

Dated: 30th April, 2025

To

The Secretary,

Corporate Relationship Department,

The BSE Limited,

Phiroze Jeejeebhoy Towers, 'A' wing

Dalal Street, Fort Mumbai – 400001

Subject: Outcome of the Board Meeting held on Wednesday, 30th April, 2025 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. Wednesday, 30th April, 2025, have inter alia considered and approved the following businesses:

1. Audited Standalone and Consolidated Financial Results of the Company for the quarter as well as financial year ended 31st March, 2025 along with the Auditors Report thereon, Statement of Assets and Liabilities and Cash Flow Statement.
2. Declaration regarding unmodified opinion of the Auditors on Annual Audited Financial Results (Standalone and Consolidated) of the Company pursuant to second proviso of Regulation 33(3)(d) of SEBI (LODR) Regulations, 2015.
3. Recommendation of final dividend of Rs. 0.60/- per share (i.e. 30% on face value of Rs. 2/- each) for the financial year 2024-25 on Equity Shares of the Company subject to the approval of the shareholders in the ensuing Annual General Meeting ('AGM'). The final dividend will be paid within 30 days from the date of declaration and approval by the shareholders of the Company.
4. Upon the recommendation of the Nomination and Remuneration Committee, the Board of Directors, inter alia considered and approved, formulation of "Swastika Investmart Limited-Employee Stock Option Plan 2025" ("Swastika ESOP 2025") in terms of the SEBI (Share Based Employee Benefits and Sweat Equity) Regulations, 2021 for grant of not exceeding 3,10,000 (Three Lakhs Ten Thousand) Stock Options to Eligible Employees of the Company as may be determined by the Nomination and Remuneration Committee (may also designated as "Compensation Committee") in terms of the scheme, subject to approval of the shareholders and/ or such other regulatory/ statutory approvals as may be necessary.

The requisite disclosure as per Regulation 30 of Listing Regulations read with SEBI circular No. SEBI/HO/CFD/CFD-PoD1/P/CIR/2023/123 dated July 13, 2023, is enclosed as "Annexure- I" to this letter.

Swastika Investmart Limited

Corp. Off. : 48 Jaora Compound, M.Y.H. Road, Indore-452001 ☎ 0731 66 44 000

Regd. Off. : Office No. 104, 1st Floor, Keshava Commercial Building, Plot No. C-5, "E" Block, Bandra Kurla Complex, Opp GST Bhavan, Bandra (East), Mumbai – 400051 ☎ 022 690 11544

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

5. Based on the recommendation of the Audit Committee, approval of appointment of M/s. L. N. Joshi & Company, Practicing Company Secretaries as Secretarial Auditor of the Company for a period of five consecutive years commencing from FY 2025-2026 till FY 2029-2030 and fix their remuneration, subject to approval of the shareholders of the Company at the ensuing 33rd Annual General Meeting.

Disclosure of information pursuant to Regulation 30 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, read with circular No. SEBI/HO/CFD/CFD-PoD1/P/CIR/2023/123 dated July 13, 2023 and SEBI Circular No. SEBI/HO/CFD/CFD-PoD-2/CIR/P/2024/185 dated December 31, 2024, are mentioned below as Annexure- II.

6. Approval of Board's Report on the operation of the Company with required annexure's and Corporate Governance Report & Management Discussion and Analysis Report for the year ended on 31st March, 2025.
7. Notice Convening of 33rd Annual General Meeting (AGM) on Friday, 27th June, 2025 at 12.30 P.M. (IST) through Video Conferencing (VC) or Other Audio-Visual Means (OAVM).

Further, copy of aforesaid Audited Financial results shall also be submitted in XBRL mode in Integrated filing financials within prescribed time from the conclusion of Board Meeting.

The aforesaid 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, publication containing a Quick Response code and the details of the webpage where complete financial results of the Company are available will be published in Marathi and English Newspapers with in prescribed time limit.

The Meeting of the Board of Directors commenced at 11.00 a.m. and concluded at 3:40 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 LTD

Shikha Agrawal
Company Secretary & Compliance Officer
M.No. A36520

Encl: Copy of Standalone and Consolidated Audited Financial Results for the quarter as well as financial year ended 31st March, 2025.

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ANNEXURE-I

Disclosure under Regulation 30 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 as amended in the matter of “SIL ESOS Scheme 2025”:

S . No.	Particulars	Details
1.	Brief details of options granted	<p>Currently, no grants are being made under this Plan since the Plan is subject to approval of Shareholders.</p> <p>However, on the recommendation of the Nomination and Remuneration Committee (“Committee”), the Board of Directors of the Company have approved the formulation of ‘Employee Stock Option Plan 2025’ (“Swastika ESOP 2025”), with the authority to grant not exceeding 3,10,000 (Three Lakhs Ten Thousand only) employee stock options to such eligible Employees of the Company as may be determined by the Committee in one or more tranches, from time to time, which in aggregate shall be exercisable into not more than 3,10,000 (Three Lakhs Ten Thousand only) equity shares of face value of Rs. 2/- (Rupees Two Only) each fully paid-up, subject to approval of the shareholders of the Company and such other regulatory/statutory approvals as may be necessary.</p>
2	Whether the scheme is in terms of SEBI (Share Based Employee Benefits and Sweat Equity) Regulations, 2021 (if applicable)	Yes, the Plan is in the compliance with SEBI (Share Based Employee Benefits and Sweat Equity) Regulations, 2021.
3	Total number of shares covered by these options	3,10,000 (Three Lakhs Ten Thousand only) equity shares of face value of Rs. 2/- (Rupees Two Only) each fully paid-up.
4	Pricing Formula	Options may be granted at an Exercise Price equal to the Market Price per Share or a discounted price as determined by the NRC; provided such Exercise Price shall not be less than the Par Value or Face Value per Share (INR 2) on the grant date or such other minimum price required by Applicable Laws.
5	Options Vested	Not Applicable at this stage
6	Time within which options may be exercised	The exercise period for vested Options shall be a maximum of 5 (Five) years commencing from the relevant date of vesting of Options, or such other shorter period as may be prescribed by the Committee at time of Grant. All the Vested Options can be exercised by the Option Grantee at one time or at various points of time within the exercise period.

