## SVARAJ TRADING AND AGENCIES LIMITED

Registered Office: Office No. 30, 2nd Floor 380/82 Amruteshwar CHSL, Jagannath Sunkersett Road, Mumbai, Maharashtra, India, PIN-400002 [CIN: L51100MH1980PLC022315]

### November 06, 2023

The Manager BSE Limited, Phiroze Jeejeebhoy Towers Dalal Street, Fort, Mumbai-400001

Dear Sir/Madam,

Scrip No. 503624

### Sub: Outcome of the Board Meeting held on Monday, November 06, 2023, pursuant to Regulation 30, 33 and other applicable Regulations of the SEBI (Listing Obligation and Disclosure Requirements) Regulation 2015

With reference to the captioned subject and in compliance with the Regulation 30, 33 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 Monday, November 06, 2023 inter alia has; have considered and approved the un-audited Financial Results of the Company for the quarter and half year ended on September 30, 2023.

A copy of the Un-audited Financial Results, adopted and approved by the Board of Directors for the quarter and half year ended on September 30, 2023 along with limited review report of the Auditors thereon is attached herewith.

## The Meeting was commenced at 04:30 p.m. and concluded at 05:00 p.m.

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

Thanking you,

Yours faithfully, For Svaraj Trading and Agencies Limited

HARENDR A GUPTA

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



# R. SONI & CO.

## CHARTERED ACCOUNTANTS

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

Date:06/11/2023

Limited Review Report

To, Board of Directors, SVARAJ TRADING AND AGENCIES LIMITED

1. We have reviewed the accompanying statement of unaudited standalone financial results ('Statements') of M/s SVARAJ TRADING AND AGENCIES LIMITED (the Company') for the quarter ended 30th September, 2023, being submitted by the Company pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations,2015. This Statement is the responsibility of the Company's Management and has been approved by the Board of Directors.

This statement 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 thereunder and other accounting principles generally accepted in India. Our responsibility is to issue a report on the Statement based on our review.

- 2. We conducted our review 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 financial statements are free of material misstatement. A review is limited primarily to inquiries of company personnel and analytical procedures applied to financial data and thus provide less assurance than an audit. We have not performed an audit and accordingly, we do not express an audit opinion.
- 3. 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 applicable Indian(specified under Section 133 of the Companies Act, 2013 and



SEBI Circulars CIR/CFD/CMD/15/2015 dated 30 November 2015 and CIR/CFD/FAC/62/2016 dated 5 July 2016, and other recognized accounting practices and policies has not disclosed the information required to be disclosed in accordance with the requirements of Regulation 33 of the SEBI (Listing Obligation and Disclosure Requirements) Regulations, 2015 including the manner in which it is to be disclosed, or that it contains any material misstatement.

