023  
Place :- Kolkata

Surbhi Aggarwal  
Whole-time Director  
DIN:08409763

# SVRANIM TRADE UDYOG LIMITED

CIN: L65993WB1982PLC035067

3A MANGOE LANE, 1ST FLOOR SURANA HOUSE, NA KOLKATA, KOLKATA - 700001

## Statement of Unaudited Assets and Liabilities as on 30th September,2023

Particulars		(Rs. In Lakh)	
		Year Ended	
		30-09-2023	31-03-2023
A	Date of start of reporting period	01-04-2023	01-04-2022
B	Date of end of reporting period	30-09-2023	31-03-2023
C	Whether results are audited or unaudited	Unaudited	Audited
<b>ASSETS</b>			
<b>1</b>	<b>Non-current assets</b>	-	-
a)	Property, Plant and Equipment	-	-
b)	Capital work-in-progress	-	-
c)	Investment Property	-	-
d)	Goodwill	-	-
e)	Other Intangible assets	-	-
f)	Intangible assets under development	-	-
g)	Biological Assets other than bearer plants	-	-
h)	Investments accounted for using equity method	-	-
i)	Financial Assets	-	-
(i)	Investments	-	-
(ii)	Trade receivables	-	-
(iii)	Loans	-	-
(iv)	Security Deposits	-	-
i)	Deferred tax assets (net)	-	-
j)	Other non-current assets	-	-
<b>2</b>	<b>Current assets</b>	-	-
a)	Inventories	-	-
b)	Financial Assets	-	-
(i)	Investments	-	-
(ii)	Trade receivables	0.15	0.15
(iii)	Cash and cash equivalents	1.23	0.35
(iv)	Bank balances other than Cash and cash equivalents	-	-
(v)	Short Term Loans & Advances	-	-
(vi)	Others	-	-
c)	Current Tax Assets (Net)	-	-
d)	Other current assets	3.30	4.77
<b>3</b>	<b>Non-current assets classified as held for sale</b>	-	-
<b>Total Assets</b>		<b>4.68</b>	<b>5.27</b>
<b>EQUITY &amp; LIABILITIES:</b>			
<b>Equity</b>			
a)	Equity Share capital	243.15	243.15
b)	Other Equity	(241.45)	(239.88)
<b>Liabilities</b>			
<b>1)</b>	<b>Non-Current Liabilities</b>	-	-
a)	Financial Liabilities	-	-
(i)	Long Term Borrowings	-	-
(ii)	Trade payables	-	-
(iii)	Other financial liabilities (other than those specified in item (b), to be specified)	-	-
b)	Provisions	-	-
c)	Deferred tax liabilities (Net)	-	-
d)	Deferred government grants (non current)	-	-
e)	Other non-current liabilities	-	-
<b>2)</b>	<b>Current liabilities</b>	-	-
a)	Financial Liabilities	-	-
(i)	Short Term Borrowings	0.08	-
(ii)	Trade payables	-	-
	Total Outstanding Dues of creditors micro and small enterprise	-	-
	Total Outstanding Dues of creditors other than micro and small enterprise	-	-
(iii)	Other financial liabilities	-	-
a)	Provisions	2.00	2.00
b)	Income/Current Tax Liabilities (Net)	-	-
c)	Other current liabilities	0.90	-
<b>Total Liabilities</b>		<b>4.68</b>	<b>5.27</b>

For, Svarnim Trade Udyog Limited

Date :- 10-11-2023  
Place :- Kolkata

Surbhi Aggarwal  
Whole-time Director  
DIN:08409763

# SVRANIM TRADE UDYOG LIMITED

CIN: L65993WB1982PLC035067

3A MANGO LANE, 1ST FLOOR SURANA HOUSE, NA KOLKATA, KOLKATA - 700001

## Unaudited Cash Flow Statement for the half year ended September 30, 2023

Particulars	As on 30th September, 2023	As on 30th September, 2022
	Rs. In Lakhs	Rs. In Lakhs
<b>A. Cash flow from operating activities</b>		
Profit before Tax	(1.57)	-31.99
<b>Adjustments for:</b>		
Depreciation and amortisation	-	-
<b>Operating profit / (loss) before working capital changes</b>	<b>(1.57)</b>	<b>-31.99</b>
<b><u>Movements in Working Capital</u></b>		
(Increase) / Decrease Trade Receivables	-	19.08
Increase / (Decrease) Other current Assets	1.47	1.37
Increase / (Decrease) Other current liabilities	0.90	12.40
<b>Net Cash Generated/(Used in) Operations</b>	<b>2.37</b>	<b>32.85</b>
Direct Taxes Paid including for past years	-	-
<b>Net cash flow from / (used in) operating activities (A)</b>	<b>0.80</b>	<b>0.86</b>
<b>B. Cash flow from Investing activities</b>		
Sale of Fixed Assets	-	-
<b>Net cash flow from / (used in) investing activities (B)</b>	<b>-</b>	<b>0.00</b>
<b>C. Cash flow from financing activities</b>		
Finance cost	-	0.00
Increase / (Decrease) Short Term Borrowings	0.08	0.00
<b>Net cash flow from / (used in) financing activities (C)</b>	<b>0.08</b>	<b>0.00</b>
<b>Net increase / (decrease) in Cash and cash equivalents (A+B+C)</b>	<b>0.88</b>	<b>0.86</b>
Cash and cash equivalents at the beginning of the year	0.35	0.43
<b>Cash and cash equivalents at the end of the year *</b>	<b>1.23</b>	<b>1.29</b>
<b>* Comprises:</b>		
(a) Cash on hand	0.30	-
(b) Balances with banks		
(i) In current accounts	0.93	1.29
	<b>1.23</b>	<b>1.29</b>

For, Svarnim Trade Udyog Limited

Date :- 10-11-2023

Place :- Kolkata

Surbhi Aggarwal

Whole-time Director

DIN:08409763



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

**Review Report to  
The Board of Directors  
Svarnim Trade Udyog Ltd**

We have reviewed the accompanying statement of unaudited financial results of **Svarnim Trade Udyog Ltd** (the "Company") for the quarter and 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 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

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**Cell:** 91 98242 31214 **Ph.:** 0288 2661942 **Email:** dgmsco.jam@gmail.com  
**Branch Office :** Shop No. F-04A, 1st Floor, Eternity Mall, Naupada, Teen Haath Naka, LBS Marg, Eastern Express Highway, Thane West - 400604.



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, D G M S & Co.  
Chartered Accountants

  


**Shashank P. Doshi**  
Partner

Membership No. 108456

FRN: 0112187W

Date: 10<sup>th</sup> November, 2023

Place: Jamnagar

UDIN: 23108456BGUEAD2321

**Head Office :** 217/218/219, Manek Center, P.N. Marg, Jamnagar - 361008.  
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