



# SELLWIN TRADERS LIMITED

**Registered. Office :**

City Centre 19, Synagogue Street, Old Wing,  
3rd Floor, Room No. 326, Kolkata-700 001

Tele. No. +91 33 2262 8489 ; CIN : L51909WB1980PLC033018

Website : [www.sellwinindia.com](http://www.sellwinindia.com) ; E-mail : [selltl\\_1980@yahoo.co.in](mailto:selltl_1980@yahoo.co.in)

To,  
BSE Limited,  
Phiroze Jeejeebhoy Towers, 27th Floor,  
Dalal Street, Fort,  
Mumbai- 400 001

Date: 29.05.2018

Sub: Submission of disclosure pursuant to SEBI (LODR) Regulations, 2015 for the quarter and year ended 31st March, 2018.

Ref: Sellwin Traders Limited, Scrip Code: 538875

Dear Sir/Madam,

Please find enclosed herewith the following documents in compliance with SEBI (LODR) Regulations, 2015:

1. **Approved Audited Financial Results** for the quarter and year ended 31st March, 2018 as required under Regulation 33 of the SEBI (LODR) Regulation, 2015.
2. **Audit Report** by the Statutory Auditors on Financial Results for the quarter and year ended on 31st March, 2018 as required under Regulation 33 of the SEBI (LODR) Regulation, 2015.
3. Submission of declaration under Regulation 33(3)(d) of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.
4. Intimation of **declaration of dividend** under Regulation 43 of SEBI (LODR) Regulations, 2015 for the Financial Year 2017-2018.
5. Submission of **Form-A** for Financial Year 2017-18 in compliance with Regulation 33 of SEBI (LODR) Regulations, 2015.

Kindly acknowledge the same.

Thanking You,

Yours Faithfully,  
For Sellwin Traders Ltd.

*N. Sharma.*

Navin Chandra Sharma  
Managing Director  
DIN: 00081104



Encl: as above

# SELLWIN TRADERS LIMITED

Regd. Office : City Centre, 19, Synagogue Street, Old Wing, 3rd Floor, Room No. 326, Kolkata 700001, (W.B.), India

Telephone : 033 2262 8489, E-mail : selltl1980@yahoo.co.in, Website : www.sellwinindia.com

CIN : L51909WB1980PLC033018

## STATEMENT OF STANDALONE AUDITED FINANCIAL RESULTS FOR THE QUARTER AND YEAR ENDED 31ST MARCH, 2018.

Part I

(Rs. in Lakhs)

