



Independent Auditor's Report

To The Board of Directors of M/s Swati Projects Limited

Report on the Audit of the Standalone Financial Result

Opinion

We have audited the accompanying Statement of Standalone Financial Results of Swati Projects Limited ("the Company"), for the quarter and year ended March 31, 2025 ("the Statement"), being submitted by the Company pursuant to the requirement of Regulation 33 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:

- a. is presented in accordance with the requirements of Regulation 33 of the Listing Regulations; and
- b. 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, 2025.

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 (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 ethical requirements that are relevant to our audit of the Standalone Financial Results for the quarter and year ended March 31, 2025 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 audit opinion.



Managements' Responsibilities for the Standalone Financial Results

This Statement, which includes the Standalone Financial Results is the responsibility of the Company's Board of Directors, and has been approved by them for the issuance. The Statement has been compiled from the related audited Interim condensed standalone financial statements for the three months and year ended March 31, 2025. This responsibility includes preparation and presentation of the Standalone Financial Results for the quarter and year ended March 31, 2025 that give a true and fair view of the net profit and other comprehensive income and other financial information in accordance with the recognition and measurement principles laid down in Ind AS, prescribed under Section 133 of the Act,

Read with relevant rules issued thereunder and other accounting principles generally accepted in India and in compliance with Regulation 33 of the Listing Regulations. This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding of the assets of the Company and for preventing and detecting frauds and other irregularities: selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and 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 Standalone Financial Results that give a true and fair view and are free from material misstatement, whether due to fraud or error.

In preparing the Standalone Financial Results, the Board of Directors of the Company are responsible for assessing 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 of the Company are responsible for overseeing the financial reporting process of the Company.

Auditors' Responsibilities for the Audit of the Standalone Financial Results

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

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

1. Identify and assess the risks of material misstatement of the Standalone Financial Results, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.



2. Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances. Under Section 143(3)(i) of the Act, we are also responsible for expressing an opinion through a separate report on the complete set of standalone financial statements on whether the company has adequate internal financial controls with reference to standalone financial statements in place and the operating effectiveness of such controls.
3. Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Management and the Board of Directors.
4. 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 auditors' report to the related disclosures in the standalone financial results or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to cease to the date of our auditors' report. However, future events or conditions may cause the Company to cease to continue as a going concern.
5. Evaluate the overall presentation, structure and content of the standalone financial results, including the disclosures, and whether the standalone financial results represent the underlying transactions and events in a manner that achieves fair presentation.

Materiality is the magnitude of misstatements in the Standalone Financial Statements that, individually or in aggregate, makes it probable that the economic decisions of a reasonably knowledgeable user of the Standalone Financial Statements may be influenced. We consider quantitative materiality and qualitative factors (i) in planning the scope of our audit work and in evaluating the results of our work; and (ii) to evaluate the effect of any identified misstatements in the Standalone Financial Statements.

We communicate with those charged with governance of the 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.

For M MODI & ASSOCIATES

Chartered Accountants

FRN: 319141E



M K Modi

Partner

Membership No. 054366

UDIN: - 25054366BMMJPW1369

Place: - Kolkata

Date: - 30.05.2025



SWATI PROJECTS LIMITED

CIN: L65993WB1983PLC036332
 1, ABDUL HAMID STREET, ONE BIS BUILDING, 4TH FLOOR, ROOM NO. 407, KOLKATA-700069
 E mail: swatiprojectsltd@gmail.com
 Phone: +91 9988796071 / 9830077000
 Website: www.swatiprojects.com

ANNEXURE – 1

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

(In Lakhs)

