

Date-13th November ,2024

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

Reference : ISIN: INE0C5901014 ; Scrip Code: 543319; Symbol: AAPLUSTRAD

Subject: Revised Outcome of the Meeting of the Board of Directors of AAplus Tradelink Limited held on today i.e. Wednesday, 13th November, 2024.

Dear Sir/Madam,

With Reference to our Earlier Intimation (Dated 13th November, 2024) of Meeting of the Board of Directors of AA plus Tradelink Limited held on today i.e. Wednesday, 13th November, 2024, regarding approval of the Unaudited Financial Results of the Company along with the Limited Review Report as issued by Statutory Auditor of the Company for the quarter and Half Year ended on 30th September 2024, **we are submitting the Revised Financial Results**, due to mismatch in the figures in the financials submitted earlier.

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

For AA Plus Tradelink Limited

Ashok A. Shah



Ashok Amritlal Shah

Director
DIN: 07427185



Independent Auditor's Limited Review Report

To
The Board of Directors
AA Plus Tradelink Limited

We have reviewed the accompanying statement of unaudited financial results of AA Plus Tradelink Limited for the half year ended on 30th September' 2024 and for the year to date period from 01st April, 2024 to 30th September, 2024 attached herewith being submitted by the Company pursuant to the requirement of regulation 33 of the SEBI (Listing obligation and Disclosure Requirements) Regulations, 2015, as amended (the "Listing Regulations").

The preparation of the statement is the responsibility of the Company's Management and has been approved by the Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in Accounting Standard "Interim Financial Reporting" (AS – 25), as prescribed under section 133 of the companies Act, 2013 as amended, read with relevant rules issued thereunder and other accounting principles generally accepted in India. Our responsibility is to issue a report on these financial statements based on our review.

We conducted our review 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 financial statements are 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 specified under section 143 (10) of companies Act, 2013 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.

Based on our review conducted and procedures performed as stated in paragraph 3 above, nothing has come to our attention of the results that causes us to believe that the accompanying Statement, prepared in accordance with the recognition and measurement principles laid down in the aforesaid Accounting Standard and other accounting principles generally accepted in India, specified under Section 133 of the Companies Act, 2013, as amended, read with relevant rules issued thereunder and other accounting principles generally accepted in India,

has not disclosed the information required to be disclosed in terms of regulation 33 of SEBI (Listing Obligation and Disclosure Requirements) Regulation, 2015, as amended, including the manner in which it is to be disclosed, or that it contains any material misstatement.

**For Choudhary Choudhary & Co.
Chartered Accountants**



**CA Tanuja Mishra
Partner**

Membership Number: 136933

Firm Registration No: 002910C

UDIN: 24136933BKAWVG4566

Place: Mumbai

Date: 13th November 2024

STATEMENT OF STANDALONE UN-AUDITED FINANCIAL RESULTS FOR THE QUARTER ENDED ON 30/09/2024

Particulars	Half Year Ended on 30.09.2024	Half Year Ended on 31.03.2024	Year ended on 31.03.2024
	Unaudited	Unaudited	Audited
1. Revenue from operations	1,247.29	1,097.79	1,994.78
2. Other Income	60.05	44.92	94.96
3. Total Revenue (1+2)	1,307.34	1,142.70	2,089.74
4. Expenses			
Cost of Materials consumed	-	-	-
Purchase of stock-in-trade	1,228.61	1,063.32	1,929.40
Change in inventories of Finished Goods, Work-in-Process and Stock-in-Trade	-	-	-
Employees benefits expenses	18.80	26.56	43.49
Finance Cost	-	-	-
Depreciation and Amortisation expense	0.41	2.64	3.01
Other Expenses	20.79	13.57	40.27
Total Expenses	1,268.61	1,106.09	2,016.18
5. Profit before exceptional and extraordinary items and tax (3 - 4)	38.73	36.61	73.57
6. Exceptional Items	-	(3.25)	(3.25)
7. Profit before extraordinary items and tax (5 - 6)	38.73	33.36	70.32
8. Extraordinary items	-	-	-
9. Profit before tax (7- 8)	38.73	33.36	70.32
10. Tax Expenses			
a) Current Tax	11.08	9.61	19.60
b) Deferred tax	0.11	(0.56)	(0.56)
11. Profit/(Loss) for the period from continuing operations (9 - 10)	27.54	24.32	51.28
12. Profit/(Loss) from discontinuing operations	-	-	-
13. Tax expense of discontinuing operations	-	-	-
14. Profit/(Loss) from Discontinuing operations (after tax) (12-13)	-	-	-
15. Profit/(Loss) for the period (11 + 14)	27.54	24.32	51.28
16. Other comprehensive income net of taxes	-	-	-
17. Total comprehensive Income for the period (15+16)	27.54	24.32	51.28
18. Paid -up equity share capital(Face Value of Rs.10/-Per Share)	243.00	82.00	82.00
19.i Earing Per Share(EPS) (before extraordinary items) (Of Rs. 10/- each) (Not annualised except last coloumn)			
(a) Basic	0.11	0.30	0.63
(b) Diluted	0.11	0.30	0.63
ii Earing Per Share(EPS) (after extraordinary items) (Of Rs. 10/- each) (Not annualised except last coloumn)			
(a) Basic	0.11	0.30	0.63
(b) Diluted	0.11	0.30	0.63