Particulars	Quarter Ended on			Year Ended	
	31/03/2018	31/12/2017	31/03/2017	31/03/2018	31/03/2017
	Audited	Unaudited	Audited	Audited	Audited
I. Revenue From operations	15.000	0.000	0.000	15.000	0.000
II. Other Income	0.000	0.000	0.010	0.000	0.057
<b>III. Total Income from operations (I + II)</b>	<b>15.000</b>	<b>0.000</b>	<b>0.010</b>	<b>15.000</b>	<b>0.057</b>
<b>IV. Expenses</b>					
Cost of Materials Consumed	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
Changes in Inventories of Finished Goods, Work-in-Progress and Stock-in-Trade	0.000	0.000	0.000	0.000	0.000
Employee Benefit Expenses	1.815	0.615	0.615	3.660	3.660
Finance Costs	0.000	0.000	0.000	0.000	0.000
Depreciation and Amortisation Expenses	0.000	0.000	0.006	0.000	0.033
Other expenditure	2.611	0.650	1.609	9.017	6.410
<b>Total Expenses (IV)</b>	<b>4.426</b>	<b>1.265</b>	<b>2.230</b>	<b>12.677</b>	<b>10.103</b>
V. Profit/(loss) before exceptional items and tax (I-IV)	10.574	(1.265)	(2.220)	2.323	(10.046)
VI. Exceptional Items	0.000	0.000	0.000	0.000	0.000
VII. Profit/ (loss) before Tax (V-VI)	10.574	(1.265)	(2.220)	2.323	(10.046)
VIII. Tax expense :					
(1) Current tax	0.443	0.000	0.000	0.443	0.000
(2) Deferred tax	0.004	0.000	0.000	0.004	0.000
(3) Mat Credit Entitlement	(0.443)	0.000	0.000	(0.443)	0.000
IX. Profit (Loss) for the period from continuing operations (VII-VIII)	10.570	(1.265)	(2.220)	2.319	(10.046)
X. Profit/(loss) from discontinued operations	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
XII. Profit/(loss) from Discontinued operations (after tax) (X-XI)	0.000	0.000	0.000	0.000	0.000
XIII. Profit/(loss) for the period (IX+XII)	10.570	(1.265)	(2.220)	2.319	(10.046)
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
(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
B. (i) Items that will be reclassified to profit or loss	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
XV. Total Comprehensive Income for the period (XIII+XIV) Comprising Profit (Loss)	10.570	(1.265)	(2.220)	2.319	(10.046)
XVI. Earnings per equity share (for continuing operation):					
(1) Basic	0.129	(0.015)	(0.027)	0.028	(0.123)
(2) Diluted	0.129	(0.015)	(0.027)	0.028	(0.123)
XVII. Earnings per equity share (for discontinued operation):					
(1) Basic	0.000	0.000	0.000	0.000	0.000
(2) Diluted	0.000	0.000	0.000	0.000	0.000
XVIII. Earning per equity share (for discontinued & continuing operation)					
(1) Basic	0.129	(0.015)	(0.027)	0.028	(0.123)
(2) Diluted	0.129	(0.015)	(0.027)	0.028	(0.123)
XIX. Paid-up Equity Share Capital	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
XX. Other Equity (Reserves excluding Revaluation Reserves)	0.000	0.000	0.000	192.872	190.553



## Part II

Select Information for the Quarter and Year ended on 31st March, 2018.

Particulars	Quarter Ended on			Year Ended	
	31/03/2018	31/12/2017	31/03/2017	31/03/2018	31/03/2017
	Audited	Unaudited	Audited	Audited	Audited
<b>A. PARTICULARS OF SHAREHOLDING</b>					
<b>1 Public shareholdings</b>					
- No. of shares	6037450	6037450	6037450	6037450	6037450
- % of Shareholdings	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
Percentage of shares (as a % of the total shareholding of promoter and promoter group)	100%	100%	100%	100%	100%
Percentage of shares (as a % of the total share capital of the Company)	26.37%	26.37%	26.37%	26.37%	26.37%

## Statement of Changes in Equity for the period ended 31st March, 2018.

(Rs. in Lakhs)

A. Equity Share Capital	31.03.2018	31.03.2017
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	31.03.2018			31.03.2017		
	Securities Premium	General Reserve	Profit & Loss A/c	Capital Reserve	General Reserve	Profit & Loss A/c
Balance at the beginning of the reporting period	5.550	199.641	(14.638)	5.550	199.641	(4.592)
Changes in accounting policy or prior period errors	0.000	0.000	0.000	0.000	0.000	0.000
Restated balance at the beginning of the reporting period	0.000	0.000	0.000	0.000	0.000	0.000
Total comprehensive	0.000	0.000	0.000	0.000	0.000	0.000
Income for the year	0.000	0.000	2.319	0.000	0.000	(10.046)
Transfer to retained earnings	0.000	0.000	0.000	0.000	0.000	0.000
Any other change (to be specified) Created During the year	0.000	0.000	0.000	0.000	0.000	0.000
Any other change (to be specified) Provision for Standard Assets	0.000	0.000	0.000	0.000	0.000	0.000
<b>Balance at the end of the reporting period</b>	<b>5.550</b>	<b>199.641</b>	<b>(12.319)</b>	<b>5.550</b>	<b>199.641</b>	<b>(14.638)</b>
<b>Total Other Equity</b>	<b>192.872</b>			<b>190.553</b>		

Investors Complaint	As at 31/03/2018
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

Reconciliation on standalone Financial Result to those reported under previous Generally Accepted Accounting Principal (GAAP) is summaries as follows:-

