

SVARAJ TRADING & AGENCIES LIMITED

Registered office: Office No. 30, 380/82 Amruteshwar Co-operative Housing Soc. Ltd. 2nd floor, Jagannath Sunkersett Road, Mumbai, Maharashtra-400002. Ph.: 022-22053575
[CIN: L51100MH1980PLC022315]

May 25, 2023

The Manager (Listing)
BSE Limited
Phiroze Jeejeebhoy Towers
Dalal Street, Fort
Mumbai 400001,
Fax No.2272 5092/3030

Dear Sir/Madam,

Scrip No. 503624

Sub: Outcome of the Board Meeting pursuant to Regulation 30 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 held on Thursday, May 25, 2023

With reference to the captioned subject and in compliance with the regulation 33, 30 and other applicable regulation of the SEBI (Listing Obligations and Disclosure Requirements) Regulations 2015, this is to inform you that the Board of Directors of Company at its meeting held today i.e., on May 25, 2023 commenced at 03:20 p.m. and concluded at 03:50 p.m. inter alia have considered and approved;

1. Audited Financial Results of the Company for the quarter and financial year ended on March 31, 2023 in this regard, please find enclosed herewith.

- (a) Audited Financial Results of the Company for the quarter and financial year ended on March 31, 2023.
(b) Auditor's Report in respect of the Audited Financial Results of the Company for the financial year ended March 31, 2023.

These are also being made available on the website of the Company at www.svarajtrading.com.

Pursuant to Regulation 33(3) (d) of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, we hereby declare that the Statutory Auditors of the Company have issued their audit reports with unmodified opinion for the financial year ended on March 31, 2023.

Please take the same on your records and suitably disseminated at all concerned.

Thanking You,

Yours faithfully,
For Svaraj Trading and Agencies Limited

HAREN
DRA
GUPTA

Digitally signed by
HARENDRA GUPTA
DN: cn=HARENDRA
GUPTA, o=IN co-personal
Reason: I am the author
of this document
Location:
Date: 2023.05.25
15:54+05:30

Harendra Gupta
Managing Director
DIN: 05335662
Email Id: svarajtradingagencies@gmail.com

Encl. As above



R. SONI & CO.

CHARTERED ACCOUNTANTS

1509, Ghanshyam Enclave, New Link Road, Near Lalji Pada Police Chowki,
Kandivali (West), Mumbai - 400 067.

INDEPENDENT AUDITOR'S REPORT

TO THE BOARD OF DIRECTORS OF SVARAJ TRADING & AGENCIES LIMITED

Report on the audit of the Standalone Financial Results

We have audited the accompanying standalone annual financial results of Svaraj Trading & Agencies Limited (hereinafter referred to as the 'company') for the year ended 31st March, 2023 and ("standalone annual financial results") 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 ("Listing Regulations").

In our opinion and to the best of our information and according to the explanations given to us these standalone Annual financial results:

We are presented in accordance with the requirements of Regulation 33 of the Listing Regulations in this regard and give a true and fair view in conformity with the recognition and measurement principles laid down in the applicable Indian accounting standards and other accounting principles generally accepted in India of the net loss and other comprehensive income and other financial information for the year ended 31st March, 2023.

Basis for Opinion

We have audited the quarterly financial results of Svaraj Trading & Agencies Limited for the quarter ended 31st March 2023 and the year to date results for the period 1st April 2022 to 31st March 2023, attached herewith, being submitted by the company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015. These quarterly financial results as well as the year to date financial results have been prepared on the basis of the interim financial statements, which are the responsibility of the company's management. Our responsibility is to express an opinion on these financial results based on our audit of such interim financial statements, which have been prepared in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34 (Ind AS 34) for Interim Financial Reporting, prescribed, under Section 133 of the Companies Act, 2013 read with relevant rules issued thereunder; or by the Institute of Chartered Accountants of India, as applicable and other accounting principles generally accepted in India.

We conducted our audit in accordance with the Standards on Auditing ("SAs") specified under section 143(10) of the Companies Act, 2013 ("the Act"). Our responsibilities under those Standards are further described in the Auditor's Responsibilities [or the Audit of the Standalone Annual Financial Results section of our report. We are independent of the Company in accordance with the Code of Ethics issued



by the Institute of Chartered Accountants of India together with the ethical requirements that are relevant to our audit of the financial results under the provisions of the Companies Act, 2013 and the Rules thereunder, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the Code of Ethics. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion on the standalone annual financial result.

Management's and Board of Directors Responsibilities for the Standalone Annual Financial Results.

These standalone annual financial results have been prepared on the basis of the standalone annual financial statements.

The Company's Management and Board of Directors are responsible for the preparation and presentation of these consolidated annual financial results that give a true and fair view of the net loss and other comprehensive income and other financial information in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34, 'Interim Financial Reporting' prescribed under Section 133 of the Act read with relevant rules issued thereunder and other accounting principles generally accepted in India and in compliance with Regulation 33 of the Listing Regulations. This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding of the assets of the Company and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and design, implementation and maintenance of adequate internal financial controls that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the standalone financial results that give a true and fair view and are free from material misstatement, whether due to fraud or error.

