



PARTH R SHAH AND CO.

📍 : 9, Shriniketan Society, Nr. Pavapuri flats
Shantinagar, Naranpura Railway Crossing
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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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For, Parth R. Shah & Co.
Chartered Accountants
FRN: 153846W

Shah Parth
Rajesh

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Parth R Shah
Proprietor
M. No. 129767

UDIN: 26129767MPRKAI5980
Date: 14/02/2026
Place: Ahmedabad



SELLWIN TRADERS LIMITED

CIN : L51909WB1980PLC033018

Regd(O) : 126/B Old China Bazar Street, Kolkata, Kolkata, West Bengal, India, 700001

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 |
|---|---------------|---------------|----------------|-------------------|----------------|--------------------|
| | 31-12-2025 | 30-09-2025 | 31-12-2024 | 31-12-2025 | 31-12-2024 | 31-03-2025 |
| Date of start of Reporting Period | 01-10-2025 | 01-07-2025 | 01-10-2024 | 01-04-2025 | 01-04-2024 | 01-04-2024 |
| Date of end of Reporting Period | 31-12-2025 | 30-09-2025 | 31-12-2024 | 31-12-2025 | 31-12-2024 | 31-03-2025 |
| 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 | 10.27 | 10.91 | 8.60 | 31.74 | 21.02 | 35.62 |
| Total expenses | 866.80 | 606.41 | 984.39 | 2540.43 | 2903.08 | 4078.65 |
| V. Profit/ Loss before exceptional items and tax (III - IV) | 60.65 | 288.74 | 108.77 | 680.50 | 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) | 60.65 | 288.74 | 108.77 | 680.50 | 286.52 | 337.34 |
| VIII. Tax expense: | | | | | | |
| (1) Current tax | 9.30 | 36.09 | 35.32 | 69.99 | 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) | 51.35 | 252.65 | 73.45 | 610.51 | 209.15 | 244.11 |
| X. Profit / Loss for the period | 51.35 | 252.65 | 73.45 | 610.51 | 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) | 51.35 | 252.65 | 73.45 | 610.51 | 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 | 0.02 | 0.11 | 0.03 | 0.26 | 0.09 | 0.11 |
| Diluted | 0.02 | 0.11 | 0.03 | 0.26 | 0.09 | 0.11 |

Notes:

1. 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 14th February, 2026.
2. 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.
3. Previous year/period figures have been regrouped/rearranged wherever necessary to make them Comparable with current period figures.
4. 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
Date: 2026.02.14
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Monil N Vora
Director

DIN: 09627136

Date: 14th February, 2026

Place: Ahmedabad



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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.
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. 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.

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

**Shah Parth
Rajesh**

Parth R Shah
Proprietor
M. No. 129767

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Date: 2026.02.14 14:38:14 +05'30'

UDIN: 26129767HJYPNQ2005
Date: 14/02/2026
Place: Ahmedabad



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

(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 |
|---|----------------|----------------|----------------|-------------------|----------------|--------------------|
| | 31-12-2025 | 30-09-2025 | 31-12-2024 | 31-12-2025 | 31-12-2024 | 31-03-2025 |
| Date of start of Reporting Period | 01-10-2025 | 01-07-2025 | 01-10-2024 | 01-04-2025 | 01-04-2024 | 01-04-2024 |
| Date of end of Reporting Period | 31-12-2025 | 30-09-2025 | 31-12-2024 | 31-12-2025 | 31-12-2024 | 31-03-2025 |
| 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 | 10.95 | 12.47 | 11.00 | 39.69 | 27.28 | 51.67 |
| Total expenses | 1232.97 | 1162.42 | 1629.22 | 4378.72 | 4655.53 | 7049.83 |
| V. Profit/ Loss before exceptional items and tax (III - IV) | 66.28 | 308.02 | 114.11 | 715.12 | 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) | 66.28 | 308.02 | 114.11 | 715.12 | 311.37 | 385.03 |
| VIII. Tax expense: | | | | | | |
| (1) Current tax | 9.30 | 36.09 | 38.36 | 71.74 | 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) | 56.98 | 271.93 | 75.75 | 643.38 | 226.29 | 279.17 |
| X. Profit / Loss for the period | 56.98 | 271.93 | 75.75 | 643.38 | 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) | 56.98 | 271.93 | 75.75 | 643.38 | 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 | 0.02 | 0.12 | 0.03 | 0.27 | 0.10 | 0.12 |
| Diluted | 0.02 | 0.12 | 0.03 | 0.27 | 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 14th February, 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.
- Previous year/period figures have been regrouped/rearranged wherever necessary to make them Comparable with current period figures.
- 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: 14th February, 2026

Place: Ahmedabad