

Swastika investmart Limited							Rs. in Lacs
Statement of Reviewed Results for the Quarter and half year ended September 30, 2016							
Particulars	Quarter Ended			Six Months Ended		Year Ended	
	(30/09/2016) (Reviewed)	(30/06/2016) (Reviewed)	(30/09/2015) (Reviewed)	(30/09/2016) (Reviewed)	(30/09/2015) (Reviewed)	(31/03/2016) (Audited)	
<b>1 Income from Operations</b>							
(a) Net sales/Income from Operations (Net of excise duty)	794.51	381.42	433.82	1,175.93	823.37	1,596.72	
(b) Other Operating income	161.73	152.56	137.28	314.29	270.44	513.63	
<b>Total Income from Operations (Net)</b>	<b>956.24</b>	<b>533.98</b>	<b>571.10</b>	<b>1,490.22</b>	<b>1,093.81</b>	<b>2,110.35</b>	
<b>2 Expenses</b>							
(a) Purchases of Shares and Securities	47.67	56.60	8.08	104.27	15.91	23.42	
(b) Decrease/(Increase) in Inventories of Shares and Securities	181.89	(54.00)	(1.28)	127.89	(12.08)	(15.68)	
(c) Employee Benefits Expense	168.29	145.23	205.45	313.52	406.81	813.59	
(d) Depreciation and Amortisation Expense	23.44	23.57	24.49	47.01	48.05	98.26	
(e) Other Expenses	227.58	95.11	160.97	322.69	300.58	619.83	
(f) Commission paid to Sub brokers/Authorised Persons	183.31	129.85	143.12	313.16	299.90	603.99	
<b>Total Expenses</b>	<b>832.18</b>	<b>396.36</b>	<b>540.83</b>	<b>1,228.54</b>	<b>1,059.17</b>	<b>2,143.41</b>	
<b>3 Profit / (Loss) from operations before other income, finance costs and exceptional items (1-2)</b>	<b>124.06</b>	<b>137.62</b>	<b>30.27</b>	<b>261.68</b>	<b>34.64</b>	<b>(33.06)</b>	
<b>4 Other Income</b>	<b>154.17</b>	<b>243.62</b>	<b>36.95</b>	<b>397.79</b>	<b>45.10</b>	<b>158.74</b>	
<b>5 Profit / (Loss) from ordinary activities before finance costs and exceptional items (3 + 4)</b>	<b>278.23</b>	<b>381.24</b>	<b>67.22</b>	<b>659.47</b>	<b>79.74</b>	<b>125.68</b>	
<b>6 Finance Costs</b>	<b>30.53</b>	<b>32.34</b>	<b>36.41</b>	<b>62.87</b>	<b>72.86</b>	<b>148.64</b>	
<b>7 Profit / (Loss) from ordinary activities after finance costs but before exceptional items (5 - 6)</b>	<b>247.70</b>	<b>348.90</b>	<b>30.81</b>	<b>596.60</b>	<b>6.88</b>	<b>(22.96)</b>	
<b>8 Exceptional Items</b>	-	-	-	-	-	-	
<b>9 Profit / (Loss) from ordinary activities before tax (7+8)</b>	<b>247.70</b>	<b>348.90</b>	<b>30.81</b>	<b>596.60</b>	<b>6.88</b>	<b>(22.96)</b>	
<b>10 Tax Expense</b>	<b>73.41</b>	<b>114.26</b>	<b>1.61</b>	<b>187.67</b>	<b>(0.65)</b>	<b>(4.94)</b>	
<b>11 Net Profit / (Loss) from ordinary activities after tax (9-10)</b>	<b>174.29</b>	<b>234.64</b>	<b>29.20</b>	<b>408.93</b>	<b>7.53</b>	<b>(18.02)</b>	
<b>12 Extraordinary Items</b>	-	-	-	-	-	-	
<b>13 Net Profit / (Loss) for the period (11-12)</b>	<b>174.29</b>	<b>234.64</b>	<b>29.20</b>	<b>408.93</b>	<b>7.53</b>	<b>(18.02)</b>	
<b>14 Share in Profit / (Loss) of associates</b>	-	-	-	-	-	-	
<b>15 Minority Interest</b>	-	-	-	-	-	-	
<b>16 Net Profit / (Loss) after taxes, minority interest and share of profit (13-14-15)</b>	<b>174.29</b>	<b>234.64</b>	<b>29.20</b>	<b>408.93</b>	<b>7.53</b>	<b>(18.02)</b>	
<b>17 Paid-up equity share capital (Face Value of the Share Rs. 10/-)</b>	<b>295.97</b>	<b>295.97</b>	<b>295.97</b>	<b>295.97</b>	<b>295.97</b>	<b>295.97</b>	
<b>18 Reserve excluding Revaluation Reserves as per balance sheet of previous accounting year</b>	-	-	-	-	-	<b>1,083.25</b>	
<b>19 Earnings per Share (not annualised)</b>							
(a) Basic	5.89	7.93	0.99	13.82	0.25	(0.61)	
(b) Diluted	5.89	7.93	0.99	13.82	0.25	(0.61)	

**NOTES:**

- The above Results have been reviewed by Audit Committee and approved by Board of Directors at their meeting held on November 11, 2016.
- Tax expenses comprise of Current tax and Deferred tax.
- The above standalone results for the quarter/half Year ended on 30th Sep 2016 does not includes the result of subsidiary companies viz Swastika Commodities Pvt. Ltd., Swastika Finmart Pvt. Ltd and Swastika Insurance Services Limited.
- The Company has only one Segment and as such there is nothing to disclose under AS - 17 'Segment Reporting' issued by the ICAI.
- Previous period figures have been regrouped and re-arranged wherever necessary to conform to the current period's classification.
- The aforesaid reviewed Financial Results will be available on the Company's website [www.swastika.co.in](http://www.swastika.co.in) and website of the BSE Limited [www.bseindia.com](http://www.bseindia.com)
- All Figures are presented in Rs.Lacs, except figures in Point No.19.

