

ANSHUNI COMMERCIALS LTD.

08th June, 2022

To,
Compliance Relationship Department,
BSE Limited
Corporate Service Department,
Phiroze Jeejeebhoy Towers,
Dalal Street, Mumbai- 400001.

Scrip Code: 512091

Dear Sir's,

Sub: Revised Regulation 33 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 for quarter and Financial year ended March 31, 2022:

Pursuant to Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, please enclosed herewith the following:

1. Audited Financial Results as per Schedule III of the Company for the quarter ended and financial year ended March 31, 2022.
2. Independent Auditors Report issued by M/s. Mahendra Doshi & Associates Statutory Auditors of the Company on the Audited Financial Results of the Company for the quarter and financial year ended 31st March, 2022;
3. Statement of Assets and Liabilities as at 31st March, 2022;
4. Cash Flow Statement for the period ended 31st March, 2022.

Please take the above information on record and arrange for dissemination.

Thank you,
Yours faithfully,
For ANSHUNI COMMERCIALS LIMITED.

BHARATI
NITIN MEHTA

Digitally signed by BHARATI NITIN MEHTA
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Bharati Nitin Mehta
Director
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Tel.: 2363 1334 / 2364 0111 * Fax : 2363 2308 * E-mail anshuni@tycarati.com
CIN NO: L51900MH1984PLC034879



MAHENDRA DOSHI & ASSOCIATES

CHARTERED ACCOUNTANTS

📍 303, Zest Business Spaces, 16, M.G. Road, Next To Doshi Nursing Home, Near East West Flyover, Ghatkopar (E), Mumbai-400 077. ☎ : 022-25012113 / 022-25012114
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Auditor's Report On Quarterly Financial Results and Year to Date Results 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 COMMERCIAL LIMITED

Report on the audit of the Standalone Financial Results Opinion

We have audited the accompanying standalone quarterly financial results of ANSHUNI COMMERCIAL LIMITED (the company) for the quarter ended **March 31, 2022** and the year to date results for the period from **01st April, 2021 to 31st March 2022**, attached 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 these standalone 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 accounting standards and other accounting principles generally accepted in India of the net profit/loss and other comprehensive income and other financial information for the quarter ended 31/03/2022 as well as the year to date results for the period from **01st April, 2021 to 31st March, 2022**.

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 there under, 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 Standalone Financial Results

These quarterly financial results as well as the year to date standalone financial results have been prepared on the basis of the interim 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 income and other financial information in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34, 'Interim Financial Reporting' 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 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 Standalone 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.

Report on Other Legal and Regulatory Requirements

As required by the Companies (Auditor's Report) Order, 2016 ("the Order"), issued by the Central Government of India in terms of sub-section (11) of section 143 of the Companies Act, 2013, we give in the Annexure a statement on the matters specified in paragraphs 3 and 4 of the Order, to the extent applicable.

As required by Section 143(3) of the Act, we report that:

- (a) We have sought and obtained all the information and explanations which to the best of our knowledge and belief were necessary for the purposes of our audit.
- (b) In our opinion, proper books of account as required by law have been kept by the Company so far as it appears from our examination of those books.
- (c) The Balance Sheet, the Statement of Profit and Loss, and the Cash Flow Statement dealt with by this Report are in agreement with the books of account.
- (d) In our opinion, the aforesaid standalone financial statements comply with the Accounting Standards specified under Section 133 of the Act, read with Rule 7 of the Companies (Accounts) Rules, 2014.
- (e) On the basis of the written representations received from the directors as on 31st March, 2022 taken on record by the Board of Directors, none of the directors is disqualified as on 31st March, 2022 from being appointed as a director in terms of Section 164 (2) of the Act.
- (f) With respect to the adequacy of the internal financial controls over financial reporting of the Company and the operating effectiveness of such controls, the company is an exempted company

for reporting over adequacy of internal financial controls as per notification dated 13th June, 2017 (GSR 583(E)) of MCA.