For R SONI & COMPANY Chartered Accountants FRW. 130349W

RAJESH SONI Partner

0 BA FRN:13034

Membership Number: 133240 Place of signature: Mumbai Date: 06/11/2023

UDIN: 23133240BGVLXZ2393

#### 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.

Website:svarajtrading.in, Email id: svarajtradingagencies@gmail.com

## Statement of standalone unaudited financial results for the quarter and half year ended on September 30, 2023

|         | Particulars  | Quarter Ended       |   |           | Six Months Ended |            | (Rs. In Lakhs)<br>Year Ended |
|---------|--|---------------------|---|-----------|------------------|------------|------------------------------|
| Sr. No. |  | 30/09/2023 30/06/20 |   |           | 30/09/2023       | 30/09/2022 | 31/03/202                    |
|         |  | Unaudited           | Unaudited                               | Unaudited | Unaudited        | Unaudited  | Audited                      |
| 1       | Income   |                     |   |           |                  | ondutteu   | Auditeu                      |
|         | (a) Revenue from operation                                       |                     |   |           |                  |            |                              |
|         | (b) Other income   | -                   |   | -         | -                |            | 27.83                        |
|         | Total income   | -                   | -                                       | -         | -                |            | 27.83                        |
| 2       | Expenses<br>(a) Cost of materials consumed                       |                     |   |           |                  |            | 27.03                        |
|         | (b) Purchases of stock-in-trade                                  |                     | -                                       |           |                  | •          |                              |
|         | (c) (Incraese) / Decrease in stock in Trade and Work in Progress |                     |   |           |                  |            |                              |
|         | (d) Employee benefits expense                                    | 5.28                |   |           | •                | ·          |                              |
|         | (e) Finance cost   | 5.28                | 4.46                                    | 4.68      | 9.74             | 9.24       | 18.90                        |
|         | (f) other expenses   | 1.97                | 2.20                                    | 0.04      | 0.01             | 0.05       | 0.07                         |
|         | (g) Depreciation & Amortisation                                  | 1.97                | 3.20                                    | 2.06      | 5.16             | 5.38       | 11.83                        |
|         | Total expenses   | 7.25                |   |           | · ·              |            | 0.55                         |
| 5       | Profit before exceptional item & tax                             | (7.25)              | 7.66                                    | 6.78      | 14.91            | 14.67      | 31.35                        |
|         | Exceptional item   | (7.23)              | (7.66)                                  | (6.78)    | (14.91)          | (14.67)    | (3.52                        |
| 7       | Profit before tax  | (7.25)              | (7.66)                                  | (( = 0)   |                  | -          | 3                            |
| 8       | Tax expense  | (7.23)              | (7.66)                                  | (6.78)    | (14.91)          | (14.67)    | (3.52)                       |
|         | a) Current tax   |                     |   |           |                  |            |                              |
|         | b) Tax for Earlier Period  |                     |   | 1.70      |                  | ×          |                              |
|         | c) Deferred tax  |                     | -                                       | 4.70      |                  | 4.70       | 4.70                         |
|         | Total tax expenses   |                     | -                                       | 1.70      | ×                |            | •                            |
| 9       | Net profit for the period  | (7.25)              | (7.66)                                  | 4.70      |                  | 4.70       | 4.70                         |
|         | Attributable to:   | (7.2.5)             | (7.00)                                  | (11.48)   | (14.91)          | (19.37)    | (8.22)                       |
| 1       | Shareholders of the company                                      | (7.25)              | (7.66)                                  | (11.40)   | (11.01)          |            |                              |
|         | Non controlling interest   | (7.20)              | (7.00)                                  | (11.48)   | (14.91)          | (19.37)    | (8.22)                       |
| 10      | Other comprehensive income/(loss)                                | -                   |   |           |                  |            |                              |
|         | Total comprehensive income/(loss)                                | (7.25)              | (7.66)                                  | (11.48)   | (14.01)          |            | 331.64                       |
|         |  | (120)               | (7.00)                                  | (11.40)   | (14.91)          | (19.37)    | 323.42                       |
| 1       | Attributable to:   |                     |   |           |                  |            |                              |
| S       | hareholders of the company                                       | (7.25)              | (7.66)                                  | (11.48)   | (14.91)          | (10.27)    | 0.0.0                        |
| N       | Ion controlling interest   | -                   | (,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,, | (11.40)   | (14.91)          | (19.37)    | 323.42                       |
| 12 F    | aid up equity share capital (Face value Rs. 10)                  | 1,475.00            | 1,475.00                                | 1,475.00  | 1,475.00         | 1 475 00   |                              |
|         | 'otal reserve  |                     | 2,11,0,00                               | 1,77,5.00 | 1,475.00         | 1,475.00   | 1,475.00                     |
| B       | asic and diluted earning per share (In Rs.)                      | (0.05)              | (0.05)                                  | (0.08)    | (0.10)           | (0.13)     | (0.06)                       |

Notes

1. The results for the quarter and half year ended on September 30, 2023 were reviewed by the audit committee and approved by the board of directores in its meeting held on 06th November 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 acounting practices and policies to the extent applicable begining from April, 2017.

3. The Limited Review of the above result for the quarter and half year ended 30th September, 2023 has been carried out by the Auditor in accordance with Regulation 33 of the SEBI'S (LODR), Regulation, 2015.

