



# SELLWIN TRADERS LIMITED

**Registered. Office :**

26/1/1A, Strand Road,  
2nd Floor, Kolkata-700 001.

Tele. No. +91 33 22313974; CIN L51909WB1980PLC033018

Website : [www.sellwinindia.com](http://www.sellwinindia.com) ; E-mail : [selitl\\_1980@yahoo.co.in](mailto:selitl_1980@yahoo.co.in)

Date: 12.11.2020

To,  
BSE Limited,  
Department of Corporate Filings,  
Phiroze Jeejeebhoy Towers,  
Dalal Street,  
Mumbai- 400 001

**Sub: Submission of following documents for the quarter & half year ended 30<sup>th</sup> September, 2020 pursuant to Regulation 33 of SEBI (LODR) Regulations, 2015**

**Ref: Sellwin Traders Limited, Scrip Code: 538875**

Dear Sir/Madam,

With reference to above, please find enclosed herewith the following documents in compliance with SEBI (LODR) Regulations, 2015:

1. **Approved Standalone Un-audited Financial Results** for the quarter & half year ended 30<sup>th</sup> September, 2020 as required under Regulation 33 of the SEBI (LODR) Regulation, 2015.
2. **Limited Review Report** by the Statutory Auditors on Un-audited Financial Results for the quarter & half year ended on 30<sup>th</sup> September, 2020 as required under Regulation 33 of the SEBI (LODR) Regulation, 2015.

This is for your kind perusal and please acknowledges the same.

Thanking You,

Yours Faithfully,

For Sellwin Traders Ltd.

*N. Sharma*

Navin Chandra Sharma  
Managing Director  
DIN: 00081104



**Encl: as above**



**R. K. KANKARIA & CO.**

*Chartered Accountants*

33, BRABOURNE ROAD, 3<sup>RD</sup> FLOOR,

KOLKATA -700 001

Phone : 2242-5812, 9836121421 (O)

E-mail : rajesh.kankaria@gmail.com

**INDEPENDENT AUDITOR'S REVIEW REPORT ON REVIEW OF INTERIM FINANCIAL RESULTS**

**TO THE BOARD OF DIRECTORS OF  
SELLWIN TRADERS LIMITED**

1. We have reviewed the accompanying statement of Unaudited Financial Results of **SELLWIN TRADERS LIMITED** for the quarter ended September 30, 2020, being submitted by the Company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligation and Disclosure Requirement) 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 principles laid down in the Indian Accounting Standard 34 "Interim Financial Reporting" ("Ind AS 34"), prescribed under Section 133 of the Companies Act, 2013 read with relevant rules issued thereunder and other accounting principles generally accepted in India. Our responsibility is to express a conclusion 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", issued by the Institute of Chartered Accountants of India (ICAI). A review of interim financial reporting consists of making inquiries, primarily of the Company's personnel responsible for financial and accounting matters, and applying analytical and other review procedures. A review is substantially less in scope than an audit conducted in accordance with Standards on Auditing specified under section 143(10) of the Companies Act, 2013 and thus provide less assurance than an audit. 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, prepared in accordance with the recognition and measurement principles laid down in the aforesaid Indian Accounting Standards and other accounting policies generally accepted in India, has not disclosed the Information required to be disclosed in terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended, including the manner in which it is to be disclosed, or that it contains any material misstatement.

For R. K. Kankaria & Co.  
Chartered Accountants  
Firm Reg. No. : 321093E

R. K. Kankaria  
Partner  
M. No. 082796



Place: Kolkata  
Dated: 12<sup>th</sup> November, 2020

UDIN: 20082796AAAACQ8066



# SELLWIN TRADERS LIMITED

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

CIN : L51909WB1980PLC033018

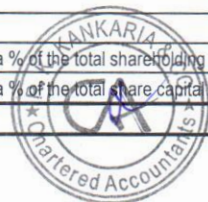
## STATEMENT OF UNAUDITED STANDALONE FINANCIAL RESULTS FOR THE QUARTER AND HALF YEAR ENDED 30TH SEPTEMBER, 2020.

