

# GHOSH KHANNA & CO.

CHARTERED ACCOUNTANTS

L-2A, Hauz Khas Enclave, New Delhi-110016, India  
Phones: +91 (011) 2696 2981/2 Fax: +91 (011) 2696 2985  
E-mail: gkc@vsnl.com website: www.gkcindia.com

## Limited Review Audit Report

To  
The Board of Directors  
**Swagtam Trading & Services Limited**  
R-489, GF-A, New Rajinder Nagar,  
New Delhi - 110060

We have Audited the Quarterly 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 ended 31.03.2016 and the "Year to date" results for the period 01.04.2015 to 31.03.2016 attached herewith, being submitted by the company pursuant to the requirement of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015. These quarterly financial results as well as the year to date financial results have been prepared from 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 Accounting Standard for Interim Financial Reporting (AS 25 / Ind AS 34), mandated under Section 133 of the Companies Act, 2013 read with relevant rules issued thereunder or by the Institute of Chartered Accountants of India, as applicable and other accounting principles generally accepted in India.

We conducted our audit in accordance with the auditing standards generally accepted in India. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial results are free of material misstatement(s). An audit includes examining, on a test basis, evidence supporting the amounts disclosed as financial results. 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:

- i) have been presented in accordance with the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 in this regard; and
- ii) give a true and fair view of the net profit / loss and other financial information for the Quarter ended 31.03.2016 as well as the "Year to date" results for the period from 01.04.2015 to 31.03.2016.

Place: New Delhi  
Date :26.05.2016



For GhoshKhanna & Co.  
Chartered Accountants  
(Firms Registration No.003366N)

*Deepa Manchanda*  
Deepa Manchanda  
Partner  
M. No. - 517699

### Branches:

Calcutta: P-5, C. I. T. Road (7th Flr.), Scheme - L V, Kolkata - 700 014, Tel: +91 (033) 2216 8321, Fax: +91 (033) 2216 8320, Email: gkccal@vsnl.com  
Chennai : No.131 Nungambakkam High Road Chennai - 600 034, Tel: +91 (044) 4201 2919, E-mail gkcchennai@sify.com

# SWAGTAM TRADING & SERVICES LIMITED

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 AUDITED FINANCIAL RESULTS FOR THE QUARTER ENDED 31.03.2016

(Rs.In Thousands)

Particulars	Quarter Ended			Year Ended	
	31.03.2016	31.12.2015	31.03.2015	31.03.2016	31.03.2015
	Audited	Un-audited	Audited	Audited	Audited
<b>1. Income from Operations :-</b>					
(a) Income from Real Estate Business	500.00	800.00	764.39	2,210.82	1,524.24
(b) Surplus from Commodities, Bullion, etc.,	-	-	-	-	1,222.53
(c) Sale of Jewellery	-	507.25	-	1,784.37	-
(d) Total income from Operations	<b>500.00</b>	<b>1,307.25</b>	<b>764.39</b>	<b>3,995.19</b>	<b>2,746.76</b>
<b>2. Expenses :-</b>					
a. Purchase of Jewellery	-	452.77	-	1,666.76	-
b. Increase/(decrease) in Stock-in-trade & W.I.P	-	-	-	-	-
d. Employees benefits expenses	267.36	287.39	281.86	1,084.42	521.48
e. Depreciation	6.67	5.76	34.95	23.66	34.95
f. Amortisation	38.40	-	153.61	153.61	153.61
g. Legal & Professional Expenses	3.10	-	64.33	7.10	72.70
h. Other Exp	149.44	415.10	240.24	979.68	911.49
i. Total	<b>464.98</b>	<b>1,161.02</b>	<b>774.99</b>	<b>3,915.22</b>	<b>1,694.23</b>
<b>3. Profit from operations before other Income, Finance</b>	<b>35.02</b>	<b>146.23</b>	<b>(10.60)</b>	<b>79.97</b>	<b>1,052.53</b>
<b>4. Other Income</b>	<b>-</b>	<b>-</b>	<b>20.14</b>	<b>0.31</b>	<b>20.14</b>
<b>5. Profit from Ordinary Activities before Finance Costs &amp;</b>	<b>35.02</b>	<b>146.23</b>	<b>9.54</b>	<b>80.28</b>	<b>1,072.67</b>
<b>6. Finance Costs</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>28.77</b>
<b>7. Profit from ordinary activities (5-6)</b>	<b>35.02</b>	<b>146.23</b>	<b>9.54</b>	<b>80.28</b>	<b>1,043.90</b>
<b>8. Exceptional items</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>9. Profit / (Loss) from ordinary activities before Tax</b>	<b>35.02</b>	<b>146.23</b>	<b>9.54</b>	<b>80.28</b>	<b>1,043.90</b>
<b>10. Tax expense</b>	<b>(1.31)</b>	<b>-</b>	<b>293.88</b>	<b>30.86</b>	<b>293.88</b>
<b>11. Net Profit / (Loss) from Ordinary Activities after Tax</b>	<b>36.33</b>	<b>146.23</b>	<b>(284.34)</b>	<b>49.42</b>	<b>750.02</b>
<b>13. Net Profit / (Loss)</b>	<b>36.33</b>	<b>146.23</b>	<b>(284.34)</b>	<b>49.42</b>	<b>750.02</b>
<b>14. Paid-up equity Share Capital</b>	<b>11,905</b>	<b>11,905</b>	<b>11,905</b>	<b>11,905</b>	<b>11,905</b>
Face Value of the Share	10	10	10	10	10
<b>15. a. Reserves excluding Revaluation Reserves</b>	<b>6,554.16</b>	<b>6,549.99</b>	<b>14,612.15</b>	<b>6,554.16</b>	<b>6,504.74</b>
b. Share Premium Account	<b>23,575.00</b>	<b>23,575.00</b>	<b>23,575.00</b>	<b>23,575.00</b>	<b>23,575.00</b>
<b>16. Earnings Per Share (EPS)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>0.04</b>	<b>0.63</b>
a) Basic and diluted EPS before Extraordinary items	-	-	-	0.04	0.63
b) Basic and diluted EPS after Extraordinary items	-	-	-	0.04	0.63