(g) With respect to the other matters to be included in the Auditor's Report in accordance with Rule 11 of the Companies (Audit and Auditors) Rules, 2014, in our opinion and to the best of our information and according to the explanations given to us :

- i. There are no pending litigation of the company hence no separate disclosure required for the same.
- ii. The Company has made provision, as required under the applicable law or accounting standards, for material foreseeable losses, if any, on long-term contracts including derivative contracts wherever applicable.
- iii. There has been no delay in transferring amounts, required to be transferred, to the Investor Education and Protection Fund by the Company.

For Mahendra Doshi and Associates
Chartered Accountants
FR No. 105765W

Mahendra Doshi



Mahendra Doshi
Proprietor
Membership Number : 041316
Place : Mumbai
Date : 27.05.2022
UDIN: 22041316AJSAPS4883

STATEMENT OF ASSETS AND LIABILITIES (RS.IN LACS)			
No.	Particular	As at 31/03/2022	As at 31/03/2021
	ASSETS		
1	Non-current Assets		
	(a) Property, Plant and Equipment, Fixed Assetes		-
	(b) Investment Property		
	(c) Investment in Joint Ventures .		
	(d) Financial Assets		
	(i) Investments		
	(ii) Loans		
	(iii) Other Financial Assets .		
	(e) Deferred tax assets (net)	-	1.09
	(f) Non-current tax assets		
	(g) Other non-current assets	1.00	5.17
	Sub-Total - Non-current Assets	1.00	6.26
2	Current Assets		
	(a) Inventories	-	-
	(b) Financial Assets		
	(i) Trade Receivables	-	-
	(ii) Cash and cash equivalents	202.89	197.42
	(iii) Bank balances other than (iii) above		
	(iv) Loans		
	(v) Other Financial Assets		
	(c) Other current assets	6.16	4.38
	Sub-Total - Current Assets	209.05	201.80
	TOTAL ASSETS	210.05	208.06
	EQUITY AND LIABILITIES		
	Equity		
	(a) Equity Share capital	24.00	24.00
	(b) Other Equity / Reserve and Surplus	184.35	183.62
	Sub-Total - Equity	208.35	207.62
	LIABILITIES		
1	Non-current liabilities		
	(a) Financial Liabilities		
	(i) Borrowings		-
	(ii) Other financial liabilities		
	(b) Provisions		
	Sub-Total - Non-current liabilities	-	-
2	Current liabilities		
	(a) Financial Liabilities		
	(I) Trade Payables	-	0.03
	(II) Other financial liabilities		
	(b) Other current liabilities	1.63	0.34
	(c) Provisions		
	(d) Current Tax Liabilities (Net)	0.07	0.07
	Sub-Total - Current liabilities	1.70	0.44
	TOTAL EQUITY AND LIABILITIES	210.05	208.06

FOR ANSHUNI COMMERCIALS LIMITED

Bharati N. Mehta

Director

ANSHUNI COMMERCIALS LIMITED

CASH FLOW STATEMENT FOR THE YEAR ENDED ON 31ST MARCH, 2022

Particulars	As at March 31,2022 (Rs.)	As at March 31,2021 (Rs.)
A. CASH FLOW FROM OPERATING ACTIVITIES		
Net Profit before tax & extraordinary items	(392,534)	655,417
<u>Adjustment for</u>		
Depreciation	-	-
Profit on sale of Motor Car	(118,644)	-
Provision for tax w/off	-	24,465
Transfer to reserve on sale of investment	577,138	-
Loss on sale of shares	300,192	-
(Profit)/Loss on Investments Reinstated at FMV	-	(165,299)
	366,151	514,583
<u>Adjustment for</u>		
Trade Receivables	-	50,033,289
Trade Payables	(3,100)	(49,138,806)
Inventories	-	1,404,300
Other Current Assets	(85,833)	(214,477)
Current Liabilities	128,565	(95,261)
Cash generated from/(used in) operations	405,783	2,503,628
Direct Tax Paid	(92,384)	(446,692)
Net cash from / (used in) operating activities	311,592	2,056,936
B. CASH FLOW FROM INVESTING ACTIVITIES		
<u>Sale of fixed assets</u>		
Purchase / Increase of Investments - FD	(444,948)	-
Sale of fixed assets	118,644	-
Increase of Investment due to reclassification of FD	-	(18,599,137)
Sale / Decrease of Investments	116,980	20,240
Net Cash from / (used in) investing activities	(209,324)	(18,578,897)
C. CASH FLOW FROM FINANCING ACTIVITIES		
Borrowings	-	(1,183,840)
Non Current Liabilities	-	-
Finance Costs	-	-
Net cash from / (used in) financing activities	-	(1,183,840)
Net increase / (decrease) in cash & cash equivalents	102,268	(17,705,801)
Cash & cash equivalents as at 1st April (Opening)	1,142,997	18,848,798
Cash & cash equivalents as at 31st March (Closing)	1,245,265	1,142,997
This is the Cash Flow Statement referred to in our report of even date.		