| Particulars | 3 months ended (31/03/2025) | Preceding 3 months ended (31/12/2024) | Corresponding 3 months ended in the previous year (31/03/2024) | Current Year ended 31/03/2025 | Previous year ended (31/03/2024) |
|---|--------------------------------|---|---|-------------------------------------|--|
| | (Audited) | (Unaudited) | (Audited) | (Audited) | (Audited) |
| 1. Income from Operations | | | | | |
| (a) Income from Operation | 1.99 | 28.75 | 29.63 | 91.06 | 112.87 |
| (b) Other Operating Income | 0.64 | - | - | 0.64 | - |
| Total Income from Operations (net) | 2.63 | 28.75 | 29.63 | 91.70 | 112.87 |
| 2. Expenses | | | | | |
| (a) Employee Benefits Expenses (KMP & Managerial Remuneration) | 3.01 | 5.70 | 3.06 | 14.65 | 11.81 |
| (b) Depreciation | 0.10 | - | - | 0.10 | - |
| (c) Other Expenses | 6.75 | 2.19 | 1.66 | 16.37 | 23.59 |
| (d) Provisions and Contingencies | 0.83 | - | - | 0.83 | - |
| Total Expenses | 10.69 | 7.89 | 4.72 | 31.95 | 35.40 |
| 3. Profit / (Loss) from operations before other income, finance costs and exceptional items (1-2) | (8.06) | 20.86 | 24.91 | 59.75 | 77.47 |
| 4. Other Income | - | - | - | - | - |
| 5. Profit / (Loss) from Ordinary activities before finance costs and exceptional items (3 ± 4) | (8.06) | 20.86 | 24.91 | 59.75 | 77.47 |
| 6. Finance Costs | - | - | - | - | - |
| 7. Profit / (Loss) from Ordinary activities after finance costs but before exceptional items (5 ± 6) | (8.06) | 20.86 | 24.91 | 59.75 | 77.47 |
| 8. Exceptional Items | - | - | - | - | - |
| 9. Profit / (Loss) from Ordinary activities before tax (7 ± 8) | (8.06) | 20.86 | 24.91 | 59.75 | 77.47 |
| 10. Tax Expenses | 48.22 | - | - | 48.22 | 19.58 |
| 11. Net Profit / (Loss) from ordinary activities after tax (9 ± 10) | (56.28) | 20.86 | 24.91 | 11.53 | 57.89 |
| 12. Extraordinary items | - | - | - | - | - |
| 13. Net Profit / (Loss) for the period (11 ± 12) | (56.28) | 20.86 | 24.91 | 11.53 | 57.89 |
| Other Comprehensive Income (OCI) | - | - | - | - | - |
| A(1) Items that will not be reclassified to Profit or Loss | (76.73) | - | - | (76.73) | - |
| A(2) Income Tax relating to items that will not be reclassified to profit or loss | 19.31 | - | - | 19.31 | - |
| B(1) Items will be reclassified to Profit or Loss | - | - | - | - | - |
| B(2) Income Tax relating to items that will be reclassified to profit or loss | - | - | - | - | - |
| 14. Total Comprehensive Income & other comprehensive income for the period | (113.70) | - | - | (45.89) | 57.89 |
| 15. Paid-up equity share capital (Number of Shares) (Face Value Rs. 10/- per share) | 101.00 | 101.00 | 101.00 | 101.00 | 101.00 |
| 16. Reserve excluding Revaluation Reserves as per Balance Sheet of previous accounting year | - | - | - | 238.89 | 284.78 |
| 17.i Earning Per Share (before extraordinary items) (not annualised) | | | | | |
| (a) Basic | (0.56) | 0.21 | 0.25 | 0.11 | 0.57 |
| (b) Diluted | (0.56) | 0.21 | 0.25 | 0.11 | 0.57 |
| 17.ii Earning Per Share (after extraordinary items) (not annualised) | | | | | |
| (a) Basic | (0.56) | 0.21 | 0.25 | 0.11 | 0.57 |
| (b) Diluted | (0.56) | 0.21 | 0.25 | 0.11 | 0.57 |

Place: Kolkata
 The 30th day of May, 2025

For Swati Projects Limited
Shreegopal Daga
Digitally signed by
 Shreegopal Daga
 Date: 2025.05.30
 17:00:54 +05'30'
 Managing Director
 Name: Shreegopal Daga
 DIN: 00397379





Independent Auditor's Report

To The Board of Directors of M/s Swati Projects Limited
Report on the Audit of the Consolidated Financial Result

Opinion

We have audited the accompanying Statement of Consolidated Financial Results of Swati Projects Limited (the "Company") and its Subsidiaries (the Company and its subsidiaries together referred to as the "Group"), for the quarter and year ended March 31, 2025 (the "Statement"), being submitted by the Company pursuant to the requirement of Regulation 33 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:

(a) included the results of the subsidiary to this report;

| Sr. No. | Name of Entity | Relationship with the Holding Company |
|---------|--|---------------------------------------|
| 1. | Radhashree Roadsters Private Limited | Subsidiary |
| 2. | Radhashree Apartments Private Limited - Subsidiary | Subsidiary |

(b) is presented in accordance with the requirements of Regulation 33 of the Listing Regulations in this regard; and

(c) 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 consolidated net profit and consolidated total comprehensive income and other financial information of the Group for the quarter and year ended March 31, 2025.