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7	Options exercised	Not Applicable at this stage.
8	Money realized by exercise of options	Not Applicable at this stage.
9	The total number of shares arising as a result of exercise of option	Not Applicable at this stage.
10	Options lapsed	Not Applicable at this stage.
11	Variation of terms of Options	Not Applicable at this stage.
12	Brief details of significant terms	All the Options granted on any date shall vest not earlier than the minimum vesting period of 1 (one) year and not later than 5 (five) years from the date of grant. Other details will be disclosed in the 33 rd AGM Notice issued by the Company.
13	Subsequent changes or cancellation or exercise of such options	Not Applicable at this stage.
14	Diluted earnings per share pursuant to issue of equity shares on exercise of options	Not Applicable at this stage.

FOR SWASTIKA INVESTMART LIMITED

Shikha Agrawal
 Company Secretary and Compliance Officer
 M. No.- A36520

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ANNEXURE-II

Details required under Regulation 30 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 read with SEBI Circular No. SEBI/HO/CFD/CFD-PoD1/P/CIR/2023/123 dated July 13, 2023 and SEBI Circular No. SEBI/HO/CFD/CFD-PoD2/CIR/P/2024/185 dated December 31, 2024.

[Appointment of M/s. L.N. Joshi & Co., Practicing Company Secretary (C. P. No. 4216) as Secretarial Auditor]

S. No.	Particulars	Description
1	reason for change viz. appointment, re-appointment, resignation, removal, death or otherwise	<p>The tenure of M/s. L.N. Joshi & Company, Practicing Company Secretaries the Secretarial Auditor of the Company ended on March 31, 2025.</p> <p>Therefore, to comply with the provisions of the Companies Act, 2013 & Regulation 24(A) of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (as amended), the Company has appointed M/s. L.N. Joshi & Company, Practicing Company Secretary, Certificate of Practice No. 4216, Peer Review Certificate No. 1722/2022 as Secretarial Auditor, for a period of 5 years commencing from FY 2025-2026 till FY 2029-2030 and fix their remuneration, subject to the approval of the members at the ensuing 33rd Annual General Meeting of the Company.</p>
2	date of appointment/re-appointment /cessation (as applicable) and term of appointment/re-appointment	<p>The Board at its meeting held on 30th April, 2025, approved the appointment of M/s. L.N. Joshi & Company, Practicing Company Secretary, Certificate of Practice No. 4216, Peer Review Certificate No. 1722/2022 as Secretarial Auditor, for a period of 5 years commencing from FY 2025-2026 till FY 2029-2030 and fix their remuneration, subject to the approval of the members at the ensuing 33rd Annual General Meeting of the Company.</p>
3	brief profile (in case of Appointment/Re-appointment)	<p>M/s. L.N. Joshi & Co., peer reviewed firm of Company Secretaries in Practice bearing Unique Identification No. S2002MP836100 and peer reviewed firm bearing Certificate No.1722/2022.</p> <p>M/s. L.N. Joshi & Co., a firm of Company Secretaries was established in July, 2001 by Mr. L.N. Joshi, aged 48 years, Mr. L.N. Joshi is Master of Commerce (M.Com), Law Graduate and fellow member of Institute of Company Secretaries of India and also registered as an Insolvency Professional. He has wide and extensive experience of over 24 years in Corporate Laws, Listing Regulation, RBI, SEBI, Depository Law, Insolvency and Bankruptcy code etc.</p> <p>He possesses wide spectrum exposure and rich experience in all the spheres of corporate secretarial and legal matters. The firm has a team of Company Secretaries specialized in their respective practice areas.</p>

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4	disclosure of relationships between directors (in case of appointment of a director)	Not applicable
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OTHER DETAILS (IN CASE OF APPOINTMENT):

Name of Secretarial Auditor	L.N. Joshi & Company, Practicing Company Secretary
Nature of Firm	Proprietorship
Proprietor	L.N. Joshi
Qualification	M.Com, LLB, FCS
Membership No. CP No.	Membership No.: 5201 CP No. 4216
Address	122, Krishna Business Centre, 11, P U 4, Next To Medanta Hospital, Near Rasoma Square Indore (M.P.) 452010
E-Mail Id	lnjoshics@gmail.com
Contact No.	Phone: 0731-4266708

FOR SWASTIKA INVESTMART LIMITED

Shikha Agrawal
 Company Secretary and Compliance Officer
 M. No.- A36520

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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 Report on the Statement of Audited Standalone Financial Results for the quarter and year ended March 31, 2025 of Swastika Investmart Limited pursuant to the Regulation 33 and 52 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended

To,
The Board of Directors,
Swastika Investmart Limited
Mumbai

Report on the audit of the Standalone Financial Results

Opinion

We have audited the accompanying statement of quarterly and year to date standalone financial results of Swastika Investmart Limited (the "Company"), for the quarter and year ended March 31, 2025 (the "Statement"), attached herewith, being submitted by the Company pursuant to the requirement of Regulation 33 and 52 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended (the "Listing Regulations").

