

To,
The Secretary,
Corporate Relationship Department
Bombay Stock Exchange Limited,
P.J. Towers, Dalal Street, Fort,
Mumbai -400 001

Dated: 12th December, 2017

Sub: - Submission of Un-Audited Financial Results for the Quarter and half year ended on 30th September, 2017 along with Limited Review Report as per regulation 33 of the SEBI (Listing Obligations & Disclosure Requirements) Regulation, 2015.

Ref: SWASTIKA INVESTMART LIMITED (BSE SCRIP CODE: 530585, ISIN No. INE691C01014).

Dear Sir/Madam,

Pursuant to the Regulation 33 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulation 2015, we are enclosing Unaudited Financial results for the quarter as well as half year ended on 30th September, 2017 together with a Limited Review Report of the Statutory Auditors as required under above alongwith Statement of assets and liabilities under said Regulation.

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

The aforesaid results will be published in one Marathi (vernacular) and widely circulated English Newspaper. These results shall also be uploaded on the Company's website at www.swastika.co.in and on the website of the Stock Exchange at www.bseindia.com.

You are requested to take on record the above said financial results for your reference and record.

Thanking you,

Yours Faithfully

For Swastika Investmart Limited




Sunil Nyati
Managing Director
DIN: 00015963

Enclosure: Unaudited Financial Result for Quarter and half year ended on 30th September 2017

Swastika Investmart Limited

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

Corp. Off.: 48, Jaora Compound, M.Y.H. Road., Indore-452 001. Ph. : 0731-6644000, 3345000 Fax : 6644300
Regd. Off. : 305, Madhuban Building, Cochin Street, Fort, Mumbai -400 001. Ph. : 022-22655565, 22654113-14
Email : info@swastika.co.in. Web : www.swastika.co.in
CIN : L 65910 MH 1992 PLC 087052

STATEMENT OF UNAUDITED ASSETS AND LIABILITIES AS AT 30TH SEPTEMBER 2017			
	PARTICULARS	As at 30th Sept. 2017 (Unaudited)	As at 30th Sept. 2016 (Unaudited)
A	ASSETS		
	Non - Current Assets		
(a)	Property, Plant and Equipment	314.29	337.37
(b)	Capital work - In - progress	-	-
(c)	Other Intangible Assets	57.19	56.89
(d)	Intangible assets under development	-	-
(e)	Financial assets		
	(i) Investments	1,709.58	1,278.59
	(ii) Other financial assets	248.82	230.56
(f)	Other tax assets (Net)	232.28	91.57
(g)	Other non - current assets	8.09	1.00
	Sub- total - Non - Current Assets	2,570.25	1,995.98
	Current Assets		
(a)	Inventories	65.12	28.86
(b)	Financial assets		
	(i) Trade receivables	4,063.17	4,384.81
	(ii) Cash and cash equivalents	1,298.17	93.23
	(iii) Bank balances other than (ii) above	625.14	405.19
	(iv) Loans	497.02	159.68
	(v) Other financial assets	1,514.77	163.66
(c)	Other tax assets (Net)	205.92	64.59
(d)	Other current assets	37.92	56.63
	Sub- total - Current Assets	8,307.24	5,356.64
	TOTAL- ASSETS	10,877.49	7,352.62
B	EQUITY AND LIABILITIES		
	EQUITY		
(a)	Equity share capital	298.26	298.26
(b)	Other Equity	2,138.77	1,502.29
	TOTAL- EQUITY	2,437.03	1,800.55
	LIABILITIES		
1	Non Current Liabilities		
(b)	Provisions	-	-
(a)	Deferred tax liabilities (Net)	108.48	5.14
	Sub- total - Non- Current Liabilities	108.48	5.14
2	Current liabilities		
(a)	Financial Liabilities		
	(i) Borrowings	3,723.32	1,886.16
	(ii) Trade payables	45.21	21.95
	(iii) Other financial liabilities	3,936.25	3,265.21
(b)	Other current liabilities	224.23	177.66
(c)	Provisions	5.86	-
(d)	Current tax liabilities (Net)	397.11	195.95
	Sub- total - Current Liabilities	8,331.98	5,546.93
	TOTAL- LIABILITIES	8,440.46	5,552.07
	TOTAL- EQUITY AND LIABILITIES	10,877.49	7,352.62

