

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

Dated: 13th February, 2018

Sub: - Submission of Un-Audited Financial Results for the Quarter and nine months ended on 31st December, 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 nine months ended on 31st December, 2017 together with a Limited Review Report of the Statutory Auditors as required.

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


Shikha Bansal
Company Secretary
M. No. A36520



Enclosure: Unaudited Financial Result for Quarter and nine months ended on 31st December, 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 067052

SWASTIKA INVESTMART LIMITED
UNAUDITED STANDALONE FINANCIAL RESULTS FOR THE QUARTER AND NINE MONTHS ENDED 31ST DECEMBER 2017

Sr No	Particulars	Quarter Ended			9 Months Ended		(Rs.in lakhs except EPS)
		31 December 2017	30 September 2017	31 December 2016	31 December 2017	31 December 2016	Financial Year Ended
		(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	31 March 2017
1	Income						
	(a) Revenue from Operations	819.68	761.29	566.36	2,326.91	2,056.58	2,722.19
	(b) Other Income	74.29	111.38	50.28	284.55	484.70	573.00
	Total Income from operations	893.97	872.68	616.64	2,611.46	2,541.28	3,295.19
2	Expenses:						
	a) Cost of Materials consumed	-	-	-	-	-	-
	b) Purchase of Stock-in-trade	2.69	6.47	15.34	15.98	119.61	139.44
	c) Changes in Inventory of Shares and Securities	(5.18)	(4.92)	(9.89)	(15.84)	118.00	102.29
	d) Excise Duty on Sales of goods	-	-	-	-	-	-
	e) Employee Benefits Expenses	220.36	213.27	183.09	636.28	495.77	710.79
	f) Finance Costs	34.68	32.28	26.54	112.30	83.08	143.75
	g) Depreciation and Amortisation expense	22.32	23.17	23.38	68.55	70.39	93.62
	h) Other expenses	447.13	377.22	431.53	1,168.55	1,073.72	1,270.85
	Total Expenses	722.00	647.50	669.99	1,985.82	1,960.57	2,460.75
3	Profit / (Loss) from ordinary activities before Exceptional Items (1-2)	171.96	225.17	(53.35)	625.64	580.71	834.44
4	Exceptional Items	-	-	-	-	-	-
5	Profit / (Loss) before tax (3 +/- 4)	171.96	225.17	(53.35)	625.64	580.71	834.44
6	Tax Expense						
	- Current tax	11.73	76.96	(29.48)	160.77	162.53	244.12
	- Deferred tax	1.41	(2.97)	(1.14)	1.66	6.63	3.02
	Total Tax Expenses	13.14	73.99	(30.62)	162.43	169.16	247.14
7	Profit / (Loss) for the period (5 +/- 6)	158.82	151.18	(22.73)	463.21	411.55	587.30
8	Other Comprehensive Income, net of income tax						
	A. (i) Items that will be reclassified to Profit or Loss	53.60	(10.82)	21.98	81.04	128.60	405.38
	(ii) Income tax relating to items that will be reclassified to profit or loss	(17.72)	3.58	(7.27)	(26.79)	(42.52)	(134.03)
	B. (i) Items that will not be reclassified to Profit or Loss	(0.75)	(0.75)	(0.42)	(2.25)	(1.25)	(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	35.13	(7.99)	14.30	51.99	84.83	268.35
9	Total Comprehensive Income for the period (8 +/- 7)	193.95	143.19	(8.43)	515.20	496.38	855.66
10	Paid-up equity share capital (face value of Rs 10/- per share)	295.97	295.97	295.97	295.97	295.97	295.97
11	Earning per share (EPS) (of Rs 10/- each) (not annualised)						
	Basic/ Diluted EPS	5.37	5.11	(0.77)	15.65	13.91	19.84

Notes:

- The results for the Quarter and Nine months ended Dec 31, 2017 were reviewed and recommended by the Audit Committee and approved by the Board of Directors in its meeting held on Feb 13, 2018. The above results for the quarter and nine months ended Dec 31, 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 above standalone results for the quarter and Nine months ended Dec 31, 2017 does not include the result of subsidiary companies viz Swastika Commodities Pvt. Ltd., Swastika Fin-mart Pvt. Ltd and Swastika Insurance Services Limited, Swastika Investmart (IFSC) Private Limited.
- Previous year figures have been regrouped and re-arranged wherever necessary to make them comparable.
- 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 Dec 31, 2016 (unaudited)	Nine months ended Dec 31, 2016 (unaudited)
Net Profit as per previous GAAP (Indian GAAP)	(24.38)	384.55
Add/Less: Increase/(Decrease) in Net Profit as reported under Indian GAAP		
- Recognition of Financial assets at Fair Value	(0.55)	1.32
- Impact of Expected Credit Loss	2.81	38.40
- Taxes on account of above items	(0.61)	(12.72)
Net Profit as per IND AS	(22.73)	411.55
Other Comprehensive Income, net of income tax	14.30	84.83
Total Comprehensive Income for the period	(8.43)	496.38

By Order of the Board of Directors
For Swastika Investmart Limited


 Sunil Nyathi
 Managing Director
 DIN: 00015963

Place: Indore
Date: February 13, 2018

Swastika Investmart Limited

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CIN : L 65910 MH 1992 PLC 067052

R. S. Bansal & Co.

Chartered Accountants

'Urvashi' 1st Floor, 3 Jaora Compound, Indore - 452 001
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CA. Vijay Bansal
B.Com., FCA, DISA (ICA)

CA. Ravindra Kumar Chourasiya
B.Com., FCA

CA. Neha Shukla
M.Com., M.Phil., ACA

LIMITED REVIEW REPORT

The Board of Directors of
M/s. SWASTIKA INVESTMART LIMITED
MUMBAI

We have reviewed the accompanying statement of unaudited financial results ("the Statements") of **M/s. Swastika Investmart Limited** ("the Company") for the quarter ended 31st December, 2017 attached herewith, being submitted by the Company pursuant to requirement of Regulation 33 of the 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").

This Statement is the responsibility of the Company's management and has been approved by the Board of Directors in their meeting held on 13th February, 2018. Our responsibility is to issue a report on these unaudited financial results based on our review. We draw attention to the fact that figures for the corresponding quarter ended 31st December, 2016, including the reconciliation of the profit under Ind AS of the corresponding quarter with profit reported under previous GAAP as reported in these unaudited financial results have been approved by the Company's Board of Directors but have not been subjected to our review. Our conclusion is not qualified in respect of these matters.

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 of unaudited financial results prepared in accordance with applicable Indian Accounting Standards ("Ind AS") prescribed under Section 133 of the Companies Act, 2013 read with relevant rules issued there under 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 and SEBI Circular dated 5th July, 2016 including the manner in which it is to be disclosed, or that it contains any material misstatement.

For: **R.S. BANSAL & CO.**
CHARTERED ACCOUNTANTS
FRN: 000939C

(VIJAY BANSAL)
PARTNER
M. No.: 075344

Place: Indore

Date: 13th February, 2018