In our opinion and to the best of our information and according to the explanations given to us, the Statement:

- i. is presented in accordance with the requirements of Regulation 33 of the Listing Regulations; and
- ii. gives a true and fair view in conformity with the recognition and measurement principles laid down in the Indian Accounting Standards ("Ind AS") and other accounting principles generally accepted in India, of the net profit and other comprehensive income and other financial information of the Company for the quarter and year ended March 31, 2024.

Basis for Opinion

We conducted our audit in accordance with the Standards on Auditing ("SA's") specified under Section 143(10) of the Companies Act, 2013, as amended ("the Act"). Our responsibilities under those Standards are further described in the "Auditor's Responsibilities for the Audit of the Standalone 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 ("ICAI") together with the ethical requirements that are relevant to our audit of the financial statements under the provisions of the Act and the Rules thereunder, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the ICAI's Code of Ethics. We believe that the audit evidence obtained by us is sufficient and appropriate to provide a basis for our opinion.





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Management's Responsibilities for the Standalone Financial Results

The Statement has been prepared on the basis of the standalone annual financial statements. The Board of Directors of the Company are responsible for the preparation and presentation on the Statement that gives a true and fair view of the net profit and other comprehensive income of the Company and other financial information in accordance with the applicable accounting standards 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 and 52 of the Listing Regulations. This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding 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 the 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 Statement that give a true and fair view and is free from material misstatement, whether due to fraud or error.

In preparing the Statement, the 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 is also responsible for overseeing the financial reporting process of the Company.

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

Our objectives are to obtain reasonable assurance about whether the Statement as a whole is 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 the Statement.

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

- Identify and assess the risks of material misstatement of the Statement, 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.





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- Obtain an understanding of internal financial controls relevant to the audit in order to design audit procedures that are appropriate in the circumstance, but not for the purpose of expressing an opinion on the effectiveness of such control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Board of Directors.
- Evaluate the appropriateness and reasonableness of disclosures made by the Board of Directors in terms of the requirements specified under Regulation 33 and 52 of the Listing Regulations.
- Conclude on 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 ability of the Company 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 Statement 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 Statement, including the disclosures, and whether the Statement represents the underlying transactions and events in a manner that achieves fair presentation.
- Perform procedures in accordance with the circular issued by SEBI under Regulation 33(8) of the Listing Regulations, to the extent applicable.

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.





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Other Matter

The Statement includes the results for the quarter ended March 31, 2025 being the balancing figure between the audited figures in respect of the full financial year ended March 31, 2025 and the published unaudited year-to-date figures up to the third quarter of the current financial year, which were subjected to a limited review by us, as required under the Listing Regulations.

Place: Indore
Date: April 30, 2025
UDIN: 25074814BMNXKV4990

For Fadnis & Gupta LLP

Chartered Accountants

FRN: 006600C/C400324



Vikram

(Vikram Gupta)

Partner

M. No: 074814

Statement of Audited Standalone Financial Results for the Quarter and Year Ended March 31, 2025

(Rs.in lakhs, except EPS)

Sr. No.	Particulars	Quarter Ended			Year Ended	
		31 March 2025	31 Dec 2024	31 March 2024	31 March 2025	31 March 2024
		(Audited)	(Unaudited)	(Audited)	(Audited)	(Audited)
1	Revenue from Operations					
a)	Fees and commission Income	1,410.35	1,730.28	2,292.07	7,893.23	7,930.72
b)	Interest Income	653.60	697.17	587.06	2,745.62	1,850.62
c)	Merchant Banking Fees	255.08	568.19	243.86	1,610.92	415.39
d)	Dividend income	0.02	0.13	0.38	1.05	0.97
e)	Sale of Shares and Securities	212.20	167.31	222.33	644.08	254.29
f)	Others revenue from operations	97.03	116.15	201.94	627.21	640.24
	Total revenue from operations	2,628.28	3,279.23	3,547.64	13,522.11	11,092.23
2	Other Income	4.80	2.75	5.84	14.23	54.20
3	Total Income (1+2)	2,633.08	3,281.98	3,553.48	13,536.34	11,146.43
4	Expenses					
a)	Fees and commission expense	712.95	838.18	1,145.04	3,896.01	3,815.90
b)	Finance Costs	133.44	178.70	196.38	651.08	456.81
c)	Impairment on financial instruments	-	50.00	43.65	150.14	185.09
d)	Net loss on fair value changes	-	-	-	-	0.66
e)	Purchase of Shares and securities	270.76	270.54	250.70	788.30	325.04
f)	Changes in Inventory of Shares and Securities	57.97	(177.74)	(46.67)	(125.89)	(97.00)
g)	Employee Benefits Expenses	808.81	862.33	906.84	3,403.60	3,113.42
h)	Depreciation and Amortisation expense	29.19	29.59	31.21	115.25	117.02
i)	Other expenses	312.99	402.41	454.90	1,715.09	1,594.96
	Total Expenses (4)	2,326.11	2,454.01	2,982.05	10,593.58	9,511.90
5	Profit / (Loss) from ordinary activities before Exceptional items and tax (3-4)	306.97	827.97	571.43	2,942.76	1,634.53
6	Exceptional Items	-	-	-	-	-
7	Profit / (Loss) before tax (5-6)	306.97	827.97	571.43	2,942.76	1,634.53
8	Tax Expense					
	- Current tax	60.84	213.13	203.66	737.03	441.22
	- Deferred tax	(24.14)	7.04	(27.18)	(7.18)	(18.14)
	Total Tax Expenses	36.70	220.17	176.48	729.85	423.08
9	Profit / (Loss) for the period (7-8)	270.27	607.80	394.95	2,212.91	1,211.45
10	Other Comprehensive Income, net of income tax					
	(i) Items that will not be reclassified to Profit or Loss	(120.13)	146.81	19.76	33.14	254.67
	(ii) Income Tax relating to items that will not be reclassified to profit or loss	0.13	(17.61)	8.18	(18.07)	(20.37)
	Total Other Comprehensive Income, net of income tax	(120.00)	129.20	27.94	15.07	234.30
11	Total Comprehensive Income for the period (9+10)	150.27	737.00	422.89	2,227.98	1,445.75
12	Paid-up equity share capital (face value of Rs 2/- per share)	346.27	295.97	295.97	346.27	295.97
13	Reserves (excluding Revaluation Reserve)	-	-	-	10,165.84	6,732.70
14	Earning per share (EPS) (of Rs 2/- each) (not annualised for interim period) (for continuing operations)					
	Basic EPS	1.81	4.11	2.67	14.81	8.19
	Diluted EPS	1.18	4.11	2.67	9.65	8.19
15	Earning per share (EPS) (of Rs 2/- each) (not annualised for interim period) (for discontinuing operations)					
	Basic EPS	-	-	-	-	-
	Diluted EPS	-	-	-	-	-
16	Earning per share (EPS) (of Rs 2/- each) (not annualised for interim period) (for continuing and discontinuing operations)					
	Basic EPS	1.81	4.11	2.67	14.81	8.19
	Diluted EPS	1.18	4.11	2.67	9.65	8.19

