

# **SMART TRADING & INVESTMENT Co. Ltd.**

MANGAL BHAWAN GROUND FLOOR, BLOCK – A & B, 106, NARKELDANGA MAIN ROAD,  
KOLKATA – 700 054, PHONE.: (033) 4602 3823/2362 9057, E-MAIL: srpspl1982@gmail.com,  
CIN: L65993WB1981PLC033414

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Date: 13.08.2025

To,  
The Listing Department  
The Calcutta Stock Exchange Limited  
7, Lyons Range,  
Kolkata – 700001

Sub: Outcome of the Board Meeting Pursuant to Regulation 30 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015

Dear Sir/ Madam,

With reference to our notice dated 05<sup>th</sup> August, 2025, the Board of Directors of the Company at its Meeting held today i.e. 13<sup>th</sup> August, 2025, Wednesday has, inter alia, considered and approved the following: -

- 1) Un-Audited Financial Results of the Company for the quarter ended June 30, 2025 in compliance with Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015. In this regard, we enclose herewith, the Un-Audited Financial Results for the quarter ended June 30, 2025 and Limited Review Report issued by the Statutory Auditors of the Company.

The Board meeting commenced at 11:00 A.M. and concluded at 12:00 P.M. today.

The Un-Audited Financial Results shall also be published in the newspaper in the format prescribed under Regulation 47 of the Listing Regulations. However, the aforesaid information are also available on the Company's website viz [www.smarttradingonline.com](http://www.smarttradingonline.com) and on the website of CSE limited. viz. [www.cse-india.com](http://www.cse-india.com).

Yours faithfully,

For Smart Trading & Investment Co Limited



Sandeep Kejriwal  
Managing Director  
DIN: 00180659

# Maroti & Associates

(Chartered Accountants)

Head Office:-

Diamond Heritage, 5<sup>th</sup> Floor,  
Unit - N503, 16, Strand Road,  
Fairley Place, Kolkata -700001  
Ph.: +913340891300

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43, Nehru Place New Delhi-110019,  
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Email:- [audit@maroti.in](mailto:audit@maroti.in)

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## INDEPENDENT AUDITOR'S REVIEW REPORT ON REVIEW OF UN-AUDITED STANDALONE QUARTERLY FINANCIAL RESULTS OF THE COMPANY FOR THE QUARTER ENDED JUNE 30, 2025.

TO  
THE BOARD OF DIRECTORS OF  
SMART TRADING & INVESTMENT CO. LIMITED.

1. We have reviewed the accompanying statement of un-audited standalone financial results of SMART TRADING & INVESTMENT CO. LTD (the 'Company') for the quarter ended June 30, 2025 ("the statement") being submitted by the Company pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 as amended.
2. This Statement which is the responsibility of the Company's management and approved by the Board of Directors of the company at their meeting held on August 13, 2025, 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 read with relevant rules issued thereunder 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 Engagement (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 are free of material misstatement. A review is limited primarily to inquiries of Company personnel and analytical procedures applied to financial data and thus provides less assurance than an audit. We have not performed an audit and, 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 of un-audited standalone financial results, prepared in accordance with the recognition and measurement principles laid down in the applicable Indian Accounting Standards prescribed under Section 133 of the Companies Act, 2013 and other recognized accounting practices and policies, has not disclosed the information required to be disclosed in terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, 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 matter.

For MAROTI & ASSOCIATES

Chartered Accountants

Firm Regn No.: 322770E

*Swati Dudhuria*

CA SWATI DUDHORIA DAKALIA

Partner

M. N.:- 314325

UDIN: 25314325BMU12L1288

Place: KOLKATA

Date: 13<sup>TH</sup> AUGUST, 2025





**STATEMENT OF STANDALONE UNAUDITED FINANCIAL RESULTS FOR THE QUARTER ENDED 30TH JUNE, 2025**

Part I

(Rs. in Lakhs)

