



CIN: U74900MH2016PLC274726

Date: 30th May 2024

To,
The General Manager,
Corporate Relationship Department,
BSE Limited,
Phiroz Jeejeebhoy Tower,
Dalal Street, Mumbai — 400001,
Maharashtra, India

Reference : ISIN: INE0C5901014 Symbol: AAPLUSTRAD

Sub: Outcome of the Board Meeting held on Thursday, 30th May, 2024.

Dear Sir,

Pursuant to the provisions of Regulation 33(3)(d) and Regulation 30 of Securities And Exchange Board Of India (Listing Obligation And Disclosure Requirement) 2015 and in continuation of our earlier intimation of Board Meeting dated May 20th , 2024 we hereby inform you that board meeting of Board of Directors of the company duly convened and held on Thursday, 30th May, 2024 at 3:00 pm and concluded at 05:15 pm the Board Of Directors has inter alia transacted following businesses:

1. Audited Standalone Financial Results along with Auditor's Report of the Company for the quarter and year ended March 31,2024,
2. Audited Standalone Financial Statements of the Company for the year ended March 31,2024

you are requested to please take the same in your record,

Thanking you,

Yours truly,

For Aa Plus Tradelink Limited

Ashok shah

Director

DIN: 07427185

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



INDEPENDENT AUDITOR'S REPORT

Independent Auditor's Report on the Annual Audited Financial Results of AA PLUS TRADELINK LIMITED for the year ended 31st March, 2024 of the Company Pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.

To the Board of Directors of AA PLUS TRADELINK LIMITED

Report on the Audit of the Standalone Financial Results

Opinion

We have audited the accompanying standalone annual financial results of AA PLUS TRADELINK LIMITED ("the Company") having CIN No U74900MH2016PLC274726 for the quarter and year ended 31st March, 2024, attached Herewith, being submitted by the Company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, As amended ('Listing Regulations') including relevant circulars issued by Securities and Exchange Board of India (SEBI) from time to time.

In our opinion and to the best of our information and according to the explanations given to us these standalone financial results:

- i. Presented in accordance with the requirements of Regulation 33 of the Listing Regulations in this regard; and
- ii. Give a true and fair view in conformity with the recognition and measurement Principles laid down in the applicable Indian Accounting Standards (Ind AS) prescribed under Section 133 of the Companies Act 2013 ("the Act") read with relevant rules issued thereunder and other accounting principles generally accepted in India of the net profit/loss and other Comprehensive income and other financial information for the year ended 31st March, 2024 as well as the year to date results for the period from 1st April, 2023 to 31st March, 2024.

Basis for Opinion

We conducted our audit in accordance with the Standards on Auditing (SAs) specified under section 143(10) of the Companies Act, 2013 (the Act). Our responsibilities under those Standards are further described in the *Auditor's Responsibilities for the Audit of the Standalone Financial Results* 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 together with the ethical requirements that are relevant to our audit of the financial results under the provisions of the Companies Act, 2013 and the Rules thereunder, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the Code of Ethics. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.



Management's Responsibilities for the Standalone Financial Results

These quarterly as well as year to date financial results have been prepared on the basis of the annual financial statements. The Company's Board of Directors are responsible for the preparation of these financial results that give a true and fair view of the net profit/loss and other comprehensive income and other financial information in accordance with the recognition and measurement principles laid down in Indian Accounting prescribed under Section 133 of the Act read with relevant rules issued thereunder and other accounting principles generally accepted in India and in compliance with Regulation 33 of the Listing Regulations. This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding of 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 results that give a true and fair view and are free from material misstatement, whether due to fraud or error.

In preparing the standalone financial results, the Board of Directors are 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 the Board of Directors either intends to liquidate the Company or to cease operations, or has no realistic alternative but to do so.

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

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

Our objectives are to obtain reasonable assurance about whether the standalone financial results 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 results.

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 financial results, 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 control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the company's internal controls.



- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Board of Directors.
- Conclude on the appropriateness of the Board of Directors' 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 financial results 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 results, including the disclosures, and whether the financial results represent the underlying transactions and events in a manner that achieves fair presentation.

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.

Other Matters

The financial results for the year ended 31.03.2024, being the balancing figures between the audited figures in respect of the full financial year and the published unaudited figures upto the first half year of the current financial year as per books of accounts which were subject to limited review by the previous Auditors of the company.

For Choudhary Choudhary & Co.

