

30<sup>th</sup> May, 2022

The Secretary, Listing Department  
BSE Limited  
Phiroze Jeejeebhoy Towers,  
Dalal Street, Mumbai – 400 001.  
Maharashtra, India.  
Scrip Code: **543319**  
Symbol: **AAPLUSTRAD**

Dear Madam, Sir(s),

**Outcome of the Board Meeting dated on May 30, 2022**

Pursuant to Regulation 33 read with Regulation 30 of Securities and Exchange Board of India (listing Obligations and Disclosure Requirements) Regulations, 2015 (SEBI LODR), we hereby inform you that a meeting of Board of Directors of the AA Plus Tradelink Limited was held today at 9:00 p.m. and Concluded at 10:30 p.m. at the corporate office of the company to consider and approved Audited Financial Results as per Accounting Standard for the half year ended March 31, 2022 together with the Audit Report of the Statutory Auditor.

You are kindly requested to take the same on record and oblige.

Thanking you.

Yours faithfully,

*Ashok A. Shah*



AAPlus Tradelink Limited

Name of Authority: Ashok shah  
Designation: Director  
**DIN NO: 07427185**

# JAIN ANIL & ASSOCIATES

CHARTERED ACCOUNTANTS

1603, Gaurav Heights,  
Dahanukarwadi,  
Kandivali west,  
Mumbai - 400067

## INDEPENDENT AUDITOR'S REPORT

### TO THE MEMBERS OF AA PLUS TRADELINK LIMITED LIMITED Report on the Audit of the Standalone Financial Statements

#### Opinion

We have audited the accompanying standalone financial statements of **AA PLUS TRADELINK LIMITED LIMITED** (the "Company"), which comprise the Balance Sheet as at March 31, 2022, the Statement of Profit and Loss (including Other Comprehensive Income), the Statement of Changes in Equity and the Statement of Cash Flows for the year ended on that date and a summary of significant accounting policies and other explanatory information (hereinafter referred to as the "standalone financial statements").

In our opinion and to the best of our information and according to the explanations given to us, the aforesaid standalone financial statements give the information required by the Companies Act, 2013 (the "Act") in the manner so required and give a true and fair view in conformity with the Indian Accounting Standards prescribed under section 133 of the Act read with the Companies (Indian Accounting Standards) Rules, 2015, as amended, ("Ind AS") and other accounting principles generally accepted in India, of the state of affairs of the Company as at March 31, 2022 and its profit, total comprehensive income, changes in equity and its cash flows for the year ended on that date.

#### Basis for Opinion

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

#### Key Audit Matters

Key audit matters are those matters that, in our professional judgment, were of most significance in our audit of the standalone financial statements of the current period. These matters were addressed in the context of our audit of the standalone financial statements as a whole, and in forming our opinion thereon, and we do not provide a separate opinion on these matters. We have determined the matters described below to be the key audit matters to be communicated in our report.

Sr. No.	Key Audit Matter	Auditor's Response
1	<p data-bbox="336 241 595 271"><b>Revenue recognition</b></p> <p data-bbox="336 322 823 521">The Company's contracts with customers include contracts with multiple products and services. The Company derives income from giving loans to individuals and companies at a rate on interest which is approved by the board of directors.</p>	<p data-bbox="852 241 1337 271"><b>Principal Audit Procedures Performed</b></p> <p data-bbox="852 322 1455 387">Our audit procedures related to the (1) identification of distinct performance obligations.</p>

### **Information Other than the Financial Statements and Auditor's Report Thereon**

The Company's Board of Directors is responsible for the other information. The other information comprises the information included in the Management Discussion and Analysis, Board's Report including Annexures to Board's Report, Business Responsibility Report, Corporate Governance and Shareholder's Information, but does not include the standalone financial statements and our auditor's report thereon.

Our opinion on the standalone financial statements does not cover the other information and we do not express any form of assurance conclusion thereon.