In preparing the standalone annual financial results, the Management and Board of Directors are responsible for assessing the Company's ability to continue as a going concern, disclosing, as applicable, matters related to Going concern and using the going concern basis of accounting unless the Board of Directors either Intends to liquidate the Company or to cease operations, or has no realistic alternative but to do so.

The Board of Directors are also responsible for overseeing the Company's financial reporting process.

Auditor's Responsibilities for the Audit of the Standalone Financial Results

Our objectives are to obtain reasonable assurance about whether the standalone annual financial results as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with SAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these standalone financial results.

As part of an audit in accordance with SAs, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:



- Identify and assess the risks of material misstatement of the standalone annual financial results, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error. as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of Internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the company's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Management and Board of Directors.
- Conclude all the appropriateness of the Board of Directors' use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Company's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial results or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Company to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the standalone financial results, including the disclosures, and whether the financial results represent the underlying transactions and events in a manner that achieves fair presentation.

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

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.

R SONI & COMPANY
Chartered Accountants
FRN: 130349W
Name: Rajesh Soni



Partner
Membership Number: No. 133240
Place of signature: Mumbai
Date: 25/05/2023

UDIN: 23133240BGVLS9662

SVARAJ TRADING AND AGENCIES LIMITED

CIN: L51100MH1980PLC022315

Registered Office: Office No.30, 2nd Floor, 380/82 Amruteshwar CHSL, J.S.S. Road, Mumbai - 400 002.

Tele Nos.: 022-22053575; Website:svarajtrading.com, Email id: svarajtradingagencies@gmail.com

Statement of standalone audited financial results for the quarter and year ended on March 31, 2023

(Rs. In Lakhs)

Sr. No.	Particulars	Quarter Ended			Year Ended	
		31-03-2023	31-12-2022	31-03-2022	31-03-2023	31-03-2022
		Audited	Unaudited	Audited	Audited	Audited
1	Income					
	(a) Revenue from operation	-	-	4.00	-	51.31
	(b) Other income	27.83	-	13.63	27.83	51.91
	Total income	27.83	-	17.63	27.83	103.22
2	Expenses					
	(a) Cost of materials consumed	-	-	-	-	-
	(b) Purchases of stock-in-trade	-	-	-	-	-
	(c) (Increase) / Decrease in stock in Trade and Work in Progress	-	-	-	-	-
	(d) Employee benefits expense	4.89	4.76	4.71	18.90	18.02
	(e) Finance cost	-	0.02	-	0.07	0.01
	(f) Depreciation and amortisation expense	0.55	-	0.55	0.55	0.55
	(g) Other operating expenses	3.25	3.21	4.47	11.83	13.93
	Total expenses	8.69	7.99	9.73	31.35	32.51
3	Profit before finance cost, exceptional item & tax	19.14	(7.99)	7.90	(3.52)	70.71
4	Finance cost	-	-	-	-	-
5	Profit before exceptional item & tax	19.14	(7.99)	7.90	(3.52)	70.71
6	Exceptional item	-	-	-	-	-
7	Profit before tax	19.14	(7.99)	7.90	(3.52)	70.71
8	Tax expense					
	a) Current tax	-	-	18.42	-	18.42
	b) Tax for earlier period	-	-	-	4.70	-
	b) Deferred tax	-	-	-	-	-
	Total tax expenses	-	-	18.42	4.70	18.42
9	Net profit for the period	19.14	(7.99)	(10.52)	(8.22)	52.29
	Attributable to:					
	Shareholders of the company	19.14	(7.99)	(10.52)	(8.22)	52.29
	Non controlling interest	-	-	-	-	-
10	Other comprehensive income/(loss)	331.64	-	-	331.64	-
11	Total comprehensive income/(loss)	350.78	(7.99)	(10.52)	323.42	52.29
	Attributable to:					
	Shareholders of the company	350.78	(7.99)	(10.52)	323.42	52.29
	Non controlling interest	-	-	-	-	-
12	Paid up equity share capital (Face value Rs. 10)	1,475.00	1,475.00	1,475.00	1,475.00	1,475.00
	Total reserve					
	Basic and diluted earning per share (In Rs.)	2.38	(0.05)	(0.07)	(0.06)	0.35

Notes:

1. The results for the quarter and Year ended on March 31, 2023 were reviewed by the audit committee and approved by the board of directors in its meeting held on 25th May 2023. The company has adopted Indian Accounting Standards (IND-AS) from 1st April, 2017. The above financial results have been prepared following the IND-AS recognition and measurement principals. The above financial results have been restated based on the IND-AS principals.

2. 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 beginning from April, 2017.

3. The Limited Review of the above result for the quarter and Year ended 31st March, 2023 has been carried out by the Auditor in accordance with Regulation 33 of the SEBI'S (LODR), Regulation, 2015.

