November 13, 2026

To,
BSE Limited,
Department of Corporate Services,
Phiroze Jeejeebhoy Towers, Dalal Street,
Fort, Mumbai - 400001.

[BSE Scrip code: 512257]

Sub: Submission of Un-Audited Financial Results for the Quarter and Half Year ended September 30, 2026.

Dear Sir/Madam,

Pursuant to Regulation 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 we are enclosing herewith the following:

1. Statement of Un-Audited Financial Results for the quarter and half year ended September 30, 2026 along with the Limited Review Report thereon.

Kindly take this information in your record.

Thanking you,

Yours Faithfully,

For **SWASTI VINAYAKA ART AND HERITAGE CORPORATION LIMITED**

DINESH RAMPRASAD PODDAR

Digitally signed by DINESH RAMPRASAD PODDAR
Date: 2026.11.13 18:11:37 +05'30'

DINESH RAMPRASAD PODDAR
MANAGING DIRECTOR
DIN: 00164182

Encl.: *As above*

SANJAY RAJA JAIN & CO.

CHARTERED ACCOUNTANTS

G-02, HANUMANT BHAVAN, 306 J.S.S. ROAD, THAKURDWAR, MUMBAI - 02

Limited Review Report On Quarterly and Half Yearly Standalone Financial Results of the Company Pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015

To
Board of Directors of
SWASTI VINAYAKA ART & HERITAGE CORPORATION LIMITED

1. We have reviewed the accompanying statement of unaudited financial results ('the statement') of **SWASTI VINAYAKA ART & HERITAGE CORPORATION LIMITED** ('the Company') for the quarter and half year ended 30th September 2026 pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 as amended (" Listing Regulations').

2. 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,(Ind AS 34) "Interim Financial Reporting" prescribed under section133 of the Companies Act, 2013 as amended, read with relevant rules issued there under and other accounting principles generally accepted in India, and in compliance with Regulation 33 of Listing Regulations. Our Responsibility is to express a report 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 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 provide less assurance than an audit. We have not performed an audit and 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, prepared in accordance with the recognition and measurement principles laid down in applicable Indian Accounting Standards ('Ind AS') 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 Listing Regulations, 2015 as amended, including the manner in which it is to be disclosed, or that it contains any material misstatement.

Our conclusion on the Statement is not modified in respect of the above matters.

For, **SANJAY RAJA JAIN & CO**
CHARTERED ACCOUNTANTS
FRN – 120132W



SANJAY RAJA JAIN
Partner
M.No. 108513
Place : Mumbai
Date : 13/11/2026
UDIN : 26108513QUUOJT5274

SWASTI VINAYAKA ART AND HERITAGE CORPORATION LIMITED

CIN NO.: L51900MH1985PLC036536

Regd. Office : 303, Tantia Jogani Indl. Estate, J.R. Boricha Marg, Lower Parel, Mumbai-400011. Tel. : 022 4344 3555, Email : svartinvestors@svgcl.com

UNAUDITED FINANCIAL RESULTS FOR THE QUARTER AND HALF YEAR ENDED 30TH SEPTEMBER, 2026

PART I

(Rs. In lakh)

