

SVARAJ TRADING & AGENCIES LIMITED

Registered office: Office No. 30, 380/82 Amruteshwar Co- operative Housing Soc. Ltd., 2nd floor,
Jagannath Sunkersett Road, Mumbai, Maharashtra 400002. Ph.: 022-22053575
CIN: L51100MH1980PLC022315

July 16, 2018

BSE Limited,
Phiroze Jeejeebhoy Towers,
Dalal Street, Fort,
Mumbai-400001

Dear Sir,

Scrip No. 503624

Sub: Submission of revised Audited Financial results for the year ended March 31, 2018.

With reference to your email dated June 22, 2018 regarding Discrepancies in Financial Result submitted for the year ended March 2018, please find enclosed herewith the revised Audited Financial results after incorporating the Reconciliation table for Equity Capital as suggested by you.

Please take the same on your records.

Thanking You,

Yours faithfully,

For SVARAJ TRADING AND AGENCIES LIMITED
For SVARAJ TRADING & AGENCIES LTD


Director / Auth. Signatory
HARENDRA KUMAR GUPTA
Managing Director
DIN: 05335662

SVARAJ TRADING AND AGENCIES LIMITED

CIN: L51100MH1980PLC022315

Registered Office: Office No.30, 2nd Floor, 380/82 Amruteshwar CHSL, J.S.S. Road, Mumbai - 400 002.

Tele Nos.: 022-22053575; Website:svarajtrading.com, Email id: svarajtradingagencies@gmail.com

Statement of Standalone Financial Results for the quarter & year ended 31st March, 2018

(Rs. in lakhs)

Sr. No.	Particulars	Quarter ended			Year ended	
		31.03.2018 Audited	31.12.2017 Unaudited	31.03.2017 Audited	31.03.2018 Audited	31.03.2017 Audited
1	Income from operations	33.98	28.49	235.63	111.88	386.49
2	Other income	43.35	12.05	10.37	92.10	58.17
	Total Revenue (1+2)	77.33	40.54	246.00	203.98	444.66
3	Expenses	-	-	-	-	-
	(a) Cost of materials consumed	-	-	-	-	-
	(b) Purchase of Stock in Trade	-	-	167.64	-	167.64
	(c) Changes in inventories	-	-	-	-	100.00
	(d) Finance cost	-	-	-	-	-
	(e) Employee benefit Expenses	5.17	5.53	5.24	21.42	20.64
	(f) Finance Cost	0.02	-	-	0.02	0.02
	(g) Depreciation & amortisation Expenses	0.03	0.03	0.07	0.12	0.27
	(h) Other Expenditure	5.91	3.90	4.58	19.13	20.31
	Total expenses (3a to 3h)	11.13	9.46	177.53	40.69	308.88
4	Profit/(Loss) before tax and exceptional items	66.20	31.08	68.47	163.29	135.78
5	Exceptional items	-	-	-	-	-
6	Profit/(Loss) from ordinary activities before tax	66.20	31.08	68.47	163.29	135.78
7	Tax expenses					
	(a) Current tax	42.05	-	24.10	42.05	44.89
	(b) Income Tax Paid to Earlier Years	-	-	(14.78)	-	(14.78)
	(c) Deferred tax	-	-	-	-	-
	Total tax expenses (7a + 7b)	42.05	-	9.32	42.05	30.11
8	Net profit/(loss) for the period	24.15	31.08	59.15	121.24	105.67
9	Other comprehensive income/(loss)					
	(a) Fair value changes of the equity instruments through OCI	-	-	-	3,334.50	3,334.50
	(b) Income tax relating to items that will not be re-classified to profit or loss	-	-	-	-	-
	(c) Items that will be re-classified to profit or loss	-	-	-	-	-
	(d) Income tax relating to items that will be re-classified to profit or loss	-	-	-	-	-
10	Total Comprehensive income/(loss) (8+9)	24.15	31.08	59.15	3,455.74	3,440.17
11	Paid-up equity share capital (FV Rs.10/-)	1,475.00	1,475.00	1,475.00	1,475.00	1,475.00
12	Earning per share (EPS) before extraordinary items (Not annualised)					
	(a) Basic	0.16	0.21	0.40	23.43	23.32
	(b) Diluted	0.16	0.21	0.40	23.43	23.32
13	Earning per share (EPS) after extraordinary items (Not annualised)					
	(a) Basic	0.16	0.21	0.40	23.43	23.32
	(b) Diluted	0.16	0.21	0.40	23.43	23.32

