

SIXTH ANNUAL REPORT
OF
AA PLUS TRADLINK LIMITED
(ISIN: INE0C5901014)
(CORPORATE IDENTIFICATION NO.: U74900MH2016PLC274726)

NOTICE

NOTICE is hereby given that the Sixth Annual General Meeting of the Members of M/s. AA Plus Tradelink Limited will be held via Video Conference/ OAVM on **Friday, 30th day of September, 2022 at 11:00 A.M.** to transact the following business:

ORDINARY BUSINESS – ORDINARY RESOLUTION:

1. To consider and adopt the Audited Balance Sheet of the Company as at 31st March 2022, Statement of Profit & Loss Account and Cash Flow Statement for the year ended on that date together with the Auditors' and Directors' report thereon.
2. To re-appoint Mr. Ashok Amrutlal Shah (DIN: 07427185), who retires by rotation in this Annual General Meeting and being eligible has offered himself for reappointment as director of company.
3. To re-appoint Mr. Jay Mehra (DIN: 07843326), as an Independent Director of the Company “RESOLVED THAT pursuant to the provisions of Sections 149, 150, 152 read with Schedule IV and any other applicable provisions of the Companies Act, 2013 and the Companies (Appointment and Qualifications of Directors) Rules, 2014 and Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 as amended from time to time, Mr. Jay Mehra (DIN: 07843326) who was appointed as an Independent Director and who is eligible for reappointment in the capacity of Independent Director, is hereby being re-appointed as an Independent Director of the Company, not liable for retirement by rotation to hold office for a second term to hold office from conclusion from this AGM till the AGM to be held in 2027.
4. To appoint the **ANIL JAIN M/s. JAIN ANIL & ASSOCIATES**, Chartered Accountants, Statutory Auditor for a term of **five years** for 2022-23 to 2026-27

For & on behalf of the Board of Directors

By Order of the Board
For **AA Plus Tradelink Limited**

Date: 09.09.2022
Place: Mumbai

Sd/-
Ashok Amrutlal Shah
(Managing Director)
DIN: 07427185

Notes:

- 1 A member entitled to attend and vote is also entitled to appoint a proxy to attend and vote instead of himself and such proxy need not be the member of the company.
- 2 The proxy form duly filled in, stamped and signed should be deposited at the registered office of the company at least 48 hours before the commencement of the meeting.
- 3 Members seeking any information with regard to the Accounts are requested to write to the Company at an early date, so as to enable the Management to keep the information ready at the meeting.
- 4 The members are requested to get their shares dematerialized. The company's ISIN Code **INE0C5901014**.
- 5 The Ministry of Corporate Affairs has taken a "Green Initiative in the Corporate Governance" by allowing paperless compliances by the companies and has issued circulars stating that service of notice/documents including Annual Report can be sent by e-mail to its Members. To support this green initiative of the Government in full measure, Members are requested to register their e-mail addresses in respect of electronic holdings with the Depository through their concerned Depository Participants. Members who hold shares in physical form are requested to send their e-mail address to the following: aaplustradelinklimited@gmail.com
- 6 The Notice of the Annual General Meeting along with the Annual Report 2021-2022 is being sent by electronic mode to those Members whose e-mail addresses are registered with the Company/Depositories, unless any Member has requested for a physical copy of the same. For Members who have not registered their e-mail addresses, physical copies are being sent by the permitted mode.
- 7 The Securities and Exchange Board of India (SEBI) has mandated the submission of Permanent Account Number (PAN) by every participant in the securities market. Members holding shares in electronic form are, therefore, requested to submit their PAN to the Depository Participants with whom they maintain their demat accounts. Members holding shares in physical form should submit their PAN to the Company.

8 Members holding shares in single name and in physical form are advised to make a nomination in respect of their shareholding in the Company and those Members who hold shares singly in dematerialized form are advised to make a nomination through their Depository Participants.

9 The Company is pleased to offer e-Voting facility for its Members to enable them to cast their Votes electronically. The procedure and instructions for the same are as follows:

The way to vote electronically on NSDL e-Voting system consists of “Two Steps” which are mentioned below:

How do I vote electronically using NSDL e-Voting system?

The way to vote electronically on NSDL e-Voting system consists of “Two Steps” which are mentioned below:

Step 1: Access to NSDL e-Voting system

I. Login method for e-Voting for Individual shareholders holding securities in demat mode
In terms of SEBI circular dated December 9, 2020 on e-Voting facility provided by Listed Companies, Individual shareholders holding securities in demat mode are allowed to vote through their demat account maintained with Depositories and Depository Participants. Shareholders are advised to update their mobile number and email Id in their demat accounts in order to access e-Voting facility.





Login method for Individual shareholders holding securities in demat mode is given below:

Type of shareholders	Login Method
Individual Shareholders holding securities in demat mode with NSDL.	<ul style="list-style-type: none"> Existing IDeAS user can visit the e-Services website of NSDL Viz. https://eservices.nsd.com either on a Personal Computer or on a mobile. On the e-Services home page click on the “Beneficial Owner” icon under “Login” which is available under ‘IDeAS’ section , this will prompt you to enter your existing User ID and Password. After successful authentication, you will be able to see e-Voting services under Value added services. Click on “Access to e-Voting” under e-Voting services and you will be able to see e-Voting page. Click on company name or e-Voting service provider i.e. NSDL and you will be re-directed to e-Voting website of NSDL for casting your vote during the remote e-Voting period If you are not registered for IDeAS e-Services, option to register is available at https://eservices.nsd.com. Select “Register Online for IDeAS Portal” or click at https://eservices.nsd.com/SecureWeb/IdeasDirectReg.jsp Visit the e-Voting website of NSDL. Open web browser by



A PLUS TRADELINK LIMITED

CIN: U74900MH2016PLC274726

	<p>typing the following URL: https://www.evoting.nsdl.com/ either on a Personal Computer or on a mobile. Once the home page of e-Voting system is launched, click on the icon “Login” which is available under ‘Shareholder/Member’ section. A new screen will open. You will have to enter your User ID (i.e. your sixteen digit demat account number hold with NSDL), Password/OTP and a Verification Code as shown on the screen. After successful authentication, you will be redirected to NSDL Depository site wherein you can see e-Voting page. Click on company name or e-Voting service provider i.e. NSDL and you will be redirected to e-Voting website of NSDL for casting your vote during the remote e-Voting period.</p> <ul style="list-style-type: none">Shareholders/Members can also download NSDL Mobile App “NSDL Speede” facility by scanning the QR code mentioned below for seamless voting experience. <p>NSDL Mobile App is available on</p> <p> App Store  Google Play</p> <p> </p>
<p>Individual Shareholders holding securities in demat mode with CDSL</p>	<ul style="list-style-type: none">Existing users who have opted for Easi / Easiest, they can login through their user id and password. Option will be made available to reach e-Voting page without any further authentication. The URL for users to login to Easi / Easiest are https://web.cdslindia.com/myeasi/home/login or www.cdslindia.com and click on New System Myeasi.After successful login of Easi/Easiest the user will be also able to see the E Voting Menu. The Menu will have links of e-Voting service provider i.e. NSDL. Click on NSDL to cast your vote.If the user is not registered for Easi/Easiest, option to register is available at https://web.cdslindia.com/myeasi/Registration/EasiRegistration

Registered Office: B-702, Divine Jalpa, Gomati Bhuvan, Near Jain Temple, Jambli Gali, Borivali (West), Mumbai - 400092, Maharashtra, India

Tel: +91 22 2898 0308; **Website:** www.aaplustradelink.com, **E-mail:** contact@aaplustradelink.com

	<ul style="list-style-type: none"> Alternatively, the user can directly access e-Voting page by providing demat Account Number and PAN No. from a link in www.cdslindia.com home page. The system will authenticate the user by sending OTP on registered Mobile & Email as recorded in the demat Account. After successful authentication, user will be provided links for the respective ESP i.e. NSDL where the e-Voting is in progress.
Individual Shareholders (holding securities in demat mode) login through their depository participants	<ul style="list-style-type: none"> You can also login using the login credentials of your demat account through your Depository Participant registered with NSDL/CDSL for e-Voting facility. upon logging in, you will be able to see e Voting option. Click on e-Voting option, you will be redirected to NSDL/CDSL Depository site after successful authentication, wherein you can see e- Voting feature. Click on company name or e-Voting service provider i.e. NSDL and you will be redirected to e-Voting website of NSDL for casting your vote during the remote e-Voting period

Important note: Members who are unable to retrieve User ID/ Password are advised to use Forget User ID and Forget Password option available at abovementioned website.

Helpdesk for Individual Shareholders holding securities in demat mode for any technical issues related to login through Depository i.e. NSDL and CDSL.

Login type	Helpdesk details
Individual Shareholders holding securities in demat mode with NSDL	Members facing any technical issue in login can contact NSDL helpdesk by sending a request at evoting@nsdl.co.in or call at toll free no.: 1800 1020 990 and 1800 22 44 30
Individual Shareholders holding securities in demat mode with CDSL	Members facing any technical issue in login can contact CDSL helpdesk by sending a request at helpdesk.evoting@cdslindia.com or contact at 022-23058738 or 022-23058542-43

II. Login Method for e-Voting for shareholders other than Individual shareholders holding securities in demat mode and shareholders holding securities in physical mode. How to Log-in to NSDL e-Voting website?

- a. Visit the e-Voting website of NSDL. Open web browser by typing the following URL:<https://www.evoting.nsdl.com/> either on a Personal Computer or on a mobile.



AAPLUS TRADELINK LIMITED

CIN: U74900MH2016PLC274726

- b. Once the home page of e-Voting system is launched, click on the icon “Login” which is available under ‘Shareholder/Member’ section.
- c. A new screen will open. You will have to enter your User ID, your Password/OTP and a Verification Code as shown on the screen.

Alternatively, if you are registered for NSDL eservices i.e. IDEAS, you can log-in at <https://eservices.nSDL.com/> with your existing IDEAS login. Once you log-in to NSDL eservices after using your log-in credentials, click on e-Voting and you can proceed to Step 2 i.e. Cast your vote electronically.

- d. Your User ID details are given below :

Manner of holding shares i.e. Demat (NSDL or CDSL) or Physical	Your User ID is:
For Members who hold shares in demat account with NSDL.	8 Character DP ID followed by 8 Digit Client ID For example if your DP ID is IN300*** and Client ID is 12***** then your user ID is IN300***12*****.
For Members who hold shares in demat account with CDSL.	16 Digit Beneficiary ID For example if your Beneficiary ID is 12***** then your user ID is 12*****.
For Members holding shares in Physical Form.	EVEN Number followed by Folio Number registered with the company For example if folio number is 001*** and EVEN is 101456 then user ID is 101456001***

- e. Password details for shareholders other than Individual shareholders are given below:
If you are already registered for e-Voting, then you can use your existing password to login and cast your vote.
 - If you are using NSDL e-Voting system for the first time, you will need to retrieve the ‘initial password’ which was communicated to you. Once you retrieve your ‘initial password’, you need to enter the ‘initial password’ and the system will force you to change your password.
 - How to retrieve your ‘initial password’?
 - If your email ID is registered in your demat account or with the company, your ‘initial password’ is communicated to you on your email ID. Trace the email sent to you from NSDL from your mailbox. Open the email and open the attachment i.e. a .pdf file. Open the .pdf file. The password to open the .pdf file is your 8 digit client ID for NSDL account, last 8 digits of client ID for CDSL account or folio number for shares held in physical form. The .pdf file contains your ‘User ID’ and your ‘initial password’.
 - If your email ID is not registered, please follow steps mentioned below in **process for those shareholders whose email ids are not registered.**



- f. If you are unable to retrieve or have not received the “ Initial password” or have forgotten your password:
 - a. Click on “Forgot User Details/Password?”(If you are holding shares in your demat account with NSDL or CDSL) option available on www.evoting.nsdl.com.
 - b. Physical User Reset Password?” (If you are holding shares in physical mode) option available on www.evoting.nsdl.com.
 - c. If you are still unable to get the password by aforesaid two options, you can send a request at evoting@nsdl.co.in mentioning your demat account number/folio number, your PAN, your name and your registered address etc.
 - d. Members can also use the OTP (One Time Password) based login for casting the votes on the e-Voting system of NSDL.
- g. After entering your password, tick on Agree to “Terms and Conditions” by selecting on the checkbox.
- h. Now, you will have to click on “Login” button.
- i. After you click on the “Login” button, Home page of e-Voting will open.