 By Order of the Board of Directors  
 For Swastika Investmart Limited

  
 Sunil Nyati  
 Managing Director  
 DIN: 00015963

Date: November 11, 2016

Place: Indore

**Swastika Investmart Limited**

CIN : L 65910 MH 1992 PLC 067052

Group : Member of NSE, BSE, MSEI, NCDEX, MCX &amp; ICEX, DP : CDSL &amp; NSDL

 Corp. Off.: 48, Jaora Compound, M.Y.H. Road., Indore-1  
 Ph. : 0731-6644000, 2705200 Fax : 6644300

 Web : [www.swastika.co.in](http://www.swastika.co.in)  
 Email : [info@swastika.co.in](mailto:info@swastika.co.in)

 Regd. Off. : 305, Madhuban Building, Fort, Mumbai -1  
 Ph. : 022-66330000, 66330013, 22618136

**SWASTIKA INVESTMART LIMITED**

(Rs. In Lacs)

Standalone Statement of Assets and Liabilities				
	PARTICULARS	As at 30.09.2016 (Unaudited)	As at 30.09.2015 (Unaudited)	As at 31.03.2016 (Audited)
I.	<b>EQUITY AND LIABILITIES</b>			
1	<b>Shareholders' Funds</b>			
	(a) Share Capital	298.26	298.26	298.26
	(b) Reserves and Surplus	1,492.18	1,144.43	1,083.25
		<b>1,790.44</b>	<b>1,442.69</b>	<b>1,381.51</b>
2	<b>Non-Current Liabilities</b>			
	(a) Deferred Tax Liabilities (Net)	0.14	6.36	4.48
	(b) Long-term Provisions	-	-	-
		<b>0.14</b>	<b>6.36</b>	<b>4.48</b>
3	<b>Current Liabilities</b>			
	(a) Short-term Borrowings	1,886.16	1,470.52	973.48
	(b) Trade Payables	21.95	37.60	46.98
	(c) Other Current Liabilities	3,265.21	3,654.94	3,689.27
	(d) Short-term Provisions	373.61	191.72	193.47
		<b>5,546.93</b>	<b>5,354.78</b>	<b>4,903.20</b>
	<b>TOTAL</b>	<b>7,337.51</b>	<b>6,803.83</b>	<b>6,289.19</b>
II.	<b>ASSETS</b>			
1	<b>Non-current Assets</b>			
	(a) Fixed Assets	394.26	418.97	401.10
	(b) Non-Current Investments	1,233.73	961.53	1,074.97
	(c) Long-term Loans and Advances	175.75	176.75	175.75
	(d) Other Non-Current Assets	38.25	23.39	37.25
		<b>1,841.99</b>	<b>1,580.64</b>	<b>1,689.07</b>
2	<b>Current Assets</b>			
	(a) Inventories	28.86	153.16	156.76
	(b) Trade Receivables	4,414.55	4,174.85	3,724.57
	(c) Cash and Bank Balances	510.29	576.94	458.82
	(d) Short-term Loans and Advances	492.25	275.76	248.61
	(e) Other Current Assets	49.57	42.48	11.36
		<b>5,495.52</b>	<b>5,223.19</b>	<b>4,600.12</b>
	<b>TOTAL</b>	<b>7,337.51</b>	<b>6,803.83</b>	<b>6,289.19</b>

 By Order of the Board of Directors  
 For Swastika Investmart Limited

  
 Sunil Nyati  
 Managing Director  
 DIN: 00015963

 Date: November 11, 2016  
 Place: Indore

**Swastika Investmart Limited**

CIN : L 65910 MH 1992 PLC 067052

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**LIMITED REVIEW REPORT**

**To**  
**The Board of Directors**  
**Swastika Investmart Limited**  
**Mumbai**

We have reviewed the accompanying statement of Standalone Unaudited Financial Results of M/s **Swastika Investmart Limited** ( the Company ), for the Quarter and Half year ended 30<sup>th</sup> September, 2016 ("the Statement"), being submitted by the Company pursuant to the requirement of Regulation 33 of the 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. Our responsibility is to issue a report on the Statement based on our review.

We conducted our review of the Statement in accordance with the Standard on Review Engagements (SRE) 2410, "Review of Interim Financial Information Performed by the Independent Auditor of the Entity" 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. A review is limited primarily to inquiries of company personnel and analytical procedures applied to financial data and thus provide less assurance than an audit. We have not performed an audit and accordingly, we do not express an audit opinion.

Based on our review conducted as above, nothing has come to our attention that causes us to believe that the accompanying statement of unaudited financial results prepared in accordance with the Accounting Standards specified under section 133 of the Companies Act, 2013, read with Rule 7 of the Companies (Account) Rule, 2014, 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 R. S. BANSAL & COMPANY**  
**CHARTERED ACCOUNTANTS**  
**(FRN :- 000939C)**

**VIJAY BANSAL**  
**(PARTNER)**  
**M. No. : 075344**  
**PLACE: INDORE**  
**DATED: 11.11.2016**

