



Independent Auditor's Review Report on Review of Interim Financial Results

**The Board of Directors of,
Sellwin Traders Limited**

1. We have reviewed the accompanying statement of Standalone Unaudited Ind AS Financial Results of Sellwin Traders Limited ("the Company") for the Quarter ended June 30, 2024 (the statement) attached herewith, being submitted by Company pursuant to the requirements of Regulation 33 of SEBI (listing Obligations and Disclosure Requirements) Regulations, 2015, as amended (the 'Listing Regulations').
2. This Statement, which is the responsibility of the Company's Management and approved by the Company's Board of Directors, has been prepared in accordance with the recognition and measurement of principles laid down in Indian Accounting Standard 34 (Ind AS 34) "Interim Financial Reporting" prescribed under section 133 of the Companies Act, 2013 as amended, read with relevant rules issued there under and other accounting principles generally accepted in India. Our Responsibility is to issue a report on the statement based on our review.
3. 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, performed by the Independent Auditor of the Entity issued by the Institute of Chartered Accountants of India (ICAI). 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.



4. 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 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 SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 including the manner in which it is to be disclosed, or that it contains any material misstatement.

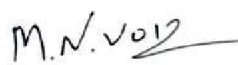

For, J Singh & Associates
Chartered Accountants
FRN: 110266W

Amit J Joshi
Partner
M. No. 120022
UDIN: 24120022BKAVBA1017



Date: 18th July, 2024
Place: Ahmedabad

SELLWIN TRADERS LIMITED

Regd. Office: 126/B, Old China Bazar Street, Kolkata-700001 (WB), India				
Corporate Office: 302, Priviera, Nehrunagar Circle, Ahmedabad-380015 (Gujarat), India				
Telephone: 033 22628489 Email: selltl_1980@yahoo.co.in Website: www.sellwinindia.com				
CIN : L51909WB1980PLC033018				
(Amt. Rs Lakh)				
Statement of Standalone Unaudited Financial Results for the Quarter ended on 30th June, 2024				
Particulars	Quarter Ended			For the year ended
	30-06-2024 (Unaudited)	31-03-2024 (Unaudited)	30-06-2023 (Unaudited)	31-03-2024 (Audited)
I. Revenue from operations	1076.91	1552.53	1002.87	3995.97
II. Other income	0.00	0.00	0.00	0.00
III. Total Revenue (I + II)	1076.91	1552.53	1002.87	3995.97
IV. Expenses:				
Cost of materials consumed/ Cost of service availed	0.00	0.00	0.00	0.00
Purchases of Stock-in-Trade	989.25	1483.98	949.65	3838.02
Changes in inventories of finished goods work-in-progress and Stock-in-Trade	0.00	0.00	0.00	0.00
Employee benefits expense	1.88	1.68	6.10	11.02
Finance Costs	0.00	0.00	0.12	0.03
Depreciation and amortisation expense	0.00	0.50	0.00	2.00
Other expenses	6.78	32.11	1.23	34.22
Total expenses	997.91	1518.27	957.10	3885.29
V. Profit before exceptional items and tax (III - IV)	79.00	34.26	45.77	110.68
VI. Exceptional items	0.00	0.00	0.00	0.00
VII. Profit before exceptional items and tax (V - VI)	79.00	34.26	45.77	110.68
VIII. Tax expense:				
(1) Current tax	17.37	5.55	11.44	24.88
(2) Deferred tax	0.00	0.00	0.01	0.00
IX. Profit (Loss) for the period from continuing operations (VII-VIII)	61.63	28.71	34.32	85.80
X. Profit/(loss) from discontinuing operations	0.00	0.00	0.00	0.00
XI. Tax expense of discontinuing operations	0.00	0.00	0.00	0.00
XII. Profit/(loss) from Discontinuing operations (after tax) (X-XI)	0.00	0.00	0.00	0.00
XIII. Details of Equity Share Capital				
Paid-up Equity Share Capital (Face Value Rs.10/-)	2026.00	820.00	820.00	820.00
Face value of equity share capital	10.00	10.00	10.00	10.00
XIV. Other Comprehensive Income				
A. (i) Items that will not be reclassified to profit or loss	0.00	0.00	0.00	0.00
(ii) Income tax relating to items that will not be reclassified to profit or loss	0.00	0.00	0.00	0.00
B. (i) Items that will be reclassified to profit or loss	0.00	0.00	0.00	0.00
(ii) Income tax relating to items that will be reclassified to profit or loss	0.00	0.00	0.00	0.00
XV. Total Comprehensive Income for the period Comprising profit(loss) and other comprehensive Income for the period)	61.63	28.71	34.32	85.80
XVI. Earnings per equity share:				
(1) Basic	0.30	0.35	0.42	1.05
(2) Diluted	0.30	0.35	0.42	1.05
Note:				
1. The Standalone Unaudited Financial Results of the Company for the Quarter ended on 30th June, 2024 have been reviewed by the Audit Committee and taken on record by the Board of Directors at their meeting held on 18th July, 2024				
2. The Limited Review Report of Standalone Unaudited Financial Results for the Quarter ended on 30th June, 2024 as required in terms of Regulation 33 of the SEBI (Listing obligation and Disclosure Requirements) Regulations, 2015 has been carried out by Statutory Auditors.				
3. Previous year/period figures have been regrouped/rearranged wherever necessary to make them Comparable with current period figures.				
4. The Company has only One Reportable Segment i.e. Operating Segment.				
5. The Company has got very good opportunity for BTB supply of vegetables & Fruits from Nashik (Maharashtra) to various region of Gujarat, Maharashtra, Southern states, Madhya Pradesh. This has shown the tremendous positive financial benefit to the stakeholders. It is expected to expand the operation of the supply chain across India and out of India in the months to come.				
For and on behalf of Board of Directors				
SELLWIN TRADERS LIMITED				
				