Step 2: Cast your vote electronically and join General Meeting on NSDL e-Voting system.

How to cast your vote electronically and join General Meeting on NSDL e-Voting system?

- a. After successful login at Step 1, you will be able to see all the companies “EVEN” in which you are holding shares and whose voting cycle and General Meeting is in active status.
- b. Select “EVEN” of company for which you wish to cast your vote during the remote e-Voting period and casting your vote during the General Meeting. For joining virtual meeting, you need to click on “VC/OAVM” link placed under “Join General Meeting”.
- c. Now you are ready for e-Voting as the Voting page opens.
- d. Cast your vote by selecting appropriate options i.e. assent or dissent, verify/modify the number of shares for which you wish to cast your vote and click on “Submit” and also “Confirm” when prompted.
- e. Upon confirmation, the message “Vote cast successfully” will be displayed.
- f. You can also take the printout of the votes cast by you by clicking on the print option on the confirmation page.
- g. Once you confirm your vote on the resolution, you will not be allowed to modify your vote.

General Guidelines for shareholder

- Institutional shareholders (i.e. other than individuals, HUF, NRI etc.) are required to send scanned copy (PDF/JPG Format) of the relevant Board Resolution/ Authority letter etc. with attested specimen signature of the duly authorized signatory(ies) who are authorized to vote, to the Scrutinizer by e-mail to csharnath17@gmail.com with a copy marked to evoting@nsdl.co.in. Institutional shareholders (i.e. other than individuals, HUF, NRI etc.) can also upload their Board Resolution / Power of Attorney /Authority Letter etc. by clicking on



"Upload Board Resolution / Authority Letter" displayed under "e-Voting" tab in their login.

- It is strongly recommended not to share your password with any other person and take utmost care to keep your password confidential. Login to the e-voting website will be disabled upon five unsuccessful attempts to key in the correct password. In such an event, you will need to go through the "Forgot User Details/Password?" or "Physical User Reset Password?" option available on www.evoting.nsdl.com to reset the password.
- In case of any queries, you may refer the Frequently Asked Questions (FAQs) for Shareholders and evoting user manual for Shareholders available at the download section of www.evoting.nsdl.com or call on toll free no.: 1800 1020 990 and 1800 22 44 30 or send a request to sagargnsdl@gmail.com at evoting@nsdl.co.in

Process for those shareholders whose email ids are not registered with the depositories for procuring user id and password and registration of e mail ids for e-voting for the resolutions set out in this notice:

10 In case shares are held in physical mode please provide Folio No., Name of shareholder, scanned copy of the share certificate (front and back), PAN (self attested scanned copy of PAN card), AADHAR (self attested scanned copy of Aadhar Card) by email to aaplustradelinklimited@gmail.com

1. In case shares are held in demat mode, please provide DPID-CLID (16 digit DPID + CLID or 16 digit beneficiary ID), Name, client master or copy of Consolidated Account statement, PAN (self attested scanned copy of PAN card), AADHAR (self attested scanned copy of Aadhar Card) to (aaplustradelinklimited@gmail.com). If you are an Individual shareholders holding securities in demat mode, you are requested to refer to the login method explained at **step 1 (A)** i.e. Login method for e-Voting and joining virtual meeting for Individual shareholders holding securities in demat mode.
2. Alternatively shareholder/members may send a request to evoting@nsdl.co.in for procuring user id and password for e-voting by providing above mentioned documents.
3. In terms of SEBI circular dated December 9, 2020 on e-Voting facility provided by Listed Companies, Individual shareholders holding securities in demat mode are allowed to vote through their demat account maintained with Depositories and Depository Participants. Shareholders are required to update their mobile number and email ID correctly in their demat account in order to access e-Voting facility.

EXPLANATORY STATEMENT

1. As for the point no. 3

“RESOLVED THAT pursuant to the provisions of Sections 149, 150, 152 read with Schedule IV and any other applicable provisions of the Companies Act, 2013 and the Companies (Appointment and Qualifications of Directors) Rules, 2014 and Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 as amended from time to time, Mr. Jay Mehra (DIN: 07843326) who was appointed as an Independent Director and who is eligible for reappointment in the capacity of Independent Director, is hereby being re-appointed as an Independent Director of the Company, not liable for retirement by rotation to hold office for a second term to hold office from conclusion from this AGM till the AGM to be held in 2027.

2. As required by Section 102 of the Companies Act, 2013,

The Companies Act, 2013 came into force with effect from 1st April, 2014. Section 149 of the Companies Act, 2013, provides that every listed public company shall have at least one third of the total number of Directors as Independent Directors. An Independent Director can be appointed for any period up to 5 years but can be reappointed for another term of not more than 5 years by passing a Special Resolution. The provisions relating to retirement of Directors by rotation shall not apply to the appointment of Independent Director. The Board has undertaken due diligence to determine the eligibility of Mr. Jitendra Dhanraj Jain for reappointment as an Independent Director on the Board, based upon his qualification, expertise, track record integrity etc. and recommends the appointment of Mr. Jitendra Dhanraj Jain Ms. Nilam Soni to the shareholders for a period of five years, i.e. up to September, 2027 Mr. Jitendra Dhanraj Jain and Ms. Nilam Soni will not be liable to retire by rotation during this period. None of the Directors or Key Managerial Personnel of the Company or their relatives is concerned or interested in the proposed Resolution.

For & On behalf of the Board of Directors

By Order of the Board

For AA Plus Tradelink Limited

Rajkumar Singh Ashok Amrutlal Shah

Raj Kumar

Ashok A. Shah

(Director)

(Managing Director)

Date: 09.09.2022

Place: Mumbai

DIN: 08670982

DIN: 07427185



PROXY FORM

Name of the member (s):	E-mail Id:
	No. of shares held
Registered address:	Folio No.
	DP ID*.
	Client ID*.

* Applicable for investors holding shares in electronic form.

I/We being the member(s) of the above named Company hereby appoint:

S.No.	Name	Address	Email address	
1				or failing him
2				or failing him
3				

as my/our proxy to attend and vote (on a poll) for me/us and on my/our behalf at the sixth Annual General Meeting of the Company to be held in respect of such resolutions as are indicated below:

** It is optional to put a 'X' in the appropriate column against the Resolutions indicated in the Box. If you leave the 'For' or 'Against' column blank against any or all Resolutions, your Proxy will be entitled to vote in the manner as he/she thinks appropriate.

Signed this day of..... 2022

Signature of shareholder.....

Signature of Proxy holder(s) (1).....

Affix
Revenue
Stamp

Route map of the Venue:



DIRECTORS REPORT

Dear Members,

Your Directors have pleasure in presenting the 6th Annual Report of the AA PLUS TRADELINK LIMITED along with the Audited Financial Statements for the financial year ended 31st March, 2022.

1. DISCLOSURE OF ANNUAL RETURN UNDER SECTION 134[3][a]

The extract of Annual Return, pursuant to the provisions of Section 92(3) of the Companies Act, 2013 and Rule 12 of the Companies (Management and administration) Rules, 2014, for the financial year ended 31st March, 2022, is furnished in Form MGT-9 and is attached as “ANNEXURE I” and forms part of this report. However the Company does not have a website, therefore the web address under Section 134[3][a] is not required to be mentioned.

2. MEETINGS OF BOARD OF DIRECTORS UNDER SECTION 134[3][b]

During the year 2021-22, the Board of Directors met 6 times.

3. DIRECTORS' RESPONSIBILITY STATEMENT UNDER SECTION 134[3][c]

Pursuant to Section 134[3][c] read with Section 134(5) of the Companies Act, 2013, the Board of Directors, to the best of their knowledge and ability, confirm that:

- a. in the preparation of the annual accounts, the applicable accounting standards have been followed and in case of any material departures, proper explanations have been given for the same in the accounts itself;
- b. the directors have selected such accounting policies and applied them consistently and made judgments and estimates that are reasonable and prudent so as to give a true and fair view of the state of affairs of the Company at the end of the financial year and of the profit/loss of the Company for that period;

- c. the directors have taken proper and sufficient care for the 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 fraud and other irregularities;
- d. the directors have prepared the annual accounts on a going concern basis;
- e. the directors have devised proper systems to ensure compliance with the provisions of all applicable laws and that such systems were adequate operating effectively;
- f. Being an unlisted company, the directors were not required to lay down internal financial controls under Section 134[5][e] of the Companies Act, 2013.

4. DETAILS UNDER SECTION 134[3][CA] OF THE COMPANIES ACT, 2013 IN RESPECT OF FRAUDS REPORTED BY AUDITORS UNDER SUB-SECTION (12) OF SECTION 143 OTHER THAN THOSE WHICH ARE REPORTABLE TO THE CENTRAL GOVERNMENT

No frauds were reported by the Company's Statutory / Cost / Internal / Secretarial Auditors during the year under review.

5. DECLARATION BY INDEPENDENT DIRECTORS UNDER SECTION 134[3][d]

The Company was not required to appoint Independent Directors under Section 149(4) and Rule 4 of the Companies (Appointment and Qualification of Directors) Rules, 2014 hence this is not applicable to the Company.

OR

All Independent Directors have submitted their disclosures to the Board that they fulfill all the requirements as stipulated in Section 149(6) of the Companies Act, 2013 read with SEBI Listing Regulations so as to qualify themselves to be appointed as Independent Directors under the provisions of the Companies Act, 2013 and SEBI Listing Regulations.

6. NOMINATION AND REMUNERATION COMMITTEE UNDER SECTION 134[3][e]

The provisions of Section 178(1) relating to constitution of Nomination and Remuneration Committee are not applicable to the Company and hence the Company has not devised any policy relating to appointment of Directors, its remuneration, qualifications, positive

attributes, independence of Directors and other related matters as provided under Section 178(3) of the Companies Act, 2013.]

7. DISCLOSURES PERTAINING TO THE AUDITORS AND THE AUDIT REPORT UNDER SECTION 134[3][f]

A. Observations of Statutory Auditors i.e. M/s Jain Anil & Associates, Chartered Accounts, on Financial Statement for the financial year ended 31st March, 2022

The observation made by the Statutory Auditors in their report for the financial year ended 31st March, 2022 read with the explanatory notes therein are self explanatory, and therefore do not call for any further explanation or comments.

8. PARTICULARS OF LOANS, GUARANTEES AND INVESTMENTS UNDER SECTION 186 UNDER SECTION 134[3][g]

During the year under review, the Company has not given any loans or guarantees or made investments under Section 186 of the Companies Act, 2013.

9. PARTICULARS OF CONTRACTS OR ARRANGEMENTS WITH RELATED PARTIES UNDER SECTION 134[3][h] READ WITH RULE 8[2] OF THE COMPANIES [ACCOUNTS] RULES, 2014

No contracts / arrangements were entered into with related parties as envisaged under Section 188[1] of the Companies Act, 2013.

10. STATE OF COMPANY'S AFFAIRS UNDER SECTION 134[3][i] AND FINANCIAL SUMMARY UNDER RULE 8[5][i] OF THE COMPANIES [ACCOUNTS] RULES, 2014

During the year under review, the Company has achieved a turnover of Rs. **115367540/-**. The net Profit after tax during the year has been Rs. **1858147/-** as against the net profit of Rs. **1290823/-** in the previous year.

11. DISCLOSURES RELATED TO TRANSFER TO RESERVES UNDER SECTION 134[3][j]

During the financial year under review, Rs. 1858147/- transferred to the general reserves.

12. DISCLOSURES RELATED TO DIVIDEND UNDER SECTION 134(3)(k)

With a view to conserve resources, the Board of Directors does not recommend any dividend for the financial year ended 31st March, 2022.

13. MATERIAL CHANGES AND COMMITMENTS AFFECTING THE FINANCIAL POSITION OF THE COMPANY BETWEEN THE END OF THE FINANCIAL YEAR AND THE DATE OF THIS REPORT UNDER SECTION 134(3)(l)

There were no material changes and commitments affecting the financial position of the company between the end of the financial year and the date of this report.

