

Dated: 22nd October, 2024

To
The Secretary,
Corporate Relationship Department,
BSE Limited,
Phiroze Jeejeebhoy Towers, 'A' wing
Dalal Street, Fort
Mumbai_ 400021

Subject: Outcome of the Board Meeting held on Tuesday, 22nd October, 2024 pursuant to Regulation 30 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.

Reference: Swastika Investmart Limited (BSE Scrip Code 530585; ISIN INE691C01022)

Dear Sir/Madam,

With reference to the above captioned subject and as per Regulation 30 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, the meeting of the Board of Directors of the Company held today, i.e. Tuesday, 22nd October, 2024, has inter alia considered and approved the following matters:

1. Un-audited Standalone and Consolidated Financial Results of the Company for the quarter as well as half year ended on 30th September, 2024 along with the Limited Review Report thereon, Statement of Assets and Liabilities and Cash Flow Statement.
2. Shifting of registered Office of the Company within the city from *i.e. Flat No.18, Floor 2, North Wing, Madhaveswar Co-operative Hsg Society Ltd., Madhav Nagar, 11/12, S. V. Road, Andheri (West), Mumbai - 400058* to *Office No.104, 1st Floor, KESHAVA Commercial Building, Plot No.C-5, "E" Block, Bandra Kurla Complex, Opp GST Bhavan, Bandra (East), Mumbai - 400051 with effect from 01.11.2024.*
3. Other routine business with the permission of Chair.

Further, copy of aforesaid Un-Audited Financial results shall also be submitted in XBRL mode within 24 hours from the conclusion of Board Meeting.

The aforesaid Un-Audited Financial Results shall be uploaded on Stock Exchange website at www.bseindia.com and on the website of the Company at www.swastika.co.in. Further, the extracts of the above financial results will be published in Marathi and English Newspapers.

Swastika Investmart Limited

Corp. Off. : 48 Jaora Compound, M.Y.H. Road, Indore-452001 ☎ 0731-6644000, 3345000

Regd. Off. : Flat No. 18, North Wing, Madhaveswar Co-op. Hsg. Society, S.V. Road, Andheri (W), Mumbai-400058 ☎ 022-26254568-69

✉ info@swastika.co.in 🌐 www.swastika.co.in CIN : L 65910 MH 1992 PLC 067052

Swastika Group : Member of NSE, BSE, NCDEX, MCX, MSEI DP : NSDL & CDSL

The Meeting of the Board of Directors commenced at 4.00 P.M. and concluded at 09:15 P.M.

You are requested to take on record the above said information for your reference and records.

Thanking you.

Yours Faithfully,

FOR SWASTIKA INVESTMART LIMITED

SHIKHA BANSAL
COMPANY SECRETARY & COMPLIANCE OFFICER
M.NO. A36520

Encl: Copy of Standalone and Consolidated Un-Audited Financial Results for the quarter as well as half year ended on 30th September, 2024 along with Statements of Assets and Liabilities & Cash flow and limited review reports.

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FADNIS & GUPTE LLP

CHARTERED ACCOUNTANTS

B-14, Ratlam Kothi, Kanchan Bagh Main Road, Indore- 452001 (M.P.) INDIA

Phone: 0731-2514448, 2527716, 2528730

E-mail: mail@fngca.com, Website: www.fngca.in

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

To,
The Board of Directors of
Swastika Investmart Limited
Indore

We have reviewed the accompanying statement of unaudited standalone financial results of Swastika Investmart Limited ("the Company") for the quarter ended 30 September, 2024 and year to date from April 01, 2024 to 30 September, 2024 ("the Statement") attached herewith, being submitted by the Company pursuant to the requirements of Regulation 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 as amended ("the Listing Regulations").