Chartered Accountants
Firm Reg. No. 002910C



Tanuja Mishra
Partner
Membership No. 136933
Place: Mumbai
Date: 30.05.2024
UDIN: 24136933BKAWFZ7783



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 31ST MARCH 2024

Rs. In lacs

	As at 31st March 2024	As at 31st March 2023
A. EQUITY AND LIABILITIES		
1. Shareholders' funds		
(a) Share capital	816	816
(b) Reserves and surplus	528	477
(c) Money received against share warrants		
Sub-total-shareholders funds	1,345	1,293
2. Share application money pending allotment		
3. Minority Interest		
4. Non-Current liabilities		
(a) long-term borrowings	-	-
(b) Deferred tax liabilities (net)	-	-
(c) Other long-term liabilities		
(d) Long-term provisions		
Sub-total-Non-Current Liabilities	-	-
5. Current liabilities		
(a) Short-term borrowings	133	197
(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.	1,154	1
(c) Other Current liabilities	1	1
(d) Short-term provisions	44	51
Sub-total-Current Liabilities	1,334	251
TOTAL-EQUITY AND LIABILITIES	2,678	1,544
B. ASSETS		
1. Non-current assets		
(a) Fixed assets	3	2
(b) Non-current investments	-	-
(c) Deferred tax assets (net)	1	0
(d) Long-term loans and advances		
(e) Other non-current assets		
Sub-total-Non-current assets	4	2
2. Current assets		
(a) Current Investments	-	-
(b) Inventories	-	-
(c) Trade receivables	1,144	330
(d) Cash and Bank Balances	13	4
(e) Short-term loans and advances	1,243	1,191
(f) Other current assets	274	17
Sub-total-Current assets	2,674	1,542
TOTAL-ASSETS	2,678	1,544

For M/ Choudhary Choudhary & Co.
Chartered Accountants
(Firm Regn No.002910C)

Tanuja Mishra
Partner
Membership No. 136933
UDIN NO: 24136933BKAWFZ7783



For AA PLUS TRADELINK LIMITED

Ashok A. Shah



ASHOK SHAH

Raj Kumar

RAJKUMAR SINGH

Place : Mumbai
DATE : 30.05.2024



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

ANNEXURE 1 TO CLAUSE 33 OF LISTING AGREEMENT
AUDITED FINANCIAL RESULT FOR THE YEAR AND SIX MONTH ENDED 31ST MARCH, 2024

Sr No	PARTICULARS	In lacs					
		For the period ended	For the period ended	For the period ended	For the period ended	For the period ended	For the period ended
		Half yearly				Annual	
	OCT - MAR 24	APR - SEPT 23	OCT - MAR 23	APR - SEPT 22	31-03-24	31-03-23	
	Unaudited	Unaudited	Audited	Unaudited	Audited	Audited	
	Rs.	Rs.	Rs.	Rs.		Rs.	
I	Revenue from operations	1,098	897	716	916	1,995	1,632
II	Other Income	45	50	48	37	95	85
III	Total Revenue (I+II)	1,143	947	764	953	2,090	1,717
IV	Expenses						
	a) Cost of Material consumed	-	-	-	-	-	-
	b) Purchase of Stock in trade	1,063	866	687	909	1,929	1,596
	c) Changes in Inventories of finished goods, work-in-progress and stock-in-trade	-	-	-	-	-	-
	d) Employees benefits expense	27	17	32	13	43	45
	e) Finance Cost	-	-	(2)	2	-	0
	f) Depreciation and amortisation expenses	3	0	0	-	3	0
	g) Other Expenses	14	27	25	19	40	44
	Total Expenses	1,106	910	742	943	2,016	1,685
V	Profit before exceptional and extraordinary items and tax (III-IV)	37	37	21	11	74	32
VI	Exceptional Items	3	-	-	-	3	-
VII	Profit before extraordinary items and tax (V-VI)	33	37	21	11	70	32
VIII	Extraordinary items	-	-	-	-	-	-
IX	Profit Before Tax (VII-VIII)	33	37	21	11	70	32
X	Tax expense						
	a. Current Tax	10	10	9	-	20	9
	b. Deferred Tax	(1)	-	0	-	(1)	0
	c) Short Provision of earlier year	-	-	3	-	-	3
	Total Expenses	9	10	11	-	19	11
XI	Profit (Loss) for the period from continuing operations (X - X)	24	27	10	11	51	21
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)	24	27	10	11	51	21
XVI	Paid-up Equity Share Capital (Face Value Rs. 10 Each)	82	82	82	82	82	82
XVII	Reserve excluding Revaluation Reserves as per balance sheet	-	-	-	-	-	-
XVIII (A)	i) Earnings Per Share (before extraordinary items) (of Rs. 10/- each) (not annualised): (a) Basic (b) Diluted	0	0	0	0	1	0
XVIII (B)	ii) Earnings Per Share (after extraordinary items) (of Rs. 10/- each) (not annualised): (a) Basic (b) Diluted	0	0	0	0	1	0
(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 30-05-2024						
(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 2024						
(d)	The figures for the corresponding periods have been regrouped and rearranged wherever necessary, to make them comparable.						

