



Limited Review Report On Unaudited Quarterly Standalone Financial Results Of Sellwin Traders Limited Pursuant To Regulation 33 Of Securities Exchange Board of India (Listing Obligation And Disclosure Requirements) Regulation 2015 For The Quarter Ended 30th September 2024

**Review Report to
The Board of Directors of,
Sellwin Traders Limited**

- 1. We have reviewed the accompanying statement of Standalone Un-audited Ind AS Financial Results of Sellwin Traders Limited ("the Company") for the Second Quarter ended September 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. 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.**



J SINGH & Associates
Chartered Accountants

4. Based on our review conducted as above, nothing has come to our attention that causes us to believe that the accompanying statement of Standalone 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
[Firm Reg. No. 120022]



Amit J Joshi

Partner

M. No. 120022

UDIN: 24120022BKAVDO9502

Date: 09/11/2024
Place: Ahmedabad

SELLWIN TRADERS LIMITED

Regd. Office: 126, Old China Bazar Street, Kolkata-700001 (WB), India

Corporate Office: 302, Priviera, Nehrunagar Circle, Ahmedabad-380015 (Gujarat), India

Email: selltl_yahoo.co.in Website: sellwinindia.com

CIN : L51909WB1980PLC033018

(Rs. in Lakhs)

Statement of Standalone Unaudited Financial Results for the Quarter ended on 30th September, 2024

Particulars	Quarter Ended			Half Year Ended		For the year ended
	30-09-2024	30-06-2024	30-09-2023	30-09-2024	30-09-2023	31-03-2024
	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)
I. Revenue from operations	1018.45	1076.91	525.04	2095.36	1527.91	3995.97
II. Other income	1.08	0.00	0.00	1.08	0.00	0.00
III. Total Revenue (I + II)	1019.53	1076.91	525.04	2096.44	1527.91	3995.97
IV. Expenses:						
Cost of materials consumed/ Cost of service availed	0.00	0.00	0.00	0.00	0.00	0.00
Purchases of Stock-in-Trade	911.87	989.25	519.48	1901.12	1469.13	3838.02
Changes in inventories of finished goods work-in-progress and Stock-in-Trade	0.00	0.00	0.00	0.00	0.00	0.00
Employee benefits expense	2.24	1.88	1.57	4.12	7.67	11.02
Finance Costs	0.03	0.00	0.00	0.03	0.01	0.03
Depreciation and amortisation expense	1.00	0.00	0.50	1.00	0.99	2.00
Other expenses	5.64	6.78	0.09	12.42	1.79	34.22
Total expenses	920.77	997.91	521.64	1918.68	1479.59	3885.29
V. Profit before exceptional items and tax (III - IV)	98.76	79.00	3.40	177.76	48.32	110.68
VI. Exceptional items	0.00	0.00	0.00	0.00	0.00	0.00
VII. Profit before exceptional items and tax (V - VI)	98.76	79.00	3.40	177.76	48.32	110.68
VIII. Tax expense:						
(1) Current tax	24.69	17.37	0.78	42.06	12.46	24.88
(2) Deferred tax	0.00	0.00	0.00	0.00	0.00	0.00
IX. Profit (Loss) for the period from continuing operations (VII-VIII)	74.07	61.63	2.62	135.70	35.86	85.80
X. Profit/(loss) from discontinuing operations	0.00	0.00	0.00	0.00	0.00	0.00
XI. Tax expense of discontinuing operations	0.00	0.00	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	0.00	0.00
XIII. Details of Equity Share Capital						
Paid-up Equity Share Capital (Face Value Rs.10/-)	2026.00	2026.00	820.00	2026.00	2026.00	820.00
Face value of equity share capital	10.00	10.00	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	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	0.00	0.00
B. (i) Items that will be reclassified to profit or loss	0.00	0.00	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	0.00	0.00
XV. Total Comprehensive Income for the period Comprising profit(loss) and other comprehensive Income for the period)	74.07	61.63	2.62	135.70	35.86	85.80
XVI. Earnings per equity share:						
(1) Basic	0.36	0.30	0.03	1.65	0.44	1.05
(2) Diluted	0.36	0.30	0.03	1.65	0.44	1.05

Note:

1.The Standalone Unaudited Financial Results of the Company for the Quarter ended on 30th September, 2024 have been reviewed by the Audit Committee and taken on record by the Board of Directors at their meeting held on 09th November 2024.