4. Provision for Income Tax will be made at the end of the year.

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

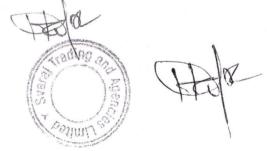
Place : Mumbai Date : November 06, 2023



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

Harendra Gupta Managing Director DIN:05335662

|            | SVARAJ TRADING AND AGEN<br>CIN: L51100MH1980PL<br>Registered Office: Office No.30, 2nd Floor, 380/82 Amrut<br>Website:svarajtrading.in, Email id: svarajt<br>Statement of Unaudited Assests and Liabilitie | .C022315<br>eshwar CHSL, J.S.S. Road, M<br>tradingagencies@gmail.co | m<br>2023                               |
|------------|--|---|---|
| Sr. No.    |  | As at 30th September,<br>2023                                       | (Rs in Lakhs)<br>As at 31st March, 2023 |
|            | Particulars  | (Unaudited)   | (Audited)                               |
| Ι.         | ASSETS   |   |   |
|            | Non-current assets   |   |   |
| (a)        | Property,Plant & Equipments  | 0.74  | 550.74                                  |
| (b)        | Financial Asset-Investment   | 4,273.04  | 3,749.73                                |
| (c)        | Other tax assets   |   | 4.07                                    |
| (d)        | Other non current assets   |   | 1,352.33                                |
|            | Total non-current assets   | 4,273.78  | 5,656.87                                |
| (a)        | Current assets   | 1,275.70  | 5,050.87                                |
|            | (i) Deposits (Asset)   | 552.85  |   |
|            | (ii) Investment  |   | 110.31                                  |
|            | (iii) Loans & Advances (Asset)   | 107.08  | 110.51                                  |
|            | (iv) Sundry Debtors  | 835.50  | 20.44                                   |
|            | (v) Cash-in-hand   | 2.62  | 3.28                                    |
|            | (vi) Bank Accounts   | 1.16  | 1.81                                    |
|            | Total current assets   | 1,499.21  | 135.84                                  |
| (b)        | Misc. Expenses (Asset)   | -,  | 133.04                                  |
|            | (i) Listing Fees (Preliminery Exp)   | 1.63  |   |
|            | Total current assets   | 1.63  |   |
|            | TOTAL ASSETS   | 5,774.62  | 5,792.71                                |
|            |  |   | 5,772.71                                |
| II.        | EQUITY AND LIABILITIES   |   |   |
| (-)        | Equity   |   |   |
| (a)        | Reserves & Surplus   | 4,299.55  | 4,314.46                                |
| (b)        | Equity Share Capital   | 1,475.00  | 1,475.00                                |
|            | Equity attributable to shareholders of the Company   | 5,774.55  | 5,789.46                                |
|            | Total equity   | 5,774.55  | 5,789.46                                |
|            | Loans (Liability)  |   |   |
| (-)        | Non-Current Liabilities  |   |   |
| (a)        | Financial liabilities  |   |   |
|            | (i) Long-term borrowings   | -   | •                                       |
|            | Total Non-current liabilities  | -   |   |
| <i>(</i> ) | Current liabilities  |   |   |
| (a)        | Financial Liabilities  |   |   |
|            | (i) Trade payables   | 2.41  | 3.02                                    |
|            | (ii) Current tax liabilities   | (2.59)  | 0.12                                    |
| (b)        | Provisions   | 0.25  | 0.11                                    |
|            | Total current liabilities  | 0.07  | 3.25                                    |
|            | TOTAL EQUITY AND LIABILITIES   | 5,774.62  | 5,792.71                                |



