

Dated: 25th July, 2019

To,
The Secretary,
Corporate Relationship Department,
Bombay Stock Exchange Limited
Phiroze Jeejeebhoy Towers,
Dalal Street, Mumbai-400001

Dear Sir/Madam,

Sub: - Submission of Standalone & Consolidated Un-Audited Financial Results for the Quarter ended on 30th June, 2019 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 SEBI (Listing Obligations and Disclosure Requirements) Regulation 2015, we are enclosing Standalone & Consolidated Unaudited Financial results for the quarter ended on 30th June, 2019 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,

FOR SWASTIKA INVESTMART LTD


Sunil Nyati
Managing Director
DIN: 00015963

Dated: 25.07.2019

Swastika Investmart Limited

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

Regd. Off. : Flat No. 18, North Wing, Madhaveshwar 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 INVESTMART LIMITED

REGISTERED OFFICE: Flat No.18, 2nd Floor, North Wing, Madhaveshwar Co-op- Hsg. Society Ltd, Madhav Nagar, 11/12, S. V. Road, Andheri W, Mumbai- 400058

ADMINISTRATIVE OFFICE: 48, JAKORA COMPOUND, M.Y.H. ROAD, INDORE - 425 001

CIN : L65910MH1992PLCO67052 Email: info@swastika.co.in Ph. No. 022-26254568

UNAUDITED STANDALONE AND CONSOLIDATED FINANCIAL RESULTS FOR THE QUARTER 30 JUNE 2019

(Rs. in lakhs except EPS)

Sr No	Particulars	STANALONE				CONSOLIDATED			
		Quarter Ended		Year Ended		Quarter Ended		Year Ended	
		30 June 2019 (Unaudited)	31 March 2019 (Audited)	30 June 2018 (Unaudited)	31 March 2019 (Audited)	30 June 2019 (Unaudited)	31 March 2019 (Audited)	30 June 2018 (Unaudited)	31 March 2019 (Audited)
1	Revenue from Operations								
a)	Interest Income	-	-	-	-	166.37	166.71	138.35	675.68
b)	Fees and commission (Brokerage) Income	544.87	438.55	591.66	2,158.45	697.45	718.97	720.28	2,680.51
c)	Net gain on fair value changes	1.47	-	1.22	1.17	1.47	-	1.22	1.17
d)	Sale of services	148.23	126.49	189.72	677.96	153.11	128.80	221.19	738.65
	Total revenue from operations	694.57	565.04	782.60	2,837.58	1,081.40	1,014.48	1,081.04	4,096.01
2	Other Income	109.03	81.85	41.40	252.38	163.49	163.22	64.71	386.63
3	Total Income	803.60	646.89	824.00	3,089.96	1,181.89	1,177.70	1,145.75	4,482.64
4	Expenses:								
a)	Finance Costs	72.41	87.83	61.79	293.11	130.24	156.37	123.32	538.51
b)	Fees and commission expense	170.11	216.28	188.05	799.95	208.92	273.00	227.57	988.44
c)	Purchase of Shares and Securities	1.02	38.83	2.08	66.50	1.02	39.67	2.08	67.35
d)	Changes in Inventory of Shares and Securities	(1.07)	(39.51)	1.01	(39.89)	(1.07)	(40.08)	1.01	(40.47)
e)	Employee Benefits Expenses	297.12	289.33	199.19	952.50	423.35	398.97	271.93	1,304.20
f)	Depreciation and Amortisation expense	24.12	24.20	22.29	92.37	25.91	25.06	22.80	94.76
g)	Other expenses	214.73	14.79	216.22	648.25	284.81	273.82	274.10	911.50
	Total Expenses	778.44	631.75	690.63	2,812.79	1,073.18	1,126.81	922.81	3,864.29
5	Profit / (loss) from ordinary activities before Exceptional Items (3-4)	25.16	15.14	133.37	277.17	108.71	50.89	222.94	618.35
6	Exceptional Items	-	-	-	-	-	-	-	-
7	Profit / (loss) before tax (5+/- 6)	25.16	15.14	133.37	277.17	108.71	50.89	222.94	618.35
8	Tax Expense								
-	- Current tax	9.29	3.66	39.08	85.78	30.55	17.59	54.60	159.32
-	- Deferred tax	(5.18)	(2.33)	(1.68)	(6.74)	(5.20)	0.11	(1.68)	(3.24)
	Total Tax Expenses	4.11	1.33	37.40	79.04	25.35	17.70	52.92	156.08
9	Profit / (loss) for the period (7 +/- 8)	21.05	13.81	95.97	198.13	83.36	33.19	170.02	462.27
10	Other Comprehensive Income, net of Income tax								
(i)	Items that will not be reclassified to Profit or Loss	(56.81)	(4.66)	(59.28)	(205.41)	(55.65)	(5.22)	(59.99)	(206.31)
(ii)	Income tax relating to items that will not be reclassified to profit or loss	16.37	3.01	15.41	45.28	16.05	3.22	15.61	45.53
	Total Other Comprehensive Income, net of income tax	(40.44)	(1.65)	(43.87)	(160.13)	(39.60)	(2.00)	(44.38)	(160.78)
11	Total Comprehensive Income for the period (9 +/- 10)	(19.39)	12.16	52.10	38.00	43.76	31.19	125.64	301.49
12	Paid-up equity share capital (Face value of Rs 10/- per share)	295.97	295.97	295.97	295.97	295.97	295.97	295.97	295.97
13	Reserves (excluding Revaluation Reserve)	-	-	-	2,169.17	-	-	-	2,574.37
14	Earning per share (EPS) (of Rs 10/- each) (not annualised)	0.71	0.47	3.24	6.69	2.82	1.12	5.74	15.62
	Basic/ Diluted EPS								



