

## **Registered Office:**

126/B Old China Bazar Street Kolkata 700001.

Tele. No. +9133 22313974; CIN L51909WB1980PLC033018 Website:www.sellwinindia.com; E-mail : selltl\_1980@ yahoo.co.in

**Corporate Office:** 

Laram Centre, 208 A2 24, S V Road, Andheri (West) 400058, Contact No. +91 9714787932

Date: 12th May, 2025

To,
Department of Corporate Services,
BSE Limited
Ground Floor, P. J. Tower,
Dalal Street, Fort,
Mumbai – 400 001

Scrip Code: 538875

Subject: Submission of Standalone and Consolidated Audited Financial Results for the Year ended on 31.03.2025 and Disclosure pursuant to Regulation 33 of SEBI (LODR) Regulations, 2015.

Dear Sir/Madam,

Pursuant to Regulation 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 is hereby informed that the Standalone and Consolidated Audited Financial Results for the Year ended on 31<sup>st</sup> March, 2025 were adopted, approved and taken on record at the meeting of the Board of Directors held on 12<sup>th</sup> May, 2025 at Laram Centre, 208 A2 24, S V Road, Andheri (West) 400058, Mumbai, Maharashtra. The said Standalone and Consolidated Audited Financial Results along with Audit Report are attached herewith.

Kindly take the same on your record.

Thanking You,

Yours Sincerely, For, Sellwin Traders Limited

Pratiti Patel
Company Secretary & Compliance Officer
Membership No.: A63826



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INDEPENDENT AUDITOR'S REPORT ON THE QUARTERLY AND YEAR TO DATE STANDALONE AUDITED FINANCIAL RESULT OF THE COMPANY PURSUANT TO THE REGULATIONS 33 OF SEBI (LISTING OBLIGATIONS AND DISCLOSURE REQUIREMENT) REGULATIONS, 2015 AS AMENDED.

To
The Board of Directors,
SELLWIN TRADERS LIMITED

Report on the Audit of the Financial Results We have audited the accompanying statement of quarterly and year to date Standalone financial results of Sellwin Traders Limited("the Company") for the quarter and Year ended March 31, 2025, and the year-to-date results for the period from 1" April 2024 to 31" March 2025, attached herewith, being submitted by the company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended ("Listing Regulations").

In our opinion and to the best of our information and according to the explanations given to us these financial results:

- are presented in accordance with the requirements of Regulation 33 of the Listing Regulations in this regard; and
- 2. give a true and fair view in conformity with the recognition and measurement principles laid down in the applicable accounting standards and other accounting principles generally accepted in India of the net profit/loss and other comprehensive income and other financial information for the quarter ended March 31, 2025, as well as the year to date results for the period from 01 April 2024 to 31 March 2025.

#### **Basis for Opinion**

We conducted our audit in accordance with the Standards on Auditing (SAs) specified under section 143(10) of the Companies Act, 2013 (the Act). Our responsibilities under those Standards are further described in the Auditor's Responsibilities for the Audit of the Financial Results section of our report. We are independent of the Company in accordance with the Code of Ethics issued by the Institute of Chartered Accountants of India together with the ethical requirements that are relevant to our audit of the financial results under the provisions of the Companies Act, 2013 and the Rules thereunder, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the Code of Ethics. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.



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# Management's Responsibilities for the Financial Results

These quarterly financial results as well as the year-to-date financial results have been prepared on the basis of the interim financial statements. The Company's Board of Directors are responsible for the preparation of these financial results that give a true and fair view of the net profit/loss and other comprehensive income and other financial information in accordance with the recognition and measurement principle laid down in Indian Accounting Std. 34 'Interim Financial Reporting' prescribed under Sec 133 of the Act read with relevant rules issued thereunder and other accounting principles generally accepted in India and in compliance with Regulation 33 of Listing regulations.

This responsibilities also includes maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding or the assets of the Company and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgements and estimates that are reasonable and prudent; and design, implementation and maintenance of adequate internal financial controls that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the financial results that give a true and fair view and are free from material misstatement, whether due to fraud or error.

In preparing the financial results, the Board of Directors are responsible for assessing the Company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the Board of Directors either intends to liquidate the Company or to cease operations, or has no realistic alternative but to do so.