Monil N Vora Director DIN: 09627136 Date: 18/07/2024				



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**The Board of Directors of,
Sellwin Traders Limited**

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2. This Statement, which is the responsibility of the Company's Management and approved by the Company's Board of Directors, has been prepared in accordance with the recognition and measurement of principles laid down in Indian Accounting Standard 34 (Ind AS 34) "Interim Financial Reporting" prescribed under section 133 of the Companies Act, 2013 as amended, read with relevant rules issued there under and other accounting principles generally accepted in India. Our Responsibility is to issue a report on the statement based on our review.
3. 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, performed by the Independent Auditor of the Entity issued by the Institute of Chartered Accountants of India (ICAI). 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.



4. 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 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 SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 including the manner in which it is to be disclosed, or that it contains any material misstatement.

For, J Singh & Associates
Chartered Accountants
FRN: 110266W

Amit J Joshi
Partner
M. No. 120022
UDIN: 24120022BKAVBB7395



Date: 18th July, 2024
Place: Ahmedabad

SELLWIN TRADERS LIMITED

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Telephone: 033 22628489 Email: sellt1980@yahoo.co.in Website: www.sellwinindia.com

CIN : L51909WB1980PLC033018

(Amt. Rs Lakh)

Statement of Consolidated Unaudited Financial Results for the Quarter ended on 30th June, 2024

Particulars	Quarter Ended			For the year ended
	30-06-2024	31-03-2024	30-06-2023	31-03-2024
	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)
I. Revenue from operations	1663.64	2911.93	1002.87	6173.01
II. Other income	0.00	0.00	0.00	0.00
III. Total Revenue (I + II)	1663.64	2911.93	1002.87	6173.01
IV. Expenses:				
Cost of materials consumed/ Cost of service availed	0.00	0.00	0.00	0.00
Purchases of Stock-in-Trade	1563.87	2835.20	949.65	5991.57
Changes in inventories of finished goods work-in-progress and Stock-in-Trade	0.00	0.00	0.00	0.00
Employee benefits expense	2.33	1.68	6.10	11.24
Finance Costs	0.00	0.03	0.12	0.03
Depreciation and amortisation expense	0.00	0.50	0.00	2.00
Other expenses	8.04	32.11	1.23	45.61
Total expenses	1574.24	2869.52	957.10	6050.45
V. Profit before exceptional items and tax (III - IV)	89.40	42.41	45.77	122.56
VI. Exceptional items	0.00	0.00	0.00	0.00
VII. Profit before exceptional items and tax (V - VI)	89.40	42.41	45.77	122.56
VIII. Tax expense:				
(1) Current tax	19.39	7.07	11.44	26.40
(2) Deferred tax	0.00	0.00	0.01	0.00
IX. Profit (Loss) for the period from continuing operations (VII-VIII)	70.01	35.34	34.32	96.16
X. Profit/(loss) from discontinuing operations	0.00	0.00	0.00	0.00
XI. Tax expense of discontinuing operations	0.00	0.00	0.00	0.00
XII. Profit/(loss) from Discontinuing operations (after tax) (X-XI)	0.00	0.00	0.00	0.00
XIII. Details of Equity Share Capital				
Paid-up Equity Share Capital (Face Value Rs.10/-)	2026.00	820.00	820.00	820.00
Face value of equity share capital	10.00	10.00	10.00	10.00
XIV. Other Comprehensive Income				
A. (i) Items that will not be reclassified to profit or loss	0.00	0.00	0.00	0.00
(ii) Income tax relating to items that will not be reclassified to profit or loss	0.00	0.00	0.00	0.00
B. (i) Items that will be reclassified to profit or loss	0.00	0.00	0.00	0.00
(ii) Income tax relating to items that will be reclassified to profit or loss	0.00	0.00	0.00	0.00
XV. Total Comprehensive Income for the period Comprising profit(loss) and other comprehensive Income for the period)	70.01	35.34	34.32	96.16
XVI. Earnings per equity share:				
(1) Basic	0.35	0.43	0.42	1.17
(2) Diluted	0.35	0.43	0.42	1.17

Note:

1.The Consolidated Unaudited Financial Results of the Company for the Quarter ended on 30th June, 2024 have been reviewed by the Audit Committee and taken on record by the Board of Directors at their meeting held on 18th July, 2024

2.The Limited Review Report of Consolidated Unaudited Financial Results for the Quarter ended on 30th June, 2024 as required in terms of Regulation 33 of the SEBI (Listing obligation and Disclosure Requirements) Regulations, 2015 has been carried out by Statutory Auditors.

3.Previous year/period figures have been regrouped/rearranged wherever necessary to make them Comparable with current period figures.

4.The Company has only One Reportable Segment i.e. Operating Segment.

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For and on behalf of Board of Directors

SELLWIN TRADERS LIMITED

M.N. Vora

Monil N Vora

Director

DIN: 09627136

Date: 18/07/2024

