

8<sup>th</sup> November, 2021

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 08, 2021**

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 2:30 p.m. and Concluded at 3:15 p.m. at the corporate office of the company to consider and approved Unaudited Financial Results as per Indian Accounting Standard (Ind AS) for the half year ended September 30, 2021 together with the Limited Review 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**  
**PAN NO. AAOCA2816K**



Regd Office : B-702, Divine Jalpa, Gomati Bhuvan, Near Jain Temple, Jambli  
Gali, Borivali (West),

CIN : U74900MH2016PLC274726

UNAUDITED FINANCIAL STATEMENT OF ASSETS AND LIABILITIES AS ON 30  
SEPTEMBER, 2021

Rs. In lacs

	As at 30th Septmber 2021	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	442.91	149.78
(c) Money received against share warrants		
<b>Sub-total-shareholders funds</b>	<b>1259.39</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	284.22	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.	61.87	778.72
(c) Other Current liabilities	0.05	2.55
(d) Short-term provisions	22.47	43.61
<b>Sub-total-Current Liabilities</b>	<b>368.61</b>	<b>938.74</b>
<b>TOTAL-EQUITY AND LIABILITIES</b>	<b>1628.01</b>	<b>1545.00</b>
<b>B. ASSETS</b>		
<b>1. Non-current assets</b>		
(a) Fixed assets	2.31	2.59
(b) Non-current investments	0.00	0.00
(c) Deferred tax assets (net)	0.36	0.39
(d) Long-term loans and advances		
(e) Other non-current assets		
<b>Sub-total-Non-current assets</b>	<b>2.67</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	372.26	396.03
(d) Cash and Bank Balances	90.36	2.32
(e) Short-term loans and advances	1139.85	1133.15
(f) Other current assets	22.85	10.53
<b>Sub-total-Current assets</b>	<b>1625.33</b>	<b>1542.02</b>
<b>TOTAL-ASSETS</b>	<b>1628.01</b>	<b>1545.00</b>

Place : Mumbai  
Date : 08-11-2021

For AA PLUS TRADELINK LIMITED

*Ashok A. Shah*

ASHOK SHAH

*Raj Kumar*

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  
UNAUDITED FINANCIAL RESULT FOR THE SIX MONTH ENDED 30TH SEPTEMBER ,2021  
*In lacs*

Sr No	PARTICULARS	For the period ended	For the year ended
		30-Sep-21	31-Mar-21
		Unaudited	Audited
		Rs.	Rs.
I	Revenue from operations	397.67	872.52
II	Other Income	35.86	78.93
III	<b>Total Revenue (I+II)</b>	<b>433.53</b>	<b>951.45</b>
IV	<b>Expenses</b>		
	a) Cost of Material consumed		
	b) Purchase of Stock in trade	392.67	854.02
	c) Changes in Inventories of finished goods, work-in-progress and stock-in-trade	-	-
	d) Employees benefits expense	12.90	45.92
	e) Finance Cost	-	2.60
	f) Depreciation and amortisation expenses	0.28	0.77
	g) Other Expenses	20.74	30.12
	Total Expenses	<b>426.58</b>	<b>933.43</b>
V	<b>Profit before exceptional and extraordinary items and tax (III-IV)</b>	<b>6.95</b>	<b>18.02</b>
VI	Exceptional Items	-	-
VII	<b>Profit before extraordinary items and tax (V-VI)</b>	<b>6.95</b>	<b>18.02</b>
VIII	Extraordinary items	-	-
IX	<b>Profit Before Tax (VII-VIII)</b>	<b>6.95</b>	<b>18.02</b>
X	<b>Tax expense</b>		
	a. Current Tax	1.79	4.82
	b. Deferred Tax	0.02	(0.14)
	C) Short Provision of earlier year	-	0.42
	Total Expenses	1.81	5.10
XI	<b>Profit (Loss) for the period from continuing operations (I</b>	<b>5.14</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>5.14</b>	<b>12.91</b>
XVI	<b>Paid-up Equity Share Capital ( Face Value Rs. 10 Each)</b>	81.65	45.65
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): (a) Basic (b) Diluted	0.06	0.28
XVIII (B)	ii) Earnings Per Share (after extraordinary items) (of Rs.10/- each) (not annualised): (a) Basic (b) Diluted	0.06	0.28
(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 08-11-2021		
(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 2021		
(d)	The figures for the corresponding periods have been regrouped and rearranged wherever necessary, to make them comparable.		