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 Indian Accounting Standard 34 (Ind AS 34) "Interim Financial Reporting" prescribed under Section 133 of the Companies Act, 2013 as amended, read with Rule 3 of Companies (Indian Accounting Standards) Rules, 2015 (as amended) and other accounting principles generally accepted in India and in compliance with Regulation 33 of the Listing Regulations. Our responsibility is to express a conclusion on the Statements 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 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 specified under Section 143(10) of the Companies Act, 2013 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. We have not performed an audit and accordingly, we do not express an audit opinion.





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Based on our review conducted as above, nothing has come to our attention that causes us to believe that the accompanying Statement, prepared in all material respect in accordance with the applicable Indian Accounting Standard (Ind AS) prescribed under Section 133 of Companies Act, 2013 as amended, read with relevant rules issued there under and other recognised accounting practices generally accepted in India, has not disclosed the information required to be disclosed in terms of Listing Regulations, including the manner in which it is to be disclosed, or that it contains any material misstatement.

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

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.

Place: Indore
Dated: 22nd October, 2024
UDIN:24440288BKFYQJ2213

For Fadnis & Gupte LLP
Chartered Accountants
FRN 006600C/C400324



(CA. Yash Nagar)
Partner
M. No.: 440288



FADNIS & GUPTE LLP

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

To,
The Board of Directors of
Swastika Investmart Limited
Indore

We have reviewed the accompanying Statement of unaudited Consolidated Financial Results of Swastika Investmart Limited ("the Parent") and its subsidiary Swastika Fin-Mart Private Limited, Swastika Insurance Broking Services Limited and Swastika Investmart (IFSC) Private Limited (the Parent and its subsidiaries together referred to as the "Group") for the quarter ended 30 September, 2024 and year to date from April 01, 2024 to 30 September, 2024 (the "Statement") attached herewith, being submitted by the Parent pursuant to the Regulation 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 as amended (the "Listing Regulations").

This Statement, which is responsibility of the Parent's management and approved by the Board of Directors of the Parent company, has been prepared 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 Rule 3 of Companies (Indian Accounting Standards) Rules, 2015, as amended and other accounting principles generally accepted in India and in compliance with Regulation 33 of the Listing Regulations. 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 we plan and perform the review to obtain moderate assurance as to whether the Statement is free from 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 specified under Section 143(10) of the Companies Act, 2013 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. We have not performed an audit and accordingly, we do not express an audit opinion.





FADNIS & GUPTE LLP

CHARTERED ACCOUNTANTS

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We also performed procedures in accordance with the Circular No.CIR/CFD/CMD1 /44/2019 dated March 29, 2019 issued by the Securities Exchange Board of India under Regulation 33(8) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended, to the extent applicable.

Based on our review conducted and procedures performed as stated in paragraph above, and based on the considerations referred to in paragraph below, 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 Standard (Ind AS) specified under Section 133 of the Companies Act, 2013, as amended, read with Rule 3 of Companies (Indian Accounting Standards) Rules, 2015, as amended and other accounting principles generally accepted in India and in compliance with Regulation 33 of the Listing Regulations, 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.

We did not review the interim financial results and other financial information of three wholly owned subsidiary namely Swastika Fin-Mart Private Limited, Swastika Insurance Broking Services Limited and, Swastika Investmart (IFSC) Private Limited included in the consolidated unaudited financial results, whose interim financial results reflect total assets of Rs.2981.59 lakhs as at 30 September, 2024, total revenues of Rs.129.88 lakhs, total net profit after tax of Rs.4.82 lakhs, for the quarter ended 30 September, 2024 and the period ended on that date respectively, and net cash inflows of Rs.266.60 lakhs for the period from April 01, 2024 to 30 September, 2024, as considered in the unaudited consolidated financial results.

These interim financial results have been reviewed by Independent Auditors of wholly owned subsidiary whose report have been furnished to us by the Management and our conclusion on the Statement, in so far as it relates to the amounts and disclosures included in respect of this subsidiary is based solely on the reports of the other auditor and the procedures performed by us as stated above.

