



## **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 Unaudited Ind AS Financial Results of **Sellwin Traders Limited** ("the Company") for the Quarter and Nine months ended December 31, 2024 (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.

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#### **Branch Office:**

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**J. SINGH & ASSOCIATES (Regd.)**  
**CHARTERED ACCOUNTANTS**

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**For, J Singh & Associates**  
Chartered Accountants  
FRN: 110266W



**Amit J Joshi**  
Partner  
M. No. 120022  
UDIN: 25120022BMIJXN7418

Date: 16<sup>th</sup> January, 2025  
Place: Ahmedabad



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# SELLWIN TRADERS LIMITED

Regd. Office: 126/B, Old China Bazar Street, Kolkata-700001 (WB), India  
 Corporate Office: 208 A2 24 Laram Centre, S V Road Andheri West, Andheri Railway Station, Mumbai, Maharashtra, India, 400058  
 Telephone: 033 22628489 Email: selltl\_yahoo.co.in Website: sellwinindia.com  
 CIN : L51909WB1980PLC033018

(Rs. in Lakhs)

Statement of Standalone Un-Audited Financial Results for the Quarter & Nine Months ended 31.12.2024						
Particulars	Quarter Ended			Nine Months Ended		For the year ended
	31-12-2024	30-09-2024	31-12-2023	31-12-2024	31-12-2023	31-03-2024
Date of start of Reporting Period	01-10-2024	01-07-2024	01-10-2023	01-04-2024	01-04-2023	01-04-2023
Date of end of Reporting Period	31-12-2024	30-09-2024	31-12-2023	31-12-2024	31-12-2023	31-03-2024
Whether results are audited or unaudited	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)
Nature of report Standalone or Consolidated	Standalone	Standalone	Standalone	Standalone	Standalone	Standalone
<b>Income from Operations</b>						
a. Revenue from operations	1091.54	1018.45	915.46	3186.90	2443.37	3995.97
b. Other Income	1.62	1.08	0.00	2.70	0.00	0.00
<b>III. Total Income</b>	<b>1093.16</b>	<b>1019.53</b>	<b>915.46</b>	<b>3189.6</b>	<b>2443.37</b>	<b>3995.97</b>
<b>Expenses:</b>						
a. Purchase of Stock-in-Trade	972.28	911.87	884.91	2873.40	2354.04	3838.02
b. Employees Benefit Expenses	3.01	2.24	1.67	7.13	9.34	11.02
c. Finance Costs	0.00	0.03	0.00	0.03	0.01	0.03
d. Depreciation	0.50	1.00	0.50	1.50	1.49	2.00
e. Other Expenses	8.60	5.64	0.32	21.02	2.11	34.22
<b>Total expenses</b>	<b>984.39</b>	<b>920.77</b>	<b>887.4</b>	<b>2903.08</b>	<b>2366.99</b>	<b>3885.29</b>
<b>V. Profit/ Loss before exceptional items and tax (III - IV)</b>	<b>108.77</b>	<b>98.76</b>	<b>28.06</b>	<b>286.52</b>	<b>76.38</b>	<b>110.68</b>
VI. Exceptional items	0.00	0.00	0.00	0.00	0.00	0.00
<b>VII. Profit/ Loss after exceptional items and tax (V - VI)</b>	<b>108.77</b>	<b>98.76</b>	<b>28.06</b>	<b>286.52</b>	<b>76.38</b>	<b>110.68</b>
VIII. Tax expense:						
(1) Current tax	35.32	24.69	6.88	77.37	19.34	24.88
(2) Deferred tax	0.0	0.00	0.00	0.00	0.00	0
<b>IX. Profit (Loss) for the period from continuing operations (VII-VIII)</b>	<b>73.45</b>	<b>74.07</b>	<b>21.18</b>	<b>209.15</b>	<b>57.04</b>	<b>85.80</b>
<b>X. Profit / Loss for the period</b>	<b>73.45</b>	<b>74.07</b>	<b>21.18</b>	<b>209.15</b>	<b>57.04</b>	<b>85.80</b>
XI. Other Comprehensive Income	0.00	0.00	0.00	0.00	0.00	0.00
<b>XII. Total Comprehensive Income for the period (IX+X) (Comprising Profit (Loss) and other Comprehensive Income for the period)</b>	<b>73.45</b>	<b>74.07</b>	<b>21.18</b>	<b>209.15</b>	<b>57.04</b>	<b>85.80</b>
XIII. Earnings per equity share (for continuing operations)						
Basic	0.03	0.04	0.26	0.09	0.70	1.05
Diluted	0.03	0.04	0.26	0.09	0.70	1.05

**Notes:**

- The Standalone Un-Audited Financial Results of the Company for the Quarter and Nine months ended on 31st December, 2024 have been reviewed by the Audit Committee and taken on record by the Board of Directors at their meeting held on 16th January, 2025.
- The Limited Review of Un-Audited Financial Results for the Quarter and Nine Months ended December 31, 2023 as required in terms of Regulation 33 of the SEBI (Listing obligation and Disclosure Requirements) Regulations, 2015 has been carried out by Statutory Auditors.
- Previous year/period figures have been regrouped/rearranged wherever necessary to make them Comparable with current period figures.