14. DETAILS OF CONSERVATION OF ENERGY, TECHNOLOGY ABSORPTION, FOREIGN EXCHANGE EARNINGS AND OUTGO AS REQUIRED UNDER SECTION 134(3)(m) READ WITH RULE 8(3) OF THE COMPANIES (ACCOUNTS) RULES, 2014

The particulars as required under the provisions of Section 134(3) (m) of the Companies Act, 2013 read with the Rule 8 of the Companies (Account) Rules, 2014 in respect of Conservation of Energy, Technology Absorption, Foreign Exchange Earnings and Outgo etc are furnished below:

(A) Conservation of energy:

Steps taken or impact on conservation of energy	NIL
Steps taken by the Company for utilizing alternate sources of energy	NIL
Capital Investment in energy conservation equipments	NIL

(B) Technology Absorption:

Efforts made towards technology absorption	NIL
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Benefits derived like product improvement, cost reduction, product development or import substitution	
In case of imported technology (imported during the last three years reckoned from the beginning of the financial year):	
Details of technology imported	NIL
Year of import	NA
Whether technology has been fully absorbed	
If not fully absorbed, areas where absorption has not taken place, and the reasons thereof	
Expenditure incurred in Research and Development	NIL

(C) Foreign Exchange Earnings and Outgo:

During the year under review, the Company has neither earned nor used any foreign exchange.

15. DISCLOSURE FOR DEVELOPMENT AND IMPLEMENTATION OF THE RISK MANAGEMENT POLICY UNDER SECTION 134[3][n]

Risks are events, situations or circumstances which may lead to negative consequences on the Company's business. Risk management is a structural approach to manage uncertainty. A formal approach to Risk Management is being adopted by the Company and key risk will now be managed within unitary framework. The Risk Management process in our business, operations, over the period of time will become embedded into the Company's business systems processes, such that our responses to risks remain current and dynamic.

16. DISCLOSURES RELATING TO CORPORATE SOCIAL RESPONSIBILITY UNDER SECTION 134[3][o]

The provisions of Section 135 of the Companies Act, 2013 are not applicable to the Company for the year under review.

17. A REPORT ON THE HIGHLIGHTS OF PERFORMANCE OF SUBSIDIARIES, ASSOCIATES AND JOINT VENTURE COMPANIES AND THEIR

CONTRIBUTION TO THE OVERALL PERFORMANCE OF THE COMPANY DURING THE PERIOD UNDER REVIEW UNDER SECTION 134[3][q] OF THE COMPANIES ACT, 2013 READ WITH RULE 8[1] OF THE COMPANIES [ACCOUNTS] RULES, 2014

The Company does not have any Subsidiaries, Associates and Joint Venture Companies.

18. CHANGE IN NATURE OF BUSINESS DURING THE YEAR UNDER SECTION 134[3][q] READ WITH RULE 8[5][ii] OF THE COMPANIES [ACCOUNTS] RULES, 2014

There has been no change in the nature of the business of the Company during the year under the review.

19. MATTERS RELATED TO DIRECTORS AND KEY MANAGERIAL PERSONNEL UNDER SECTION 134[3][q] READ WITH RULE 8[5][iii] OF THE COMPANIES [ACCOUNTS] RULES, 2014

Ms. Purnima Badola was appoint as the Company Secreatry of the Company on 7th February, 2022.

20. DISCLOSURES ON DEPOSITS UNDER SECTION 134[3][q] OF THE COMPANIES ACT, 2013 READ WITH RULE 8[5][v] OF THE COMPANIES [ACCOUNTS] RULE, 2014

The Company did not accept or renew any deposits under section 73 of The Companies Act, 2013

21. DETAILS OF SIGNIFICANT AND MATERIAL ORDERS PASSED BY THE REGULATORS OR COURTS OR TRIBUNALS UNDER SECTION 134[3][q] OF THE COMPANIES ACT, 2013 READ WITH RULE 8[5][vii] OF THE COMPANIES [ACCOUNTS] RULE, 2014

No orders have been passed by any Regulator or Court or Tribunal which can have impact on the going concern status and the Company's operations in future.

22. INTERNAL FINANCIAL CONTROL SYSTEM UNDER SECTION 134[3][q] OF THE COMPANIES ACT, 2013 READ WITH RULE 8[5][viii] OF THE COMPANIES [ACCOUNTS] RULE, 2014, READ WITH SECTION 148[1] OF THE COMPANIES ACT, 2013

The Company has in place adequate systems of internal financial control commensurate with its size and nature of operations. The system of internal controls ensures that all activities are monitored and controlled against any unauthorized use or disposition of assets and that the transactions are authorized and reported correctly.

23. A DISCLOSURE, ON COST RECORDS UNDER SECTION 134[3][q] OF THE COMPANIES ACT, 2013 READ WITH RULE 8[5][ix] OF THE COMPANIES [ACCOUNTS] RULE, 2014, READ WITH SECTION 148[1] OF THE COMPANIES ACT, 2013

The company was not required to maintain cost records under section 148[1] of the Companies Act, 2013.

24. DISCLOSURE UNDER THE SEXUAL HARASSMENT OF WOMEN AT WORKPLACE (PROHIBITION, PREVENTION AND REDRESSAL) ACT, 2013

As the number of employees are less than 10, there is no need for the company to form a Sexual Harassment Committee under POSH Act.

25. DISCLOSURE OF PROVIDING VIGIL MECHANISM

The provisions of Section 177[9] and proviso to Section 177[10] of the Companies Act, 2013 read with Rule 7 of the Companies (Meetings of the Board and its Powers) Rules, 2013 is not applicable to the Company.

26. PARTICULARS OF EMPLOYEES

There were no employees of the Company during the financial year ended 31st March 2019, and therefore the Company need not disclose the details required to be mentioned under Section 197 of the Act read with rule 5(2) of the Companies (Appointment and Remuneration of Managerial Personnel) Rules, 2014.



CIN: U74900MH2016PLC274726

27. DISCLOSURE UNDER SECTION 197(12) OF THE COMPANIES ACT, 2013 AND OTHER DISCLOSURES AS PER RULE 5 OF COMPANIES (APPOINTMENT & REMUNERATION) RULES, 2014

The Company got listed on 22nd July, 2021 on SME Platform of Bombay Stock Exchange (BSE). The Company confirms that it has paid the Annual Listing Fees for the year 2020-21 to Bombay Stock Exchange (BSE) where the Company's Shares are listed.

The Company is in the process of migration to main board from SME Board.

Thus, the remuneration paid to the directors are Rs 715000/-

28. SECRETARIAL STANDARDS:

During the year under review, the Company has complied with the applicable Secretarial Standards.

29. ACKNOWLEDGEMENTS

Your Directors would like to express their grateful appreciation for the assistance and support extended by all the stakeholders.

FOR AA PLUS TRADLINK LIMITED

Raj Kumar

**RAJKUMAR SINGH
DIN: 08670982
DIRECTOR**

Ashok A. Shah

**ASHOK SHAH
DIN: 07427185
DIRECTOR**

DATE: 01.09.2022

PLACE: Mumbai

ANNEXURE INDEX:

<u>Annexure</u>	<u>Content</u>
I	FORM NO. MGT-9
II	MANAGEMENT DISCUSSION AND ANALYSIS REPORT
III	CERTIFICATE
IV	SECRETARIAL AUDIT REPORT
V	ANNUAL REPORT



CIN: U74900MH2016PLC274726

ANNEXURE I

FORM NO. MGT-9

EXTRACT OF ANNUAL RETURN as on the financial year ended on 31st March, 2022
of
AA Plus Tradelink Limited

[Pursuant to Section 92 (3) of the Companies Act, 2013 and rule 12(1) of the Company
(Management & Administration) Rules, 2014]

I. REGISTRATION & OTHER DETAILS:

i)	CIN	U74900MH2016PLC274726
ii)	Registration date	21/03/2016
iii)	Name of the Company	AA PLUS TRADELINK LIMITED
iv)	Category of the Company	Company Limited by Shares
	Sub-category of the Company	Non- Government Company
v)	Address of the registered office and contact details	B/702 DIVINE JALPA, GOMATI BHUVAN, NEAR JAIN TEMPLE, JAMBLI GALI, BORIVALI (WEST) MUMBAI Bandra Suburban MH 400092 IN
vi)	Whether listed company Yes/No	Yes
vii)	Name, Address and Contact details of Registrar and Transfer Agent, if any	Purva Share Registry India Private Limited Lower Parel, Mumbai 022-23010771 / 49614132/09930601429 support@purvashare.com

II. PRINCIPAL BUSINESS ACTIVITIES OF THE COMPANY

All the business activities contributing 10 % or more of the total turnover of the Company shall be stated:

Sr. No.	Name and Description of main products / services	NIC Code of the Product/service	% to total turnover of the Company
1	Wholesale Trade Services	46620	100

III. PARTICULARS OF HOLDING, SUBSIDIARY AND ASSOCIATE COMPANIES:

Sr. No.	Name and address of the Company	CIN/GLN	Holding/ Subsidiary/	% of shares held	Applicable Section
---------	---------------------------------	---------	----------------------	------------------	--------------------

Registered Office: B-702, Divine Jalpa, Gomati Bhuvan, Near Jain Temple, Jambli Gali, Borivali (West),
Mumbai - 400092, Maharashtra, India

			Associate		
--	--	--	--	--	--

IV. SHARE HOLDING PATTERN (Equity Share Capital Breakup as percentage of Total Equity)

(i) Category-wise Share Holding

Category of Shareholders	No. of Shares held at the beginning of the year				No. of Shares held at the end of the year				% Change during the year
	Dem at	Physical	Total	% of Total Shares	Dem at	Physical	Total	% of Total Shares	
A. Promoters									
(1) Indian									
a) Individual/HUF	--	186000	186000	8.15%	--	860200	860200	37.69	29.54%
b) Central Govt	--	--	--	--	--	--	--	--	----
c) State Govt(s)	--	--	--	--	--	--	--	--	--
d) Bodies Corp.	--	--	--	--	--	--	--	--	----
e) Banks / FI	--	--	--	--	--	--	--	--	--
f) Any other	--	--	--	--	--	--	--	--	--
Total shareholding of Promoter (A)	--	186000	186000	8.15%	--	860200	860200	37.69	29.54%
	--	--	--	--	--	--	--	--	--
B. Public Shareholding									
1. Institutions	--	--	--	--	--	--	--	----	--
a) Mutual Funds	--	--	----	--	--	--	--	--	--
b) Banks / FI	--	--	--	--	--	--	--	--	----
c) Central Govt	--	--	--	--	--	--	----	--	--
d) State Govt(s)	--	--	--	--	--	--	--	--	--
e) Venture Capital Funds	--	--	--	--	--	--	--	--	--



A PLUS TRADLINK LIMITED

CIN: U74900MH2016PLC274726

f) Insurance Companies	--	--	--	--	--	--	--	--	--
g) FIIs	--	--	--	--	--	--	--	--	--
h) Foreign Venture Capital Funds	--	--	--	--	--	--	--	--	--
i) Others (specify)	--	--	--	--	--	--	--	--	--
Sub-total (B)(1):-	--	--	--	--	--	--	--	--	--
2. Non-Institutions									
a) Bodies Corp.	--	626000	626000	27.43	--	626000	626000	27.43	nil
i) Indian	--	1470400	1470400	64.42	--	796200	796200	34.88	29.54%
ii) Overseas	--	--	--	--	--	--	--	--	--
b) Individuals	--	--	--	--	--	--	--	--	--
i) Individual shareholders holding nominal share capital upto Rs. 1 lakh	--	--	--	--	--	--	--	--	--
ii) Individual shareholders holding nominal share capital in excess of Rs 1 lakh	--	--	--	--	--	--	--	--	--
c) Others (specify)	--	--	--	--	--	--	--	--	--
Non Resident Indians	--	--	--	--	--	--	--	--	--
Overseas Corporate Bodies	--	--	--	--	--	--	--	--	--
Foreign Nationals	--	--	--	--	--	--	--	--	--
Clearing Members	--	--	--	--	--	--	--	--	--
Trusts	--	--	--	--	--	--	--	--	--
Foreign Bodies - D R	--	--	--	--	--	--	--	--	--



A PLUS TRADLINK LIMITED

CIN: U74900MH2016PLC274726

Sub-total (B)(2):-	--	--	--	--	--	--	--	--	--
Total Public Shareholding (B)=(B)(1)+(B)(2)	--	2096400	2096400	91.85	--	1422200	1422200	62.31	29.54
C. Shares held by Custodian for GDRs & ADRs	--	--	--	--	--	--	--	--	--
Grand Total (A+B+C)	--	2282400	2282400	100	--	2282400	2282400	100	--

