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

Phones: Off.: 0161-4625843

Mobile: +91-98142-15843

E-mail:- sscca2001@gmail.com

Independent Auditor's Report on Audit of Half Yearly and Year to date Standalone financial Results of NEW SWAN MULTITECH LIMITED ("the Company") pursuant to the requirements of Regulations 33 and 52 of the SEBI (Listing Obligation and Disclosure Requirements) Regulation 2015, as amended

The Board of Directors of NEW SWAN MULTITECH LIMITED

Dear Sir,

Re: Limited Review Report of the Unaudited Standalone financial Results for the half year ended 30<sup>th</sup> September, 2024.

We have reviewed the accompanying statement of unaudited standalone financial results of **NEW SWAN MULTITECH LIMITED** ("the Company") for the half year ended on September 30, 2024 ("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 read with Circular No. CIR/CFD/CMD1/44/2019 dated 29<sup>th</sup> March, 2019 ("the circular").

This statement is the responsibility of the Company's Management and has been approved by the Board of Directors has been prepared 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. Our responsibility is to issue a report on these Standalone 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 Standalone 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 Standalone financial statements are free from material misstatement. A review is limited primarily to inquiries of company personnel and an analytical procedure applied to Standalone financial data and thus provides less assurance than an audit. We have not performed an audit and 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 Standalone 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.

Place: Ludhiana Date: 14/11/2024

SUKHMINDER SINGH & CO.
Chartered Accountants

Firm's Registration No. 016737N

(Sukhminder Singh)

RED ACCOUNT Partner

(ICAI Membership No. 093100) *UDIN:24093100BKARSL4256* 



Swan Agro

## New Swan Multitech Limited

(AN ISO 9001: 2008 CERTIFIED COMPANY)

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-l: Village Ralan Kohara-Machiwara Road, P.O. Heeran, Ludhiana-141 112, Punjab (India) GSTIN: 03AAECN6137C1ZX Unit-Ji: Płot No. 381P, Vithlapur Mandal Road, Vithlapur, Tal-Mandal, Ahmedabad, Gujrat 382120 GSTIN : 24AAECN6137C1ZT

#### **NEW SWAN MULTITECH LIMITED**

### Standalone Balance Sheet as as 30th September 2024

Particulars	Note No.	AS AT 30.09.2024	AS AT 31.03.2024
I. FOULTY AND LIARTITYTES		(Rupees in I	akhs)
-for: With FINDIFILIE?			
1 Shareholders' funds			
(a) Share Capital	3	1901.62	1901.62
(b) Reserves & Surplus	4	5459.02	4924.39
		3,33.02	1,72,113,5
2 Non-current liabilites			
(a) Long-term borrowings	5	1488.07	1728.98
(b) Deferred tax liabilities(Net)	6	512.61	454.17
(c) Long Term Provisions	7	54.66	
	,	54.00	45.74
3 <u>Current liabilities</u>			
(a) Short-term borrowings			
(b) Trade Payables	8	2334.41	1886.09
(A) total outstanding due of Msme; and			
(B) total outstanding due of creditors otherthan Msme.	9	88.21	27.35
(c) Other current liabilities	9	964.74	2249.27
(d) Short-term provisions	10	1733.99	1898.88
(d) Short term provisions	11	593.58	580.89
TOTAL	E	(Addison of	E .
II. ASSETS		15130.91	15697.38
1 Non-current assets			1 A County V
(a) Property, Plant and Equipment and Intangible assets			
(i) ) Property, Plant and Equipment			
(ii) Intangible assets	12	5177.89	4990.94
	12	12.25	6.56
(iii) Capital Work In Progress	12	804.78	804.78
(h) Non ground in reduced		1	004.70
(b) Non-current investments	13	.00	20
(c) Long-term loans and advances	14	115.75	.00.
(d) Other non-current assets	15	107.95	115.75
		107.93	101.82
2 Current Assets			
(a) Inventories	16	6641.00	
(b) Trade receivables	17	6641.00	5717.98
(c) Cash and cash equivalents	18	1448.70	1320.22
(d) Short-term loans and advances	19	466.93	1222.43
	1	355.67	1416.91
TOTAL		45400.00	
The accompanying notes 1 to 31 are an integral part of the Financial Statemen	te	15130.91	15697.38

