

To,
BSE Limited
Department of Corporate Services
Phiroze Jeejeebhoy Towers
Dalai Street, Fort, Mumbai- 400 001
Scrip Code: 543541

Date: 30th May, 2023

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

Dear Sir/ Madam,

This is to inform you that the Board of Directors of the Company, in their meeting held on Tuesday, 30th May, 2023 (Timings: Meeting commenced at 6.00 p.m. and concluded at 06:30 p.m.), have, *inter-alia*, considered and approved the following items:

1. The Audited Financial Results of the Company for the half-year and financial year ended on 31st March, 2023. 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 Digitally signed by
AGARWAL PURVI AGARWAL
Date: 2023.05.30
18:35:23 +05'30'

Purvi Agarwal
Company Secretary & Compliance Officer
Membership No. A64691

CIN NO.
U63090WB2019PLC234136

Sailani Tours N Travels Limited
Corporate Office:
CE 25, 3rd Cross Rd, CE Block, Sector 1,
Saltlake, Bidhannagar, Kolkata - 700064
CIN: U63090WB2019PLC234136
GST: 19ABCC56926M1ZP

<https://sailanitours.com> ☎ 033 4804 4938
✉ hello@sailanitours.com



Annexure-I

Date: 30th May, 2023

To,
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 of the company for the half-year and financial year ended on March 31, 2023.

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

Thanking you,

Yours faithfully,

For **Sailani Tours N Travels Limited**

Durgadas Ghosh
Digitally signed by
Durgadas Ghosh
Date: 2023.05.30
18:46:08 +05'30'

Durgadas Ghosh
Chief Financial Officer

CIN NO.

L63090WB2019PLC234136

Sailani Tours N Travels Limited

Corporate Office:
CE 25, 3rd Cross Rd, CE Block, Sector 1,
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CIN: U63090WB2019PLC234136

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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 HALF YEARLY AND YEAR TO DATE AUDITED FINANCIAL RESULTS OF SAILANI TOURS N TRAVELS 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 financial results of **M/S SAILANI TOURS N TRAVELS LIMITED** (the company) for the half yearly ended and the year ended 31 March 2023 ("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 profits and other financial information of the Company for the half year ended and year ended 31 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 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 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 annual financial statements for the year ended 31 March 2023. The Company's Board of Directors are responsible for the preparation of these financial results that give a true and fair view of its profits 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 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.

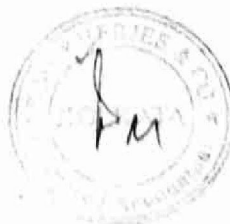
AUDITOR'S RESPONSIBILITIES FOR THE AUDIT OF THE FINANCIAL RESULTS

Our objectives are to obtain reasonable assurance about whether the 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, 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.



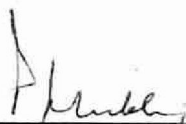
- Conclude on the appropriateness of the Board of Directors' use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Company's ability to continue as a going concern. 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 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 results for the six months ended 31 March 2023, being the balancing figure between the audited figures in respect of the full financial year ended 31 March 2023 and published unaudited year to date figures up to 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