2.The Limited Review Report of Standalone Unaudited Financial Results for the Quarter ended on 30-th September, 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.

For and on behalf of Board of Directors

SELLWIN TRADERS LIMITED
MONIL N
VORA
Monil N Vora
Director
DIN: 09627136
Date: 09/11/2024

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MONIL N VORA
Date: 2024.11.09
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Sellwin Traders Limited		
STATEMENT OF ASSETS AND LIABILITIES		
(Rs. in Lakhs)		
Particulars	As at 30th September 2024	As at 31st March 2024
ASSETS		
1 Non-current assets		
a Property, Plant and Equipment	0.87	3.86
b Financial Assets		
i Investments	2,369.13	459.80
ii Trade receivables	-	-
iii Loans	-	-
iv Others (to be specified)	-	-
c Deferred Tax Assets (net)	-	-
d Other Non-current assets	-	-
Total Non-current assets	2,370.00	463.66
2 Current assets		
a Inventories	-	-
b Financial Assets		
i Trade receivables	2,980.49	1,656.46
ii Cash and cash equivalents	104.25	257.02
iii Loans	118.34	530.84
c Other current assets	1,225.28	0.36
Total Current assets	4,428.36	2,444.68
Total Assets	6,798.36	2,908.34
EQUITY AND LIABILITIES		
1 Equity		
a Equity Share capital	2,026.00	820.00
b Other Equity	3,827.88	1,913.41
Total Equity	5,853.88	2,733.41
2 LIABILITIES		
a Non-current liabilities		
i Financial Liabilities		
a. Borrowings	-	-
ii Deferred tax liabilities (Net)	-	-
iii Other Non-current liabilities	-	-
Total Non-Current Liabilities	-	-
b Current liabilities		
i Financial Liabilities		
a a.Borrowings	-	-
b b.Trade payables	698.80	110.94
c c.Other financial liabilities	140.70	63.97
ii Other current liabilities	104.98	0.02
iii Current Tax Liabilities (Net)	-	-
Total Current Liabilities	944.48	174.93
Total Liabilities	944.48	174.93
TOTAL EQUITY AND LIABILITIES	6,798.36	2,908.34

Sellwin Traders Limited

Cash Flow Statement

(Rs. in Lakhs)

Particulars	For the Half Year Ended Sept 30,2024	For the Half Year Ended Sept 30, 2023
Cash flows from Operating Activities		
Profit before tax for the Year	177.76	48.32
Adjustments to reconcile net profit to net cash provided by operating activities		
Depreciation and Amortization	1.00	-
Provision for Doubtful Debt	-	-
Provision for amount not recoverable	-	-
Interest Income	-	-
Operating profit / (loss) before working capital changes	178.75	48.32
Movements in Working Capital:		
(Increase)/decrease in trade receivables	-1,324.03	-937.24
(Increase)/decrease in other current assets	-812.49	-
(Increase)/decrease in Investments	-1,903.33	
Increase/(decrease) in Other current liabilities	-	0.98
(Decrease)/Increase in Trade Payables	587.86	881.61
Increase/(decrease) in Loans Liabilities	-	-
Net Cash Generated From/ (Used in) operations	-3,273.24	-6.33
Tax paid (net of refunds)	-	-
Net Cash From/(Used in) Operating Activities	(A) -3,273.24	-6.33
Cash Flows from Investing Activities		
Loans	-	-
Addition of Fixed Assets	-	0.40
Interest Income	-	-
Net cash from/(Used in) Investing Activities	(B) -	0.40
Cash flows from Financing Activities		
Other Equity	3,120.47	
Borrowings	-	-
Net cash from/(Used in) Financing Activities	(C) 3,120.47	-
Increase in Cash and Cash Equivalents during the year	(A+B+C) -152.77	-5.93
Cash and Cash Equivalents at the beginning of the year	257.02	8.33
Cash and Cash Equivalents at the end of the year	104.25	2.40



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 Consolidated Unaudited Ind AS Financial Results of Sellwin Traders Limited ("the Company") for the Quarter & Half Year ended September 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. The Statement includes the result of the following entities:
 - i. Mannibhadra Aggro Private Limited (Subsidiary)
 - ii. Patel & Patel E-Commerce & Services Private Limited (Subsidiary)
 - iii. SDF Productions Pvt. Ltd. (Subsidiary)
5. 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.



