

SELLWIN TRADERS LIMITED

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CIN : L51909WB1980PLC033018

STATEMENT OF STANDALONE AUDITED FINANCIAL RESULTS FOR THE QUARTER AND YEAR ENDED 31ST MARCH, 2021.

Part I Particulars	Quarter Ended on			Year Ended	
	31-03-2021	31-12-2020	31-03-2020	31-03-2021	31-03-2020
	Audited	Unaudited	Audited	Audited	Audited
I. Revenue From operations	0.000	0.000	10.000	5.000	10.000
II. Other Income	0.000	0.000	0.000	0.000	0.069
III. Total Income from operations (I + II)	0.000	0.000	10.000	5.000	10.069
IV. Expenses					
Cost of Materials Consumed	0.000	0.000	0.000	0.000	0.000
Purchase of Stock-in-Trade	0.000	0.000	0.000	0.000	0.000
Changes in Inventories of Finished Goods, Work-in-Progress and Stock-in-Trade	0.000	0.000	0.000	0.000	0.000
Employee Benefit Expenses	1.350	1.350	1.164	4.700	4.160
Finance Costs	0.535	0.202	0.341	0.938	0.763
Depreciation and Amortisation Expenses	0.000	0.000	0.000	0.000	0.000
Other expenditure	17.667	1.424	0.863	20.086	6.855
Total Expenses (IV)	19.552	2.975	2.368	25.724	11.778
V. Profit/(loss) before exceptional items and tax (I-IV)	(19.552)	(2.975)	7.632	(20.724)	(1.709)
VI. Exceptional Items	0.000	0.000	0.000	0.000	0.000
VII. Profit/ (loss) before Tax (V-VI)	(19.552)	(2.975)	7.632	(20.724)	(1.709)
VIII. Tax expense :					
(1) Current tax	0.000	0.000	0.000	0.000	0.000
(2) Deferred tax	0.000	0.000	0.005	0.000	0.005
(3) Mat Credit Entitlement	0.000	0.000	0.000	0.000	0.000
IX. Profit (Loss) for the period from continuing operations (VII-VIII)	(19.552)	(2.975)	7.627	(20.724)	(1.714)
X. Profit/(loss) from discontinued operations	0.000	0.000	0.000	0.000	0.000
XI. Tax expenses of discontinued operations	0.000	0.000	0.000	0.000	0.000
XII. Profit/(loss) from Discontinued operations (after tax) (X-XI)	0.000	0.000	0.000	0.000	0.000
XIII. Profit/(loss) for the period (IX+XII)	(19.552)	(2.975)	7.627	(20.724)	(1.714)
XIV. Other Comprehensive Income					
A. (i) Items that will not be reclassified to profit or loss	2.655	0.000	(9.952)	2.655	(9.952)
(ii) Income tax relating to items that will not be reclassified to profit or loss	0.000	0.000	0.000	0.000	0.000
B. (i) Items that will be reclassified to profit or loss	0.000	0.000	0.000	0.000	0.000
(ii) Income tax relating to items that will be reclassified to profit or loss	0.000	0.000	0.000	0.000	0.000
XV. Total Comprehensive Income for the period (XIII+XIV) Comprising Profit (Loss) and Other comprehensive Income for the period)	(16.897)	(2.975)	(2.325)	(18.070)	(11.666)
XVI. Earnings per equity share (for continuing operation):					
(1) Basic	(0.238)	(0.036)	0.093	(0.253)	(0.021)
(2) Diluted	(0.238)	(0.036)	0.093	(0.253)	(0.021)
XVII. Earnings per equity share (for discontinued operation):					
(1) Basic	0.000	0.000	0.000	0.000	0.000
(2) Diluted	0.000	0.000	0.000	0.000	0.000
XVIII. Earning per equity share (for discontinued & continuing operation)					
(1) Basic	(0.238)	(0.036)	0.093	(0.253)	(0.021)
(2) Diluted	(0.238)	(0.036)	0.093	(0.253)	(0.021)
XIX. Paid-up Equity Share Capital	820.000	820.000	820.000	820.000	820.000
Face value of Equity Share Capital	10.000	10.000	10.000	10.000	10.000
XX. Other Equity (Reserves excluding Revaluation Reserves)	0.000	0.000	0.000	(686.029)	(667.958)

Part II

Select Information for the Quarter and Year ended on 31st March, 2021

Particulars	Quarter Ended on			Year Ended	
	31-03-2021	31-12-2020	31-03-2020	31-03-2021	31-03-2020
	Audited	Unaudited	Audited	Audited	Audited
A. PARTICULARS OF SHAREHOLDING					
1 Public shareholdings					
- No. of shares	6037450	6037450	6037450	6037450	6037450
- % of Shareholdings	73.63%	73.63%	73.63%	73.63%	73.63%
2 Promoters and promoter group shareholding					
a) Pledged/Encumbered					
Number of shares	-	-	-	-	-
Percentage of shares (as a % of the total shareholding of promoter and promoter group)	-	-	-	-	-
Percentage of shares (as a % of the total share capital of the Company)	-	-	-	-	-
b) Non-encumbered					
Number of shares	2162550	2162550	2162550	2162550	2162550
Percentage of shares (as a % of the total shareholding of promoter and promoter group)	100%	100%	100%	100%	100%
Percentage of shares (as a % of the total share capital of the Company)	26.37%	26.37%	26.37%	26.37%	26.37%