For M/ Choudhary Choudhary & Co.
Chartered Accountants
(Firm Regn No.002910C)

Tanuja Mishra
Partner
Membership No. 136933
UDIN NO: 24136933BKAWF27783



For AA PLUS TRADLINK LIMITED



Ashok A. Shah
ASHOK SHAH

Raj Kumar
RAJKUMAR SINGH

Place : Mumbai
DATE : 30.05.2024


AA PLUS TRADLINK LIMITED
CASH FLOW STATEMENT ANNEXED TO THE BALANCE SHEET AS AT 31ST MARCH 2024

PARTICULARS	Rs. In lacs	
	31-03-24	31-03-23
CASH FLOW FROM OPERATING ACTIVITIES		
Net Profit /(Loss) Before tax paid and extra ordinary items	51	21
Less : Extra-ordinary items	-	-
	51	21
Adjusted for :		
Interest on Loan (Non operating)	95	85
Interest on FDR (Non operating)	-	-
Defered Tax	(1)	0
Other Expenses		
Depreciation & Public Issue Expenses	3	0
Operating Profit/(Loss)before Working Capital Changes	(41)	(64)
Adjusted for :		
Trade Payable	1,153	(288)
Short Term Provisions	(32)	7
Other Current Liabilities	0	(8)
Inventory	-	-
Short Term Loans & Advances	(52)	138
Trade Receivable	(814)	241
Other Current Assets	(232)	2
	23	92
Less : Taxes Paid (TDS)	-	-
NET CASH FROM OPERATING ACTIVITIES	(A) (18)	28
CASH FLOW FROM INVESTING ACTIVITIES		
Other Non-Current Assets (Investments)	-	-
Loss on Sale of Assets	-	-
Interest on Investments (TDS)	95	85
TDS on Interest	-	-
Long term Loans Given	-	-
Short term Borrowings	-	-
Fixed Assets	(5)	
NET CASH FROM INVESTING ACTIVITIES	(B) 90	85
CASH FLOW FROM FINANCING ACTIVITIES		
Proceeds from issue of Share Capital	-	-
Proceeds of Share Premium	-	-
Public Issue Expenses	-	-
Loan from Director	(63)	(142)
NET CASH FROM FINANCING ACTIVITIES	(C) (63)	(142)
NET INCREASE IN CASH & CASH EQUIVALENT	9	(30)
OPENING BALANCE OF CASH & CASH EQUIVALENT	4	34
CLOSING BALANCE OF CASH & CASH EQUIVALENT	13	4

For M/ Choudhary Choudhary & Co.

Chartered Accountants

(Firm Regn No.002910C)

Tanuja Mishra

Partner

Membership No. 136933

UDIN NO: 24136933BKAWFZ7783

PLACE : MUMBAI

DATE : 30.05.2024



For AA PLUS TRADLINK LIMITED

Ashok A. Shah

ASHOK SHAH

Raj Kumar

RAJKUMAR SINGH



CIN: U74900MH2016PLC274726

Date: 30th May 2024

To,
The General Manager,
Corporate Relationship Department,
BSE Limited,
Phiroz Jeejeebhoy Tower,
Dalal Street, Mumbai — 400001,
Maharashtra, India

Reference : ISIN: INE0C5901014 Symbol: AAPLUSTRAD

Sub Declaration pursuant to Regulation 33(3)(d) of the SEBI (LODR) Regulations, 2015

Dear Sir/Madam,

We hereby declare that the Standalone Audit Reports issued by Statutory Auditors of the company M/s Choudhary Choudhary & Co., have issued an unmodified opinion on the Audited Standalone Financial Results and Financial Statements of the Company for the Quarter and Year ended March 31, 2024 which have been approved by the Board of Director at its meeting held today i.e May 30, 2024.

This Declaration is given in compliance to Regulation 33(3)(d) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 as amended by the SEBI (Listing Obligations and Disclosure Requirements) (Amendment) Regulations, 2016, vide notification No. SEBI/LAD-NRO/GN/2016-17/001 dated May 25, 2016 and Circular No. CIR/CFD/CMD/56/2016 dated May 27, 2016.

You are requested to please take the same in your record.

Thanking you,

Yours truly,
For Aa Plus Tradelink Limited

Ashok shah
Director
DIN: 07427185

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@aplustradelink.com