Notes:

- 1) The above unaudited results for the Quarter ended June 30, 2019 were reviewed and recommended by the Audit Committee and approved by the Board of Directors in its meeting held on July 25, 2019. The above results 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 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 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 which were subjected to limited review.
- 4) The above consolidated results included the result of wholly owned subsidiary companies viz Swastika Commodities Pvt. Ltd., Swastika Fin-mart Pvt. Ltd, Swastika Insurance Broking Services Limited (Formerly known as Swastika Insurance Services Limited) and Swastika Investmart (IFSC) Pvt. Ltd.
- 5) 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 Broking and related activities and Financing Activities in accordance with Ind AS-108 Operating Segment.
- 6) The figures of the previous period / year have been re-stated/ re-grouped / re-arranged/ reclassified and / or recasted wherever found necessary.
* The aforesaid Un-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.

Place: Indore

Date: 25 July, 2019

On behalf of the Board of Directors

For Swastika Investmart Ltd.

Sunil Nyati (DIN: 00015963)

Managing Director



SWASTIKA INVESTMART LIMITED.				
Segment Reporting for the Quarter ended June 30, 2019				
				(Rs. in Lakhs)
SR. No.	Particulars	Quarter Ended		Year Ended
		Consolidated	Consolidated	Consolidated
		(30/06/2019)	(30/06/2018)	(31/03/2019)
		(Unaudited)	(Reviewed)	(Audited)
I.	Segment Revenue			
	(a) Broking and Related Activities	992.86	1,000.90	3,915.95
	(b) Financing Activities	222.02	172.70	700.52
	Less: Inter Segment Revenue	32.99	27.85	133.84
	Net Sales/Revenue from Operations	1,181.89	1,145.75	4,482.63
II.	Segment Results			
	(a) Broking and Related Activities	82.79	205.33	580.32
	(b) Financing Activities	156.16	140.93	576.52
	Profit / (Loss) from Ordinary Activities before Finance Costs and Exceptional Items and Tax	238.95	346.26	1,156.85
	Total Finance Costs	163.23	151.17	672.35
	Less : Inter Segment Finance Cost	32.99	27.85	133.84
	Profit / (Loss) from Ordinary Activities after Finance Costs but before Exceptional Items	108.71	222.94	618.34
	Exceptional Items			
	Profit / (Loss) from Ordinary Activities after Exceptional Items but Before Tax	108.71	222.94	618.34