For Swastika Investmart Limited

 Sunil Nyati
 Chairman and Managing Director
 DIN: 00015963

 Date : 30.04.2025
 Place : Indore

Swastika Investmart Limited

Corporate Office : 48, Jaora Compound, MYH Road, Indore - 452001 ☎ 0731-66 44 000

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To,
Board of Directors,
Swastika Investmart Limited
Mumbai

Opinion

We have audited the accompanying statement of quarterly and year to date consolidated financial results of **Swastika Investmart Limited** (the "Parent Company") and its wholly owned subsidiaries Swastika Fin-Mart Private Limited, Swastika Insurance Broking Services Limited and Swastika Investmart (IFSC) Private Limited (the Parent Company and its subsidiary together referred to as the "Group"), for the quarter and year ended March 31, 2025 (the "Statement"), attached herewith, being submitted by the Parent Company pursuant to the requirement of Regulation 33 and 52 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended (the "Listing Regulations").

In our opinion and to the best of our information and according to the explanations given to us, the Statement:

- I. is presented in accordance with the requirements of Regulation 33 of the Listing Regulations; and
- II. gives a true and fair view in conformity with the recognition and measurement principles laid down in the Indian Accounting Standards ("Ind AS") and other accounting principles generally accepted in India, of the net profit and other comprehensive income and other financial information of the Company for the quarter and year ended March 31, 2024.

Basis for Opinion

We conducted our audit in accordance with the Standards on Auditing ("SA"s) specified under Section 143(10) of the Companies Act, 2013, as amended ("the Act"). Our responsibilities under those Standards are further described in the "Auditor's Responsibilities for the Audit of the Consolidated 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 ("ICAI") together with the ethical requirements that are relevant to our audit of the financial statements under the provisions of the Act and the Rules thereunder, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the ICAI's Code of Ethics. We believe that the audit evidence obtained by us is sufficient and appropriate to provide a basis for our opinion.





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

Management's Responsibilities for the Consolidated Financial Results

The Statement has been prepared on the basis of the consolidated annual financial statements. The Parent Company's Board of Directors are responsible for the preparation and presentation of the Statement that gives a true and fair view of the net profit and other comprehensive income and other Financial information of the Group in accordance with the applicable accounting standards 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 and 52 of the Listing Regulations. The respective Board of Directors of the companies included in the Company are responsible for maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding 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 the 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 Statement that give a true and fair view and is free from material misstatement, whether due to fraud or error.

In preparing the Statement, the respective Board of Directors of the companies included in the group are responsible for assessing the ability of the Group 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 respective Board of Directors of the companies included in the group are also responsible for overseeing the financial reporting process of the Group.

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

Our objectives are to obtain reasonable assurance about whether the Statement as a whole is 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 the Statement.

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

- Identify and assess the risks of material misstatement of the Statement, 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





FADNIS & GUPTA LLP

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resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.

- Obtain an understanding of internal financial controls relevant to the audit in order to design audit procedures that are appropriate in the circumstance, but not for the purpose of expressing an opinion on the effectiveness of such control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Board of Directors.
- Evaluate the appropriateness and reasonableness of disclosures made by the Board of Directors in terms of the requirements specified under Regulation 33 of the Listing Regulations.
- Conclude on the appropriateness of the Board of Directors of the Parent Company 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 ability of the Company 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 Statement 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 Statement, including the disclosures, and whether the Statement represents the underlying transactions and events in a manner that achieves fair presentation.
- Perform procedures in accordance with the circular issued by SEBI under Regulation 33(8) of the Listing Regulations, to the extent applicable.
- Obtain sufficient appropriate audit evidence regarding the financial information of the entity within the Group to express an opinion on the Consolidated Financial Results.

We communicate with those charged with governance of the Parent Company 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.





