

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 Un-audited Ind AS Financial Results of **Sellwin Traders Limited** ("the Company") for the Quarter and Nine months ended December 31, 2022 (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, RAJESH J. SHAH & ASSOCIATES
CHARTERED ACCOUNTANTS
FRN – 108407W**

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AI SHAH

Digitally signed by JIMIT RAJESHBHAI
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**CA JIMIT R. SHAH
(PARTNER)
M. No. – 163920
UDIN – 23163920BGUXWI1581**

Place – Ahmedabad

Date – 13/02/2023

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_yahoo.co.in Website: sellwinindia.com
CIN : L51909WB1980PLC033018

(RS. IN LAKHS)

Statement of Un-Audited Financial Results for the Quarter & Nine Months ended 31.12.2022

Particulars	Quarter Ended			Nine Months Ended		For the year ended
	31/12/2022	30/09/2022	31/12/2021	31/12/2022	31/12/2021	31/03/2022
Date of start of Reporting Period	01-10-2022	01-07-2022	01-10-2021	01-04-2022	01-04-2021	01-04-2021
Date of end of Reporting Period	31-12-2022	30-09-2022	31-12-2021	31-12-2022	31-12-2021	31-03-2022
Whether results are audited or unaudited	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)
Nature of report Standalone or Consolidated	Standalone	Standalone	Standalone	Standalone	Standalone	Standalone
Income from Operations						
a. Revenue from operations	830.78	1026.64	383.407	2966.71	383.407	955.63
b. Other Income	0.00	0.00	0.070	0.00	0.07	0.09
III. Total Income	830.78	1026.64	383.477	2966.71	383.477	955.72
Expenses:						
a. Purchase of Stock-in-Trade	806.63	993.63	304.737	2797.95	304.737	896.31
b. Employees Benefit Expenses	2.02	2.24	1.350	5.71	4.050	5.20
c. Finance Costs	0.16	0.00	0.317	0.16	0.921	1.04
d. Other Expenses	0.17	0.71	3.703	6.03	13.237	22.10
Total expenses	808.99	996.58	310.107	2809.85	322.946	924.64
V. Profit/ Loss before exceptional items and tax (III - IV)	21.80	30.06	73.37	156.86	60.531	31.08
VI. Exceptional items	0.00	0.00	0.00	0.00	0.00	0.00
VII. Profit/ Loss after exceptional items and tax (V - VI)	21.80	30.06	73.37	156.86	60.531	31.08
VIII. Tax expense:						
(1) Current tax	5.45	7.52	0.126	39.22	0.126	0.21
(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)	16.35	22.54	73.244	117.64	60.404	30.87
X. Profit / Loss for the period	16.35	22.54	73.244	117.64	60.404	30.87
XI. Other Comprehensive Income	0.00	0.00	0.00	0.00	0.00	0.92
XII. Total Comprehensive Income for the period (IX+X) (Comprising Profit (Loss) and other Comprehensive Income for the period)	16.35	22.54	73.244	117.64	60.404	29.95
XIII. Earnings per equity share (for continuing operations)						
Basic	0.20	0.27	0.89	1.43	0.737	0.38
Diluted	0.20	0.27	0.89	1.43	0.737	0.38

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Notes:

1. The Standalone Un-Audited Financial Results of the Company for the Quarter and Nine months ended on 31st December 2022 have been reviewed by the Audit Committee and taken on record by the Board of Directors at their meeting held on 13th February 2022.
2. The Limited Review of Un-Audited Financial Results for the Quarter and Nine Months ended December 31, 2022 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.

Date: 13th February, 2023
Place: Ahmedabad



FOR SELLWIN TRADERS LIMITED

R.H. Modi
RUSHIL MODI
Managing Director
DIN: 08339047