Statement of Changes in Equity for the period ended 31st March, 2021

A. Equity Share Capital	Rs. in Lakhs)	
	31.03.2021	31.03.2020
Balance at the beginning of the reporting period	820.000	820.000
Changes in equity share capital during the year	0.000	0.000
Balance at the end of the reporting period	820.000	820.000

B. Other Equity	31.03.2021				31.03.2020			
	Capital Reserve	General Reserve	Profit & Loss A/c	Fair Valuation for Equity Instrument through Other Comprehensive Income	Capital Reserve	General Reserve	Profit & Loss A/c	Fair Valuation for Equity Instrument through Other Comprehensive Income
Balance at the beginning of the reporting period	5.550	199.641	(23.823)	(849.327)	5.550	199.641	(22.109)	(839.375)
Changes in accounting policy or prior period errors	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000
Restated balance at the beginning of the reporting period	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000
Total comprehensive	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000
Income for the year	0.000	0.000	(20.724)	0.000	0.000	0.000	(1.714)	0.000
Transfer to retained earnings	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000
Any other change (to be specified) Created During the year	0.000	0.000	0.000	2.655	0.000	0.000	0.000	(9.952)
Any other change (to be specified) Provision for Standard Assets	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000
Balance at the end of the reporting period	5.550	199.641	(44.547)	(846.672)	5.550	199.641	(23.823)	(849.327)
Total Other Equity			(686.029)				(667.958)	

Investors Complaint	As at 31/03/2021
Pending at the beginning of the quarter	NIL
Received during the quarter	NIL
Disposed off during the quarter	NIL
Remaining unresolved at the end of the quarter	NIL

STANDALONE BALANCE SHEET

Particulars	Rs. in Lakhs)	
	As at 31-03-2021	As at 31-03-2020
	Audited	Audited
ASSETS		
NON-CURRENT ASSETS		
(a) Property, Plant and Equipment	0.024	0.024
(b) Capital work-in-progress	0.000	0.000
(c) Investment Property	0.000	0.000
(d) Goodwill	0.000	0.000
(e) Other Intangible assets	0.000	0.000
(f) Intangible assets under development	0.000	0.000
(g) Biological Assets other than bearer plants	0.000	0.000
(h) Financial Assets		
(i) Investments	138.328	135.673
(ii) Trade receivables	0.000	0.000
(iii) Loans	0.000	0.000
(i) Deferred tax assets (net)	0.000	0.000
(j) Other non-current assets	7.705	15.410
Total Non-Current Assets :	146.057	151.107
CURRENT ASSETS		
(a) Inventories	0.000	0.000
(b) Financial Assets		
(i) Investments	0.000	0.000
(ii) Trade receivables	5.750	11.500
(iii) Cash and cash equivalents	3.281	14.522
(iv) Bank balances other than (iii) above	0.000	0.000
(v) Loans	0.000	0.000
(vi) Others (to be specified)	0.000	0.000
(c) Current Tax Assets (Net)	0.000	0.000
(d) Other current assets	3.754	3.379
Total Current Assets :	12.785	29.401
TOTAL ASSETS	158.842	180.509
EQUITY AND LIABILITIES		
EQUITY		
(a) Equity Share capital	820.000	820.000
(b) Other Equity	(686.029)	(667.958)
Total Equity :	133.971	152.042
LIABILITIES		
Non-Current Liabilities		
(a) Financial Liabilities		
(i) Borrowings	16.039	22.717
(ii) Trade payables	0.000	0.000
(iii) Other financial liabilities (other than those specified in item (b), to be specified)	0.000	0.000
(b) Provisions	0.443	0.443
(c) Deferred tax liabilities (Net)	0.011	0.011
(d) Other non-current liabilities	0.000	0.000
Total Non-Current Liabilities :	16.492	23.170
Current Liabilities		
(a) Financial Liabilities		
(i) Borrowings	0.000	0.000
(ii) Trade payables	0.000	0.000
(iii) Other financial liabilities (other than those specified in item (b))	0.000	0.000
(b) Other current liabilities	8.379	5.297
(c) Provisions	0.000	0.000
(d) Current Tax Liabilities (Net)	0.000	0.000
Total Current Liabilities :	8.379	5.297
TOTAL EQUITY AND LIABILITIES	158.842	180.509



Notes:

