

4<sup>th</sup> November, 2023

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 November 4, 2023**

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 6:00 p.m. and Concluded at 8:00 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 September 30, 2023 together with the Limited Review Audit Report.

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

Thanking you.

Yours faithfully,

*Ashok. A. Shah*



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



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 30 SEPTEMBER 2023**  
Rs. In lacs

	As at 30th September 2023	As at 31st March 2023
<b>A. EQUITY AND LIABILITIES</b>		
<b>1. Shareholders' funds</b>		
(a) Share capital	816	816
(b) Reserves and surplus	504	477
(c) Money received against share warrants		
<b>Sub-total-shareholders funds</b>	<b>1,320</b>	<b>1,293</b>
<b>2. Share application money pending allotment</b>		
<b>3. Minority Interest</b>		
<b>4. Non-Current liabilities</b>		
(a) long-term borrowings	-	-
(b) Deferred tax liabilities (net)	-	-
(c) Other long-term liabilities		
(d) Long-term provisions		
<b>Sub-total-Non-Current Liabilities</b>	<b>-</b>	<b>-</b>
<b>5. Current liabilities</b>		
(a) Short-term borrowings	200	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.	215	1
(c) Other Current liabilities	3	1
(d) Short-term provisions	70	51
<b>Sub-total-Current Liabilities</b>	<b>488</b>	<b>251</b>
<b>TOTAL-EQUITY AND LIABILITIES</b>	<b>1,808</b>	<b>1,544</b>
<b>B. ASSETS</b>		
<b>1. Non-current assets</b>		
(a) Fixed assets	6	2
(b) Non-current investments	-	-
(c) Deferred tax assets (net)	0	0
(d) Long-term loans and advances		
(e) Other non-current assets		
<b>Sub-total-Non-current assets</b>	<b>6</b>	<b>2</b>
<b>2. Current assets</b>		
(a) Current Investments	-	-
(b) Inventories	-	-
(c) Trade receivables	365	330
(d) Cash and Bank Balances	1	4
(e) Short-term loans and advances	1,418	1,191
(f) Other current assets	17	17
<b>Sub-total-Current assets</b>	<b>1,802</b>	<b>1,542</b>
<b>TOTAL-ASSETS</b>	<b>1,808</b>	<b>1,544</b>

For Jain Anil & Associates  
(Firm Regn No.0115987W)

ANIL GANPATLAL  
JAIN

Anil Jain (Proprietor)

PLACE : MUMBAI

UDIN NO: 23039803BGTLOM5559

Place : Mumbai

DATE : November 3, 2023 (M. No.039803)

For AA PLUS TRADELINK LIMITED

ASHOK SHAH

RAJKUMAR SINGH





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 30TH SEPTEMBER, 2023

In lacs

Sr No	PARTICULARS	For the period ended	For the period ended	For the period ended	For the period ended	For the year ended
		APR - SEPT 23	OCT - MAR 23	APR - SEPT 22	3/31/2023	3/31/2022
		Unaudited	Audited	Unaudited	Audited	Audited
		Rs.	Rs.	Rs.	Rs.	Rs.
I	Revenue from operations	897	716	916	1,632	1,632
II	Other Income	50	48	37	85	85
III	<b>Total Revenue (I+II)</b>	<b>947</b>	<b>764</b>	<b>953</b>	<b>1,717</b>	<b>1,717</b>
IV	<b>Expenses</b>					
	a) Cost of Material consumed	-	-	-	-	-
	b) Purchase of Stock in trade	866	687	909	1,596	1,596
	c) Changes in Inventories of finished goods, work-in-progress and stock-in-trade	-	-	-	-	-
	d) Employees benefits expense	17	32	13	45	45
	e) Finance Cost	-	(2)	2	0	0
	f) Depreciation and amortisation expenses	0	0	-	0	0
	g) Other Expenses	27	25	19	44	44
	<b>Total Expenses</b>	<b>910</b>	<b>742</b>	<b>943</b>	<b>1,685</b>	<b>1,685</b>
V	<b>Profit before exceptional and extraordinary items and tax (III-IV)</b>	<b>37</b>	<b>21</b>	<b>11</b>	<b>32</b>	<b>32</b>
VI	Exceptional Items	-	-	-	-	-
VII	<b>Profit before extraordinary items and tax (V-VI)</b>	<b>37</b>	<b>21</b>	<b>11</b>	<b>32</b>	<b>32</b>
VIII	Extraordinary items	-	-	-	-	-
IX	<b>Profit Before Tax (VII-VIII)</b>	<b>37</b>	<b>21</b>	<b>11</b>	<b>32</b>	<b>32</b>
X	<b>Tax expense</b>					
	a. Current Tax	10	9	-	9	9
	b. Deferred Tax	-	0	-	0	0
	C) Short Provision of earlier year	-	3	-	3	0
	<b>Total Expenses</b>	<b>10</b>	<b>11</b>	<b>-</b>	<b>11</b>	<b>9</b>
XI	<b>Profit (Loss) for the period from continuing operations (IX-X)</b>	<b>27</b>	<b>10</b>	<b>11</b>	<b>21</b>	<b>23</b>
XII	<b>Profit / (Loss) from discontinuing operations</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
XIII	<b>Tax expense of discontinuing operations</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
XIV	<b>Profit / (Loss) from discontinuing operations (after Tax) (XII-XIII)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
XV	<b>Profit (Loss) for the period (XI + XIV)</b>	<b>27</b>	<b>10</b>	<b>11</b>	<b>21</b>	<b>23</b>
XVI	<b>Paid-up Equity Share Capital ( Face Value Rs. 10 Each)</b>	<b>82</b>	<b>82</b>	<b>82</b>	<b>82</b>	<b>82</b>
XVII	<b>Reserve excluding Revaluation Reserves as per balance sheet</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
XVIII (A)	i) Earnings Per Share (before extraordinary items) (of Rs. 10/- each) (not annualised): (a) Basic (b) Diluted	0	0	0	0	0
XVIII (B)	ii) Earnings Per Share (after extraordinary items) (of Rs. 10/- each) (not annualised): (a) Basic (b) Diluted	0	0	0	0	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 28-05-2023					
(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 30th September 2023					
(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.0115987W)