In connection with our audit of the standalone financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the standalone financial statements or our knowledge obtained during the course of our audit or otherwise appears to be materially misstated.

If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard.

### **Management's Responsibilities for the Standalone Financial Statements**

The Company's Board of Directors is responsible for the matters stated in section 134(5) of the Act with respect to the preparation of these standalone financial statements that give a true and fair view of the financial position, financial performance, including other comprehensive income, changes in equity and cash flows of the Company in accordance with the Ind AS and other accounting principles generally accepted in India. This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding 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 statements that give a true and fair view and are free from material misstatement, whether due to fraud or error.

In preparing the standalone financial statements, management is 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 management either intends to liquidate the Company or to cease operations, or has no realistic alternative but to do so.

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

### **Auditor's Responsibilities for the Audit of the Standalone Financial Statements**

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

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 standalone financial statements, 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 financial control relevant to the audit in order to design audit procedures that are appropriate in the circumstances. Under section 143(3)(i) of the Act, we are also responsible for expressing our opinion on whether the Company has adequate internal financial controls system in place and the operating effectiveness of such controls.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the management.
- Conclude on the appropriateness of management's 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 standalone financial statements 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 statements, including the disclosures, and whether the standalone financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

Materiality is the magnitude of misstatements in the standalone financial statements that, individually or in aggregate, makes it probable that the economic decisions of a reasonably knowledgeable user of the standalone financial statements may be influenced. We consider quantitative materiality and qualitative factors in (i) planning the scope of our audit work and in evaluating the results of our work; and (ii) to evaluate the effect of any identified misstatements in the standalone financial statements.

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.

From the matters communicated with those charged with governance, we determine those matters that were of most significance in the audit of the standalone financial statements of the current period and are therefore the key audit matters. We describe these matters in our auditor's report unless law or regulation precludes public disclosure about the matter or when, in extremely rare circumstances, we determine that a matter should not be communicated in our report because the adverse consequences of doing so would reasonably be expected to outweigh the public interest benefits of such communication.

### **Report on Other Legal and Regulatory Requirements**


1. As required by Section 143(3) of the Act, based on our audit we report that:

- a) We have sought and obtained all the information and explanations which to the best of our knowledge and belief were necessary for the purposes of our audit.
- b) In our opinion, proper books of account as required by law have been kept by the Company so far as it appears from our examination of those books.
- c) The Balance Sheet, the Statement of Profit and Loss including Other Comprehensive Income, Statement of Changes in Equity and the Statement of Cash Flows dealt with by this Report are in agreement with the books of account.
- d) In our opinion, the aforesaid standalone financial statements comply with the Ind AS specified

under Section 133 of the Act.

- e) On the basis of the written representations received from the directors as on March 31, 2021 taken on record by the Board of Directors, none of the directors is disqualified as on March 31, 2022 from being appointed as a director in terms of Section 164(2) of the Act.
- f) With respect to the adequacy of the internal financial controls over financial reporting of the Company and the operating effectiveness of such controls, refer to our separate Report in “Annexure A”. Our report expresses an unmodified opinion on the adequacy and operating effectiveness of the Company’s internal financial controls over financial reporting.
- g) With respect to the other matters to be included in the Auditor’s Report in accordance with the requirements of section 197(16) of the Act, as amended:  
In our opinion and to the best of our information and according to the explanations given to us, the remuneration paid by the Company to its directors during the year is in accordance with the provisions of section 197 of the Act.
- h) With respect to the other matters to be included in the Auditor’s Report in accordance with Rule 11 of the Companies (Audit and Auditors) Rules, 2014, as amended in our opinion and to the best of our information and according to the explanations given to us:  
i. The Company has disclosed the impact of pending litigations on its financial position in its standalone financial statements. The Company has made provision, as required under the applicable law or accounting standards, for material foreseeable losses, if any, on long-term contracts including derivative contracts;  
ii. There has been no delay in transferring amounts, required to be transferred, to the Investor Education and Protection Fund by the Company.
2. As required by the Companies (Auditor’s Report) Order, 2016 (“the Order”) issued by the Central Government in terms of Section 143(11) of the Act, we give in “Annexure B” a statement on the matters specified in paragraphs 3 and 4 of the Order.