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





FADNIS & GUPTA LLP

CHARTERED ACCOUNTANTS

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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.

Place: Indore
Dated: 22nd October, 2024
UDIN:24440288BKFYQK6470





For Fadnis & Gupte LLP
Chartered Accountants
FRN 006600C/C400324


(CA. Yash Nagar)
Partner
M. No.: 440288

Statement of Unaudited Standalone Financial Results for the Quarter and Half Year Ended September 30, 2024
(Rs in lakhs, except EPS)

Sr. No.	Particulars	Quarter Ended			Half Year Ended		Year Ended
		30 Sept 2024 (Unaudited)	30 June 2024 (Unaudited)	30 Sept 2023 (Unaudited)	30 Sept 2024 (Unaudited)	30 Sept 2023 (Unaudited)	31 March 2024 (Audited)
1	Revenue from Operations						
a)	Fees and commission Income	2,445.24	2,307.36	2,043.13	4,752.60	3,641.07	7,930.72
b)	Interest Income	757.24	637.61	449.92	1,394.85	808.66	1,850.62
c)	Merchant Banking Fees	391.07	396.58	79.51	787.65	128.94	415.39
d)	Dividend income	0.79	0.11	0.44	0.90	0.47	0.97
e)	Sale of Shares and Securities	125.51	139.06	17.50	264.57	17.50	254.29
f)	Others revenue from operations	192.64	221.39	151.96	414.03	280.40	640.24
	Total revenue from operations	3,912.49	3,702.11	2,742.46	7,614.60	4,877.04	11,092.23
2	Other Income	2.66	4.02	47.87	6.68	49.24	54.20
3	Total Income (1+2)	3,915.15	3,706.13	2,790.33	7,621.28	4,926.28	11,146.43
4	Expenses						
a)	Fees and commission expense	1,184.28	1,160.60	1,029.37	2,344.88	1,686.77	3,815.90
b)	Finance Costs	181.75	157.19	85.54	338.94	158.37	456.81
c)	Impairment on financial instruments	50.00	50.14	73.90	100.14	115.00	185.09
d)	Net loss on fair value changes	-	-	(0.38)	-	0.09	0.66
e)	Purchase of Shares and securities	127.35	119.65	67.22	247.00	67.22	325.04
f)	Changes in Inventory of Shares and Securities	(19.32)	13.20	(71.43)	(6.12)	(71.63)	(97.00)
g)	Employee Benefits Expenses	900.70	831.76	758.65	1,732.46	1,459.06	3,113.42
h)	Depreciation and Amortisation expense	28.63	27.84	28.16	56.47	56.01	117.02
i)	Other expenses	489.10	510.59	354.86	999.69	738.04	1,594.96
	Total Expenses (4)	2,942.49	2,870.97	2,325.89	5,813.46	4,208.93	9,511.90
5	Profit / (Loss) from ordinary activities before Exceptional items and tax (3-4)	972.66	835.16	464.44	1,807.82	717.35	1,634.53
6	Exceptional Items	-	-	-	-	-	-
7	Profit / (Loss) before tax (5+/- 6)	972.66	835.16	464.44	1,807.82	717.35	1,634.53
8	Tax Expense						
	- Current tax	250.70	212.36	115.34	463.06	185.49	441.22
	- Deferred tax	3.57	6.35	22.51	9.92	20.00	(18.14)
	Total Tax Expenses	254.27	218.71	137.85	472.98	205.49	423.08
9	Profit / (Loss) for the period (7 +/-8)	718.39	616.45	326.59	1,334.84	511.86	1,211.45
10	Other Comprehensive Income, net of income tax						
	(i) Items that will not be reclassified to Profit or Loss	12.13	(5.67)	159.13	6.46	300.48	254.67
	(ii) Income Tax relating to items that will not be reclassified to profit or loss	(2.79)	2.20	(22.25)	(0.59)	(35.62)	(20.37)
	Total Other Comprehensive Income, net of income tax	9.34	(3.47)	136.88	5.87	264.86	234.30
11	Total Comprehensive Income for the period (9 +/- 10)	727.73	612.98	463.47	1,340.71	776.72	1,445.75
12	Paid-up equity share capital (face value of Rs 2/- per share)	295.97	295.97	295.97	295.97	295.97	295.97
13	Reserves (excluding Revaluation Reserve)	-	-	-	8,312.48	5,202.75	6,732.70
14	Earning per share (EPS) (of Rs 2/- each) (not annualised for interim period) (for continuing operations)						
	Basic/ Diluted EPS	4.85	4.17	2.21	9.02	3.46	8.19
15	Earning per share (EPS) (of Rs 2/- each) (not annualised for interim period) (for discontinuing operations)						
	Basic/ Diluted EPS	-	-	-	-	-	-
16	Earning per share (EPS) (of Rs 2/- each) (not annualised for interim period) (for continuing and discontinuing operations)						
	Basic/ Diluted EPS	4.85	4.17	2.21	9.02	3.46	8.19