For AA PLUS TRADELINK LIMITED

ANIL  
GANPATLAL JAIN  
Anil Jain (Proprietor)  
PLACE : MUMBAI  
UDIN NO: 23039803BGTLOM5559

ASHOK SHAH



Place : Mumbai  
DATE : November 3, 2023 (M. No.039803)

RAJKUMAR SINGH





**CASH FLOW STATEMENT ANNEXED TO THE BALANCE SHEET AS AT 30th SEPTEMBER 2023**

Rs. In lacs

PARTICULARS	9/30/2023	3/31/2023
<b>CASH FLOW FROM OPERATING ACTIVITIES</b>		
Net Profit /(Loss) Before tax paid and extra ordinary items	27	21
Less : Extra-ordinary items	-	-
	<u>27</u>	<u>21</u>
<b>Adjusted for :</b>		
Interest on Loan ( Non operating)	50	85
Interest on FDR ( Non operating)	-	-
Defered Tax	-	0
Other Expenses		
Depreciation & Public Issue Expenses	0	0
Operating Profit/(Loss)before Working Capital Changes	<u>(23)</u>	<u>(64)</u>
<b>Adjusted for :</b>		
Trade Payable	214	(288)
Short Term Provisions	18	7
Other Current Liabilities	2	(8)
Inventory	-	-
Short Term Loans & Advances	(227)	138
Trade Receivable	(36)	241
Other Current Assets	(0)	2
	<u>(29)</u>	<u>92</u>
Less : Taxes Paid (TDS)	-	-
<b>NET CASH FROM OPERATING ACTIVITIES</b>	<b>(A) (51)</b>	<b>28</b>
<b>CASH FLOW FROM INVESTING ACTIVITIES</b>		
Other Non-Current Assets (Investments)	-	-
Loss on Sale of Assets	-	-
Interest on Investments (TDS)	50	85
TDS on Interest	-	-
Long term Loans Given	-	-
Short term Borrowings	-	-
Fixed Assets	(5)	
<b>NET CASH FROM INVESTING ACTIVITIES</b>	<b>(B) 46</b>	<b>85</b>
<b>CASH FLOW FROM FINANCING ACTIVITIES</b>		
Proceeds from issue of Share Capital	-	-
Proceeds of Share Premium	-	-
Public Issue Expenses	-	-
Loan from Director	3	(142)

**NET CASH FROM FINANCING ACTIVITIES (C)**  
**NET INCREASE IN CASH & CASH EQUIVALENT**  
**OPENING BALANCE OF CASH & CASH EQUIVALENT**  
**CLOSING BALANCE OF CASH & CASH EQUIVALENT**

3	(142)
(3)	(30)
4	34
1	4

**For Jain Anil & Associates**  
**(Firm Regn No.0115987W)**

ANIL  
GANPATLAL  
JAIN

Digitally signed by  
ANIL GANPATLAL JAIN  
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**Anil Jain (Proprietor)**

PLACE : MUMBAI

**UDIN NO: 23039803BGTLOM5559**

Place : Mumbai

DATE : November 3, 2023 (M. No.039803)

**For AA PLUS TRADELINK LIMITED**

*Ashok A. Shah*

**ASHOK SHAH**

*Rajkumar*

**RAJKUMAR SINGH**



## **LIMITED REVIEW REPORT OF AA PLUS TRADELINK LIMITED FOR THE HALF YEAR ENDED 30<sup>TH</sup> SEPTEMBER, 2023**

### **Review Report to the Board of Directors**

We have reviewed the accompanying statement of unaudited financial results of AA Plus Tradelink Limited for the Half year ended 30<sup>th</sup> September, 2023 except for the disclosure regarding 'Public Shareholding' and 'Promoter and Promoter Group Shareholding' which have been traced for disclosure made by the management and have not been audited by us. This statement is the responsibility of the Company's Management and has been approved by the Board of Directors at their meeting held on 4<sup>th</sup> Nov 2023. Our responsibility is to issue a report on these financial statements based on our review.

We conduct our review in accordance with the Standard on Review Engagement (SRE) 2410. Review of Internal 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 from misstatement. A review is limited primarily to inquiries of company personnel and analytical procedure 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.

Based on our review conducted as above, nothing has come to our attention that causes us to believe that the accompanying statement of unaudited financial results prepared in accordance with applicable accounting standards and other recognized accounting practices and policies has not disclosed the information required to be disclosed in terms of Clause 41 of the Listing Agreement including the manner in which it is to be disclosed. Or that it contains any material misstatement.

For: Jain Anil and Associates.  
Chartered Accountants  
Firm Registration No.: 0115987W

ANIL GANPATLAL JAIN  
Anil Jain  
Proprietor  
Membership No: 039803

Digitally signed by ANIL GANPATLAL JAIN  
Date: 2023.11.03 12:09:35  
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Date: 3<sup>rd</sup> November, 2023  
UDIN: 23039803BGTLOM5559