

Dated: 15.05.2019

To

The Secretary,
Corporate Relationship Department,
The Bombay Stock Exchange Ltd,
Jeejeebhoy Towers, 'A' wing
Dalal Street, Fort
Mumbai - 400 021

Dear Sir/Madam,

Sub.:- Submission of Standalone and Consolidated Audited Financial Results of the Company as per Regulation 33 of SEBI (Listing Obligation and Disclosure Requirements) Regulations, 2015 for quarter as well as year ended on 31.03.2019.

Ref: Swastika Investmart Limited (BSE Scrip Code 530585; ISIN No. INE691C01014)

Pursuant to provisions of the Regulation 33 of SEBI (Listing Obligation and Disclosure Requirements) Regulations, 2015, we are hereby enclosing the **Standalone and Consolidated Audited Financial Results** of the Company for the quarter as well as year ended on **31st March, 2019** together with Auditors Report thereon, Statement of assets and liabilities and declaration by the Managing Director of the Company pursuant to second proviso of Regulation 33(3)(d) of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.

Further, above results shall also be submitted in XBRL mode (Excel Template provided by Exchange) within 24 hours from the conclusion of Board Meeting.

The Results shall be uploaded on Stock Exchange website at www.bseindia.com and on the website of the Company at www.swastika.co.in and extracts of the results shall also be published in Marathi and English News papers.

You are requested kindly take on above said results for your reference & record.

Thanking you.

Yours Faithfully,
For **SWASTIKA INVESTMART LIMITED**


Sunil Nyati
Managing Director
DIN: 00015963



Swastika Investmart Limited

Corp. Off. : 48 Jaora Compound, M.Y.H. Road, Indore-452001 ☎ 0731-6644000, 3345000

Regd. Off. : Flat No. 18, North Wing, Madhaveswar Co-op. Hsg. Society, S.V. Road, Andheri (W), Mumbai-400058 ☎ 022-26254568-69

✉ info@swastika.co.in 🌐 www.swastika.co.in CIN : L 65910 MH 1992 PLC 067052

Swastika Group : Member of NSE, BSE, NCDEX, MCX, MSEI DP : NSDL & CDSL

REGISTERED OFFICE: FLAT NO 18, NORTH WING, MAHARAJA INVESTMENT LIMITED
 ADMINISTRATIVE OFFICE: 48, JODHA COMPOUND, MAHARAJA ANGAR, S.V. ROAD, ANANDWADI, MUMBAI - 400058
 CHIN: 98210843924, 98210843924; EMAIL: info@maharaja.co.in
 AUDITED STAND-ALONE AND CONSOLIDATED FINANCIAL RESULTS FOR THE QUARTER AND YEAR ENDED 31ST MARCH 2019