(ii) Shareholding of Promoter

Sr. No	Shareholder's Name	Shareholding at the beginning of the year			Shareholding at the end of the year			% change in shareholding during the year
		No. of Shares	% of total Shares of the Company	% of Shares Pledged / encumbered to total shares	No. of Shares	% of total Shares of the Company	% of Shares Pledged / encumbered to total shares	
1.	Mr. Ashok Shah	116600	5.10	--	406000	17.79	--	12.69
2.	Mr. Ashok Shah HUF	49400	2.16	--	49400	2.16	--	0
3.	Mr. Santosh Paste	20000	0.88	--	0	0	0	0
3.	Mr. Rajkumar Singh	0	0	0	404800	17.74	0	0

(iii) Change in Promoters' Shareholding (please specify, if there is no change)

Sr. No.	Particulars	Date	Shareholding at the beginning of the year		Cumulative Shareholding during the year	
			No. of shares	% of total shares of the Company	No. of shares	% of total shares of the Company
1	Mr. Ashok Shah					
A	At the beginning of the year	01.04.2018	16600	5.10	16600	5.10
B	Date wise Increase/	Transfer	289400	12.69	289400	12.69

	Decrease in Promoters Shareholding during the year specifying the reasons for increase/decrease (e.g., allotment/transfer/bonus/sweatequity, etc)	from various persons on 01.10.2018				
C	At the end of the year	31.03.2019			406000	17.79
A	Santosh Paste At the beginning of the year	01.04.2018	20000	0.88	20000	0.88
B	Date wise Increase/Decrease in Promoters Shareholding during the year specifying the reasons for increase/decrease (e.g., allotment/transfer/bonus/sweatequity, etc)	Transfer to Jyostna Mehta on 01.10.2018	20000	0.88	0	0
C	At the end of the year	31.03.2019			0	0
A	Mr. Rajkumar Singh At the beginning of the year	01.04.2018	0	0	0	0
B	Date wise Increase/Decrease in Promoters Shareholding during the year specifying the reasons for increase/decrease (e.g., allotment/transfer/bonus/sweatequity, etc)	Transfer from various persons on 01.10.2018	404800	17.74	404800	17.74
C	At the end of the year	31.03.2019	0	0	404800	17.74

(iv) Shareholding Pattern of top ten Shareholders (Other than Directors, Promoters and Holders of GDRs and ADRs):

Please refer list of Transfer of Shares

(v) Shareholding of Directors and Key Managerial Personnel: As above

Sr. No.	Shareholding of each Directors and each Key Managerial Personnel	Shareholding at the beginning of the year	Cumulative Shareholding during the year
---------	--	---	---



A PLUS TRADLINK LIMITED

CIN: U74900MH2016PLC274726

			No. of shares	% of total shares of the company	No. of shares	% of total shares of the Company
1	[Name of Director/KMP]					
A	At the beginning of the year	01.04.2021				
B	Date wise Increase/Decrease in Shareholding during the year specifying the reasons for increase/ decrease (e.g., allotment/transfer/bonus/sweat equity, etc)					
C	At the end of the year	31.03.2022				

V. Indebtedness

Indebtedness of the Company including interest outstanding/accrued but not due for payment
(Amount in Rs.)

	Secured Loans excluding deposits	Unsecured Loans	Deposits	Total Indebtedness
Indebtedness at the beginning of the financial year	--	--	--	--
i) Principal Amount: Long term Borrowings Short term Borrowings	--	11385623	--	11385623
ii) Interest due but not paid	--	--	--	--
iii) Interest accrued but not due	--	--	--	--
Total (i+ii+iii)	--	33921714	--	33921714
Change in Indebtedness during the financial year				
* Addition	--	22536091	--	22536091
* Reduction	--		--	---
Net Change	--	22536091	--	22536091
Indebtedness at the end of the financial year				
i) Principal Amount: Long term Borrowings Short term Borrowings	--	33921714	--	33921714
ii) Interest due but not paid	--	--	--	--
iii) Interest accrued but not due	--	--	--	--
Total (i+ii+iii)	--	33921714	--	33921714

VI. EMUNERATION OF DIRECTORS AND KEY MANAGERIAL PERSONNEL

A. Remuneration to Managing Director, Whole-time Directors and/or Manager(Executive):

Sr. No.	Particulars of Remuneration	Name of MD/WTD/ Manager(Executive)	Total Amount
1	(a) Salary as per provisions contained in section 17(1) of the Income-tax Act, 1961		
	(b) Value of perquisites u/s 17(2) Income-tax Act, 1961		
	(c) Profits in lieu of salary under section 17(3) Income- tax Act, 1961		
2	Stock Option		
3	Sweat Equity		
4	Commission - as % of profit - others, specify...		
5	Others, please specify		
	Total (A)		
	Ceiling as per the Act		

B. Remuneration to other directors: NA

SN.	Particulars of Remuneration	Name of Directors	Total Amount
1	Independent Directors		
	Fee for attending board committee meetings		
	Commission		
	Others, please specify		
	Total (1)		
2	Other Non-Executive Directors		
	Fee for attending board committee meetings		



A PLUS TRADLINK LIMITED

CIN: U74900MH2016PLC274726

	Commission					
	Others, please specify					
	Total (2)					
	Total (B)=(1+2)					
	Total Managerial Remuneration					
	Overall Ceiling as per the Act					

C. Remuneration to Key Managerial Personnel other than MD/Manager/WTD: NA

SN	Particulars of Remuneration	Key Managerial Personnel			
		Director Mr. Ashok Shah	Director Mr. Rajkumar Singh		Total
1	Gross salary	3,25,000/-	3,90,000/-	--	7,15,000/-
	(a) Salary as per provisions contained in section 17(1) of the Income-tax Act, 1961	3,25,000/-	3,90,000/-	---	7,15,000/-
	(b) Value of perquisites u/s 17(2) Income-tax Act, 1961	--	--	--	--
	(c) Profits in lieu of salary under section 17(3) Income-tax Act, 1961	--	--	--	--
2	Stock Option	--	--	--	--
3	Sweat Equity	--	--	--	--
4	Commission	--	--	--	--
	- as % of profit	--	--	--	--
	others, specify...	--	--	--	--
5	Others, please specify	--	--	--	--
	Total	3,25,000/-	3,90,000/-		7,15,000/-



AA PLUS TRADLINK LIMITED

CIN: U74900MH2016PLC274726

VII. PENALTIES / PUNISHMENT/ COMPOUNDING OF OFFENCES: NA

Type	Section of the Companies Act	Brief Description	Details of Penalty / Punishment/ Compounding fees imposed	Authority [RD / NCLT/ COURT]	Appeal made, if any (give Details)
A. COMPANY					
Penalty					
Punishment					
Compounding					
B. DIRECTORS					
Penalty					
Punishment					
Compounding					
C. OTHER OFFICERS IN DEFAULT					
Penalty					
Punishment					
Compounding					

FOR AA PLUS TRADLINK LIMITED

Raj Kumar

RAJKUMAR SINGH
DIN: 08670982
DIRECTOR

Ashok A. Shah

ASHOK SHAH
DIN: 07427185
DIRECTOR

DATE: 01.09.2022

PLACE: Mumbai



CIN: U74900MH2016PLC274726

List of Transfer of Shares in the year 2021-2022

Sr. No.	Date of Transfer	Name of Transferor	Name of Transferee	No of Shares
1	01.10.2018	JKESH SHAH	ASHOK SHAH	80,000
2	01.10.2018	JKESH SHAH H.U.F	ASHOK SHAH	71,800
3	01.10.2018	KIRITKUMAR SHAH	ASHOK SHAH	67,400
4	01.10.2018	KIRITKUMAR SHAH H.U.F	ASHOK SHAH	56,000
5	01.10.2018	PARESH GOHIL	ASHOK SHAH	14,100
6	01.10.2018	CHANDU JAIN	ASHOK SHAH	100
7	01.10.2018	SAPNA ARSULE	RAJKUMAR SINGH	66000
8	01.10.2018	SHEETAL DESAI	RAJKUMAR SINGH	98800
9	01.10.2018	PRAKASH SHETTY	RAJKUMAR SINGH	29700
10	01.10.2018	PRAKASH SHETTY H.U.F.	RAJKUMAR SINGH	77800
11	01.10.2018	ANAGHA SHETTY	RAJKUMAR SINGH	72500
12	01.10.2018	DAYA VALA	RAJKUMAR SINGH	60000
13	01.10.2018	ANJALI PATEL	VINODCHANDRA MEHTA	84000
14	01.10.2018	NEELAM MEHRA	HEMALI SHAH	46000
15	01.10.2018	SANTOSH PASTE	JYOTSANA MEHTA	20000
16	01.10.2018	SANTOSH PASTE H.U.F	JYOTSANA MEHTA	20000

FOR AA PLUS TRADELINK LIMITED

RAJKUMAR SINGH
DIN: 08670982
DIRECTOR

ASHOK SHAH
DIN: 07427185
DIRECTOR

DATE: 01.09.2022
PLACE: Mumbai

Annexure II**MANAGEMENT DISCUSSION AND ANALYSIS REPORT****•• FORWARD-LOOKING STATEMENTS**

This report contains forward-looking statements based on certain assumptions and expectations of future events. The Company, therefore, cannot guarantee that these assumptions and expectations are accurate or will be realized. The Company's actual results, performance or achievements can thus differ materially from those projected in any such forward-looking statements. The Company assumes no responsibility to publicly amend, modify or revise any forward looking statements, on the basis of any subsequent developments, information or events.

•• INDUSTRY STRUCTURE AND DEVELOPMENTS

The Company is involved in the following.

Trading in products made of iron & steel, aluminium, graphite and other alloys products.

Multi - product trading with diverse product portfolio.

Taking contracts from builders for the end to end supply and fitting of aluminium windows along with the glass.

•• MARKETING

The Company is setting up a good marketing team to enter to increased turnover.

•• SWOT

Our strength is our determination and team work, weakness is the low equity base, opportunities are multiples and threats are the vibrations in the economy and government policies.

•• INTERNAL CONTROL

The Company has adequate internal control system, commensurate with the size of its operations. Adequate records and documents are maintained as required by laws. The Company's Audit Committee reviews the internal control system from time to time. All efforts are being made to make the internal control systems more effective.

•• SEGMENTWISE REPORTING

During the year under review, Company has achieved all sales through trading in metals.



CIN: U74900MH2016PLC274726

•• RISKS AND CONCERNS

In any business, risks and prospects are inseparable. As a responsible management, the Company's principal endeavor is to maximize returns. The Company continues to take all steps necessary to minimize its expenses through detailed studies and interaction with experts.

•• CAUTIONARY STATEMENT

Statement in this Management's Discussion and Analysis detailing the Company's objectives, projections, estimates, estimates, expectations or predictions are "forward-looking statements" within the meaning of applicable securities laws and regulations. Actual results could differ materially from those expressed or implied. Important factors that could make a difference to the Company's operations include global and Indian demand-supply conditions, finished goods prices, feedstock availability and prices, cyclical demand and pricing in the Company's principal markets, changes in Government regulations, tax regimes, economic developments within India and the countries within which the Company conducts business and other factors such as litigation and labour negotiations.

For AA Plus Tradelink Limited,

Ashok A. Shah

Ashok Amrutlal Shah
(DIN: 07427185)
(Managing Director)
Place: Mumbai

Raj Kumar

Rajkumar Singh
(DIN: 08670982)
(Director)
Date: 01.09.2022

Annexure III**CERTIFICATE****(UNDER REGULATION 17(8) OF SECURITIES AND EXCHANGE BOARD OF INDIA (LISTING OBLIGATIONS AND DISCLOSURE REQUIREMENTS) REGULATIONS, 2015)**

To,
The Board of Directors,
AA Plus Tradelink Limited.,
B 702, Divine Jalpa, Gomati Bhuvan,
Jambli Gali, Borivali West, Mumbai 400092

We have reviewed the financial statements and the cash flow statement of AA Plus Tradelink Limited for the year ended March 31, 2022 and to the best of our knowledge and belief:

- A. All these statements
- do not contain any materially untrue statement or omit any material fact or contain statements that might be misleading;
 - Together present a true and fair view of the Company's affairs and are in compliance with existing Accounting Standards, applicable laws and regulations .
- B. There are, to the best of our knowledge and belief, no transactions entered into by the Company during the year which are fraudulent, illegal or violation of the Company's Code of Conduct.
- C. We accept responsibility for establishing and maintaining internal controls for financial reporting and that we have evaluated the effectiveness of the internal control systems of the Company pertaining to financial reporting and have disclosed to the Auditors and the Audit Committee, deficiencies in the design or operation of such internal controls, if any, of which we are aware and the steps we have taken or propose to take for rectifying these deficiencies.
- D. We have indicated to the Auditors and the Audit Committee:
- significant changes in internal control over financial reporting during the year;
 - significant changes in accounting policies made during the year and the same have been disclosed in the notes to the financial statements; and



CIN: U74900MH2016PLC274726

- Instances of significant fraud of which we have become aware and the involvement therein, if any, of the management or an employee having a significant role in the Company's internal control system over financial reporting.