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 (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 Group in accordance with the Code of Ethics issued by the Institute of Chartered Accountants of India (the "ICAI") together with the ethical requirements that are relevant to our audit of the Consolidated Financial Results 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 we have obtained by us is sufficient and appropriate to provide a basis for our audit opinion.

Management's Responsibilities for the Consolidated Financial Results

This Statement which includes Consolidated Financial Results is the responsibility of the Company's Board of Directors and has been approved by them for the issuance. The Statement has been compiled from the audited interim condensed consolidated financial statements for the three months and year ended March 31, 2025. This responsibility includes preparation and presentation of the Consolidated Financial Results that give a true and fair view of the consolidated net profit and consolidated other comprehensive income and other financial information of the Group in accordance with the recognition and measurement principles laid down in Ind AS, prescribed under Section 133 of the Act, read with relevant rules issued thereunder and other accounting principles generally accepted in India and in compliance with Regulation 33 of the Listing Regulations. This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding of the assets of the Group and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and design, implementation and maintenance of adequate internal financial controls, that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the respective financial results that give a true and fair view and are free from material misstatement, whether due to fraud or error, which have been used for the purpose of preparation of this Consolidated Financial Results by the Directors of the Company, as aforesaid.

In preparing the Consolidated Financial Results, the respective Boards of Directors of the companies included in the Group are responsible for assessing the ability of the respective entities to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the respective Boards of Directors either intend to liquidate their respective entities or to cease operations, or has no realistic alternative but to do so.

The respective Boards of Directors of the companies included in the Group are responsible for overseeing the financial reporting process of the Group.



Auditors' Responsibilities for the Audit of the Consolidated Financial Results

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

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

1. Identify and assess the risks of material misstatement of the Consolidated Financial Results, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
2. Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances. Under Section 143(3)(i) of the Act, we are also responsible for expressing an opinion through a separate report on the complete set of Consolidated financial statements on whether the company has adequate internal financial controls with reference to Consolidated financial statements in place and the operating effectiveness of such controls.
3. Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Management and the Board of Directors.
4. 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 auditors' report to the related disclosures in the Consolidated financial results or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to and including the date of our auditors' report. However, future events or conditions may cause the Company to cease to continue as a going concern.
5. Evaluate the overall presentation, structure and content of the consolidated financial results, including the disclosures, and whether the consolidated financial results represent the underlying transactions and events in a manner that achieves fair presentation.

Materiality is the magnitude of misstatements in the Consolidated Financial Statements that, individually or in aggregate, makes it probable that the economic decisions of a reasonably knowledgeable user of the Consolidated Financial Statements may be influenced. We consider quantitative materiality and qualitative



factors (i) in planning the scope of our audit work and in evaluating the results of our work; and (ii) to evaluate the effect of any identified misstatements in the Consolidated Financial Statements.

We communicate with those charged with governance of the 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.

For M MODI & ASSOCIATES

Chartered Accountants

FRN: 319141E



M K Modi

Partner

Membership No. 054366

UDIN: - 25054366 BMMJFX5923

Place: - Kolkata

Date: - 30.05.2025



SWATI PROJECTS LIMITED**CIN: L65993WB1983PLC036332**

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Phone: +91 9830077000/9988796071