Sr No	Particulars	Quarter Ended						Year Ended					
		31 March 2019		31 December 2018		31 March 2018		31 March 2019		31 March 2018		31 March 2019	
		(Audited)	(Unaudited)	(Unaudited)	(Audited)	(Audited)	(Audited)	(Audited)	(Audited)	(Audited)	(Audited)	(Audited)	(Audited)
1	Income												
	(a) Revenue from Operations												
	(b) Other Income												
	Total Income from operations	565.05	691.57	44.24	829.47	2,836.41	3,156.38	4,094.04	3,997.95	4,094.04	3,997.95	4,094.04	3,997.95
2	Expenses												
	a) Purchase of Stock-in-trade	81.85	44.24	735.81	(180.58)	253.55	153.97	387.00	264.91	4,094.04	3,997.95	4,094.04	3,997.95
	b) Changes in Inventory of Shares and Securities	646.90	735.81	735.81	646.90	3,089.96	3,310.15	4,094.04	4,094.04	4,094.04	4,094.04	4,094.04	4,094.04
	c) Employee Benefits Expenses												
	d) Finance Costs	38.83	3.93		1.54								
	e) Depreciation and Amortisation expense	(39.51)	(1.62)		2.69	66.50	17.51	67.35	17.51	67.35	17.51	67.35	17.51
	f) Other expenses	289.33	239.02		736.40	(39.89)	(13.15)	(40.47)	(13.15)	(40.47)	(13.15)	(40.47)	(13.15)
	Total Expenses	87.83	72.08	735.81	736.40	952.50	872.66	1,304.20	1,136.40	1,304.20	1,136.40	1,304.20	1,136.40
3	Profit / (Loss) from ordinary activities before Exceptional Items (1-2)	24.20	23.27	23.27	56.23	298.11	125.10	1,789.84	1,861.55	1,789.84	1,861.55	1,789.84	1,861.55
4	Exceptional Items	231.07	319.90	319.90	529.62	1,448.20	90.64	94.76	92.67	1,448.20	90.64	94.76	92.67
5	Profit / (Loss) before tax (3 + 4)	601.75	716.58	716.58	1,085.85	2,237.31	2,852.19	1,884.00	1,954.22	2,237.31	2,852.19	1,884.00	1,954.22
6	Tax Expense	15.15	19.23	19.23	(169.68)	277.47	475.98	618.35	385.78	618.35	385.78	618.35	385.78
	- Current tax												
	- Deferred tax	15.15	19.23	19.23	(169.68)	277.47	475.98	618.35	385.78	618.35	385.78	618.35	385.78
	Total Tax Expenses	3.66	6.87	6.87	(7.33)	85.78	121.66	159.32	160.25	159.32	160.25	159.32	160.25
7	Profit / (Loss) for the period (5 + 6)	1.33	7.19	7.19	0.25	(6.74)	1.91	(3.24)	1.64	(3.24)	1.64	(3.24)	1.64
8	Other Comprehensive Income, net of Income tax	13.82	12.04	12.04	(110.81)	198.13	352.41	462.27	223.09	462.27	223.09	462.27	223.09
	(i) Items that will not be reclassified to Profit or Loss												
	(ii) Income Tax relating to Items that will not be reclassified to Profit or Loss												
	Total Other Comprehensive Income, net of Income tax	(4.66)	(42.41)	(42.41)	(75.77)	(205.41)	3.01	(206.31)	0.85	(206.31)	0.85	(206.31)	0.85
9	Total Comprehensive Income for the period (7 + 8)	3.01	(35.22)	(35.22)	(75.52)	(208.42)	3.86	(209.45)	2.49	(209.45)	2.49	(209.45)	2.49
10	Paid-up equity share capital (Face Value of Rs. 10/- per share)	12.17	(18.03)	(18.03)	(160.13)	(3.13)	(3.13)	(160.78)	(4.58)	(160.78)	(4.58)	(160.78)	(4.58)
11	Reserves (excluding Revaluation Reserve)	295.97	295.97	295.97	1,655.93	38.00	349.28	301.49	219.31	301.49	219.31	301.49	219.31
12	Earnings per share (EPS) (of Rs. 10/- each) (not audited)	0.47	0.41	0.41	3.74	6.69	11.91	15.62	7.56	15.62	7.56	15.62	7.56
	Basic Diluted EPS												



Notes:	
1)	The above results for the Quarter and financial year ended March 31, 2019 were reviewed and recommended by the Audit Committee and approved by the Board of Directors in its meeting held on 15/05/2019. The above results have been audited by statutory Auditors of the company in terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015. The Company's Management has exercised necessary due diligence to ensure that the financial results provide a true and fair view of its affairs.
2)	This statement has been prepared in accordance with the Companies (Indian Accounting Standards) Rules, 2015 (Ind AS) prescribed under section 133 of the Companies Act, 2013 and other recognised accounting practices and policies to the extent applicable.
3)	The figures for the quarter ended 31st March 2019 and 31st March 2018 are the balancing figures between the audited figures in respect of the full financial year and the years to date figures up to the third quarter.
4)	The figures for the previous period / year have been re-stated / re-grouped / re-arranged / reclassified and / or repeated wherever found necessary.
5)	Ind AS 115 - Revenue from Contracts with Customers, mandatory for reporting period beginning on or after 1st April, 2018 replaces existing revenue recognition requirements. Under the modified retrospective approach, there were no significant adjustments required to the retained earnings as at 1st April, 2018. Also the application of Ind AS 115 did not have any significant impact on recognition and measurement of revenue and related item in the financial results of the Company.
6)	The above Consolidated results for the year included the result of wholly owned Subsidiary Companies viz. Swastika Commodities Private Limited, Swastika Fin-Mat Private Limited, Swastika Insurance Broking Services Limited and Swastika Investments (IESE) Private, Limited.
7)	The Board has recommended a Dividend of the 1% per share (10% of Face Value of Rs. 10/-) payable subject to approval of Shareholders at ensuing Annual General Meeting.
8)	The Company has one reporting segment on standalone basis i.e. Broking and related activities. Further the company has two reportable segment for the Consolidated Financial Statements which consists of broking and related activities and Financing Activities in accordance with Ind AS-108 Operating Segment.
* The aforesaid audited financial results will be uploaded on the Company's website www.swastika.co.in and will also be available on the websites of the Stock exchange i.e. www.bseindia.com for the benefit of Shareholders and Investors.	

