

## **AASWA TRADING AND EXPORTS LIMITED**

REGD. OFFICE: 32, MILANPARK SOCIETY, NR. JAWAHAR CHOWK, MANINAGAR, AHMEDABAD – 380 008.

CIN: L51100GJ1984PLC024704

E-MAIL: aaswaexports@yahoo.co.in

TELEPHONE: 079-25462907

WEBSITE: www.aaswatrading.in

Date: 10<sup>th</sup> February, 2022

To  
**BSE Ltd**  
Corporate Relationship Department,  
1<sup>st</sup> floor, New Trading Building,  
Rotunda Building, P. J. Towers,  
Dalal Street, Fort, Mumbai - 400 001.

**SCRIP CODE: 512038**

Dear Sir,

**Sub: 1. Outcome of the Board meeting held on Thursday, 10<sup>th</sup> February, 2022.  
2. Unaudited Financial Results of the Company for the quarter and nine months ended on 31<sup>st</sup> December, 2021.**

**Ref: Regulation 30 and 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (“SEBI LODR Regulations”)**

With reference to the captioned subject matter, we hereby inform you that the Board of Directors of the Company at its meeting held today i.e. 10<sup>th</sup> February, 2022 has approved the Unaudited Financial Results for the quarter and nine months both ended on 31<sup>st</sup> December, 2021.

Pursuant to Regulation 30 and 33 of the SEBI LODR Regulations, we are submitting herewith the following:

1. Unaudited Financial Results of the Company for the quarter and nine months ended on 31<sup>st</sup> December, 2021.
2. Limited Review Report of the Statutory Auditors of the Company on the Unaudited Financial Results for the quarter and nine months both ended on 31<sup>st</sup> December, 2021.

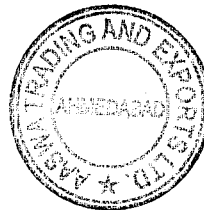
The meeting of Board of Directors commenced at 2.00 p.m. and concluded at 2.30 p.m.

We request you to kindly bring the above information to the notice of the members.

Thanking you,  
Yours faithfully,

For, Aaswa Trading and Exports Limited

  
Anita Ramchandani  
Company Secretary



Encl: As above

**AASWA TRADING AND EXPORTS LIMITED**

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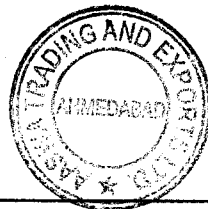
**STATEMENT OF UNAUDITED FINANCIAL RESULTS FOR THE QUARTER AND NINE MONTHS ENDED ON 31ST DECEMBER, 2021**

(Rs. In Lacs, except per share data)

Sr. No.	Particulars	Quarter ended			Nine Months ended		Year ended
		31/12/2021	30/09/2021	31/12/2020	31/12/2021	31/12/2020	31/03/2021
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
		<b>Unaudited</b>					<b>Audited</b>
<b>1</b>	<b>Income from Operations</b>						
	(a) Revenue from operations	-	-	-	-	-	-
	(b) Other Income	3.11	3.08	2.84	9.32	8.61	11.43
	<b>Total Income</b>	<b>3.11</b>	<b>3.08</b>	<b>2.84</b>	<b>9.32</b>	<b>8.61</b>	<b>11.43</b>
<b>2</b>	<b>Expenses</b>						
	(a) Purchase of stock-in-trade	-	-	-	-	-	-
	(b) Employee benefits expense	1.75	1.56	1.40	5.08	3.66	5.33
	(c) Depreciation and amortization expense	-	0.01	0.00	0.01	0.01	0.02
	(d) Other expenses	1.44	1.49	1.65	4.08	4.20	5.52
	<b>Total Expenses</b>	<b>3.19</b>	<b>3.06</b>	<b>3.05</b>	<b>9.17</b>	<b>7.87</b>	<b>10.87</b>
<b>3</b>	<b>Profit/(Loss) before exceptional items and tax</b>	<b>(0.08)</b>	<b>0.02</b>	<b>(0.21)</b>	<b>0.15</b>	<b>0.74</b>	<b>0.56</b>
<b>4</b>	Exceptional items	-	-	-	-	-	-
<b>5</b>	<b>Profit/(Loss) before tax</b>	<b>(0.08)</b>	<b>0.02</b>	<b>(0.21)</b>	<b>0.15</b>	<b>0.74</b>	<b>0.56</b>
<b>6</b>	Tax Expense						
	(a) Current tax	(0.03)	0.00	(0.02)	0.02	0.22	0.17
	(b) Tax adjustment for earlier year	-	-	-	-	-	(0.02)
<b>7</b>	<b>Profit/(Loss) for the period</b>	<b>(0.05)</b>	<b>0.02</b>	<b>(0.19)</b>	<b>0.13</b>	<b>0.52</b>	<b>0.41</b>
<b>8</b>	<b>Other Comprehensive Income</b>	-	-	-	-	-	-
<b>9</b>	<b>Total Comprehensive Income</b>	<b>(0.05)</b>	<b>0.02</b>	<b>(0.19)</b>	<b>0.13</b>	<b>0.52</b>	<b>0.41</b>
<b>10</b>	Earnings per share [EPS] (of Rs.10/- each) (not annualised)						
	Basic and diluted EPS before Exceptional items [in Rs.]	(0.01)	0.00	(0.03)	0.02	0.07	0.06
	Basic and diluted EPS after Exceptional items [in Rs.]	(0.01)	0.00	(0.03)	0.02	0.07	0.06
	Paid up share capital (par value Rs.10/- each, fully paid)	72.00	72.00	72.00	72.00	72.00	72.00
	Other equity excluding revaluation reserve						100.22