For Swastika Investmart Limited

Sunil Nyati
Chairman and Managing Director
DIN: 00015963

Swastika Investmart Limited

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Statement of Unaudited Consolidated Financial Results for the Quarter and Half Year Ended September 30, 2024

(Rs.in lakhs, except EPS)

Sr No	Particulars	Quarter Ended			Half Year Ended		Year Ended
		30 Sept, 2024	30 June 2024	30 Sept, 2023	30 Sept, 2024	30 Sept, 2023	31 March 2024
		(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)
1	Revenue from Operations						
a)	Fees and commission Income	2,509.03	2,404.67	2,057.69	4,913.70	3,681.33	8,031.19
b)	Interest Income	823.26	690.37	499.76	1,513.63	905.71	2,074.44
c)	Merchant Banking Fees	391.07	396.58	79.51	787.65	128.94	415.39
d)	Dividend income	0.79	0.11	0.44	0.90	0.47	0.97
e)	Sale of Shares and Securities	125.51	139.06	17.50	264.57	17.50	254.29
f)	Others revenue from operations	192.71	221.49	151.99	414.20	280.54	641.10
	Total revenue from operations	4,042.37	3,852.28	2,806.89	7,894.65	5,014.49	11,417.38
2	Other Income	2.86	4.05	48.06	6.91	49.56	55.35
3	Total Income (1+2)	4,045.23	3,856.33	2,854.95	7,901.56	5,064.05	11,472.73
4	Expenses:						
a)	Fees and commission expense	1,184.28	1,160.60	1,029.37	2,344.88	1,686.81	3,815.94
b)	Finance Costs	220.67	188.09	110.51	408.76	203.46	578.26
c)	Impairment on financial instruments	54.57	57.05	77.38	111.62	121.59	194.92
d)	Net loss/(Profit) on fair value changes	-	-	(0.38)	-	0.09	0.66
e)	Purchase of Shares and securities	127.35	119.65	67.22	247.00	67.22	325.04
f)	Changes in Inventory of Shares and Securities	(19.32)	13.20	(71.43)	-6.12	(71.63)	(97.00)
g)	Employee Benefits Expenses	972.41	886.47	782.49	1,858.88	1,527.88	3,224.40
h)	Depreciation and Amortisation expense	29.55	28.69	29.00	58.24	57.69	120.59
i)	Other expenses	497.21	552.29	368.68	1,049.50	765.03	1,638.37
	Total Expenses (4)	3,066.72	3,006.04	2,392.84	6,072.76	4,358.14	9,801.18
5	Profit / (Loss) from ordinary activities before Exceptional items and tax (3-4)	978.51	850.29	462.11	1,828.80	705.91	1,671.55
6	Exceptional Items	-	-	-	-	-	-
7	Profit / (Loss) before tax (5+/- 6)	978.51	850.29	462.11	1,828.80	705.91	1,671.55
8	Tax Expense						
	- Current tax	252.61	217.80	118.83	470.41	193.19	461.52
	- Deferred tax	2.69	5.11	22.83	7.80	20.26	(18.47)
	Total Tax Expenses	255.30	222.91	141.66	478.21	213.45	443.05
9	Profit / (Loss) for the period (7 +/- 8)	723.21	627.38	320.45	1,350.59	492.46	1,228.50
10	Other Comprehensive Income, net of income tax						
	(i) Items that will not be reclassified to Profit or Loss	12.13	(5.67)	159.13	6.46	300.48	254.67
	(ii) Income Tax relating to items that will not be reclassified to profit or loss	(2.79)	2.20	(22.25)	(0.59)	(35.62)	(20.37)
	Total Other Comprehensive Income, net of income tax	- 9.34	(3.47)	136.88	5.87	264.86	234.30
11	Total Comprehensive Income for the period (9 +/- 10)	732.55	623.91	457.33	1,356.46	757.32	1,462.80
12	Total profit or loss, attributable to						
	Owners of parent	723.21	627.38	320.45	1,350.59	492.46	1,228.50
	Non-controlling interests	-	-	-	-	-	-
13	Total Comprehensive Income attributable to						
	Owners of Parent	732.55	623.91	457.33	1,356.46	757.32	1,462.80
	Non Controlling Interest	-	-	-	-	-	-
14	Paid-up equity share capital (face value of Rs 2/- each)	295.97	295.97	295.97	295.97	295.97	295.97
15	Reserves (excluding Revaluation Reserve)	-	-	-	9,257.26	6,095.36	7,661.76
16	Earning per share (EPS) (of Rs 2/- each) (not annualised for interim period) (for continuing operation)						
	Basic/ Diluted EPS	4.89	4.24	2.17	9.13	3.33	8.30
17	Earning per share (EPS) (of Rs 2/- each) (not annualised for interim period) (for discontinuing operation)						
	Basic/ Diluted EPS	-	-	-	-	-	-
18	Earning per share (EPS) (of Rs 2/- each) (not annualised for interim period) (for continuing and discontinuing)						
	Basic/ Diluted EPS	4.89	4.24	2.17	9.13	3.33	8.30