**For JAIN ANIL & ASSOCIATES  
CHARTERED ACCOUNTANTS  
(Firm Regn No. 0115984W)**

**SD/-**  
 **ANIL JAIN**  
**Proprietor**  
**M.No. 039803**  
**Udin: 22039803AJYAZC3548**

Date : 30/05/2022

Place : Mumbai

## ANNEXURE “A” TO THE INDEPENDENT AUDITOR’S REPORT

(Referred to in paragraph 1 (f) under ‘Report on Other Legal and Regulatory Requirements’ section of our report to the Members of Infosys Limited of even date)

Report on the Internal Financial Controls Over Financial Reporting under Clause (i) of Subsection 3 of Section 143 of the Companies Act, 2013 (“the Act”)

We have audited the internal financial controls over financial reporting **AA PLUS TRADELINK LIMITED LIMITED** IAL (the “Company”) as of March 31, 2022 in conjunction with our audit of the standalone Ind AS financial statements of the Company for the year ended on that date.

### **Management’s Responsibility for Internal Financial Controls**

The Management of the Company is responsible for establishing and maintaining internal financial controls based on the internal control over financial reporting criteria established by the Company considering the essential components of internal control stated in the Guidance Note on Audit of Internal Financial Controls Over Financial Reporting issued by the Institute of Chartered Accountants of India (the “ICAI”). These responsibilities include the design, implementation and maintenance of adequate internal financial controls that were operating effectively for ensuring the orderly and efficient conduct of its business, including adherence to company’s policies, the safeguarding of its assets, the prevention and detection of frauds and errors, the accuracy and completeness of the accounting records, and the timely preparation of reliable financial information, as required under the Companies Act, 2013.

### **Auditor’s Responsibility**

Our responsibility is to express an opinion on the Company's internal financial controls over financial reporting of the Company based on our audit. We conducted our audit in accordance with the Guidance Note on Audit of Internal Financial Controls Over Financial Reporting (the “Guidance Note”) issued by the ICAI and the Standards on Auditing prescribed under Section 143(10) of the Companies Act, 2013, to the extent applicable to an audit of internal financial controls. Those Standards and the Guidance Note require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether adequate internal financial controls over financial reporting was established and maintained and if such controls operated effectively in all material respects.

Our audit involves performing procedures to obtain audit evidence about the adequacy of the internal financial controls system over financial reporting and their operating effectiveness. Our audit of internal financial controls over financial reporting included obtaining an understanding of internal financial controls over financial reporting, assessing the risk that a material weakness exists, and testing and evaluating the design and operating effectiveness of internal control based on the assessed risk. The procedures selected depend on the auditor’s judgement, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error.

We believe that the audit evidence we have obtained, is sufficient and appropriate to provide a basis for our audit opinion on the Company’s internal financial controls system over financial reporting.

### **Meaning of Internal Financial Controls over Financial Reporting**

A company's internal financial control over financial reporting is a process designed to provide reasonable assurance regarding the reliability of financial reporting and the preparation of financial statements for external purposes in accordance with generally accepted accounting principles. A company's internal financial control over financial reporting includes those policies and procedures that (1) pertain to the maintenance of records that, in reasonable detail, accurately and fairly reflect the transactions and dispositions of the assets of the company; (2) provide reasonable assurance that transactions are recorded as necessary to permit preparation of financial statements in accordance with

generally accepted accounting principles, and that receipts and expenditures of the company are being made only in accordance with authorisations of management and directors of the company; and (3) provide reasonable assurance regarding prevention or timely detection of unauthorised acquisition, use, or disposition of the company's assets that could have a material effect on the financial statements.