**NOTES:**

- These financial results have been reviewed by the Audit Committee and have been approved by the Board of Directors at their respective meetings held on 10th February, 2022.
- The above results for the Quarter And Nine months ended on 31st December, 2021 have been prepared in accordance with the Companies (Indian Accounting Standards) Rules, 2015 (Ind AS), prescribed under Section 133 of the Companies Act, 2013, and other recognised accounting practices and policies to the extent applicable.
- The format of the above results as prescribed in SEBI's Circular CIR/CFD/CMD/15/2015 dated 30th November, 2015 has been modified to comply with the requirements of SEBI's Circular dated 5th July, 2016, Ind AS and Schedule III [Division II] to the Companies Act, 2013.
- The Statutory Auditors of the Company have carried out a "Limited Review" of the above results as per Regulation 33 of the SEBI [Listing Obligation and Disclosure Requirements] Regulations, 2015.
- The company has one segment of activity namely "Trading and allied activities in cotton textile products and intermediaries".
- Covid pandemic has hampered the operations of the Company. However, the Company does not see any uncertainty in realizing the carrying amounts of its receivables and other assets appearing in the Balance Sheet.
- Figures of previous periods have been regrouped / rearranged wherever necessary.
- As regards deferred tax as per Ind AS-12 on "Income Taxes" there is a net deferred tax asset for the past years and for the period up to 31st December, 2021. As a matter of prudence, the company has not recognised the said deferred tax asset.
- The financial results of the company are available at the website of BSE Ltd. at [www.bseindia.com](http://www.bseindia.com) and at [www.aaswatrading.in](http://www.aaswatrading.in)



FOR, AASWA TRADING AND EXPORTS LIMITED

(KEYUR J. PARIKH)  
CHAIRMANAHMEDABAD  
10th February, 2022

**AASWA TRADING AND EXPORTS LIMITED**

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**STATEMENT OF UNAUDITED FINANCIAL RESULTS FOR THE QUARTER AND NINE MONTHS ENDED ON 31ST DECEMBER, 2021**

(Rs. in lacs, except per share data)

Sr.No.	Particulars	Quarter ended	Nine months ended	Quarter ended
		31/12/2021	31/12/2021	31/12/2020
<b>Unaudited</b>				
1	Total Income from Operations	3.11	9.32	2.84
2	Net Profit/(Loss) for the period before tax and Exceptional items	(0.08)	0.15	(0.21)
3	Net Profit/(Loss) for the period before tax (after Exceptional and/or Extraordinary items)	(0.08)	0.15	(0.21)
4	Net Profit/(Loss) for the period after tax (after Exceptional and/or Extraordinary items)	(0.05)	0.13	(0.19)
5	Total Comprehensive Income for the period [Comprising Profit for the period (after tax) and Other Comprehensive Income (after tax)]	(0.05)	0.13	(0.19)
6	Equity Share Capital	72.00	72.00	72.00
7	Earnings per share [EPS] (of Rs.10/- each) (not annualised)			
	Basic and diluted EPS before Exceptional items [in Rs.]	(0.01)	0.02	(0.03)
	Basic and diluted EPS after Exceptional items [in Rs.]	(0.01)	0.02	(0.03)

**Note :**

- 1 The above is an extract of the detailed format of Quarterly/Nine Months Financial Results filed with the Stock Exchange under Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015. The full format of the Quarterly/Nine Months Financial Results are available on the website of BSE Ltd. at [www.bseindia.com](http://www.bseindia.com) and at [www.aaswatrading.in](http://www.aaswatrading.in)



For, AASWA TRADING AND EXPORTS LIMITED

(KEYUR J. PARIKH)  
CHAIRMANAHMEDABAD  
10th February, 2022

**MUKESH M. SHAH & CO.**  
CHARTERED ACCOUNTANTS

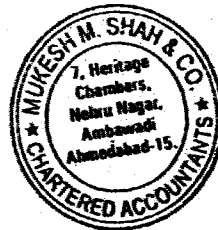
**INDEPENDENT AUDITOR'S REVIEW REPORT ON REVIEW OF INTERIM STANDALONE FINANCIAL RESULTS**

To,  
The Board of Directors,  
Aaswa Trading and Exports Limited

1. We have reviewed the accompanying statement of Standalone Unaudited Financial Results of Aaswa Trading and Exports Limited ['the Company'], for the quarter and nine months ended on December 31, 2021 ['the Statement'] attached herewith, being submitted by the Company pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulation, 2015, as amended.
2. This statement, which is the responsibility of the Company's Management and approved by the Company's Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in the Indian Accounting Standard - 34, 'Interim Financial Reporting' ('Ind AS 34'), prescribed under Section 133 of the Companies Act, 2013 read with relevant rules issued thereunder and other accounting principles generally accepted in India. Our responsibility is to express a conclusion on the statement based on our review.
3. 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 statements are free of material misstatement. A review is limited primarily to inquiries of company personnel and analytical procedures 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.
4. Based on our review conducted as stated in paragraph 3 above, nothing has come to our attention that causes us to believe that the accompanying Statement, prepared in accordance with recognition and measurement principles laid down in the aforesaid Indian Accounting Standard and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended, including the manner in which it is to be disclosed, or that it contains any material misstatement.

Place: Ahmedabad  
Date: February 10, 2022

UDIN: 22102651ABCTX01379



For Mukesh M. Shah & Co  
Chartered Accountants  
Firm Regn. No. 106625W

*S. S. Shah*  
Savrat S. Shah  
Partner  
Membership No. 102651