



Agarwal Vishwanath & Associates

Chartered Accountants

Pushkal Bhawan ⁷⁵
133/1/1A, S. N. Banerjee Road
3rd Floor, Kolkata - 700 013
Phone : +91 33 2229 0635 / 0076
E-mail : avacafirm@gmail.com
Website : www.avacafirm.com

Independent Auditor's Review Report on the Unaudited Nine month ended & 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 Nine month ended and quarter ended 31st December, 2023 dated from 1st October, 2023 to 31st December, 2023.

1. We have reviewed the accompanying statement of unaudited standalone financial results of **Smart Trading & Investment Co Ltd** (the "Company") for the Nine month ended and quarter ended December 31, 2023 dated from October 01, 2023 to December 31, 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").

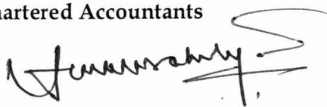
2. This Statement, which is the responsibility of the Company's management and approved by the Company's Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34 "Interim Financial Reporting" (Ind AS 34) prescribed 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 : 24060170BKELQ9742

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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)

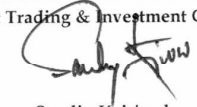
Statement of Standalone Unaudited Results for the Quarter ended 31/12/2023

Sl. No.	Particulars	Quarter ended			Nine month ended		Year ended
		31/12/2023	31/12/2022	30/09/2023	31/12/2023	31/12/2022	31/03/2023
		(unaudited)	(unaudited)	(Unaudited)	(unaudited)	(unaudited)	(Audited)
1	Revenue from operations	-	-	-	-	-	-
2	other income	10791.84	2987.95	6008.39	17916.86	6476.45	12705.04
3	Total Income (I+II)	10791.84	2987.95	6008.39	17916.86	6476.45	12705.04
4	Expenses						
(a)	pushase of traded goods	-	-	-	-	-	-
(b)	Employee Benefits expense	210.00	165.00	155.00	475.00	440.00	705.00
(c)	Finance costs	362.72	2.36	343.99	950.82	10.62	269.72
(d)	Depreciation and amortisation expense	1681.49	-	1681.49	5044.48	-	-
(e)	Other expenses	832.13	3544.48	1361.50	4394.60	5789.18	6878.62
	Total Expenses	3086.35	3711.84	3541.99	10864.90	6239.80	7853.34
5	Profit/(Loss) before exceptional and extraordinary items and tax(III-IV)	7705.49	(723.89)	2466.40	7051.96	236.65	4851.70
6	Exceptional Items						
7	Profit/(Loss) before extraordinary items and tax (V-VI)	7705.49	(723.89)	2466.40	7051.96	236.65	4851.70
8	Extraordinary Items					263741.06	263741.06
9	Profit/(Loss) before tax(VII-VIII)	7705.49	(723.89)	2466.40	7051.96	263977.71	268592.76
10	Tax Expenses						
(a)	Current Tax	-	(152.02)	-	-	302.18	1022.20
(b)	Deffered Tax	(139.48)	-	(139.48)	(418.45)	-	-
(c)	Income Tax for earlier Year	-	-	-	-	-	-
	Total Tax Expense	(139.48)	(152.02)	(139.48)	(418.45)	302.18	1022.20
11	Net profit from ordinary activities after tax (IX-X)	7844.98	(571.87)	2605.89	7470.41	263675.53	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)	7844.98	(571.87)	2605.89	7470.41	263675.53	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	291281.95	280169.00	283436.97	291281.95	280169.00	283811.54
18	Earning per share (EPS) not annualized						
(a)	Basic	3.27	(0.24)	1.09	3.11	109.86	111.49
(b)	Diluted	3.27	(0.24)	1.09	3.11	109.86	111.49

Note:

- 1 The statements has been reviewed by the Audit Committee and approved by the Board of Directors at its meetings held on 08.04.2024
- 2 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.
- 3 As a Company Business activity falls within a single significant business segment so no separate segment information is enclosed.
- 4 Results are prepared in compliance with the Indian Accounting policies (IND AS) notified by Ministry of corporate affairs.
- 5 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