

SELLWIN TRADERS LIMITED

Regd. Office : 26/1A, Strand Road, 2nd Floor, Kolkata 700001, (W.B.), India
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CIN : L51909WB1980PLC033018

STATEMENT OF STANDALONE AUDITED FINANCIAL RESULTS FOR THE QUARTER AND YEAR ENDED 31ST MARCH, 2022.

Part I

Particulars	Quarter Ended on			Year Ended	
	31-03-2022	31-12-2021	31-03-2021	31-03-2022	31-03-2021
	Audited	Unaudited	Audited	Audited	Audited
I. Revenue From operations	572.219	383.407	0.000	955.626	5.000
II. Other Income	0.023	0.070	0.000	0.093	0.000
III. Total Income from operations (I + II)	572.242	383.477	0.000	955.719	5.000
IV. Expenses					
Cost of Materials Consumed	0.000	0.000	0.000	0.000	0.000
Purchase of Stock-in-Trade	591.570	304.737	0.000	898.308	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	1.150	1.350	1.350	5.200	4.700
Finance Costs	0.116	0.317	0.535	1.037	0.938
Depreciation and Amortisation Expenses	0.000	0.000	0.000	0.000	0.000
Other expenditure	8.943	3.703	17.667	22.096	20.086
Total Expenses (IV)	601.779	310.107	19.552	924.641	25.724
V. Profit/(loss) before exceptional items and tax (I-IV)	(29.537)	73.370	(19.552)	31.077	(20.724)
VI. Exceptional Items	0.000	0.000	0.000	0.000	0.000
VII. Profit/ (loss) before Tax (V-VI)	(29.537)	73.370	(19.552)	31.077	(20.724)
VIII. Tax expense :					
(1) Current tax	0.000	0.126	0.000	0.210	0.000
(2) Deferred tax	0.000	0.000	0.000	0.000	0.000
(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)	(29.537)	73.244	(19.552)	30.867	(20.724)
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)	(29.537)	73.244	(19.552)	30.867	(20.724)
XIV. Other Comprehensive Income					
A. (i) Items that will not be reclassified to profit or loss	(0.923)	0.000	2.655	(0.923)	2.655
(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)	(30.461)	73.244	(18.897)	29.944	(18.070)
XVI. Earnings per equity share (for continuing operation):					
(1) Basic	(0.360)	0.893	(0.238)	0.376	(0.253)
(2) Diluted	(0.360)	0.893	(0.238)	0.376	(0.253)
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	(0.360)	0.893	(0.238)	0.376	(0.253)
(2) Diluted	(0.360)	0.893	(0.238)	0.376	(0.253)
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	(656.085)	(686.029)

Part II

Select Information for the Quarter and Year ended on 31st March, 2022

Particulars	Quarter Ended on			Year Ended	
	31-03-2022	31-12-2021	31-03-2021	31-03-2022	31-03-2021
	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%

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Statement of Changes in Equity for the period ended 31st March, 2022

A. Equity Share Capital	Rs. in Lakhs)	
	31.03.2022	31.03.2021
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	31.03.2022				31.03.2021			
	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	(44.547)	(846.672)	5.550	199.641	(23.823)	(849.33)
Changes in accounting policy or prior period errors	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	-
Total comprehensive	0.000	0.000	0.000	0.000	0.000	0.000	0.000	-
Income for the year	0.000	0.000	30.867	0.000	0.000	0.000	(20.724)	-
Transfer to retained earnings	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	(0.923)	0.000	0.000	0.000	2.66
Any other change (to be specified) Provision for Standard Assets	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	(13.680)	(847.595)	5.550	199.641	(44.547)	(846.67)
Total Other Equity			(656.085)				(686.029)	

Investors Complaint	As at 31/03/2022
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 31-03-2022	As at 31-03-2021
	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	137.405	138.328
(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	0.000	7.705
Total Non-Current Assets :	137.429	146.057
CURRENT ASSETS		
(a) Inventories	0.000	0.000
(b) Financial Assets		
(i) Investments	0.000	0.000
(ii) Trade receivables	955.626	5.750
(iii) Cash and cash equivalents	2.148	3.281
(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	0.022	3.754
Total Current Assets :	957.796	12.785
TOTAL ASSETS	1095.225	158.842

