

Ref:



Date: 10.03.2025

To, Bombay Stock Exchange Limited, Phiroze Jeejeebhoy Towers, 16<sup>th</sup> Floor Dalal Street, Mumbai- 400001

Scrip Code: 506863

Dear Sir(s)/Madam,

**Sub: Integrated Filing (Financials)** 

Pursuant to SEBI Circular No. SEBI/HO/CFD/CFD-PoD-2/CIR/P/2024/185 dated December 31, 2024, read with BSE Circular No. 20250102-4, we are submitting herewith the Integrated Filing (Financials) for the quarter and nine-months ended December 31, 2024.

This is for your information and records.

Thanking You,

For Swadeshi Industries Leasing Co. Limited

Lalkrishna Sharma Executive Director DIN: 09527277 Place: Mumbai Encl: as above

# G C A S & ASSOCIATES LLP

(Formerly Garg Choudhary & Associates)

305, Suparshav Appt, Sarvodaya Nagar, Mulund (W), Mumbai – 80

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Independent Auditor's Limited Review Report on Quarterly Un-audited Financial
Results of the company pursuant to the Regulation 33 of SEBI (Listing Obligations
and Disclosures Requirements) Regulations, 2015 (as amended)

REVIEW REPORT TO
THE BOARD OF DIRECTORS OF
SWADESHI INDUSTRIES AND LEASING LTD.

We have reviewed the accompanying statement of unaudited financial results of Swadeshi Industries and Leasing Ltd. for the quarter ended December 31, 2024 and year to date from 1<sup>st</sup> April, 2024 to 31<sup>st</sup> December, 2024 being submitted by the Company pursuant to the requirement of Regulation 33 of SEBI (Listing Obligations and Disclosures Requirements) Regulations, 2015 (as amended) including relevant circulars issued by SEBI from time to time.

This statement, which is the responsibility of the Company's Management and approved by the Board of Directors has been prepared in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34 "Interim Financial Reporting" ("Ind AS 34"), prescribed under Section 133 of the Companies Act, 2013, and other accounting principles generally accepted in India and in compliance with Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulation, 2015 ("Listing Regulation"). Our responsibility is to issue a report 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. This standard requires that we plan and perform the review to obtain moderate assurance as to whether the financial statements are free of material misstatement. A review is limited primarily to inquiries of company personnel and analytical procedures applied to 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.

LLPIN: AAW-6943

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Based on our review conducted as above, nothing has come to our attention that causes us to believe that the accompanying statement of unaudited financial results prepared in accordance with applicable accounting standards 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.

Theris Garg Choud

For G C A S & Associates LLP Chartered Accountants FRN 327601E

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CA Parag Gudhka Designated Partner