The Board of Directors are also responsible for overseeing the Company's financial reporting process. Auditor's Responsibilities for the Audit of the Financial Results.

## Auditor's Responsibilities for the Audit of the Financial Results

Our Objectives are to obtain reasonable assurance about whether the financial results as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with SAs will always detect a material misstatement when it exists. Misstatement can arise from fraud and error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decision of the users taken on the basis of these financial results.



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As part of an audit in accordance with SAs, we exercise professional judgement and maintain professional skepticism throughout the audit. We also

- Identify and assess the risks of material misstatement of the financial results, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit
  procedures that are appropriate in the circumstances, but not for the purpose of
  expressing an opinion on the effectiveness of the company's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Board of Directors.
- Conclude on the appropriateness of the Board of Directors' use of the going concern basis of accounting and based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Company's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial results or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Company to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial results, including the
  disclosures and whether the financial results represent the underlying transactions and
  events in a manner that achieves fair presentation

We communicate with those charged wills governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identity during our audit.

We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards.

# Other Matters:

1. The annual financial result dealt with by this report has been prepared for the express purpose of filing with stock exchanges. These results are based on and should be read with the audited financial statements of the Company for the year ended March 31, 2025 on which we issued an unmodified audit opinion vide our report dated May 12, 2025.



505/506/507, **HUBTOWN** Viva, Shankarwadi, Western Express Highway Between Andheri & Jogeshwari (East) Mumbai-400060 Telephone: - 022-6694617/18 E-mail: -ca jsingh@rediffmail.com

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2. The statement includes the result for the quarter ended March 31, 2025 being the balancing figure between audited figures in respect of full financial year and the year to date figures up to third quarter of the current financial year which were subjected to limited review. Our report on the statement is not modified in respect of this matter.

Our conclusion is not modified with respect to this matter.

For,

M/S J. Singh & Associates Chartered Accountants

FRN: 110266W

Amit J Joshi Partner

M No. 120022

Date: 12.05.2025 Place: Mumbai

UDIN: 25120022BMIJZD1653



CIN: L51909WB1980PLC033018

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

Corporate Office: 208 A2 24, Laram Centre, S V Road, Andheri West, Mumbai-400058, Maharashtra, India.

Email: selltl\_yahoo.co.in Website: sellwinindia.com

#### STATEMENT OF STANDALONE AUDITED FINANCIAL RESULTS FOR THE QUARTER & YEAR ENDED ON MARCH 31, 2025

(Rs. in Lacs except EPS)

Statement of Audited Financial Results for the Quarter & Year ended 31.03.2025						
D 4 1	Quarter Ended		Year Ended			
Particulars	31-03-2025	31-12-2024	31-03-2024	31-03-2025	31-03-2024	
Date of start of Reporting Period	01-01-2025	01-10-2024	01-01-2024	01-04-2024	01-04-2023	
Date of end of Reporting Period	31-03-2025	31-12-2024	31-03-2024	31-03-2025	31-03-2024	
Whether results are audited or unaudited	(Audited)	(Unaudited)	(Audited)	(Audited)	(Audited)	
Nature of report Standalone or Consolidated	Standalone	Standalone	Standalone	Standalone	Standalone	
Income from Operations						
a. Revenue from operations	1222.51	1091.54	1552.53	4409.42	3995.97	
b. Other Income	3.87	1.62	0.00	6.57	0.00	
III. Total Income	1226.38	1093.16	1552.53	4415.99	3995.97	
Expenses:						
a. Purchase of Stock-in-Trade	1158.57	972.28	1483.98	4031.97	3838.02	
b. Employees Benefit Expenses	1.96	3.01	1.68	9.09	11.02	
c. Depreciation	0.44	0.50	0.50	1.94	2.00	
d. Finance Costs	0.00	0.00	0.00	0.03	0.03	
e. Other Expenses	14.60	8.6	32.11	35.62	34.22	
Total expenses	1175.57	984.39	1518.27	4078.65	3885.29	
V. Profit/ Loss before exceptional items and tax (III - $IV$ )	50.80	108.77	34.26	337.34	110.68	
VI. Exceptional items	0.00	0.00	0.00	0.00	0.00	
VII. Profit/ Loss after exceptional items and tax (V - VI)	50.80	108.77	34.26	337.34	110.68	
VIII. Tax expense:						
(1) Current tax	15.85	35.32	5.55	93.23	24.88	
(2) Deferred tax	0.00	0.00	0.00	0.00	0.00	
IX. Profit (Loss) for the period from continuing operations (VII-VIII)	34.95	73.45	28.71	244.11	85.80	
X. Profit / Loss for the period	34.95	73.45	28.71	244.11	85.80	
XI. Other Comprehensive Income	0.00	0.00	0.00	0.00	0.00	
XII. Total Comprehensive Income for the period (IX+X) (Comprising Profit (Loss) and	34.95	73.45	28.71	244.11	85.80	
other Comprehensive Income for the period)	0.00	0.00	0.00	0.00	0.00	
XIII. Earnings per equity share (for continuing operations)						
Basic	0.02	0.03	0.35	0.11	1.05	
Diluted	0.02	0.03	0.35	0.11	1.05	