Particulars	QUARTER ENDED			HALF YEAR ENDED		Year Ended
	30-Sep-26	30-Jun-26	30-Sep-25	30-Sep-26	30-Sep-25	31-Mar-26
	Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
1 **Revenue from Operations**						
Revenue from operations	492.41	410.67	366.70	903.08	1,363.19	3,169.79
2 **Other Income**	39.36	21.95	29.84	61.31	41.79	137.22
3 **Total revenue (1+2)**	531.77	432.62	396.54	964.39	1,404.98	3,307.01
4 **Expenses**						
(a) Cost of materials consumed	0.45	0.99	2.52	1.44	5.25	291.67
(b) Purchase of stock-in-trade	61.04	46.92	180.82	107.96	242.81	410.39
(c) Manufacturing and Operating Costs	11.54	28.90	28.98	40.44	48.62	145.15
(d) Changes in inventories of finished goods, work-in-progress and stock in trade	9.83	(17.37)	(191.51)	(7.54)	(19.17)	181.24
(e) Employee benefit expense	95.76	94.84	81.89	190.60	175.87	337.95
(f) Finance Cost	22.70	21.12	36.65	43.82	92.49	149.29
(g) Depreciation & amortisation expense	2.29	2.26	2.14	4.55	4.26	9.29
(h) Other expenses	198.12	179.33	154.09	377.45	560.49	1,015.46
Total expenses	**401.73**	**356.99**	**295.58**	**758.72**	**1,110.62**	**2,540.44**
5 Profit before exceptional item and tax (3-4)	**130.04**	**75.63**	**100.96**	**205.67**	**294.36**	**766.57**
6 Exceptional items	-	-	-	-	-	-
7 **Profit /(Loss) before tax (5-6)**	**130.04**	**75.63**	**100.96**	**205.67**	**294.36**	**766.57**
8 Tax Expenses	28.89	17.92	23.86	46.81	72.29	185.79
1. Current income tax	28.89	17.92	23.86	46.81	72.29	183.63
2. Deferred income tax	-	-	-	-	-	2.19
3. Tax in respect of earlier years	-	-	-	-	-	(0.03)
9 **Net Profit /(Loss) from continuing operation (7-8)**	**101.15**	**57.71**	**77.10**	**158.86**	**222.07**	**580.78**
10 Profit from discontinuing operation	-	-	-	-	-	-
11 Tax Expenses for discontinuing operation	-	-	-	-	-	-
12 Profit from discontinuing operation after tax (10-11)	-	-	-	-	-	-
13 **Net Profit for the period (9 + 12)**	**101.15**	**57.71**	**77.10**	**158.86**	**222.07**	**580.78**
14 **Other Comprehensive Income :-**						
A) (i) Items that will not be reclassified to profit or loss	-	-	-	-	-	**(77.46)**
(ii)Income tax relating to items that will not to be reclassified to profit or loss	-	-	-	-	-	-
B) (i) Items that will be reclassified to profit or loss	-	-	-	-	-	-
(ii) Income tax relating to items that will be reclassified to profit or loss	-	-	-	-	-	-
15 Total Comprehensive Income for the period (13+14) (Comprising Profit (Loss) and Other comprehensive Income for the period)	**101.15**	**57.71**	**77.10**	**158.86**	**222.07**	**503.32**
16 Earning per equity share (for continuing operation)						
Basic & Diluted	0.11	0.06	0.09	0.18	0.25	0.65
17 Earning per equity share (for discontinued operation)						
Basic & Diluted	-	-	-	-	-	-
18 Earning per equity share (for discontinued & continuing operation)						
Basic & Diluted	0.11	0.06	0.09	0.18	0.25	0.65

SWASTI VINAYAKA ART AND HERITAGE CORPORATION LTD. MUMBAI

PART II — Select Information for the Quarter and Half Year Ended 30th September 2026

STATEMENT OF ASSETS AND LIABILITIES AS AT HALF YEAR ENDED 30TH SEPTEMBER, 2026

(Rs. In lakh)

	Particulars	30-09-2026 (Unaudited)	31-03-2026 (Audited)
A	**ASSETS**		
1	**Non-current Assets**		
	(a) Property, Plant and Equipment	467.93	210.01
	(b) Capital Work-in-progress	-	-
	(c) Investment Property	-	-
	(d) Goodwill	-	-
	(e) Other Intangible assets	0.31	0.37
	(f) Intangible assets under development	-	-
	(g) Biological Assets other than bearer plants	-	-
	(h) Financial Assets	-	-
	(i) Investments	1,770.51	1,619.81
	(ii) Trade receivables	-	-
	(ii) Loans	-	-
	(iii) Others (to be specified)	-	-
	(i) Deferred Tax asset (net)	30.71	30.71
	(j) Income Tax asset (net)	57.63	21.88
	(k) Others non-current assets	902.95	875.13
	Total non current assets	**3,230.04**	**2,757.91**
2	**Current Assets**		
	(a) Inventories	1,463.96	1,457.41
	(b) Financial Assets		-
	(i) Investments	-	-
	(ii) Trade receivables	166.99	168.73
	(iii) Cash and cash equivalents	1.15	761.51
	(iv) Bank balances other than (iii) above	1.07	1.07
	(v) Loans	59.69	-
	(vi) Others (to be specified)	-	-
	(c) Current Tax Assets (net)	-	-
	(d) Other Current Assets	255.16	64.30
	Total current assets	**1,948.02**	**2,453.02**
	Total Assets	**5,178.06**	**5,210.93**
B	**EQUITY AND LIABILITIES**		
3	**Equity**		
	(a) Equity Share capital	900.00	900.00
	(b) Other Equity	2,408.94	2,250.08
	Total Equity	**3,308.94**	**3,150.08**
4	**Liabilities**		
	Non-current Liabilities		
	(a) Financial Liabilities		
	(i) Borrowings	682.79	811.02
	(ii) Trade payables	-	-
	(iii) Other financial liabilities (other than those specified in item (b), to be specified)	-	-
	(b) Provisions	-	-
	(c) Deferred tax liabilities (Net)	-	-
	(d) Other non-current liabilities	758.83	777.11
	Total Non-current liabilities	**1,441.62**	**1,588.13**
5	**Current Liabilities**		
	(a) Financial Liabilities		
	(i) Borrowings	7.50	0.04
	(ii) Trade payables	18.25	7.89
	(iii) Other financial liabilities (other than those specified in item (c), to be specified)	-	-
	(b) Other current liabilities	295.04	349.76
	(c) Provisions	106.71	115.03
	(d) Current Tax Liabilities (net)	-	-
	Total Current liabilities	**427.50**	**472.72**
	Total Equity and liabilities	**5,178.06**	**5,210.93**