For AA Plus Tradelink Limited,

Ashok A. Shah

Ashok Amrutlal Shah
(DIN: 07427185)
Managing Director)
Place: Mumbai

Raj Kumar

Rajkumar Singh
(DIN: 08670982)
(Director)
Date: **01.09.2022**



H Choudhary & Associates

Company Secretaries

Office: No. 57, Ground Floor, 343-C, Kalbadevi Road, Kalbadevi, Mumbai-400002,

Form No. MR-3

SECRETARIAL AUDIT REPORT

For The Financial Year Ended On 31st March, 2022

(Pursuant to section 204(1) of the Companies Act, 2013 and Rule No. 9 of the Companies (Appointment and Remuneration of Managerial Personnel) Rules, 2014)

To,
The Members,
AA PLUS TRADELINK LIMITED
CIN- U74900MH2016PLC274726
Regd office: B/702 Divine Jalpa, Gomati Bhuvan,
Near Jain Temple, Jambli Gali,
Borivali (West), Mumbai -400092.

We have conducted the secretarial audit of the compliance of applicable statutory provisions and the adherence to good corporate practices by **AA PLUS TRADELINK LIMITED (CIN- U74900MH2016PLC274726)** (hereinafter called "the Company"). Secretarial Audit was conducted in a manner that provided us a reasonable basis for evaluating the corporate conducts/statutory compliances and expressing our opinion thereon.

Based on our verification of the Company's books, papers, minute books, forms and returns filed and other records maintained by the Company and also information provided by the Company, its officers, agents and authorized representatives during the conduct of secretarial audit, We hereby report that in our opinion, the company has, during the audit period covering the financial year ended on **31st March, 2022**, complied with the statutory provisions listed hereunder and also that the Company has proper Board-processes and compliance-mechanism in place to the extent, in the manner and subject to the reporting made hereinafter:

We have examined the books, papers, minute books, forms and returns filed and other records maintained by **AA PLUS TRADELINK LIMITED** for the financial year ended on 31st March, 2022 according to the provisions of:

- (i) The Companies Act, 2013 (the Act) and the rules made thereunder;
- (ii) The Securities Contracts (Regulation) Act, 1956 ('SCRA) and the rules made there under;
- (iii) The Depositories Act, 1996 and the Regulations and Bye-laws framed there under;

(iv) Foreign Exchange Management Act, 1999 and the rules and regulations made thereunder to the extent of Foreign Direct Investment, Overseas Direct Investment and External Commercial Borrowings; *Not Applicable*

(v) The following Regulations and Guidelines prescribed under the Securities and Exchange Board of India Act, 1992 ('SEBI Act') viz.:

(a) The Securities and Exchange Board of India (Substantial Acquisition of Shares and Takeovers) Regulations, 2011;

(b) The Securities and Exchange Board of India (Prohibition of Insider Trading) Regulations, 1992;

(c) The Securities and Exchange Board of India (Issue of Capital and Disclosure Requirements) Regulations, 2018;

(d) The Securities and Exchange Board of India (Employee Stock Option Scheme and Employee Stock Purchase Scheme) Guidelines, 1999; ***Not Applicable for the period under review;***

(e) The Securities and Exchange Board of India (Issue and Listing of Debt Securities) Regulations, 2008; ***Not Applicable for the period under review;***

(f) The Securities and Exchange Board of India (Registrars to an Issue and Share Transfer Agents) Regulations, 1993 regarding the Companies Act and dealing with client;

(g) The Securities and Exchange Board of India (Delisting of Equity Shares) Regulations, 2009: - ***Not Applicable for the period under review;***

(h) The Securities and Exchange Board of India (Buyback of Securities) Regulations, 1998. - ***Not Applicable for the period under review;***

(i) The Securities and Exchange Board of India (Issue and Listing of Non-Convertible and Redeemable Preference Shares) Regulations, 2013- ***Not Applicable for the period under review***

(j) The Securities Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulation, 2015; and

(k) The Securities and Exchange Board of India (Depositories and Participants) Regulations, 2018.

(vi) As informed to us, there are no other Sector specific laws which are specifically applicable to the Company.

We have also examined compliances with the applicable clauses of the following:

(i) Secretarial Standards as issued and notified by The Institute of Company Secretaries of India relating to Board Meetings and General Meetings.

(ii) The Listing Agreements entered into by the Company with Stock Exchange(s), if applicable;

During the period under review the Company has complied with the provisions of the Act, Rules, Regulations, Guidelines, Standards, etc mentioned above.

The Board of Directors is duly constituted and There was change in composition of the Directors during the current financial year i. e. **Resignation of Ms. Hetal Varia and Appointment of Ms. Neelam Soni on 21/08/2021.**

Adequate notice is given to all directors to schedule the Board Meetings, agenda and detailed notes on agenda were sent at least seven days in advance, and a system exists for seeking and obtaining further information and clarifications on agenda items before the meeting and for meaningful participation at the meeting.

As per minutes of the meetings duly recorded and signed by the Chairman, the decision of the board was unanimous and no dissenting members' views have been recorded.

We further report that there are adequate systems and processes in the company commensurate with the size and operations of the company to monitor and ensure compliance with applicable laws, rules, regulations and Guidelines.

For H Choudhary & Associates,
Company Secretaries

Harnathara
m N
Choudhary
Digitally signed
by Harnatharam N
Choudhary
Date: 2022.09.09
15:31:06 +05'30'

[CS Harnath Choudhary]

M. no. F8274

Proprietor

UDIN: F008274D000948587

Note: This report is to be read with our letter of even date which is annexed as 'ANNEXURE A' and forms an integral part of this report.

'ANNEXURE A'

To,
The Members
AA PLUS TRADELINK LIMITED
CIN- U74900MH2016PLC274726
Regd office: B/702 Divine Jalpa, Gomati Bhuvan,
Near Jain Temple, Jambli Gali,
Borivali (West), Mumbai -400092

Our report of even date is to be read along with this letter.

1. Maintenance of secretarial record is the responsibility of the management of the company. Our responsibility is to express an opinion on these secretarial records based on our audit.
2. We have followed the audit practices and processes as were appropriate to obtain reasonable assurance about the correctness of the contents of the Secretarial records. The verification was done on test basis to ensure that correct facts are reflected in secretarial records. We believe that the processes and practices, we followed provide a reasonable basis for our opinion.
3. We have not verified the correctness and appropriateness of financial records and Books of Accounts of the company.
4. Wherever required, we have obtained the Management representation about the compliance of laws, rules and regulations and happening of events etc.
5. The compliance of the provisions of Corporate and other applicable laws, rules, regulations, standards is the responsibility of management. Our examination was limited to the verification of procedures on test basis.
6. The Secretarial Audit report is neither an assurance as to the future viability of the company nor of the efficacy or effectiveness with which the management has conducted the affairs of the company.

For H Choudhary & Associates,
Company Secretaries

Digitally signed by
Harnatharam N
Choudhary
Date: 2022.09.09
15:31:24 +05'30'

[CS Harnath Choudhary]

M. no. F8274

Proprietor

UDIN: F008274D000948587

30th May, 2022

The Secretary, Listing Department
BSE Limited
Phiroze Jeejeebhoy Towers,
Dalal Street, Mumbai – 400 001.
Maharashtra, India.
Scrip Code: **543319**
Symbol: **AAPLUSTRAD**

Dear Madam, Sir(s),

Outcome of the Board Meeting dated on May 30, 2022

Pursuant to Regulation 33 read with Regulation 30 of Securities and Exchange Board of India (listing Obligations and Disclosure Requirements) Regulations, 2015 (SEBI LODR), we hereby inform you that a meeting of Board of Directors of the AA Plus Tradelink Limited was held today at 9:00 p.m. and Concluded at 10:30 p.m. at the corporate office of the company to consider and approved Audited Financial Results as per Accounting Standard for the half year ended March 31, 2022 together with the Audit Report of the Statutory Auditor.

You are kindly requested to take the same on record and oblige.

Thanking you.

Yours faithfully,

Ashok A. Shah



AAPlus Tradelink Limited

Name of Authority: Ashok shah
Designation: Director
DIN NO: 07427185

JAIN ANIL & ASSOCIATES

CHARTERED ACCOUNTANTS

1603, Gaurav Heights,
Dahanukarwadi,
Kandivali west,
Mumbai - 400067

INDEPENDENT AUDITOR'S REPORT

TO THE MEMBERS OF AA PLUS TRADELINK LIMITED LIMITED Report on the Audit of the Standalone Financial Statements

Opinion

We have audited the accompanying standalone financial statements of **AA PLUS TRADELINK LIMITED LIMITED** (the "Company"), which comprise the Balance Sheet as at March 31, 2022, 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 ended on that date and a summary of significant accounting policies and other explanatory information (hereinafter referred to as the "standalone financial statements").

In our opinion and to the best of our information and according to the explanations given to us, the aforesaid standalone financial statements give the information required by the Companies Act, 2013 (the "Act") in the manner so required and give a true and fair view in conformity with the Indian Accounting Standards prescribed under section 133 of the Act read with the Companies (Indian Accounting Standards) Rules, 2015, as amended, ("Ind AS") and other accounting principles generally accepted in India, of the state of affairs of the Company as at March 31, 2022 and its profit, total comprehensive income, changes in equity and its cash flows for the year ended on that date.

Basis for Opinion

We conducted our audit of the standalone financial statements in accordance with the Standards on Auditing ("SA"s) specified under section 143(10) of the Act. Our responsibilities under those Standards are further described in the Auditor's Responsibilities for the Audit of the Standalone Financial Statements section of our report. We are independent of the Company in accordance with the Code of Ethics issued by the Institute of Chartered Accountants of India ("ICAI") together with the ethical requirements that are relevant to our audit of the standalone financial statements under the provisions of the Act and the Rules made thereunder, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the ICAI's Code of Ethics. We believe that the audit evidence obtained by us is sufficient and appropriate to provide a basis for our audit opinion on the standalone financial statements.

Key Audit Matters

Key audit matters are those matters that, in our professional judgment, were of most significance in our audit of the standalone financial statements of the current period. These matters were addressed in the context of our audit of the standalone financial statements as a whole, and in forming our opinion thereon, and we do not provide a separate opinion on these matters. We have determined the matters described below to be the key audit matters to be communicated in our report.

Sr. No.	Key Audit Matter	Auditor's Response
1	<p data-bbox="336 241 592 275">Revenue recognition</p> <p data-bbox="336 322 823 521">The Company's contracts with customers include contracts with multiple products and services. The Company derives income from giving loans to individuals and companies at a rate on interest which is approved by the board of directors.</p>	<p data-bbox="852 241 1337 275">Principal Audit Procedures Performed</p> <p data-bbox="852 322 1455 387">Our audit procedures related to the (1) identification of distinct performance obligations.</p>

Information Other than the Financial Statements and Auditor's Report Thereon

The Company's Board of Directors is responsible for the other information. The other information comprises the information included in the Management Discussion and Analysis, Board's Report including Annexures to Board's Report, Business Responsibility Report, Corporate Governance and Shareholder's Information, but does not include the standalone financial statements and our auditor's report thereon.

Our opinion on the standalone financial statements does not cover the other information and we do not express any form of assurance conclusion thereon.

In connection with our audit of the standalone financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the standalone financial statements or our knowledge obtained during the course of our audit or otherwise appears to be materially misstated.

If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard.

Management's Responsibilities for the Standalone Financial Statements

The Company's Board of Directors is responsible for the matters stated in section 134(5) of the Act with respect to the preparation of these standalone financial statements that give a true and fair view of the financial position, financial performance, including other comprehensive income, changes in equity and cash flows of the Company in accordance with the Ind AS 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 judgments 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 standalone financial statements that give a true and fair view and are free from material misstatement, whether due to fraud or error.

In preparing the standalone financial statements, management is responsible for assessing the Company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless management either intends to liquidate the Company or to cease operations, or has no realistic alternative but to do so.

The Board of Directors is responsible for overseeing the Company's financial reporting process.

