

# ANSHUNI COMMERCIALS LIMITED

Date: 26<sup>th</sup> April, 2023

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 26<sup>th</sup> April, 2023**

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 26<sup>th</sup> April, 2023 has duly considered and approved the following:
  - a) The Audited Financial Results for the quarter and year ended 31<sup>st</sup> March, 2023.
  - b) Independent Audit Report issued by the Statutory Auditor in pursuant to Listing Regulations (LODR) 2015.
  - c) Declaration regarding Audit-with unmodified opinion;
2. Pursuant to Regulation 33 of the SEBI (Listing Obligations and Disclosures Requirements Regulation, 2015, please find enclose herewith the Audited Financial Results for the quarter and year ended 31<sup>st</sup> March, 2023 & Independent Audit Report issued by Statutory Auditor of the Company.

The meeting commenced at 4.00 p.m and concluded at 4.30 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

Regd. Off.: CC 5041/5042, Tower C, Bharat Diamond Bourse, Bandra Kurla Complex,  
Bandra (East) Mumbai Mumbai City MH 400051

CIN: L90000MH1984PLC034879, Phone: 9997426815

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

Audited financial results for the quarter and year ended March 31, 2023

| Sr. No. | Particulars   | STANDALONE (AMOUNT IN LAKHS) |                              |   |   |   |
|---------|---|------------------------------|------------------------------|---|---|---|
|         |   | 3 Months ended<br>31.03.2023 | 3 Months ended<br>31.12.2022 | Corresponding 3<br>Months ended<br>31.03.2022 | Year to date<br>figures for the<br>previous year<br>ended as on<br>31.03.2023 | Year to date<br>figures for the<br>previous year<br>ended as on<br>31.03.2022 |
|         |   | Audited                      | Unaudited                    | Audited                                       | Audited   | Audited   |
| 1       | <b>Income from Operations</b>   |                              |                              |   |   |   |
|         | a) Revenue from Operations  | -                            | -                            | -   | -   | -   |
|         | b) Other Operating Income   | 12.40                        | -                            | (1.51)  | 12.40   | 7.56  |
|         | <b>Total Income from Operations (Net)</b>   | <b>12.40</b>                 | <b>-</b>                     | <b>(1.51)</b>                                 | <b>12.40</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  | 0.98                         | 1.06                         | 0.95  | 3.12  | 3.72  |
|         | (e) Finance Costs   | -                            | -                            | -   | -   | -   |
|         | (f) Depreciation & Amortization Expenses  | 0.09                         | -                            | -   | 0.09  | -   |
|         | (g) Listing Fees  | -                            | 1.93                         | -   | 3.36  | -   |
|         | (h) Other Expenses  | 2.48                         | 18.49                        | 1.27  | 26.66   | 7.77  |
|         | <b>Total Expenses</b>   | <b>3.56</b>                  | <b>21.48</b>                 | <b>2.22</b>                                   | <b>33.24</b>  | <b>11.49</b>  |
| 3       | <b>Profit before exceptional items and tax (2-3)</b>                              | <b>8.84</b>                  | <b>(21.48)</b>               | <b>(3.73)</b>                                 | <b>(20.84)</b>  | <b>(3.93)</b>   |
|         | Exceptional Items (Net- Gain/Loss)  | -                            | -                            | -   | -   | -   |
| 4       | <b>Profit before tax (3-4)</b>  | <b>8.84</b>                  | <b>(21.48)</b>               | <b>(3.73)</b>                                 | <b>(20.84)</b>  | <b>(3.93)</b>   |
| 5       | <b>TAX Expense</b>  |                              |                              |   |   |   |
|         | - Current Tax ( Net of MAT Credit Entitlement)                                    | -                            | -                            | -   | -   | -   |
|         | - Earlier year tax  | 0.00                         | -                            | -   | 0.00  | -   |
|         | - Deferred Tax (Asset)/ Liability   | (0.01)                       | -                            | (1.11)  | (0.01)  | (1.11)  |
| 6       | <b>Profit after tax (4-5)</b>   | <b>8.85</b>                  | <b>(21.48)</b>               | <b>(4.84)</b>                                 | <b>(20.84)</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>  |
| 8       | <b>Total Comprehensive Income (6+7)</b>   | <b>8.85</b>                  | <b>(21.48)</b>               | <b>(4.84)</b>                                 | <b>(20.84)</b>  | <b>(5.04)</b>   |
| 9       | Paid Up Equity Share Capital (FV of Rs. 10/- Each)                                | 120.00                       | 120.00                       | 24.00   | 120.00  | 24.00   |
| 10      | <b>Earnings per Equity Share (EPS) of Rs. 10/- each (not annualized)</b>          |                              |                              |   |   |   |
|         | a) Basic  | 0.74                         | (1.79)                       | (0.40)  | (1.74)  | (0.42)  |
|         | b) Diluted  | 0.74                         | (1.79)                       | (0.40)  | (1.74)  | (0.42)  |

