

GHOSH KHANNA & CO.

CHARTERED ACCOUNTANTS

L-2A, Hauz Khas Enclave, New Delhi-110016, India
Phones: +91 (011) 2696 2981/82, Fax: +91 (011) 2696 2985
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LIMITED REVIEW REPORT

To
The Board of Directors
SWAGTAM TRADING & SERVICES LIMITED

We have audited the Quarterly Financial Results of **SWAGTAM TRADING AND SERVICES LIMITED [CIN: L51909DL1984PLC289131]** having its registered office at R-489, GF-A, New Rajinder Nagar, New Delhi-110060 for the **Quarter ended 31.03.2020** and the "Year to Date" Results for the year 01.04.2019 to 31.03.2020, alongwith Statement of Assets & Liabilities and Cash Flow Statement for the year ended 31.03.2020 attached herewith, being submitted by the company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015. These Quarterly Financial Results as well as the Year to Date Financial Results have been prepared on the basis of Interim Financial Statements which are the responsibility of the Company's Management. Our responsibility is to express an opinion on these Financial Results based on our audit of such Interim Financial Statements, which have 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 read with relevant rules issued thereunder and other accounting principles generally accepted in India. Our responsibility is to issue a Report on these financial statements based on our audit.

We conducted our Audit in accordance with the Auditing Standard generally accepted in India. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement(s). An audit also includes assessing the accounting principles used and significant estimates made by management. We believe that our audit provides a reasonable basis for our opinion.

In our opinion and to the best of our information and according to the explanations given to us these "Quarterly Financial Results" as well as the "Year to Date results":

are presented in accordance with the requirements of Regulation 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 in this regard; and

gives a true and fair view in conformity with the aforesaid other accounting principles generally accepted in India of the net profit/ (loss) and other financial information for the quarter ended 31.03.2020 as well as the year to date results for the year 01.04.2019 to 31.03.2020.

For **GHOSH KHANNA & CO.**
Chartered Accountants
FRN: 003366N

Place: New Delhi
Date : 26.06.2020



Deepti Manchanda
Deepti Manchanda
Partner
M. No.:- 517699

UDIN: 20517699AAAAHG5335

Branch:

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Limited Review Report for the YEAR ended 31.03.2020

Pursuant to Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015

We have reviewed the accompanying statement of audited financial results of **SWAGTAM TRADING AND SERVICES LIMITED [CIN: L51909DL1984PLC289131]**, having its registered office at R-489, GF-A, New Rajinder Nagar, New Delhi – 110060, for the Quarter/Year ended 31.03.2020 and the “Year to Date” Results, for the year 01.04.2019 to 31.03.2020 alongwith Statement of Assets & Liabilities and Cash Flow Statement for the year ended 31.03.2020 attached herewith, being submitted by the company pursuant to the requirement of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015. This statement is the responsibility of the Company’s Management and has been approved by the Board of Directors & has been prepared on the basis of the related interim financial information 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 read with relevant rules issued thereunder and other accounting principles generally accepted in India. Our responsibility is to issue a Report on these financial statements based on our review.

We conducted our review in accordance with the Standard on Review Engagement (SRE) 2410, “Review of Interim Financial Information” 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. Based on our review conducted, nothing has come to our attention that causes us to believe that the accompanying statement of audited financial results prepared in accordance with applicable Indian 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.

For **GHOSH KHANNA & CO.**

Chartered Accountants

FRN: 003366N

Place : New Delhi

Date : 26.06.2020



Deepti Manchanda

Deepti Manchanda

Partner

M. No.:- 517699

UDIN: 20517699AAAAH45335

Branch:

SWAGTAM TRADING AND SERVICES LIMITED

CIN: L51909DL1984PLC289131

Regd. Office: R-489, GF-A, New Rajinder Nagar, New Delhi - 110060

Tel: 011-42475489, Email: swagtam1984@gmail.com, Website: www.swagtam.com

AUDITED FINANCIAL RESULTS FOR QUARTER & YEAR ENDED 31.03.2020

(Amount in Rs.)

