

ANSHUNI COMMERCIALS LIMITED

May 29, 2024

The Manager (Listing)
BSE Limited
Phiroze Jeejeebhoy Towers,
Dalal Street, Fort,
Mumbai 400 001

Dear Sir/Madam,

Scrip Code: 512091

Subject: Outcome of the Board Meeting pursuant to Regulation 30 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 held on Thursday, May 29, 2024

With reference to the captioned subject and in compliance with the regulation 33, 30 and other applicable regulation of the SEBI (Listing Obligations and Disclosure Requirements) Regulations 2015, this is to inform you that the Board of Directors of Company at its Meeting held today i.e., on May 29, 2024 inter alia have considered and approved;

Audited Financial Results of the Company for the quarter and financial year ended on March 31, 2024 in this regard, please find enclosed herewith.

- (a) Audited Financial Results of the Company for the quarter and financial year ended on March 31, 2024.
- (b) Auditor's Report in respect of the Audited Financial Results of the Company for the financial year ended March 31, 2024.

These are also being made available on the website of the Company www.anshuni.com

Pursuant to Regulation 33(3)(d) of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, we hereby declare that the Statutory Auditors of the Company have issued their audit reports with unmodified opinion for the financial year ended on March 31, 2024.

The Meeting was commenced at 4:15 p.m. and concluded at 5:00 p.m.

Please take the same on your records and suitably disseminated at all concerned.

ANSHUNI COMMERCIALS LIMITED

Thanking You,

Yours faithfully,

For **Anshuni Commercials Limited**

MAHESH
PANWA
R

Digitally signed by MAHESH
PANWAR
DN: c=IN, o=Personal,
postalCode=342001,
st=Rajasthan,
serialNumber=63608009C2F
2D789F7D5C36A6F2077CC2
7571AA2658DA807B7F1426
CB866A, cn=MAHESH
PANWAR
Date: 2024.05.29 17:12:25
+05'30'

Mahesh Panwar
Whole-time Director

DIN: 06702073

Email id: mahesh@shaktiart.in.



Independent Auditor's Report on the Annual Audited Financial Results of Anshuni Commercials Limited for the quarter and year ended 31st March, 2024 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 31st March, 2024 and the year-to-date results for the period from 1st April, 2023 to 31st March, 2024, 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/loss and other comprehensive profit/loss and other financial information for the quarter ended 31st March, 2024 and net loss and other comprehensive loss for the year to date results for the period from 1st April, 2023 to 31st March, 2024.

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/loss and other comprehensive profit/loss and other financial information for the quarter ended 31st March, 2024 and net loss and other comprehensive loss for the year to date results for the period from 1st April, 2023 to 31st March, 2024 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.

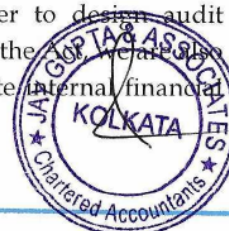
The Board of Directors are also responsible for overseeing the Company's financial reporting process.

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 responsible for expressing our opinion on whether the Company has adequate internal financial





Jay Gupta & Associates

CHARTERED ACCOUNTANTS

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, 2024 represent the derived figures between the audited figures in respect of the full financial year ended 31st March, 2024 and the unaudited year-to-date figures up to 31st December, 2023 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

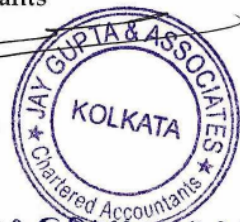
Date: 29th day of May, 2024

For Jay Gupta & Associates
(Formerly Gupta Agarwal & Associates)
Chartered Accountants
FRN: 329001E

Jay Shanker Gupta
Partner

(Mem. No. 059535)

UDIN: 24059535BRBI2Q2459



ANSHUNI COMMERCIALS LIMITED

Regd. office: 202, C-Wing, Windfall, Sahar Plaza Complex, J B Nagar Marol, M. V. Road, Andheri (East),
J.B. Nagar, Mumbai, Maharashtra, India, 400059

Branch/Corporate office: 2A Ganesh Chandra Avenue Room No 09, 4th Floor Kolkata-700013, West Bengal

