

# ANSHUNI COMMERCIALS LIMITED

Date: 14<sup>th</sup> November, 2022

To  
BSE Limited  
Corporate Relationship Department,  
Phiroze Jeejeebhoy Towers,  
Dalal Street,  
Mumbai - 400 001

**Ref: Scrip Code: 512091**

**Sub.: Outcome of Board Meeting held on 14<sup>th</sup> November, 2022**

Dear Sir/Madam,

1. Pursuant to Regulation 30 of the SEBI (Listing Obligations and Disclosure Requirements) Regulation, 2015 this is hereby to inform you that the Board of Directors of the Company at its meeting held on 14<sup>th</sup> November, 2022 has duly considered and approved the following:
  - a) The Un-Audited Financial Results for the quarter and half year ended 30<sup>th</sup> September, 2022.
  - b) Limited Review Report issued by the Statutory Auditor in pursuant to Listing Regulations (LODR) 2015.
  - c) Appointment of M/s. Majumder & Associates, (FRN: 332321E) Chartered Accountants, as Internal Auditor of the Company for the Financial Year 2022-23 pursuant to the provision of section 138 of the companies act, 2013. A brief profile of M/s. M/s. Majumder & Associates, Chartered Accountants, is enclosed herewith as Annexure A.
  - d) Appointment of M/s. S.A & Associates Practicing Company Secretaries, as a Secretarial Auditor of the Company to conduct the Secretarial Audit for the Financial Year 2022-23. A brief profile of M/s. S.A & Associates, Practicing Company Secretaries, is enclosed herewith as Annexure B.
2. Pursuant to Regulation 33 of the SEBI (Listing Obligations and Disclosures Requirements Regulation, 2015, please find enclose herewith the Un-Audited Financial Results for the quarter amd half year ended 30<sup>th</sup> September, 2022 & Limited Review Report issued by Statutory Auditor.

The meeting commenced at 2.00 p.m and concluded at 3.00 p.m.

Please take the above information on record.

Thanking you,

Yours faithfully,  
For **Anshuni Commercials Limited**

**Priyesh Garg**  
Managing Director  
DIN: 07636054

# ANSHUNI COMMERCIALS LIMITED

Details with respect to the Change of Internal Auditors in terms of Regulation 30 read with Schedule III of the Listing Regulations and SEBI Circular CIR/CFD/CMD/4/2015 dated 9th September 2015 is also annexed herewith.

Brief Profile of M/s. Majumder & Associates

Annexure-A

S. No.	Particulars	Details
1	Name of the Internal Auditor	M/s. Avirup Majumder, (Prop.: Majumder & Associates) (FRN: 332321E) Chartered Accountants
2	Date of Appointment	14 <sup>th</sup> November, 2022
3	Brief profile	As per academic qualification, he is a graduate in commerce & professionally a qualified Chartered Accountants (CA). He is engaged in diversified fields like Manufacturing, Trading, infrastructure, Leasing & Finance, health care etc. He has also conducted concurrent audit for many banks.

Brief Profile of M/s. S.A & Associates (PCS)

Annexure-B

Sl. No.	Particular	Description
1	Name of the Firm	M/s. S.A & Associates
2	Address of the Firm	SWASTIK 334/157 Jessore Road SN-8, (Ground Floor) Kolkata-700089
3	Founder Name	Shipra Agarwal Membership No. 4917 C.P. No.: 3173
4	Work Profile	The firm is providing various professional services the field of Corporate Legal Compliance, Secretarial Audit, Corporate Governance Audit, Obtaining Regulatory Approvals, Incorporation of Limited Companies, LLP, etc.

**ANSHUNI COMMERCIALS LIMITED**

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Email Id: cslegal07@gmail.com Website: www.anshuni.com

Unaudited financial results for the quarter and half year ended September 30, 2022