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SWASTIKA INVESTMART LIMITED						
UNAUDITED STANDALONE FINANCIAL RESULTS FOR THE QUARTER AND HALF YEAR ENDED 30TH SEPTEMBER 2017						
Sr No	Particulars	Quarter Ended			Half Year Ended	
		30 September 2017	30 June 2017	30 September 2016	30 September 2017	31 March 2017
		(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)
1	Income					
	(a) Revenue from Operations	761.29	745.94	956.24	1,501.23	2,722.19
	(b) Other Income	111.38	98.88	145.18	210.26	573.00
	Total Income from operations	872.68	844.82	1,101.41	1,711.49	3,295.19
2	Expenses:					
	a) Cost of Materials consumed	-	-	-	-	-
	b) Purchase of Stock-in-trade	6.47	6.82	47.67	13.29	139.44
	c) Changes in Inventory of Shares and Securities	(4.92)	-5.74	181.89	(10.66)	102.29
	d) Excise Duty on Sales of goods	-	-	-	-	-
	e) Employee Benefits Expenses	213.27	202.65	167.87	415.92	710.79
	f) Finance Costs	32.28	45.34	27.10	77.62	143.75
	g) Depreciation and Amortisation expense	23.17	23.05	23.44	46.22	93.62
	h) Other expenses	377.22	344.20	414.34	721.42	1,270.85
	Total Expenses	647.50	616.51	862.30	1,263.82	2,460.76
	Profit / (Loss) from ordinary activities before Exceptional Items (1-2)	225.17	228.51	239.11	453.68	834.44
3	Exceptional Items	-	-	-	-	-
4	Profit / (Loss) before tax (3 +/- 4)	225.17	228.51	239.11	453.68	834.44
5	Tax Expense					
	- Current tax	76.96	72.09	75.23	149.05	244.12
	- Deferred tax	(2.97)	3.22	-4.79	0.25	3.02
	Total Tax Expenses	73.99	75.30	70.43	149.30	247.14
6	Profit / (Loss) for the period (5 +/- 6)	151.18	153.20	168.68	304.38	587.30
7	Other Comprehensive Income, net of Income tax					
	A. (i) Items that will be reclassified to Profit or Loss	(10.82)	38.26	6.59	27.44	405.38
	(ii) Income tax relating to items that will be reclassified to profit or loss	3.58	(12.65)	-2.18	(9.07)	-124.03
	B. (i) Items that will not be reclassified to Profit or Loss	(0.75)	(0.75)	-0.42	(1.50)	-3.00
	(ii) Income tax relating to items that will not be reclassified to profit or loss	-	-	-	-	-
	Total Other Comprehensive Income, net of income tax	(7.99)	24.86	4.00	16.87	268.35
8	Total Comprehensive Income for the period (7 +/- 8)	143.19	178.06	172.67	321.25	855.66
9	Paid-up equity share capital (face value of Rs 10/- per share)	295.97	295.97	295.97	295.97	295.97
10	Earning per share (EPS) (of Rs 10/- each) (not annualised)					
11	Basic/ Diluted EPS	5.11	5.18	5.70	10.28	19.84

Notes:

- The results for the Quarter and half year ended Sep 30, 2017 were reviewed and recommended by the Audit Committee and approved by the Board of Directors in its meeting held on December 12, 2017. The above results for the quarter and half year ended Sep 30, 2017 have been reviewed by statutory Auditors of the company in terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015. The IND AS compliant financial results pertaining to the relevant periods of the previous period have not been subjected to the Limited Review. However, the Company's Management has exercised necessary due diligence to ensure that the financial results provide a true and fair view of its affairs.
- 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. Beginning April 1, 2017, the company has for the first time adopted Ind AS with a transition date of April 1, 2016.
- The format for un-audited quarterly results as prescribed in SEBI's Circular CIR/CFD/CMD/15/2015 dated November 30, 2015 has been modified to comply with requirements of SEBI's circular dated July 5, 2016, IND AS and Schedule III (Division II) to the Companies Act, 2013 applicable to companies that are required to comply with IND AS.
- 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
- The reconciliation of net profit or loss reported in accordance with Indian GAAP to total comprehensive income in accordance with IND AS is given below:

Description	Quarter ended Sep 30, 2016 (unaudited)	Half year ended Sep 30, 2016 (unaudited)
Net Profit as per previous GAAP (Indian GAAP)	174.29	408.93
Add/Less: Increase/(Decrease) in Net Profit as reported under Indian GAAP		
- Recognition of Financial assets at Fair Value	0.79	1.87
- Impact of Expected Credit Loss	-9.38	35.58
- Taxes on account of above items	2.97	(12.11)
Net Profit as per IND AS	168.67	434.27
Other Comprehensive Income, net of income tax	4.00	70.54
Total Comprehensive Income for the period	172.67	504.81

By Order of the Board of Directors
For Swastika Investmart Limited

Sunil Nyati
Managing Director
DIN: 00015963



Date: December 12, 2017
Place: Indore

Swastika Investmart Limited

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LIMITED REVIEW REPORT

Review Report to
The Board of Directors of
M/s. SWASTIKA INVESTMART LIMITED

We have reviewed the accompanying statement of unaudited financial results of M/s. SWASTIKA INVESTMART LIMITED ("the Company") for the quarter and half year ended 30th September, 2017 ("the Statement") attached herewith, being submitted by the Company pursuant to requirement of Regulation 33 of the Securities and Exchange Board of India (SEBI) (Listing Obligations and Disclosure Requirements) Regulations, 2015, as modified by the Circular No. CIR/CFD/FAC/62/2016 dated 5th July, 2016 ("the Regulations").

The Statement is the responsibility of the Company's management and has been approved by the Board of Directors in their meeting. Our responsibility is to issue a report on the Statement based on our review.

We conducted our review in accordance with the Standard on Review Engagement (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 Statement is 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 prepared in accordance with the applicable accounting standards i.e. Indian Accounting Standards (Ind AS) prescribed under Section 133 of the Companies Act, 2013 read with Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 and SEBI Circular dated 5th July, 2016 including the manner in which it is to be disclosed, or that it contains any material misstatement.

We draw attention to the following matters:

- a. Note 2 to the Statement which states that the Company has adopted Ind AS for the financial year commencing from 01st April, 2017, and accordingly the Statement has been prepared by the Company's Management in compliance with Ind AS.

Our conclusion is not qualified in respect of these matters.

For and on behalf of
R.S. BANSAL & CO.
CHARTERED ACCOUNTANTS
FRN 000939C

VIJAY BANSAL
(PARTNER)
M.NO. 075344
Place:- Indore
Date: - 12/12/2017