Website: www.swatiprojects.com

Standlone & Consolidated Balance Sheet as at 31st March, 2025

(In Lakhs)

| Particulars | Standlone Results - as at | | Consolidate Results - as at | |
|--|---------------------------|----------------------|-----------------------------|----------------------|
| | 31/03/2025 (Audited) | 31/03/2024 (Audited) | 31/03/2025 (Audited) | 31/03/2024 (Audited) |
| I. ASSETS | | | | |
| Financial Assets | | | | |
| (a) Cash and Cash Equivalants | 58.24 | 2.95 | 73.21 | 12.04 |
| (b) Receivables | - | - | 1.48 | 0.75 |
| (c) Loans | 207.22 | 1,217.63 | 105.76 | 1,217.63 |
| (d) Investments | 959.94 | 50.26 | 825.99 | 1.67 |
| (e) Other Financial Asséts | 2.75 | 21.27 | 144.21 | 26.32 |
| (f) Inventories | - | - | 1,337.18 | - |
| Total Financial Assets | 1,228.15 | 1,292.11 | 2,487.82 | 1,258.41 |
| Non - Financial Assets | | | | |
| (a) Current tax assets (Net) | 8.30 | 6.29 | 18.20 | 6.29 |
| (b) Deferred Tax Assets (Net) | 19.31 | - | 21.97 | 2.33 |
| (c) Property, Plant and Equipment | 0.25 | - | 17.74 | 22.36 |
| (d) Goodwill | - | - | 19.67 | - |
| Total Non Financial Assets | 27.86 | 6.29 | 77.57 | 30.98 |
| TOTAL ASSETS | 1,256.01 | 1,298.40 | 2,565.39 | 1,289.39 |
| I. LIABILITIES AND EQUITY | | | | |
| Financial Liabilities | | | | |
| (a) Trade payables | 0.00 | - | 35.17 | - |
| (b) Long term Borrowings | - | - | 180.94 | - |
| Total Financial Liabilities | 0.00 | - | 216.11 | - |
| Non Financial Liabilities | | | | |
| (a) Current Tax Liabilities (Net) | - | 0.46 | 0.83 | 0.46 |
| (b) Provisions | 0.83 | - | - | - |
| (c) Deferred Tax Liabilities | - | 0.01 | - | - |
| (d) Other non-financial liabilities | 6.29 | 3.15 | 1,114.55 | 24.29 |
| Total Non Financial Liabilities | 7.12 | 3.62 | 1,115.38 | 24.75 |
| II. EQUITY | | | | |
| (a) Equity Share Capital | 1,010.00 | 1,010.00 | 1,010.00 | 1,010.00 |
| (b) Other Equity | 238.89 | 284.78 | 206.01 | 254.64 |
| (c) Non controlling Interest | - | - | 17.89 | - |
| Total Equity | 1,248.89 | 1,294.78 | 1,233.90 | 1,264.64 |
| TOTAL LIABILITIES AND EQUITY | 1,256.01 | 1,298.40 | 2,565.39 | 1,289.39 |

Place Kolkata

FOR SWATI PROJECTS LIMITED

Shreegopal Daga
Digitally signed by
Shreegopal Daga
Date: 2025.05.30
17:01:43 +05'30'Managing Director
Name: Shreegopal Daga
DIN:00397379

SWATI PROJECTS LIMITED

CIN: L65993WB1983PLC036332

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Phone: +91 9830077000/9988796071

Website: www.swatiprojects.com

ANNEXURE – I

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

(In Lakhs)