Part I Particulars	(Rs. in Lakhs)					
	Quarter Ended on			Half Year Ended on		Year Ended
	30-09-2020 Unaudited	30-06-2020 Unaudited	30-09-2019 Unaudited	30-09-2020 Unaudited	30-09-2019 Unaudited	31-03-2020 Audited
I. Revenue From operations	0.000	5.000	0.000	5.000	0.000	10.000
II. Other Income	0.000	0.000	0.015	0.000	0.015	0.069
<b>III. Total Income from operations (I + II)</b>	<b>0.000</b>	<b>5.000</b>	<b>0.015</b>	<b>5.000</b>	<b>0.015</b>	<b>10.069</b>
<b>IV. Expenses</b>						
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	0.650	0.915	2.000	1.830	4.160
Finance Costs	0.202	0.000	0.108	0.202	0.168	0.763
Depreciation and Amortisation Expenses	0.000	0.000	0.000	0.000	0.000	0.000
Other expenditure	0.852	0.144	0.998	0.996	5.500	6.855
<b>Total Expenses (IV)</b>	<b>2.404</b>	<b>0.794</b>	<b>2.021</b>	<b>3.198</b>	<b>7.498</b>	<b>11.779</b>
V. Profit/(loss) before exceptional items and tax (I-IV)	(2.404)	4.206	(2.006)	1.802	(7.483)	(1.710)
VI. Exceptional Items	0.000	0.000	0.000	0.000	0.000	0.000
VII. Profit/ (loss) before Tax (V-VI)	(2.404)	4.206	(2.006)	1.802	(7.483)	(1.710)
VIII. Tax expense :						
(1) Current tax	0.000	0.000	0.000	0.000	0.000	0.000
(2) Deferred tax	0.000	0.000	0.000	0.000	0.000	0.005
(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)	(2.404)	4.206	(2.006)	1.802	(7.483)	(1.715)
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)	(2.404)	4.206	(2.006)	1.802	(7.483)	(1.715)
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	(9.952)
(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 )	(2.404)	4.206	(2.006)	1.802	(7.483)	(11.667)
XVI. Earnings per equity share (for continuing operation):						
(1) Basic	(0.029)	0.051	(0.024)	0.022	(0.091)	(0.021)
(2) Diluted	(0.029)	0.051	(0.024)	0.022	(0.091)	(0.021)
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	(0.029)	0.051	(0.024)	0.022	(0.091)	(0.021)
(2) Diluted	(0.029)	0.051	(0.024)	0.022	(0.091)	(0.021)
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	(667.958)

### Part II

Select Information for the Quarter and Half Year ended on 30th September, 2020

Particulars	Quarter Ended on			Half Year Ended on		Year Ended
	30-09-2020	30-06-2020	30-09-2019	30-09-2020	30-09-2019	31-03-2020
	Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
<b>A. PARTICULARS OF SHAREHOLDING</b>						
<b>1 Public shareholdings</b>						
- No. of shares	6037450	6037450	6037450	6037450	6037450	6037450
- % of Shareholdings	73.63%	73.63%	73.63%	73.63%	73.63%	73.63%
<b>2 Promoters and promoter group shareholding</b>						
<b>a) Pledged/Encumbered</b>						
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>b) Non-encumbered</b>						
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 30-09-2020	As at 31-03-2020
	Unaudited	Audited
<b>ASSETS</b>		
<b>NON-CURRENT ASSETS</b>		
(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	135.673	135.673
(ii) Trade receivables	0.000	0.000
(iii) Loans	15.410	15.410
(i) Deferred tax assets (net)	0.000	0.000
(j) Other non-current assets	0.000	0.000
<b>Total Non-Current Assets :</b>	<b>151.107</b>	<b>151.107</b>
<b>CURRENT ASSETS</b>		
(a) Inventories	0.000	0.000
(b) Financial Assets		
(i) Investments	0.000	0.000
(ii) Trade receivables	11.500	11.500
(iii) Cash and cash equivalents	4.121	14.522
(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	3.879	3.379
<b>Total Current Assets :</b>	<b>19.500</b>	<b>29.401</b>
<b>TOTAL ASSETS</b>	<b>170.607</b>	<b>180.508</b>
<b>EQUITY AND LIABILITIES</b>		
<b>EQUITY</b>		
(a) Equity Share capital	820.000	820.000
(b) Other Equity	(666.157)	(667.959)
<b>Total Equity :</b>	<b>153.843</b>	<b>152.041</b>
<b>LIABILITIES</b>		
<b>Non-Current Liabilities</b>		
(a) Financial Liabilities		
(i) Borrowings	10.387	22.717
(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	0.000	0.443
(c) Deferred tax liabilities (Net)	0.011	0.011
(d) Other non-current liabilities	0.000	0.000
<b>Total Non-Current Liabilities :</b>	<b>10.398</b>	<b>23.171</b>
<b>Current Liabilities</b>		
(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 (c))	0.000	0.000
(b) Other current liabilities	5.923	5.296
(c) Provisions	0.443	0.000
(d) Current Tax Liabilities (Net)	0.000	0.000
<b>Total Current Liabilities :</b>	<b>6.366</b>	<b>5.296</b>
<b>TOTAL EQUITY AND LIABILITIES</b>	<b>170.607</b>	<b>180.508</b>