(Rs. In Lakhs)

Particulars	Quarter Ended 31/03/2018 Audited	Year Ended 31/03/2017 Audited
1. Profit after tax reported under previous GAAP Adjustments on account of	2.319	(10.046)
2. Other comprehensive income (Net of Tax)	-	-
3. Total Comprehensive Income as per IND AS	2.319	(10.046)



## STANDALONE BALANCE SHEET

(Rs. in Lakhs)

Particulars	As at 31-03-2018	As at 31-03-2017
	Audited	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	985.000	985.000
(ii) Trade receivables	0.000	0.000
(iii) Loans	15.760	23.300
(i) Deferred tax assets (net)	0.000	0.002
(j) Other non-current assets	0.000	0.000
<b>Total Non-Current Assets :</b>	<b>1000.784</b>	<b>1008.326</b>
<b>CURRENT ASSETS</b>		
(a) Inventories	0.000	0.000
(b) Financial Assets		
(i) Investments	0.000	0.000
(ii) Trade receivables	13.500	0.000
(iii) Cash and cash equivalents	0.336	2.354
(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	2.379	0.437
<b>Total Current Assets :</b>	<b>16.215</b>	<b>2.791</b>
<b>TOTAL ASSETS</b>	<b>1016.999</b>	<b>1011.117</b>
<b>EQUITY AND LIABILITIES</b>		
<b>EQUITY</b>		
(a) Equity Share capital	820.000	820.000
(b) Other Equity	192.872	190.553
<b>Total Equity :</b>	<b>1012.872</b>	<b>1010.553</b>
<b>LIABILITIES</b>		
<b>Non-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 (b), to be specified)	0.000	0.000
(b) Provisions	0.442	0.000
(c) Deferred tax liabilities (Net)	0.002	0.000
(d) Other non-current liabilities	0.000	0.000
<b>Total Non-Current Liabilities :</b>	<b>0.444</b>	<b>0.000</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	0.000	0.000
(b) Other current liabilities	3.683	0.564
(c) Provisions	0.000	0.000
(d) Current Tax Liabilities (Net)	0.000	0.000
<b>Total Current Liabilities :</b>	<b>3.683</b>	<b>0.564</b>
<b>TOTAL EQUITY AND LIABILITIES</b>	<b>1016.999</b>	<b>1011.117</b>



**Notes:**

1. The above audited standalone Financial Results after review of the Audit Committee were approved by the Board of Directors at its meeting held on 29th May, 2018. The Statutory Auditors of the Company have carried out a "Limited Review" of the Financial Results for the Quarter and 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. No Investors complaint remains pending at the quarter ended on 31st March, 2018.
3. The figures for the corresponding previous period have been regrouped/rearranged wherever necessary, to confirm to Current Year's classification.
4. Provision for Deferred Tax Liability, if any will be considered at year end.
5. Company has only one segment & hence no separate segment result has been given.
6. The company's standalone Revenue is Rs.15.000 / Rs.15.000 Lakh, profit before tax is Rs. 10.574 / Rs. 2.323 Lakh and profit after tax is Rs. 10.570 / Rs. 2.319 Lakh for the Quarter / Year Ended 31st March, 2018.
7. The above financial results are also available on the Company's website [www.sellwinindia.com](http://www.sellwinindia.com) and BSE Limited's website [www.bseindia.com](http://www.bseindia.com).
8. Pursuant to the enactment of the Companies Act 2013 (the 'Act'), the Company has, effective 1st April, 2014, reviewed and revised the estimated useful lives of its fixed assets, generally in accordance with the provisions of Schedule II to the Act. The consequential impact (after considering the transition provision specified in Schedule (II) on the depreciation charged and on the results for the quarter is not material.
9. Transition to Indian Accounting Standards (Ind-AS) :The Company's financial results for the Quarter and Year ended March 31, 2018 are in accordance with Ind-AS notified by MCA under the Companies (Indian Accounting Standards) Rules, 2015. Ind-AS compliant comparative figures of corresponding Quarter and Year ended have been reviewed by the Statutory Auditors of the Company. However, the Management has exercised due diligence to ensure that the financial results provide true and fair view of the Company's affairs.