| Particulars | 3 months ended (31/03/2025) | Preceding 3 months ended (31/12/2024) | Corresponding 3 months ended in the previous year (31/03/2024) | Current Year ended (31/03/2025) | Previous year ended (31/03/2024) |
|---|--------------------------------|---|---|---------------------------------------|--|
| | (Audited) | (Unaudited) | (Audited) | (Audited) | (Audited) |
| 1. Income from Operations | | | | | |
| (a) Income from Operation | 16.69 | 50.50 | 39.43 | 141.09 | 146.87 |
| (b) Other Operating Income | 0.92 | 0.01 | 0.12 | 0.93 | 0.13 |
| Total Income from Operations (net) | 17.61 | 50.51 | 39.55 | 142.02 | 147.00 |
| 2. Expenses | | | | | |
| (a) Project Cost | 211.01 | 174.14 | | 292.84 | |
| (b) Change in Inventories | (211.01) | (174.14) | | (561) | |
| (d) Employee Benefits Expenses (KMP & Managerial Remuneration) | 11.92 | 16.79 | 8.25 | 57.92 | 27.09 |
| (e) Depreciation | 0.15 | 2.11 | 4.86 | 6.61 | 8.43 |
| (f) Other Expenses | 21.39 | 8.65 | 9.96 | 312.61 | 37.66 |
| (g) Provisions and Contingencies | 0.83 | - | - | 0.83 | - |
| Total Expenses | 34.29 | 27.55 | 23.07 | 109.56 | 73.18 |
| 3. Profit / (Loss) from operations before other income, finance costs and exceptional items (1-2) | (16.68) | 22.96 | 16.48 | 32.46 | 73.82 |
| 4 Other Income | - | - | - | - | - |
| 5. Profit / (Loss) from Ordinary activities before finance costs and exceptional items (3 ± 4) | (16.68) | 22.96 | 16.48 | 32.46 | 73.82 |
| 6 Finance Costs | - | - | - | - | - |
| 7. Profit / (Loss) from Ordinary activities after finance costs but before exceptional items (5 ± 6) | (16.68) | 22.96 | 16.48 | 32.46 | 73.82 |
| 8 Exceptional Items | - | - | - | - | - |
| 9. Profit / (Loss) from Ordinary activities before tax (7 ± 8) | (16.68) | 22.96 | 16.48 | 32.46 | 73.82 |
| 10 Tax Expenses | - | - | - | 47.90 | 18.71 |
| 11. Net Profit / (Loss) from ordinary activities after tax (9 ± 10) | (16.68) | 22.96 | 16.48 | (15.44) | 55.11 |
| 12 Extraordinary items | - | - | - | - | - |
| 13. Net Profit / (Loss) for the period (11 ± 12) | (16.68) | 22.96 | 16.48 | (15.44) | 55.11 |
| 14. Income attributable to | | | | | |
| - Owners of the company | (12.68) | 23.38 | - | 8.78 | - |
| - Non controlling Interest | (4.00) | (0.42) | - | (2.85) | - |
| - Preacquisition Profit | - | - | - | (21.37) | - |
| Other Comprehensive Income (OCI) | | | | | |
| A(1) Items that will not be reclassified to Profit or Loss | - | - | - | - | - |
| A(2) Income Tax relating to items that will not be reclassified to profit or loss | (76.73) | - | - | (76.73) | - |
| B(1) Items will be reclassified to Profit or Loss | 19.31 | - | - | 19.31 | - |
| B(2) Income Tax relating to items that will be reclassified to profit or loss | - | - | - | - | - |
| 15. Total Comprehensive Income & other comprehensive income for the period | (57.42) | - | - | (57.42) | - |
| 16 Paid-up equity share capital (in Rs.) (Face Value Rs. 10/- per share) | 1,010.00 | 1,010.00 | 1,010.00 | 1,010.00 | 1,010.00 |
| 17 Reserve excluding Revaluation Reserves as per Balance Sheet of previous accounting year | 206.01 | - | - | 206.01 | 254.64 |
| 18.i Earning Per Share (before extraordinary items) (not annualised) | | | | | |
| (a) Basic | (0.17) | 0.23 | 0.16 | (0.15) | 0.55 |
| (b) Diluted | (0.17) | 0.23 | 0.16 | (0.15) | 0.55 |
| 18.ii Earning Per Share (after extraordinary items) (not annualised) | | | | | |
| (a) Basic | (0.17) | 0.23 | 0.16 | (0.15) | 0.55 |
| (b) Diluted | (0.17) | 0.23 | 0.16 | 0.57 | 0.55 |

a. Company has acquired 76% shares of M/s Radhashree Apartments Private Limited on 11/12/2024

Place: Kolkata
The 30th day of May, 2025

For Swati Projects Limited
**Shreegopal
Daga**
Digitally signed by
Shreegopal Daga
Date: 2025.05.30
17:01:23 +05'30'
Managing Director
Name: Shreegopal Director
DIN: 00397379



SWATI PROJECTS LIMITED

CIN: L65993WB1983PLC036332

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Phone: +91 9830077000/9988796071

