

**SUKHMINDER SINGH & CO.
CHARTERED ACCOUNTANTS
620-R MODEL TOWN,
LUDHIANA- 141002**



Phones: Off.: 0161-4625843

Mobile: 98142-15843

E-Mail - sscca2001@gmail.com

Independent Auditor Limited Review Report on Half Year ended as on 30th September 2025 Unaudited Financial Results of NEW SWAN MULTITECH LIMITED ("the Company") pursuant to the requirements of Regulations 33 of the SEBI (Listing Obligation and Disclosure Requirements) Regulation 2015, as amended

The Board of Directors of
NEW SWAN MULTITECH LIMITED

Dear Sir,

Re: Independent Auditor Limited Review Report of the unaudited financial Results for the half year ended 30th September, 2025.

We have reviewed the accompanying statement of unaudited financial results of NEW SWAN MULTITECH LIMITED ("the Company") for the half year ended September 30, 2025 ("the statement") attached herewith being submitted by the company pursuant to the requirement of regulation 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 ("the regulation") as amended.

The Company's Management is responsible for the preparation of the Statement in accordance with the recognition and measurement principles laid down in the Accounting Standard - 25 "Interim Financial Reporting" ("AS 25"), prescribed under Section 133 of the Companies Act, 2013 read with relevant rules issued there under and other accounting principles generally accepted in India. The Statement has been approved by the Company's Board of Directors. Our responsibility is to express a conclusion on these financial 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 (ICAI). This standard requires that we plan and perform the review to obtain moderate assurance as to whether the financial statements are free from material misstatement. A review is substantially less in scope than an audit conducted in accordance with Standards on Auditing 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. Accordingly we do not express an audit opinion.

Based on our review conducted as above, nothing has come to our attention that causes us to believe that the accompanying statement of unaudited financial results prepared in accordance with applicable Accounting Standards specified under Section 133 of the Companies Act, 2013 as amended, read with relevant rules issued thereunder and other recognized accounting practices and policies has not disclosed the information required to be disclosed in terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 including the manner in which it is to be disclosed, or that it contains any material misstatement.




For Sukhminder Singh & Co.

Chartered Accountants

FRN No. 016737N

Place: Ludhiana

Date: 14.11.2025

(Sukhminder Singh)

Partner

(Membership No. 093100)

UDIN: 25093100BMLMLQ1772



New Swan Multitech Limited

(AN ISO 9001 : 2008 CERTIFIED COMPANY)

CIN:- U34100DL2014PLC265736

Regd. Address: Shop No. 310, 3rd Floor, Vardhman Crown Mall, Plot No. 2, Sector-19, Dwarka, New Delhi-110075
 PH: +91161-4346000-10 REGD. OFFICE: +91 11 4302 2135, UNIT I: +91 161-2833622, UNIT II: +91 75748-01622
 E-mail bsa@swanindia.com, new-swan@usa.net, agrodesk@swanindia.com Website: www.swanagro.in
 Unit-I: Village Ralan Kohara-Machiwara Road, P.O. Heeran, Ludhiana-141 112, Punjab (India) GSTIN: 03AAECN6137C1ZX
 Unit-II: Plot No. 351P, Vithlapur Mandal Road, Vithlapur, Tal-Mandal, Ahmedabad, Gujarat 382120 GSTIN : 24AAECN6137C1ZT

NEW SWAN MULTITECH LIMITED		
Standalone Balance Sheet as at 30th September 2025		
Particulars	AS AT	AS AT
	30.09.2025	31.03.2025
	Unaudited	Audited
	(Rupees in Lakhs)	
I. EQUITY AND LIABILITIES		
1 <u>Shareholders' funds</u>		
(a) Share Capital	1901.62	1901.62
(b) Reserves & Surplus	6567.05	6076.11
2 <u>Non-current liabilities</u>		
(a) Long-term borrowings	1130.37	1257.64
(b) Deferred tax liabilities(Net)	392.94	413.39
(d) Long Term Provisions	33.92	33.92
3 <u>Current liabilities</u>		
(a) Short-term borrowings	2869.91	2754.01
(b) Trade Payables		
(A) total outstanding due of Msme; and	1.46	14.79
(B) total outstanding due of creditors otherthan Msme.	1595.07	1452.62
(c) Other current liabilities	1525.94	1844.99
(d) Short-term provisions	722.64	712.85
TOTAL	16740.92	16461.95
II. ASSETS		
1 <u>Non-current assets</u>		
(a) Property, Plant and Equipment and Intangible assets		
(i)) Property, Plant and Equipment	5528.11	5660.47
(ii) Intangible assets	.00	.00
(iii) Capital Work In Progress	55.64	55.64
(b) Non-current investments	.00	.00
(c) Long-term loans and advances	109.51	198.98
(d) Other non-current assets	111.45	111.45
2 <u>Current Assets</u>		
(a) Inventories	7091.02	7272.93
(b) Trade receivables	2460.83	1638.52
(c) Cash and cash equivalents	263.46	37.45
(d) Short-term loans and advances	1120.90	1486.49
TOTAL	16740.92	16461.95

