



To,

Date: 29thMay, 2024

BSE Limited

Department of Corporate Services

Phiroze Jeejeebhoy Towers

Dalai Street, Fort, Mumbai- 400 001

Scrip Code: 543541

Subject: Outcome of the meeting of the Board of Directors of the Company

Dear Sir/ Madam,

This isto inform you that the Board of Directors of the Company, in their meeting held on Wednesday, 29th May, 2024(Timings: Meeting commenced at 5.00 p.m. and concluded at 06:30p.m.),have, *inter-alia*, considered and approved the following items:

1. The Audited Standalone and Consolidated Financial Results of the Company for the half-year and financial year ended on 31stMarch, 2024. A copy of the 'Results' along with the Report of the Auditors of the Company, with unmodified opinion, thereon and a declaration to that effect is enclosed herewith as **Annexure-I**

Further pursuant to Schedule B of SEBI (Prohibition of Insider Trading) Regulation, 2015.Trading window will get open after 48 hours of the Announcement of the said Audited Financial Results.

You are requested to take the note of the same in your record.

Thanking you,

Yours faithfully,

For **Sailani Tours N Travels Limited**

PURVI
AGARWAL

Digitally signed by
PURVI AGARWAL
Date: 2024.05.29
18:33:36 +05'30'

Purvi Agarwal

Company Secretary & Compliance Officer

Membership No. A64691

Sailani Tours N Travels Limited

Corporate Office:
AD-62,Ground Floor, Sector-1,
Saltlake, Bidhannagar, Kolkata -700064.
CIN : : L63090WB2019PLC234136
GST : 19ABCCS6926M1ZP

www.sailanitours.com
hello@sailanitours.com
Toll free No : 1800 313 6838



Annexure-I

To,

Date: 29th May, 2024

BSE Limited

Department of Corporate Services
Phiroze Jeejeebhoy Towers
Dalai Street, Fort, Mumbai- 400 001

Scrip Code: 543541

Subject: Declaration under Regulation 33(3)(d) of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended

Dear Sir,

In compliance with the provisions of Regulation 33(3)(d) of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended, read along-with SEBI Circular No. CIR/CFD/ CMD/56/2016 dated May 27, 2016, we, **Sailani Tours N Travels Limited** hereby declares that M/s P. Mukherjee & Co., Chartered Accountants (FRN: 0304143E) Statutory Auditors of the company have issued Audit Report with an unmodified opinion on Audited Financial Results (Standalone and Consolidated)of the company for the half-year and financial year ended on March 31, 2024.

You are requested to take the note of the same in your record.

Thanking you,

Yours faithfully,

For **Sailani Tours N Travels Limited**

PURVI

Digitally signed by
PURVI AGARWAL

AGARWAL

Date: 2024.05.29
18:33:54 +05'30'

Purvi Agarwal

Company Secretary & Compliance Officer

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INDEPENDENT AUDITOR'S REPORT ON THE STANDALONE HALF YEARLY AND YEAR TO DATE AUDITED FINANCIAL RESULTS OF SAILANI TOURS N TRAVELS LIMITED (FORMERLY CALLED SAILANI TOURS N TRAVELS PRIVATE LIMITED) PURSUANT TO THE REGULATION 33 OF THE SEBI (LISTING OBLIGATIONS AND DISCLOSURE REQUIREMENTS) REGULATIONS, 2015 AS AMENDED

To
The Board of Directors
Sailani Tours N Travels Limited

OPINION

We have audited the accompanying standalone financial results of **M/S SAILANI TOURS N TRAVELS LIMITED** (the company) for the half yearly ended and the year ended 31 March 2024 ("the Statement") herewith 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, the Statement: -

- i. is presented in accordance with the requirements 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 accounting standards and other accounting principles generally accepted in India, of its profit and other financial information of the Company for the half year and year ended 31 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 Standalone 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 standalone 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 has been prepared on the basis of the standalone financial statements for the year ended 31 March 2024. The Company's Board of Directors are responsible for the preparation of these standalone financial results that give a true and fair view of its profit of the Company and other financial information in accordance with the applicable accounting standards prescribed under section 133 of the Act read with relevant rules issued under 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 standalone financial results that give a true and fair view and are free from material misstatement, whether due to fraud or error. In preparing the standalone financial results, 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 standalone 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 standalone 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 standalone 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, but not for the purpose of expressing an opinion on the effectiveness of the company's internal control.
- 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 standalone 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

The Statement includes the standalone financial results for the six months ended 31 March 2024, being the balancing figure between the audited figures in respect of the full financial year ended 31 March 2024 and published unaudited year to date figures upto the first half yearly, which were subject to a limited review by us, as required under Listing Regulations.