For Mahendra Doshi & Associates

Chartered Accountants
FR No. : 105765W

Mahendra Doshi



Mahendra Doshi
Proprietor
Membership No. : 041316
Place : Mumbai
Date : 27/05/2022

UDIN: 22041316ATSAPS4883

For and on behalf of Board of Directors

Bharati N. Mehta



Director Director

ANSHUNI COMMERCIALS LTD.

27th May, 2022

To,
Compliance Relationship Department,
BSE Limited
Corporate Service Department,
Phiroze Jeejeebhoy Towers,
Dalal Street, Mumbai- 400001.

Scrip Code: 512091

Dear Sir's,

Sub: Declaration in respect of Unmodified Opinion on Audited Financial Statement for the Quarter and Financial Year ended 31st March, 2022:

Pursuant to Regulation 33 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 and in terms of SEBI circular CIR/CFD/CMD/56/2016 dated 27th May, 2016, we hereby declare and confirm that the Statutory Auditors of the Company M/s. Mahendra Doshi & Associates have issued an Unmodified Opinion on Audited Financial Statements of the Company for the Quarter and Financial Year ended 31st March, 2022.

Kindly disseminate the information on the official website of the Exchange for the information of all Members of the Exchange and Investors.

Thank you,
Yours faithfully,
For ANSHUNI COMMERCIALS LIMITED.

BHARATI
NITIN
MEHTA

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MEHTA
Date: 2022.05.27
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Bharati Nitin Mehta

Director

DIN: 00211711

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CC 5041 - 5042 Tower- C, Bharat Diamond Bourse,
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Tel.: 2363 1334 / 2364 0111 * Fax : 2363 2308 * E-mail anshuni@tycarati.com

CIN NO: L51900MH1984PLC034879

ANSHUNI COMMERCIALS LTD.

CHIEF EXECUTIVE OFFICER (CEO) AND CHIEF FINANCIAL OFFICER (CFO) CERTIFICATION

We Sourav Banthia, Chief Financial Officer And Bhavin Nitin Mehta Director, of Anshuni Commercials Limited certify that:

- A. We have reviewed financial statements and the cash flow statement for the year ended March 31, 2022 and that to the best of their knowledge and belief:
- 1) these statements do not contain any materially untrue statement or omit any material fact or contain statements that might be misleading;
 - 2) these statements together present a true and fair view of the listed entity's affairs and are in compliance with existing accounting standards, applicable laws and regulations.
- B. To the best of our knowledge and belief, no transactions entered into by the listed entity during the year ended March 31, 2022 are fraudulent, illegal or violative of the listed entity's code of conduct.
- C. We accept responsibility for establishing and maintaining internal controls for financial reporting and we have evaluated the effectiveness of internal control systems of the listed entity pertaining to financial reporting. Deficiencies in the design or operation of such internal controls, if any, of which we are aware have been disclosed to the Auditors and the Audit Committee and the steps they have taken or propose to take to rectify these deficiencies.
- D. We have indicated to the auditors and the Audit committee that:
- (1) There has not been any significant changes in internal control over financial reporting during the year under reference;
 - (2) There has not been any significant changes in accounting policies during the year and that the same have been disclosed in the notes to the financial statements; and

ANSHUNI COMMERCIALS LTD.

(3) We are not aware of any instances during the year of significant with involvement therein of the management or an employee having a significant role in the listed entity's internal control system over financial reporting.

For Anshuni Commercials Limited

Sourav Bantia

**SOURAV BANTHIA
(Chief Financial Officer)**

PAN: CCGPB1178J

Add:

Place: Mumbai

Date: 27/05/2022