J SINGH & Associates
Chartered Accountants

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



Amit J Joshi
Partner
M. No. 120022
UDIN: 24120022BKAVDP6001

Date: 09th November, 2024
Place: Ahmedabad

SELLWIN TRADERS LIMITED

Regd. Office: 126/B, Old China Bazar Street, Kolkata-700001 (WB), India

Corporate Office: Laram Centre, 208 A2 24, S V Road, Andheri (West) 400058, Mumbai, Maharashtra

Email: selltl_yahoo.co.in Website: sellwinindia.com

CIN : L51909WB1980PLC033018

(Rs. in Lakhs)

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

Particulars	Quarter Ended			Half Year Ended		For the year ended
	30-09-2024	30-06-2024	30-09-2023	30-09-2024	30-09-2023	31-03-2024
	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)
I. Revenue from operations	1561.55	1663.64	525.04	3225.19	1527.91	6173.01
II. Other income	1.08	0.00	0.00	1.08	0.00	0.00
III. Total Revenue (I + II)	1562.63	1663.64	525.04	3226.27	1527.91	6173.01
IV. Expenses:						
Cost of materials consumed/ Cost of service availed	0.00	0.00	0.00	0.00	0.00	0.00
Purchases of Stock-in-Trade	1440.12	1563.87	519.48	3003.99	1469.13	5991.57
Changes in inventories of finished goods work-in-progress and Stock-in-Trade	0.00	0.00	0.00	0.00	0.00	0.00
Employee benefits expense	2.68	2.33	1.57	5.01	7.67	11.24
Finance Costs	0.03	0.00	0.00	0.03	0.01	0.03
Depreciation and amortisation expense	1.00	0.00	0.50	1.00	0.99	2.00
Other expenses	8.24	8.04	0.09	16.28	1.79	45.61
Total expenses	1452.06	1574.24	521.64	3026.30	1479.59	6050.45
V. Profit before exceptional items and tax (III - IV)	110.57	89.40	3.40	199.97	48.32	122.56
VI. Exceptional items	0.00	0.00	0.00	0.00	0.00	0.00
VII. Profit before exceptional items and tax (V - VI)	110.57	89.40	3.40	199.97	48.32	122.56
VIII. Tax expense:						
(1) Current tax	27.33	19.39	0.78	46.72	12.46	26.40
(2) Deferred tax	0.00	0.00	0.00	0.00	0.00	0.00
IX. Profit (Loss) for the period from continuing operations (VII-VIII)	83.24	70.01	2.62	153.25	35.86	96.16
X. Profit/(loss) from discontinuing operations	0.00	0.00	0.00	0.00	0.00	0.00
XI. Tax expense of discontinuing operations	0.00	0.00	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	0.00	0.00
XIII. Details of Equity Share Capital						
Paid-up Equity Share Capital (Face Value Rs.10/-)	3978.00	2026.00	820.00	3978.00	820.00	820.00
Face value of equity share capital	10.00	10.00	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	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	0.00	0.00
B. (i) Items that will be reclassified to profit or loss	0.00	0.00	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	0.00	0.00
XV. Total Comprehensive Income for the period Comprising profit(loss) and other comprehensive Income for the period)	83.24	70.01	2.62	153.25	35.86	96.16
XVI. Earnings per equity share:						
(1) Basic	0.21	0.35	0.03	0.39	0.44	1.17
(2) Diluted	0.21	0.35	0.03	0.39	0.44	1.17

Note:

1.The Consolidated Unaudited Financial Results of the Company for the Quarter ended on 30th September, 2024 have been reviewed by the Audit Committee and taken on record by the Board of Directors at their meeting held on 09th November 2024.