Particulars	Quarter Ended on			Year Ended
	30-06-2025 Unaudited	31-03-2025 Audited	30-06-2024 Unaudited	31-03-2025 Audited
I. Revenue From operations	-	-	-	-
II. Other Income	2.81	3.05	4.26	14.13
<b>III. Total Income (I + II)</b>	<b>2.81</b>	<b>3.05</b>	<b>4.26</b>	<b>14.13</b>
<b>IV. Expenses</b>				
Cost of Materials Consumed	-	-	-	-
Purchase of Stock-in-trade	-	-	-	-
Changes in Inventories of Finished Goods, Stock-in-trade & work in	-	-	-	-
Employee Benefit Expenses	2.30	4.40	1.74	8.70
Finance Costs	0.72	0.65	0.85	2.96
Depreciation and Amortisation Expenses	3.01	4.38	4.38	17.53
Other expenses	2.59	2.95	3.14	12.55
<b>Total Expenses (IV)</b>	<b>8.62</b>	<b>12.38</b>	<b>10.11</b>	<b>41.74</b>
V. Profit/(loss) before exceptional items and tax (I-IV)	(5.81)	(9.33)	(5.86)	(27.61)
VI. Exceptional Items	-	-	-	-
<b>VII. Profit/ (loss) before Tax (V-VI)</b>	<b>(5.81)</b>	<b>(9.33)</b>	<b>(5.86)</b>	<b>(27.61)</b>
VIII. Tax expense :				
(1) Current tax	-	-	-	-
(3) Deferred tax	(0.28)	(0.67)	(0.56)	(2.14)
<b>IX. Profit (Loss) for the period from continuing operations (VII-VIII)</b>	<b>(5.53)</b>	<b>(8.67)</b>	<b>(5.30)</b>	<b>(25.47)</b>
X. Profit/(loss) from discontinued operations	-	-	-	-
XI. Tax expenses of discontinued operations	-	-	-	-
XII. Profit/(loss) from Discontinued operations (after tax) (X-XI)	-	-	-	-
<b>XIII. Profit/(loss) for the period (IX+XII)</b>	<b>(5.53)</b>	<b>(8.67)</b>	<b>(5.30)</b>	<b>(25.47)</b>
XIV. Other Comprehensive Income				
A. (i) Items that will not be reclassified to profit or loss	-	0.19	-	0.19
(ii) Income tax relating to items that will not be reclassified to	-	-	-	-
B. (i) Items that will be reclassified to profit or loss	-	-	-	-
(ii) Income tax relating to items that will be reclassified to profit	-	-	-	-
<b>XV. Total Comprehensive Income for the period (XIII+XIV) Comprising Profit (Loss) and Other comprehensive Income for the period )</b>	<b>(5.53)</b>	<b>(8.48)</b>	<b>(5.30)</b>	<b>(25.28)</b>
XVI. Earnings per equity share (for continuing operation):				
(1) Basic	(0.23)	(0.35)	(2.21)	(10.53)
(2) Diluted	(0.23)	(0.35)	(2.21)	(10.53)
XVII. Earnings per equity share (for discontinued operation):				
(1) Basic	-	-	-	-
(2) Diluted	-	-	-	-
XVIII. Earning per equity share (for discontinued & continuing operation)				
(1) Basic	(0.23)	(0.35)	(2.21)	(10.53)
(2) Diluted	(0.23)	(0.35)	(2.21)	(10.53)
XIX. Paid-up Equity Share Capital	24.00	24.00	24.00	24.00
Face value of Equity Share Capital	10.00	10.00	10.00	10.00
XX. Other Equity (Reserves excluding Revaluation Reserves)	247.94	247.94	272.82	247.94

**Notes:**

1. The above unaudited standalone Financial Results after review of the Audit Committee were approved by the Board of Directors at its meeting held on 13th August, 2025. The Statutory Auditors of the Company have carried out a "Limited Review" of the above results as per Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015. There are no qualifications in the audit report.

2. The above standalone financial results for the quarter ended June 30, 2025 are prepared in accordance with the Indian Accounting Standards (Ind-AS) as prescribed under section 133 of Companies Act, 2013 read with Rule 3 of Companies (Indian Accounting Standards) Rules, 2015 and Companies (Indian Accounting Standards) Amendment Rules, 2016.

3. No Investors complaint remains pending at the quarter ended on 30th June, 2025.

4. The figures for the corresponding previous period have been regrouped/rearranged wherever necessary, to confirm to Current Year's classification.

5. Deferred Tax Liability, if any will be considered at year end.

6. The above financial results are also available on the Company's website [www.smarttradingonline.com](http://www.smarttradingonline.com) and CSE Limited's website [www.cse-india.com](http://www.cse-india.com)

By the order of the Board  
For SMART TRADING AND INVESTMENT CO. LTD

SANDIP KEJRIWAL  
Managing Director