|      | Unaudited Cash Flow Statement For The Half Year Ende   | Amount in Rs. |                             |         |                                  |  |
|------|--|---------------|-----------------------------|---------|----------------------------------|--|
|      | Particulars  |               | September-2023<br>Unaudited |         | September-2022<br>Unaudited      |  |
| 4)   | CASH FLOW FROM OPERATING ACTIVITIES  |               |                             |         | 40, 1000 AU - FIAP A.P. 4 APA 41 |  |
| .,   | Net Profit before tax  |               | (14.91)                     |         | (19.36                           |  |
|      | Adjustment for:  |               |                             |         |                                  |  |
|      | Dividend Received  |               |                             |         |                                  |  |
|      | Depreciation /Amortisation (Addition to Fixed Asset for Business Use)  | 550.00        |                             |         |                                  |  |
|      | Interest income<br>Interest Expenses   |               |                             |         |                                  |  |
|      | Bad debts  | · ·           |                             |         |                                  |  |
|      | Allowance for Bad Debts  |               |                             | -       |                                  |  |
|      | Provision for Liquidated Damages (Net)   |               |                             |         |                                  |  |
|      | Provision For Incentive/Warranty/Liquidated Damages (Net)  |               |                             |         |                                  |  |
|      | (Profit)/Loss on Sale of Long Term Investments (Net)<br>(Profit)/Loss on Sale of Assets/Discarded Assets (Net) |               |                             |         |                                  |  |
|      | Provision for Other Current assets   |               |                             |         |                                  |  |
|      | Fair value gain on financial instrument at fair value through OCI  |               |                             |         |                                  |  |
|      | Sundry balance written back (Net)  |               |                             |         |                                  |  |
|      | Exchange Rate Fluctuation (Net)  | -             |                             | -       |                                  |  |
|      | Interest Other   |               |                             |         |                                  |  |
|      | Prior period Items - Excess Provision written back   |               | 550.00                      |         |                                  |  |
|      | OPERATING PROFIT BEFORE WORKING CAPITAL CHANGES  | -             | 535.09                      |         | (19.3                            |  |
|      |  |               |                             |         |                                  |  |
|      | ADJUSTMENTS FOR WORKING CAPITAL CHANGES :  |               |                             |         |                                  |  |
|      | Long Term Loans & Advances   | · · ·         |                             |         |                                  |  |
|      | Short Term Loans & Advances  | (661.56)      |                             | (1.50)  |                                  |  |
|      | Other Current Assets<br>Trade Receivables  | 537.27        |                             | (1.50)  |                                  |  |
|      | Other Tax Assets   | 4.07          |                             | 48.39   |                                  |  |
|      | Trade Payables   | (0.61)        |                             | 1.60    |                                  |  |
|      | Other ( Current ) Tax Liabilities  | (2.71)        |                             | (0.14)  |                                  |  |
|      | Other Long Term Liabilities  | 0.14          |                             | (44.34) |                                  |  |
|      | Other Current Liabilities  | 0.14          | (123.40)                    |         | 4.0                              |  |
|      | Cash Generated from Operations   |               | 411.69                      |         | (15.3                            |  |
|      | Non cash items ( Provision for Tax/ Preliminary Expenditure)   |               | -                           |         | -                                |  |
|      | NET CASH FROM OPERATING ACTIVITIES   | -             | 411.69                      |         | (15.3                            |  |
| )    | CASH FLOW FROM INVESTING ACTIVITIES  |               |                             |         |                                  |  |
| )    | Investments  | (413.00)      |                             | (36.00) |                                  |  |
|      | Purchase of Fixed Assets   |               |                             |         |                                  |  |
|      | Interest Received  |               |                             |         |                                  |  |
|      | Interest Others  |               | (413.00)                    |         | (36.0                            |  |
|      | NET CASH USED IN INVESTING ACTIVITY  |               | (413.00)                    |         | (36.0                            |  |
|      | NET CASH USED IN INVESTING ACTIVITY  |               | (115.00)                    | -       | 100.0                            |  |
| )    | CASH FLOW FROM FINANCING ACTIVITIES  |               |                             |         |                                  |  |
| ,    | Loan Taken   |               |                             |         |                                  |  |
|      |  |               | -                           |         |                                  |  |
|      | NET CASH USED IN FINANCING ACTIVITY  |               | -                           |         |                                  |  |
|      | NET CASH USED IN FINANCING ACTIVITY  |               |                             |         |                                  |  |
|      | NET CHANGES IN CASH & CASH EQUIVALENTS(A+B+C)  |               | (1.31)                      | -       | (51.3)                           |  |
|      |  |               |                             |         | 520                              |  |
|      | OPENING BALANCE OF CASH & CASH EQUIVALENTS   |               | 5.09<br>3.78                |         | 53.9<br>2.6                      |  |
|      | CLOSING BALANCE OF CASH & CASH EQUIVALENTS   |               | (1.31)                      |         | (51.3                            |  |
| otor | sellons.   | =             |                             |         |                                  |  |
| otes | Closing Balance of Cash & Cash Equivalents   |               |                             |         |                                  |  |
| 1    | Cash and Cash Equivalents Includes   |               | ,                           |         | 443                              |  |
| 1    | CASH IN HAND   |               | 2.62                        |         | 2.4                              |  |
|      | BALANCE WITH SCHEDULED BANKS   |               | 1.16                        |         | 0.2                              |  |
|      | - In Current Account   |               | 1.10                        |         | 0.2                              |  |
|      |  |               | 3.78                        |         | 2.6                              |  |

Section States

year.