CIN: L90000MH1984PLC034879, Phone: 9997426815

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

Audited financial results for the quarter and year ended March 31, 2024

		(AMOUNT IN LAKHS)				
Sr. No.	Particulars	3 Months ended 31.03.2024	3 Months ended 31.12.2023	Corresponding 3 Months ended 31.03.2023	Year to date figures for the previous year ended as on 31.03.2024	Year to date figures for the previous year ended as on 31.03.2023
		Audited	Unaudited	Audited	Audited	Audited
1	Income from Operations					
	a) Revenue from Operations	-	-	-	-	-
	b) Other Operating Income	1.00	(3.67)	12.40	1.00	12.40
	Total Income from Operations (Net)	1.00	(3.67)	12.40	1.00	12.40
2	Expenses					
	(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	0.80	1.10	0.98	4.28	3.12
	(e) Finance Costs	0.00	-	-	-	0.00
	(f) Depreciation & Amortization Expenses	0.04	0.04	0.09	0.16	0.09
	(g) Listing Fees	-	-	-	-	3.36
	(h) Other Expenses	8.75	1.10	2.48	16.48	26.66
	Total Expenses	9.59	2.24	3.56	20.92	33.24
3	Profit before exceptional items and tax (2-3)	(8.59)	(5.91)	8.84	(19.92)	(20.84)
	Exceptional Items (Net- Gain/Loss)	-	-	-	-	-
4	Profit before tax (3-4)	(8.59)	(5.91)	8.84	(19.92)	(20.84)
5	TAX Expense					
	- Current Tax (Net of MAT Credit Entitlement)	-	-	-	-	-
	- Earlier year tax	-	-	-	-	0.01
	- Deferred Tax (Asset)/ Liability	(0.00)	-	(0.01)	(0.01)	(0.01)
6	Profit after tax (4-5)	(8.59)	(5.91)	8.85	(19.91)	(20.84)
7	Other Comprehensive Income					
	(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	-	-	-	-	-
	Total Other Comprehensive Income (a+b+c+d)	-	-	-	-	-
8	Total Comprehensive Income (6+7)	(8.59)	(5.91)	8.85	(19.91)	(20.84)
9	Paid Up Equity Share Capital (FV of Rs. 10/- Each)	120.00	120.00	24.00	120.00	120.00
10	Earnings per Equity Share (EPS) of Rs. 10/- each (not annualized)					
	a) Basic	(0.72)	(0.49)	0.74	(1.66)	(1.74)
	b) Diluted	(0.72)	(0.49)	0.74	(1.66)	(1.74)

NOTES:

- Above results were reviewed by Audit Committee and taken on record by Board of Directors in meeting held on 29th May, 2024. 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, 2024. 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

RAHUL
JHUNJHUNWALA
RAHUL JHUNJHUNWALA
DIRECTOR & CFO
DIN-06702073

Digitally signed by RAHUL JHUNJHUNWALA
DN: cn=RAHUL JHUNJHUNWALA, o=ANSHUNI COMMERCIALS LIMITED, ou=ANSHUNI COMMERCIALS LIMITED, email=rahul.jhunjhunwala@anshuni.com, c=IN
Date: 2024.05.29 16:01:00 +05'30'

Place : MUMBAI
Date : 29th May, 2024

ANSHUNI COMMERCIALS LIMITED

Regd. office: 202, C-Wing, Windfall, Sahar Plaza Complex, J B Nagar Marol, M. V. Road, Andheri (East),
J.B. Nagar, Mumbai, Maharashtra, India, 400059

Branch/Corporate office: 2A Ganesh Chandra Avenue Room No 09, 4th Floor Kolkata-700013, West Bengal