FOR, SELLWIN TRADERS LIMITED

**MONIL N VORA**

Digitally signed by  
MONIL N VORA  
Date: 2025.01.16  
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Monil N Vora

Director

DIN: 09627136

Date: 16th January, 2025

Place: Mumbai



## **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 Consolidated Unaudited Ind AS Financial Results of **Sellwin Traders Limited** ("the Company") for the Quarter and Nine months ended December 31, 2024 (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. The Statement includes the result of the following entities:

- i. Mannibhadra Aggro Private Limited (Subsidiary)
- ii. Patel & Patel E-Commerce & Services Private Limited (Subsidiary)
- iii. SDF Productions Pvt. Ltd. (Subsidiary)
- iv. Damask Jewellery Private Limited (Subsidiary)

5. 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.

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mumbai@cajsingh.com

**For, J Singh & Associates**  
Chartered Accountants  
FRN: 110266W



**Amit J Joshi**  
Partner  
M. No. 120022  
UDIN: 25120022BBIJXO7037

Date: 16<sup>th</sup> January, 2025  
Place: Ahmedabad



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(Rs. in Lakhs)

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	31-12-2024	30-09-2024	31-12-2023	31-12-2024	31-12-2023	31-03-2024
Date of start of Reporting Period	01-10-2024	01-07-2024	01-10-2023	01-04-2024	01-04-2023	01-04-2023
Date of end of Reporting Period	31-12-2024	30-09-2024	31-12-2023	31-12-2024	31-12-2023	31-03-2024
Whether results are audited or unaudited	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)
Nature of report Standalone or Consolidated	Consolidated	Consolidated	Consolidated	Consolidated	Consolidated	Consolidated
<b>Income from Operations</b>						
a. Revenue from operations	1741.71	1561.55	915.46	4966.9	2443.37	6173.01
b. Other Income	1.62	1.08	0.00	0.00	0.00	0.00
<b>III. Total Income</b>	<b>1743.33</b>	<b>1562.63</b>	<b>915.46</b>	<b>4966.9</b>	<b>2443.37</b>	<b>6173.01</b>
<b>Expenses:</b>						
a. Purchase of Stock-in-Trade	1613.98	1440.12	884.91	4617.97	2354.04	5991.57
b. Employees Benefit Expenses	3.74	2.68	1.67	8.75	9.34	11.24
c. Finance Costs	0.00	0.03	0.00	0.03	0.01	0.03
d. Depreciation	0.50	1.00	0.50	1.50	1.49	2.00
e. Other Expenses	11.00	8.24	0.32	27.28	2.11	45.61
<b>Total expenses</b>	<b>1629.22</b>	<b>1452.06</b>	<b>887.4</b>	<b>4655.53</b>	<b>2366.99</b>	<b>6050.45</b>
<b>V. Profit/ Loss before exceptional items and tax (III - IV)</b>	<b>114.11</b>	<b>110.57</b>	<b>28.06</b>	<b>311.37</b>	<b>76.38</b>	<b>122.56</b>
VI. Exceptional items	0.00	0.00	0.00	0.00	0.00	0.00
<b>VII. Profit/ Loss after exceptional items and tax (V - VI)</b>	<b>114.11</b>	<b>110.57</b>	<b>28.06</b>	<b>311.37</b>	<b>76.38</b>	<b>122.56</b>
VIII. Tax expense:						
(1) Current tax	38.36	27.33	6.88	85.08	19.34	26.4
(2) Deferred tax	0.0	0.00	0.00	0.00	0.00	0
<b>IX. Profit (Loss) for the period from continuing operations (VII-VIII)</b>	<b>75.75</b>	<b>83.24</b>	<b>21.18</b>	<b>226.29</b>	<b>57.04</b>	<b>96.16</b>
<b>X. Profit / Loss for the period</b>	<b>75.75</b>	<b>83.24</b>	<b>21.18</b>	<b>226.29</b>	<b>57.04</b>	<b>96.16</b>
XI. Other Comprehensive Income	0.00	0.00	0.00	0.00	0.00	0.00
<b>XII. Total Comprehensive Income for the period (IX+X) (Comprising Profit (Loss) and other Comprehensive Income for the period)</b>	<b>75.75</b>	<b>83.24</b>	<b>21.18</b>	<b>226.29</b>	<b>57.04</b>	<b>96.16</b>
XIII. Earnings per equity share (for continuing operations)						
Basic	0.03	0.04	0.26	0.10	0.70	1.17
Diluted	0.03	0.04	0.26	0.10	0.70	1.17

**Notes:**

- The Standalone Un-Audited Financial Results of the Company for the Quarter and Nine months ended on 31st December, 2023 have been reviewed by the Audit Committee and taken on record by the Board of Directors at their meeting held on 31st January, 2024.
- The Limited Review of Un-Audited Financial Results for the Quarter and Nine Months ended December 31, 2023 as required in terms of Regulation 33 of the SEBI (Listing obligation and Disclosure Requirements) Regulations, 2015 has been carried out by Statutory Auditors.
- Previous year/period figures have been regrouped/rearranged wherever necessary to make them Comparable with current period figures.

**FOR, SELLWIN TRADERS LIMITED**

**MONIL** Digitally signed by  
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**N VORA** Date: 2025.01.16  
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**Monil N Vora**

Director

DIN: 09627136

**Date: 16th January, 2025**

**Place: Mumbai**