Auditor's Responsibilities for the Audit of the Standalone Financial Statements

Our objectives are to obtain reasonable assurance about whether the standalone financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with SAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the

basis of these standalone financial statements.

As part of an audit in accordance with SAs, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the standalone financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal financial control relevant to the audit in order to design audit procedures that are appropriate in the circumstances. Under section 143(3)(i) of the Act, we are also responsible for expressing our opinion on whether the Company has adequate internal financial controls system in place and the operating effectiveness of such controls.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the management.
- Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Company's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the standalone financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Company to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the standalone financial statements, including the disclosures, and whether the standalone financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

Materiality is the magnitude of misstatements in the standalone financial statements that, individually or in aggregate, makes it probable that the economic decisions of a reasonably knowledgeable user of the standalone financial statements may be influenced. We consider quantitative materiality and qualitative factors in (i) planning the scope of our audit work and in evaluating the results of our work; and (ii) to evaluate the effect of any identified misstatements in the standalone financial statements.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards.

From the matters communicated with those charged with governance, we determine those matters that were of most significance in the audit of the standalone financial statements of the current period and are therefore the key audit matters. We describe these matters in our auditor's report unless law or regulation precludes public disclosure about the matter or when, in extremely rare circumstances, we determine that a matter should not be communicated in our report because the adverse consequences of doing so would reasonably be expected to outweigh the public interest benefits of such communication.

Report on Other Legal and Regulatory Requirements


1. As required by Section 143(3) of the Act, based on our audit 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 Statement of Cash Flows dealt with by this Report are in agreement with the books of account.
- d) In our opinion, the aforesaid standalone financial statements comply with the Ind AS specified

under Section 133 of the Act.

- e) On the basis of the written representations received from the directors as on March 31, 2021 taken on record by the Board of Directors, none of the directors is disqualified as on March 31, 2022 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 A”. Our report expresses an unmodified opinion on the adequacy and operating effectiveness of the Company’s internal financial controls over financial reporting.
- g) With respect to the other matters to be included in the Auditor’s Report in accordance with the requirements of section 197(16) of the Act, as amended:
In our opinion and to the best of our information and according to the explanations given to us, the remuneration paid by the Company to its directors during the year is in accordance with the provisions of section 197 of the Act.
- h) 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:
i. The Company has disclosed the impact of pending litigations on its financial position in its standalone financial statements. The Company has made provision, as required under the applicable law or accounting standards, for material foreseeable losses, if any, on long-term contracts including derivative contracts;
ii. There has been no delay in transferring amounts, required to be transferred, to the Investor Education and Protection Fund by the Company.
2. As required by the Companies (Auditor’s Report) Order, 2016 (“the Order”) issued by the Central Government in terms of Section 143(11) of the Act, we give in “Annexure B” a statement on the matters specified in paragraphs 3 and 4 of the Order.

**For JAIN ANIL & ASSOCIATES
CHARTERED ACCOUNTANTS
(Firm Regn No. 0115984W)**

SD/-
 **ANIL JAIN**
Proprietor
M.No. 039803
Udin: 22039803AJYAZC3548

Date : 30/05/2022

Place : Mumbai

ANNEXURE “A” TO THE INDEPENDENT AUDITOR’S REPORT

(Referred to in paragraph 1 (f) under ‘Report on Other Legal and Regulatory Requirements’ section of our report to the Members of Infosys Limited of even date)

Report on the Internal Financial Controls Over Financial Reporting under Clause (i) of Subsection 3 of Section 143 of the Companies Act, 2013 (“the Act”)

We have audited the internal financial controls over financial reporting **AA PLUS TRADELINK LIMITED LIMITED** IAL (the “Company”) as of March 31, 2022 in conjunction with our audit of the standalone Ind AS financial statements of the Company for the year ended on that date.

Management’s Responsibility for Internal Financial Controls

The Management of the Company 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 (the “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.

Auditor’s Responsibility

Our responsibility is to express an opinion on the Company's internal financial controls over financial reporting of the Company 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”) issued by the ICAI and the Standards on Auditing prescribed under Section 143(10) of the Companies Act, 2013, to the extent applicable to an audit of internal financial controls. 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.

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 judgement, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error.

We believe that the audit evidence we have obtained, is 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 authorisations of management and directors of the company; and (3) provide reasonable assurance regarding prevention or timely detection of unauthorised acquisition, use, or disposition of the company's assets that could have a material effect on the financial statements.


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, to the best of our information and according to the explanations given to us, 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 March 31, 2022, based on the criteria for internal financial control over financial reporting 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 ICAI.

**For JAIN ANIL & ASSOCIATES
CHARTERED ACCOUNTANTS
(Firm Regn No. 0115984W)**

SD/-
 **ANIL JAIN**
Proprietor
M.No. 039803
Udin: 22039803AJYAZC3548

Date : 30/05/2022

Place : Mumbai

ANNEXURE 'B' TO THE INDEPENDENT AUDITOR'S REPORT

(Referred to in paragraph 2 under 'Report on Other Legal and Regulatory Requirements' section of our report to the Members of AA PLUS TRADELINK LIMITED LIMITED of even date)

i. In respect of the Company's fixed assets:

(a) The Company has maintained proper records showing full particulars, including quantitative details and situation of fixed assets.

(b) The Company has a program of verification to cover all the items of fixed assets in a phased manner which, in our opinion, is reasonable having regard to the size of the Company and the nature of its assets. Pursuant to the program, certain fixed assets were physically verified by the management during the year. According to the information and explanations given to us, no material discrepancies were noticed on such verification.

(c) According to the information and explanations given to us, the records examined by us and based on the examination of the conveyance deeds / registered sale deed provided to us, we report that, the title deeds, comprising all the immovable properties of land and buildings which are freehold, are held in the name of the Company as at the balance sheet date.

ii. The Company is in the business of providing software services and does not have any physical inventories. Accordingly, reporting under clause 3 (ii) of the Order is not applicable to the Company.

iii. According to the information and explanations given to us, the Company has granted unsecured loans to four bodies corporate, covered in the register maintained under section 189 of the Companies Act, 2013, in respect of which:

(a) The terms and conditions of the grant of such loans are, in our opinion, prima facie, not prejudicial to the Company's interest.

(b) The schedule of repayment of principal and payment of interest has been stipulated and repayments or receipts of principal amounts and interest have been regular as per stipulations.

(c) There is no overdue amount remaining outstanding as at the year-end.

iv. In our opinion and according to the information and explanations given to us, the Company has complied with the provisions of Sections 185 and 186 of the Act in respect of grant of loans, making investments and providing guarantees and securities, as applicable. There were no loans granted during the year under Section 185 of the Act.

v. The Company has not accepted deposits during the year and does not have any unclaimed deposits as at March 31, 2021 and therefore, the provisions of the clause 3 (v) of the Order are not applicable to the Company.

vi. The maintenance of cost records has not been specified by the Central Government under section 148(1) of the Companies Act, 2013 for the business activities carried out by the Company. Thus reporting under clause 3(vi) of the order is not applicable to the Company.

vii. According to the information and explanations given to us, in respect of statutory dues:

(a) The Company has generally been regular in depositing undisputed statutory dues, including Provident Fund, Employees' State Insurance, Income Tax, Goods and Service Tax, Customs Duty, Cess and other material statutory dues applicable to it with the appropriate authorities. There were no undisputed amounts payable in respect of Provident Fund, Employees' State Insurance, Income Tax, Goods and Service Tax, Customs Duty, Cess and other material statutory dues in arrears as at March 31, 2021 for a period of more than six months from the date they became payable.

(b) There are no dues of Income Tax, Sales Tax, Service Tax, Excise Duty, Value Added Tax and Goods and Service Tax which have not been deposited as at March 31, 2022.

viii. The Company has not taken any loans or borrowings from financial institutions, banks and government or has not issued any debentures. Hence reporting under clause 3 (viii) of the Order is not applicable to the Company.

ix. The Company has not raised moneys by way of initial public offer or further public offer (including debt instruments) or term loans and hence reporting under clause 3 (ix) of the Order is not applicable to the Company.

x. To the best of our knowledge and according to the information and explanations given to us, no fraud by the Company or no material fraud on the Company by its officers or employees has been noticed or reported during the year.

xi. In our opinion and according to the information and explanations given to us, the Company has paid/provided managerial remuneration in accordance with the requisite approvals mandated by the provisions of section 197 read with Schedule V to the Act.

xii. The Company is not a Nidhi Company and hence reporting under clause 3 (xii) of the Order is not applicable to the Company.

xiii. In our opinion and according to the information and explanations given to us, the Company is in compliance with Section 177 and 188 of the Companies Act, 2013 where applicable, for all transactions with the related parties and the details of related party transactions have been disclosed in the standalone financial statements as required by the applicable accounting standards.

xiv. During the year, the Company has not made any preferential allotment or private placement of shares or fully or partly paid convertible debentures and hence reporting under clause 3 (xiv) of the Order is not applicable to the Company.

xv. In our opinion and according to the information and explanations given to us, during the year the Company has not entered into any non-cash transactions with its Directors or persons connected to its directors and hence provisions of section 192 of the Companies Act, 2013 are not applicable to the Company.

xvi. The Company is not required to be registered under section 45-IA of the Reserve Bank of India Act, 1934.

**For JAIN ANIL & ASSOCIATES
CHARTERED ACCOUNTANTS
(Firm Regn No. 0115984W)**

SD/-



**ANIL JAIN
Proprietor**

M.No. 039803

Udin: 22039803AJYAZC3548

Date : 30/05/2022

Place : Mumbai



Regd Office : B-702, Divine Jalpa, Gomati Bhuvan, Near Jain Temple, Jambli Gali,
Borivali (West),

CIN : U74900MH2016PLC274726

**AUDITED FINANCIAL STATEMENT OF ASSETS AND LIABILITIES AS ON 31 MARCH,
2022**

Rs. In lacs

	As at 31st March 2022	As at 31st March 2021
A. EQUITY AND LIABILITIES		
1. Shareholders' funds		
(a) Share capital	816.48	456.48
(b) Reserves and surplus	456.36	149.78
(c) Money received against share warrants		
Sub-total-shareholders funds	1272.84	606.26
2. Share application money pending allotment		
3. Minority Interest		
4. Non-Current liabilities		
(a) long-term borrowings	0.00	0.00
(b) Deferred tax liabilities (net)	0.00	0.00
(c) Other long-term liabilities		
(d) Long-term provisions		
Sub-total-Non-Current Liabilities	0.00	0.00
5. Current liabilities		
(a) Short-term borrowings	339.22	113.86
(b) Trade Payables		
(A) total outstanding dues of micro enterprises and small enterprises; and		
(B) total outstanding dues of creditors other than micro enterprises and small enterprises.	289.04	778.72
(c) Other Current liabilities	8.71	2.55
(d) Short-term provisions	44.49	43.61
Sub-total-Current Liabilities	681.46	938.74
TOTAL-EQUITY AND LIABILITIES	1954.30	1545.00
B. ASSETS		
1. Non-current assets		
(a) Fixed assets	2.03	2.59
(b) Non-current investments	0.00	0.00
(c) Deferred tax assets (net)	0.43	0.39
(d) Long-term loans and advances		
(e) Other non-current assets		
Sub-total-Non-current assets	2.47	2.98
2. Current assets		
(a) Current Investments	0.00	0.00
(b) Inventories	0.00	0.00
(c) Trade receivables	570.47	396.03
(d) Cash and Bank Balances	34.11	2.32
(e) Short-term loans and advances	1328.49	1133.15
(f) Other current assets	18.77	10.53
Sub-total-Current assets	1951.83	1542.02
TOTAL-ASSETS	1954.30	1545.00

For JAIN ANIL & ASSOCIATES
(Firm Regn No.011984W)

Anil Jain

ANIL JAIN (PROPRIETOR)

PLACE : MUMBAI

UDIN NO: 22039803AJYAZC3548

Place : Mumbai

Date : 30-05-2022

For AA PLUS TRADELINK LIMITED



ASHOK SHAH

Ashok A. Shah

RAJKUMAR SINGH

Raj Kumar



Regd Office : B-702, Divine Jalpa, Gomati Bhuvan, Near Jain Temple, Jambli Gali, Borivali (West),
Mumbai - 400092, Maharashtra, India
CIN : U74900MH2016PLC274726