**NOTES:**

1. Above results were reviewed by Audit Committee and taken on record by Board of Directors in meeting held on 26th April, 2023. The statutory Auditors of the company have carried out a independent audit of the company's above financial result for the quarter and year ended March 31, 2023. An unmodified opinion has been sued and the same is being filed with the stock exchange along with the above results.
2. Segment reporting as defined in Accounting Standard - 17 is not applicable, as the business of the company falls in one segment.
3. The above figures have been regrouped or rearranged where ever necessary.
4. 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 : 26th April, 2023

**ANSHUNI COMMERCIALS LIMITED**

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**Statement of Assets and Liabilities as at 31st March, 2023**

**(Amount in Lakhs)**

| Particulars                                       | As at<br>31st March, 2023<br>Audited | As at<br>31st March, 2022<br>Audited |
|---|--------------------------------------|--------------------------------------|
| <b><u>ASSETS</u></b>                              |                                      |                                      |
| <b>Non-current assets</b>                         |                                      |                                      |
| Property, Plant & Equipment and Intangible Assets | 0.26                                 | -                                    |
| Capital work-in-progress                          | -                                    | -                                    |
| Financial assets                                  | -                                    | -                                    |
| Investments                                       | -                                    | -                                    |
| Loans   | -                                    | -                                    |
| Other financial assets                            | -                                    | -                                    |
| Deferred Tax Assets                               | 0.01                                 | -                                    |
| Other non current assets                          | -                                    | -                                    |
|   | 0.27                                 | -                                    |
| <b>Current assets</b>                             |                                      |                                      |
| Inventories                                       | -                                    | -                                    |
| Financial assets                                  |                                      |                                      |
| Current Investments                               | -                                    | 1.00                                 |
| Trade Receivables                                 | -                                    | -                                    |
| Cash and Cash Equivalents                         | 7.42                                 | 202.89                               |
| Loans   | 172.34                               | -                                    |
| Other financial assets                            | 9.45                                 | 5.19                                 |
| Current Tax Assets                                | 0.02                                 | 0.97                                 |
|   | 189.23                               | 210.05                               |
|   |                                      |                                      |
| <b>Total Assets</b>                               | 189.50                               | 210.05                               |
| <b><u>EQUITY AND LIABILITIES</u></b>              |                                      |                                      |
| <b>Equity</b>                                     |                                      |                                      |
| Equity share capital                              | 120.00                               | 24.00                                |
| Other equity                                      | 67.52                                | 184.35                               |
|   | 187.52                               | 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                       | -                                    | -                                    |
| Short Term Provisions                             | -                                    | -                                    |
| Current Tax Liabilities                           | 0.10                                 | 0.07                                 |
| Other Current Liabilities                         | 1.88                                 | 1.63                                 |
|   | 1.98                                 | 1.70                                 |
|   |                                      |                                      |
| <b>Total Equity and Liabilities</b>               | 189.50                               | 210.05                               |

For ANSHUNI COMMERCIALS LIMITED

Place : MUMBAI  
Date : 26th April, 2023

PRIYESH GARG  
MANAGING DIRECTOR  
DIN-07636054

**ANSHUNI COMMERCIALS LIMITED**

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(Amount in Lakhs.)