THIS IS THE BALANCE SHEET REFERRED TO IN OUR REPORT OF EVEN DATE

FOR SUKHMINDER SINGH & CO

CHARTERED ACCOUNTANTS

FOR AND ON BEHALF OF THE BOARD

(UPKAR SINGH) MG. DIRECTOR DIN: 01588157

PLACE : LUDHIANA DATED: 14/11/2024 (KANWARDEEP SINGH) DIRECTOR DIN: 01588162

Hanvar deep sig

Tamuel (TANVEER KAUR) COMPANY SECRETARY

(NAVEEN BHAKOO)

FRN Reg. No 016737N

(CA.SUKHMINDER SINGH

PARTNERED ACCOL M.NO 093100

UDIN: 24093100BKARSL4256



Swan Agro

# New Swan Multitech Limited

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#### **NEW SWAN MULTITECH LIMITED**

Standalone Profit & Loss Statement for the Half Year ended 30th September, 2024

Particulars		Note No.	Half Year Ended 30.09.2024 Audited	Half Year Ended 31.03.2024 Audited	Half Year Ended 30.09.2023 Audited	Year Ended 31.03,2024 Audited	Year Ended 31.03.2023 Audited
						J2100/2021 / // // // // // // // // // // // //	
Dennis Engl			(Rupees in Lakhs)				
Revenue from	obeanous	20	8326.43	7,467.01	7,785.15	15252.16	15116.04
II. Other income	n	21	67.08	0.20	3.05	3.25	26.13
III. Total Income	(I+II)		8393.51	7,467.21	7,788.21	15255.41	15142.17
IV. <u>Expenses:</u>					110 13000		r.
Cost of Materia	ils consumed	22	5297.36	4,576.25	5,136.92	9713.17	9931.72
		23	-84.64	10.47	,	-329.27	
Changes in inv	entonies of finished goods	-	. 01.01	10.47	(339.74)	-329.27	-710.02
work-in-progre	ss and stock-in-trade						
Employee Bene	rfits Expenses	24	1046.33	950.79	940,26	1891.05	1052 (4
Finance Cost		25	221.73	274.24	226.80		1953.64
Depreciation ar	nd amortization Expenses	12	196.24	211.78	177.87	501.04	325.06
Other expenses	i	26	930.33	715.46	921.76	389.65 1637.22	338.12 1880.07
Total expens	_						2000.07
rotal expens	3		7607.34	6,738.99	7,063.86	13802.86	13718.60
V. Profit before t	x (III-IV)		786.17	728.22	724.34	1452.55	1422 57
VI. Tax expense:				720.22	721.51	1432,33	1423.57
(1) Deferred	tax	6	58.45	(11.60)	39.56	27.96	42.22
(2) Current to	ex		180.95	223.49	191.44	414.93	43.32
(3) Taxes rel	ating to earlier years		.00	53.78	171.11	53.78	350.53
(4) CSR Expe	nses		12.14	17.37		17.37	12.32
Profit for the	period (V-VI)		534.63	445.18	493.35	938.50	11.86 1005.54
						330.00	1003.34
/II. Earing per equit	•	4 9					
(1) Basic/Dilut	ed	31	2.81	2.34	3.52	4.94	28.73

The accompanying notes 1 to 31 are an integral part of the Financial Statements

This is the Profit & Loss Statement referred to in our report of even date

FOR SUKHMINDER SINGH & CO.

