

# SWARNSARITA GEMS LIMITED

Reg. Add.: 17/19, Ground Floor, Dhanji Street, Mumbai - 400003

CIN: L36911MH1992PLC068283 Email: info@swarnsarita.com

Tel. no.: 022-43590000 Fax. No.: 022-43590010 Website: www.swarnsarita.com

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February 14, 2018

To,  
Asst. General Manager,  
Dept. of Corporate Services,  
Bombay Stock Exchange Limited,  
14<sup>th</sup> Floor, P.J. Towers, Dalal Street,  
Fort, Mumbai- 400 001.

Respected Sir,

**Scrip Code : 526365**

**Sub: Outcome of the board meeting held on Wednesday, February 14, 2018.**

With the reference to the above captioned subject, we wish to intimate your esteemed exchange that as decided in the Meeting of the Board of Directors of the Company held today, i.e. Wednesday, February 14, 2018, at 4.00 p.m. for which intimation was already given to you:

- Approved and taken on record the Un-audited Standalone & Consolidated Financial Results along with Limited Review Report in compliance with Indian Accounting Standards (Ind-AS) for the Third Quarter ended December 31, 2018.

The said copy of Un-audited Standalone and Consolidated Financial Results for the Third Quarter ended December 31, 2018 is enclosed for your needful, in pursuant to Regulation 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 and is also uploaded on the Company's Website at [www.swarnsarita.com](http://www.swarnsarita.com).

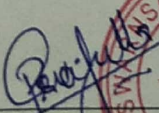

The Meeting was concluded at 7.00 p.m.

Kindly take the same on your records.

Thanking You,

Yours faithfully,

**FOR SWARNSARITA GEMS LIMITED**

  
  
**PRAFULLA DEVALIYA**  
**COMPANY SECRETARY**





SWARNSARITA GEMS LIMITED						
CIN : L36911MH1992PLC068283						
Reg Office: 17/19, Ground Floor, Dhanji Street, Mumbai-400003						
STANDALONE UNAUDITED FINANCIAL RESULTS FOR THE QUARTER AND NINE MONTH ENDED 31st DECEMBER, 2017						
PART I						
(Rs. In Lacs)						
Sr.No.	Particulars	Quarter Ended			Nine Months Ended	
		31-12-2017	30-09-2017	31-12-2016	31-12-2017	31-12-2016
		Unaudited	Unaudited	Unaudited	Unaudited	Unaudited
1	Revenue from Operations	12952.21	14105.63	8692.79	36543.44	20409.97
2	Other Income	116.14	165.99	141.10	348.97	363.19
	Total Income (1+2)	13068.35	14271.62	8833.89	36892.41	20773.16
3	Expenses					
	a. Cost of Material Consumed	12526.61	12122.63	6145.47	36120.10	20043.51
	b. Purchase of Stock in trade	0.00	0.00	0.00	0.00	0.00
	c. Changes in Inventories of finished goods, work in progress & stock in trade	124.27	1650.96	2337.99	(520.27)	(321.29)
	d. Employees benefit expenses	131.98	107.61	62.77	333.73	178.65
	e. Finance Cost	65.53	87.73	102.26	236.56	360.98
	f. Depreciation and amortisation expenses	4.67	5.06	4.51	13.98	13.57
	g. Other expenses	77.61	72.52	55.97	229.11	186.24
	Total Expenses(3)	12930.67	14046.51	8708.97	36413.21	20461.66
4	Profit / (Loss)s before Exceptional Items (1+2-3)	137.68	225.11	124.92	479.20	311.50
5	Exceptional items	0.00	0.00	0.00	0.00	0.00
6	Profit / (Loss) from ordinary activities before tax (7+8)	137.68	225.11	124.92	479.20	311.50
7	Tax expenses					
	a. Current tax	41.31	67.53	37.47	143.76	93.45
	b. Deferred tax		0.00	0.00		
8	Profit for the year (6-7)	96.37	157.58	87.45	335.44	218.05
9	Other Comprehensive Income	0.00	0.00	0.00	0.00	0.00
10	Total Comprehensive Income for the period (8+9) (Comprising Profit/(Loss) and other Comprehensive Income for the period)	96.37	157.58	87.45	335.44	218.05
11	Paid-up equity share capital (Face Value of the Share shall be indicated)	2083.76	2083.76	2083.76	2083.76	2083.76
12	Earnings Per Share (EPS)					
	a) Basic and diluted EPS before Extraordinary items for the period, for the year to date and for the previous year (not to be annualized)	0.46	0.76	0.42	1.61	1.05
	b) Basic and diluted EPS after Extraordinary items for the period, for the year to date and for the previous year (not to be annualized)	0.46	0.76	0.42	1.61	1.05