By order of the Board  
For **SELLWIN TRADERS LIMITED**

*N. Sharma.*

**Navin Chandra Sharma**  
(Managing Director)  
DIN : 00081104



Place : Kolkata  
Date : 29.05.2018

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## Independent Auditor's Report

To the Members of  
**SELLWIN TRADERS LIMITED**

### **REPORT ON THE FINANCIAL STATEMENTS**

We have audited the accompanying financial statements of **SELLWIN TRADERS LIMITED** ('the Company'), which comprise the balance sheet as at 31<sup>st</sup> March 2018, the Statement of profit and loss (including other comprehensive income), the Statement of Changes in Equity and the Statement of cash flows for the year then ended, and a summary of significant accounting policies and other explanatory information.

### **MANAGEMENT'S RESPONSIBILITY FOR THE FINANCIAL STATEMENTS**

The Company's Board of Directors are responsible for the matters stated in Section 134(5) of the Companies Act, 2013 ("the Act") with respect to the preparation and presentation of these financial statements that give a true and fair view of the financial position, financial performance including other comprehensive income, cash flows and changes in equity of the Company in accordance with the Indian Accounting Standards (Ind As) specified under Section 133 of the Act, read with the Companies (Indian Accounting Standards) Rules, 2015, as amended, and other accounting principles generally accepted in India.

This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding 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 statements that give a true and fair view and are free from material misstatements, whether due to fraud or error.

### **AUDITOR'S RESPONSIBILITY**

Our responsibility is to express an opinion on these financial statements based on our audit.



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We have taken into account the provisions of the Act, the accounting and auditing standards and matters which are required to be included in the audit report under the provisions of the Act and the Rules made there under.

We conducted our audit in accordance with the Standards on Auditing specified under Section 143(10) of the Act. Those Standards require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatements.

An audit involves performing procedures to obtain audit evidences about the amounts and the disclosures in the financial statements. The procedures selected depend on the auditor's judgement, including the assessment of the risks of material misstatements in the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal financial control relevant to the Company's preparation of the financial statements that give a true and fair view in order to design audit procedures that are appropriate in the circumstances. An audit also includes evaluating the appropriateness of the accounting policies used and the reasonableness of the accounting estimates made by the Company's Directors, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidences we have obtained are sufficient and appropriate to provide a basis for our audit opinion on the financial statements.

## **OPINION**

In our opinion and to the best of our information and according to the explanations given to us, the aforesaid financial statements give the information required by the Act in the manner so required and give a true and fair view in conformity with the accounting principles generally accepted in India, of the state of affairs of the Company as at 31<sup>st</sup> March 2018 and its Loss, the changes in equity and its cash flows for the year ended on that date.

## **REPORT ON OTHER LEGAL AND REGULATORY REQUIREMENTS**

1. As required by the Companies (Auditor's Report) Order, 2016 ("the Order") issued by the Central Government of India in terms of sub-section (11) of section 143 of the Act, we give in the Annexure A, a statement on the matters specified in the paragraph 3 and 4 of the order.



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2. As required by Section 143 (3) of the Act, we report that:

- a. We have sought and obtained all the information and explanations which to the best of our knowledge and belief were necessary for the purposes of our audit.
- b. In our opinion proper books of account as required by law have been kept by the Company so far as it appears from our examination of those books;
- c. The balance sheet, the statement of profit and loss including other comprehensive income, Statement of changes in equity and the cash flow statement dealt with by this Report are in agreement with the books of accounts;
- d. In our opinion, the aforesaid financial statements comply with the Indian Accounting Standards specified under Section 133 of the Act;
- e. On the basis of the written representations received from the directors as on 31<sup>st</sup> March 2018 taken on record by the Board of Directors, none of the directors are disqualified as on 31<sup>st</sup> March 2018 from being appointed as a director in terms of Section 164 (2) of the Act;
- f. With respect to the adequacy of the internal financial controls over financial reporting of the Company and the operating effectiveness of such controls, refer to our separate report in "Annexure B". Our report expresses an unmodified opinion on the adequacy and operating effectiveness of the Company's internal financial controls over financial reporting; and
- g. With respect to the other matters to be included in the Auditor's Report in accordance with Rule 11 of the Companies (Audit and Auditors) Rules, 2014, as amended, in our opinion and to the best of our information and according to the explanations given to us:
  - a. The Company does not have any pending litigations which would impact its financial position.
  - b. The Company has made provision, as required under the applicable law or accounting standards, for material foreseeable losses, if any. However the Company does not have any ongoing long-term contracts including derivative contracts as on the Balance sheet date.