### **Inherent Limitations of Internal Financial Controls over Financial Reporting**

Because of the inherent limitations of internal financial controls over financial reporting, including the possibility of collusion or improper management override of controls, material misstatements due to error or fraud may occur and not be detected. Also, projections of any evaluation of the internal financial controls over financial reporting to future periods are subject to the risk that the internal financial control over financial reporting may become inadequate because of changes in conditions, or that the degree of compliance with the policies or procedures may deteriorate.

### **Opinion**

In our opinion, to the best of our information and according to the explanations given to us, the Company has, in all material respects, an adequate internal financial controls system over financial reporting and such internal financial controls over financial reporting were operating effectively as at March 31, 2022, based on the criteria for internal financial control over financial reporting established by the Company considering the essential components of internal control stated in the Guidance Note on Audit of Internal Financial Controls Over Financial Reporting issued by the ICAI.

**For JAIN ANIL & ASSOCIATES  
CHARTERED ACCOUNTANTS  
(Firm Regn No. 0115984W)**

SD/-  
 **ANIL JAIN**  
**Proprietor**  
**M.No. 039803**  
**Udin: 22039803AJYAZC3548**

Date : 30/05/2022

Place : Mumbai

## ANNEXURE 'B' TO THE INDEPENDENT AUDITOR'S REPORT

**(Referred to in paragraph 2 under 'Report on Other Legal and Regulatory Requirements' section of our report to the Members of AA PLUS TRADELINK LIMITED LIMITED of even date)**

i. In respect of the Company's fixed assets:

(a) The Company has maintained proper records showing full particulars, including quantitative details and situation of fixed assets.

(b) The Company has a program of verification to cover all the items of fixed assets in a phased manner which, in our opinion, is reasonable having regard to the size of the Company and the nature of its assets. Pursuant to the program, certain fixed assets were physically verified by the management during the year. According to the information and explanations given to us, no material discrepancies were noticed on such verification.

(c) According to the information and explanations given to us, the records examined by us and based on the examination of the conveyance deeds / registered sale deed provided to us, we report that, the title deeds, comprising all the immovable properties of land and buildings which are freehold, are held in the name of the Company as at the balance sheet date.

ii. The Company is in the business of providing software services and does not have any physical inventories. Accordingly, reporting under clause 3 (ii) of the Order is not applicable to the Company.

iii. According to the information and explanations given to us, the Company has granted unsecured loans to four bodies corporate, covered in the register maintained under section 189 of the Companies Act, 2013, in respect of which:

(a) The terms and conditions of the grant of such loans are, in our opinion, prima facie, not prejudicial to the Company's interest.

(b) The schedule of repayment of principal and payment of interest has been stipulated and repayments or receipts of principal amounts and interest have been regular as per stipulations.

(c) There is no overdue amount remaining outstanding as at the year-end.

iv. In our opinion and according to the information and explanations given to us, the Company has complied with the provisions of Sections 185 and 186 of the Act in respect of grant of loans, making investments and providing guarantees and securities, as applicable. There were no loans granted during the year under Section 185 of the Act.

v. The Company has not accepted deposits during the year and does not have any unclaimed deposits as at March 31, 2021 and therefore, the provisions of the clause 3 (v) of the Order are not applicable to the Company.

vi. The maintenance of cost records has not been specified by the Central Government under section 148(1) of the Companies Act, 2013 for the business activities carried out by the Company. Thus reporting under clause 3(vi) of the order is not applicable to the Company.

vii. According to the information and explanations given to us, in respect of statutory dues:



(a) The Company has generally been regular in depositing undisputed statutory dues, including Provident Fund, Employees' State Insurance, Income Tax, Goods and Service Tax, Customs Duty, Cess and other material statutory dues applicable to it with the appropriate authorities. There were no undisputed amounts payable in respect of Provident Fund, Employees' State Insurance, Income Tax, Goods and Service Tax, Customs Duty, Cess and other material statutory dues in arrears as at March 31, 2021 for a period of more than six months from the date they became payable.

