

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
E-mail: gkc@gkcindia.com website: www.gkcindia.com

Limited Review Report

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

To,
The Board of Directors
Swagtam Trading & Services Limited

We have reviewed the accompanying statement of unaudited financial results of **SWAGTAM TRADING & SERVICES LIMITED [CIN: L51909DL1984PLC289131]** having its registered office at R-489, GF-A, New Rajinder Nagar, New Delhi-110060 for the **Quarter & Half Year ended 30.09.2017** and the "Year to date" Results, alongwith Statement of Assets & Liabilities, for the period **01.04.2017 to 30.09.2017** attached herewith, being submitted by the company pursuant to the requirement of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as modified by Circular No. CIR/CFD/FAC/62/2016 dated July 5, 2016. 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. We have not performed an audit and accordingly, we do not express an audit opinion.

Based on our review conducted, 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.

Place: New Delhi
Date : 14.11.2017

For **GHOSH KHANNA & CO.**

Chartered Accountants

(FRN :- 003366N)



Deepthi Manchanda

Deepthi Manchanda

Partner

(Membership No.:- 517699)

Branch:

SWAGTAM TRADING SERVICES LIMITED

Regd. Office: R-489, GF-A, New Rajinder Nagar, New Delhi - 110060
 Tel: 011-42475489, Email: swagtam1984@gmail.com, Website: www.swagtam.com
 CIN: L51909DL1984PLC289131

UN-AUDITED FINANCIAL RESULTS FOR QUARTER & HALF-YEAR ended 30.09.2017

(₹ in thousands)

	Particulars	Quarter ended			Six Months ended		Year ended
		30.09.2017	30.06.2017	30.09.2016	30.09.2017	30.09.2016	31.03.2017
		Un-audited	Un-audited	Un-audited	Un-audited	Un-audited	Audited
I	Revenue from Operations	100.00	500.00	1481.38	600.00	1481.38	1631.38
II	Other Income	200.14	194.79	0.00	484.93	0.00	75.20
III	Total Income	390.14	694.79	1481.38	1084.93	1481.38	1706.58
IV	Expenses:						
	(a) Cost of Material Consumed	0.00	0.00	0.00	0.00	0.00	0.00
	(a) Purchase of Stock in Trade	0.00	0.00	373.90	0.00	373.90	373.90
	(b) Changes in Inventories - Stock in Trade	0.00	0.00	0.00	0.00	0.00	0.00
	(c) Employee benefits expense	90.50	137.10	256.47	227.60	512.94	843.63
	(d) Finance costs	0.00	0.00	0.00	0.00	0.00	0.00
	(e) Depreciation and amortization expense	11.06	11.06	82.72	22.12	88.63	197.85
	(f) Other expenses	138.67	398.86	158.27	537.53	492.42	653.12
	Total Expenses	240.23	547.02	871.36	787.25	1467.89	2068.50
V	Profit before exceptional Item and tax	149.91	147.77	610.02	297.68	13.49	(361.92)
IV	Exceptional items	0.00	0.00	0.00	0.00	0.00	(63.75)
V	Profit/(Loss) before tax (III - IV)	149.91	147.77	610.02	297.68	13.49	(298.17)
VI	Tax Expense						
	(a) Current Tax	0.00	0.00	0.00	0.00	0.00	0.00
	(b) Deffered Tax	0.00	0.00	0.00	0.00	0.00	0.00
VII	Profit (Loss) for the period from continuing operations	149.91	147.77	610.02	297.68	13.49	(298.17)
VIII	Profit/(Loss) from discontinuing operations	0.00	0.00	0.00	0.00	0.00	0.00
IX	Tax Expense of discontinuing operations	0.00	0.00	0.00	0.00	0.00	0.00
X	Profit/(Loss) from discontinuing operations (after tax)	0.00	0.00	0.00	0.00	0.00	0.00
XI	Profit/(Loss) for the period	149.91	147.77	610.02	297.68	13.49	(298.17)
XII	Other Comprehensive Income	0.00	0.00	0.00	0.00	0.00	0.00
XIII	Total Comprehensive Income for the Period	149.91	147.77	610.02	297.68	13.49	(298.17)
XVI	Earning per share (for Continuing Operations)						
	Basic	0.13	0.12	0.51	0.25	0.01	(0.25)
	Diluted	0.13	0.12	0.51	0.25	0.01	(0.25)
XV	Earning per share (for Discontinuing Operations)						
	Basic	0.00	0.00	0.00	0.00	0.00	0.00
	Diluted	0.00	0.00	0.00	0.00	0.00	0.00
XVI	Earning per share (for Continuing Operations & Discontinuing Operations)						
	Basic	0.13	0.12	0.51	0.25	0.01	(0.25)
	Diluted	0.13	0.12	0.51	0.25	0.01	(0.25)