Place: Indore

Date: 25/07/2019

By Order of the Board of Directors
For Swastika Investmart Limited

Sunil Nyati (DIN: 00015963)
Managing Director

To
The Board of Directors of
SWASTIKA INVESTMART LIMITED
INDORE

1. We have reviewed the accompanying Statement of unaudited standalone financial results of **SWASTIKA INVESTMART LIMITED** ("Company") for the quarter ended 30th June, 2019 ("the Statement") being submitted by the Company pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended ("Listing Regulations").
2. This Statement, which is the responsibility of the Company's management and approved by the Board of Directors, has been prepared 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, and other accounting principles generally accepted in India and in compliance with Regulation 33 of the Listing Regulations. Our responsibility is to issue a report on the Statement based on our review.
3. 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 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 provides less assurance than an audit. We have not performed an audit and accordingly, we do not express an audit opinion.
4. Attention is drawn to the fact that the figures for the 3 months ended 31 March, 2019 as reported in these financial results are the balancing figures between audited figures in respect of the full previous financial year and the published year to date figures up to the third quarter of the previous financial year. The figures up to the end of the third quarter of previous financial year had only been reviewed and not subjected to audit.
5. 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 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 Listing Regulations 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: 25th July, 2019

UDIN : 19075344AAAAAQ6854



LIMITED REVIEW REPORT

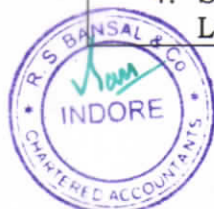
To
The Board of Directors of
SWASTIKA INVESTMART LIMITED
INDORE

1. We have reviewed the accompanying Statement of unaudited Consolidated financial results of **SWASTIKA INVESTMART LIMITED** ("the Parent") and its subsidiaries (the Parent and its subsidiaries together referred to as "the Group") for the quarter ended 30 June, 2019 ("the Statement"), being submitted by Parent pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended ("Listing Regulations"). Attention is drawn to the fact that the consolidated figures for the corresponding quarter ended 30 June, 2018 and previous quarter ended 31 March, 2019 as reported in these financial results have been approved by the Parent's Board of Directors, but have not been subjected to review since the requirement of submission of quarterly consolidated financial results has become mandatory only from 1 April, 2019.
2. This Statement, which is the responsibility of the Parent's management and approved by the Parent's Board of Directors, has been prepared 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, and other accounting principles generally accepted in India and in compliance with Regulation 33 of the Listing Regulations. Our responsibility is to express a conclusion on the Statement based on our review.
3. We conducted our review of the Statement 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. A review is interim financial information consists of making inquiries, primarily of persons responsible for financial and accounting matters, and applying analytical and other review procedures. A review is substantially less in scope than an audit conducted in accordance with Standards on Auditing and consequently does not enable us to obtain assurance that we would become aware of all significant matters that might be identified in an audit. Accordingly, we do not express an audit opinion.

We also performed procedures in accordance with the circular issued by the SEBI under Regulation 33 (8) of the Listing Regulations, to the extent applicable.

4. The Statement includes the result of the following entities:

Name of The Entity	Relationship
1. Swastika Commodities Pvt. Ltd	Wholly Owned Subsidiary
2. Swastika Fin-Mart Pvt. Ltd.	Wholly Owned Subsidiary
3. Swastika Insurance Broking Services Ltd.	Wholly Owned Subsidiary
4. Swastika Investmart (IFSC) Pvt. Ltd.	Wholly Owned Subsidiary



5. Based on our review conducted and procedures performed as stated in paragraph 3 above and based on the consideration of the review report of other auditors referred to in paragraph 6 below, nothing has come to our attention that causes us to believe that the accompanying Statement, prepared in accordance with the recognition and measurement principles laid down in the aforesaid Indian Accounting Standard and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in terms of Regulation 33 of the Listing Regulations, including the manner in which it is to be disclosed, or that it contains any material misstatement.
6. We did not review the interim financial information of all the four (4) subsidiaries, included in the Statement, whose interim financial information reflect total revenue of Rs. 378.29 Lakhs, total net profit after tax of Rs. 62.31 Lakhs and total comprehensive income of Rs. 0.84 Lakh, for the quarter ended 30 June, 2019, as considered in the Statement. This interim financial information has been reviewed by other auditor whose report has been furnished to us by the management and our conclusion on the Statement, in so far as it relates to the amounts and disclosures included in respect of these subsidiaries, is based solely on the report of the other auditors and the procedures performed by us as stated in paragraph 3 above.

Our conclusion on the Statement is not modified in respect of the above matter.

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

Vijay Bansal
(VIJAY BANSAL)
PARTNER
M.No.: 075344



Place: Indore
Date: 25th July, 2019
UDIN : 19075344AAAAAR6772