



Agarwal Vishwanath & Associates

Chartered Accountants

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Independent Auditor's Review Report on the Unaudited Quarterly Standalone Financial Results of the Company Pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended

Review Report to
The Board of Directors
Smart Trading & Investment Co Ltd.

Dear Sir,

Re: **Limited Review Report of the Unaudited Financial Results for the three months ended and quarter ended 30th June, 2023 dated from 1st April, 2023 to 30th June, 2023.**

1. We have reviewed the accompanying statement of unaudited standalone financial results of **Smart Trading & Investment Co Ltd** (the "Company") for the three month ended and quarter ended June 30, 2023 dated from 1st April, 2023 to 30th June, 2023 (the "Statement") attached herewith, being submitted by the Company pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended (the "Listing Regulations").

2. This Statement, which is the responsibility of the Company's management and approved by the Company's Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34 "Interim Financial Reporting" (Ind AS 34) prescribed under Section 133 of the Companies Act, 2013, as amended, (the "Act") read with relevant rules issued there-under and other accounting principles generally accepted in India. Our responsibility is to express a conclusion on the Statement based on our review.

3. We conducted our review of the Statement in accordance with the Standard on Review Engagements (SRE) 2410, "Review of Interim Financial Information Performed by the Independent Auditor of the Entity" issued by the Institute of Chartered Accountants of India. This standard requires that we plan and perform the review to obtain moderate assurance as to whether the Statement is free of material misstatement. A review of interim financial information consists of making inquiries, primarily of persons responsible for financial and accounting matters, and applying analytical and other review procedures. A review is substantially less in scope than an audit conducted in accordance with Standards on Auditing and consequently does not enable us to obtain assurance that we would become aware of all significant matters that might be identified in an audit. Accordingly, we do not express an audit opinion.

4. Based on our review conducted as above, nothing has come to our attention that causes us to believe that the accompanying Statement, prepared in accordance with the recognition and measurement principles laid down in the aforesaid Indian Accounting Standards specified under Section 133 of the Act, read with relevant rules issued there-under and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in terms of the Listing Regulation, including the manner in which it is to be disclosed or that it contains any material misstatement.

Our conclusion on the statement is not modified in respect of the above matters.

For **AGARWAL VISHWANATH & ASSOCIATES**

Registration No.: 323024E

Chartered Accountants

(CA ABHIJIT CHAKRABORTY)

PARTNER

Membership No. : 060170



Place : Kolkata

Date : 08.04.2024

UDIN : 24060170 BKELE06749

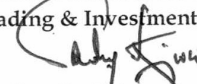
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Smart trading & Investment Co. Ltd Mangal Bhawan Basement Floor Block A And B, 106 Narkeldanga Main Road, Kolkata-700054 CIN - L65993WB1981PLC033414 (₹ in '00)					
Statement of Standalone Unaudited Results for the Quarter ended 30/06/2023					
Sl. No.	Particulars	Quarter ended			Year ended
		(30/06/2023)	(30/06/2022)	(31/03/2023)	(31/03/2023)
		(Unaudited)	(Unaudited)	(Audited)	(Audited)
	Income				
1	Revenue From Operations	-	-	-	-
2	Other Income	1116.63	1726.12	6228.59	12705.04
3	Total income from Operations (net)	1116.63	1726.12	6228.59	12705.04
4	Expenditure				
(a)	Purchase of traded goods	-	-	-	-
(b)	Employee benefits expense	110.00	110.00	220.00	705.00
(c)	Finance cost	244.10	1.18	2.54	269.72
(d)	Depreciation and Amortisation Expense	1681.49	-	-	-
(e)	Other expenses	2200.97	1136.50	1391.00	6878.62
	Total Expenses	4236.57	1247.68	1613.54	7853.34
5	Profit/(Loss) before exceptional and extraordinary items and	(3119.94)	478.44	4615.05	4851.70
6	Exceptional Items	-	-	-	-
7	Profit/(Loss) before extraordinary items and tax (5-6)	-	-	-	-
	Extraordinary Items	-	-	-	263741.06
	Profit/(Loss) before tax(VII-VIII)	(3119.94)	478.44	4615.05	268592.76
8	Tax Expense				
	a) Current Tax	-	100.47	972.51	1022.20
	b) Deffered Tax	(139.48)	-	-	-
	c) Income Tax for earlier years	-	-	-	-
	Total Tax Expense	(139.48)	100.47	972.51	1022.20
9	Net Profit for the Period[7-8]	(2980.45)	377.97	3642.54	267570.56
10	Other Comprehensive Income				
	i) Item that will not be reclassified to Profit or loss	-	-	-	-
	ii) income tax relating to item that will not be reclassified to	-	-	-	-
	iii) Item that will be reclassified to Profit or loss	-	-	-	-
11	Total Comprehensive income/ (loss) for the period(9-10)	(2980.45)	377.97	3642.54	267570.56
12	Paid -up equity share capital (face value Rs 10 each)	24000.00	24000.00	24000.00	24000.00
13	Reserve and Surplus	280831.09	16618.95	283811.54	283811.54
14	Reserve excluding Revaluation reserve and OCI Reserve as shown in the balance sheet				
15	Rs 10 per equity share (not annualised)				
	(i) Basic : (amount in ₹)	(1.24)	0.16	1.52	111.49
	(ii) Diluted : (amount in ₹)	(1.24)	0.16	1.52	111.49

Note:

- The above results were reviewed by the Audit Committee and approved by the Board of Directors at their respective meetings held on 08.04.2024
- As a Company Business activity falls within a single significant business segment so no separate segment information is enclosed.
- Figures of the previous period have been regrouped and reclassified wherever necessary, to correspond with classification of figures for current period.
- Results are prepared in compliance with Indian Accounting Standard, ("Ind-AS") notified by the Ministry of Corporate Affairs,

Place: Kolkata
Date: 08.04.2024

On behalf of Board of Directors
Smart trading & Investment Co. Ltd

Sandip Kejriwal
Managing Director, DIN: 00180659