#### Notes:

The Audited Standalone financial results for the 4th quarter & year ended 31st March, 2025 have been reviewed by the Audit Committee and approved by the Board of Directors at their meeting held on 12th May, 2025. The Statutory Auditors have expressed an unmodified audit opinion. The Financial Results are prepared in accordance with Companies (Indian Accounting Standard) Rule, 2015 as prescribed under Section 133 of the Companies Act, 2013.

- The figures of the last quarter are the balancing figures between audited figures in respect of full financial year and unaudited published year to date figures upto the third quarter of the respective financial year.
- 3 The Company has only one reportable segment i.e Trading. In accordance with Indian Accounting Standards (Ind-AS 108).
- 4 The Figures have been regrouped and/or reclassified wherever necessary.

for Sellwin Traders Limited

 Monil N Vora

 Date: 12/05/2025
 Director

 Place: Mumbai
 DIN: 09627136

# STATEMENT OF STANDALONE ASSETS AND LIABILITIES

(Rs. in Lacs except EPS)

<u> </u>	D4'1		(Rs. III llacs except EFS)
	Particulars	As at 31st March 2025	As at 31st March 2024
ASSI			
_	on-current assets		0.00
	Property, Plant and Equipment	4.44	3.86
р	Financial Assets	0.504.40	450.00
	i Investments	2,584.40	459.80
	ii Trade receivables	-	-
	iii Loans	-	-
1	iv Others (to be specified)	-	-
	Deferred Tax Assets (net)	-	-
d	Other Non-current assets	-	-
	Total Non-current assets	2,588.84	463.66
2 C	urrent assets		
	Inventories	-	-
b	Financial Assets		
	i Trade receivables	1,348.37	1,656.46
	ii Cash and cash equivalents	74.64	257.02
	iii Loans	130.34	530.84
С	Other current assets	2,745.73	0.36
<u> </u>	Total Current assets	4,299.08	2,444.68
	l Assets	6,887.92	2,908.34
EQU	ITY AND LIABILITIES		
1 E	quity		
a	Equity Share capital	4,497.75	820.00
b	Other Equity	1,601.63	1,913.41
Tota	l Equity	6,099.38	2,733.41
2 Ы	IABILITIES		
a	Non-current liabilities		
	i Financial Liabilities		
	a. Borrowings	-	-
	ii Deferred tax liabilities (Net)	-	-
	iii Other Non-current liabilities	-	-
	<b>Total Non-Current Liabilities</b>	-	-
b	Current liabilities		
	i Financial Liabilities		
	a a.Borrowings	-	-
	b b.Trade payables	157.89	110.94
	c c.Other financial liabilities	161.67	63.97
	ii Other current liabilities	468.98	0.02
	iii Current Tax Liabilities (Net)	-	-
	Total Current Liabilities	788.54	174.93
Tota	l Liabilities	788.54	174.93
TOT	AL EQUITY AND LIABILITIES	6,887.92	2,908.34
			-

for Sellwin Traders Limited

Place: Mumbai Monil N Vora
Date: 12/05/2025 Director

**DIN:** 09627136

## Standalone Cash Flow Statement for the year ended 31 March 2025

(Rs. in Lacs except EPS)