## Statement of Changes in Equity for the period ended 30th September, 2020

(Rs. in Lakhs)

A. Equity Share Capital	30.09.2020	31.03.2020
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	30.09.2020				31.03.2020			
	Fair Valuation of Equity through	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	(849.33)	5.550	199.641	(23.823)	5.550	199.641	(839.375)	(22.109)
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	1.802	0.000	0.000	0.000	(1.714)
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	(9.952)	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
<b>Balance at the end of the reporting period</b>	<b>(849.327)</b>	<b>5.550</b>	<b>199.641</b>	<b>(22.021)</b>	<b>5.550</b>	<b>199.641</b>	<b>(849.327)</b>	<b>(23.823)</b>
<b>Total Other Equity</b>		<b>(666.157)</b>				<b>(667.959)</b>		

Investors Complaint	As at 30/09/2020
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 12th November, 2020. 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, 2020

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 : 12.11.2020





# SELLWIN TRADERS LIMITED

CIN :L51909WB1980PLC033018

## Cash Flow Statement for the Year Ended 30th September, 2020

	<u>Particulars</u>	As at 30.09.2020		As at 31.03.2020	
<b>A</b>	<b>Cash Flow From Operating Activities</b>				
	Net Profit Before Tax and Extraordinary Items		1.80		(1.71)
	<b>Adjustment For:</b>				
	Interest on IT Refund	-		-	
	Depreciation	-		-	
	Operating Profit Before Working Capital Changes		1.80		(1.71)
	<b>Changes in Working Capital :</b>				
	Decrease/(Increase) in Loans	-		-	
	Decrease/(Increase) in Other Current Assets	(0.50)		(1.00)	
	(Decrease)/Increase in Other Current Liabilities	0.63		(2.90)	
	(Decrease)/Increase in Loan Liabilities	(12.33)		19.69	
	Decrease/(Increase) in Trade Receivables	-		-	
			(12.20)		15.79
	Cash Generated From Operating Activities		(10.40)		14.08
	Less: Income Tax paid/(refund)		-		-
	Net Cash From Operating Activities		<b>(10.40)</b>		<b>14.08</b>
<b>B</b>	<b>Cash Flow From Investing Activities</b>				
	Increase/ (Decrease) of Fixed Assets	-		-	
	Increase/ (Decrease) of Investments	-		-	
			-		-
<b>C</b>	<b>Cash Flow From Financing Activities</b>				
					-
					-
	Net Increase/(Decrease) in Cash & Cash Equivalent		<b>(10.40)</b>		<b>14.08</b>
	Cash & Cash Equivalent At the Beginning of the Year		<b>14.52</b>		<b>0.44</b>
	<b>Cash &amp; Cash Equivalent at the End of the Year</b>		<b>4.12</b>		<b>14.52</b>
<b>NOTES</b>					
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	<b>Cash &amp; Cash Equivalents Comprise:</b>		As at 30.09.2020		As at 31.03.2019
	Cash on Hand		1.43		1.71
	Balance With Schedule Banks in current Account		2.70		12.81
			<b>4.12</b>		<b>14.52</b>