150	27.20	14.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00
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STATEMENT OF AUDITED ASSETS AND LIABILITIES AS AT 31ST MARCH 2019					(Rs.in lakhs)
PARTICULARS	Standalone		Consolidated		
	As at 31st March 2019 (Audited)	As at 31st March 2018 (Audited)	As at 31st March 2019 (Audited)	As at 31st March 2018 (Audited)	
A ASSETS					
1 Non - Current Assets					
(a) Property, Plant and Equipment					
(b) Other intangible Assets	353.14	343.44	713.65	552.23	
(c) Financial assets	47.48	52.32	55.74	61.77	
(i) Investments					
(ii) Loans	1,759.31	1,805.09	840.62	893.90	
(iii) Other financial assets	187.50	186.39	261.93	250.57	
(d) Other tax assets (Net)	88.24	120.57	123.95	225.03	
(e) Other non - current assets	284.05	222.20	319.78	225.04	
	25.85	9.80	25.85	9.80	
Sub-total - Non - Current Assets	2,739.56	2,739.80	2,341.51	2,217.73	
2 Current Assets					
(a) Inventories					
(b) Financial assets	85.68	45.79	86.26	45.79	
(i) Investments					
(ii) Trade receivables	1.40		1.40		
(iii) Cash and cash equivalents	2,359.36	2,800.99	2,647.61	3,118.48	
(iv) Bank balances other than (iii) above	729.33	761.30	1,273.13	995.25	
(v) Loans	3,238.73	1,365.88	5,440.49	2,939.99	
(vi) Other financial assets	192.28	68.16	3,455.56	2,738.94	
(c) Other tax assets (Net)	1,589.08	2,377.35	1,936.51	2,464.70	
(d) Other current assets	21.90	62.31	44.86	121.16	
	104.63	122.84	109.72	133.03	
Sub-total - Current Assets	8,322.38	7,604.61	14,995.73	12,557.34	
TOTAL- ASSETS	11,061.96	10,344.41	17,337.24	14,775.07	
B EQUITY AND LIABILITIES					
EQUITY					
(a) Equity Share Capital					
(b) Other Equity	298.26	298.26	298.26	298.26	
TOTAL- EQUITY	2,169.17	2,166.80	2,574.97	2,308.51	
LIABILITIES					
1 Non Current Liabilities					
(a) Deferred tax liabilities (Net)					
Sub-total - Non- Current Liabilities	55.20	107.21	54.12	102.90	
2 Current liabilities					
(a) Financial Liabilities					
(i) Borrowings					
(ii) Trade payables	2,923.56	2,794.09	4,840.36	4,075.56	
(iii) Other financial liabilities	4,709.88	3,771.89	7,373.03	5,675.43	
(b) Other current liabilities	806.08	1,047.67	2,022.22	2,063.88	
(c) Provisions	48.97	109.49	67.65	131.88	
(d) Current tax liabilities (Net)	46.91	45.07	103.29	76.12	
	3.94	3.94	3.94	42.53	
Sub-total - Current Liabilities	8,539.33	7,772.14	14,410.49	12,065.39	
TOTAL- LIABILITIES	8,594.53	7,879.37	14,464.62	12,168.29	
TOTAL- EQUITY AND LIABILITIES	11,061.96	10,344.41	17,337.24	14,775.06	

Place: Indore
 Date: 15/05/2019

By Order of the Board of Directors
 For Swastika Investmart Limited

Sunil Nyati (DIN: 00015963)
 Managing Director

SWASTIKA INVESTMART LTD.
Segment Reporting for the Quarter and year ended March 31, 2019