Particulars		As at 31 March 2025	As at 31 March 2024
Cash flows from Operating Activities			
Profit before tax for the Year		337.34	110.68
Adjustments to reconcile net profit to net cash provided by ope	erating		
Depreciation and Amortization		1.94	2.00
Provision for Amount not recoverable		-	-
Interest Income		-	-
Operating profit / (loss) before working capital changes	-	339.28	112.68
Movements in Working Capital:			
(Increase)/decrease in trade receivables		308.09	-499.50
(Increase)/decrease in other current assets		-2,745.37	0.36
(Increase)/Decrease in Loans		400.50	-530.84
Increase/(decrease) in Other current liabilities		323.92	26.88
Increase/(decrease) in Trade Payables		46.95	329.35
Increase/(decrease) in Provisions		-97.70	-
Net Cash Generated From/ (Used in) operations	<del>-</del>	-1,424.33	-561.07
Tax paid (net of refunds)		-	-
Net Cash From/(Used in ) Operating Activities	(A)	-1,424.33	-561.07
Cash Flows from Investing Activities	<del>-</del>		
Addition in Fixed Assets		0.58	0.40
Investment		-2,124.60	-322.39
Net cash from/(Used in) Investing Activities	<b>(B)</b>	-2,124.02	-321.99
Cash flows from Financing Activities	=		
Other Equity		3,365.97	1,131.25
Borrowings		· -	· -
Net cash from/(Used in) Financing Activities	(C)	3,365.97	1,131.25
Increase in Cash and Cash Equivalents during the year	(A+B+C)	-182.38	248.19
Cash and Cash Equivalents at the beginning of the year	,	257.02	8.83
Cash and Cash Equivalents at the end of the year	_	74.64	257.02
-		-0.00	

## Note:

- (a) The above Cash Flow Statement has been prepared under the "Indirect Method" as set out in the Indian
- (b) Changes in liability arising from financing activities

for Sellwin Traders Limited

Monil N Vora
Director

**DIN:** 09627136

**Date : 12**/05/2025 **Place** :Mumbai



## **Registered Office:**

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**Corporate Office:** 

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Date: 12th May, 2025

To,
Department of Corporate Services,
BSE Limited
Ground Floor, P. J. Tower,
Dalal Street, Fort,
Mumbai – 400 001

Scrip Code: 538875

Subject: Declaration in respect of Unmodified Opinion on Annual Standalone Audited Financial Results for the Financial Year Ended March 31, 2025.

Dear Sir/Madam,

Pursuant to the Regulation 33(3)(d) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 as amended from time to time, we hereby confirm and declare that M/s. J. Singh & Associates, Chartered Accountants, Statutory Auditors of the Company have issued an unmodified Audit Report on the Annual Standalone Audited Financial Results of the Company, for the year ended March 31, 2025.

Kindly take the same on your record.

Thanking You,

Yours Sincerely, For, Sellwin Traders Limited

Pruthvikumar Prajapati (Chief Financial Officer)



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INDEPENDENT AUDITOR'S REPORT ON THE QUARTERLY AND YEAR TO DATE CONSOLIDATED AUDITED FINANCIAL RESULT OF THE COMPANY PURSUANT TO THE REGULATIONS 33 OF SEBI (LISTING OBLIGATIONS AND DISCLOSURE REQUIREMENT) REGULATIONS, 2015 AS AMENDED.

To
The Board of Directors,
SELLWIN TRADERS LIMITED

Report on the Audit of the Financial Results We have audited the accompanying statement of quarterly and year to date Consolidated financial results of Sellwin Traders Limited("the Company") for the quarter and Year ended March 31, 2025, and the year-to-date results for the period from 1" April 2024 to 31" March 2025, attached herewith, being submitted by the company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended ("Listing Regulations").

In our opinion and to the best of our information and according to the explanations given to us these financial results:

- are presented in accordance with the requirements of Regulation 33 of the Listing Regulations in this regard; and
- 2. give a true and fair view in conformity with the recognition and measurement principles laid down in the applicable accounting standards and other accounting principles generally accepted in India of the net profit/loss and other comprehensive income and other financial information for the quarter ended March 31, 2025, as well as the year to date results for the period from 01 April 2024 to 31 March 2025.