Sr. No.	Particulars	STANDALONE (AMOUNT IN LAKHS)					Year to date figures for the previous year ended as on 31.03.2022
		3 Months ended 30.09.2022	3 Months ended 30.06.2022	Corresponding 3 Months ended 30.09.2021	Six Months ended 30.09.2022	Six Months ended 30.09.2021	
		Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	
1	<b>Income from Operations</b>						
	a) Revenue from Operations	-	-	-	-	-	-
	b) Other Operating Income	-	-	4.35	-	6.86	7.56
	<b>Total Income from Operations (Net)</b>	-	-	<b>4.35</b>	-	<b>6.86</b>	<b>7.56</b>
2	<b>Expenses</b>						
	(a) Cost of Material Consumed	-	-	-	-	-	-
	(b) Purchases of Stock-in-trade	-	-	-	-	-	-
	(c) Changes in Inventories of Finished Goods, Work-in-Progress and Stock-in-Trade	-	-	-	-	-	-
	(d) Employees Benefit Expenses	0.36	0.72	0.92	1.08	1.84	3.72
	(e) Finance Costs	-	-	-	-	-	-
	(f) Depreciation & Amortization Expenses	-	-	-	-	-	-
	(g) Listing Fees	(1.57)	3.00	-	1.43	-	-
	(h) Other Expenses	2.91	2.78	1.91	5.69	5.10	7.77
	<b>Total Expenses</b>	<b>1.70</b>	<b>6.50</b>	<b>2.83</b>	<b>8.20</b>	<b>6.94</b>	<b>11.49</b>
3	<b>Profit before exceptional items and tax (2-3)</b>	<b>(1.70)</b>	<b>(6.50)</b>	<b>1.52</b>	<b>(8.20)</b>	<b>(0.08)</b>	<b>(3.93)</b>
	Exceptional Items (Net- Gain/Loss)	-	-	-	-	-	-
4	<b>Profit before tax (3-4)</b>	<b>(1.70)</b>	<b>(6.50)</b>	<b>1.52</b>	<b>(8.20)</b>	<b>(0.08)</b>	<b>(3.93)</b>
5	<b>TAX Expense</b>						
	- Current Tax ( Net of MAT Credit Entitlement)	-	-	-	-	-	-
	- Deferred Tax Asset/ (Liability)	-	-	-	-	-	(1.11)
6	<b>Profit after tax ( 4-5 )</b>	<b>(1.70)</b>	<b>(6.50)</b>	<b>1.52</b>	<b>(8.20)</b>	<b>(0.08)</b>	<b>(5.04)</b>
7	<b>Other Comprehensive Income</b>						
	(a) Items that will not be reclassified to Profit & Loss	-	-	-	-	-	-
	(b) Income tax relating to items that will not be reclassified to Profit & Loss	-	-	-	-	-	-
	(c) Items that will be reclassified to Profit & Loss	-	-	-	-	-	-
	(d) Income tax relating to items that will be reclassified to Profit & Loss	-	-	-	-	-	-
	<b>Total Other Comprehensive Income (a+b+c+d)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
8	<b>Total Comprehensive Income (6+7)</b>	<b>(1.70)</b>	<b>(6.50)</b>	<b>1.52</b>	<b>(8.20)</b>	<b>(0.08)</b>	<b>(5.04)</b>
9	Paid Up Equity Share Capital (FV of Rs. 10/- Each)	24.00	24.00	24.00	24.00	24.00	24.00
10	<b>Earnings per Equity Share (EPS) of Rs. 10/- each (not annualized)</b>						
	a) Basic	(0.71)	(2.71)	0.63	(3.42)	(0.03)	(2.10)
	b) Diluted	(0.71)	(2.71)	0.63	(3.42)	(0.03)	(2.10)

**NOTES:**

- Above results were reviewed by Audit Committee and taken on record by Board of Directors in meeting held on 14th November, 2022. The statutory Auditors of the company have carried out a limited review of the company's above financial result for the quarter and half year ended September 30, 2022. An unmodified opinion has been issued and the same is being filed with the stock exchange along with the above results.
- Segment reporting as defined in Accounting Standard - 17 is not applicable, as the business of the company falls in one segment.
- The above figures have been regrouped or rearranged where ever necessary.
- Corresponding figures of the Previous period have been regrouped and rearranged, wherever necessary to conform to the current period's classification.

For ANSHUNI COMMERCIALS LIMITED

PRIYESH GARG  
MANAGING DIRECTOR  
DIN-07636054

Place : MUMBAI  
Date : 14th November, 2022

**ANSHUNI COMMERCIALS LIMITED**

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**Statement of Assets and Liabilities as at 30th September, 2022**

(Amount in Lakhs.)

