

SELLWIN TRADERS LIMITED

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

CIN : L51909WB1980PLC033018

STATEMENT OF UNAUDITED STANDALONE FINANCIAL RESULTS FOR THE QUARTER AND HALF YEAR ENDED 30TH SEPTEMBER, 2021.

Part I

(Rs. in Lakhs)

Particulars	Quarter Ended on			Half Year Ended on		Year Ended
	30-09-2021	30-06-2021	30-09-2020	30-09-2021	30-09-2020	31-03-2021
	Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
I. Revenue From operations	0.000	0.000	0.000	0.000	5.000	5.000
II. Other Income	0.000	0.000	0.000	0.000	0.000	0.000
III. Total Income from operations (I + II)	0.000	0.000	0.000	0.000	5.000	5.000
IV. Expenses						
Cost of Materials Consumed	0.000	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	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	0.000
Employee Benefit Expenses	1.350	1.350	1.350	2.700	2.000	4.700
Finance Costs	0.302	0.302	0.202	0.605	0.202	0.938
Depreciation and Amortisation Expenses	0.000	0.000	0.000	0.000	0.000	0.000
Other expenditure	9.403	0.047	0.852	9.450	0.996	20.086
Total Expenses (IV)	11.055	1.700	2.404	12.755	3.198	25.724
V. Profit/(loss) before exceptional items and tax (I-IV)	(11.055)	(1.700)	(2.404)	(12.755)	1.802	(20.724)
VI. Exceptional Items	0.000	0.000	0.000	0.000	0.000	0.000
VII. Profit/(loss) before Tax (V-VI)	(11.055)	(1.700)	(2.404)	(12.755)	1.802	(20.724)
VIII. Tax expense :						
(1) Current tax	0.084	0.000	0.000	0.084	0.000	0.000
(2) Deferred tax	0.000	0.000	0.000	0.000	0.000	0.000
(3) MAT Credit Entitlement	0.000	0.000	0.000	0.000	0.000	0.000
IX. Profit (Loss) for the period from continuing operations (VII-VIII)	(11.140)	(1.700)	(2.404)	(12.839)	1.802	(20.724)
X. Profit/(loss) from discontinued operations	0.000	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	0.000
XII. Profit/(loss) from Discontinued operations (after tax) (X-XI)	0.000	0.000	0.000	0.000	0.000	0.000
XIII. Profit/(loss) for the period (IX+XII)	(11.140)	(1.700)	(2.404)	(12.839)	1.802	(20.724)
XIV. Other Comprehensive Income						
A. (i) Items that will not be reclassified to profit or loss	0.000	0.000	0.000	0.000	0.000	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	0.000
B. (i) Items that will be reclassified to profit or loss	0.000	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	0.000
XV. Total Comprehensive Income for the period (XIII+XIV) Comprising Profit (Loss) and Other comprehensive Income for the period)	(11.140)	(1.700)	(2.404)	(12.839)	1.802	(18.069)
XVI. Earnings per equity share (for continuing operation):						
(1) Basic	(0.136)	(0.021)	(0.029)	(0.157)	0.022	(0.253)
(2) Diluted	(0.136)	(0.021)	(0.029)	(0.157)	0.022	(0.253)
XVII. Earnings per equity share (for discontinued operation):						
(1) Basic	0.000	0.000	0.000	0.000	0.000	0.000
(2) Diluted	0.000	0.000	0.000	0.000	0.000	0.000
XVIII. Earning per equity share (for discontinued & continuing operation)						
(1) Basic	(0.136)	(0.021)	(0.029)	(0.157)	0.022	(0.253)
(2) Diluted	(0.136)	(0.021)	(0.029)	(0.157)	0.022	(0.253)
XIX. Paid-up Equity Share Capital	820.000	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	10.000
XX. Other Equity (Reserves excluding Revaluation Reserves)	0.000	0.000	0.000	0.000	0.000	(686.029)

Part II

Select Information for the Quarter and Half Year ended on 30th September, 2021

Particulars	Quarter Ended on			Half Year Ended on		Year Ended
	30-09-2021	30-06-2021	30-09-2020	30-09-2021	30-09-2020	31-03-2021
	Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
A. PARTICULARS OF SHAREHOLDING						
1 Public shareholdings						
- No. of shares	6037450	6037450	6037450	6037450	6037450	6037450
- % of Shareholdings	73.63%	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	2162550
Percentage of shares (as a % of the total shareholding of promoter and promoter group)	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%
Percentage of shares (as a % of the total share capital of the Company)	26.37%	26.37%	26.37%	26.37%	26.37%	26.37%



UNAUDITED STANDALONE BALANCE SHEET

(Rs. in Lakhs)

Particulars	As at 30-09-2021	As at 31-03-2021
	Unaudited	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	138.328
(ii) Trade receivables	0.000	0.000
(iii) Loans	3.853	7.705
(i) Deferred tax assets (net)	0.000	0.000
(j) Other non-current assets	0.000	0.000
Total Non-Current Assets :	142.204	146.057
CURRENT ASSETS		
(a) Inventories	0.000	0.000
(b) Financial Assets		
(i) Investments	0.000	0.000
(ii) Trade receivables	2.875	5.750
(iii) Cash and cash equivalents	0.702	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	2.269	3.754
Total Current Assets :	5.846	12.785
TOTAL ASSETS	148.051	158.842
EQUITY AND LIABILITIES		
EQUITY		
(a) Equity Share capital	820.000	820.000
(b) Other Equity	(698.868)	(686.029)
Total Equity :	121.132	133.971
LIABILITIES		
Non-Current Liabilities		
(a) Financial Liabilities		
(i) Borrowings	16.643	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	0.527	0.443
(c) Deferred tax liabilities (Net)	0.011	0.011
(d) Other non-current liabilities	0.000	0.000
Total Non-Current Liabilities :	17.181	16.493
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	9.737	8.379
(c) Provisions	0.000	0.000
(d) Current Tax Liabilities (Net)	0.000	0.000
Total Current Liabilities :	9.737	8.379
TOTAL EQUITY AND LIABILITIES	148.051	158.842



