

LIMITED REVIEW REPORT ON THE UNAUDITED FINANCIAL RESULTS FOR THE COMPANY M/S SAILANI TOURS N TRAVELS LIMITED FOR THE HALF YEAR ENDED 30TH SEPTEMBER 2022 COMPANY PURSUANT TO THE REGULATION 33 OF THE SEBI (LISTING OBLIGATIONS AND DISCLOSURE REQUIREMENTS) REGULATIONS, 2015

LIMITED REVIEW REPORT

**TO THE BOARD OF DIRECTORS OF
M/S SAILANI TOURS N TRAVELS LIMITED**

OPINION

We have reviewed the accompanying unaudited standalone financial results of **M/S SAILANI TOURS N TRAVELS LIMITED** (the company) for the half yearly ended 30.09.2022 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").

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 financial statements are free of material misstatement. A review is limited primarily to inquiries of company personnel and analytical procedures applied to financial data and thus provides less assurance than an audit. We have not performed an audit and accordingly, we do not express an audit opinion

Based on our review conducted as above, nothing has come to our attention that causes us to believe that the accompanying statement of unaudited financial results prepared in accordance with applicable accounting standards and other recognized accounting practices and policies has not disclosed the information required to be disclosed in terms of Regulation 52 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 including the manner in which it is to be disclosed, or that it contains any material misstatement.

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

Pallab Sen
**Pallab Sen
Partner
Membership Number: 065033**


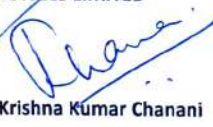

**Place: Kolkata
Date: 08/11/2022
UDIN: 22065033BCNWSB1077**



SAILANI TOURS N TRAVELS LIMITED

(CIN:L63090WB2019PLC234136)

UNAUDITED STATEMENT OF ASSETS AND LIABILITIES AS ON 30.09.2022

PARTICULARS	Figures As At 30.09.2022 (Rs. '000)	Figures As At 31.03.2022 (Rs. '000)
	UNAUDITED	AUDITED
I. EQUITY AND LIABILITIES		
(1) Shareholders' Funds		
(a) Share Capital	47,040.00	15,300.00
(b) Reserves & Surplus	21,644.60	2,166.86
	68,684.60	17,466.86
(2) Non-Current Liabilities		
(a) Deferred Tax Liability	206.37	292.44
	206.37	292.44
(3) Current Liabilities		
(a) Short Term Borrowings	1,000.00	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	6,143.22	3,044.84
(c) Other Current Liabilities	48,822.99	14,328.50
(d) Provision for Income Tax	1,648.09	302.96
	57,614.30	49,051.61
TOTAL EQUITY AND LIABILITIES	1,26,505.27	66,810.91
II. ASSETS		
(1) Non Current Assets		
(a) Property, Plant and Equipment & Intangible Assets		
Property, Plant and Equipment	7379.18	7,999.04
Capital Work in Progress	20237.75	
(b) Other Non-Current Assets	1581.32	1,036.96
	29,198.25	9,036.00
(2) Current Assets		
(a) Inventories	2031.59	778.20
(b) Trade Receivables	36941.31	38,171.36
(c) Cash & Cash Equivalents	5137.47	3,034.96
(d) Short Term Loans & Advances	3583.37	2,378.13
(e) Other Current Assets	49613.28	13,412.30
	97,307.02	57,774.95
TOTAL ASSETS	1,26,505.27	66,810.91
<p style="text-align: center;">For and behalf of SAILANI TOURS N TRAVELS LIMITED</p> <p style="text-align: center;"> Durgadas Ghosh Managing Director /CFO DIN - 09308295</p> <p style="text-align: center;"> Krishna Kumar Chanani Director DIN - 00369417</p> <p>Place: Kolkata Date: 08.11.2022</p> 		

SAILANI TOURS N TRAVELS LIMITED

(CIN:L63090WB2019PLC234136)

Statement of Unaudited Financial Results for the half and year ended 30th September 2022