Prithwiraj Mukherjee
Partner
Membership Number: 060684



Place: Kolkata
Date: 30.05.2023
UDIN: 23060684B9XCVK2968

Sallani Tours N Travels Limited (Formerly called Sallani Tours N Travels Private Limited) (CIN:L63090WB2019PLC234136) Audited Statement of Assets and Liabilities as on 31 March 2023 (All amount in Rupees Thousands, unless otherwise stated)		
Particulars	As at 31 March 2023	As at 31 March 2022
I. EQUITY AND LIABILITIES		
(1) Shareholders' Funds		
(a) Share Capital	47,040.00	15,300.00
(b) Reserves & Surplus	22,462.35	2,166.86
	69,502.35	17,466.86
(2) Non-Current Liabilities		
(a) Deferred Tax Liability	190.92	292.44
	190.92	292.44
(3) Current Liabilities		
(a) Short Term Borrowings	7,056.84	31,375.31
(b) Trade Payable		
Total outstanding dues of Micro Enterprises and Small Enterprises	-	-
Total outstanding dues of Creditors other than Micro and Small Enterprises	2,489.19	3,044.84
(c) Other Current Liabilities	18,291.09	14,328.50
(d) Provision for Income Tax	1,605.61	302.96
	29,442.73	49,051.61
TOTAL EQUITY AND LIABILITIES	99,136.00	66,810.91
II. ASSETS		
(1) Non Current Assets		
(a) Property, Plant and Equipment & Intangible Assets		
Property, Plant and Equipment	6,668.58	7,999.04
Capital Work in Progress	24,256.49	-
(b) Other Non-Current Assets	1,790.08	1,036.96
	32,715.15	9,036.00
(2) Current Assets		
(a) Inventories	570.26	778.20
(b) Trade Receivables	25,382.43	38,171.36
(c) Cash & Cash Equivalents	2,336.63	3,034.96
(d) Short Term Loans & Advances	2,496.06	2,378.13
(e) Other Current Assets	35,635.47	13,412.30
	66,420.85	57,774.95
TOTAL ASSETS	99,136.00	66,810.91
<div style="display: flex; justify-content: space-between; align-items: flex-start;"> <div style="text-align: center;">   Place: Kolkata Date: 30.05.2023 </div> <div style="text-align: center;"> <p>For and behalf of Board of Directors of Sallani Tours N Travels Limited</p>  Durgadas Ghosh Managing Director /CFO DIN - 09308295 </div> <div style="text-align: center;"> <p>Sallani Tours N Travels Ltd.</p>  Krishna Kumar Chanani Director DIN - 00369417 </div> </div>		

Sailani Tours N Travels Limited
(Formerly called Sailani Tours N Travels Private Limited)
(CIN: L63090WB2019PLC234138)

Statement of Audited Financial Results for the Six Months Ended and Year Ended 31 March 2023
(All amount in Rupees Thousands, unless otherwise stated)

Sl No	Particulars	Six Months Ended			Year Ended	
		31-03-2023	30-09-2022	31-03-2022	31-03-2023	31-03-2022
		Audited	Unaudited	Audited	Audited	Audited
(a)	Revenue From Operations	1,49,146.73	1,06,094.56	88,834.27	2,55,241.29	1,00,709.69
(b)	Other Income	391.85	424.73	214.43	816.59	281.63
1	Total Income	1,49,538.58	1,06,519.29	89,048.70	2,56,057.87	1,00,991.32
2	EXPENSES					
(a)	Cost of Service Provided	1,29,500.18	90,969.66	81,155.83	2,20,475.82	88,336.75
(b)	Purchases of Stock-in-Trade	-	-	-	-	-
(c)	Changes in inventories of finished goods, Stock-in-Trade and work-in-progress	1,481.33	(1,253.39)	(240.67)	207.94	(263.43)
(d)	Employee benefits expense	10,634.67	3,596.94	3,406.94	14,431.81	4,662.25
(e)	Finance Cost	192.02	229.41	146.00	421.43	146.16
(f)	Depreciation and amortization expense	890.93	1,096.42	852.28	1,987.35	2,120.68
(g)	Other expenses	5,489.61	9,946.22	2,450.80	12,435.83	3,974.89
(h)	Preliminary Expenses Written Off	67.24	67.24	93.01	134.48	134.48
	Total expenses	1,48,441.96	1,01,652.50	87,863.97	2,50,094.46	99,111.78
3	Profit/(loss) before exceptional items, prior period items and tax (1-2)					
4	Prior Period Items	-	-	-	-	15.11
5	Profit/(loss) before tax	1,096.62	4,866.79	1,184.74	5,963.41	1,873.64
6	Tax expense:					
(a)	Current tax	280.49	1,345.12	145.41	1,805.61	302.96
(b)	Tax expenses of prior years	33.84	-	1.00	33.84	0.91
(c)	Deferred tax	(15.46)	(86.07)	51.74	(101.53)	2.75
	Total expense tax	278.87	1,259.05	198.15	1,537.92	306.62
7	Profit after tax (5-6)	817.75	3,607.74	986.59	4,425.49	1,567.02
8	Paid up equity share capital (face value of Rs. 10)	47,040.00	47,040.00	15,300.00	47,040.00	15,300.00
9	Reserve & Surplus				22,462.35	2,166.86
10	Earnings per equity share:					
(1)	Basic	0.19	0.95	0.64	1.04	1.01
(2)	Diluted	0.19	0.95	0.64	1.04	1.01