2.The Limited Review Report of Consolidated Unaudited Financial Results for the Quarter ended on 30-th September, 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.

For and on behalf of Board of Directors

SELLWIN TRADERS LIMITED

MONIL N

VORA

Monil N Vora

Director

DIN: 09627136

Date: 09/11/2024

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Sellwin Traders Limited		
STATEMENT OF ASSETS AND LIABILITIES		
(Rs. in Lakhs)		
Particulars	As at 30th September 2024	As at 31st March 2024
ASSETS		
1 Non-current assets		
a Property, Plant and Equipment	0.87	3.86
b Financial Assets		
i Investments	2,369.13	459.80
ii Trade receivables	-	-
iii Loans	-	-
iv Others (to be specified)	-	-
c Deferred Tax Assets (net)	-	-
d Other Non-current assets	-	-
Total Non-current assets	2,370.00	463.66
2 Current assets		
a Inventories	-	-
b Financial Assets		
i Trade receivables	4,007.70	2,861.25
ii Cash and cash equivalents	106.53	273.35
iii Loans	1,003.59	842.93
c Other current assets	1,988.53	0.36
Total Current assets	7,106.35	3,977.89
Total Assets	9,476.35	4,441.55
EQUITY AND LIABILITIES		
1 Equity		
a Equity Share capital	3,978.00	820.00
b Other Equity	1,910.19	1,923.06
Total Equity	5,888.19	2,743.06
2 LIABILITIES		
a Non-current liabilities		
i Financial Liabilities		
a. Borrowings	273.12	-
ii Deferred tax liabilities (Net)	-	-
iii Other Non-current liabilities	-	-
Total Non-Current Liabilities	273.12	-
b Current liabilities		
i Financial Liabilities		
a a.Borrowings	-	13.23
b b.Trade payables	2,582.26	1,621.27
c c.Other financial liabilities	609.89	63.97
ii Other current liabilities	122.89	0.02
iii Current Tax Liabilities (Net)	-	-
Total Current Liabilities	3,315.04	1,698.49
Total Liabilities	3,588.16	1,698.49
TOTAL EQUITY AND LIABILITIES	9,476.35	4,441.55

Sellwin Traders Limited		
Cash Flow Statement		
(Rs. in Lakhs)		
Particulars	For the Half Year Ended Sept 30,2024	For the Half Year Ended Sept 30, 2023
Cash flows from Operating Activities		
Profit before tax for the Year	199.97	48.32
Adjustments to reconcile net profit to net cash provided by operating activities		
Depreciation and Amortization	1.00	-
Provision for Doubtful Debt	-	-
Provision for amount not recoverable	-	-
Interest Income	-	-
Operating profit / (loss) before working capital changes	200.97	48.32
Movements in Working Capital:		
(Increase)/decrease in trade receivables	-1,146.45	-937.24
(Increase)/decrease in other current assets	-2,086.92	-
(Increase)/decrease in Investments	-1,909.33	-
Increase/(decrease) in Other current liabilities	668.79	0.98
(Decrease)/Increase in Trade Payables	960.99	881.61
Increase/(decrease) in Loans Liabilities	-	-
Net Cash Generated From/ (Used in) operations	-3,311.95	-6.33
Tax paid (net of refunds)	-	-
Net Cash From/(Used in) Operating Activities	(A) -3,311.95	-6.33
Cash Flows from Investing Activities		
Loans	-	-
Addition of Fixed Assets	-	0.40
Interest Income	-	-
Net cash from/(Used in) Investing Activities	(B) -	0.40
Cash flows from Financing Activities		
Other Equity	3,145.13	-
Borrowings	-	-
Net cash from/(Used in) Financing Activities	(C) 3,145.13	-
Increase in Cash and Cash Equivalents during the year	(A+B+C) -166.82	-5.93
Cash and Cash Equivalents at the beginning of the year	273.35	8.33
Cash and Cash Equivalents at the end of the year	106.53	2.40