Dated 14th November 2025

For New Swan Multitech Limited


 Managing Director/Director





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NEW SWAN MULTITECH LIMITED					
Standalone Profit & Loss Statement for the Half Year ended 30th September 2025					
Particulaars	Half Year Ended 30.09.2025 Unaudited	Half Year Ended 31.03.2025 Audited	Half Year Ended 30.09.2024 Unaudited	Year Ended 31.03.2025 Audited	Year Ended 31.03.2024 Audited
(Rupees in Lakhs)					
I. Revenue from operations	8206.96	7648.50	8326.43	15974.93	15252.16
II. Other income	17.29	67.29	67.08	134.37	3.25
III. Total Income (I+II)	8224.25	7715.79	8393.51	16109.30	15255.41
IV. Expenses:					
Cost of Materials consumed	4668.77	5140.78	5297.36	10438.14	9713.17
Changes in Inventories of finished goods work-in-progress and stock-in-trade	553.21	-345.46	-84.64	-430.10	-329.27
Employee Benefits Expenses	861.84	883.42	1046.33	1929.75	1891.05
Finance Cost	215.35	234.04	221.73	455.77	501.04
Depreciation and amortization Expenses	204.29	212.35	196.24	408.59	389.65
Other expenses	1107.92	895.60	930.33	1825.92	1637.22
Total expenses	7611.38	7020.73	7607.34	14628.08	13802.86
V. Profit before exceptional and extraordinary items and tax (III-IV)	612.88	695.06	786.17	1481.22	1452.55
VI. Exceptional items					
VI. Tax expense:					
(1) Deferred tax	-20.45	-99.22	58.45	-40.77	27.96
(2) Current tax	131.00	157.14	180.95	338.09	414.93
(3) Taxes relating to earlier years	.00	8.31	.00	8.31	53.78
(4) CSR Expenses	11.39	11.74	12.14	23.88	17.37
Profit for the period (V-VI)	490.94	617.09	534.63	1151.72	938.50
VII. Earning per equity share:					
(1) Basic/Diluted	2.58	3.25	2.81	6.06	4.94

Dated 14th November 2025

For New Swan Multitech Limited


Managing Director/Director



New Swan Multitech Limited

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NEW SWAN MULTITECH LIMITED		
CASH FLOW STATEMENT AS AT 30TH SEPTEMBER , 2025		
PARTICULARS	As at 30.09.2025 Amount (in Lakhs)	As at 31.03.2025 Amount (in Lakhs)
	Unaudited	Audited
A) CASH FLOW FROM OPERATING ACTIVITIES		
Net Profit Before Tax and Extraordinary items	612.88	1481.22
Adjustments for:		
Add: Depreciation and Amortisation	204.29	408.59
Add: Finance Costs	215.35	455.77
Less: Interest Expenses For Previous Year	.00	.00
Less:Gratuity Expenses For Previous Year	.00	.00
Less:Leave Encashment Expenses For Previous Year	.00	.00
Less:Balance Written off for previous years	.00	.00
Less: Csr Expenses	-11.39	-23.88
Operating Profit before Working Capital Changes	1021.13	2321.71
Changes in Working Capital:		
Decrease/(Increase) in Current Assets	-274.81	-1942.84
(Decrease)/Increase in Current Liabilities	-64.25	136.77
Cash generated from Operation	682.07	515.64
Taxes Paid (Net)	-131.00	-346.39
Net Cash Flow from (Used in) Operating Activities	551.07	169.25
B) CASH FLOW FROM INVESTING ACTIVITIES		
Less: Purchase of Fixed Assets	-71.93	-1071.56
Add: Capital Advances & Capital Work-in-Progress	.00	749.14
Less: Maturity of / (Investment in) Fixed Deposits	.00	-9.63
Less: Increase in Long Term Loans & Advance (Capital Advances)	89.48	-83.24
Net Cash Flow from (Used in) Investing Activities	17.55	-415.29
C) CASH FLOW FROM FINANCING ACTIVITIES		
Less: Proceed from Long Term Borrowing	-127.27	-471.34
Add: Proceed from Issue Of Share Capital	.00	.00
Add: Increase In Long Term Provisions	.00	-11.82
Less:Interest Paid	-215.35	-455.77
Net Cash Flow from (Used in) Financing Activities	-342.61	-938.94
D) Net Inc./(Dec.) in cash and cash equivalent: (A+B+C)	226.01	-1184.98
Add: Opening Balance of Cash and Cash Equivalents	37.45	1222.43
Closing Balance of Cash and Cash Equivalents	263.46	37.45

Dated 14th November 2025

For New Swan Multitech Limited

Managing Director/Director



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