



SELLWIN TRADERS LIMITED

Registered Office:

126/B Old China Bazar Street
Kolkata 700001.

Tele. No. +913322313974; CIN L51909WB1980PLC033018

Website:www.sellwinindia.com;E-mail : selltl_1980@yahoo.co.in

Corporate Office:

401, Sun Orbit, Rajpath Rangoli Road, Beside Pandit Din Dayal
Upadhyay Auditorium, Bodakdev, Ahmedabad-380054,
Contact No. +91 7600719702

Date: 30th May, 2026

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

Scrip Code: 538875

Scrip Symbol: SELLWIN

Subject: Submission of revised Standalone and Consolidated Unaudited Financial Results for the Third Quarter ended on 31.12.2025 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 revised Standalone and Consolidated Unaudited Financial Results for the Third Quarter ended on 31st December, 2025 were adopted, approved and taken on record at the meeting of the Board of Directors held on 30th May, 2026 at 401, Sun Orbit, Rajpath Rangoli Road, Beside Pandit Din Dayal Upadhyay Auditorium, Bodakdev, Ahmedabad-380054. The said Standalone and Consolidated Unaudited Financial Results along with Limited Review Report are attached herewith.

We request you to kindly take note of the above.

Thanking You,

Yours faithfully

**Yours Sincerely,
For, Sellwin Traders Limited**

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



PARTH R SHAH AND CO.

📍 : 9, Shriniketan Society, Nr. Pavapuri flats
Shantinagar, Naranpura Railway Crossing
Ahmedabad - 380009

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✉ : parthshahandco@gmail.com

Limited Review Report on Unaudited Quarterly Standalone Financial Results of Sellwin Traders Limited, pursuant to regulation 33 of Securities Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, for the quarter and nine Months ended 31st December 2025.

Review Report to The Board of Directors of, SELLWIN TRADERS LIMITED

1. We have reviewed the accompanying statement of Standalone Un-audited Ind AS Financial Results of Sellwin Traders Limited ("the Company") for the Quarter Ended December 31, 2025 (the statement) attached herewith, being submitted by the Company pursuant to the requirements of Regulation 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended.
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" as 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 of the Statement in accordance with the Standard on Review Engagements (SRE) 2410 "Review of Interim Financial Information Performed by the Independent Auditor of the Entity", issued by the Institute of Chartered Accountants of India. 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 provides 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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Other Matter

We draw attention to the notes to the financial results regarding revision / restatement of the quarterly financial results consequent to recognition of provision against certain advances given to suppliers in earlier periods for procurement of materials, where neither material has been supplied nor the advances have been recovered till date.

The Management has informed that legal proceedings have been initiated against certain parties for recovery of such advances; however, the final outcome of these matters is presently uncertain and may take considerable time for resolution.

Considering the age of the advances, uncertainty of recovery and adopting a conservative and prudent accounting approach, the Board of Directors and Audit Committee of the Company have decided to create provision for doubtful advances and accordingly the impact of such provision has been recognized in the Statement of Profit and Loss of the respective quarter.

For, Parth R. Shah & Co.
Chartered Accountants
FRN: 153846W

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RAJESH SHAH

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Parth R Shah
Proprietor
M. No. 129767

UDIN: 26129767TVBBXT1421
Date: 30/05/2026
Place: Ahmedabad

SELLWIN TRADERS LIMITED

CIN : L51909WB1980PLC033018

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Corp(O) : 401, Sun Orbit, Rajpath Rangoli Road, Beside Pandit Din Dayal Upadhyay Auditorium, Bodakdev, Bodakdev, Ahmedabad, Ahmadabad City,
Gujarat, India, 380054

Website: www.sellwinindia.com Email: selltl_1980@yahoo.co.in Mobile No. +91 76007 19702

(Rs. in Lakhs)

Statement of Standalone Un-Audited Financial Results for the Quarter & Nine Months ended 31.12.2025