#### **Basis for Opinion**

We conducted our audit in accordance with the Standards on Auditing (SAs) specified under section 143(10) of the Companies Act, 2013 (the Act). Our responsibilities under those Standards are further described in the Auditor's Responsibilities for the Audit of the Financial Results section of our report. We are independent of the Company in accordance with the Code of Ethics issued by the Institute of Chartered Accountants of India together with the ethical requirements that are relevant to our audit of the financial results under the provisions of the Companies Act, 2013 and the Rules thereunder, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the Code of Ethics. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.



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# Management's Responsibilities for the Financial Results

These quarterly financial results as well as the year-to-date financial results have been prepared on the basis of the interim financial statements. The Company's Board of Directors are responsible for the preparation of these financial results that give a true and fair view of the net profit/loss and other comprehensive income and other financial information in accordance with the recognition and measurement principle laid down in Indian Accounting Std. 34 'Interim Financial Reporting' prescribed under Sec 133 of the Act read with relevant rules issued thereunder and other accounting principles generally accepted in India and in compliance with Regulation 33 of Listing regulations.

This responsibilities also includes maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding or the assets of the Company and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgements and estimates that are reasonable and prudent; and design, implementation and maintenance of adequate internal financial controls that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the financial results that give a true and fair view and are free from material misstatement, whether due to fraud or error.

In preparing the financial results, the Board of Directors are responsible for assessing the Company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the Board of Directors either intends to liquidate the Company or to cease operations, or has no realistic alternative but to do so.

The Board of Directors are also responsible for overseeing the Company's financial reporting process. Auditor's Responsibilities for the Audit of the Financial Results.

## Auditor's Responsibilities for the Audit of the Financial Results

Our Objectives are to obtain reasonable assurance about whether the financial results as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with SAs will always detect a material misstatement when it exists. Misstatement can arise from fraud and error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decision of the users taken on the basis of these financial results.



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As part of an audit in accordance with SAs, we exercise professional judgement and maintain professional skepticism throughout the audit. We also

- Identify and assess the risks of material misstatement of the financial results, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the company's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Board of Directors.
- Conclude on the appropriateness of the Board of Directors' use of the going concern basis of accounting and based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Company's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial results or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Company to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial results, including the
  disclosures and whether the financial results represent the underlying transactions and
  events in a manner that achieves fair presentation

We communicate with those charged wills governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identity during our audit.

We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards.

- The Statement includes the results of the following entities :
  - 1. Mannibhadra Aggro Private Limited Subsidiary
  - 2. Patel & Patel E Commerce Services Private Limited Subsidiary
  - 3. SDF Productions Private Limited Subsidiary
  - 4. Damask Jewellery Private Limited Subsidiary

**Branch Office:** 



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E-mail: -ca jsingh@rediffmail.com

#### Other Matters:

- 1. The annual financial result dealt with by this report has been prepared for the express purpose of filing with stock exchanges. These results are based on and should be read with the audited financial statements of the Company for the year ended March 31, 2025 on which we issued an unmodified audit opinion vide our report dated May 12, 2025.
- 2. The statement includes the result for the quarter ended March 31, 2025 being the balancing figure between audited figures in respect of full financial year and the year to date figures up to third quarter of the current financial year which were subjected to limited review. Our report on the statement is not modified in respect of this matter.

Our conclusion is not modified with respect to this matter.

For,

M/S J. Singh & Associates Chartered Accountants

FRN: 110266W

Amit J Joshi Partner M No. 120022

Date: 12.05.2025 Place: Mumbai

UDIN: 25120022BMIJZC4007



CIN: L51909WB1980PLC033018

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

Corporate Office: 208 A2 24, Laram Centre, S V Road, Andheri West, Mumbai-400058, Maharashtra, India.

Email: selltl\_yahoo.co.in Website: sellwinindia.com

#### STATEMENT OF CONSOLIDATED AUDITED FINANCIAL RESULTS FOR THE QUARTER & YEAR ENDED ON MARCH 31, 2025

(Rs. in Lacs except EPS)

