

GHOSH KHANNA & CO.

CHARTERED ACCOUNTANTS

L-2A, Hauz Khas Enclave, New Delhi-110016, India
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Review Report
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 ended 31.12.2017** and the "Year to date" Results, for the period **01.04.2017 to 31.12.2017** 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.

For **Ghosh Khanna & Co**
Chartered Accountants
FRN: 003366N



Deepti Manchanda

Deepti Manchanda

Partner

Membership Number: 517699

Date: February 12, 2018

Place: New Delhi

Address: L-2A, Hauz Khas Enclave

New Delhi- 110016.

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 ENDED 31.12.2017

(Rs. in thousands)

	Particulars	Quarter ended			Nine months ended		Year ended
		31.12.2017	30.09.2017	31.12.2016	31.12.2017	31.12.2016	31.03.2017
		Un-audited	Un-audited	Un-audited	Un-audited	Un-audited	Audited
I	Revenue from Operations	0.00	100.00	0.00	600.00	431.38	1631.38
II	Other Income	296.22	290.14	0.00	781.15	1050.00	75.20
III	Total Income	296.22	390.14	0.00	1381.15	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	0.00	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	104.90	90.50	193.29	332.50	750.03	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	48.76	33.18	137.39	197.85
	(f) Other expenses	77.37	138.67	64.69	614.90	513.31	653.12
	Total Expenses	193.33	240.23	306.74	980.58	1774.63	2068.50
V	Profit before exceptional items and tax (III - IV)	102.89	149.91	(306.74)	400.57	(293.25)	(361.92)
VI	Exceptional items	0.00	0.00	0.00	0.00	0.00	0.00
VII	Profit/(Loss) before tax (V - VI)	102.89	149.91	(306.74)	400.57	(293.25)	(361.92)
VIII	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	(63.75)
IX	Profit (Loss) from continuing operations	102.89	149.91	(306.74)	400.57	(293.25)	(298.17)
X	Profit /(Loss) from discontinuing operations	0.00	0.00	0.00	0.00	0.00	0.00
XI	Tax Expense of discontinuing operations	0.00	0.00	0.00	0.00	0.00	0.00
XII	Profit /(Loss) from discontinuing operations	0.00	0.00	0.00	0.00	0.00	0.00
XIII	Profit /(Loss) for the period	102.89	149.91	(306.74)	400.57	(293.25)	(298.17)
XIV	Other comprehensive income	0.00	0.00	0.00	0.00	0.00	0.00
XV	Total comprehensive income for the period	102.89	149.91	(306.74)	400.57	(293.25)	(298.17)
XVI	Earning per Share (for Continuing Operations)						
	Basic	0.09	0.13	(0.26)	0.34	(0.25)	(0.25)
	Diluted	0.09	0.13	(0.26)	0.34	(0.25)	(0.25)
XVII	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
XVIII	Earning per Share (for Continuing Operations & Discontinuing Operations)						
	Basic	0.09	0.13	(0.26)	0.34	(0.25)	(0.25)
	Diluted	0.09	0.13	(0.26)	0.34	(0.25)	(0.25)

Notes:

1. No Investor's Complaint was received & there was no complaint pending at the beginning or end of the Quarter.
2. Results taken on record by Audit Committee & Board, however subject to adjustments.
3. Shares stand Listed at BSE & CSE. GSTIN : 07AAACS8477Q1ZG
4. The figures stated above for Quarter ended 31st December, 2017 are as per Ind AS and in complete reconciliation with previously applicable Indian GAAP. No difference has been observed between the same. Thus No Reconciliation Statement prepared/ provided.
5. Paid-up Capital = 11,90,500 equity shares of Rs. 10/- = Rs. 1,19,05,000/-
6. Previous year's / Quarterly figures have been regrouped / rearranged wherever necessary.

New Delhi
12.02.2018

For GHOSH KHANNA & CO.

Deepti 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 Ltd.

Sumit Gupta
Director DIN: 06911742 Director/Authorised Signatory

SWAGTAM TRADING & SERVICES LIMITED

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

Tel : 011-42475489 E-mail : swagtam1984@gmail.com Website : www.swagtam.com

CIN: L51909DL1984PLC289131

This is forming part of Quarterly Un-audited Financial Results as on 31-December-2017

Reconciliation on Standalone Financial Result to those reported under previous GAAP (Generally Accepted Accounting Principles) in summaries as follows :-

	Particulars	Amount (Rs.) (in thousands)
	Profit after Tax as reported under previous GAAP	102.89
	Adjustments on account of :	
1	Reversal of Depreciation on leasehold land being operating lease	-
2	Recognition of amortization of leasehold land being operating lease, in other expense	-
3	Measurement of financial assets and liabilities at amortised cost	-
4	Reversal of amortization of Goodwill	-
5	Recognition of loss allowance for expected credit losses on financial assets measured at amortised cost	-
6	Recognition of foreign exchange fluctuation as MTM of forward contracts	-
7	Reversal of Revenue on compliance with Ind-AS	-
8	Reversal of Cost of Services on compliance of Ind-AS	-
9	Deferred tax impact on above Ind-AS adjustments	-
	Profit after Tax as reported under Ind-AS	102.89

For Swagtam Trading & Services Limited

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Director/Authorised Signatory

SUMIT GUPTA

Director -DIN: 06911742