**CASH FLOW STATEMENT FOR THE PERIOD ENDED 31.03.2023**

| PARTICULARS  | Period ended<br>31.03.2023 | Period ended<br>31.03.2022 |
|--|----------------------------|----------------------------|
| <b>A) CASH FLOW FROM OPERATING ACTIVITIES:</b>                     |                            |                            |
| Net Profit Before Tax, Extraordinary Items & Interest              | (20.84)                    | (3.93)                     |
| <b>Adjustments for:</b>  |                            |                            |
| Depreciation   | 0.09                       | -                          |
| Profit on sale of Motor Car  | -                          | (1.19)                     |
| Interest Income  | (12.35)                    | -                          |
| 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>(33.10)</b>             | <b>3.66</b>                |
| <b>Adjustments for:</b>  |                            |                            |
| Trade Receivables  | -                          | -                          |
| Trade Payables   | -                          | (0.03)                     |
| Loans  | (172.34)                   | -                          |
| Other Financial Assets   | -                          | -                          |
| Other Current Assets   | (4.26)                     | (0.86)                     |
| Other Financial Liabilities  | -                          | -                          |
| Current Liabilities  | 0.28                       | 1.29                       |
| <b>Cash generated from Operations</b>                              | <b>(209.42)</b>            | <b>4.05</b>                |
| Direct Taxes Paid  | 0.95                       | (0.92)                     |
| <b>Net Cash flow from Operating Activities</b>                     | <b>(208.47)</b>            | <b>3.11</b>                |
| <b>B) CASH FLOW FROM INVESTING ACTIVITIES:</b>                     |                            |                            |
| Purchase/Sale of Property, Plant & Equipment                       | (0.35)                     | -                          |
| Interest Income  | 12.35                      | -                          |
| Sale of Fixed Assets   | -                          | 1.19                       |
| Proceeds from FD maturity  | -                          | -                          |
| Sale of Investments  | 1.00                       | 1.17                       |
| <b>Net Cash Flow From Investing Activities</b>                     | <b>13.00</b>               | <b>2.36</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>(195.47)</b>            | <b>5.47</b>                |
| <b>Cash &amp; Cash Equivalents as at the beginning of the Year</b> | <b>202.89</b>              | <b>197.42</b>              |
| <b>Cash &amp; Cash Equivalents as at the end of the Year</b>       | <b>7.42</b>                | <b>202.89</b>              |

For ANSHUNI COMMERCIALS LIMITED

PRIYESH GARG  
MANAGING DIRECTOR  
DIN-07636054

Place : MUMBAI  
Date : 26th April, 2023



Independent Auditor's Report on the Annual Audited Financial Results of Anshuni Commercials Limited for the quarter and year ended 31<sup>st</sup> March, 2023 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**

### Opinion

We have audited the accompanying financial results of Anshuni Commercials Limited ("the Company") for the quarter ended 31<sup>st</sup> March, 2023 and the year-to-date results for the period from 1<sup>st</sup> April, 2022 to 31<sup>st</sup> March, 2023, being submitted by the Company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended ("Listing Regulations").

In our opinion and to the best of our information and according to the explanations given to us these financial results:

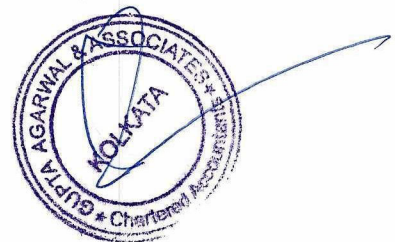
- i) are presented in accordance with the requirements of Regulation 33 of the Listing Regulations in this regard; and
- ii) give a true and fair view in conformity with the recognition and measurement principles laid down in the applicable Indian accounting standards prescribed under section 133 of the Companies Act, 2013 read with the Companies (Indian Accounting Standards) Rules, 2015 and other accounting principles generally accepted in India of the net profit and other comprehensive profit and other financial information for the quarter ended 31<sup>st</sup> March, 2023 and net loss and other comprehensive loss for the year to date results for the period from 1<sup>st</sup> April, 2022 to 31<sup>st</sup> March, 2023.