Particulars	As at 30th September, 2022 Unaudited	As at 31st March, 2022 Audited
<b><u>ASSETS</u></b>		
<b>Non-current assets</b>		
Property, Plant and Equipment	-	-
Capital work-in-progress	-	-
Financial assets	-	-
Investments	-	-
Loans	-	-
Other financial assets	-	-
Other non current assets	-	1.00
	-	1.00
<b>Current assets</b>		
Inventories	-	-
Financial assets		
Investments	-	-
Cash and cash equivalents	34.97	202.89
Loans	2.10	-
Other financial assets	157.91	-
Other current assets	6.24	6.16
	201.23	209.05
<b>Total Assets</b>	201.23	210.05
<b><u>EQUITY AND LIABILITIES</u></b>		
<b>Equity</b>		
Equity share capital	24.00	24.00
Other equity	176.15	184.35
	200.15	208.35
<b>Liabilities</b>		
Non-current liabilities	-	-
Financial liabilities		
Borrowings	-	-
Other financial liabilities	-	-
Other non current liabilities	-	-
Deferred tax liabilities(net)	-	-
	-	-
<b>Current liabilities</b>		
Financial liabilities		
Borrowings	-	-
Liabilities for Expenses	-	-
Other financial liabilities	-	1.63
Other current liabilities	1.08	0.07
Provisions	-	-
	1.08	1.70
<b>Total Equity and Liabilities</b>	201.23	210.05

For ANSHUNI COMMERCIALS LIMITED

Place : MUMBAI  
Date : 14th November, 2022

PRIYESH GARG  
MANAGING DIRECTOR  
DIN-07636054

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(Amount in Lakhs.)

### CASH FLOW STATEMENT FOR THE PERIOD ENDED 30.09.2022

PARTICULARS	Period ended 30.09.2022	Period ended 31.03.2022
<b>A) CASH FLOW FROM OPERATING ACTIVITIES:</b>		
Net Profit Before Tax, Extraordinary Items & Interest	(8.20)	(3.93)
<b>Adjustments for:</b>		
Depreciation	-	-
Profit on sale of Motor Car	-	(1.19)
Provision for w/off	-	-
Transfer to reserve on sale of investment	-	5.77
Loss on sale of shares	-	3.00
<b>Operating Profit before Changes in Working Capital</b>	<b>(8.20)</b>	<b>3.66</b>
<b>Adjustments for:</b>		
Trade Receivables	-	-
Trade Payables	-	(0.03)
Loans	(2.10)	-
Other Financial Assets	(157.91)	-
Other Current Assets	(0.08)	(0.86)
Other Financial Liabilities	(1.63)	-
Current Liabilities	1.01	1.29
<b>Cash generated from Operations</b>	<b>(168.92)</b>	<b>4.05</b>
Direct Taxes Paid	-	(0.92)
<b>Net Cash flow from Operating Activities</b>	<b>(168.92)</b>	<b>3.11</b>
<b>B) CASH FLOW FROM INVESTING ACTIVITIES:</b>		
Purchase/Sale of Investments	-	(4.45)
Changes in Other Non-current Assets	1.00	-
Sale of Fixed Assets	-	1.19
Proceeds from FD maturity	190.45	-
Sale of Investments	-	1.17
<b>Net Cash Flow From Investing Activities</b>	<b>191.45</b>	<b>(2.09)</b>
<b>C) CASH FLOW FOM FINANCING ACTIVITIES:</b>		
Repayment of Term Borrowings	-	-
Proceeds from Issue of Shares	-	-
<b>Net cash flow from Financing Activities</b>	<b>-</b>	<b>-</b>
<b>Net Increase/(Decrease) in cash &amp; Cash Equivalents</b>	<b>22.53</b>	<b>1.02</b>
<b>Cash &amp; Cash Equivalents as at the beginning of the Year</b>	<b>12.45</b>	<b>11.43</b>
<b>Cash &amp; Cash Equivalents as at the end of the Year</b>	<b>34.98</b>	<b>12.45</b>

For ANSHUNI COMMERCIALS LIMITED

Place : MUMBAI  
Date : 14th November, 2022

PRIYESH GARG  
MANAGING DIRECTOR  
DIN-07636054



**Limited Review Report on Unaudited Financial Results for the quarter and half year ended 30<sup>th</sup> September, 2022 of the Company Pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015**

To The Board of Directors of  
**ANSHUNI COMMERCIALS LIMITED**

1. We have reviewed the accompanying statement of Unaudited Financial Results ("the statement") of **M/s. ANSHUNI COMMERCIALS LIMITED** (the Company) for the quarter and half year ended 30<sup>th</sup> September, 2022 being submitted by the Company pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligation and Disclosure Requirements) Regulation 2015 ("Listing Regulations").
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 an 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.
4. 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 Indian Accounting Standards and other recognized accounting practices and policies has not disclosed the information required to be disclosed in accordance with the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulation, 2015, including the manner in which it is to be disclosed, or that it contains any material misstatement.

**For Gupta Agarwal & Associates**  
**Chartered Accountants**  
**Firm's Registration No: 329001E**

**Jay Shanker Gupta**  
**Partner**  
**Membership No: 059535**  
**UDIN: 22059535BDAZVA7957**

**Date: 14.11.2022**  
**Place Kolkata**