ANNEXURE I TO CLAUSE 33 OF LISTING AGREEMENT
AUDITED FINANCIAL RESULT FOR THE SIX MONTH ENDED 31ST MARCH, 2022

In lacs

Sr No	PARTICULARS	For the period ended	For the year ended
		31-Mar-22	31-Mar-21
		Audited	Audited
		Rs.	Rs.
I	Revenue from operations	1,069.96	872.52
II	Other Income	83.71	78.93
III	Total Revenue (I+II)	1,153.68	951.45
IV	Expenses		
	a) Cost of Material consumed		
	b) Purchase of Stock in trade	1,042.39	854.02
	c) Changes in Inventories of finished goods, work-in-progress and stock-in-trade	-	-
	d) Employees benefits expense	43.24	45.92
	e) Finance Cost	5.10	2.60
	f) Depreciation and amortisation expenses	0.55	0.77
	g) Other Expenses	37.69	30.12
	Total Expenses	1,128.96	933.43
V	Profit before exceptional and extraordinary items and tax (III-IV)	24.71	18.02
VI	Exceptional Items	-	-
VII	Profit before extraordinary items and tax (V-VI)	24.71	18.02
VIII	Extraordinary items	-	-
IX	Profit Before Tax (VII-VIII)	24.71	18.02
X	Tax expense		
	a. Current Tax	6.18	4.82
	b. Deferred Tax	(0.05)	(0.14)
	C) Short Provision of earlier year	-	0.42
	Total Expenses	6.13	5.10
XI	Profit (Loss) for the period from continuing operations (I-XI)	18.58	12.91
XII	Profit / (Loss) from discontinuing operations		
XIII	Tax expense of discontinuing operations		
XIV	Profit / (Loss) from discontinuing operations (after Tax) (XII-XIII)		
XV	Profit (Loss) for the period (XI + XIV)	18.58	12.91
XVI	Paid-up Equity Share Capital (Face Value Rs. 10 Each)	81.65	45.65
XVII	Reserve excluding Revaluation Reserves as per balance sheet		
XVIII (A)	i) Earnings Per Share (before extraordinary items) (of Rs. 10/- each) (not annualised):	0.23	0.28
	(a) Basic		
	(b) Diluted		
XVIII (B)	ii) Earnings Per Share (after extraordinary items) (of Rs. 10/- each) (not annualised):	0.23	0.28
	(a) Basic		
	(b) Diluted		
(a)	The aforementioned results were reviewed by the Audit Committee of the Board and subsequently taken on record by the Board of Directors of the Company at their meeting held on 30-05-2022		
(b)	As the Company's Business activity falls in Single Primary segment viz. Trading in Industrial Products disclosure requirement under AS-17 Segment Reporting are not applicable.		
(c)	There was no Investor Complaint pending as on 31st March 2022		
(d)	The figures for the corresponding periods have been regrouped and rearranged wherever necessary, to make them comparable.		

For JAIN ANIL & ASSOCIATES
(Firm Regn No.011984W)

Anil Jain

ANIL JAIN (PROPRIETOR)

PLACE : MUMBAI

UDIN NO: 22039803AJYAZC3548

Place : Mumbai

Date : 30-05-2022

For AA PLUS TRADELINK LIMITED



ASHOK SHAH

Ashok A. Shah

RAJKUMAR SINGH

Raj Kumar



CASH FLOW STATEMENT ANNEXED TO THE BALANCE SHEET AS AT 31st MARCH, 2022

PARTICULARS	Rs. In lacs	
	31-03-2022	31-03-2021
CASH FLOW FROM OPERATING ACTIVITIES		
Net Profit /(Loss) Before tax paid and extra ordinary items	18.58	12.91
Less : Extra-ordinary items	-	-
	18.58	12.91
Adjusted for :		
Interest on Loan (Non operating)	83.42	78.93
Interest on FDR (Non operating)	-	-
Defered Tax	-0.05	0.29
Other Expenses		-0.43
Depreciation & Public Issue Expenses	0.55	0.77
Operating Profit/(Loss)before Working Capital Changes	(64.33)	(65.39)
Adjusted for :		
Trade Payable	-489.68	489.11
Short Term Provisions	0.88	7.75
Other Current Liabilities	6.16	-3.54
Inventory	-	-
Short Term Loans & Advances	-195.34	-144.48
Trade Receivable	-174.44	-557.77
Other Current Assets	-8.24	173.96
	(860.66)	(34.97)
Less : Taxes Paid (TDS)	-	-
NET CASH FROM OPERATING ACTIVITIES (A)	(924.99)	(100.35)
CASH FLOW FROM INVESTING ACTIVITIES		
Other Non-Current Assets (Investments)	0.00	0.00
Loss on Sale of Assets	0.00	0.00
Interest on Investments (TDS)	83.42	78.93
TDS on Interest	0.00	0.00
Long term Loans Given	0.00	0.00
Short term Borrowings	0.00	0.00
Fixed Assets		0.00
NET CASH FROM INVESTING ACTIVITIES (B)	83.42	78.93
CASH FLOW FROM FINANCING ACTIVITIES		
Proceeds from issue of Share Capital	360.00	0.00
Proceeds of Share Premium	288.00	0.00
Public Issue Expenses	0.00	0.00
Loan from Director	225.36	18.53
NET CASH FROM FINANCING ACTIVITIES (C)	873.36	18.53
NET INCREASE IN CASH & CASH EQUIVALENT	31.79	(2.90)
OPENING BALANCE OF CASH & CASH EQUIVALENT	2.32	5.21
CLOSING BALANCE OF CASH & CASH EQUIVALENT	34.11	2.32

For JAIN ANIL & ASSOCIATES
(Firm Regn No.011984W)

Anil Jain

ANIL JAIN (PROPRIETOR)
PLACE : MUMBAI
UDIN NO: 22039803AJYAZC3548

Place : Mumbai
Date : 30-05-2022

For AA PLUS TRADELINK LIMITED

ASHOK SHAH

Ashok A. Shah



RAJKUMAR SINGH

Raj Kumar


AA PLUS TRAVELINK LIMITED

Cin No: U74900MH2016PLC274726

**NOTES TO FINANCIAL STATEMENTS FOR THE YEAR PERIOD ON
31ST MARCH, 2022**

Note 1

1 Share Capital

Particulars	As at 31 March 2022		As at 31 March 2021	
Authorised 82,50,000 Equity Shares of Rs. 10 each		82,500,000		82,500,000
Issued Subscribed & paid Up 45,64,800 Equity Shares of Rs. 10 each fully paid up in cash (Previous Year Equity Shares of Rs. 10/- each fully paid)		45,648,000		45,648,000
36,00,000 Equity Shares of Rs. 10 each fully paid up in cash (Previous Year Equity Shares of Rs. 10/- each fully paid)		36,000,000		0.00
Total		81,648,000		45,648,000

Note: The Company has only one class of equity shares of par value Rs.10 each. Each equity shareholder is entitled to one vote par share held, and on liquidation entitled to receive balance of net assets remaining after settlement of all debts, creditors & preferential amounts, proportionate to their respective shareholding. No dividend is proposed.

a. DETAILS OF SHAREHOLDERS HOLDING MORE THAN 5% SHARES IN THE COMPANY

Particulars	As at 31 March 2022		As at 31 March 2021	
	no. of Shares	% holding	no. of Shares	% holding
(a) Ashok Shah & Ashok Shah HUF	1,212,000.00	14.84%	910,800.00	19.95%
(c) MRC Exim Ltd.	500,000.00	6.12%	900,000.00	19.72%
(b) Rajkumar Singh	809,600.00	9.92%	809,600.00	17.74%
(b) Keshrimal B Jain	720,000.00	8.82%	720,000.00	15.77%
(d) SSPN Finance Limited	352,000.00	4.31%	352,000.00	7.71%

b. Reconciliation of No. of Shares Outstanding at the end of the year

Particulars	As at 31 March 2022		As at 31 March 2021	
Equity Shares :		4,564,800		4,564,800
Issued during the year as fully paid		3,600,000		0
Outstanding at the end of the year		8,164,800		4,564,800
TOTAL		8,164,800		4,564,800

Note 2

Reserves and surplus

Particulars	As at 31 March 2022		As at 31 March 2021	
Securities Premium Account				
Opening Balance		10,662,000		10,662,000
Share Premium on shares issued during the period		28,800,000		0
Less: Bonus Issue Of Share In Ratio 1:1		0		0
Closing Balance		39,462,000		10,662,000
Profit & Loss Account				
Opening Balance		4,315,681		3,025,211
Net Profit/ (Net Loss) for the current period		1,858,147		1,290,823
Closing Balance		6,173,828		4,315,681
TOTAL		45,635,828		14,977,681



Note: 3**Short- term borrowings**

<u>Particulars</u>	As at 31 March 2022		As at 31 March 2021	
Unsecured Loans, considered goods from Directors		14,051,110		11,385,623
Unsecured Loans, considered goods from Corporate		19,870,604		0
TOTAL		33,921,714		11,385,623

Note 4**Trade Payables**

<u>Particulars</u>	As at 31 March 2022		As at 31 March 2021	
Sundry Creditors		28,904,376		77,447,501
Advances from Customer		0		424,800
TOTAL		28,904,376		77,872,301

Note. 5**Other Current Liabilities**

<u>Particulars</u>	As at 31 March 2022		As at 31 March 2021	
Secured				
Bank Overdraft From UCO Bank Mumbai against		0		0
TDS Payable		90,356		27,789
TCS Payable		9,556		0
GST Payable		771,220		227,408
TOTAL		871,132		255,197

Note.6**Short Term Provisions**

<u>Particulars</u>	As at 31 March 2022		As at 31 March 2021	
For outstanding Expenses		4,448,880		4,360,990
TOTAL		4,448,880		4,360,990

Note. 8.**Trade Receivables**

<u>Particulars</u>	As at 31 March 2022		As at 31 March 2021	
Outstanding Less than 6 months				
Unsecured, considered good		39,596,622		22,066,594
Other Debts (Interest Receivable)		17,450,218		17,536,313
TOTAL		57,046,840		39,602,907



Note.9**Cash & Cash Equivalents**

<u>Particulars</u>	As at 31 March 2022		As at 31 March 2021	
A. Cash on hand (as certified by a Director of the Company)		663,491		5,547
B Bank Balance		2,747,507		226,179
TOTAL		3,410,998		231,726

Note.10**Short Term Loans & Advances**

<u>Particulars</u>	As at 31 March 2022		As at 31 March 2021	
Short Term Loans & Advances(Unsecured, considered Good)		132,848,500		64,050,000
Advance to Supplier		0		49,264,852
TOTAL		132,848,500		113,314,852

Note. 11**Other Current Assets**

<u>Particulars</u>	As at 31 March 2022		As at 31 March 2021	
Tax Deducted At source		2,206,752		1,404,641
Tax Collected At Source		139,054		39,129
Less: Proxvision for Tax		1,603,783		985,978
		742,023		457,792
GST Receivable		0		0
Other Advances		1,134,600		594,900
TOTAL		1,876,623		1,052,692



Note. 13
Revenue From Operations

<u>Particulars</u>	For the Financial year 2021-22	For the Financial year 2020-21
Gross Sales	105,700,612	102,004,186
Commission	1,295,788.0	991,074.0
	106,996,400	102,995,260
GST Collected		15,705,346
TCS on Sales Of Goods		37,994
Total	106,996,400	87,251,920

Note. 14
Other Income

<u>Particulars</u>	For the Financial year 2021-22	For the Financial year 2020-21
Interest on Fixed Deposit with Bank	0	0
Interest on Advances Given	8,354,054	7,892,745
Interest on Income Tax Refund	8,440	0
Capital Gain on Trading	20,596	
Excess Provision W/back	(11,951)	0
Total	8,371,139	7,892,745

Note. 15
Material Purchases

<u>Particulars</u>	For the Financial year 2021-22	For the Financial year 2020-21
Purchased during the period	102,899,329	98,941,536
Loading/ Unloading Expenses	735,880	892,882
Freight Inward	603,373	193,539
Packing Charges	0	0
Total	104,238,582	100,027,957
GST On Purchases		14,587,318
Tcs on Purchases		38,546
Total	104,238,582	85,402,093

Note.16
Changes in Inventories

<u>Particulars</u>	For the Financial year 2021-22	For the Financial year 2020-21
Opening Stock of Finished Goods	0.00	0.00
Closing Stock of Finished Goods	0.00	0.00
	0	0

Note.18.
Employee Benefit Expenses

<u>Particulars</u>	For the Financial year 2021-22	For the Financial year 2020-21
Directors' Remuneration	715,000	750,000
Salary Expenses	3,317,302	3,131,750
Staff Welfare	291,970	710,132
Total	4,324,272	4,591,882



Note. 19**Finance Cost**

<u>Particulars</u>	For the Financial year 2021-22	For the Financial year 2020-21
Interest to Bank on overdraft	0	0
Interest on Loan	509,560	259,572
Total	509,560	259,572

Note. 20**Other Expenses**

<u>Particulars</u>	For the Financial year 2021-22	For the Financial year 2020-21
Bank Charges	3,725	1,619
Audit Fess	20,000	70,000
Advertising Expense	102,400	0
Conveyance Expenses	296,261	706521
Office Expenses	439,524	679644
Repairs and Maintenance	203,029	285317
Office Rent	360,000	240000
Retainership Charges	34,224	0
Printing & Stationery	483,351	65837
Professional Fees	56,000	439780
Donation	100000	100000
Preliminary expenses writtenoff	108300	108300
Miscellaneous Expenses	9,003	24312
Market Making Exp	165,000	0
Merchant Banker Fees	900,000	0
Telephone & Internet Charges	3,258	52371
Power & Fuel Expenses	109,420	166324
Service Charges	5,000	0
Share Issue Expenses	192,855	72417
Share Demat Expenses	170,566	0
Interest & Late Fees	6,612	0
Total	3,768,528	3,012,442





Cin No: U74900MH2016PLC274726

NOTE NO.7 OF DEPRECIATION ANNEXED TO AND FORMING PART OF THE ACCOUNTS FOR THE PERIOD ENDED ON 30-09-2021

Amount in Rs.