Particulars	Quarter Ended			Nine Months Ended		For the year ended
	31-12-25	30-09-25	31-12-24	31-12-25	31-12-24	31-03-25
Date of start of Reporting Period	01-10-25	01-07-25	01-10-24	01-04-25	01-04-24	01-04-24
Date of end of Reporting Period	31-12-25	30-09-25	31-12-24	31-12-25	31-12-24	31-03-25
Whether results are audited or unaudited	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)
Nature of report Standalone or Consolidated	Standalone	Standalone	Standalone	Standalone	Standalone	Standalone
Income from Operations						
a. Revenue from operations	924.90	893.03	1091.54	3077.32	3186.90	4409.42
b. Other Income	2.55	2.12	1.62	143.61	2.70	6.57
III. Total Income	927.45	895.15	1093.16	3220.93	3189.60	4415.99
Expenses:						
a. Purchase of Stock-in-Trade	850.53	592.91	972.28	2497.35	2873.40	4031.97
b. Direct Expense	0.00	0.00	0.00	0.00	0.00	0.00
c. Change in inventories of finished goods, work-in-progress and stock in trade	0.00	0.00	0.00	0.00	0.00	0.00
d. Employees Benefit Expenses	5.97	2.57	3.01	11.26	7.13	9.09
e. Finance Costs	0.04	0.02	0.00	0.09	0.03	0.03
f. Depreciation	0.00	0.00	0.50	0.00	1.50	1.94
g. Other Expenses	399.49	10.91	8.60	420.96	21.02	35.62
Total expenses	1256.02	606.41	984.39	2929.65	2903.08	4078.65
V. Profit/ Loss before exceptional items and tax (III - IV)	(328.57)	288.74	108.77	291.28	286.52	337.34
VI. Exceptional items	0.00	0.00	0.00	0.00	0.00	0.00
VII. Profit/ Loss after exceptional items and tax (V - VI)	(328.57)	288.74	108.77	291.28	286.52	337.34
VIII. Tax expense:						
(1) Current tax	0.00	36.09	35.32	60.69	77.37	93.23
(2) Deferred tax	0.00	0.00	0.00	0.00	0.00	0.00
IX. Profit (Loss) for the period from continuing operations (VII-VIII)	(328.57)	252.65	73.45	230.59	209.15	244.11
X. Profit / Loss for the period	(328.57)	252.65	73.45	230.59	209.15	244.11
XI. Other Comprehensive Income	0.00	0.00	0.00	0.00	0.00	0.00
XII. Total Comprehensive Income for the period (IX+X) (Comprising Profit (Loss) and other Comprehensive Income for the period)	(328.57)	252.65	73.45	230.59	209.15	244.11
XIII. Paid Up Equity Share Capital	4697.15	4697.15	4495.25	4697.15	4495.25	4497.75
XIV. Face Valur Per share	2.00	2.00	2.00	2.00	2.00	2.00
XV. Earnings per equity share (for continuing operations)						
Basic	(0.14)	0.11	0.03	0.10	0.09	0.11
Diluted	(0.14)	0.11	0.03	0.10	0.09	0.11

Notes:

- The Standalone Un-Audited Financial Results of the Company for the Quarter and Nine months ended on 31st December, 2025 have been reviewed by the Audit Committee and taken on record by the Board of Directors at their meeting held on 30th May, 2026.
- The Limited Review of Standalone Un-Audited Financial Results for the Quarter and Nine Months ended December 31, 2025 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.
- The Company has made provision against certain old advances given to suppliers for procurement of materials, where neither material has been received nor the advances recovered till date. Legal action has been initiated against certain parties for recovery of the amounts. Considering the uncertainty involved and adopting a prudent and conservative approach, the Board of Directors and Audit Committee have approved creation of provision for the said advances and the impact thereof has been recognized in the financial results of the respective quarter.
- The Company has only one reportable segment i.e Trading. In accordance with Indian Accounting standards (Ind-AS- 108)

FOR, SELLWIN TRADERS LIMITED

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Monil N Vora
Director
DIN: 09627136

Date: 30th May, 2026

Place: Ahmedabad



PARTH R SHAH AND CO.

📍 : 9, Shriniketan Society, Nr. Pavapuri flats
Shantinagar, Naranpura Railway Crossing
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Limited Review Report on Unaudited Quarterly Consolidated Financial Results of Sellwin Traders Limited, pursuant to regulation 33 of Securities Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, for the quarter and nine Months ended 31st December 2025.

Review Report to The Board of Directors of, SELLWIN TRADERS LIMITED

1. We have reviewed the accompanying statement of Consolidated Un-audited Ind AS Financial Results of Sellwin Traders Limited ("the Company") for the Quarter Ended December 31, 2025 (the statement) attached herewith, being submitted by the Company pursuant to the requirements of Regulation 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended.
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3. We conducted our review of the Statement in accordance with the Standard on Review Engagements (SRE) 2410 "Review of Interim Financial Information Performed by the Independent Auditor of the Entity", issued by the Institute of Chartered Accountants of India. 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 provides 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)



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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.

Other Matter

We draw attention to the notes to the financial results regarding revision / restatement of the quarterly financial results consequent to recognition of provision against certain advances given to suppliers in earlier periods for procurement of materials, where neither material has been supplied nor the advances have been recovered till date.