For P Mukherjee & Co
Chartered Accountants
ICAI Firm Registration Number: 0304143E

Pallab Sen

Pallab Sen
Partner
Membership Number: 065033

Place: Kolkata
Date: 29th Day of May, 2024
UDIN: 24065033BKE XIE7515



Sailani Tours N Travels Limited
(formerly called Sailani Tours N Travels Private Limited)
(CIN: L63090WB2019PLC234136)
Standalone Statement of Assets and Liabilities as at 31 March 2024
(All amount in Rupees Thousands, unless otherwise stated)

	As at 31 March 2024	As at 31 March 2023
	Audited	Audited
I. EQUITY AND LIABILITIES		
(1) Shareholders' Funds		
Share Capital	47,040.00	47,040.00
Reserve & Surplus	25,433.64	22,462.35
	72,473.64	69,502.35
(2) Non-Current Liabilities		
Deferred Tax Liabilities (Net)	1,056.19	190.92
	1,056.19	190.92
(3) Current Liabilities		
Short Term Borrowings	7,360.00	7,056.84
Trade Payable		
(i) total outstanding dues of micro enterprises and small enterprises, and	6,150.01	2,489.19
(ii) total outstanding dues of creditors other than micro enterprises and small enterprises	4,052.08	18,291.09
Other Current Liabilities	190.00	1,605.61
Short Term Provisions	17,752.09	29,442.73
	17,752.09	29,442.73
TOTAL	91,281.92	99,136.00
II. ASSETS		
(1) Non Current Assets		
Property, Plant and Equipment and Intangible Assets		
i) Property, Plant and Equipment	9,602.40	6,668.58
ii) Intangible Assets	20,109.82	
iii) Capital work-in-progress	-	24,256.49
Non- Current Investments	50.00	
Other Non-Current Assets	1,277.54	1,790.08
	31,039.76	32,715.15
(2) Current Assets		
Inventories	238.54	570.26
Trade Receivables	58,058.14	25,382.43
Cash & Cash Equivalents	672.81	1,437.10
Other Bank Balances	945.07	899.53
Short Term Loans & Advances	-	2,496.06
Other Current Assets	327.60	35,635.47
	60,242.16	66,420.85
TOTAL	91,281.92	99,136.00



Place: Kolkata
Date: 29th May 2024

For and on Behalf of Board of Directors of
Sailani Tours N Travels Ltd

For Sailani Tours N Travels Ltd.

Krishna Kumar Chanani
Director
DIN: 00369417

Director

For Sailani Tours N Travels Ltd

Sunita Chanani
Sunita Chanani
Director
DIN: 03424886

Director

Sailani Tours N Travels Limited
(formerly called Sailani Tours N Travels Private Limited)
(CIN: L63090WB2019PLC234136)

Standalone Statement of Audited Financial Results for the half year and year ended 31 March 2024
(All amount in Rupees Thousands, unless otherwise stated)

Particulars	Half Year Ended			Year Ended	
	31 March 2024	30 September 2023	31 March 2023	31 March 2024	31 March 2023
	Audited	Unaudited	Audited	Audited	Audited
Revenue from Operations	76,272.82	1,58,354.44	1,49,146.73	2,34,627.26	2,55,241.29
I) TOTAL REVENUE FROM OPERATIONS	76,272.82	1,58,354.44	1,49,146.73	2,34,627.26	2,55,241.29
II) Other Income	71.89	441.21	391.85	513.10	816.58
III) TOTAL INCOME (I+II)	76,344.71	1,58,795.65	1,49,538.58	2,35,140.36	2,56,057.87
EXPENSES					
Cost of Services Provided	64,355.68	1,44,346.16	1,29,506.16	2,08,701.84	2,20,475.82
Changes in Inventories	34.94	296.77	1,461.33	331.71	207.94
Employee Benefits Expenses	3,471.70	5,814.58	10,834.67	9,286.28	14,431.61
Financial Cost	60.57	341.19	192.02	401.76	421.43
Depreciation and Amortization Expenses	3,062.14	699.08	890.93	3,761.22	1,987.35
Other Expenses	3,868.55	4,453.42	5,489.61	8,321.97	12,435.83
Preliminary Expenses Written Off	67.24	67.24	67.24	134.48	134.48
IV) TOTAL EXPENSES	74,920.82	1,56,018.44	1,48,441.96	2,30,939.26	2,50,094.46
V) Profit/Loss Before Tax (III-IV)	1,423.89	2,777.21	1,096.62	4,201.10	5,963.41
VI) Tax Expenses					
(a) Current Tax	(558.43)	748.43	260.49	190.00	1,605.61
(b) Tax Provision of prior years	174.53	-	33.84	174.53	33.84
(c) Deferred Tax	901.25	(35.98)	(15.46)	865.27	(101.53)
	517.35	712.45	278.87	1,229.80	1,537.92
VII) Profit/Loss for the Year (V-VI)	906.54	2,064.76	817.75	2,971.30	4,425.49
VIII) Paid up equity share capital (face value of Rs. 10)	47,040.00	47,040.00	47,040.00	47,040.00	47,040.00
IX) Reserve & Surplus				25,433.64	22,462.35
X) Earning Per Equity Share (Rs)					
(a) Basic	0.19	0.44	0.19	0.63	1.04
(b) Diluted	0.19	0.44	0.19	0.63	1.04