Sunil Nyati
 Chairman and Managing Director

Swastika Investmart Limited

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Unaudited Standalone and Consolidated Statement of Assets and Liabilities as at September 30, 2024					
(Rs.in lakhs)					
Sr. No.	PARTICULARS	As at	As at	As at	As at
		30th Sept, 2024	31st March, 2024	30th Sept, 2024	31st March, 2024
		Consolidated	Consolidated	Standalone	Standalone
		(Unaudited)	(Audited)	(Unaudited)	(Audited)
A	ASSETS				
	Financial Assets				
(a)	Cash and Cash Equivalent	549.61	1,179.00	264.95	1,160.94
(b)	Bank Balance Other Than (a) Above	26,086.93	21,927.84	25,996.07	21,837.84
(c)	Receivables				
(i)	Trade Receivables	3,606.28	2,671.15	3,551.80	2,641.73
(d)	Loans	4,306.39	3,979.11	1,561.33	1,884.48
(e)	Investments	649.57	616.78	886.56	903.77
(f)	Other Financial Assets	6,229.59	3,831.47	6,227.96	3,830.13
	Sub- total	41,428.37	34,205.35	38,488.67	32,258.89
	Non Financial Assets				
(a)	Inventories	125.46	119.34	125.46	119.34
(b)	Current Tax Assets (net)	254.80	232.15	229.96	219.91
(c)	Deferred Tax Assets (net)	18.51	28.22	15.99	26.50
(d)	Property, Plant and Equipment	417.06	415.18	414.57	414.92
(e)	Other Intangible Assets	27.42	35.38	15.94	22.23
(f)	Other Non Financial Assets	247.98	262.75	247.42	264.27
	Sub- total	1,091.23	1,093.02	1,049.34	1,067.17
	TOTAL - ASSETS	42,519.60	35,298.37	39,538.01	33,326.06
B	LIABILITIES AND EQUITY				
	LIABILITIES				
1	Financial Liabilities				
(a)	Payables				
(i)	Trade Payables				
(i)	Total Outstanding Dues Of Micro Enterprise and Small Enterprise	-	-	-	-
(ii)	Total Outstanding Dues Of Creditors Other than Micro Enterprise and Small Enterprise	30,082.60	24,614.13	30,072.86	24,009.58
(b)	Borrowings (Other Than Debt Securities)	2,194.31	1,388.00	202.00	994.94
(c)	Other financial liabilities	712.45	1,094.95	685.56	1,055.19
	Sub- total	32,989.36	27,097.08	30,960.42	26,059.71
2	Non-Financial Liabilities				
(a)	Provisions	86.63	60.19	86.63	60.19
(b)	Deferred Tax Liabilities (Net)	1.36	2.67	-	-
(c)	Other Non-Financial Liabilities	184.98	178.41	178.48	175.20
	Sub- total	272.97	241.27	265.11	235.39
	TOTAL - LIABILITIES	33,262.33	27,338.35	31,225.53	26,295.10
	EQUITY				
(a)	Equity share capital	298.26	298.26	298.26	298.26
(b)	Other Equity	8,959.01	7,661.76	8,014.22	6,732.70
	TOTAL- EQUITY	9,257.27	7,960.02	8,312.48	7,030.96
	TOTAL- EQUITY AND LIABILITIES	42,519.60	35,298.37	39,538.01	33,326.06

For Swastika Investmart Limited



Sunil Nyati
Chairman and Managing Director
DIN: 00015963

Swastika Investmart Limited

Corp. Off. : 48 Jaora Compound, M.Y.H. Road, Indore-452001 ☎ 0731-6644000

Regd. Off. : Flat No. 18, North Wing, Madhaveshwar Co-op. Hsg. Society, S.V. Road, Andheri (W), Mumbai-400058 ☎ 022-26254568-69