Notes:

- The above Unaudited Financial Results for the quarter ended September 30, 2024 were reviewed by the Audit Committee and approved by the Board of Directors at its meeting held on November 13, 2024. The statutory auditors of the company have carried out the limited review of these Results in terms of Regulation 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.
- The aforesaid Financial Results for the quarter ended on September 30, 2024 have been prepared in accordance with Companies (Indian Accounting Standard) Rule, 2015 as prescribed under Section 133 of the Companies Act, 2013 read with relevant rules issued thereunder and in terms of Regulation 33 and Regulation 52 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.
- Previous period's figures have been regrouped/rearranged wherever necessary, to confirm to the current period's



For AAPLUS TRADE LINK LIMITED

Ashok A. Shah

 ASHOK SHAH
 Director
 DIN : 07427185

 Date : 13/11/2024
 Place : Mumbai

Balance Sheet as at 30th September, 2024

(Amount in Rs. Lakhs)

	Particulars	Note No.	As at 30/09/2024 Unaudited	As at 31/03/2024 Audited
I.	ASSETS			
1	Non-current assets			
	(a) Property, Plant and Equipment	1	2.89	3.30
	(b) Capital work-in-progress			
	(c) Investment property			
	(d) Goodwill			
	(e) Other intangible assets			
	(f) Intangible assets under development			
	(g) Biological Assets other than bearer plants			
	(h) Financial assets			
	(i) Investments			
	(ii) Trade receivables			
	(iii) Loans			
	(iv) Other financial assets			
	(i) Deferred tax assets (net)	2	0.85	0.96
	(j) Other non-current assets	3	-	-
			3.74	4.26
2	Current assets			
	(a) Inventories	4	-	-
	(b) Financial Assets			
	(i) Investments			
	(ii) Trade receivables	5	1,608.83	1,143.78
	(iii) Cash and cash equivalents	6	13.86	13.33
	(iv) Other Bank balances	7	-	-
	(v) Loans	8	2,720.32	1,243.27
	(vi) Other financial assets	9	-	-
	(c) Current tax assets (Net)	10	-	-
	(d) Other current assets	11	346.60	273.59
			4,689.62	2,673.97
	Total Assets		4,693.35	2,678.23
II	EQUITY AND LIABILITIES			
	Equity			
	(a) Equity Share capital	12	2,432.48	816.48
	(b) Other Equity	13	1,848.52	528.18
			4,281.00	1,344.66
	Liabilities			
1	Non-current liabilities			
	(a) Financial Liabilities			
	(i) Borrowings	14	-	-
	(ii) Trade payables			
	Total outstanding due of			
	(A) Micro enterprises and small enterprises			
	(B) Creditors other than micro enterprises and small enterprises			
	(iii) Other financial liabilities			
	(b) Provisions			
	(c) Deferred tax liabilities (Net)	2	-	-
	(d) Other non-current liabilities			
2	Current liabilities			
	(a) Financial Liabilities			
	(i) Borrowings		33.11	133.48
	(ii) Trade payables			
	Total outstanding due of			
	(A) Micro enterprises and small enterprises	15	-	-
	(B) Creditors other than micro enterprises and small enterprises	15	340.52	1,154.12
	(iii) Other financial liabilities			
	(b) Other current liabilities	16	-	1.49
	(c) Provisions	17	38.72	44.48
	(d) Current tax liabilities (Net)			
			412.35	1,333.58
	Total Equity and Liabilities		4,693.35	2,678.23