- Note -
- The above Standalone Financial Statements for the half year ended and year ended 31 March 2024 were reviewed by Audit Committee and approved by the Board of Directors in meeting held on 29 May 2024. The Statutory Auditor has expressed unmodified opinion on the above results
 - The compliance related to IND -AS not applicable as company is listed on SME Platform BSE
 - There were no exceptional items during the period ended
 - The figures of the half year ended 31 March 2024 and 31 March 2023 are balancing figures between the audited figures of the full financial year and the reviewed year-to-date figures up to the half year of the previous financial year.
 - Figures for the previous year have been regrouped and reclassified to conform to classification of the current period wherever necessary



For and on Behalf of Board of Directors of
Sailani Tours N Travels Ltd

For Sailani Tours N Travels Ltd.

Krishna Kumar Chhanani
Director
DIN: 00369417

For Sailani Tours N Travels Ltd

Sunita Chhanani
Director
DIN: 03424886

Place: Kolkata
Date: 29th May 2024

Sailani Tours N Travels Limited
(formerly called Sailani Tours N Travels Private Limited)
(CIN: L63090WB2019PLC234136)

Standalone Statement of Cash Flows for the year ended 31 March 2024

(All amounts in Rupees Thousands, unless otherwise stated)

Particulars	Year Ended 31 March 2024		Year Ended 31 March 2023	
A. Cash Flow from Operating Activities				
Net Profit/(Loss) Before Tax and Extra Ordinary Items		4,201.09		5,963.41
Adjustments for Non Cash Items:				
Preliminary Expenses Written Off		134.48		134.48
Depreciation & Amortization		3,761.22		1,987.35
Operating Profit Before Working Capital Changes		8,096.79		8,085.24
Adjustments for Working Capital:				
Increase/ (Decrease) in Current Liabilities	(10,578.20)		3,406.95	
(Increase)/ Decrease in Inventories	331.71		207.94	
(Increase)/ Decrease in Trade Receivables	(32,675.70)		12,788.92	
(Increase)/ Decrease in Other Current Assets	35,685.92	(7,236.27)	(23,110.79)	(6,706.98)
Cash Generated from Operating Activities		860.52		1,378.26
Direct Taxes Paid		(1,780.14)		(336.80)
Net Cash (used)/from Operating Activities (A)		(919.62)		1,041.46
B. Cash Flow from Investing Activities				
Purchase of Property, Plant and Equipment		(2,548.36)		(24,913.38)
Loan and Advances		2,496.06		(117.94)
Investments in Subsidiary		(50.00)		-
Investments in Fixed Deposits		(45.53)		(899.53)
Net Cash (Used)/generated in Investing Activities (B)		(147.83)		(25,930.85)
C. Cash Flow from Financing Activities				
Share Capital Raised		-		31,740.00
Securities Premium		-		15,870.00
Repayment of Borrowings		(4,800.00)		(24,318.47)
Proceeds from Borrowings		5,103.16		-
Net Cash (Used)/Generated in Financing Activities (C)		303.16		23,291.53
Net Increase/ (Decrease) in Cash and Cash Equivalents (A+B+C)		(764.29)		(1,597.86)
Cash & Cash Equivalents at Beginning of Year		1,437.10		3,034.96
Cash & Cash Equivalents at End of Year		672.81		1,437.10
Cash and Cash Equivalents Comprise:				
Cash in Hand		27.72		175.48
Cheque in Hand		-		8.82
Balances at Bank		645.09		1,252.80
Cash and Cash Equivalents at the End of the Year		672.81		1,437.10

The statement of cashflow has been prepared under the indirect method as set out in Accounting Standard 3 on Cash Flow Statement as specified under Section 133 of the Companies Act 2013 read with Companies (Accounting Standards) Rules, 2021



For and behalf of Board of Directors of
Sailani Tours N Travels Limited
For Sailani Tours N Travels Ltd.