Statement of Changes in Equity for the period ended 30th September, 2021

(Rs. in Lakhs)

A. Equity Share Capital	30.09.2021	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

(Rs. in Lakhs)

B. Other Equity	30.09.2021				31.03.2021			
	Fair Valuation of Equity through OCI	Capital Reserve	General Reserve	Profit & Loss A/c	Capital Reserve	General Reserve	Fair Valuation of Equity through OCI	Profit & Loss A/c
Balance at the beginning of the reporting period	(846.67)	5.550	199.641	(44.547)	5.550	199.641	(849.327)	(23.823)
Changes in accounting policy or prior period errors	0.00	0.000	0.000	0.000	0.000	0.000	0.000	0.000
Restated balance at the beginning of the reporting period	0.00	0.000	0.000	0.000	0.000	0.000	0.000	0.000
Total comprehensive Income for the year	0.00	0.000	0.000	(12.839)	0.000	0.000	0.000	(20.724)
Transfer to retained earnings	0.00	0.000	0.000	0.000	0.000	0.000	0.000	0.000
Any other change (to be specified) Created During the year	0.00	0.000	0.000	0.000	0.000	0.000	2.655	0.000
Any other change (to be specified) Provision for Standard Assets	0.00	0.000	0.000	0.000	0.000	0.000	0.000	0.000
Balance at the end of the reporting period	(846.672)	5.550	199.641	(57.386)	5.550	199.641	(846.672)	(44.547)
Total Other Equity		(698.668)				(686.029)		

Investors Complaint	As at 30/09/2021
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

Notes:

1. The above unaudited standalone Financial Results after review of the Audit Committee were approved by the Board of Directors at its meeting held on 08th November, 2021. The Statutory Auditors of the Company have carried out a "Limited Review" of the Financial Results for the Quarter and Half Year ended in terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015. There are no qualifications in the audit report.

2. Estimation uncertainty relating to the global health pandemic on COVID-19

The management has assessed the potential impact of COVID-19 on the financial results of the company. In assessing the carrying value of its assets, the Company has considered internal and certain external information up to the date of approval of these financial results including economic forecasts. The Company expects to recover the carrying amount of these assets. The extent to which global health pandemic will impact the Company's assessment and resultant provision on investment will depend on future developments, which are highly uncertain. The impact of the global health pandemic may be different from that estimated as at the date of approval of these financial results.

3. No Investors complaint remains pending at the quarter ended on 30th September, 2021

4. The figures for the corresponding previous period have been regrouped/rearranged wherever necessary, to confirm to Current Year's classification.

5. Provision for Current Tax and Deferred Tax, if any will be considered at year end.

6. Company has only one segment & hence no separate segment result has been given.

By order of the Board
For **SELLWIN TRADERS LIMITED**



N. Sharma

Navin Chandra Sharma
(Managing Director)
DIN : 00081104

Place : Kolkata
Date : 08.11.2021



SELLWIN TRADERS LIMITED

CIN :L51909WB1980PLC033018

Cash Flow Statement for the Year Ended 30th September, 2021

	<u>Particulars</u>	<u>As at 30.09.2021</u>		<u>As at 31.03.2021</u>	
A	<u>Cash Flow From Operating Activities</u>				
	Net Profit Before Tax and Extraordinary Items		(12.838)		(20.720)
	<u>Adjustment For:</u>				
	Interest on IT Refund	-		-	
	Provision for Doubtful Debt	2.875		5.750	
	Provision for Amount not recoverable	3.853		7.710	
	Depreciation	-	6.728	-	13.460
	Operating Profit Before Working Capital Changes		(6.110)		(7.260)
	<u>Changes in Working Capital :</u>				
	Decrease/(Increase) in Loans	-		-	
	Decrease/(Increase) in Other Current Assets	1.485		-	
	(Decrease)/Increase in Other Current Liabilities	1.358		3.080	
	(Decrease)/Increase in Loan Liabilities	0.604		(6.680)	
	Decrease/(Increase) in Trade Receivables	-		-	
			3.447		(3.600)
	Cash Generated From Operating Activities		(2.663)		(10.860)
	Less: Income Tax paid/(refund)		(0.084)		0.380
	Net Cash From Operating Activities		(2.579)		(11.240)
B	<u>Cash Flow From Investing Activities</u>				
	Increase/ (Decrease) of Fixed Assets	-		-	
	Increase/ (Decrease) of Investments	-		-	
			-		-
C	<u>Cash Flow From Financing Activities</u>				
	Net Increase/(Decrease) in Cash & Cash Equivalent		(2.579)		(11.240)
	Cash & Cash Equivalent At the Beginning of the Year		3.280		14.520
	Cash & Cash Equivalent at the End of the Year		0.702		3.280
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		As at
	Cash on Hand		30.09.2021		31.03.2021
			0.293		1.290
	Balance With Schedule Banks in current Account		0.409		1.990
			0.702		3.280