For A PLUS TRADE LINK LIMITED

Ashok A. Shah

 ASHOK SHAH
 Director
 DIN : 07427185

 Date : 13/11/2024
 Place : Mumbai



A PLUS TRADLINK LIMITED

CASH FLOW STATEMENT FOR THE SIX MONTH ENDED 30TH SEPTEMBER, 2024

(Rupees in Lacs)

Year ended September 30, 2024 Year ended March 31, 2024

A. CASH FLOW FROM OPERATING ACTIVITIES

Net Profit/(Loss) before Tax	27.54	51.28
<i>Add/(Less) : Adjustments for non cash items</i>		
Depreciation	0.41	3.01
Deffered Tax	0.11	(0.56)
Written off Capital Work-in-progress		
<i>Add/(Less) : Other adjustments</i>		
(Profit)/Loss on Sale of Tangible/Intangible assets		
Interest Income	(59.80)	(94.89)
Interest and Other Borrowing Cost Paid		
Re-measurement gains/loss on defined benefits plan		
Operating Profit before Working Capital Changes	<u>(31.74)</u>	<u>(41.15)</u>
<i>Add/(Less) : Adjustments for working capital changes</i>		
Changes in Current Assets		
Decrease / (Increase) in Inventory		
Decrease / (Increase) in Trade Receivables	(465.05)	(813.88)
Decrease / (Increase) in Other bank balances		
Decrease / (Increase) in loans and other financial assets	(1477.05)	(52.40)
Decrease / (Increase) in Current tax assets		
Decrease / (Increase) in Other current assets	(73.01)	(232.10)
Changes in Current Liabilities		
(Decrease) / Increase in Trade Payables	(813.60)	1152.88
(Decrease) / Increase in Other Current Liabilities	(1.49)	0.38
(Decrease) / Increase in Other Current Financial Liabilities		
(Decrease) / Increase in Provisions	(5.76)	(31.66)
Net cash generated from operations :	<u>(2867.70)</u>	<u>(17.93)</u>

B. NET CASH FLOW FROM INVESTING ACTIVITIES

Purchase of property, plant & equipment/intangible assets		
Sale of property, plant & equipment	0.00	(4.70)
Change in other non current assets		
Interest Income	59.80	94.89
Net cash used in investing activities :	<u>59.80</u>	<u>90.19</u>

C CASH FLOW FROM FINANCING ACTIVITIES

Proceeds from issue of shares	2908.80	0.00
Changes in current borrowings	(100.38)	(63.41)
Changes in non current borrowings		
Capital Expenses		
Interest and Other Borrowing Cost Paid		
Dividend paid including Corporate dividend tax		
Net cash generated from financing activities :	2808.43	(63.41)
NET INCREASE/(DECREASE) IN CASH AND CASH EQUIVALENTS	0.53	8.85
CASH AND CASH EQUIVALENTS AS AT APRIL 1, 2023	13.33	4.49
CASH AND CASH EQUIVALENTS AS AT MARCH 31, 2024	13.86	13.33

Notes:

- The cash flow statement has been prepared under the indirect method as set out in Indian Accounting Standard (Ind AS 7) statement of cash flows.
- Purchase of property, plant & equipment / intangible assets include movement of capital work-in-progress during the year.

3. Cash and cash equivalents comprises :	As at 30.09.24	As at 31.03.24
Balances in current account with banks	12.50	12.02
Cash on hand	1.36	1.31
Cash and cash equivalents in Cash Flow Statement	13.86	13.33

- Ind AS 7 cash flow requires the entities to provide disclosures that enable users of financial statements to evaluate changes in liability arising from financing activities, including both changes arising from cash flows and non cash changes, suggesting inclusion of a reconciliation between the opening and closing balances in the balance sheet for liabilities arising from financing activities, to meet disclosure requirement.

Particulars	As at 31-03-2024	Cash flows/non cash changes	As at 30-09-2024
Borrowings - Non Current	-	-	-
Borrowings - Current	133.48	(100.38)	33.11

For AAPLUS TRADE LINK LIMITED



Ashok A. Shah

ASHOK SHAH
Director
DIN : 07427185

Date : 13/11/2024

Place : Mumbai