Krishna Kumar Bhanani
Director
DIN - 00369417

Sunita Chanani
Director
DIN - 03424886

For Sailani Tours N Travels Ltd.

Sunita Chanani

Director

Place: Kolkata
Date: 29th May 2024

P. MUKHERJEE & CO.

CHARTERED ACCOUNTANTS

8/2, KIRAN SANKAR ROY ROAD

Room No. 5 & 6, First Floor

Kolkata - 700 001

Tel : (033) 2248-1495

Fax : (033) 2248-1495

E-mail : pmcocal@gmail.com

INDEPENDENT AUDITOR'S REPORT ON THE CONSOLIDATED HALF YEARLY AND YEAR TO DATE AUDITED FINANCIAL RESULTS OF SAILANI TOURS N TRAVELS LIMITED (FORMERLY CALLED SAILANI TOURS N TRAVELS PRIVATE LIMITED) PURSUANT TO THE REGULATION 33 OF THE SEBI (LISTING OBLIGATIONS AND DISCLOSURE REQUIREMENTS) REGULATIONS, 2015 AS AMENDED

To
The Board of Directors
Sailani Tours N Travels Limited

OPINION

We have audited the accompanying consolidated financial results of **M/S SAILANI TOURS N TRAVELS LIMITED** ("the Holding Company") and its subsidiary (the Holding Company and its subsidiary referred to as "Group") for the half yearly ended and the year ended 31 March 2024 ("the Statement") herewith 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, the Statement:

- i. includes the result of its subsidiary **Travotale Private Limited**
- ii. are presented in accordance with the requirements of the Listing Regulations in this regard and ;
- iii. gives a true and fair view in conformity with the applicable accounting standards and other accounting principles generally accepted in India, of its consolidated profit and other financial information of the Company for the half yearly ended and year ended **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, as amended ('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 Group in accordance with the 'Code of Ethics' issued by the Institute of Chartered Accountants of India ('ICAI') together with the ethical requirements that are relevant to our audit of the consolidated financial statements under the provisions of the Act 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 by us and the other auditors in terms of their reports referred to in "Other Matter" paragraph below, is sufficient and appropriate to provide a basis for our opinion.

MANAGEMENT'S RESPONSIBILITIES FOR THE FINANCIAL RESULTS

The Statement has been prepared on the basis of the consolidated annual financial statements for the year ended 31st March, 2024. The Board of Directors and Management of



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read with relevant rules issued there under and other accounting principles generally accepted in for the India and in compliance with Regulation 33 of the Listing Regulations.

This responsibility also includes the maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding of the assets of the Group and for preventing and detecting frauds and other irregularities; selection and application of appropriate implementation and maintenance of 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 Consolidated Statement that give a true and fair view and are free from material misstatement, whether due to fraud or error.

In preparing the Consolidated Statement, the respective Board of Directors of are responsible for assessing the Group'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 Group or to cease operations, or has no realistic alternative but to do so.

Those Board of Directors are also responsible for overseeing the Group's financial reporting process.

AUDITOR'S RESPONSIBILITIES FOR THE AUDIT OF THE FINANCIAL RESULTS

Our objectives are to obtain reasonable assurance about whether the Consolidated Statement as a whole is 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 Consolidated Statement, 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, but not for the purpose of expressing an opinion on the effectiveness of the Group's internal control. Under section 143(3)(i) of the Companies Act, 2013, we are also responsible for expressing our opinion on whether the Group has adequate internal financial controls system 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 Management and Boards of Directors' use of the



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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 Group 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 Group to cease to continue as a going concern.

- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the Statement represents the underlying transactions and events in a manner that achieves fair presentation.

