

SAIANAND COMMERCIAL LIMITED

CIN NO: L51900MH1984PLC034881

Date: 03.11.2021

To,
Department of Corporate Services
BSE Limited,
Phiroze Jeejeebhoy Towers,
Dalal Street,
Mumbai - 400 001

Dear Sir / Madam,

Sub: Un-Audited Financial Result quarter and half year ended on 30th September 2021 pursuant to Regulation 33 of the SEBI (LODR) Regulations, 2015

In compliance with Regulation 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, please find attached herewith Un-audited financial result for quarter and half year ended on 30th September, 2021.

Kindly take the same on your record and oblige.

Thanking You.

Yours faithfully,
FOR, SAIANAND COMMERCIAL LIMITED

Director/Authorised Signatory



Saianand Commercial Limited

CIN:- L51900MH1984PLC034881

Regd. Office: BW6050, Tower B, West Wing, 6th Floor, Bharat Diamond Bourse, Bandra Kurla Complex, Mumbai Bandra Suburban, Mumbai - 400051

Email:- compliancesaianand@gmail.com

Statement of Audited Financial Results for the Quarter & Half Year Ended September 30, 2021

Sl no.	Particulars	Quarter Ended			Six Months Ended		(Rs. In lacs)
		30-Sep-21	30-Jun-21	30-Sep-20	30-Sep-21	30-Sep-20	Year Ended 31 Mar 2021
	(Refer Notes Below)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)
1	INCOME						
(a)	Revenue From Operation	-	-	-	-	-	-
(b)	Other Income	(26.12)	(23.16)	32.41	(49.28)	3.44	(116.61)
	Total Income from Operations (Net)	(26.12)	(23.16)	32.41	(49.28)	3.44	(116.61)
2	EXPENSES						
(a)	Cost of material consumed	-	-	-	-	-	-
(b)	Changes in inventories of finished goods, work-in-progress, and stock-in-trade	-	-	-	-	-	1.33
(c)	Employee benefit expense	1.84	1.24	0.75	3.08	1.50	3.10
(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)	0.22	0.86	0.24	1.08	0.48	3.05
	Total Expenses	2.06	2.10	0.99	4.16	1.98	7.48
3	Profit / (Loss) from operations before exceptional items Tax (1-2)	(28.18)	(25.26)	31.42	(53.44)	1.46	(124.09)
4	Exceptional Items	-	-	-	-	-	-
5	Profit / (Loss) before Tax (3 ± 4)	(28.18)	(25.26)	31.42	(53.44)	1.46	(124.09)
6	Tax Expense	-	-	-	-	-	-
7	Net Profit / (Loss) after Tax (5 - 6)	(28.18)	(25.26)	31.42	(53.44)	1.46	(124.09)
8	Other Comprehensive Income (net of tax)	-	-	-	-	-	-
9	Total Comprehensive Income for the period (7 ± 8)	(28.18)	(25.26)	31.42	(53.44)	1.46	(124.09)
10	Paid-up equity share capital (Face Value of Rs.10/- each)	1,136.00	1,136.00	1,136.00	1,136.00	1,136.00	1,136.00
11	Other Equity	-	-	-	-	-	2,856.19
12	Earnings Per Share (of Rs. 10/- each) (not annualised):						
(a)	Basic	(0.25)	(0.22)	0.28	(0.47)	0.01	(1.09)
(b)	Diluted	(0.25)	(0.22)	0.28	(0.47)	0.01	(1.09)



Saianand Commercial Limited

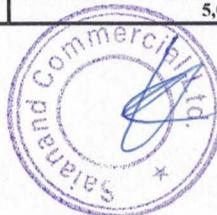
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(Rs. in Lakhs)

Standalone Statement of Assets and Liabilities		As at 30th September, 2021	As at 31st March, 2021
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	3,530.34	3,443.44
	Loans	-	-
	Other financial assets	-	-
	Income Tax assets (net)	-	-
	Deferred tax assets (net)	-	-
	Other non-current assets	-	-
	Sub-total - Non-Current Assets	3,530.34	3,443.44
2	Current assets		
	Inventories	-	-
	Financial assets		
	Investments	-	-
	Trade receivables	498.61	498.58
	Cash and cash equivalents	1.29	1.44
	Bank balances other than Cash and Cash equivalents above	0.05	0.11
	Loans, Current	1,035.39	865.08
	Other financial assets	-	-
	Other current assets	-	-
	Assets classified as held for sale	-	-
	Sub-total - Current Assets	1,535.33	1,365.21
	TOTAL - ASSETS	5,065.67	4,808.65
B	EQUITY AND LIABILITIES		
1	Equity		
	Equity Share capital	1,136.00	1,136.00
	Other equity	2,802.75	2,856.19
	Sub-total - Shareholders' funds	3,938.75	3,992.19
2	LIABILITIES		
	Non-current liabilities		
	Financial liabilities		
	Borrowings, non-Current	1,119.41	816.31
	Provisions	-	-
	Income tax liabilities (net)	-	-
	Other non-current liabilities	-	-
	Sub-total - Non-current liabilities	1,119.41	816.31
3	Current liabilities		
	Financial liabilities		
	Borrowings, Current	-	-
	Trade payables, Current	-	-
	Other financial liabilities	7.51	-
	Other current liabilities	-	0.15
	Provisions	-	-
	Current tax liabilities (net)	-	-
	Sub-total - Current liabilities	7.51	0.15
	TOTAL - EQUITY AND LIABILITIES	5,065.67	4,808.65