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STANDALONE AND CONSOLIDATED UNAUDITED CASH FLOW STATEMENT FOR THE HALF YEAR ENDED SEPTEMBER 30, 2024				
(Rs. In lakhs)				
Particulars	For the Half Year Ended		For the Half Year Ended	
	30th Sept, 2024	30th Sept, 2023	30th Sept, 2024	30th Sept, 2023
	Consolidated	Consolidated	Standalone	Standalone
	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)
Cash Flow From Operating Activities:				
Profit before Income Tax :	1,828.80	705.92	1,807.82	717.35
Adjustments for:				
Depreciation	58.24	57.69	56.47	56.01
Loss/Profit on Sale of Fixed Assets	(1.54)	(0.26)	(1.54)	(0.26)
Financial Charges	408.76	203.46	338.94	158.37
Dividend Income	(0.90)	(0.47)	(0.90)	(0.47)
Interest Income	(1,513.63)	(905.71)	(1,394.85)	(808.66)
Change in Fair Value of Financial Assets	(75.13)	(97.35)	(75.13)	(97.35)
Net gain on Financial Assets measured at FVTPL	-	0.09	-	0.09
Provision on expected credit loss on trade receivable	81.64	121.59	89.49	115.00
Operating Profit before Change in Financial & Non Financial Assets/Liabilities	786.24	84.96	820.30	140.08
Increase / (Decreases) in Trade Payables	5,468.47	7,154.34	6,063.28	7,614.09
Increase / (Decrease) in Other Financial Liabilities	(382.32)	41.60	(369.42)	(11.63)
Increase / (Decrease) in Provisions	29.66	(4.77)	29.66	(4.78)
Increase / (Decrease) in Other Non-Financial Liabilities	6.58	(1.60)	3.29	1.10
(Increase) / Decrease in Other Bank Balances	(3,698.63)	(5,446.42)	(3,698.63)	(5,426.97)
(Increase) / Decrease in Inventories	29.22	(55.60)	29.22	(55.60)
(Increase) / Decrease in Trade Receivable	(1,228.49)	(569.66)	(1,173.65)	(516.80)
(Increase) / Decrease in Loans	(319.44)	(277.90)	323.14	(46.62)
(Increase) / Decrease in Other Financial Assets	(2,398.10)	(2,669.60)	(2,397.82)	(2,668.72)
(Increase) / Decrease in Other Non -Financial Assets	14.78	76.71	16.87	74.55
Cash generated from operations	(1,692.03)	(1,667.94)	(353.76)	(901.30)
Income Tax paid (net)	(288.60)	65.93	(298.43)	49.32
Net Cash (outflow)/inflow from Operating Activities (A)	(1,980.63)	(1,602.01)	(652.19)	(851.98)
Cash Flows From Investing Activities				
Payments for Property, Plant and Equipment	(53.05)	(44.37)	(50.73)	(44.10)
Proceeds from Sale of Property, Plant and Equipment	2.42	6.10	2.42	6.10
(Purchase)/ Sale of investments	9.64	(184.66)	59.64	(184.66)
Dividends Received	0.90	0.47	0.90	0.47
Interest Received	1,053.16	603.54	935.24	506.49
Net Cash (outflow)/inflow From Investing Activities (B)	1,013.07	381.08	947.47	284.30
Cash Flows From Financing Activities:				
Increase/(Decrease) from Short Term Borrowings	806.32	534.01	(792.94)	(181.65)
Interest paid	(408.76)	(258.01)	(338.94)	(158.36)
Dividend Paid (Inclusive of Dividend Distribution Tax)	(59.39)	(59.19)	(59.39)	(59.19)
Net Cash Inflow From Financing Activities (C)	338.17	216.81	(1,191.27)	(399.20)
Net increase (decrease) in Cash and Cash Equivalents (A+B+C)	(629.39)	(1,004.12)	(895.99)	(966.88)
Cash and Cash Equivalents at the beginning of the Financial Year	1,179.00	1,448.94	1,160.94	1,406.60
Cash and cash equivalents at end of the financial year	549.61	444.82	264.95	439.72

For Swastika Investmart Limited



Sunil Nyati
Chairman and Managing Director
DIN: 00015963

Swastika Investmart Limited

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Statement of Unaudited Consolidated Segment Results for the Quarter and Half Year Ended September 30, 2024
(Rs.in lakhs)