1. The above audited standalone Financial Results for the quarter and year ended March 31, 2021 have been reviewed by the Audit Committee and approved by the Board of Directors at its meeting held on 29th June, 2021. The Statutory Auditors of the Company have conducted an audit of the above standalone financial results for the quarter and year ended March 31, 2021.
2. The above standalone financial results for the quarter and year ended March 31, 2021 are prepared in accordance with the Indian Accounting Standards (Ind-AS) as prescribed under section 133 of Companies Act, 2013 read with Rule 3 of Companies (Indian Accounting Standards) Rules, 2015 and Companies (Indian Accounting Standards) Amendment Rules, 2016.
3. The financial assets is classified and measured at amortised cost, fair value through other comprehensive income or fair value through profit & loss as per Ind-AS. (Investment in unquoted equity shares has been valued on the basis of available balance sheet as on 31-03-2020, of the investee companies.)
One of the Investment in unquoted equity shares namely, Rajesh Projects (India) Pvt. Ltd. has not filed its Balance Sheet post 31.03.2018 with the ROC and hence we do not have the latest financial statements for carrying out fair valuation of our holding. Further as per the Master Data on the MCA Website, the company is under Corporate Insolvency Process. Considering these factors we have valued our investments in Rajesh Projects (India) Pvt. Ltd. at Face Value.
4. The company has Trade Receivables of Rs.11,50,000/- and Advances given of Rs. 15,41,000 to Rajesh Projects (India) Pvt. Ltd. But as mentioned in note no. 3, the company Rajesh Projects (India) Pvt. Ltd. is under Corporate Insolvency Process and hence an amount of Rs.5,75,000 and Rs. 7,70,500 has been provided on an estimated basis for 50% of Trade Receivables and Other Advances of the aforesaid company.
5. The company recognises deferred tax asset only when it is probable that taxable profit will be available against which the deductible temporary differences can be utilised. The company has not recognised any Deferred Tax Assets on Fair Value Changes of Investments as there is no reasonable certainty that there will be sufficient taxable income / gain that would arise in future that could be set off against the unabsorbed capital loss.
6. No Investors complaint remains pending at the quarter ended on 31st March, 2021.
7. The company operates only in one Business Segment, hence does not have any reportable Segments as per Ind-AS 108 "Operating Segments".
8. Previous quarter's / year's figure have been regrouped / reclassified and rearranged wherever necessary to correspond with the current quarters' / year's classification / disclosure.
9. The above financial results are also available on the Company's website www.sellwinindia.com and BSE Limited's website www.bseindia.com.

By order of the Board
For SELLWIN TRADERS LIMITED

N. Sharma

Navin Chandra Sharma
(Managing Director)
DIN : 00081104

Place : Kolkata
Date : 29.06.2021



SELLWIN TRADERS LIMITED

CIN : L51909WB1980PLC033018

Cash Flow Statement for the Year Ended 31st March, 2021

	As at 31.03.2021		As at 31.03.2020	
<u>Particulars</u>				
A Cash Flow From Operating Activities				
Net Profit Before Tax and Extraordinary Items		(20.72)		(1.71)
Adjustment For:				
Interest on IT Refund	-		-	
Provision for Doubtful Debt	5.75			
Provision for Amount not recoverable	7.71			
Fair Valuation for Equity Instrument through Other Comprehensive Income	-	13.46	-	-
Operating Profit Before Working Capital Changes		(7.27)		(1.71)
Changes in Working Capital :				
Decrease/(Increase) in Loans	-		-	
Decrease/(Increase) in Other Current Assets	-		(1.00)	
(Decrease)/Increase in Other Current Liabilities	3.08		(2.90)	
(Decrease)/Increase in Loan Liabilities	(6.68)		19.69	
Decrease/(Increase) in Trade Receivables	-		-	
		(3.60)		15.79
Cash Generated From Operating Activities		(10.87)		14.08
Less: Income Tax paid/(refund)		0.38		-
Net Cash From Operating Activities		(11.24)		14.08
B Cash Flow From Investing Activities				
Increase/ (Decrease) of Fixed Assets	-		-	
Increase/ (Decrease) of Investments	-		-	
		-		-
C Cash Flow From Financing Activities				
Net Increase/(Decrease) in Cash & Cash Equivalent		(11.24)		14.08
Cash & Cash Equivalent At the Beginning of the Year		14.52		0.44
Cash & Cash Equivalent at the End of the Year		3.28		14.52

NOTES

1 Cash Flow Statement has been prepared under the indirect method as set out in Ind AS -7 "Statement of Cash flows" issued by the Institute of Chartered Accountants of India.

2 **Cash & Cash Equivalents Comprise:**

	As at 31.03.2021	As at 31.03.2020
Cash on Hand	1.29	1.71
Balance With Schedule Banks in current Account	1.99	12.81
	3.28	14.52

By order of the Board
For SELLWIN TRADERS LIMITED

N. Sharma

Navin Chandra Sharma
(Managing Director)
DIN : 00081104

Place : Kolkata
Date : 29.06.2021