(b) There are no dues of Income Tax, Sales Tax, Service Tax, Excise Duty, Value Added Tax and Goods and Service Tax which have not been deposited as at March 31, 2022.

viii. The Company has not taken any loans or borrowings from financial institutions, banks and government or has not issued any debentures. Hence reporting under clause 3 (viii) of the Order is not applicable to the Company.

ix. The Company has not raised moneys by way of initial public offer or further public offer (including debt instruments) or term loans and hence reporting under clause 3 (ix) of the Order is not applicable to the Company.

x. To the best of our knowledge and according to the information and explanations given to us, no fraud by the Company or no material fraud on the Company by its officers or employees has been noticed or reported during the year.

xi. In our opinion and according to the information and explanations given to us, the Company has paid/provided managerial remuneration in accordance with the requisite approvals mandated by the provisions of section 197 read with Schedule V to the Act.

xii. The Company is not a Nidhi Company and hence reporting under clause 3 (xii) of the Order is not applicable to the Company.

xiii. In our opinion and according to the information and explanations given to us, the Company is in compliance with Section 177 and 188 of the Companies Act, 2013 where applicable, for all transactions with the related parties and the details of related party transactions have been disclosed in the standalone financial statements as required by the applicable accounting standards.

xiv. During the year, the Company has not made any preferential allotment or private placement of shares or fully or partly paid convertible debentures and hence reporting under clause 3 (xiv) of the Order is not applicable to the Company.

xv. In our opinion and according to the information and explanations given to us, during the year the Company has not entered into any non-cash transactions with its Directors or persons connected to its directors and hence provisions of section 192 of the Companies Act, 2013 are not applicable to the Company.

xvi. The Company is not required to be registered under section 45-IA of the Reserve Bank of India Act, 1934.

**For JAIN ANIL & ASSOCIATES  
CHARTERED ACCOUNTANTS  
(Firm Regn No. 0115984W)**

SD/-



**ANIL JAIN  
Proprietor**

**M.No. 039803**

**Udin: 22039803AJYAZC3548**

Date : 30/05/2022

Place : Mumbai



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 31 MARCH,  
2022**

Rs. In lacs

	As at 31st March 2022	As at 31st March 2021
<b>A. EQUITY AND LIABILITIES</b>		
<b>1. Shareholders' funds</b>		
(a) Share capital	816.48	456.48
(b) Reserves and surplus	456.36	149.78
(c) Money received against share warrants		
<b>Sub-total-shareholders funds</b>	<b>1272.84</b>	<b>606.26</b>
<b>2. Share application money pending allotment</b>		
<b>3. Minority Interest</b>		
<b>4. Non-Current liabilities</b>		
(a) long-term borrowings	0.00	0.00
(b) Deferred tax liabilities (net)	0.00	0.00
(c) Other long-term liabilities		
(d) Long-term provisions		
<b>Sub-total-Non-Current Liabilities</b>	<b>0.00</b>	<b>0.00</b>
<b>5. Current liabilities</b>		
(a) Short-term borrowings	339.22	113.86
(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.	289.04	778.72
(c) Other Current liabilities	8.71	2.55
(d) Short-term provisions	44.49	43.61
<b>Sub-total-Current Liabilities</b>	<b>681.46</b>	<b>938.74</b>
<b>TOTAL-EQUITY AND LIABILITIES</b>	<b>1954.30</b>	<b>1545.00</b>
<b>B. ASSETS</b>		
<b>1. Non-current assets</b>		
(a) Fixed assets	2.03	2.59
(b) Non-current investments	0.00	0.00
(c) Deferred tax assets (net)	0.43	0.39
(d) Long-term loans and advances		
(e) Other non-current assets		
<b>Sub-total-Non-current assets</b>	<b>2.47</b>	<b>2.98</b>
<b>2. Current assets</b>		
(a) Current Investments	0.00	0.00
(b) Inventories	0.00	0.00
(c) Trade receivables	570.47	396.03
(d) Cash and Bank Balances	34.11	2.32
(e) Short-term loans and advances	1328.49	1133.15
(f) Other current assets	18.77	10.53
<b>Sub-total-Current assets</b>	<b>1951.83</b>	<b>1542.02</b>
<b>TOTAL-ASSETS</b>	<b>1954.30</b>	<b>1545.00</b>

