

# SWARNA SECURITIES LIMITED

(CIN: L52520AP1990PLC011031)

Ph: 2575928

Date: 30/01/2023

To

**The Corporate Relations Department,  
BSE Limited, 1<sup>st</sup> Floor, New Trading Ring,  
Rotunda Building, P.J. Towers,  
Dalal Street, Fort, Mumbai - 400 001**

Dear Sir / Madam,

**Sub:** Outcome of Board Meeting and Intimation of Q3 Un-Audited Financial Results of the Company for the Quarter ended on 31<sup>st</sup> December, 2022.

**Ref.:** Regulation 30 and 33 of the SEBI (Listing Obligation and Disclosure Requirements) Regulations, 2015

**Scrip code:** 531003- Swarna Securities Ltd ; Stock Symbol: SWRNASE

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The Board Meeting commenced at 3.15 PM.

We hereby intimate that the Board of Directors at its meeting held today, i.e. 30<sup>th</sup> January, 2023, inter alia considered and approved the Un Audited Financial Results of the Company for the 3<sup>rd</sup> Quarter ended 31<sup>st</sup> December, 2022 along with the Limited Review Report issued by the Auditor.

Please take the same on record along with the attached Results and Limited Review Report.

The meeting of the Board of Directors concluded at 4:30 P.M with vote of thanks to the char.

Yours Sincerely,

For **Swarna Securities Limited**

MURALI KRISHNA  
MUTHAVARAPU

Digitally signed by MURALI  
KRISHNA MUTHAVARAPU  
Date: 2023.01.30 16:42:00  
+05'30'

**Murali Krishna Muthavarapu**

Managing Director

DIN: 01889812

Enc.: A/a



**Independent Auditor's Review Report on the Quarterly and Year to Date Unaudited Standalone Financial Results of M/s Swarna Securities Limited Pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended**

Review Report to  
The Board of Directors  
Swarna Securities Limited.

1. We have reviewed the accompanying statement of un-audited financial results of M/s Swarna Securities Limited for the quarter ended December 31, 2022 and year to date from April 01, 2022 to December 31, 2022 (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 "Listing Regulations").
2. The Company's Management is responsible for the preparation of the Statement in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34, (Ind AS 34) "Interim Financial Reporting" prescribed under Section 133 of the Companies Act, 2013 as amended, read with relevant rules issued thereunder and other accounting principles generally accepted in India and in compliance with Regulation 33 of the Listing Regulations. The Statement has been approved by the Company's Board of Directors. Our responsibility is to express a conclusion on the Statement based on our review.
3. 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 Statement is free of material misstatement. A review of interim financial information consists of making inquiries, primarily of persons responsible for financial and accounting matters, and applying analytical and other review procedures. 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.
4. 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 Indian 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 the 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.
5. The comparative Ind AS financial information of the Company for the corresponding quarter and period ended December 31, 2021, included in these standalone Ind AS financial results, were reviewed by the predecessor auditor and the standalone Ind AS financial statements of the Company for the year ended March 31, 2022, were audited by predecessor auditor who expressed an unmodified opinion on those financial information on 28/01/2022 and 27/05/2022 respectively.

PLACE: Vijayawada  
DATE: 30/01/2023  
UDIN: 23216211BGYIPN9498

For SESHADRY & COMPANY  
Chartered Accountants

FRN: 004993S

LINGAMBHOTLA  
SUBRAHMANYA  
RAJENDRA

(L.S.RAJENDRA)

Partner

M.No.216211

Digitally signed by LINGAMBHOTLA SUBRAHMANYA RAJENDRA, DN: cn=LINGAMBHOTLA SUBRAHMANYA RAJENDRA, o=SESHADRY & COMPANY, ou=SESHADRY & COMPANY, email=L.S.RAJENDRA@SESHADRY.COM, c=IN, date=2023.01.30 12:15:46+05'30'

Swarna Securities Limited, CIN: L52520AP1990PLC011031  
 Registered Office: II Floor, Swarnalok Complex, Governorpet, Vijayawada, Andhra Pradesh - 520002  
 swarnasecurities@rediffmail.com, 0866-2575928

**Statement of Standalone Un-Audited Financial Results for the quarter and three months ended 31st December, 2022**

(Rs. in Lakhs)

S.NO.	PARTICULARS	3 Months ended 31.12.2022	Preceeding 3 months ended 30.09.2022	Corresponding 3 months in the previous year 31.12.2021	Year to date Figures for the current period ended 31.12.2022	Previous Accounting Year 31.03.2022
		(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)
		(1)	(2)	(3)	(4)	(3)
1	Net Sales/Income from operations	1.00	0.00	1.00	1.00	2.26
2	Other Income	29.02	30.99	29.06	89.02	117.89
3	Total Income (1 + 2)	30.02	30.99	30.06	90.02	120.15
4	Expenditure					
	a) Cost of Materials consumed	0.00	0.00	0.00	0.00	0.00
	b) Purchase of stock-in-trade	0.00	0.00	0.00	0.00	0.00
	c) Changes in inventories	0.00	0.00	0.00	0.00	0.00
	d) Finance Costs	0.00	0.00	0.00	0.00	0.00
	e) Employee benefits expense	2.85	2.85	2.85	8.55	11.40
	f) Depreciation and amortisation expense	0.60	1.17	0.00	1.81	0.18
	g) Other expenditure	9.15	4.49	1.33	17.34	19.48
	Total Expenses	12.60	8.51	4.18	27.70	31.06
5	Profit before Tax (3 - 4)	17.42	22.48	25.88	62.32	89.10
6	Tax Expense					
	Current Tax Net	4.00	4.00	6.00	12.00	17.00
	Mat Credit Entitlement	0.00	0.00	0.00	0.00	0.00
	Deferred Tax	0.00	0.00	0.00	0.00	0.00
7	Profit/(Loss) for the period (5 - 6)	13.42	18.48	19.88	50.32	72.10
8	Other Comprehensive Income					
	A (i) Items that will not be reclassified to profit and loss	0.00	0.00	0.00	0.00	0.00
	(ii) Income Tax relating to items that will not be reclassified to profit and loss	0.00	0.00	0.00	0.00	0.00
	B (i) Items that will be reclassified to profit and loss	0.00	0.00	0.00	0.00	0.00
	(ii) Income Tax relating to items that will be reclassified to profit and loss	0.00	0.00	0.00	0.00	0.00
	Total other Comprehensive Income	0.00	0.00	0.00	0.00	0.00
9	Total Comprehensive Income (7 + 8)	13.42	18.48	19.88	50.32	72.10
10	Paid-up Equity Share Capital (Face value of the share)	300.00	300.00	300.00	300.00	300.00
11	Reserves excluding Revaluation Reserves as per balance sheet of previous accounting year				29.96	29.96
12	Earning Per Share (after extraordinary items)					
	(a) Basic	0.45	0.62	0.66	1.68	2.40
	(b) Diluted	0.45	0.62	0.66	1.68	2.40
	See accompanying note to the Financial Results					

Note: 1) The above Financial Results were recommended by the Audit Committee and were considered and approved by the Board of Directors at their meeting held on 30th January, 2023.

2) The company is engaged in only one segment of activity and hence the furnishing of segmentwise details under Accounting Standard AS17 does not arise for the present.

3) Previous year's/period's figures have been regrouped/rearranged/recast wherever necessary.

Kindly take the above on record.

Thanking you,

Yours faithfully,  
 For SWARNA SECURITIES LIMITED

  
 MANAGING DIRECTOR