	Particulars	Quarter ended			Year ended	
		31.03.2020	31.12.2019	31.03.2019	31.03.2020	31.03.2019
		Audited	Un-audited	Audited	Audited	Audited
I	Revenue from Operations					
	Receipts from Consultancy Business	600.00	200.00	901.30	900.00	1,051.30
II	Other Income/ Receipts	85.26	88.08	174.66	373.66	1,502.20
III	Total Revenue (I+II)	685.26	288.08	1,075.96	1,273.66	2,553.50
IV	Expenses:					
	Employee benefits expense	126.33	217.09	228.45	668.11	747.83
	Depreciation and Amortization expense	-1.62	3.27	9.81	21.04	42.19
	Other Expenses	187.00	195.12	1,069.53	595.16	1,615.70
	Total Expenses	311.71	415.47	1,307.80	1,284.31	2,405.71
V	Profit before exceptional and extraordinary items and tax (III-IV)	373.55	(127.39)	(231.84)	(10.64)	147.79
VI	Exceptional items	0.00	0.00	0.00	0.00	0.00
VII	Profit before extraordinary items and tax (V-VI)	373.55	(127.39)	(231.84)	(10.64)	147.79
VIII	Extraordinary Items	0.00	0.00	0.00	0.00	0.00
IX	PROFIT BEFORE TAX (VII-VIII)	373.55	(127.39)	(231.84)	(10.64)	147.79
X	Tax Expense	(0.16)	0.00	52.05	(0.16)	52.05
XI	Profit (Loss) for the period from continuing operations (IX-X)	373.71	(127.39)	(283.89)	(10.48)	95.74
XII	Profit/(Loss) from discontinuing operations	0.00	0.00	0.00	0.00	0.00
XIII	Tax Expense of discontinuing operations	0.00	0.00	0.00	0.00	0.00
XIV	Profit/(Loss) from discontinuing operations (after tax) (XII-XIII)	0.00	0.00	0.00	0.00	0.00
XV	Profit/(Loss) for the period (XI+XIV)	373.71	(127.39)	(283.89)	(10.48)	95.74
XVI	Other Comprehensive Income	0.00	0.00	0.00	0.00	0.00
XVII	Total Comprehensive Income	373.71	(127.39)	(283.89)	(10.48)	95.74
XVIII	Earning per Share (for continuing and discontinuing operations) (Equity share of par value of ₹ 10 each)					
	Basic	0.31	(0.11)	(0.24)	(0.01)	0.08
	Diluted	0.31	(0.11)	(0.24)	(0.01)	0.08

NOTES:-

- The audited standalone financial results of the Company for the Quarter and Year ended 31.03.2020 have been reviewed by the Audit Committee and approved by the Board of Directors at its Meetings held on 26.06.2020. The statutory auditors have expressed an unmodified audit opinion on these results.
- No investor's complaint was received & No Complaint pending at the beginning or end of Quarter & Year.
- Shares stand Listed at BSE & CSE. GSTIN: 07AAACS8477Q1ZG
- Previous Year's / Quarterly figures have been regrouped / rearranged, wherever necessary.
- Paid-up Capital = 11,90,500 equity shares of Rs. 10/- = Rs. 1,19,05,000/-

For Ghosh Khanna & Co.
Chartered Accountants
Firm's Registration No. 003366N

For Swagtam Trading & Services Limited
For Swagtam Trading & Services Ltd

Sumit Gupta - Director
DIN: 06911742
Director/Authorised Signatory

Deepti Manchanda
Partner
M. No. 517699
Place: New Delhi
Date : 26.06.2020

For GHOSH KHANNA & CO.