For AA PLUS TRADELINK LIMITED

Place : Mumbai  
Date : 08-11-2021

Ashok A. Shah

ASHOK SHAH

Raj Kumar

RAJKUMAR SINGH





**CASH FLOW STATEMENT ANNEXED TO THE BALANCE SHEET AS AT 30th SEPTEMBER 2021**

PARTICULARS	Rs. In lacs	
	30-09-2021	31-03-2021
<b>CASH FLOW FROM OPERATING ACTIVITIES</b>		
Net Profit /(Loss) Before tax paid and extra ordinary items	5.14	12.91
Less : Extra-ordinary items	-	-
	5.14	12.91
<b>Adjusted for :</b>		
Interest on Loan ( Non operating)	35.77	78.93
Interest on FDR ( Non operating)	-	-
Defered Tax	0.02	0.29
Other Expenses		-0.43
Depreciation & Public Issue Expenses	0.28	0.77
Operating Profit/(Loss)before Working Capital Changes	(30.34)	(65.39)
<b>Adjusted for :</b>		
Trade Payable	-716.85	489.11
Short Term Provisions	-21.14	7.75
Other Current Liabilities	-2.50	-3.54
Inventory	-	-
Short Term Loans & Advances	-6.71	-144.48
Trade Receivable	23.77	-557.77
Other Current Assets	-12.32	173.96
	(735.75)	(34.97)
Less : Taxes Paid (TDS)	-	-
<b>NET CASH FROM OPERATING ACTIVITIES</b> (A)	<b>(766.09)</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)	35.77	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>35.77</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	170.36	18.53
<b>NET CASH FROM FINANCING ACTIVITIES</b> (C)	<b>818.36</b>	<b>18.53</b>
<b>NET INCREASE IN CASH &amp; CASH EQUIVALENT</b>	<b>88.05</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>90.36</b>	<b>2.32</b>

For AA PLUS TRADELINK LIMITED

Place : Mumbai  
Date : 08-11-2021

ASHOK SHAH

RAJKUMAR SINGH



## A. PURI & CO.

CHARTERED ACCOUNTANTS

A/614, Crystal Plaza

New Link Road,  
Andheri (West),  
Mumbai 400 053.

Phone : Off : 2240100386

Mob. : 9820123696

### Limited review report on Unaudited six monthly and for the year ended 31<sup>st</sup> March 2021 Standalone Financial Results of AA PLUS TRADELINK LIMITED under Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015

#### To the Board of Directors of AA PLUS TRADELINK LIMITED

1) We have reviewed the accompanying Statement of unaudited standalone financial results of AA Plus Tradelink Limited("the Company") for the six months ended 30<sup>th</sup> September 2021 and year to date results for the year ended from 1<sup>st</sup> April 2020 to 31<sup>st</sup> March 2021 ("the Statement").

2) This Statement, which is the responsibility of the Company's management and approved by the Board of Directors, 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, and other accounting principles generally accepted in India and in compliance with Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 ("Listing Regulations"). Our responsibility is to issue a report on the Statement based on our review.

3) We conducted our review of the Statement in accordance with the Standard on Review Engagements(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 is free of material misstatement. A review is limited primarily to inquiries of company personnel and analytical procedures applied to financial data and thus provide 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, prepared in accordance with applicable accounting standards and other recognised accounting practices and policies has not disclosed the information required to be disclosed in terms of Regulation 33 of the Listing Regulations including the manner in which it is to be disclosed, or that it contains any material misstatement.

For A.Puri & CO  
Chartered Accountants  
Firm Registration No 108231W

Ashok Puri  
Proprietor  
Membership Number:13203  
Place: Mumbai  
Date: 08-11-2021  
UDIN: 21013203AAAABV1029