S. No.	Particulars	HALF YEAR ENDED 30.09.2022 UNAUDITED (Rs.'000)	YEAR TO DATE 31.03.2022 AUDITED (Rs.'000)
(a)	Revenue From Operations	1,06,094.56	1,00,708.69
(b)	Other Income	424.73	261.63
1	Total Income	1,06,519.29	1,00,970.31
2	EXPENSES		
(a)	Cost of Service Provided	90,969.66	88,336.75
(b)	Purchases of Stock-in-Trade	-	-
(c)	Changes in inventories of finished goods, Stock-in -Trade and work-in-progress	(1,253.39)	(263.43)
(d)	Employee benefits expense	3,596.94	4,662.25
(e)	Finance Cost	229.41	146.16
(f)	Depreciation and amortization expense	1,096.42	2,120.86
(g)	Other expenses	6,946.22	3,974.89
(h)	Preliminary Expenses Written Off	67.24	134.48
	Total expenses	1,01,652.50	99,111.98
3	Profit/(loss) before exceptional items and tax (1-2)		
4	Exceptional items		
5	Profit/ (loss) before tax	4,866.79	1,858.53
6	Tax expense:		
(a)	Current tax	1,345.12	302.96
(b)	Short Provision for Tax in earlier years	-	0.91
(c)	Deferred tax	(86.07)	2.75
	Total expense tax		
7	Profit after tax (5-6)	3,607.74	1,551.91
8	Prior period Items	-	15.00
9	Paid up equity share capital (face value of Rs. 10)	47,040.00	15,300.00
10	Earnings per equity share:		
	(1) Basic	0.95	1.01
	(2) Diluted	0.95	1.01

Notes :

- (1) The above Financial were reviewed by Audit Committee and approved by the Board of Directors in meeting held on 8th November 2022
- (2) The figures of previous periods have been regrouped wherever necessary
- (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 BSE on 8th July, 2022




Durgadas Ghosh
Managing Director /CFO
DIN - 09308295


Krishna Kumar Chanani
Director
DIN - 00369417

Place: Kolkata
Date:08.11.2022

SAILANI TOURS N TRAVELS LIMITED

(CIN:L63090WB2019PLC234136)

Cash Flow Statement for the half year ended 30th September 2022

	Particulars	For the year ended 30.09.2022		For the year ended 31.03.2022	
		Rs. '000	Rs. '000	Rs. '000	Rs. '000
		UNAUDITED		AUDITED	
A.	Cash Flow from Operating Activities				
	Net Profit/(Loss) Before Tax and Extra Ordinary Items		4,866.79		1,858.53
	Adjustments for Non Cash Items:				
	Preliminary Expenses Written Off		67.24		134.48
	Prior Period Income				15.11
	Interest Expenses		62.78		
	Depreciation & Amortization		1,096.42		2,120.68
	Operating Profit Before Working Capital Changes		6,093.23		4,128.80
	Adjustments for Working Capital:				
	Increase/ (Decrease) in Current Liabilities	37,592.87		(373.94)	
	(Increase)/ Decrease in Inventories	(1,253.39)		(263.43)	
	(Increase)/ Decrease in Sundry Debtors	1,230.05		(37,696.17)	
	(Increase)/ Decrease in Short Term Loans and Advances	(1,205.25)			
	(Increase)/ Decrease in Other Current Assets	(36,812.60)	(448.32)	31,280.07	(7,053.46)
	Cash Generated from Operating Activities		5,644.91		(2,924.66)
	Direct Taxes Paid		-		(64.69)
	Net Cash from Operating Activities (A)		5,644.91		(2,989.33)
B.	Cash Flow from Investing Activities				
	Net Changes in Fixed Assets (Gross of Depreciation)		(20,714.30)		20.03
	Loan and Advances				(1,634.69)
	Net Cash Used in Investing Activities (B)		(20,714.30)		(1,614.66)
C.	Cash Flow from Financing Activities				
	Share Capital Raised	31,740.00			-
	Securities Premium	15,870.00			
	Interest Expenses	(62.78)			
	Repayment of Borrowings	(30,375.32)	17,171.90		5,963.12
	Net Cash Used in Financing Activities (C)		17,171.90		5,963.12
	Net Increase/ (Decrease) in Cash and Cash Equivalents (A+B+C)		2,102.51		1,359.12
	Cash & Cash Equivalents at Beginning of Period		3,034.96		1,676.31
	Cash & Cash Equivalents at End of Period		5,137.47		3,034.96
	Cash and Cash Equivalents Comprise:				
	Cash In Hand		3,614.62		654.20
	Balances at Bank		666.57		1,524.48
	Fixed Deposit		856.28		856.28
	Cash and Cash Equivalents at the End of the Year		5,137.47		3,034.96



For and behalf of

Sallani Tours N Travels Limited

Durgadas Ghosh
Managing Director /CFO
DIN - 09308295

Krishna Kumar Chanani
Director
DIN - 00369417

Place: Kolkata

Date:08.11.2022