Deepti Manchanda
DEEPTI MANCHANDA, FCA, PARTNER
M. No. 517699
L-2A, HAUZ KHAS ENCLAVE
NEW DELHI-110 016



SWAGTAM TRADING AND SERVICES LIMITED

CIN: L51909DL1984PLC289131

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STATEMENT OF ASSETS & LIABILITIES AS AT 31.03.2020

(Rs. In thousands)

Particulars	31.03.2020 AUDITED	30.09.2019 UN-AUDITED
Assets		
Non-Current Assets		
Property, plant and equipment	24.25	10.90
Financial Assets		
Investments	143.62	143.62
Others	500.00	500.00
Deferred tax assets (net)	8.72	7.36
Other non-current assets	40682.12	40514.12
Total non-current assets	41358.70	41175.99
Current Assets		
Financial Assets		
Cash and cash equivalents	144.78	277.32
Current tax assets	116.41	67.58
Other current assets	724.74	437.20
Total current assets	985.93	782.10
Total Assets	42344.64	41958.09
Equity and liabilities		
Equity		
Equity Share capital	11905.00	11905.00
Other Equity	30292.60	30031.34
Total equity	42197.60	41936.34
Current liabilities		
Other current liabilities	97.04	21.75
Short term Provisions	50.00	0.00
Total current liabilities	147.04	21.75
Total liabilities	147.04	21.75
Total equity and liabilities	42344.64	41958.09

NOTES:-

- The statement of Assets & Liabilities are in accordance with Indian Accounting Standards as notified by Ministry of Corporate Affairs and other Recognised accounting practices and policies to the extent applicable
- The value of Assets & Liabilities as on 31.03.2020 and 30.09.2019 is as per IND AS.

For Ghosh Khanna & Co.
Chartered Accountants
Firm's Registration No. 003366N

Deepti Manchanda
Deepti Manchanda
Partner
M. No. 517699
Place: New Delhi
Date : 26.06.2020



For Swagtam Trading & Services Limited
For Swagtam Trading & Services Ltd.

Sumit Gupta
Director/Authorised Signatory
Sumit Gupta - Director
DIN: 0691742



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CASH FLOW STATEMENT FOR THE YEAR ENDED 31.03.2020

(Amount in Rs.)

	Particulars	Year ended 31.03.2020 (Audited)	Year ended 31.03.2019 (Audited)
A.	CASH FLOW FROM OPERATING ACTIVITIES		
	Profit after tax and extraordinary items	(10,483)	95,748
	Interest Received	(3,73,664)	(9,99,046)
	Depreciation	21,037	42,193
	Other Income	-	(5,03,157)
	Operating profit before working capital changes	(3,63,110)	(13,64,262)
	(Increase)/Decrease in current Tax Assets	(31,442)	(15,670)
	(Increase)/Decrease in Trade Receivables	-	-
	(Increase)/Decrease in other current assets	(6,45,903)	66,249
	(Increase)/Decrease in other non-current assets	(45,01,360)	49,94,701
	Increase/(Decrease) in provisions	-	11,700
	Increase/(Decrease) in Other Current liabilities	(3,60,910)	(42,050)
	Direct Taxes paid	-	50,14,930
	CASH FLOW GENERATED FROM OPERATIONS	(59,02,725)	36,50,668
	Finance charges	-	-
	Net cash used in operating activities (A)	(59,02,725)	36,50,668
B.	CASH FLOW FROM INVESTING ACTIVITIES		
	Loans/ Advances received back	-	40,00,000
	Loans/ Advances given	-	(40,00,000)
	Addition to Fixed Assets	(15,000)	-
	Interest received	3,73,664	9,99,046
	Other income	-	5,03,157
	Net cash flow from investing activities (B)	3,58,664	15,02,203
C.	CASH FLOW FROM FINANCING ACTIVITIES		
	Increase /(Decrease) in borrowings	-	-
	Net cash flow from financing activities (C)	-	-
	NET INCREASE /(DECREASE) IN CASH AND CASH EQUIVALENTS (A+B)	(55,44,062)	51,52,872
	CASH AND CASH EQUIVALENTS		
	Beginning of the year	56,88,843	5,35,971
	End of the year	1,44,781	56,88,843

For Ghosh Khanna & Co.
Chartered Accountants
Firm's Registration No. 003366N

Deepti Manchanda
Deepti Manchanda
Partner
M. No. 517699
Place: New Delhi
Date : 26.06.2020



For Swagtam Trading & Services Limited
For Swagtam Trading & Services Ltd.

Sumit Gupta
Director/Authorised Signatory
Sumit Gupta - Director
DIN: 06911742