**CHARTERED ACCOUNTANTS** FRN Reg. No. 01673ZN

FOR AND ON BEHALF OF THE BOARD

(UPKAR SINGH) MG. DIRECTOR

DIN: 01588157

PLACE : LUDHIANA DATED: 14/11/2024 (KANWARDEEP SINGH) (NAVEEN BHAKOO)

CF0

DIRECTOR DIN: 01588162

Hanworder &

Tom12 (TANVEER KAUR) **COMPANY SECRETARY** 

(CA.SUKHMINDER SINGH) FRED ACCOU **PARTNER** M.NO 093100

UDIN: 24093100 BKARSL4256



Swan Agro

## New Swan Multitech Limited

(AN ISO 9001: 2008 CERTIFIED COMPANY)

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Unit-1: Village Raian Kohara-Machiwara Road, P.O. Heeran, Ludhiana-141 112, Punjab (India) GSTIN: 03AAECN6137C1ZX
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#### NEW SWAN MULTITECH LIMITED

NEW SWAN MULTITECH LIMITED				
STANDALONE CASH FLOW STATEMENT AS AT 30TH SEPT	As at 30.09.2024	As at 31.03.2024		
PARTICULARS	Amount (in Lakhs)	Amount (in Lakhs)		
A) CASH FLOW FROM OPERATING ACTIVITIES	A TOTAL PROPERTY OF THE PARTY O	AND DESCRIPTION OF PERSONS ASSESSMENT ASSESSMENT ASSESSMENT ASSESSMENT ASSESSMENT ASSESSMENT ASSESSMENT ASSESSMENT ASSESSMENT ASSESS		
Net Profit Before Tax and Extraordinary items	786.17	1452.55		
Adjustments for:				
4dd: Depreciation and Amortisation	196.24	389.65		
4dd: Finance Costs	221.73	501.04		
Less: Interest Expenses For Previous Year	.00	-145.60		
Less Gratuity Expenses For Previous Year	.00	-54.80		
Less:Leave Encashment Expenses For Previous Year	.00	-12.54		
Less:Balance Written off for previous years	.00	-17.50		
Less: Csr Expenses	-12.14	-17.37		
Operating Profit before Working Capital Changes	1191.99	2095.44		
Changes in Working Capital:				
Decrease/(Increase) in Current Assets	9.74	-1336.80		
(Decrease)/Increase in Current Liabilities	-927.56	-692.27		
Cash generated from Operation	274.17	66.37		
Taxes Paid (Net)	-180.95	-468.71		
	- og Ottorio gok			
Net Cash Flow from (Used in) Operating Activities	93.22	-402.34		
B) CASH FLOW FROM INVESTING ACTIVITIES				
Less: Purchase of Fixed Assets	-388.88	-602.87		
Add: Capital Advances & Capital Work-in-Progress	.00	-9.16		
Less: Maturity of / (Investment in) Fixed Deposits	-6.13	43.66		
Less: Increase in Long Term Loans & Advance (Capital Advances)	.00	90		
		- pakeintain		
Net Cash Flow from (Used in) Investing Activities	-395.01	-569.26		
C) CASH FLOW FROM FINANCING ACTIVITIES	, -			
Less: Proceed from Long Term Borrowing	-240.91	-540.31		
Add: Proceed from Issue Of Share Capital	.00	3310.56		
Add: Increase In Long Term Provisions	8.93	45.74		
Less: Interest Paid	-221.73	-501.04		
Less:Expenses on Issue of Share Capital	.00	-351.61		
	-453.72	1963.34		
D) Net Inc./(Dec.) in cash and cash equivalent: (A+B+C)	-755.50	991.73		
Add: Opening Balance of Cash and Cash Equivalents	1222.43	230.69		
Closing Balance of Cash and Cash Equivalents	466.93	1222,43		

THIS IS THE CASH FLOW STATEMENT REFERRED TO IN OUR REPORT OF EVEN DATE

CHARTERED ACCO

FOR SUKHMINDER SINGH & CO.

FOR AND ON BEHALF OF THE BOARD

(UPKAR SINGH) MG. DIRECTOR DIN: 01588157

PLACE : LUDHIANA

DATED: 14/11/2024

(KANWARDEEP SINGH) DIRECTOR DIN: 01588162

Hanvar dansig

(NAVEEN BHAKOO)

VEEN BHAKOO) CFO

COMPANY SECRETARY

(CA.SUKHMINDER SING

PARTNER M.NO 093100

TOMUS M.NO 093100 (TANVEER KAUR) UDIN: 7 4 09 7 1

UDIN: 24093160 RKARSL425