# MAROTI & ASSOCIATES

Chartered Accountants

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- c. There were no such amounts appearing in the books which are required to be transferred to the Investor Education and Protection Fund by the Company.

For MAROTI & ASSOCIATES  
Chartered Accountants  
Firm Registration No. 322770E



M. K. Maroti  
Partner  
Membership No. 057073

Place : Kolkata  
Date : 29<sup>th</sup> May, 2018

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## Annexure - A to the Auditors' Report

The Annexure referred to in Independent Auditors' Report to the members of the Company on the financial statements for the year ended 31<sup>st</sup> March 2018, we report that:

1. a) The Company has maintained proper records showing full particulars, including quantitative details and situation of fixed assets.  
b) The Company has a regular programme of physical verification of its fixed assets by which fixed assets are verified in a phased manner. In accordance with this programme, fixed assets were verified during the year and no material discrepancies were noticed on such verification. In our opinion, the periodicity of physical verification is reasonable having regard to the size of the Company and the nature of its assets.  
c) According to the information and explanations given to us and on the basis of our examination of the records of the Company, no immovable properties are held in the name of the Company. Accordingly, this clause is not applicable.
2. The Company had no inventories during the year, thus, paragraph 3(ii) of the Order is not applicable to the Company.
3. The Company has not granted any loans, secured or unsecured to Companies, Firms, Limited Liability Partnerships or other parties covered in the register maintained under section 189 of the Companies Act, 2013 ('the Act'). Accordingly, this clause is not applicable.
4. In our opinion and according to the information and explanations given to us, the Company has complied with the provisions of section 185 and 186 of the Act, with respect to the loans and investments made. The Company has not given any guarantee(s) or provided any security for loan taken by third party.
5. The Company has not accepted any deposits from the public during the year and does not have any unclaimed deposits as at 31<sup>st</sup> March, 2018. Accordingly, the provisions of sections 73 to 76 or any other relevant provisions of the Companies Act, 2013 and the rules framed there under are not applicable to the company for the year under audit. Accordingly, this clause is not applicable.
6. The Central Government has not prescribed the maintenance of cost records under section 148(1) of the Act for any of the services rendered by the company. Accordingly, this clause is not applicable.
7. a) According to the information and explanations given to us and on the basis of our examination of the records of the Company, amounts deducted/ accrued in the



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books of accounts in respect of undisputed statutory dues including provident fund, income-tax, sales tax, value added tax, duty of customs, service tax, Goods and Service Tax cess and other material statutory dues have been regularly deposited during the year by the Company with the appropriate authorities as applicable for the year under audit.

According to the information and explanations given to us, no undisputed amounts payable in respect of provident fund, income tax, sales tax, value added tax, duty of customs, service tax, Goods and Service Tax cess and other material statutory dues were in arrears as at 31<sup>st</sup> March 2018 for a period of more than six months from the date they became payable.

b) According to the information and explanations given to us, no undisputed amounts payable in respect of the aforesaid dues were outstanding as at March 31, 2018 for a period of more than six months from the date of becoming payable.