SR. No.	Particulars	(Rs. in Lakhs)				
		Quarter Ended			Year Ended	
		Consolidated (31/03/2019) (Audited)	Consolidated (31/12/2018) (Reviewed)	Consolidated (31/03/2018) (Audited)	Consolidated (31/03/2019) (Audited)	Consolidated (31/03/2018) (Audited)
I.	Segment Revenue					
	(a) Broking and Related Activities					
	(b) Financing Activities	836.36	998.48	1,100.68	3,915.95	4,010.99
	Less: Inter Segment Revenue	190.36	168.40	110.91	700.52	327.48
	Net sales/Revenue From Operations	41.32	21.34	32.32	133.84	75.61
II.	Segment Results	985.40	1,145.34	1,179.27	4,482.63	4,262.86
	Profit / (Loss) from ordinary activities before finance costs and exceptional items and tax					
	(a) Broking and Related Activities					
	(b) Financing Activities	107.64	131.36	(498.48)	580.32	391.22
	Total	156.31	143.57	59.82	576.52	197.35
	Total Finance Costs	263.95	274.93	(438.66)	1,156.85	588.57
	Less : Inter segment Finance Cost	192.36	149.91	64.85	672.35	278.40
	Profit / (Loss) from ordinary activities after finance costs but before exceptional items	41.32	21.34	32.32	133.84	75.61
	Exceptional Items	112.91	146.36	(471.19)	618.34	385.78
	Profit / (Loss) from ordinary activities after exceptional items but before tax					
III.	Segment Assets	112.91	146.36	(471.19)	618.34	385.78
	(a) Broking and Related Activities					
	(b) Financing Activities					
	(c) Unallocated				14,992.70	12,058.87
	(d) Less : Inter Segment Assets				2,341.53	3,916.00
	Total				3.02	3.44
IV.	Segment Liabilities					(1,203.24)
	(a) Broking and Related Activities				17,337.25	14,779.07
	(b) Financing Activities					
	(c) Unallocated				12,725.35	9,899.51
	(d) Less : Inter Segment Liabilities				1,739.26	3,471.96
	Total				0.01	0.07
V.	Capital Employed (Segment assets - Segment Liabilities)					(1,203.24)
	(a) Broking and Related Activities				14,464.62	12,168.30
	(b) Financing Activities					
	(c) Unallocated				2,267.35	2,159.36
	(d) Less : Inter Segment				602.27	444.04
	Total				3.01	3.37
					2,872.63	2,606.77

Place: Indore
Date: 15/05/2019

By Order of the Board of Directors
For Swastika Investmart Limited




Sunil Nyati (DIN: 00015963)
Managing Director

Independent Auditor's Report On Quarterly Financial Results and Year to Date
Results of Swastika Investmart Ltd. Pursuant to the Regulation 33 of the SEBI
(LODR) Regulations, 2015

To,
The Board of Directors of
Swastika Investmart Limited
Mumbai

We have audited the accompanying Statement of Consolidated Financial Results of **Swastika Investmart Limited** and its subsidiaries (the Holding Company and its subsidiaries together are referred to as "the Group") for the year ended March 31, 2019 attached herewith, being submitted by the company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as modified by Circular No. CIR/CFD/FAC/62/20516 dated July 5, 2016. This statement includes the results for the Fourth Quarter ended 31st March, 2019 being the balancing figure between the audited figures for the full financial year and the published year to date figures up to the third quarter of the current financial year which were subject to limited review by us.

This statement, have been prepared on the basis of related consolidated financial statements, which are the responsibility of the company's management and approved by the Board of Directors. Our responsibility is to express an opinion on this statement based on our audit of related consolidated financial statements, which are in accordance with the Accounting Standards prescribed under Section 133 of the Companies Act, 2013 read with relevant rules issued thereunder ("Ind AS") and other accounting principles generally accepted in India. Our responsibility is to express an opinion on the statement based on our audit of such consolidated Ind AS financial statement.

We conducted our audit in accordance with the Standards on Auditing generally accepted in India. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the statement is free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts disclosed in the statement. An audit also includes evaluating the appropriateness of the accounting policies used and the reasonableness of the accounting estimates made by the management, as well as evaluating the overall presentation of the statement.



We believe that the audit evidence obtained by us and the evidence obtained by other auditors in terms of their reports referred to in parabelow, is sufficient and appropriate to provide a basis for our audit opinion.

In our opinion and to the best of our information and according to the explanations given to us, and based on the consideration of the reports of the other auditors on subsidiaries referred to in parabelow, the statement:

- (i) includes the result of its subsidiaries Swastika Commodities Private Limited, Swastika Insurance Services Limited, Swastika Fin-Mart Private Limited and Swastika IFSC Private Limited, as considered in the consolidated financial statements in respect of subsidiaries, whose financial statements have not been audited by us.
- (ii) is presented in accordance with the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as modified by Circular No. CIR/CFD/FAC/62/20516 dated July 5, 2016, in this regard; and
- (iii) give a true and fair view in accordance with the aforesaid Indian Accounting Standards and other accounting principles generally accepted in India of the consolidated net profit, total comprehensive income and other financial information of the Group for the year ended March 31, 2019.