Note:-

- The above statement has been reviewed by the Audit Committee and approved by the Board of Directors at their meeting held on 30th May, 2018.
- The Statutory Auditors of the company have carried out a limited review of the result for the quarter ended 31st March, 2018. The results and other financial information have been subjected to limited review/audit. However, the management has exercised necessary due diligence to ensure that the standalone financial results provide true and fair view of its affairs.
- Results for the quarter ended 31st March, 2018 are in compliance with Indian Accounting Standards (Ind AS) in terms of SEBI's circular bearing no CIR/CFD/FAC/62/2015 dated July 5, 2016. The results for the quarter ended 31st March, 2017 have been restated to comply with Ind AS and are comparable on like to like basis.
- The Company has adopted IND AS with effect from 1 April 2017 with comparative being restated. Accordingly, the impact of transition has been provided in the opening reserves as at 1 April, 2016. The figures for the previous periods/year are re-classified/re-arranged/re-grouped, wherever necessary, to confirm current. Consequent to transaction from previous GAAP to IND AS, the Reconciliation of Net profit as previously reported on account of transition from the previous Indian Generally Accepted Accounting Principles (Indian GAAP) to Ind AS for the Quarter end 31st March 2018:

Particulars	Year Ended 31 March 2018	Year Ended 31 March 2017
Net Profit as per GAAP	109.56	105.67
Other Comprehensive Income (Fair value gain/loss on Investment)	3,334.50	3,334.50
Other Adjustment	-	-
Total Comprehensive income for the Period	3,444.06	3,440.17

For SVARAJ TRADING & AGENCIES LTD


 Director / Auth. Signatory

6 Reconciliation of equity reported as per previous GAAP & IND-AS.

Particulars	As at 31st March 2017	As at 01st April 2016
Equity as per previous GAAP	1,652.39	4,881.21
Adjustments:		
Fair Value Measurements of Investments	3,334.50	-
Deffered Tax		-
Current Tax	-	-
Net Adjustments	3,334.50	-
Total Equity as per IND-AS	4,986.88	4,881.21

- 7 Certain financial instrument/investments have been recorded at fair values as at 1st April 2016 with the resultant gain/loss in the opening reserves. For subsequent measurement, these instruments have been valued at amortized cost using effective interest rate/ fair value through profit and loss (FVTPL) / fair value through other comprehensive income (FVTOCI) as per accounting policy determined by the company.
- 8 The figures for the previous periods/year are re-classified/re-arranged/re-grouped, wherever necessary, to confirm current period classification.
- 9 Investor Complaint for the Quarter Ended 31/03/2018 are : Opening - 0, Received -0, Resolved -0,Closing - 0.

For SVARAJ TRADING & AGENCIES LTD
For Svaraj Trading And Agencies Ltd

Harendera
Director / Auth. Signatory
Harendera
Managing Director
DIN: 05335662

Place: Mumbai
Date: 30/05/2018

SVARAJ TRADING AND AGENCIES LIMITED

CIN: L51100MH1980PLC022315

Registered Office: Office No.30, 2nd Floor, 380/82 Amruteshwar CHSL, J.S.S. Road, Mumbai - 400 002

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Statement of Assests and Liabilities as at 31st March 2018

(Rs. In Lakhs)