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Other Matter

- We did not audit the financial results and other financial information of the wholly owned subsidiaries namely Swastika Fin-Mart Private Limited, Swastika Insurance Broking Services Limited, Swastika Investmart (IFSC) Private Limited and Avisia Wealth Manager Private Limited included in the quarterly and year to date consolidated financial results, whose financial results reflect total revenues of Rs. 128.51 Lakhs and Rs. 570.55 Lakhs, total net profit/(loss) after tax of Rs. (-)243.25 Lakhs and Rs. (-)223.74 Lakhs and total comprehensive income/(loss) of Rs. (-)243.25 Lakhs and Rs. (-) 223.74 Lakhs, for the quarter and year ended March 31, 2025, respectively and as considered in the audited consolidated financial results.
- The Statement includes the results for the quarter ended March 31, 2025 being the balancing figure between the audited figures in respect of the full financial year ended March 31, 2025 and the published unaudited year-to-date figures up to the third quarter of the current financial year, which were subjected to a limited review by us, as required under the Listing Regulations.

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



(CA. Vikram Gupte)
Partner
M. No: 074814

Place: Indore
Date: April 30, 2025
UDIN: 25074814BMNXXK W8729

Statement of Audited Consolidated Financial Results for the Quarter and Year Ended March 31, 2025

(Rs. in lakhs, except EPS)

Sr No	Particulars	Quarter Ended			Year Ended	
		31 March 2025	31 Dec 2024	31 March 2024	31 March 2025	31 March 2024
		(Audited)	(Unaudited)	(Audited)	(Audited)	(Audited)
1	Revenue from Operations					
a)	Fees and commission Income	1,507.35	1,804.82	2,330.45	8,225.87	8,031.19
b)	Interest Income	675.56	759.65	654.47	2,948.84	2,074.44
c)	Merchant Banking Fees	255.08	568.19	243.86	1,610.92	415.39
d)	Dividend income	0.02	0.13	0.38	1.05	0.97
e)	Sale of Shares and Securities	212.20	167.31	222.33	644.08	254.29
f)	Others revenue from operations	97.29	116.22	202.56	627.71	641.10
	Total revenue from operations	2,747.50	3,416.32	3,654.05	14,058.47	11,417.38
2	Other Income	5.38	3.27	6.43	15.56	55.35
3	Total Income (1+2)	2,752.88	3,419.59	3,660.48	14,074.03	11,472.73
4	Expenses:					
a)	Fees and commission expense	712.95	838.18	1,145.04	3,896.01	3,815.94
b)	Finance Costs	168.40	218.91	238.71	796.07	578.26
c)	Impairment on financial instruments	300.79	55.09	47.45	467.50	194.92
d)	Net loss/(Profit) on fair value changes	-	-	-	-	0.66
e)	Purchase of Shares and securities	270.76	270.54	250.70	788.30	325.04
f)	Changes in Inventory of Shares and Securities	57.97	(177.74)	(46.67)	(125.89)	(97.00)
g)	Employee Benefits Expenses	891.02	936.09	923.97	3,685.99	3,224.40
h)	Depreciation and Amortisation expense	30.28	30.52	32.17	119.04	120.59
i)	Other expenses	337.12	416.02	463.13	1,802.64	1,638.37
	Total Expenses (4)	2,769.29	2,587.61	3,054.50	11,429.66	9,801.18
5	Profit / (Loss) from ordinary activities before Exceptional items and tax (3-4)	(16.41)	831.98	605.98	2,644.37	1,671.55
6	Exceptional Items	-	-	-	-	-
7	Profit / (Loss) before tax (5-6)	(16.41)	831.98	605.98	2,644.37	1,671.55
8	Tax Expense					
	- Current tax	56.25	214.64	207.86	741.30	461.52
	- Deferred tax	(99.83)	5.91	(26.91)	(86.12)	(18.47)
	Total Tax Expenses	(43.58)	220.55	180.95	655.18	443.05
9	Profit / (Loss) for the period (7-8)	27.17	611.43	425.03	1,989.19	1,228.50
10	Other Comprehensive Income, net of income tax					
	(i) Items that will not be reclassified to Profit or Loss	(120.13)	146.81	19.76	33.14	254.67
	(ii) Income Tax relating to items that will not be reclassified to profit or loss	0.13	(17.61)	8.18	(18.07)	(20.37)
	Total Other Comprehensive Income, net of income tax	(120.00)	129.20	27.94	15.07	234.30
11	Total Comprehensive Income for the period (9+10)	(92.83)	740.63	452.97	2,004.26	1,462.80
12	Total profit or loss, attributable to:					
	Owners of parent	27.17	611.43	425.03	1,989.19	1,228.50
	Non-controlling interests	-	-	-	-	-
13	Total Comprehensive income for the period attributable to:					
	Owners of Parent	(92.83)	740.63	452.97	2,004.26	1,462.80
	Non Controlling Interest	-	-	-	-	-
14	Paid-up equity share capital (face value of Rs 2/- per share)	346.27	295.97	295.97	346.27	295.97
15	Reserves (excluding Revaluation Reserve)	-	-	-	10,871.14	7,661.76
16	Earning per share (EPS) (of Rs 2/- each) (not annualised for interim period) (for continuing operation)					
	Basic EPS	0.18	4.13	2.87	13.31	8.30
	Diluted EPS	0.12	4.13	2.87	8.67	8.30
17	Earning per share (EPS) (of Rs 2/- each) (not annualised for interim period) (for discontinuing operation)					
	Basic EPS	-	-	-	-	-
	Diluted EPS	-	-	-	-	-
18	Earning per share (EPS) (of Rs 2/- each) (not annualised for interim period) (for continuing and discontinuing operation)					
	Basic EPS	0.18	4.13	2.87	13.31	8.30
	Diluted EPS	0.12	4.13	2.87	8.67	8.30