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EQUITY AND LIABILITIES		
EQUITY		
(a) Equity Share capital	820.000	820.000
(b) Other Equity	(656.085)	(686.029)
Total Equity :	163.915	133.971
LIABILITIES		
Non-Current Liabilities		
(a) Financial Liabilities		
(i) Borrowings	21.972	16.039
(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	0.000	0.443
(c) Deferred tax liabilities (Net)	0.011	0.011
(d) Other non-current liabilities	0.000	0.000
Total Non-Current Liabilities :	21.983	16.492
Current Liabilities		
(a) Financial Liabilities		
(i) Borrowings	0.000	0.000
(ii) Trade payables	896.308	0.000
(iii) Other financial liabilities (other than those specified in item (c))	0.000	0.000
(b) Other current liabilities	13.019	8.379
(c) Provisions	0.000	0.000
(d) Current Tax Liabilities (Net)	0.000	0.000
Total Current Liabilities :	909.326	8.379
TOTAL EQUITY AND LIABILITIES	1095.225	158.842

Notes:

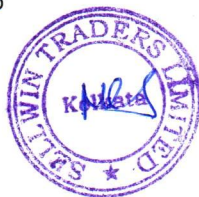
- The above audited standalone Financial Results for the quarter and year ended March 31, 2022 have been reviewed by the Audit Committee and approved by the Board of Directors at its meeting held on 30th May, 2022. The Statutory Auditors of the Company have conducted an audit of the above standalone financial results for the quarter and year ended March 31, 2022.
- 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.
- 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 31-03-2021, 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.
- 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.11,50,000 and Rs. 15,41,000 has been provided for 100% (50% in current financial year) of Trade Receivables and Other Advances of the aforesaid company since the company do not foresee any recovery of the same.
- 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.
- No Investors complaint remains pending at the quarter ended on 31st March, 2022.
- The company operates only in one Business Segment, hence does not have any reportable Segments as per Ind-AS 108 "Operating Segments".
- Previous quarter's / year's figure have been regrouped / reclassified and rearranged wherever necessary to correspond with the current quarters' / year's classification / disclosure.
- 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



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SELLWIN TRADERS LIMITED

CIN :L51909WB1980PLC033018

Cash Flow Statement for the Year Ended 31st March, 2022

	<u>Particulars</u>	<u>As at 31.03.2022</u>		<u>As at 31.03.2021</u>	
A	Cash Flow From Operating Activities				
	Net Profit Before Tax and Extraordinary Items		31.08		(20.72)
	Adjustment For:				
	Interest on IT Refund	-		-	
	Provision for Doubtful Debt	-		5.75	
	Provision for Amount not recoverable	7.71		7.71	
	Fair Valuation for Equity Instrument through Other Comprehensive Income	-	7.71	-	13.46
	Operating Profit Before Working Capital Changes		38.78		(7.26)
	Changes in Working Capital :				
	Decrease/(Increase) in Trade Payable	896.32		-	
	Decrease/(Increase) in Other Current Assets	3.73		-	
	(Decrease)/Increase in Other Current Liabilities	4.20		3.08	
	(Decrease)/Increase in Loan Liabilities	5.93		(6.68)	
	Decrease/(Increase) in Trade Receivables	(949.88)		-	
			(39.70)		(3.60)
	Cash Generated From Operating Activities		(0.92)		(10.86)
	Less: Income Tax paid/(refund)		0.21		0.38
	Net Cash From Operating Activities		(1.13)		(11.24)
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		(1.13)		(11.24)
	Cash & Cash Equivalent At the Beginning of the Year		3.28		14.52
	Cash & Cash Equivalent at the End of the Year		2.15		3.28

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 31.03.2022	As at 31.03.2021
Cash on Hand	0.18	1.29
Balance With Schedule Banks in current Account	1.97	1.99
	2.15	3.28

By order of the Board
For SELLWIN TRADERS LIMITED

N. Sharma

Navin Chandra Sharma
(Managing Director)
DIN : 00081104



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