### Basis for Opinion

We conducted our audit in accordance with the Standards on Auditing (SAs) specified under section 143(10) of the Companies Act, 2013 (the Act). Our responsibilities under those Standards are further described in the Auditor's Responsibilities for the Audit of the Financial Results 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 together with the ethical requirements that are relevant to our audit of the financial results under the provisions of the Companies Act, 2013 and the Rules thereunder, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the Code of Ethics. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

### Management's Responsibilities for the Financial Results

The Statement, which is the responsibility of the Company's management and approved by the Board of Directors, has been prepared on the basis of the financial statements. The Company's Board of Directors





are responsible for the preparation of these financial results that give a true and fair view of the net profit and other comprehensive profit and other financial information for the quarter ended 31<sup>st</sup> March, 2023 and net loss and other comprehensive loss for the year to date results for the period from 1<sup>st</sup> April, 2022 to 31<sup>st</sup> March, 2023 in accordance with the Indian Accounting Standards prescribed under Section 133 of the Act read with relevant rules issued thereunder and other accounting principles generally accepted in India and in compliance with Regulation 33 of the Listing Regulations.

This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding of 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 financial results that give a true and fair view and are free from material misstatement, whether due to fraud or error.

In preparing the financial results, the Management and the Board of Directors are 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 the Board of Directors either intends to liquidate the Company or to cease operations, or has no realistic alternative but to do so.

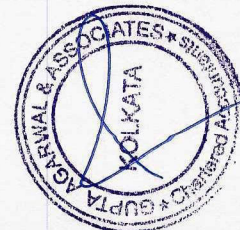
The Board of Directors are also responsible for overseeing the Company's financial reporting process.

#### **Auditor's Responsibilities for the Audit of the Financial Results**

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

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 financial results, 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 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 with reference to financial statements 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 Board of Directors.





- Conclude on the appropriateness of the Board of Directors' 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 financial results 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 financial results, including the disclosures, and whether the financial results represent the underlying transactions and events in a manner that achieves fair presentation.

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.

#### Other Matter

We report that the figures for the quarter ended 31st March, 2023 represent the derived figures between the audited figures in respect of the full financial year ended 31st March, 2023 and the unaudited year-to-date figures up to 31st December, 2022 being the date of the end of the third quarter of the current financial year, which were subjected to a limited review by us.

Place: Kolkata

Date: 26<sup>th</sup> day of April, 2023

For Gupta Agarwal & Associates  
Chartered Accountants  
FRN: 329001E

Jay Shanker Gupta  
Partner

(Mem. No. 059535)

UDIN: 23059535BGSWTK4114



# ANSHUNI COMMERCIALS LIMITED

Date: 26<sup>th</sup> April, 2023

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

Ref: Scrip Code: 512091

**Sub.: Declaration in respect of Unmodified Opinion on Audited Financial Statement for the Quarter and Financial Year ended 31st March, 2023:**

Dear Sir/Madam,

Pursuant to the provisions of Regulation 33(3)(d) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 as amended, we confirm that the Statutory Auditors of the Company M/s. Gupta Agarwal & Associates (Firm Registration No. 329001E) have not expressed any modified opinion in their Audit Report pertaining to the Audited Financial Results of the Company for the quarter and financial year ended March 31, 2023.

Request you to take this on record.

Yours faithfully,

For ANSHUNI COMMERCIALS LIMITED

Priyesh Garg  
Managing Director  
DIN: 07636054