Materiality is the magnitude of misstatement in the consolidated financial statements that, individually or in aggregate, makes it probable that the economic decisions of a reasonably knowledgeable user of the financial statements may be influenced. We consider quantitative materiality and qualitative factors in (i) planning the scope of our audit work and in evaluating the results of our work; and (ii) to evaluate the effect of any identified misstatements in the financial statements.

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

The accompanying statement includes the Group share of total assets Rs 95.50 thousands and as at 31 March 2024 and profit Rs NIL for the for the half yearly ended and year ended 31 March 2024 respectively as considered in consolidated financial statements in respect of 1 (one subsidiary)

The Statement includes the consolidated financial results for the six months ended 31 March 2024, being the balancing figure between the audited figures in respect of the full financial year ended 31 March 2024 and published unaudited year to date figures upto the first half yearly, which were subject to a limited review by us, as required under Listing Regulations.

For P Mukherjee & Co
Chartered Accountants
ICAI Firm Registration Number: 0304143E


Pallab Sen

Partner
Membership Number: 065033

Place: Kolkata

Date: 29th Day of May, 2024

UDIN: 24065033BKE X 1F9939



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Sailani Tours N Travels Limited
 (formerly called Sailani Tours N Travels Private Limited)
 (CIN: L63090WB2019PLC234136)
Consolidated Statement of Assets and Liabilities as at 31 March 2024
 (All amount in Rupees Thousands, unless otherwise stated)

Particulars	As at 31 March 2024 Audited
I. EQUITY AND LIABILITIES	
(1) Shareholders' Funds	
Share Capital	47,040.00
Reserve & Surplus	25,433.64
	72,473.64
(2) Non-Current Liabilities	
Deferred Tax Liabilities (Net)	1,056.19
	1,056.19
(3) Current Liabilities	
Short Term Borrowings	7,395.01
Trade Payable	
(i) total outstanding dues of micro enterprises and small enterprises; and	6,150.01
(ii) total outstanding dues of creditors other than micro enterprises and small enterprises	4,062.58
Other Current Liabilities	190.00
Short Term Provisions	
	17,797.60
TOTAL	91,327.43
II. ASSETS	
(1) Non Current Assets	
Property, Plant and Equipment and Intangible Assets	
i) Property, Plant and Equipment	9,602.40
ii) Intangible Assets	20,109.82
iii) Capital work-in-progress	-
Other Non-Current Assets	1,297.64
	31,009.86
(2) Current Assets	
Inventories	238.54
Trade Receivables	58,058.14
Cash & Cash Equivalents	748.22
Other Bank Balances	945.07
Short Term Loans & Advances	-
Other Current Assets	327.60
	60,317.57
TOTAL	91,327.43

Note: This is the first year of consolidation of accounts ,previous year figures not provided as same was non-existent



Place: Kolkata
Date: 29th May 2024

For and on behalf of Board of Directors of
Sailani Tours N Travels Ltd
For Sailani Tours N Travels Ltd.

Krishna Kumar Chanani
Director
DIN: 00369417 **Director**

For Sailani Tours N Travels Ltd.
Sunita Chanani
Director
DIN: 03424886 **Director**

Sailani Tours N Travels Limited
(formerly called Sailani Tours N Travels Private Limited)
(CIN: L63090WB2019PLC234136)
Consolidated Statement of Audited Financial Results for the half year and year ended 31 March 2024
(All amount in Rupees Thousands, unless otherwise stated)

Particulars	Half Year Ended		Year Ended
	31 March 2024	30 September 2023	31 March 2024
	Audited	Unaudited	Audited
Revenue from Operations	76,272.82	1,58,354.44	2,34,627.26
I) TOTAL REVENUE FROM OPERATIONS	76,272.82	1,58,354.44	2,34,627.26
II) Other Income	71.89	441.21	513.10
III) TOTAL INCOME (I+II)	76,344.71	1,58,795.65	2,35,140.36
EXPENSES			
Cost of Services Provided	64,355.68	1,44,346.16	2,08,701.84
Changes in Inventories	34.94	296.77	331.71
Employee Benefits Expenses	3,471.70	5,814.58	9,286.28
Financial Cost	60.57	341.19	401.76
Depreciation and Amortization Expenses	3,062.14	699.08	3,761.22
Other Expenses	3,868.55	4,453.42	8,321.97
Preliminary Expenses Written Off	67.24	67.24	134.48
IV) TOTAL EXPENSES	74,920.82	1,56,018.44	2,30,939.26
V) Profit/Loss Before Tax (III-IV)	1,423.89	2,777.21	4,201.10
VI) Tax Expenses			
(a) Current Tax	(558.43)	748.43	190.00
(b) Tax Provision of prior years	174.53	-	174.53
(c) Deferred Tax	901.25	(35.98)	865.27
	517.35	712.45	1,229.80
VII) Profit/Loss for the Year (V-VI)	906.54	2,064.76	2,971.30
VIII) Paid up equity share capital (face value of Rs. 10)	47,040.00	47,040.00	47,040.00
IX) Reserve & Surplus			25,433.64
X) Earning Per Equity Share (Rs)			
(a) Basic	0.19	0.44	0.63
(b) Diluted	0.19	0.44	0.63

