

SAIANAND COMMERCIAL LIMITED

CIN NO: L51900MH1984PLC034881

Date: 12.11.2024

**To,
Listing Department,
BSE Limited,
P J Tower, Dalal Street,
Mumbai-400001**

Dear Sir / Madam,

Sub: Un-Audited Financial Result quarter and half year ended on 30th September 2024 pursuant to Regulation 33 of the SEBI (LODR) Regulations, 2015.

Pursuant to Second proviso to Regulation 30(6) and Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 we hereby inform you that the Board of Directors of the Company, in their meeting held on today i.e. Tuesday 12th November 2024 at the Registered Office of the Company and transacted the following major businesses:


1.) Considered and approved Un-audited financial results for the quarter ended as on 30th September, 2024.

The meeting commenced at 06:10 P.M. and concluded at 06:40 P.M.

Kindly take the same on your record and oblige.

Thanking You

FOR SAIANAND COMMERCIAL LIMITED


Milambhai Khatri
Director*
DIN : 10318817

Saianand Commercial Limited

CIN:- L51900MH1984PLC034881

Regd. Office: Office No. Regus Suburb Centres, Level 4, A Wing, Dynasty Business Park, Andheri Kurla Road, Andheri (East), Mumbai - 400059

Email:- compliancesaianand@gmail.com

Statement of Audited Financial Results for the Quarter & Half Year Ended September 30, 2024

Sl no.	Particulars	Quarter Ended			Six Months Ended		(Rs. In lacs)
		30-Sep-24	30-Jun-24	30-Sep-23	30-Sep-24	30-Sep-23	Year Ended 31 Mar 2024
	(Refer Notes Below)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)
1	INCOME						
(a)	Revenue From Operation	119.82	127.72	113.72	247.54	338.63	542.30
(b)	Other Income	(1.47)	24.77	29.78	23.30	46.32	114.76
	Total Income from Operations (Net)	118.35	152.49	143.50	270.84	384.95	657.06
2	EXPENSES						
(a)	Cost of material consumed	115.87	123.51	112.52	239.38	330.33	542.29
(b)	Changes in inventories of finished goods, work-in-progress, and stock-in-trade	-	-	-	-	-	-
(c)	Employee benefit expense	3.58	2.55	3.84	6.13	7.79	17.18
(d)	Finance Costs	-	-	-	-	-	-
(e)	Depreciation and amortization expense	-	-	-	-	-	-
(f)	Other expenses(Any item exceeding 10% of the total expenses relating to continuing operations to be shown separately)	0.13	7.91	3.12	8.04	7.64	16.13
	Total Expenses	119.57	133.97	119.48	253.54	345.76	575.60
3	Profit / (Loss) from operations before exceptional items Tax (1-2)	(1.23)	18.52	24.02	17.29	39.19	81.46
4	Exceptional Items	-	-	-	-	-	-
5	Profit / (Loss) before Tax (3 ± 4)	(1.23)	18.52	24.02	17.29	39.19	81.46
6	Tax Expense	-	-	-	-	-	5.56
7	Net Profit / (Loss) after Tax (5 - 6)	(1.23)	18.52	24.02	17.29	39.19	75.90
8	Other Comprehensive Income (net of tax)	-	-	-	-	-	-
9	Total Comprehensive Income for the period (7 ± 8)	(1.23)	18.52	24.02	17.29	39.19	75.90
10	Paid-up equity share capital (Face Value of Rs. 1/- each)	2,272.00	2,272.00	2,272.00	2,272.00	2,272.00	2,272.00
11	Other Equity	-	-	-	-	-	1,704.52
12	Earnings Per Share (of Rs. 1/- each) (not annualised):						
(a)	Basic	(0.00)	0.01	0.01	0.01	0.02	0.03
(b)	Diluted	(0.00)	0.01	0.01	0.01	0.02	0.03



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(Rs. in Lakhs)

Standalone Statement of Assets and Liabilities		As at 30th September, 2024	As at 31st March, 2024
Particulars		Un-Audited	Audited
A	ASSETS		
1	Non-current assets		
	Property, plant and equipment	-	-
	Capital work-in-progress	-	-
	Other intangible assets	-	-
	Investments in subsidiaries, associates and joint ventures	-	-
	Financial assets		
	Investments	1,850.98	2,005.35
	Loans	-	-
	Other financial assets	-	-
	Income Tax assets (net)	-	-
	Deferred tax assets (net)	-	-
	Other non-current assets	-	-
	Sub-total - Non-Current Assets	1,850.98	2,005.35
2	Current assets		
	Inventories	-	-
	Financial assets		
	Investments	-	-
	Trade receivables	-	84.02
	Cash and cash equivalents	0.96	0.96
	Bank balances other than Cash and Cash equivalents above	7.41	0.09
	Loans, Current	2,012.03	1,991.38
	Other financial assets	-	-
	Other current assets	127.99	-
	Assets classified as held for sale	-	-
	Sub-total - Current Assets	2,148.40	2,076.45
	TOTAL - ASSETS	3,999.38	4,081.80
B	EQUITY AND LIABILITIES		
1	Equity		
	Equity Share capital	2,272.00	2,272.00
	Other equity	1,721.81	1,704.52
	Sub-total - Shareholders' funds	3,993.81	3,976.52
2	LIABILITIES		
	Non-current liabilities		
	Financial liabilities		
	Borrowings, non-Current	-	-
	Provisions	-	-
	Income tax liabilities (net)	-	-
	Other non-current liabilities	-	-
	Sub-total - Non-current liabilities	-	-
3	Current liabilities		
	Financial liabilities		
	Borrowings, Current	-	-
	Trade payables, Current	-	93.57
	Other financial liabilities	-	-
	Other current liabilities	-	6.15
	Provisions	-	-
	Current tax liabilities (net)	5.57	5.56
	Sub-total - Current liabilities	5.57	105.28
	TOTAL - EQUITY AND LIABILITIES	3,999.38	4,081.80