Notes :

- (1) The above Financial were reviewed by Audit Committee and approved by the Board of Directors in meeting held on 30th May 2023. The Statutory Auditor has expressed unmodified opinion on the above results
- (2) The figures for the six months ended 31 March 2023 and 31 March 2022 are the balancing figures between the audited figures of the full financial year and the reviewed year to date figures upto the first six months of the respective year
- (3) The compliance related to IND -AS not applicable as company is listed on SME Platform BSE
- (4) The Company was listed in SME Platform on 6th July 2022
- (5) Figures for the previous year have been regrouped and reclassified to conform to classification of the current period wherever necessary



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

(Signature)
Durgadevi Ghosh
Managing Director / CFO
DIN - 09308295

(Signature)
Krishna Kumar Chanani
Director
DIN - 00369417

Place: Kolkata
Date: 30.05.2023

Sallani Tours N Travels Limited
(Formerly called Sallani Tours N Travels Private Limited)
(CIN: L63090WB2019PLC234136)
Audited Cash Flow Statement for the year ended 31 March 2023
(All amount in Rupees Thousands, unless otherwise stated)

Particulars	Year ended 31 March 2023		Year ended 31 March 2022	
A. Cash Flow from Operating Activities				
Net Profit/(Loss) Before Tax and Extra Ordinary Items		5,963.41		1,858.53
Adjustments for Non Cash Items:				
Preliminary Expenses Written Off		134.48		134.48
Prior Period Income		-		15.11
Depreciation & Amortization		1,987.35		2,120.68
Operating Profit Before Working Capital Changes		8,086.24		4,128.80
Adjustments for Working Capital:				
Increase/ (Decrease) in Current Liabilities	3,406.95		(373.94)	
(Increase)/ Decrease in Inventories	207.94		(263.43)	
(Increase)/ Decrease in Sundry Debtors	12,788.92		(37,696.17)	
(Increase)/ Decrease in Other Current Assets	(23,110.79)	(6,706.98)	31,280.06	(7,053.47)
Cash Generated from Operating Activities		1,378.26		(2,924.67)
Direct Taxes Paid		(336.80)		(64.69)
Net Cash from Operating Activities (A)		1,041.46		(2,989.34)
B. Cash Flow from Investing Activities				
Purchase of Property, Plant and Equipment		(24,913.38)		20.03
Loan and Advances		(117.94)		(1,634.69)
Net Cash Used in Investing Activities (B)		(25,031.32)		(1,614.66)
C. Cash Flow from Financing Activities				
Share Capital Raised		31,740.00		-
Securities Premium		15,870.00		-
Short Term Borrowings		(24,318.47)		5,963.12
Net Cash Used in Financing Activities (C)		23,291.53		5,963.12
Net Increase/ (Decrease) in Cash and Cash Equivalents (A+B+C)		(698.33)		1,359.13
Cash & Cash Equivalents at beginning of the year		3,034.96		1,676.31
Cash & Cash Equivalents at end of the year		2,336.63		3,034.96
Cash and Cash Equivalents Comprise:				
Cash in Hand		175.48		654.20
Cheque in Hand		8.82		-
Balances at Bank		1,252.80		1,524.48
Fixed Deposit		899.53		856.28
Cash and cash equivalents at the end of year		2,336.63		3,034.96

Place: Kolkata
Date: 30.05.2023



For and behalf of Board of Directors of
Sallani Tours N Travels Limited


Durgadas Ghosh
Managing Director /CFO
DIN - 09308295


Krishna Kumar Chanani
Director
DIN - 00369417

Director