Note:-

- The above Consolidated Financial Statements for the half year ended and year ended 31 March 2024 were reviewed by Audit Committee and approved by the Board of Directors in meeting held on 29 May 2024. The Statutory Auditor has expressed unmodified opinion on the above results
- The compliance related to IND -AS not applicable as company is listed on SME Platform BSE
- There were no exceptional items during the period ended
- The figures of the half year ended 31 March 2024 are balancing figures between the audited figures of the full financial year and the reviewed year to date figures
- Figures for the previous year have been regrouped and reclassified to conform to classification of the current This is the first year of consolidation of accounts , as previous year figures not provided as same was non-existent
-



For and on behalf of Board of Directors of
Sailani Tours N Travels Limited

For Sailani Tours N Travels Ltd.

Krishna Kumar Chaham
Krishna Kumar Chaham
Director
DIN: 00269417

For Sailani Tours N Travels Ltd.

Sunita Chanani
Sunita Chanani
Director
DIN: 03424886

Director

Place: Kolkata
Date: 29th May 2024

Sailani Tours N Travels Limited
(formerly called Sailani Tours N Travels Private Limited)
(CIN: L63090WB2019PLC234136)
Consolidated Statement of Cash Flow for the year ended 31 March 2024
(All amount in Rupees Thousands, unless otherwise stated)

Particulars	Year Ended 31 March 2024	
A. Cash Flow from Operating Activities		
Net Profit/(Loss) Before Tax and Extra Ordinary Items		4,201.09
Adjustments for Non Cash Items:		
Preliminary Expenses Written Off		134.48
Depreciation & Amortization		3,761.22
Operating Profit Before Working Capital Changes		8,096.79
Adjustments for Working Capital:		
Increase/ (Decrease) in Current Liabilities	(10,567.70)	
(Increase)/ Decrease in Inventories	331.71	
(Increase)/ Decrease in Trade Receivables	(32,675.70)	
(Increase)/ Decrease in Other Current Assets	35,665.84	(7,245.85)
Cash Generated from Operating Activities		850.94
Direct Taxes Paid		(1,780.14)
Net Cash (used)/from Operating Activities (A)		(929.20)
B. Cash Flow from Investing Activities		
Purchase of Property, Plant and Equipment		(2,548.37)
Loan and Advances		2,496.06
Investments in Fixed Deposits		(45.53)
Net Cash (Used)/generated in Investing Activities (B)		(97.84)
C. Cash Flow from Financing Activities		
Share Capital Raised		-
Securities Premium		-
Repayment of Borrowings		(4,800.00)
Proceeds from Borrowings		5,138.16
Net Cash Used in Financing Activities (C)		338.16
Net Increase/ (Decrease) in Cash and Cash Equivalents (A+B+C)		(688.88)
Cash & Cash Equivalents at Beginning of Period		1,437.10
Cash & Cash Equivalents at End of Period		748.22
Cash and Cash Equivalents Comprise:		
Cash in Hand		31.07
Cheque in Hand		-
Balances at Bank		717.15
Fixed Deposit		-
Cash and Cash Equivalents at the End of the Year		748.22

Note:

- The statement of cashflow has been prepared under the indirect method as set out in Accounting Standard 3 on Cash Flow Statement as specified under Section 133 of the Companies Act 2013 read with Companies (Accounting Standards) Rules, 2021
- This is the first year of consolidation of accounts ,previous year figures not provided as same was non-existent



For and on behalf of Board of Directors of
Sailani Tours N Travels Ltd

For Sailani Tours N Travels Ltd.

For Sailani Tours N Travels Ltd.

Krishna Kumar Chanani
Director
DIN: 00369417 **Director**

Sunita Chanani
Director
DIN: 03424886

Director

Place: Kolkata
Date: 29th May 2024