For JAIN ANIL & ASSOCIATES  
(Firm Regn No.011984W)

*Anil Jain*

ANIL JAIN (PROPRIETOR)

PLACE : MUMBAI

UDIN NO: 22039803AJYAZC3548

Place : Mumbai

Date : 30-05-2022

For AA PLUS TRADELINK LIMITED



ASHOK SHAH

*Ashok A. Shah*

RAJKUMAR SINGH

*Raj Kumar*



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

ANNEXURE I TO CLAUSE 33 OF LISTING AGREEMENT  
AUDITED FINANCIAL RESULT FOR THE SIX MONTH ENDED 31ST MARCH, 2022

In lacs

Sr No	PARTICULARS	For the period ended	For the year ended
		31-Mar-22	31-Mar-21
		Audited	Audited
		Rs.	Rs.
I	Revenue from operations	1,069.96	872.52
II	Other Income	83.71	78.93
III	<b>Total Revenue (I+II)</b>	<b>1,153.68</b>	<b>951.45</b>
IV	<b>Expenses</b>		
	a) Cost of Material consumed		
	b) Purchase of Stock in trade	1,042.39	854.02
	c) Changes in Inventories of finished goods, work-in-progress and stock-in-trade	-	-
	d) Employees benefits expense	43.24	45.92
	e) Finance Cost	5.10	2.60
	f) Depreciation and amortisation expenses	0.55	0.77
	g) Other Expenses	37.69	30.12
	<b>Total Expenses</b>	<b>1,128.96</b>	<b>933.43</b>
V	<b>Profit before exceptional and extraordinary items and tax (III-IV)</b>	<b>24.71</b>	<b>18.02</b>
VI	Exceptional Items	-	-
VII	<b>Profit before extraordinary items and tax (V-VI)</b>	<b>24.71</b>	<b>18.02</b>
VIII	Extraordinary items	-	-
IX	<b>Profit Before Tax (VII-VIII)</b>	<b>24.71</b>	<b>18.02</b>
X	<b>Tax expense</b>		
	a. Current Tax	6.18	4.82
	b. Deferred Tax	(0.05)	(0.14)
	C) Short Provision of earlier year	-	0.42
	<b>Total Expenses</b>	<b>6.13</b>	<b>5.10</b>
XI	<b>Profit (Loss) for the period from continuing operations (I-XI)</b>	<b>18.58</b>	<b>12.91</b>
XII	<b>Profit / (Loss) from discontinuing operations</b>		
XIII	<b>Tax expense of discontinuing operations</b>		
XIV	<b>Profit / (Loss) from discontinuing operations (after Tax) (XII-XIII)</b>		
XV	<b>Profit (Loss) for the period (XI + XIV)</b>	<b>18.58</b>	<b>12.91</b>
XVI	<b>Paid-up Equity Share Capital ( Face Value Rs. 10 Each)</b>	<b>81.65</b>	<b>45.65</b>
XVII	<b>Reserve excluding Revaluation Reserves as per balance sheet</b>		
XVIII (A)	i) Earnings Per Share (before extraordinary items) (of Rs. 10/- each) (not annualised):	0.23	0.28
	(a) Basic		
	(b) Diluted		
XVIII (B)	ii) Earnings Per Share (after extraordinary items) (of Rs. 10/- each) (not annualised):	0.23	0.28
	(a) Basic		
	(b) Diluted		
(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 30-05-2022		
(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 2022		
(d)	The figures for the corresponding periods have been regrouped and rearranged wherever necessary, to make them comparable.		