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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 03, 2021.
- 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

By order of the Board
For, Saianand Commercial Limited

Place : Mumbai
Date : 03rd November, 2021

Director/Compliance Officer



Saianand Commercial Limited
CIN:- L51900MH1984PLC034881

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STANDALONE STATEMENT OF CASH FLOWS FOR THE HALF YEAR ENDED 30 SEPTEMBER 2021

(Rs. in Lakhs, unless otherwise stated)

Particulars	30.09.2021	30.09.2020
	Rupees	Rupees
A. CASH FLOW FROM OPERATING ACTIVITIES:		
Profit before tax	53.44	1.46
Adjustment For :		
Share of (profit)/loss from investment in partnership firm	-	-
Depreciation/amortization on continuing operation	-	-
Interest expenses	-	-
Operating profit before working capital changes	53.44	1.46
Movement in Working Capital :		
Increase/(decrease) in Inventory	-	-
Increase/(decrease) in Trade receivables	0.03	1.94
Increase/(decrease) in Short Term Loan & Advances	170.31	31.21
Increase/(decrease) in Current Liabilities	7.36	-
Increase/(decrease) in Trade Payable	-	-
Increase/(decrease) in Other Current Assets	-	-
Direct taxes paid (net of refunds)	-	-
Net Cash Flow from Operating Activities(A)	216.42	31.69
B. CASH FLOW FROM INVESTING ACTIVITIES		
Investments in Equity Instruments	86.90	61.64
Purchase / Sale of Fixed Assets	-	-
Increase/(decrease) in Long Term Loan & Advances	-	-
Net Cash Flow from Investing Activities(B)	86.90	61.64
C. CASH FLOW FROM FINANCING ACTIVITIES		
Proceed (Repayment) from long term borrowing	303.10	29.97
Proceed (Repayment) from short term borrowing	-	-
Proceed from Preferential Warrants	-	-
Net Cash Flow from Financing Activities(C)	303.10	29.97
Net increase/(decrease) in cash & cash equivalents(A+B+C)	0.22	0.02
Cash and Cash equivalents (Opening Balance)	1.55	1.68
Cash and Cash equivalents (Closing Balance)	1.33	1.66

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

For and on Behalf of the Board

SD/-
CA RISHI SEKHRI
PARTNER
M.NO. 126656
Place: Mumbai
Date : 03rd November, 2021


Director
Place: Mumbai
Date : 03rd November, 2021



RISHI SEKHRI AND ASSOCIATES CHARTERED ACCOUNTANTS

GROUND FLOOR, BANDRA ARCADE BUILDING, OPP. RAILWAY STATION, BANDRA (WEST), MUMBAI - 400 050.
Tel.: 9820501848, 26419136, Email : rishisekhri@gmail.com

INDEPENDENT AUDITORS' REVIEW REPORT ON THE STANDALONE UNAUDITED FINANCIAL RESULTS FOR QUARTER AND HALF YEAR ENDED SEPTEMBER 30, 2021

To
The Board of Directors of
Saianand Commercial Limited

We have reviewed the unaudited standalone financial results of Saianand Commercial Limited ("the Company") for the quarter ended September 30, 2021 which are included in the accompanying 'Statement of Standalone Unaudited Financial Results for the quarter ended September 30, 2021 and notes thereon (together referred to as the 'Standalone Statement'). The Standalone Statement has been prepared by the Company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended (the Listing Regulations, 2015).

This Standalone Statement, which is the responsibility of the Company's Management and approved by the Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in the Indian Accounting Standard 34 "Interim Financial Reporting" ("Ind AS 34"), prescribed under Section 133 of the Companies Act, 2013 read with relevant rules issued thereunder and other accounting principles generally accepted in India. Our responsibility is to express a conclusion on the Statement based on our review.

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 (ICAI). This standard requires that we plan and perform the review to obtain moderate assurance as to whether the Standalone Statements are free of material misstatement. 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 Standard of Auditing and consequently does not enable us to obtain assurance that we would become aware of all significant matters that might be identified in audit. Accordingly, we do not express an audit opinion.

Based on our review conducted as stated in paragraph 3 above, nothing has come to our attention that causes us to believe that the Standalone Statement has not been prepared in all material respects in accordance with the recognition and measurement principles laid down in the aforesaid Indian Accounting Standard and other recognized accounting practices generally accepted in India and has not disclosed the information required to be disclosed in terms of Regulation 33 of the Listing Regulations, 2015 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: 03.11.2021
UDIN: 21126656AAADUK6036