CIN: L90000MH1984PLC034879, Phone: 9997426815

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

Statement of Assets and Liabilities as at 31st March, 2024**(Amount in Lakhs)**

Particulars	As at 31st March, 2024 Audited	As at 31st March, 2023 Audited
ASSETS		
Non-current assets		
Property, Plant & Equipment and Intangible Assets	0.09	0.26
Capital work-in-progress	-	-
Financial assets	-	-
Investments	-	-
Loans	-	-
Other financial assets	-	-
Deferred Tax Assets	0.02	0.01
Other non current assets	100.00	-
	100.11	0.27
Current assets		
Inventories	-	-
Financial assets		
Current Investments	-	-
Trade Receivables	-	-
Cash and Cash Equivalents	22.72	7.42
Loans	39.30	172.34
Other financial assets	7.35	9.45
Current Tax Assets	0.97	0.02
	70.34	189.23
Total Assets	170.45	189.50
EQUITY AND LIABILITIES		
Equity		
Equity share capital	120.00	120.00
Other equity	47.61	67.52
	167.61	187.52
Liabilities		
Non-current liabilities	-	-
Financial liabilities		
Borrowings	-	-
Other financial liabilities	-	-
Other non current liabilities	-	-
Deferred tax liabilities(net)	-	-
	-	-
Current liabilities		
Financial liabilities		
Borrowings	-	-
Liabilities for Expenses	-	-
Other financial liabilities	-	-
Short Term Provisions	-	-
Current Tax Liabilities	-	0.10
Other Current Liabilities	2.84	1.88
	2.84	1.98
Total Equity and Liabilities	170.45	189.50

For ANSHUNI COMMERCIALS LIMITED

RAHUL
JHUNJHUNWALA
RAHUL JHUNJHUNWALA
DIRECTOR & CFO
DIN-06702073

For ANSHUNI COMMERCIALS LIMITED
The Director's Name: RAHUL JHUNJHUNWALA
The Director's Designation: DIRECTOR & CFO
The Director's DIN: 06702073
The Director's Signature: [Signature]

Place : MUMBAI
Date : 29th May, 2024

ANSHUNI COMMERCIALS LIMITED

Regd. office: 202, C-Wing, Windfall, Sahar Plaza Complex, J B Nagar Marol, M. V. Road, Andheri (East),
J.B. Nagar, Mumbai, Maharashtra, India, 400059

Branch/Corporate office: 2A Ganesh Chandra Avenue Room No 09, 4th Floor Kolkata-700013, West Bengal
CIN: L90000MH1984PLC034879, Phone: 9997426815

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

CASH FLOW STATEMENT FOR 31.03.2024

(Rs in Lac.)

Particulars	As at March 31,2024	As at March 31,2023
A. CASH FLOW FROM OPERATING ACTIVITIES		
Net Profit before tax & extraordinary items	(19.92)	(20.83)
Adjustment for		
Depreciation	0.16	0.09
Profit on sale of Motor Car	-	-
Provision for tax w/ off	-	-
Transfer to reserve on sale of investment	-	-
Loss on sale of shares	-	-
Interest Income	(1.00)	(12.35)
	(20.76)	(33.09)
Adjustment for		
Trade Receivables	-	-
Trade Payables	-	-
Inventories	-	-
Loans	133.05	(172.35)
Other Current Assets	2.10	(4.26)
Current Liabilities	0.86	0.28
Cash generated from/(used in) operations	115.25	(209.42)
Direct Tax adjusted	(0.95)	0.96
Net cash from/ (used in) operating activities	114.30	(208.48)
B. CASH FLOW FROM INVESTING ACTIVITIES		
Sale of fixed assets		
Purchase / Increase of Fixed Assets	-	(0.35)
Sale of fixed assets	-	-
Interest Income	1.00	12.35
Sale / Decrease of Investments	-	1.00
Net Cash from/ (used in) investing activities	1.00	13.00
C. CASH FLOW FROM FINANCING ACTIVITIES		
Borrowings	-	-
Non Current Liabilities	-	-
Finance Costs	-	-
Non Current Assets	(100.00)	-
Net cash from/ (used in) financing activities	(100.00)	-
Net increase / (decrease) in cash & cash equivalents	15.30	(195.48)
Cash & cash equivalents as at 1st April (Opening)	7.42	202.89
Cash & cash equivalents as at 31st March (Closing)	22.72	7.42
This is the Cash Flow Statement referred to in our report of even date.		

For ANSHUNI COMMERCIALS LIMITED

RAHUL JHUNJHUNWALA

RAHUL JHUNJHUNWALA

DIRECTOR & CFO

DIN-06702073

Place : MUMBAI

Date : 29th May, 2024