SR. No	Particulars	Quarter Ended			Half Year Emded		Year Ended
		30 Sept, 2024	30 June 2024	30 Sept, 2023	30 Sept, 2024	30 Sept, 2023	31 March 2024
		(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)
I.	Segment Revenue						
	(a) Broking and Related Activities	3,521.41	3,305.53	2,662.95	6,826.95	4,748.10	10,676.84
	(b) Merchant Banking Activities	391.08	396.58	79.51	787.65	128.94	415.39
	(c) Unallocated	129.88	150.17	64.43	280.05	137.45	325.15
	Net sales/Revenue From Operations	4,042.37	3,852.28	2,806.89	7,894.65	5,014.49	11,417.38
II.	Segment Results						
	Profit / (Loss) from ordinary activities						
	(a) Broking and Related Activities	690.79	564.95	431.97	1,255.74	663.82	1,398.55
	(b) Merchant Banking Activities	281.87	270.21	32.47	552.08	53.53	235.98
	(c) Unallocated	5.85	15.13	(2.33)	20.98	(11.44)	37.02
	Profit / (Loss) from ordinary activities before tax	978.51	850.29	462.11	1,828.80	705.91	1,671.55
III.	Segment Assets						
	(a) Broking and Related Activities	39,452.58	40,888.28	27,125.35	39,452.58	27,125.35	33,283.33
	(b) Merchant Banking Activities	85.43	47.32	31.41	85.43	31.41	42.73
	(c) Unallocated	2,981.59	2,826.05	2,602.02	2,981.59	2,602.02	1,972.31
	(d) Less : Inter Segment Assets	-	-	-	-	-	-
	Total	42,519.60	43,761.65	29,758.78	42,519.60	29,758.78	35,298.37
IV.	Segment Liabilities						
	(a) Broking and Related Activities	31,211.04	33,279.58	21,646.39	31,189.78	21,646.39	26,289.48
	(b) Merchant Banking Activities	14.49	12.08	9.36	14.49	9.36	5.62
	(c) Unallocated	2,036.80	1,886.06	1,709.41	2,058.06	1,709.41	1,043.25
	(d) Less : Inter Segment Liabilities	-	-	-	-	-	-
	Total	33,262.33	35,177.72	23,365.16	33,262.33	23,365.16	27,338.35
V.	Capital Employed (Segment assets – Segment Liabilities)						
	(a) Broking and Related Activities	8,241.54	7,608.70	5,478.96	8,262.80	5,478.96	6,993.85
	(b) Merchant Banking Activities	70.94	35.24	22.05	70.94	22.05	37.11
	(c) Unallocated	944.79	939.99	892.61	923.53	892.61	929.06
	(d) Less : Inter Segment	-	-	-	-	-	-
	Total	9,257.27	8,583.93	6,393.62	9,257.27	6,393.62	7,960.02

Note:- The amount mentioned under the head 'Unallocated' pertains to the subsidiaries which have not been identified as reportable segments under Ind AS 108 - Operating Segments by the management.



For Swastika Investmart Limited

 Sunil Nyati
 Chairman and Managing Director
 DIN: 00015963