4. The prior period's figures have been regrouped or reclassified wherever necessary to conform to current period's classification.

for and on behalf of the Board of Directors of
Svaraj Trading and Agencies Limited



Harendra Gupta
Managing Director

DIN:05335662

Place: Mumbai

Date: 25th May 2023

SVARAJ TRADING AND AGENCIES LIMITED

CIN: L51100MH1980PLC022315

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Audited balance sheet as on 31st March 2023

(Rs in Lakhs)

Sr. No.	Particulars	As at 31st March, 2023	As at 31st March, 2022
I.	ASSETS		
	Non-current assets		
(a)	Property, Plant & Equipments	550.74	1,446.30
(b)	Financial Asset-Investment	3,749.73	3,418.10
(c)	Other tax assets	4.07	13.64
(d)	Other non current assets	1,352.33	433.91
	Total non-current assets	5,656.87	5,311.95
	Current assets		
(a)	Financial assets		
	(i) Investments	110.31	-
	(ii) Trade receivables	20.44	111.24
	(iii) Cash and cash equivalents	5.09	53.99
	(iv) Loans, Advances & Deposits	-	-
	(v) Other financial assets	-	-
(b)	Other current assets	-	-
	Total current assets	135.84	165.23
	TOTAL ASSETS	5,792.71	5,477.18
II.	EQUITY AND LIABILITIES		
	Equity		
(a)	Share capital	1,475.00	1,475.00
(b)	Other equity	4,314.46	4,000.92
	Equity attributable to shareholders of the Company	5,789.46	5,475.92
(a)	Non-controlling interests	-	-
	Total equity	5,789.46	5,475.92
	Liabilities		
	Non-Current Liabilities		
(a)	Financial liabilities		
	(i) Long-term borrowings	-	-
	Total Non-current liabilities	-	-
	Current liabilities		
(a)	Financial Liabilities		
	(i) Trade payables	3.02	1.14
	(ii) Current tax liabilities	0.12	0.12
(b)	Provisions	0.11	-
	Total current liabilities	3.25	1.26
	TOTAL EQUITY AND LIABILITIES	5,792.71	5,477.18

Svaraj Trading And Agencies Limited



[Handwritten Signature]

Director/Auth. Sign.

SVARAJ TRADING & AGENCIES LTD.
CASH FLOW STATEMENT FOR THE YEAR ENDED 31ST MARCH 2023

	2022-23	(Rs in Lakhs) 2021-22
A) CASH FLOW FROM OPERATING ACTIVITIES		
Net Profit before tax & Extraordinary Items	(3.52)	70.71
Adjustment for:		
Depreciation /Amortisation	0.55	0.55
Interest income	(27.83)	(20.36)
Sundry balance written back (Net)	(9.87)	-
Exchange Rate Fluctuation (Net)	-	-
	(37.15)	(19.81)
OPERATING PROFIT BEFORE WORKING CAPITAL CHANGES	(40.67)	50.90
ADJUSTMENTS FOR WORKING CAPITAL CHANGES :		
Loans & Advances	-	2.67
Non current Assets	(918.42)	32.44
Other Tax Assets	9.57	7.25
Trade Receivables	90.81	(57.98)
Other financial assets	-	222.35
Trade Payables	1.88	(0.47)
Short Term Provisions	0.11	-
Other Long Term Liabilities	-	-
Other Current Liabilities	-	(2.45)
	(816.05)	203.81
Cash Generated from Operations	(856.72)	254.71
Tax Paid/ Provided for	(4.70)	(18.42)
NET CASH FROM OPERATING ACTIVITIES	(861.42)	236.29
B) CASH FLOW FROM INVESTING ACTIVITIES		
Addition to Fixed Assets	895.00	(895.00)
Redemption/(Investment) in Mutual Funds/Revaluation of Investments	(441.95)	-
Interest Received	27.83	20.36
	480.88	(874.64)
NET CASH USED IN INVESTING ACTIVITY	480.88	(874.64)
C) CASH FLOW FROM FINANCING ACTIVITIES		
OCI	331.64	Nil
	331.64	-
NET CASH USED IN FINANCING ACTIVITY	331.64	-
NET CHANGES IN CASH & CASH EQUIVALENTS(A+B+C)	(48.90)	(638.36)
OPENING BALANCE OF CASH & CASH EQUIVALENTS	53.99	692.35
CLOSING BALANCE OF CASH & CASH EQUIVALENTS	5.09	53.99
	(48.90)	(638.36)

Notes

Closing Balance of Cash & Cash Equivalents

1 Cash and Cash Equivalents Includes: (Refer Note No 07)

CASH IN HAND

BALANCE WITH SCHEDULED BANKS

- In Current Account

3.28 0.94

1.81 53.05

5.09 **53.99**

2 Previous year figures have been regrouped and rearranged wherever considered necessary to make them comparable with those of the current year.

per our report attached of even date

FOR R. SONI & COMPANY

CHARTERED ACCOUNTANTS

Firm Registration Number: 130349W

Rajesh Soni
Partner
MEMBERSHIP NO. 133240

PLACE : MUMBAI
DATED : 25/05/2023

FOR SVARAJ TRADING AND AGENCIES LIMITED

Svaraj Trading And Agencies Limited

Harendra Gupta
MANAGING DIRECTOR
DIN: 05335662

Rajesh Anil Purohit
CHIEF FINANCIAL OFFICER
PAN : AHFPP2116A

