



Agarwal Vishwanath & Associates

Chartered Accountants

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Independent Auditor's Review Report on the Unaudited Half yearly & 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 six month ended and quarter ended 30th September, 2023 dated from 1st July, 2023 to 30th September, 2023.

1. We have reviewed the accompanying statement of unaudited standalone financial results of **Smart Trading & Investment Co Ltd** (the "Company") for the six month ended and quarter ended 30th September, 2023 dated from 1st July, 2023 to 30th September, 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").

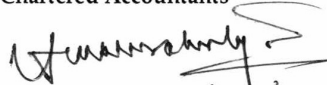
2. This Statement, which is the responsibility of the Company's management and approved by the Company's Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34 "Interim Financial Reporting" (Ind AS 34) prescribed 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 : 24060170BKELP4862

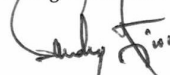
Statement of Standalone Unaudited Results for the Quarter and Half year ended 30/09/2023

Sl. No.	Particulars	Quarter ended			Half Year ended		Year ended
		(30/09/2023)	(30/09/2022)	(30/06/2023)	(30/09/2023)	(30/09/2022)	(31/03/2023)
		(unaudited)	(unaudited)	(Unaudited)	(unaudited)	(unaudited)	(Audited)
	Income						
1	Revenue from operations	-	-	-	-	-	-
2	Other income	6008.39	1762.38	1116.63	7125.02	3488.50	12705.04
3	Total Income (I+II)	6008.39	1762.38	1116.63	7125.02	3488.50	12705.04
4	Expenses						
	(a) Purchase of traded goods	-	-	-	-	-	-
	(b) Employee Benefits expense	155.00	165.00	110.00	265.00	275.00	705.00
	(c) Finance costs	343.99	7.08	244.10	588.10	8.26	269.72
	(d) Depreciation and amortisation expense	1681.49	-	1681.49	3362.99	-	-
	(e) Other expenses	1361.50	1108.20	2200.97	3562.47	2244.70	6878.62
	Total Expenses	3541.99	1280.28	4236.57	7778.55	2527.96	7853.34
5	Profit/(Loss) before exceptional and extraordinary items and tax(III-IV)	2466.40	482.10	(3119.94)	(653.53)	960.54	4851.70
6	Exceptional Items	-	-	-	-	-	-
7	Profit/(Loss) before extraordinary items and tax(V-VI)	2466.40	482.10	(3119.94)	(653.53)	960.54	4851.70
8	Extraordinary Items	-	263741.06	-	-	263741.06	263741.06
9	Profit/(Loss) before tax(VII-VIII)	2466.40	264223.16	(3119.94)	(653.53)	264701.60	268592.76
10	Tax Expense						
	(a) Current Tax	-	101.24	-	-	201.71	1022.20
	(b) Deferred Tax	(139.48)	-	(139.48)	(278.97)	-	-
	(c) Income Tax for earlier Year	-	-	-	-	-	-
	Total Tax Expense	(139.48)	101.24	(139.48)	(278.97)	201.71	1022.20
11	Net profit from ordinary activities after tax (IX-X)	2605.89	264121.92	(2980.45)	(374.56)	264499.89	267570.56
12	Other comprehensive Income (OCI)						
13	(i) Items that will not be reclassified to Profit or Loss	-	-	-	-	-	-
14	(ii) income tax relating to item that will not be reclassified to profit or loss	-	-	-	-	-	-
15	Total comprehensive Income for the period (XI - XII)	2605.89	264121.92	(2980.45)	(374.56)	264499.89	267570.56
16	Paid up equity share capital (face value of Rs. 10 each)	24000.00	24000.00	24000.00	24000.00	24000.00	24000.00
17	Reserve excluding Revaluation reserve and OCI Reserve as shown in the balance sheet	283436.97	280740.87	280831.09	283436.97	280740.87	283811.54
18	Earning per share (EPS) not annualized						
	(a) Basic (₹ in '00)	1.09	110.05	(1.24)	(0.16)	110.21	111.49
	(b) Diluted (₹ in '00)	1.09	110.05	(1.24)	(0.16)	110.21	111.49

Note:

- The statements has been reviewed by the Audit Committee and approved by the Board of Directors at its meetings held on 08.04.2024
- This statements has been prepared in accordance with the Companies (Indian Accounting Standards)Rules ,2015(Ind AS) prescribed under Section 133 of the companies Act 2013and other recognised accounting practices and policies to the extent applicable.
- As a Company Business activity falls within a single significant business segment so no separate segment information is enclosed.
- Results are prepared in compliance with the Indian Accounting policies (IND AS) notified by Ministry of corporate affairs.
- The figures for the corresponding for the previous period have been regrouped/ rearranged wherever necessary.

For and on behalf of the Board of
Smart trading & Investment Co. Ltd



Sandip Kejriwal
Managing Director, DIN: 00180659

Place: Kolkata
Date: 08.04.2024