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Notes:

- 1) The above Standalone and consolidated unaudited financial results for the quarter and half year ended September 30, 2024 have been reviewed by the Audit Committee and subsequently approved by the Board of Directors in their meeting held on 22nd October, 2024. The above results have been reviewed by statutory auditors of the company in terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015. The Company's Management has exercised necessary due diligence to ensure that the financial results provide a true and fair view of its affairs.
- 2) The Standalone and Consolidated Statement of Assets & Liabilities as at September 30, 2024 is annexed with the financial results along with the Cash Flow Statements.
- 3) The above consolidated results included the result of wholly owned subsidiaries companies viz Swastika Fin-mart Private Limited, Swastika Insurance Broking Services Limited and Swastika Investmart (IFSC) Private Limited.
- 4) This above financial results have been prepared in accordance with the guidelines issued by the Securities and Exchange Board of India (SEBI) and the Companies (Indian Accounting Standards) Rules, 2015 (Ind AS) prescribed under Section 133 of the Companies Act, 2013 and other recognized accounting practices and policies to the extent applicable.
- 5) The company has identified two reportable segments on Consolidated basis which consists Broking & related activities and Investment Banking Activities in accordance with Ind AS-108 Operating Segment.
- 6) During the quarter equity shares of the Company were sub-divided from 1 (One) equity share having face value of Rs.10/- (Rupees Ten only) each to 5 (five) equity shares having face value of Rs. 2/- (Rupees Two only) with effect from 25th September, 2024, its impact shown in financial result and number of share and earnings per share has been restated to make them previous earnings per share comparable
- 7) The aforesaid un-audited financial results will be uploaded on the Company's website www.swastika.co.in and will also be available on the websites of the Stock Exchange i.e. www.bseindia.com for the benefit of shareholders and investors.

On behalf of the Board of Directors
For Swastika Investmart Limited



Sunil Nyati
Sunil Nyati (DIN:00015963)
Chairman & Managing Director

Date: 22nd October, 2024

Place: Indore