				(RS. 1r	Lacs except EP	
Statement of Audited Financial Results for the Quarter & Year ended 31.03.2025						
Particulars		Quarter Ended	l	Year	Ended	
Farticulars	31-03-2025	31-12-2024	31-03-2024	31-03-2025	31-03-2024	
Date of start of Reporting Period	01-01-2025	01-10-2024	01-01-2024	01-04-2024	01-04-2023	
Date of end of Reporting Period	31-03-2025	31-12-2024	31-03-2024	31-03-2025	31-03-2024	
Whether results are audited or unaudited	(Audited)	(Unaudited)	(Audited)	(Audited)	(Audited)	
Nature of report Standalone or Consolidated	Consolidated	Consolidated	Consolidated	Consolidated	Consolidated	
ncome from Operations						
a. Revenue from operations	2461.39	1741.71	2911.93	7428.29	6173.01	
o. Other Income	3.87	1.62	0.00	6.57	0.00	
II. Total Income	2465.26	1743.33	2911.93	7434.86	6173.01	
Expenses:						
a. Purchase of Stock-in-Trade	2366.78	1613.98	2835.2	6984.75	5991.57	
o. Employees Benefit Expenses	2.56	3.74	1.68	11.31	11.24	
. Depreciation	0.44	0.50	0.50	1.94	2.00	
d. Finance Costs	0.13	0.00	0.03	0.16	0.03	
e. Other Expenses	24.38	11.00	32.11	51.66	45.61	
Cotal expenses	2394.30	1629.22	2869.52	7049.83	6050.45	
V. Profit/ Loss before exceptional items and tax (III -	70.95	114.11	42.41	385.03	122.56	
VI. Exceptional items	0.00	0.00	0.00	0.00	0.00	
VII. Profit/ Loss after exceptional items and tax (V -	70.95	114.11	42.41	385.03	122.56	
VIII. Tax expense:						
1) Current tax	20.79	38.36	7.07	105.86	26.40	
2) Deferred tax	0.00	0.00	0.00	0.00	0.00	
IX. Profit (Loss) for the period from continuing operations (VII-VIII)	50.16	75.75	35.34	279.17	96.16	
K. Profit / Loss for the period	50.16	75.75	35.34	279.17	96.16	
KI. Other Comprehensive Income	0.00	0.00	0.00	0.00	0.00	
KII. Total Comprehensive Income for the period IX+X) (Comprising Profit (Loss) and	50.16	75.75	35.34	279.17	96.16	
other Comprehensive Income for the period)	0.00	0.00	0.00	0.00	0.00	
KIII. Earnings per equity share (for continuing operations)						
Basic	0.02	0.03	0.43	0.12	1.17	
Diluted	0.02	0.03	0.43	0.12	1.17	

## Notes:

The Consolidated Audited financial results for the 4th quarter & year ended 31st March, 2025 have been reviewed by the Audit
Committee and approved by the Board of Directors at their meeting held on 12th May 2025. The Statutory Auditors have expressed an unmodified audit opinion. The Financial Results are prepared in accordance with Companies (Indian Accounting Standard) Rule, 2015 as prescribed under Section 133 of the Companies Act, 2013.

- <sup>2</sup> The figures of the last quarter are the balancing figures between audited figures in respect of full financial year and unaudited published year to date figures upto the third quarter of the respective financial year.
- 3 The Company has only one reportable segment i.e Trading. In accordance with Indian Accounting Standards (Ind-AS 108).
- 4 The Figures have been regrouped and/or reclassified wherever necessary.

for Sellwin Traders Limited

 Monil N Vora

 Date: 12/05/2025
 Director

 Place: Mumbai
 DIN: 09627136

# STATEMENT CONSOLIDATED OF ASSETS AND LIABILITIES

(Rs. in Lacs except EPS)

		(Rs. in Lacs except EPS)
Particulars	As at 31st March 2025	As at 31st March 2024
ASSETS		
1 Non-current assets		
a Property, Plant and Equipment	4.44	3.86
b Financial Assets		
i Investments	2,587.11	459.80
ii Trade receivables	-	-
iii Loans	940.33	-
iv Others (to be specified)	-	-
c Deferred Tax Assets (net)	-	-
d Other Non-current assets	-	-
Total Non-current assets	3,531.88	463.66
2 Current assets		
a Inventories	-	-
b Financial Assets		
i Trade receivables	2,248.51	2,861.25
ii Cash and cash equivalents	79.34	273.35
iii Loans	163.24	842.93
c Other current assets	3,531.05	0.36
<b>Total Current assets</b>	6,022.14	3,977.89
Total Assets	9,554.02	4,441.55
EQUITY AND LIABILITIES		
1 Equity		
a Equity Share capital	4,497.75	820.00
b Other Equity	1,653.94	1,923.06
Fotal Equity	6,151.69	2,743.06
2 LIABILITIES		
a Non-current liabilities		
i Financial Liabilities		
a. Borrowings	-	-
ii Deferred tax liabilities (Net)	-	-
iii Other Non-current liabilities	-	-
<b>Total Non-Current Liabilities</b>	-	-
b Current liabilities		
i Financial Liabilities		
a a.Borrowings	429.92	13.23
b b.Trade payables	1,943.75	1,621.27
c c.Other financial liabilities	535.17	63.97
ii Other current liabilities	493.47	0.02
iii Current Tax Liabilities (Net)	-	-
Total Current Liabilities	3,402.31	1,698.49
Fotal Liabilities	3,402.31	1,698.49
I Otal Blabilities	0,101.01	-,