Notes:

1. No Investor's Complaint was received & there was no complaint pending at the beginning or end of the Quarter / Half Year.
2. Results taken on record by Audit Committee & Board in Meetings held on 14.11.2017, however subject to adjustments
3. Shares stand Listed at BSE & CSE. GSTIN : 07AAACS8477Q1ZG
4. Company has adopted IND AS as per u/s 133 of Companies Act, 2013, for the first time w.e.f. 1st April, 2017.
5. Paid-up Capital = 11,90,500 equity shares of Rs. 10/- = Rs. 1,19,05,000.00
6. Previous year's / Quarterly figures have been regrouped / rearranged wherever necessary.

New Delhi
14.11.2017

For GHOSH KHANNA & CO.

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



For Swagtam Trading & Services Limited
For SWAGTAM TRADING & SERVICES LIMITED

Sumit Gupta
Sumit Gupta
Director DIN: 06911742 Director/Auth. Sign.

SWAGTAM TRADING SERVICES LIMITED

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

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

CIN: L51909DL1984PLC289131

STATEMENT OF ASSETS & LIABILITIES FOR HALF YEAR ENDED 30.09.2017

Particulars	30.09.2017 (Un-Audited)	31.03.2017 (Audited)
Assets		
Non-Current Assets		
Property, plant and equipment	68.45	91.00
Financial Assets		
Other financial assets	20812.38	11813.00
Others	29.00	29.00
Deferred tax assets (net)	63.00	63.00
Other non-current assets	0.00	0.00
Total non-current assets	20972.83	11996.00
Inventories	0.00	0.00
Financial Assets		
Current Investments	21000.00	23000.00
Cash and cash equivalents	271.32	7157.00
Other current assets	377.07	307.00
Total current assets	21648.39	30464.00
Total Assets	42621.22	42460.00
Equity and liabilities		
Equity		
Equity Share capital	11905.00	11905.00
Others		
Retained earnings	6553.66	6256.00
Reserves - Securities Premium Reserves	23575.00	23575.00
Total equity	42033.66	41736.00
Share Application money pending allotment	0.00	0.00
Non-current liabilities		
Financial liabilities		
Borrowings	0.00	0.00
Total non-current liabilities	0.00	0.00
Current liabilities		
Financial Liabilities		
Short Term Borrowings	500.00	500.00
Other financial liabilities	0.00	224.00
Provisions	87.56	0.00
Other current liabilities	0.00	0.00
Total current liabilities	587.56	724.00
Liabilities directly associated with assets classified as held for sale	0.00	0.00
Total liabilities	587.56	724.00
Total equity and liabilities	42621.22	42460.00

New Delhi
14.11.2017

For GHOSH KHANNA & CO.

Deepthi Manchanda

DEEPTI MANCHANDA, FCA, PARTNER
M. No. 517899
L-2A, HAUZ KHAS ENCLAVE
NEW DELHI-110 016



For Swagtam Trading & Services Limited
For SWAGTAM TRADING & SERVICES LIMITED

Sumit Gupta
Director DIN: 06911742 Director/Auto. Sign.