Date : 30.04.2025

Place : Indore

For Swastika Investmart Limited



Sunil Nyati
Chairman and Managing Director
DIN: 00015963

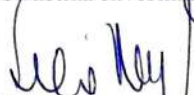

Swastika Investmart Limited
Corporate Office : 48, Jaora Compound, MYH Road, Indore - 452001 ☎ 0731-66 44 000

Registered Office : Office No. 104, 1st Floor, Keshava Commercial Building, Plot No. C-5, 'E' Block, Bandra Kurla Complex, Opp GST Bhavan, Bandra (East), Mumbai - 400051 ☎ 022 690 11544

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Sr. No.	PARTICULARS	As at	As at	As at	As at
		31st March, 2025	31st March, 2024	31st March, 2025	31st March, 2024
		Consolidated	Consolidated	Standalone	Standalone
		(Audited)	(Audited)	(Audited)	(Audited)
A	ASSETS				
	Financial Assets				
(a)	Cash and Cash Equivalent	635.20	1,179.00	606.82	1,160.94
(b)	Bank Balance Other Than (a) Above	22,914.56	21,927.84	22,823.73	21,837.84
(c)	Receivables				
(i)	Trade Receivables	2,620.91	2,671.15	2,523.74	2,641.73
(d)	Loans	4,652.27	3,979.11	3,480.55	1,884.48
(e)	Investments	800.14	616.78	1,038.14	903.77
(f)	Other Financial Assets	2,117.82	3,831.47	2,112.90	3,830.13
	Sub- total	33,740.90	34,205.35	32,585.88	32,258.89
	Non Financial Assets				
(a)	Inventories	245.22	119.34	245.22	119.34
(b)	Current Tax Assets (net)	371.10	232.15	330.89	219.91
(c)	Deffered Tax Assets (net)	95.24	28.22	15.60	26.50
(d)	Property, Plant and Equipment	404.24	415.18	401.27	414.92
(e)	Other Intangible Assets	27.75	35.38	8.10	22.23
(f)	Other Non Financial Assets	278.11	262.75	276.65	264.27
	Sub- total	1,421.66	1,093.02	1,277.73	1,067.17
	TOTAL - ASSETS	35,162.56	35,298.37	33,863.61	33,326.06
B	LIABILITIES AND EQUITY				
	LIABILITIES				
1	Financial Liabilities				
(a)	Payables				
(i)	Trade Payables				
(i)	Total Outstatnding Dues Of Micro Enterprise and Small Enterprise	1.28	-	1.28	-
(ii)	Total Outstatnding Dues Of Creditors Other than Micro Enterprise and Small Enterprise	22,408.32	24,614.13	22,380.29	24,009.58
(b)	Borrowings (Other Than Debt Securities)	545.01	1,388.00	-	994.94
(c)	Other financial liabilities	757.56	1,094.95	748.36	1,055.19
	Sub- total	23,712.17	27,097.08	23,129.93	26,059.71
2	Non-Financial Liabilities				
(a)	Provisions	43.31	60.19	43.31	60.19
(b)	Deffered Tax Liabilities (Net)	1.64	2.67	-	-
(c)	Other Non-Financial Liabilities	185.74	178.41	175.97	175.20
	Sub- total	230.69	241.27	219.28	235.39
	TOTAL - LIABILITIES	23,942.86	27,338.35	23,349.21	26,295.10
	EQUITY				
(a)	Equity share capital	348.56	298.26	348.56	298.26
(b)	Other Equity	10,871.14	7,661.76	10,165.84	6,732.70
	TOTAL- EQUITY	11,219.70	7,960.02	10,514.40	7,030.96
	TOTAL- EQUITY AND LIABILITIES	35,162.56	35,298.37	33,863.61	33,326.06