1. No investor's Complaint was received & there was no Complaint pending at the beginning or end of Quarter/ Year.
2. Results were taken on Record by Audit Committee & Board of Directors in Meetings held on 26.05.2016 & on 26.05.2016
3. Previous Year's / Quarterly figures have been regrouped / rearranged, wherever necessary.
4. Shares stand Listed at CSE & BSE

*Lalita Mittal*

Lalita Mittal - W.T.D. & C.F.O.  
DIN: 06928783

Place : New Delhi  
Date : 26.05.2016

For GHOSH KHANNA & CO.

*Deepa Manchanda*

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



# SWAGTAM TRADING & SERVICES LIMITED

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 THE HALF YEAR ENDED 31.03.2016

(Rs. In Thousands)

EQUITY AND LIABILITIES	31.03.2016	30.09.2015
<b>Shareholders' Funds:</b>		
(a) Share Capital	11,905	11,905
(b) Reserves and Surplus	6,554	6,405
(c) Share Premium Account	23,575	23,575
<b>Sub-total : Shareholders' Funds</b>	<b>42,034</b>	<b>41,885</b>
<b>Share Application money pending allotment</b>	<b>-</b>	<b>-</b>
<b>Non-Current Borrowings</b>		
(a) Deferred Tax Liabilities	1	2
<b>Sub-total : Non-Current Liabilities</b>	<b>1</b>	<b>2</b>
<b>Current Liabilities</b>		
(a) Short - term Provisions	180	88
(b) Other Current Liabilities	-	68
<b>Sub-total : Current Liabilities</b>	<b>180</b>	<b>156</b>
<b>TOTAL : EQUITY AND LIABILITIES</b>	<b>42,215</b>	<b>42,042</b>
<b>ASSETS</b>		
<b>Non-Current assets</b>		
(a) Fixed Assets	70	82
(b) Investment	29	29
(c) Long-term Loans and Advances	9,935	9,214
<b>Sub-total : Non-Current Assets</b>	<b>10,034</b>	<b>9,326</b>
<b>Current Assets</b>		
(a) Advance Against Purchase of Property	31,200	30,700
(b) Other Receivable	-	936
(c) Cash and Cash Equivalents	520	452
(d) Deferred Revenue Expenditure	461	538
(e) Other Current Assets	-	91
	<b>32,181</b>	<b>32,717</b>
<b>TOTAL - ASSETS</b>	<b>42,215</b>	<b>42,042</b>

Notes:

1. No investor's Complaint was received & there was no Complaint pending at the beginning or end of Quarter.
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3. Previous Year's / Quarterly figures have been regrouped / rearranged, wherever necessary.
4. Shares stand Listed at CSE & BSE

Place : New Delhi

Date : 26.05.2016

*Deepa Manchanda*



*Lalita Mittal*  
Lalita Mittal - W.T.D. & C.F.O.

DIN: 06928783