for Sellwin Traders Limited

Place : MumbaiMonil N VoraDate : 12/05/2025Director

**DIN:** 09627136

## Consolidated Cash Flow Statement for the year ended 31 March 2025

(Rs. in Lacs except EPS)

Particulars	As at 31 March	As at 31 March
- 4-1-0	2025	2024
Cash flows from Operating Activities		
Profit before tax for the Year	385.03	122.56
Adjustments to reconcile net profit to net cash provided by operating		-
Depreciation and Amortization	1.94	2.00
Provision for Amount not recoverable	-	-
Interest Income		-
Operating profit / (loss) before working capital changes	386.97	124.56
Movements in Working Capital:		
(Increase)/decrease in trade receivables	638.36	-762.46
(Increase)/decrease in other current assets	-3,532.69	-322.75
(Increase)/Decrease in Loans	-940.33	-756.50
Increase/(decrease) in Other current liabilities	964.65	-26.88
Increase/(decrease) in Trade Payables	322.48	780.89
Increase/(decrease) in Provisions	_	-
Net Cash Generated From/ (Used in) operations	-2,160.56	-963.14
Tax paid (net of refunds)	_	-
Net Cash From/(Used in ) Operating Activities (A)	-2,160.56	-963.14
Cash Flows from Investing Activities		
Addition in Fixed Assets	-0.58	0.40
Investment	-2,127.31	-
Interest Income	-	-
Net cash from/(Used in) Investing Activities (B)	-2,127.89	0.40
Cash flows from Financing Activities		
Equity Share Capital	3,677.75	-
Other Equity	-	1,227.26
Borrowings	416.69	-
Net cash from/(Used in) Financing Activities (C)	4,094.44	1,227.26
Increase in Cash and Cash Equivalents during the year (A+B-	+C) -194.01	264.52
Cash and Cash Equivalents at the beginning of the year	273.35	8.83
Cash and Cash Equivalents at the end of the year	79.34	273.35

## Note:

- (a) The above Cash Flow Statement has been prepared under the "Indirect Method" as set out in the Indian
- (b) Changes in liability arising from financing activities

for Sellwin Traders Limited

Monil N Vora

Director **DIN: 09627136** 

Place Mumbai

Date: 12/05/2025



## **Registered Office:**

126/B Old China Bazar Street Kolkata 700001.

Tele. No. +9133 22313974; CIN L51909WB1980PLC033018 Website:www.sellwinindia.com; E-mail : selltl\_1980@ yahoo.co.in

**Corporate Office:** 

Laram Centre, 208 A2 24, S V Road, Andheri (West) 400058, Contact No. +91 9714787932

Date: 12th May, 2025

To,
Department of Corporate Services,
BSE Limited
Ground Floor, P. J. Tower,
Dalal Street, Fort,
Mumbai – 400 001

Scrip Code: 538875

Subject: Declaration in respect of Unmodified Opinion on Annual Consolidated Audited Financial Results for the Financial Year Ended March 31, 2025.

Dear Sir/Madam,

Pursuant to the Regulation 33(3)(d) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 as amended from time to time, we hereby confirm and declare that M/s. J. Singh & Associates, Chartered Accountants, Statutory Auditors of the Company have issued an unmodified Audit Report on the Annual Consolidated Audited Financial Results of the Company, for the year ended March 31, 2025.

Kindly take the same on your record.

Thanking You,

Yours Sincerely,
For, Sellwin Traders Limited

Pruthvikumar Prajapati (Chief Financial Officer)