For SWARNSARITA GEMS LTD

*Mahendra M. Chordia*

MAHENDRA M CHORDIA  
MANAGING DIRECTOR  
DIN:00175686

Place : Mumbai  
Date : 14th February, 2018





To,  
The Board of Directors,  
Swarnsarita Gems Ltd.,  
17/19, Ground Floor Dhanji Street,  
Mumbai – 400003.

Dear Sir,

Re: Limited Review Report of Provisional Unaudited Financial Result for the Period ended 31.12.2017.

1. We have reviewed the accompanying statement of Consolidated unaudited financial results of **Swarnsarita Gems Ltd.** ("the Company") for the quarter ended on 31<sup>st</sup> December, 2017 ("the Statement") and the year to date results for the period 01<sup>st</sup> April 2017 to 31<sup>st</sup> December 2017, being submitted by the Company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligation and Disclosure Requirements) Regulations, 2015 as modified by Circular No. CIR/CFD/FAC/62/2016 dated July 5, 2016. This statement is the responsibility of the Company's Management and has been approved by the Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in the Indian Accounting Standards 34 "Interim Financial Reporting" ("Ind AS 34"), prescribed under section 133 of the Companies Act, 2013 read with relevant rules issued thereunder and other accounting principles generally accepted in India. Our responsibility is to issue a report on these financial statements based on our review.
2. 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 financial statements are 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.
3. 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 the aforesaid Indian Accounting Standards and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in terms of Regulation 33 of the SEBI (Listing Obligation and Disclosure Requirement) Regulations, 2015 as modified by Circular No. CIR/CFD/FAC/62/2016 dated July 5, 2016, including the manner in which it is to be disclosed, or that it contains any material misstatement.

Place: Mumbai  
Date: 14<sup>th</sup> February, 2018



**For Suresh Anchaliya & Co.**  
**Chartered Accountants**  
**Firm Reg. No.: 112492W**

*Ankush Anchaliya*  
(Ankush Anchaliya)  
Partner

Membership No.: 142579  
Certificate No.: SR





To,  
The Board of Directors,  
Swarnsarita Gems Ltd.,  
17/19, Ground Floor Dhanji Street,  
Mumbai – 400003.

Dear Sir,

Re: Limited Review Report of Provisional Unaudited Financial Result for the Period ended 31.12.2017.

1. We have reviewed the accompanying statement of Standalone unaudited financial results of **Swarnsarita Gems Ltd.** ("the Company") for the quarter ended on 31<sup>st</sup> December, 2017 ("the Statement") and the year to date results for the period 01<sup>st</sup> April 2017 to 31<sup>st</sup> December, 2017, being submitted by the Company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligation and Disclosure Requirements) Regulations, 2015 as modified by Circular No. CIR/CFD/FAC/62/2016 dated July 5, 2016. This statement is the responsibility of the Company's Management and has been approved by the Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in the Indian Accounting Standards 34 "Interim Financial Reporting" ("Ind AS 34"), prescribed under section 133 of the Companies Act, 2013 read with relevant rules issued thereunder and other accounting principles generally accepted in India. Our responsibility is to issue a report on these financial statements based on our review.
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Place: Mumbai  
Date: 14<sup>th</sup> February, 2018



For Suresh Anchaliya & Co.  
Chartered Accountants  
Firm Reg. No.: 112492W

*Anchaliya*  
(Ankush Anchaliya)  
Partner

Membership No.: 142579

Certificate No.: - 53