8. The Company does not have any loans or borrowings from any financial institution, banks, government or debenture holders during the year. Accordingly, paragraph 3(viii) of the Order is not applicable.
9. The Company did not raise any money by way of initial public offer or further public offer (including debt instruments) and term loans during the year. Accordingly, paragraph 3 (ix) of the Order is not applicable.
10. According to the information and explanations given to us, no material fraud by the Company or on the Company by its officers or employees has been noticed or reported during the course of our audit.
11. According to the information and explanations give to us and based on our examination of the records of the Company, the Company has paid/provided for managerial remuneration in accordance with the requisite approvals mandated by the provisions of section 197 read with Schedule V to the Act.
12. In our opinion and according to the information and explanations given to us, the Company is not a nidhi company. Accordingly, paragraph 3(xii) of the Order is not applicable.
13. According to the information and explanations given to us and based on our examination of the records of the Company, transactions with the related parties are in compliance with sections 177 and 188 of the Act where applicable and



# MAROTI & ASSOCIATES

Chartered Accountants

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details of such transactions have been disclosed in the financial statements as required by the applicable accounting standards.

14. According to the information and explanations give to us and based on our examination of the records of the Company, the Company has not made any preferential allotment or private placement of shares or fully or partly convertible debentures during the year.
15. According to the information and explanations given to us and based on our examination of the records of the Company, the Company has not entered into non-cash transactions with directors or persons connected with him. Accordingly, paragraph 3(xv) of the Order is not applicable.
16. The Company is not required to be registered under section 45-IA of the Reserve Bank of India Act 1934.

For MAROTI & ASSOCIATES  
Chartered Accountants  
Firm Registration No. 322770E



*Mohan Kumar Maroti*

M. K. Maroti  
Partner

Membership No. 057073

Place : Kolkata

Date : 29<sup>th</sup> May, 2018

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**Annexure - B to the Auditors' Report**

**Report on the Internal Financial Controls under Clause (i) of Sub-section 3 of Section 143 of the Companies Act, 2013 ("the Act")**

We have audited the internal financial controls over financial reporting of **SELLWIN TRADERS LIMITED** ("the Company") as of 31<sup>st</sup> March 2018 in conjunction with our audit of the financial statements of the Company for the year ended on that date.

**MANAGEMENT'S RESPONSIBILITY FOR INTERNAL FINANCIAL CONTROLS**

The Company's management is responsible for establishing and maintaining internal financial controls based on the internal control over financial reporting criteria established by the Company considering the essential components of internal control stated in the Guidance Note on Audit of Internal Financial Controls over Financial Reporting issued by the Institute of Chartered Accountants of India ('ICAI'). These responsibilities include the design, implementation and maintenance of adequate internal financial controls that were operating effectively for ensuring the orderly and efficient conduct of its business, including adherence to company's policies, the safeguarding of its assets, the prevention and detection of frauds and errors, the accuracy and completeness of the accounting records, and the timely preparation of reliable financial information, as required under the Companies Act, 2013.

**AUDITORS' RESPONSIBILITY**

Our responsibility is to express an opinion on the Company's internal financial controls over financial reporting based on our audit. We conducted our audit in accordance with the Guidance Note on Audit of Internal Financial Controls over Financial Reporting (the "Guidance Note") and the Standards on Auditing, issued by ICAI and deemed to be prescribed under section 143(10) of the Companies Act, 2013, to the extent applicable to an audit of internal financial controls, both applicable to an audit of Internal Financial Controls and, both issued by the Institute of Chartered Accountants of India.

Those Standards and the Guidance Note require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether adequate internal financial controls over financial reporting was established and maintained and if such controls operated effectively in all material respects.



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Our audit involves performing procedures to obtain audit evidence about the adequacy of the internal financial controls system over financial reporting and their operating effectiveness. Our audit of internal financial controls over financial reporting included obtaining an understanding of internal financial controls over financial reporting, assessing the risk that a material weakness exists, and testing and evaluating the design and operating effectiveness of internal control based on the assessed risk. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error.

We believe that the audit evidences we have obtained are sufficient and appropriate to provide a basis for our audit opinion on the Company's internal financial controls system over financial reporting.