NOTES :-

1. The above results have been reviewed by the audit committee and taken on record by the Board of Directors of the Company in its meeting held on 13.11.2026.
2. Deferred Tax Liability shall be calculated and provided at the time of Finalisation of Accounts.
3. Statutory Auditors have carried out a "Limited Review" of the financial results of the quarter ended 30.09.2026. Their report has been Obtained.
4. Previous period figures have been regrouped /recast /reclassified, wherever necessary.

By order of the Board
for Swasti Vinayaka Art And Heritage Corporation Ltd.,

Dinesh Poddar

Dinesh Poddar
Chairman and Managing Director
[DIN : 00164182]

Place : Mumbai.
Date : 13th November, 2026.

SWASTI VINAYAKA ART AND HERITAGE CORPORATION LTD. MUMBAI

SWASTI VINAYAKA ART AND HERITAGE CORPORATION LIMITED

CASH FLOW STATEMENT FOR THE HALF YEAR ENDED 30TH SEPTEMBER, 2026

(Rs. In Lakh)

	Six Month Ended 30th September, 2026 (Unaudited)	Year Ended 31st March, 2026 (Audited)
A. Cash Flow from Operating Activities		
Net Profit /Loss Before Tax and Extra Ordinary items	205.67	766.57
Add / (Deduct) :		
Depreciation Exps.	4.55	9.29
Finance changes	43.82	149.29
Dividend Received	(16.83)	(17.03)
Profit/Loss on Sale of Investments	(37.53)	(102.20)
Interest Received	(6.38)	(22.99)
Operating Cash Profit Before Working Capital Changes	193.30	782.93
Add / (Deduct) :		
(Increase)/Decrease in Trade and Other receivable	1.74	(162.80)
(Increase)/Decrease in Inventories	(6.55)	445.33
(Increase)/Decrease in Short terms Loans and Advances & Others	(333.10)	637.00
(Increase)/Decrease in Long Term Loan /Advances Deposits	(27.82)	(5.45)
Increase/(Decrease) in Trade and Other Payables	(70.96)	126.89
	(243.39)	1,823.90
Income Tax (Paid) /Refunds received		
Net Cash Generated from Operating Activities	(243.39)	1,823.90
B. Cash Flow from Investing Activities :		
Sale of Investments	153.28	247.42
Purchase of Fixed Assets	(262.41)	(42.45)
Purchase of Investments	(266.45)	(582.35)
Dividend Received	16.83	17.03
Interest Received	6.38	22.99
Net Cash (used in) / Investing Activities	(352.38)	(337.36)
C. Cash Flow from Financing Activities :		
Increase / (Decrease) in Secured loans/ Unsecured Loan	(120.77)	(583.72)
Increase / (Decrease) in Unsecured Loan	-	6.66
Interest Paid	(43.82)	(149.29)
Cash Generated from Financing Activities	(164.59)	(726.35)
Net Cash Generated/(Used) in Operating,Investing and Financing Activities	(760.36)	760.19
Cash and Cash Equivalents at the beginging of the year	762.58	2.39
Cash and Cash Equivalents at the end of the period	2.22	762.58

By order of the Board
for Swasti Vinayaka Art And Heritage Corporation Ltd.,

Dinesh Poddar

Dinesh Poddar
Chairman and Managing Director
[DIN : 00164182]

Place: Mumbai.
Date : 13th November , 2026.