Sr. No.	Particulars	As at 31st March 2018	As at 31st March, 2017
I	ASSETS		
	Non-current assets		
(a)	Property, plant and equipment	0.03	0.15
	Total non-current assets	0.03	0.15
	Current assets		
(a)	Financial assets		
	(i) Investments	3,418.10	3,418.10
	(ii) Trade receivables	259.57	381.47
	(iii) Cash and cash equivalents	486.28	256.90
	(iv) Loans	936.27	909.33
	(v) Other financial assets	0.36	-
(b)	Other assets	21.40	60.89
	Total current assets	5,121.97	5,026.68
	TOTAL ASSETS	5,122.01	5,026.83
II.	EQUITY AND LIABILITIES		
	Equity		
(a)	Share Capital	1,475.00	1,475.00
(b)	Other equity	3,643.14	3,511.88
	Equity attributable to shareholders of the Company	5,118.14	4,986.88
(a)	Non-controlling interests	-	-
	Total Equity	5,118.14	4,986.88
	Liabilities		
	Non-Current Liabilities		
(a)	Financial liabilities		
	(i) Long-term borrowings	-	-
	Total Non-current liabilities	-	-
	Current liabilities		
(a)	Financial Liabilities		
	(i) Other Financial Liabilities	1.52	3.94
(b)	Provisions	2.34	36.01
	Total current liabilities	3.87	39.95
	TOTAL EQUITY AND LIABILITIES	5,122.01	5,026.83

Note : 1. The figures for the previous periods/year are re-classified/re-arranged/re-grouped, wherever necessary, to confirm current period classification.

Place: Mumbai
Date: 30/05/2018

For Svaraj Trading And Agencies Limited
For SVARAJ TRADING & AGENCIES LTD


Harendra Kumar Gupta
 Managing Director / **Auth. Signatory**
 DIN: 05335662



R. SONI & CO.

CHARTERED ACCOUNTANTS

1509, Ghanshyam Enclave, New Link Road, Near Lalji Pada Police Chowki,
Kandivali (West), Mumbai - 400 067.

Auditor's Report on Quarterly Financial Results and Year to Date Results of the Company Pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015

To

Board of Directors of

Svaraj Trading & Agencies Limited

1. We have audited the accompanying statement of standalone financial results of Svaraj Trading & Agencies Limited ('the Company') for the quarter and year ended March 31, 2018 ('the Statement'), attached herewith, being submitted by the Company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 ('the Regulation'), read with SEBI Circular No. CIR/CFD/FAC/62/2016 dated July 5, 2016 ('the Circular'). The standalone financial results for the quarter and year ended March 31, 2018 have been prepared on the basis of the standalone financial results for the nine-month period ended December 31, 2017, the audited annual standalone financial statements as at and for the year ended March 31, 2018, and the relevant requirements of the Regulation and the Circular, which are the responsibility of the Company's management and have been approved by the Board of the Directors of the Company. Our responsibility is to express an opinion on these standalone financial results based on our review of the standalone financial results for the nine-month period ended December 31, 2017 which was prepared in accordance with the recognition and measurement principles laid down in Indian Accounting Standard (Ind AS) 34 Interim Financial Reporting specified under Section 133 of the Companies Act 2013 read with relevant rules issued thereunder and other accounting principles generally accepted in India; our audit of the annual standalone financial statements as at and for the year ended March 31, 2018; and relevant requirements of the Regulation and the Circular.
2. We conducted our audit in accordance with the auditing standards generally accepted in India. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial results are free of material misstatements. An audit includes examining, on a test basis, evidence supporting the amounts disclosed in financial results. An audit also includes assessing the accounting principles used and significant estimates made by management. We believe that our audit provides a reasonable basis for our opinion.
3. In our opinion and to the best of our information and according to the explanations given to us, these quarterly financial results as well as the year to date results:



- i. Are presented in accordance with the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 read with SEBI Circular No. CIR/CFD/FAC/62/2016 dated July 5, 2016, in this required; and
- ii. gives a true and fair view in conformity with the Ind-AS and other accounting principles generally accepted in India of the profit including other comprehensive income and other financial information of the Company for the quarter and year ended March 31,2018.

For R Soni & Co.

Chartered Accountants

ICAI Firm Registration Number: 130349W

A handwritten signature in blue ink is written over a circular blue stamp. The stamp contains the text "R. SONI & CO." at the top, "MUMBAI" in the center, and "CHARTERED ACCOUNTANTS" at the bottom. A thin blue line connects the signature to the stamp.

CA Rajesh Soni

Partner

Membership No.133240

Place: Mumbai

Date- 30th May 2018