#### **MEANING OF INTERNAL FINANCIAL CONTROLS OVER FINANCIAL REPORTING**

A company's internal financial control over financial reporting is a process designed to provide reasonable assurance regarding the reliability of financial reporting and the preparation of financial statements for external purposes in accordance with generally accepted accounting principles. A company's internal financial control over financial reporting includes those policies and procedures that:

1. pertain to the maintenance of records that, in reasonable detail, accurately and fairly reflect the transactions and dispositions of the assets of the company;
2. provide reasonable assurance that transactions are recorded as necessary to permit preparation of financial statements in accordance with generally accepted accounting principles, and that receipts and expenditures of the company are being made only in accordance with authorizations of management and directors of the company; and
3. provide reasonable assurance regarding prevention or timely detection of unauthorized acquisition, use, or disposition of the company's assets that could have a material effect on the financial statements.



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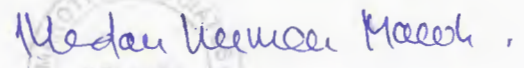
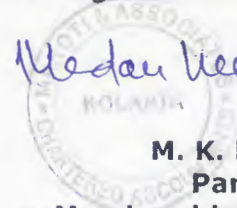
**INHERENT LIMITATIONS OF INTERNAL FINANCIAL CONTROLS OVER FINANCIAL REPORTING**

Because of the inherent limitations of internal financial controls over financial reporting, including the possibility of collusion or improper management override of controls, material misstatements due to error or fraud may occur and not be detected. Also, projections of any evaluation of the internal financial controls over financial reporting to future periods are subject to the risk that the internal financial control over financial reporting may become inadequate because of changes in conditions, or that the degree of compliance with the policies or procedures may deteriorate.

**OPINION**

In our opinion, the Company has, in all material respects, an adequate internal financial controls system over financial reporting and such internal financial controls over financial reporting were operating effectively as at 31<sup>st</sup> March 2018, based on the internal control over financial reporting criteria established by the Company considering the essential components of internal control stated in the Guidance Note on Audit of Internal Financial Controls Over Financial Reporting issued by the Institute of Chartered Accountants of India.

**For MAROTI & ASSOCIATES**  
**Chartered Accountants**  
**Firm Registration No. 322770E**

  
  
**M. K. Maroti**  
**Partner**

**Membership No. 057073**

**Place : Kolkata**  
**Date : 29<sup>th</sup> May, 2018**



# SELLWIN TRADERS LIMITED

**Registered. Office :**

City Centre 19, Synagogue Street, Old Wing,  
3rd Floor, Room No. 326, Kolkata-700 001

Tele. No. +91 33 2262 8489 ; CIN : L51909WB1980PLC033018

Website : [www.sellwinindia.com](http://www.sellwinindia.com) ; E-mail : [selltl\\_1980@yahoo.co.in](mailto:selltl_1980@yahoo.co.in)

**Declaration pursuant to Regulation 33(3)(d) of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015**

I, Navin Chandra Sharma (DIN: 00081104), Managing Director, hereby declare that the Statutory Auditors of the Company, M/s. Maroti & Associates, Chartered Accountants, (Firm Registration No. 322770E) have issued unmodified opinion on Standalone Financial Results of the Company for the financial year ended March 31, 2018.

For Sellwin Traders Ltd.

*N. Sharma.*

Navin Chandra Sharma  
Managing Director  
DIN: 00081104



Place: Kolkata  
Date: 29.05.2018





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## FORM - A

1	Name of the Company	Sellwin Traders Limited
2	Annual financial statement for the year ended	2017-2018
3	Type of Audit observation	Unmodified Opinion
4	Frequency of observation	No such observations
5	To be signed by -  • CEO / Managing Director  • CFO  • Auditor of the Company         • Audit Committee Chairman	<p><i>N. Sharma.</i> Mr. Navin Chandra Sharma</p> <p>The Company does not have CFO / No CFO in the Company</p> <p>For, MAROTI &amp; ASSOCIATES Chartered Accountants (Firm Registration No : 322770E)</p> <p><i>M. K. Maroti</i> FCA, M. K. MAROTI Partner Membership No. 057073</p> <p><i>Kishan Lal Bhansali</i> Mr. Kishan Lal Bhansali</p>

