

# SWAGTAM TRADING & SERVICES LIMITED

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CIN: L51909DL1984PLC289131

This is forming part of Audited Financial Results of Quarter & Year ended 31.03.2018

Reconciliation on Standalone Financial Result to those reported under previous GAAP  
(Generally Accepted Accounting Principles) in summaries as follows:-

		(Rs. in thousands)	
	Particulars	Quarter ended 31.03.2017	Year ended 31.03.2017
	Profit after Tax as reported under previous GAAP	495.08	(298.17)
	Adjustments on account of :		
1	Reversal of Depreciation on leasehold land being operating lease	-	-
2	Recognition of amortization of leasehold land being operating lease, in other expense	-	-
3	Measurement of financial assets and liabilities at amortised cost	-	-
4	Reversal of amortization of Goodwill	-	-
5	Recognition of loss allowance for expected credit losses on financial assets measured at amortised cost	-	-
6	Recognition of foreign exchange fluctuation as MTM of forward contracts	-	-
7	Reversal of Revenue on compliance with Ind-AS	-	-
8	Reversal of Cost of Services on compliance of Ind-AS	-	-
9	Deferred tax impact on above Ind-AS adjustments	-	-
	Profit after Tax as reported under Ind-AS	495.08	(298.17)

For Swagtam Trading & Services Limited

For SWAGTAM TRADING & SERVICES LIMITED

Sumit Gupta  
Director DIN: 06911742

Director Auth. Sign.

NEW DELHI  
26.05.2018