For Swastika Investmart Limited



Sunil Nyati
 Chairman and Managing Director
 DIN: 00015963


Date : 30.04.2025

Place : Indore

Swastika Investmart Limited

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STANDALONE AND CONSOLIDATED AUDITED CASH FLOW STATEMENT FOR THE YEAR ENDED MARCH 31, 2025				
(Rs. In lakhs)				
Particulars	For the Year Ended		For the Year Ended	
	31st Mar, 2025	31st Mar, 2024	31st Mar, 2025	31st Mar, 2024
	Consolidated	Consolidated	Standalone	Standalone
	(Audited)	(Audited)	(Audited)	(Audited)
Cash Flow From Operating Activities:				
Profit before Income Tax :	2,644.37	1,671.55	2,942.76	1,634.53
Adjustments for:				
Depreciation	119.03	120.59	115.25	117.02
Loss/Profit on Sale of Fixed Assets	(2.62)	(0.23)	(2.62)	(0.23)
Financial Charges	796.07	456.81	651.08	456.81
Dividend Income	(1.05)	(0.97)	(1.05)	(0.97)
Interest Income	(3,017.20)	(1,833.93)	(2,745.62)	(1,833.93)
Change in Fair Value of Financial Assets	358.19	-	40.83	-
Provision on expected credit loss on trade receivable	150.14	50.62	150.14	50.62
Operating Profit before Change in Financial & Non Financial Assets/Liabilities	1,046.93	464.44	1,150.77	423.85
Increase / (Decreases) in Trade Payables	(2,204.54)	11,322.27	(1,628.01)	12,031.73
Increase / (Decrease) in Other Financial Liabilities	(334.56)	(225.61)	(303.98)	(208.37)
Increase / (Decrease) in Provisions	15.51	(11.05)	15.51	(11.06)
Increase / (Decrease) in Other Non-Financial Liabilities	7.33	24.45	0.77	27.30
(Increase) / Decrease in Other Bank Balances	(257.97)	(10,128.54)	(257.97)	(10,109.09)
(Increase) / Decrease in Inventories	(166.71)	(97.00)	(166.71)	(97.00)
(Increase) / Decrease in Trade Receivable	(295.84)	(725.75)	(193.19)	(707.44)
(Increase) / Decrease in Loans	(990.53)	(999.28)	(1,105.33)	(663.78)
(Increase) / Decrease in Other Financial Assets	1,713.66	(1,427.30)	1,717.22	(1,426.64)
(Increase) / Decrease in Other Non -Financial Assets	(15.36)	38.81	(12.37)	38.35
Cash generated from operations	(1,482.08)	(1,764.56)	(783.29)	(702.15)
Income Tax paid (net)	(500.41)	(442.61)	(509.63)	(438.30)
Net Cash (outflow)/inflow from Operating Activities (A)	(1,982.49)	(2,207.17)	(1,292.92)	(1,140.45)
Cash Flows From Investing Activities				
Payments for Property, Plant and Equipment	(106.14)	(140.58)	(93.14)	(134.93)
Proceeds from Sale of Property, Plant and Equipment	8.28	1.60	8.28	1.60
(Purchase)/ Sale of investments	(42.20)	(264.23)	8.80	(264.23)
Investment in Subsidiary	-	-	(1.00)	-
Dividends Received	0.77	0.97	0.77	0.97
Interest Received	2,104.83	1,461.23	1,840.65	1,461.23
Loans Given	-	-	(3,874.98)	(4,322.95)
Amount received against Loans	-	-	3,384.23	3,593.70
Net Cash (outflow)/inflow From Investing Activities (B)	1,965.54	1,058.99	1,273.61	335.39
Cash Flows From Financing Activities:				
Issue of Share Capital (Conversion from Share Warrants)	51.30	-	50.30	-
Securities Premium (Conversion from Share Warrants)	1,514.03	-	1,514.03	-
Movement in Share Warrants (Net of issue Expenses)	(391.08)	821.00	(391.08)	821.00
Increase/(Decrease) from Short Term Borrowings	(842.99)	572.14	(994.94)	253.30
Interest paid	(796.07)	(456.81)	(651.08)	(456.81)
Dividend Paid (Inclusive of Dividend Distribution Tax)	(62.04)	(58.09)	(62.04)	(58.09)
Loan Taken	-	-	2,132.85	1,039.40
Loan Repaid	-	-	(2,132.85)	(1,039.40)
Net Cash Inflow From Financing Activities (C)	(526.85)	878.24	(534.81)	559.40
Net increase (decrease) in Cash and Cash Equivalents (A+B+C)	(543.80)	(269.94)	(554.12)	(245.66)
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	635.20	1,179.00	606.82	1,160.94

Date : 30.04.2025
Place : Indore


 For Swastika Investmart Limited

 Sunil Nyati
 Chairman and Managing Director
 DIN: 00015963

Swastika Investmart Limited

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Statement of Audited Consolidated Segment Results for the Quarter and Year Ended March 31, 2025
(Rs.in lakhs)

SR. No	Particulars	Quarter Ended			Year Ended	
		31 March 2025	31 Dec 2024	31 March 2024	31 March 2025	31 March 2024
		(Audited)	(Unaudited)	(Audited)	(Audited)	(Audited)
I.	Segment Revenue					
	(a) Broking and Related Activities	2,373.20	2,711.04	3,303.78	11,911.19	10,676.84
	(b) Merchant Banking Activities	255.08	568.19	243.86	1,610.92	415.39
	(c) Unallocated	128.51	142.26	108.09	570.56	353.74
	(d) Less : Inter Segment Revenue	9.29	5.17	1.68	34.20	28.59
	Net sales/Revenue From Operations	2,747.50	3,416.32	3,654.05	14,058.47	11,417.38
II.	Segment Results					
	Profit / (Loss) from ordinary activities					
	(a) Broking and Related Activities	125.79	373.26	394.13	1,754.78	1,398.55
	(b) Merchant Banking Activities	181.18	454.71	177.30	1,187.98	235.98
	(c) Unallocated	(323.38)	4.01	34.55	(298.39)	37.02
	Profit / (Loss) from ordinary activities before tax	(16.41)	831.98	605.98	2,644.37	1,671.55
III.	Segment Assets					
	(a) Broking and Related Activities	33,632.81	35,206.29	33,283.33	33,632.81	33,283.33
	(b) Merchant Banking Activities	230.80	43.62	42.73	230.80	42.73
	(c) Unallocated	1,298.95	2,718.90	1,972.31	1,298.95	1,972.31
	(d) Less : Inter Segment Assets	-	-	-	-	-
	Total	35,162.56	37,968.81	35,298.37	35,162.56	35,298.37
IV.	Segment Liabilities					
	(a) Broking and Related Activities	23,330.73	26,184.87	26,289.48	23,330.73	26,289.48
	(b) Merchant Banking Activities	18.48	15.58	5.62	18.48	5.62
	(c) Unallocated	593.65	1,770.49	1,043.25	593.65	1,043.25
	(d) Less : Inter Segment Liabilities	-	-	-	-	-
	Total	23,942.86	27,970.94	27,338.35	23,942.86	27,338.35
V.	Capital Employed (Segment assets – Segment Liabilities)					
	(a) Broking and Related Activities	10,302.08	9,021.42	6,993.85	10,302.08	6,993.85
	(b) Merchant Banking Activities	212.32	28.04	37.11	212.32	37.11
	(c) Unallocated	705.30	948.41	929.06	705.30	929.06
	(d) Less : Inter Segment	-	-	-	-	-
	Total	11,219.70	9,997.87	7,960.02	11,219.70	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.