SR.				GROSS BLOCK	DEPRECIATION DURING THE PERIOD				NET BLOCK	
NO.	NAME OF ASSETS	OPENING BALANCE 01.04.21	ADDITIONS	CLOSING BALANCE 31.03.2022	ACCUMULATED DEPRECIATION AS ON 01.04.2021	DEPRECIATION FOR 31/03/2022	RATE	TOTAL ACCUMULATED DEPRECIATION	AS ON 31/03/2022	AS ON 31/3/2021
1	Computer	354,838	-	354,838	347,407.74	4,693	63.16%	352,101	2,737	7,430
2	Furniture & Fixture	190,800	-	190,800	124,375.95	17,197	25.89%	141,573	49,227	66,424
3	Air Conditioner	233,511	-	233,511	98,276.90	24,477	18.10%	122,754	110,757	135,234
4	Office Equipments	84,089	-	84,089	34,304.45	9,011	18.10%	43,315	40,774	49,785
TOTAL		863,238	-	863,238	604,365.04	55,379	125.25%	659,744	203,494	258,873



		Total Deprication as per company	Deprication as per company	deprication as per IT	Total Deprication as Per IT	differences	for the year	total deferred Liabilites		
first year	17	40,843	40,843	62,663	62,663	21,820	6,742	6,742	DL	first
secon	18	237,984	197,141	144,425	207,088	(52,716)	(13,574)	-6,831.99	DA	second
th	19	411,717	173,733	120,366	327,454	(53,367)	(13,875)	-20,707.41	DA	third
for	20	527,532	115,815	98,936	426,390	(16,879)	(4,389)	-25,095.95	DA	foruth
Fifth	21	604,366	76,834	74,350	500,740	(2,484)	(13,646)	-38,741.95	DA	fifth
Sixth	22	659,744	55,379	37,175	537,915	(18,203)	(4,733)	-43,474.85	DA	sixth



NOTES FORMING PART OF THE STANDALONE FINANCIAL STATEMENTS

STATEMENT OF SIGNIFICANT ACCOUNTING POLICIES

A. SIGNIFICANT ACCOUNTING POLICIES

I. BASIS OF ACCOUNTING

The financial statements have been prepared in accordance with Generally Accepted Accounting Principles in India (Indian "GAAP") under the historical cost convention on an accrual basis in compliance with all material aspects of the Accounting Standards (AS) notified under Section 133 of the Companies Act, 2013 read together with the paragraph 7 of the Companies (Accounts) Rules 2014. The Financial Statements have been prepared under the historical cost convention on an accrual basis. All assets and liabilities have been classified as current or non-current as per the Company's normal operating cycle (twelve month) and other criteria set out in the Schedule III to the Act.

II. USE OF ESTIMATES

Preparation of financial statement in conformity with Indian GAAP requires the management to make judgments, estimates and assumptions that affect the reported amounts of revenues, expenses, assets and liabilities and the disclosures of contingent liabilities, at the end of the reporting period. Although these estimates are based on the management's best knowledge of current events and actions, uncertainty about these assumptions and estimates could result in differences between the actual results and estimates could result in differences between the actual results and estimates which are recognized in future period.

III. PROPERTY, PLANT AND EQUIPMENTS AND ITS DEPRECIATION

Property, Plant and Equipment are carried at cost, less accumulated depreciation and impairment loss, if any. Cost comprises the purchase price and any attributable cost of bringing the asset to its working condition for its intended use. Depreciation is provided pro rata for the period of use on Written Down Value basis as per the useful life of the assets prescribed under Schedule II of the Companies Act, 2013.

Assets Classification	Useful Life
Computer	2 Years
Furniture & Fixtures	9 Years
Office Equipments	14 Years



IV. INTANGIBLE ASSETS AND AMORTIZATION

Intangible Assets are measured at acquisition cost less accumulated amortization of previous years until the applicability of schedule II of Companies Act 2013. Therefore no amortization has been considered due to the life of the intangible asset is more than ten years.

V. IMPAIRMENT OF ASSETS

The Company assesses at each reporting date whether there is a indication that an asset may be impaired. The recoverable amount is recovered on the cash flows that are largely realizable from the asset which is considered for impairment. In cases where the carrying amount of the asset exceeds its recoverable amount or is nil, the asset is considered as impaired and the asset written down to the recoverable amount. The amount written off is reduced from the Cost of the Asset concerned and is Debited to the Profit and Loss Account under the head "Bad Debts Written Off " or "Impairment of Assets" under Administrative and Other Expenses.

VI. INVESTMENTS

Investments are classified into long-term investments as noncurrent investments.

Non-Current Investment:

Investments that are intended to be held for one year or more are classified as long-term investments. Non-Current Investment are carried at acquisition/ amortized cost. A Provision is made for diminution, other than temporary, in the value of Investment.

Current Investment:

Investments that are intended to be held for less than one year are classified as current investments. Current Investment are carried at the lower of cost or fair value on an individual basis.

VII. BORROWING COST

Interest and other costs in connection with the borrowing of the funds made by the company from banks /Financial institutions. Borrowing costs are expensed in the period in which they have occurred and are charged to Profit & Loss Account.

VIII. REVENUE RECOGNITION

Revenue is recognized to the extent that it is probable that the economic benefit will flow to the company and revenue can be reliably measured. Sales are recognized when significant risk and rewards of ownership of the goods have passed to the buyer which coincides with delivery and are recorded net of trade discounts GST. Interest income is recognized on time proportion basis taking into account the amount outstanding and the applicable rate.

IX. RETIREMENT AND OTHER EMPLOYEE BENEFITS

Gratuity:

Gratuity liability would be considered only after the period when the Company would be covered under the Definition of Gratuity Act, 1972. The Gratuity liability is a defined benefit



obligation and is computed on the basis of an actuarial valuation by an actuary appointed for the purpose as per projected unit credit method at the end of each financial year. The liability is so provided is paid to a Trust administered by the Company, which in turn invest in eligible securities to meet the liability as and when it accrues for payment in future. Actuarial gains / losses are immediately taken to the statement of Profit and Loss. Any shortfall in the value of assets over the defined benefit obligation is recognized as a liability with a corresponding charge to the Statement of Profit and Loss.

X. LEAVE ENCASHMENT:

The Company does not carry forward balance in Leave account as at the end of the Financial Year. The Balance, if any, at the end of the Financial Year is paid along with the Payroll. In case of resignation of an employee the leave salary is paid at the time of full and final settlement.

XI. TAXATION

Tax Expenses includes provision for current tax and deferred tax. Provision for Current tax is made on the basis of estimated taxable income for the current accounting year in accordance with the provisions of the Income Tax Act, 1961. Deferred tax is recognized, subject to the consideration of prudence, on timing difference, being the difference between taxable income and accounting income that originate in one period and are capable of reversal in one or more subsequent periods. Minimum Alternative Tax (MAT) credit is recognized as an asset only when and to the extent there is convincing evidence that the Company will pay normal income-tax during the specified period. In the year in which the MAT credit note issued by Institute of Chartered Accountants of India ("ICAI"), the said asset is created by way of a credit to the Statement of Profit and Loss. The Company reviews the same at each balance sheet date and writes down the carrying amount of MAT credit entitlement to the extent there is no longer convincing evidence to the effect that Company will pay normal income tax during the specified period.

I. PROVISION AND CONTINGENCIES

The company creates a provision when there is present obligation as a result of a past event that probably requires an outflow of resources and a reliable estimate can be made of the amount of obligation. A disclosure for a contingent liability is made when there is a possible obligation or a present obligation that probably will not require an outflow of resources or where a reliable estimate of the obligation cannot be made.

B. CONTINGENT LIABILITY

In the opinion of the Management and on the basis of the Certificate provided there are no Contingent Liability and Commitments as on the date of signing the Financial Statement.



C. AUDITORS REMUNERATION

Particulars	Period ended 31.03.2022	Year ended 31.03.2021
Audit Fees	45,000	45,000

D. EARNING PER SHARE

Basic Earnings Per Share (EPS) is computed by dividing the net profit for the year attributable to the equity shareholders, by weighted average number of equity shares outstanding during the year. Numbers used for calculating basic and diluted earnings per share are as stated below:

Particulars	For the year ended 31st March 2022	For the year ended 31st March 2021
Profit for the year	18,58,147	12,90,823
Weighted average number of Equity shares outstanding	81,64,800	45,64,800
Earnings Per Share (Rs.) - Basic (Face value of Rs. 10 per share)	0.23	0.28
stock options/ performance share schemes	-	-
Weighted average number of Equity shares (including dilutive shares) outstanding	81,64,800	45,64,800
Earnings Per Share (Rs.) - Diluted (Face value of Re. 10 per share)	0.23	0.28

E. EMPLOYEE BENEFITS

Gratuity

The Company is presently not covered under the Payment of Gratuity Act 1972 since the employee strength is less than 10. Further none of the employee have completed Five years of continues service due to which Actuarial valuation has not been carried out.

Leave Salary

The Company has a leave policy in place and the payment of the credit leaves available of the employees are paid alongwith payroll in the month of March. Due



to the aforesaid reasons no provision made for leave salary during the financial year Actuarial gains/losses are immediately taken to the Statement of Profit & Loss.

F. DISCLOSURE REQUIREMENT UNDER MSMED ACT, 2006

As per the details available with the Company none of the dues are payable to the creditor who is covered under the MSMED Act, 2006.

G. RELATED PARTIES DISCLOSURE

As per Accounting Standard -18 issued by the Institute of Chartered Accountants of India the related parties' transactions are disclosed as under: -

A) List of Related Parties: - (as Certified by Management)

- i. Enterprises where control exists
NA
- ii. **Key Management Personnel**
 - Mr. Ashok Shah Managing Director
 - Ms. Rajkumar Singh Director
 - Mrs. Purnima Badola Company Secretary

B) Transactions during the year and balances outstanding as on 31st March, 2022 with related Parties were as follows:

Name	Nature of Relationship	Transaction	2022	2021
Mr. Ashok Shah	Director	Loan	1,40,51,110	1,13,85,623
Mr. Ashok Shah	Director	Remuneration Outstanding	3,25,000	5,50,000
Mr. Rajkumar Singh	Director	Remuneration Outstanding	12,90,000	9,00,000

- H. In the opinion of the Board current assets, Loans and Advances except to the extent stated specifically are approximately of the values based if realized in ordinary course of business.
- I. The Schedules referred to above are an integral part of Balance Sheet.



For Jain Anil & Associates.

Chartered Accountants



SD/-

ANIL JAIN

Proprietor

Membership No. 039803

Firm Reg. No. 0115987W



BY ORDER OF THE BOARD OF THE DIRECTORS

For AA Plus Tradelink Limited

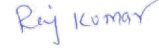


SD/-

Ashok Shah

Managing Director

DIN: 07427185



SD/-

Rajkumar Singh

Director

DIN: 08670982

Place: Mumbai

UDIN: 22039803AJYAZC3548

Date: 30th May, 2022