The statement includes the financial information of 4 subsidiaries, whose financial information reflect total assets of Rs. 6275.29 lakhs as at 31st March, 2019 and total revenue of Rs. 1392.67 lakhs, total profit after tax (net) of Rs. 264.14 lakhs and total comprehensive profits of Rs. 263.49 lakhs for the year ended on that date. The financial information of these subsidiaries have been audited by other auditors whose reports has been furnished to us by the Management and our opinion in so far as it relates to the amounts and disclosures included in respect of these subsidiaries, is based solely on the reports of such other auditors.

For R.S. Bansal & Company
Chartered Accountants
Firm Reg. No.: 000939C

VIJAY BANSAL
Partner
Membership No.: 075344



Place: Indore
Date: 15th May, 2019

Auditor's Report On Standalone Quarterly Financial Results and Year to Date Results of Swastika Investmart Limited. Pursuant to the Regulation 33 of the SEBI (LODR) Regulations, 2015

To
Board of Directors of
Swastika Investmart Limited
Mumbai

We have audited the Standalone quarterly financial results of **Swastika Investmart Limited** for the quarter ended 31/03/2019 and the year to date results for the period 01/04/2018 to 31/03/2019, attached herewith, being submitted by the company pursuant to the requirement of Regulation 33 of the SEBI (LODR) Regulations, 2015. These Standalone quarterly financial results as well as the year to date financial results have been prepared on the basis of the 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(Ind AS 34) for Interim Financial Reporting, prescribed, under Section 133 of the Companies Act, 2013 read with relevant rules issued thereunder, 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.

Further, read with paragraph 1 above, we report that the figures for the quarter ended March 31, 2019 represent the derived figures between the audited figures in respect of the financial year ended March 31, 2019 and the published year-to-date figures up to December 31, 2018, being the date of the end of the third quarter of the current financial year, which were subjected to a limited review, as required under the Regulation and the Circular.

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) are presented in accordance with the requirements of Regulation 33 of the SEBI (LODR) Regulations, 2015 in this regard; and
- (ii) give a true and fair view of the net profit and other financial information for the quarter ended 31/03/2019 as well as the year to date results for the period from 01/04/2018 to 31/03/2019.

For R. S. BANSAL & Company.
Chartered Accountants
FRN: 000939C

(VIJAY BANSAL)
(Partner)
M. No. 075344



Place: Indore
Dated: 15/05/2019

Dated: 15.05.2019

To

The Secretary,
Corporate Relationship Department,
The Bombay Stock Exchange Ltd,
Jeejeebhoy Towers, 'A' wing
Dalal Street, Fort
Mumbai - 400 021

Dear Sir,

Sub: Submission of declaration regarding unmodified opinion of the Auditors on Annual Audited Standalone and Consolidated Financial Results of the Company for the year ended 31st March, 2019 as per second proviso to Regulation 33(3)(d) of SEBI (Listing Obligations and Disclosure Requirement) Regulations, 2015

Ref: Swastika Investmart Limited (BSE Scrip Code 530585; ISIN No. INE691C01014)

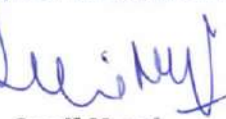
DECLARATION

Pursuant to Regulation 33(3)(d) of Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended from time to time, I, the undersigned do hereby declare that in the Audit Report accompanying the standalone as well as consolidated Annual Audited Financial Statements of **Swastika Investmart Limited** for the financial year ended on **31st March, 2019**, the Statutory Auditor M/s. R. S. Bansal & Co. did not express any modified opinion/audit qualification or other reservation and accordingly, the Statement on Impact of Audit Qualifications is not required to be given.

You are requested to please consider and take on record the same.

Thanking You

Yours faithfully
For Swastika Investmart Ltd.



Sunil Nyati
Managing Director
DIN: 00015963



Swastika Investmart Limited

Corp. Off. : 48 Jaora Compound, M.Y.H. Road, Indore-452001 ☎ 0731-6644000, 3345000

Regd. Off. : Flat No. 18, North Wing, Madhaveswar Co-op. Hsg. Society, S.V. Road, Andheri (W), Mumbai-400058 ☎ 022-26254568-69

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