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Notes:

- 1 The above financial results have been reviewed by the Audit Committee and approved by the Board of Directors at its meeting held on November 12, 2024.
- 2 The Statutory Auditors have carried out a limited review of the above financial result.
- 3 Company has only one segment and hence no separate segment result has been given.
- 4 The figure of previous period/year have been re-grouped / re-arranged and /or recast wherever found necessary.
- 5 This statement is as per Regulation 33 of the SEBI (Listing Obligation and Disclosure Requirements) Regulations, 2015
- 6 Provision for Taxation if any will be made at year end.

By order of the Board
For, Saianand Commercial Limited

Place : Mumbai
Date : 12th November, 2024



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Standalone Statement of Cash Flows for The Half Year Ended September 30, 2024

(Rs. in Lakhs, unless otherwise stated)

Particulars	30.09.2024	30.09.2023
	Rupees	Rupees
A. CASH FLOW FROM OPERATING ACTIVITIES:		
Profit before tax	17.29	39.19
Adjustment For :		
Share of (profit)/loss from investment in partnership firm	-	-
Depreciation/amortization on continuing operation	-	-
Interest expenses	-	-
Operating profit before working capital changes	17.29	39.19
Movement in Working Capital :		
Increase/(decrease) in Inventory	-	-
Increase/(decrease) in Trade receivables	84.02	79.24
Increase/(decrease) in Short Term Loan & Advances	-	49.22
Increase/(decrease) in Current Liabilities	-	6.15
Increase/(decrease) in Trade Payable	-	93.57
Increase/(decrease) in Other Current Assets	-	127.99
Direct taxes paid (net of refunds)	-	-
Net Cash Flow from Operating Activities(A)	-	147.05
B. CASH FLOW FROM INVESTING ACTIVITIES		
Investments in Equity Instruments	154.37	31.45
Purchase / Sale of Fixed Assets	-	-
Increase/(decrease) in Long Term Loan & Advances	-	-
Net Cash Flow from Investing Activities(B)	154.37	31.45
C. CASH FLOW FROM FINANCING ACTIVITIES		
Proceed (Repayment) from long term borrowing	-	-
Proceed (Repayment) from short term borrowing	-	-
Proceed from Preferential Warrants	-	-
Net Cash Flow from Financing Activities(C)	-	-
Net increase/(decrease) in cash & cash equivalents(A+B+C)	7.32	33.03
Cash and Cash equivalents (Opening Balance)	1.05	13.08
Cash and Cash equivalents (Closing Balance)	8.38	46.11

Previous year figure have been regrouped/ reclassified wherever necessary

As per our report of even date

FOR, RISHI SEKHRI AND ASSOCIATES,

Chartered Accountants

FRN: 128216W

SD/-

CA RISHI SEKHRI

PARTNER

M.NO. 126656

Place: Mumbai

Date : 12th November, 2024

For and on Behalf of the Board



Milanshai Khatri

Wholtime Director

DIN: 10318817

Place: Mumbai

Date : 12th November, 2024



RISHI SEKHRI AND ASSOCIATES CHARTERED ACCOUNTANTS

GROUND FLOOR, BANDRA ARCADE BUILDING, OPP. RAILWAY STATION, BANDRA (WEST), MUMBAI - 400 050.
Tel.: 9820501848 Email: rishisekhri@gmail.com

Independent Auditor's Review Report on the Quarterly and Year to Date Unaudited Standalone Financial Results of the Company Pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended

Review Report To

The Board of Directors

Saianand Commercial Limited

1. We have reviewed the accompanying statement of unaudited standalone financial results of Saianand Commercial Limited (the "Company") for the quarter ended September 30, 2024 and year to date from April 01, 2024 to September 30, 2024 (the "Statement") attached herewith, being submitted by the Company pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended (the "Listing Regulations").
2. The Company's Management is responsible for the preparation of the Statement in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34, (Ind AS 34) "Interim Financial Reporting" prescribed under Section 133 of the Companies Act, 2013 as amended, read with relevant rules issued thereunder and other accounting principles generally accepted in India and in compliance with Regulation 33 of the Listing Regulations. The Statement has been approved by the Company's Board of Directors. Our responsibility is to express a conclusion 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 misstatements. A review of interim financial information consists of making inquiries, primarily of persons responsible for financial and accounting matters, and applying analytical and other review procedures. A review is substantially less in scope than an audit conducted in accordance with Standards on Auditing and consequently does not enable us to obtain assurance that we would become aware of all significant matters that might be identified in an audit. 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, prepared in accordance with the recognition and measurement principles laid down in the aforesaid Indian Accounting Standards ('Ind AS') specified under Section 133 of the Companies Act, 2013 as amended, read with relevant rules issued thereunder and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in terms of the Listing Regulations, including the manner in which it is to be disclosed, or that it contains any material misstatement.

For, Rishi Sekhri and Associates

Chartered Accountants

FRN: 128216W

CA Rishi Sekhri,

Partner

MEMBERSHIP NO. 126656

PLACE: Mumbai

Date: 12/11/2024

UDIN: 24126656BKALEZ7058