Date : 30.04.2025
Place : Indore



For Swastika Investmart Limited

Sunil Nyati
Sunil Nyati
Chairman and Managing Director
DIN: 00015963

Swastika Investmart Limited

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Notes:

- 1) The above Standalone and Consolidated audited financial results for the Quarter and year ended March 31, 2025 have been reviewed by the Audit Committee and subsequently approved by the Board of Directors in their meeting held on 30th April, 2025. The statutory auditors have expressed an unmodified opinion for financial results for year ended 31st March, 2025 therefore the Company is not required to give statement of impact of Audit Qualification for Audit Report with modified opinion.
- 2) The Standalone and Consolidated Statement of Assets & Liabilities as at March 31, 2025 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 Finmart Private Limited, Swastika Insurance Broking Services Limited, Swastika Investmart (IFSC) Private limited and Avisa wealth Manager Private Limited.
- 4) The above audited 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 Statement includes the results for the quarters ended March 31, 2025 and March 31, 2024 being the balancing figure of the audited figures in respect of the full financial year and the published year to date figures upto the third quarter of the respective financial years, the results of which were subjected to 'limited review'.
- 6) The company has identified two reportable segments on Consolidated basis which consist of Stock Broking & related activities and Merchant Banking Activities in accordance with Ind AS-108 Operating Segment.
- 7) The Board of Directors at its meeting held on 30th April, 2025 recommends final dividend of Rs. 0.60 /- per equity share i.e. 30% of face value of Rs. 2/- each for financial year ended on 31.03.2025. The payment of recommended final dividend is subject to approval of shareholders at ensuing Annual General Meeting.
- 8) The Board of Directors in their meeting held on 20th December, 2023 allotted 10,60,000 share warrants convertible into equivalent equity shares of the Company to the promoters and non-promoter entity against which the Company had received the 25% upfront payment of Rs. 824.15 lakhs. Further during the previous quarter ended on September 30, 2024, 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) each with effect from 25th September, 2024.

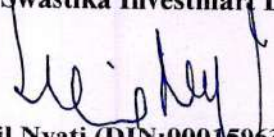
During the quarter, the Company has received remaining 75% consideration of Rs. 1173.24 lakhs from the warrant holders in Promoter and Non-Promoter Category for conversion of 503000 warrants. Consequently, the preferential allotment committee approved the allotment of 25,15,000 equity shares of Rs. 2/- each upon conversion of 5,03,000 warrants. Upon this allotment of shares, the post allotment paid-up capital stands at Rs.346.27 lakhs consisting of 1,73,13,500 equity shares of Rs.2/- each. Additionally, the received fund has been fully utilized for the objects for which the funds have been raised.

- 9) The aforesaid 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. Further, publication containing a Quick Response code and the details of the webpage where complete financial results of the Company are available, will be published in Marathi and English Newspapers with in prescribed time limit.

Date: 30th April, 2025
Place: Indore



On behalf of the Board of Directors
For Swastika Investmart Limited


Sunil Nyati (DIN:00015963)
Chairman & Managing Director

Dated: 30th April, 2025

To,
The Secretary (DCS/Compliance),
Corporate Relationship Department,
BSE Limited
Phiroze Jeejeebhoy Towers,
Dalal Street, Mumbai-400001

Subject: Submission of declaration regarding unmodified opinion of the Auditors on Annual Audited Standalone and Consolidated Financial Results of the Company for the year ended 31st March, 2025 as per second proviso to Regulation 33(3)(d) of SEBI (LODR) Regulations, 2015.

REFERENCE: SWASTIKA INVESTMART LIMITED (BSE SCRIP CODE: 530585, ISIN: INE691C01022)

Dear Sir/Madam,

DECLARATION

Pursuant to Regulation 33(3)(d) of **SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015**, as amended from time to time, the undersigned do hereby declare that in the Audit Report accompanying the Annual Standalone and Consolidated Financial Results of **SWASTIKA INVESTMART LIMITED** for the financial year ended on **31st March, 2025**, the Statutory Auditor Fadnis & Gupte LLP (FRN:006600C/C400324) did not express any modified opinion/audit qualification or other reservation and accordingly, the Statement on Impact of Audit Qualifications is not required to be given.

Further, copy of aforesaid declaration shall also be submitted in XBRL Mode in Integrated Filing - Financial within prescribed time limit.

You are requested to please consider and take on record the same.

Thanking You,

Yours faithfully

FOR SWASTIKA INVESTMART LIMITED

Sunil Nyati (Chairman and Managing Director)
DIN: 00015963

Mahendra Kumar Sharma
CFO

Chandrashekhar Bobra (Audit Committee Chairman)
DIN 00209498

Fadnis & Gupte LLP (Auditor of the company)
Chartered Accountants
FRN: 006600C/C400324
CA Vikram Gupte
Partner
Membership number: 074184



Swastika Investmart Limited

Corporate Office : 48, Jaora Compound, MYH Road, Indore - 452001 ☎ 0731-66 44 000

Registered Office : Office No. 104, 1st Floor, Keshava Commercial Building, Plot No. C-5, 'E' Block, Bandra Kurla Complex,
Opp GST Bhavan, Bandra (East), Mumbai - 400051 ☎ 022 690 11544

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