For JAIN ANIL & ASSOCIATES  
(Firm Regn No.011984W)

*Anil Jain*

ANIL JAIN (PROPRIETOR)

PLACE : MUMBAI

UDIN NO: 22039803AJYAZC3548

Place : Mumbai

Date : 30-05-2022

For AA PLUS TRADELINK LIMITED



ASHOK SHAH

*Ashok A. Shah*

RAJKUMAR SINGH

*Raj Kumar*



**CASH FLOW STATEMENT ANNEXED TO THE BALANCE SHEET AS AT 31st MARCH, 2022**

PARTICULARS	Rs. In lacs	
	31-03-2022	31-03-2021
<b>CASH FLOW FROM OPERATING ACTIVITIES</b>		
Net Profit /(Loss) Before tax paid and extra ordinary items	18.58	12.91
Less : Extra-ordinary items	-	-
	18.58	12.91
<b>Adjusted for :</b>		
Interest on Loan ( Non operating)	83.42	78.93
Interest on FDR ( Non operating)	-	-
Defered Tax	-0.05	0.29
Other Expenses		-0.43
Depreciation & Public Issue Expenses	0.55	0.77
Operating Profit/(Loss)before Working Capital Changes	(64.33)	(65.39)
<b>Adjusted for :</b>		
Trade Payable	-489.68	489.11
Short Term Provisions	0.88	7.75
Other Current Liabilities	6.16	-3.54
Inventory	-	-
Short Term Loans & Advances	-195.34	-144.48
Trade Receivable	-174.44	-557.77
Other Current Assets	-8.24	173.96
	(860.66)	(34.97)
Less : Taxes Paid (TDS)	-	-
<b>NET CASH FROM OPERATING ACTIVITIES</b> (A)	<b>(924.99)</b>	<b>(100.35)</b>
<b>CASH FLOW FROM INVESTING ACTIVITIES</b>		
Other Non-Current Assets (Investments)	0.00	0.00
Loss on Sale of Assets	0.00	0.00
Interest on Investments (TDS)	83.42	78.93
TDS on Interest	0.00	0.00
Long term Loans Given	0.00	0.00
Short term Borrowings	0.00	0.00
Fixed Assets		0.00
<b>NET CASH FROM INVESTING ACTIVITIES</b> (B)	<b>83.42</b>	<b>78.93</b>
<b>CASH FLOW FROM FINANCING ACTIVITIES</b>		
Proceeds from issue of Share Capital	360.00	0.00
Proceeds of Share Premium	288.00	0.00
Public Issue Expenses	0.00	0.00
Loan from Director	225.36	18.53
<b>NET CASH FROM FINANCING ACTIVITIES</b> (C)	<b>873.36</b>	<b>18.53</b>
<b>NET INCREASE IN CASH &amp; CASH EQUIVALENT</b>	<b>31.79</b>	<b>(2.90)</b>
<b>OPENING BALANCE OF CASH &amp; CASH EQUIVALENT</b>	<b>2.32</b>	<b>5.21</b>
<b>CLOSING BALANCE OF CASH &amp; CASH EQUIVALENT</b>	<b>34.11</b>	<b>2.32</b>

For JAIN ANIL & ASSOCIATES  
(Firm Regn No.011984W)

*Anil Jain*

ANIL JAIN (PROPRIETOR)  
PLACE : MUMBAI  
UDIN NO: 22039803AJYAZC3548

Place : Mumbai  
Date : 30-05-2022

For AA PLUS TRADELINK LIMITED

ASHOK SHAH  
*Ashok A. Shah*



RAJKUMAR SINGH

*Raj Kumar*