DIN: 06661291 M No. 143380

UDIN: 25143380BMHURL4680

Date: 14/02/2025

LLPIN: AAW-6943

#### Swadeshi Industries & Leasing Ltd CIN NO:L45209MH1983PLC031246

### STATEMENT OF UN-AUDITED FINANCIAL RESULTS FOR THE QUARTER AND NINE MONTHS ENDED 31ST DECEMBER 2024

			Quarte	r ended	Period	Ended	Year Ended
	Particulars	31.12.2024	30.09.2024	31.12.2023	31.12.2024	31.12.2023	31.03.2024
		Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
1	Income						
	Revenue from Operations	254.79	442.48	_	926.20	_	246.40
	Other Income	77.92	3.08	4.19	87.97	15.24	14.85
	Total Income	332.71	445.56	4.19	1,014.17	15.24	261.25
2	Expenses					-	
	Cost of Materials Consumed			-		-	-
	Purchase of stock in trade	255.40	439.51	-	921.53	-	244.93
	Changes in Inventories of Finished Goods, Stock-in-Trade and						
	Work-in-Progress	_		_		-	-
	Employee Benefits Expense	4.38	5.60	1.50	11.48	4.50	6.08
	Finance costs	0.00		-	0.02	-	0.03
	Depreciation and Amortisation Expenses	0.05	0.11	0.08	0.16	0.24	0.32
	Other Expenses	2.01	5.55	1.71	10.22	7.71	16.04
	Loss From Partnership Firm			-		-	
	Total Expenses	261.84	450.77	3.29	943.41	12.45	267.40
	Profit / (loss) before exceptional items and tax (1-2)	70.87	(5.21)	0.90	70.76	2.79	(6.15)
	Exceptional item		-	-		-	-
	Profit / (loss) before tax(3-4)	70.87	(5.21)	0.90	70.76	2.79	(6.15)
6	Tax Expenses						
	- Current Tax	7.81	-	-	7.81	-	-
	- Deferred Tax	-0.03	(0.25)	-	(0.28)	-	
	<ul> <li>Excess/Short provision of tax</li> </ul>			-		-	1
	Total Tax Expenses / (Income)	7.78	(0.25)	-	7.53	-	
7	Profit / (loss) for the Period from continuing operations (5-6)	63.09	(4.96)	0.90	63.23	2.79	(6.15)
8	Profit / (loss) from discontinuing operations		-	-		-	-
9	Tax expense of discontinuing operations		-	-		-	-
10	Profit / (loss) from discontinuing operations after tax (8-9)		-	-		-	-
11	Profit / (loss) for the period (7+10)	63.09	(4.96)	0.90	63.23	2.79	(6.15)
12	Other comprehensive income		-	-		-	-
i.	Items that will not be reclassified to Profit and Loss		-	-		-	-
ii	Income Tax relating to Items that will not be reclassified to						
111	Profit or Loss		_	_		-	-
iii	. Items that will be reclassified to Profit or Loss		-	-		-	-
iv	Income Tax relating to Items that will be reclassified to Profit or Loss		-	-		-	-
13	Total Comprehensive Income for the Period (11+12)	63.09	(4.96)	0.90	63.23	2.79	(6.15)
Ea	rnings per Equity Share (for continuing operation): (Paid-up						
(a	) Basic Earning Per Share	0.58	(0.05)	0.01	0.58	0.03	(0.06)
	) Diluted Earning Per Share	0.58	(0.05)	0.01	0.58	0.03	(0.06)
Ea	rnings per Equity Share (for discontinued operation): (Paid-		, ,				, ,
	) Basic Earning Per Share		_	-		-	-
(b	) Diluted Earning Per Share		-	-		-	-
E	rnings per Equity Share (for continuing & discontinued						
		0.58	(0.05)	0.01	0.50	0.03	(0.06)
	) Basic Earning Per Share	0.58	(0.05)	0.01	0.58 0.58	0.03 0.03	(0.06)
1 '	) Diluted Earning Per Share		(0.05)	1			(0.06)
Pa	id up Equity Share Capital	1081.8	1,081.80	1,081.80	1,081.80	1,081.80	1,081.80

### Notes

- 1. The Unaudited financial results for the quarter and half year ended 31st December, 2024 have been reviewed by the Audit Committee and approved by the Board of Directors at their meeting held on 14th February, 2025. The Statutory Auditors of the Company have carried out a Limited Review of the aforesaid results.
- 2. The aforesaid unaudited financial results for the quarter and half year ended 31st December, 2024 has been prepared in accordance with Companies (Indian Accounting Standard) Rule, 2015 as prescribed under Section 133 of the Companies Act, 2013 read with relevant rules issued thereunder and in terms of Regulation 33 and Regulation 52 of SEBI (Listing Obligation and disclosure Requirements) Regulations, 2015, as amended.
- 3.The Company is primarly engaged in the Trading Business and all other activites revolving around the same. As such there is no other separate reportable segment as defined by IND AS 108 "Operating Segment".
- 4.The figures for the previous period have been regrouped, rearranged and reclassified, wherever necessary.
- 5. Other Income includes Gain on Sale of Land Rs. 60.08 Lakhs

For swadeshi industries & leasing ltd

Lalkrishna
Sharma
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Sharma
Date: 2025.02.14 18:50:57
+0530'

Lalkrishna Sharma Executive Director DIN: 09527277

Place : Mumbai Date : 14-02-2025



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B. STATEMENT ON DEVIATION OR VARIATION FOR PROCEEDS OF PUBLIC ISSUE, RIGHT ISSUE, PREFERENTIAL ISSUE, QUALIFIED INSTITUTIONS PLACEMENT, ETC.

- Not Applicable

## C. FORMAT FOR DISCLOSING OUTSTANDING DEFAULT ON LOANS AND DEBT SECURITIES

- Not Applicable

S.	Particulars	In INR Crore
No.		
1	Loans / revolving facilities like cash credit from banks / financial institutions	R
	A) Total amount outstanding as on date	_
8	B) Of the total amount outstanding, amount of default as on date	-
2	Unlisted debt securities i.e. NCDs and NCRPS	
500	A) Total amount outstanding as on date	-
	B) Of the total amount outstanding, amount of default as on date	-
3	Total financial indebtedness of the listed entity including short-term and long-	-
	term debt	

D. FORMAT FOR DISCLOSURE OF RELATED PARTY TRANSACTIONS (applicable only for half-yearly filings i.e., 2nd and 4th quarter)

- Not Applicable

E. STATEMENT ON IMPACT OF AUDIT QUALIFICATIONS (FOR AUDIT REPORT WITH MODIFIED OPINION) SUBMITTED ALONG-WITH ANNUAL AUDITED FINANCIAL RESULTS (Standalone and Consolidated separately) (applicable only for Annual Filing i.e., 4th quarter)

- Not Applicable