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Considering the age of the advances, uncertainty of recovery and adopting a conservative and prudent accounting approach, the Board of Directors and Audit Committee of the Company have decided to create provision for doubtful advances and accordingly the impact of such provision has been recognized in the Statement of Profit and Loss of the respective quarter.

For, Parth R. Shah & Co.

Chartered Accountants

FRN: 153846W

PARTH

RAJESH SHAH

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Parth R Shah

Proprietor

M. No. 129767

UDIN: 26129767WBQGU4774

Date: 30/05/2026

Place: Ahmedabad

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(Rs. in Lakhs)

Statement of Consolidated Un-Audited Financial Results for the Quarter & Nine Months ended 31.12.2025

Particulars	Quarter Ended			Nine Months Ended		For the year ended
	31-12-25	30-09-25	31-12-24	31-12-25	31-12-24	31-03-25
Date of start of Reporting Period	01-10-25	01-07-25	01-10-24	01-04-25	01-04-24	01-04-24
Date of end of Reporting Period	31-12-25	30-09-25	31-12-24	31-12-25	31-12-24	31-03-25
Whether results are audited or unaudited	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)
Nature of report Standalone or Consolidated	Consolidated	Consolidated	Consolidated	Consolidated	Consolidated	Consolidated
Income from Operations						
a. Revenue from operations	1296.69	1468.32	1741.71	4950.22	4966.90	7428.29
b. Other Income	2.55	2.12	1.62	143.61	0.00	6.57
III. Total Income	1299.25	1470.44	1743.33	5093.84	4966.90	7434.86
Expenses:						
a. Purchase of Stock-in-Trade	1214.83	1162.94	1613.98	4335.12	4617.97	6984.75
b. Direct Expense	0.00	0.00	0.00	0.00	0.00	0.00
c. Change in inventories of finished goods, work-in-progress and stock in trade	0.00	(16.15)	0.00	(16.15)	0.00	0.00
d. Employees Benefit Expenses	7.13	3.14	3.74	19.95	8.75	11.31
e. Finance Costs	0.06	0.02	0.00	0.11	0.03	0.16
f. Depreciation	0.00	0.00	0.50	0.00	1.50	1.94
g. Other Expenses	400.17	12.47	11.00	428.91	27.28	51.67
Total expenses	1622.19	1162.42	1629.22	4767.94	4655.53	7049.83
V. Profit/ Loss before exceptional items and tax (III - IV)	(322.94)	308.02	114.11	325.90	311.37	385.03
VI. Exceptional items	0.00	0.00	0.00	0.00	0.00	0.00
VII. Profit/ Loss after exceptional items and tax (V - VI)	(322.94)	308.02	114.11	325.90	311.37	385.03
VIII. Tax expense:						
(1) Current tax	0.00	36.09	38.36	62.44	85.08	105.86
(2) Deferred tax	0.00	0.00	0.00	0.00	0.00	0.00
IX. Profit (Loss) for the period from continuing operations (VII-VIII)	(322.94)	271.93	75.75	263.46	226.29	279.17
X. Profit / Loss for the period	(322.94)	271.93	75.75	263.46	226.29	279.17
XI. Other Comprehensive Income	0.00	0.00	0.00	0.00	0.00	0.00
XII. Total Comprehensive Income for the period (IX+X) (Comprising Profit (Loss) and other Comprehensive Income for the period)	(322.94)	271.93	75.75	263.46	226.29	279.17
XIII. Paid Up Equity Share Capital	4697.15	4697.15	4495.25	4697.15	4495.25	4497.75
XIV. Face Valur Per share	2.00	2.00	2.00	2.00	2.00	2.00
XV. Earnings per equity share (for continuing operations)						
Basic	(0.14)	0.12	0.03	0.11	0.10	0.12
Diluted	(0.14)	0.12	0.03	0.11	0.10	0.12

Notes:

- The Consolidated Un-Audited Financial Results of the Company for the Quarter and Nine months ended on 31st December, 2025 have been reviewed by the Audit Committee and taken on record by the Board of Directors at their meeting held on 30th May, 2026.
- The Limited Review of Consolidated Un-Audited Financial Results for the Quarter and Nine Months ended December 31, 2025 as required in terms of Regulation 33 of the SEBI (Listing obligation and Disclosure Requirements) Regulations, 2015 has been carried out by Statutory Auditors.
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- The Company has only one reportable segment i.e Trading. In accordance with Indian Accounting standards (Ind-AS- 108)

FOR, SELLWIN TRADERS LIMITED

MONIL N VORA

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Monil N Vora
Director

DIN: 09627136

Date: 30th May, 2026

Place: Ahmedabad