Website: www.swatiprojects.com

Standlone & Consolidated Cash Flow Statement for the Year Ended 31st March 2025

(In Lakhs)

| PARTICULARS | Standlone Results - as at | | Consolidated Results - as at | |
|--|---------------------------|-------------------------|------------------------------|-------------------------|
| | 31/03/2025 (Audited) | 31/03/2024 (Audited) | 31/03/2025 (Audited) | 31/03/2024 (Audited) |
| A CASH FLOW FROM OPERATING ACTIVITIES | | | | |
| Net Profit Before Tax | 59.75 | 77.47 | 32.46 | 73.82 |
| Adjustments for: | | 0.00 | | |
| Provision for Standard Assets | 0.83 | 0.00 | 0.83 | 8.43304 |
| Depreciation | 0.10 | 0.00 | 6.61 | 0 |
| Interest Received | (91.67) | -112.87 | -85.44 | -112.86794 |
| Interest Paid | - | 0.31 | 21.64 | 0.30906 |
| Goodwill | | | 0.02 | 0 |
| Items that will not be reclassified into P/I | (76.73) | - | -76.73 | 0 |
| | (167.47) | (112.56) | (133.06) | |
| Operating Profit before Working Capital Changes | (107.72) | (35.09) | (100.61) | (30.31) |
| Adjustments for: | | | | |
| (Increase)/Decrease in Inventories | | - | -1337.18 | 0 |
| (Increase)/Decrease in Trade Receivables | | - | -0.72 | -0.36802 |
| Decrease/(Increase) in Investment | (909.68) | - | -824.32 | 0 |
| Decrease/(Increase) in Other Current Assets | (2.01) | - | 0.00 | 0 |
| Decrease/(Increase) in Current Tax Assets | | | 0.00 | |
| Increase/(Decrease) in short Term Borrowings | - | - | 0.00 | 0 |
| Increase/(Decrease) in Long Term Borrowings | | | 180.94 | 0 |
| Increase/(Decrease) in Payables | 0.00 | 1.61858 | 35.17 | 11.07909 |
| Increase/(Decrease) in liabilities | 3.15 | 0 | 1090.27 | 0 |
| | (908.55) | 1.62 | (855.84) | |
| Cash generated from operations | (1,016.27) | (33.47) | (956.45) | (19.60) |
| Income Tax paid | 48.69 | (22.02) | 38.51 | (22.02) |
| Net Cash flow from Operating activities | (1,064.96) | (55.49) | (994.96) | (41.61) |
| B CASH FLOW FROM INVESTING ACTIVITIES | | | | |
| (Increase)/Decrease in Investments | | | | |
| (Increase)/Decrease in Loan | 1,010.40 | -50.09 | 1111.87 | -49.33929 |
| Other Financial Assets | 18.52 | -5.79 | -117.89 | -7.87305 |
| Interest Received | 91.67 | 112.87 | 85.44 | 112.86794 |
| Property, plant and equipment | (0.35) | 0.00 | -1.65 | -12.01543 |
| Net Cash used in Investing activities | 1,120.24 | 56.99 | 1,077.77 | 43.64 |
| C CASH FLOW FROM FINANCING ACTIVITIES | | | | |
| Proceeds from Issue of Equity Share | - | - | - | - |
| Expense for Increase in Authorised Capital | - | - | - | - |
| Interest Paid | - | (0.31) | (21.64) | (0.31) |
| Net Cash used in financing activities | - | (0.31) | (21.64) | (0.31) |
| Net increase in cash & Cash Equivalents | 55.28 | 1.19 | 61.17 | 1.72 |
| Opening Cash and Cash equivalents | 2.95 | 1.76 | 12.04 | 10.33 |
| Closing Cash and Cash equivalents | 58.24 | 2.95 | 73.21 | 12.04 |
| Cash & Cash Equivalents | | | | |
| Cash in Hand | - | 0.00 | 10.06 | 7.02 |
| Cash at Bank | 58.24 | 2.95 | 63.14 | 5.02 |
| Cash & Cash equivalents as stated | 58.24 | 2.95 | 73.21 | 12.04 |

Place Kolkata

Dated: The 30th Day of May ,2025

For Swati Projects Limited

Shreegopal Daga
Digitally signed by
Shreegopal Daga
Date: 2025.05.30
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Shreegopal Daga
Managing Director
DIN:00397379

