

Independent Auditor's Limited Review Report on Unaudited Financial Results of Sailani Tours N Travels Limited (formerly called Sailani Tours N Travels Private Limited) for half year ended 30 September 2024 under Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended.

To
The Board of Directors of
Sailani Tours N Travels Limited
(formerly called Sailani Tours N Travels Private Limited)

We have reviewed the accompanying statement of unaudited standalone financial results of **Sailani Tours N Travels Limited** (the "company") for the half year ended on 30 September 2024 together with the relevant notes thereon (the "Statement"). The Statement has been prepared by the Company pursuant to **Regulation 33** of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended, which has been initialed by us for identification purposes.

This statement is the responsibility of the Company's Management and has been approved by the Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in the Accounting Standard "Interim Financial Reporting" (Ind AS 34) prescribed under section 133 of the Companies Act, 2013 read with relevant rules issued there under and other accounting principles generally accepted in India. Our responsibility is to issue a report on these financial statements 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. 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 provide 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 33 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
ICAI Firm Registration No.: 0304143E

Pallab Sen.

(Pallab Sen)
Partner


Membership No. 065033

Kolkata, the 14th day of November, 2024

UDIN No. 24065033BKEXIP8649

Sailani Tours N Travels Limited
 (formerly called Sailani Tours N Travels Private Limited)
 (CIN: L63090WB2019PLC234136)
Statement of Standalone Assets and Liabilities as at 30 September 2024
 (All amount in Rupees Thousands, unless otherwise stated)

Particulars	As at	
	30 September 2024	31 March 2024
	Unaudited	Audited
<u>I. EQUITY AND LIABILITIES</u>		
(1) <u>Shareholders' Funds</u>		
Share Capital	47,040.00	47,040.00
Reserve & Surplus	26,224.63	25,433.64
	73,264.63	72,473.64
(2) <u>Non-Current Liabilities</u>		
Deferred Tax Liability	1,679.01	1,056.19
	1,679.01	1,056.19
(3) <u>Current Liabilities</u>		
Short Term Borrowings	20,476.92	7,360.00
Trade Payable		
(i) total outstanding dues of micro enterprises and small enterprises; and	164.08	6,150.01
(ii) total outstanding dues of creditors other than micro enterprises and small enterprises		
Other Current Liabilities	4,149.69	4,052.08
Short Term Provisions	190.00	190.00
	24,980.69	17,752.09
TOTAL	99,924.33	91,281.92
<u>II. ASSETS</u>		
(1) <u>Non Current Assets</u>		
Property, Plant and Equipment and Intangible Assets		
i) Property, Plant and Equipment	9,021.19	9,602.40
ii) Capital work-in-progress	-	
iii) Intangible Assets	17,881.99	20,109.82
Investments	50.00	50.00
Other Non-Current Assets	1,122.55	1,277.54
	28,075.73	31,039.76
(2) <u>Current Assets</u>		
Inventories	884.42	238.54
Investments	2,102.52	-
Trade Receivables	55,847.65	58,058.14
Cash & Cash Equivalents	1,330.35	1,617.88
Short Term Loans & Advances	7,335.75	-
Other Current Assets	4,347.91	327.60
	71,848.60	60,242.16
TOTAL	99,924.33	91,281.92

<p>For P. MUKHERJEE & CO Chartered Accountants</p> <p><i>Pallab Sen.</i></p> <p>Firm Regn. No 3041438 Mem-No - 065023 Place: Kolkata Date: 14th November 2024</p>	<p>For and on Behalf of Board of Directors of Sailani Tours N Travels Limited</p> <p>For Sailani Tours N Travels Ltd. For Sailani Tours N Travels Ltd.</p> <p><i>Krishna Kumar Chanani</i> Director DIN - 00369417</p> <p><i>Sunita Chanani</i> Director DIN: 03424886</p>	
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Sailani Tours N Travels Limited
(formerly called Sailani Tours N Travels Private Limited)
(CIN: L63090WB2019PLC234136)
Statement of Standalone Cash Flow for the half year ended 30 September 2024
(All amount in Rupees Thousands, unless otherwise stated)

Particulars	Half Year Ended			
	30 September 2024		30 September 2023	
	Unaudited		Unaudited	
A. Cash Flow from Operating Activities				
Net Profit/(Loss) Before Tax		1,420.02		2,777.21
Adjustments for Non Cash Items:				
Preliminary Expenses Written Off		67.24		67.24
Depreciation & Amortization		3,016.73		699.08
Operating Profit Before Working Capital Changes		4,503.99		3,543.53
Adjustments for Working Capital:				
Increase/ (Decrease) in Current Liabilities	7,228.60		(1,006.85)	
(Increase)/ Decrease in Inventories	(645.88)		296.78	
(Increase)/ Decrease in Trade Receivables	2,210.49		(25,718.24)	
(Increase)/ Decrease in Short term Loans & Advances	(7,335.75)		202.24	
(Increase)/ Decrease in Other Current Assets	(4,020.31)	(2,562.85)	18,526.71	(7,699.36)
Cash Generated from Operating Activities		1,941.14		(4,155.83)
Direct Taxes Paid (net)		82.93		-
Net Cash (Used)/Flow from Operating Activities (A)		2,024.07		(4,155.83)
B. Cash Flow from Investing Activities				
Purchase of Property, Plant and Equipment		(209.08)		(2,263.21)
Loan and Advances		-		2,123.02
Net Cash Used in Investing Activities (B)		(209.08)		(140.19)
C. Cash Flow from Financing Activities				
Investments made during the period		(2,102.52)		
Repayment/Proceeds from Borrowings		-		5,405.49
Net Cash Used in Financing Activities (C)		(2,102.52)		5,405.49
Net Increase/ (Decrease) in Cash and Cash Equivalents (A+B+C)		(287.53)		1,109.48
Cash & Cash Equivalents at Beginning of Period		1,617.88		2,336.63
Cash & Cash Equivalents at End of Period		1,330.35		3,446.11
Cash and Cash Equivalents Comprise:				
Cash in Hand		7.62		408.44
Balances at Bank		352.66		2,115.42
Fixed Deposit		970.07		922.25
Cash and Cash Equivalents at the End of the Year		1,330.35		3,446.11

Note: The above statement of cash flow has been prepared under the " Indirect Method" as set out in AS-3 on Cash Flow Statement

For P. MUKHERJEE & CO
Chartered Accountants

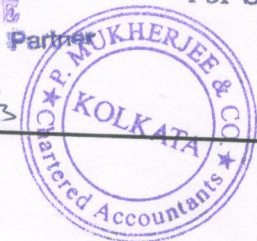
Pallab Sin.

Firm Regn. No 3041436

Place: Kolkata

Date: 14th November 2024

Mem - No - 065033



For and on behalf of Board of Directors Of
Sailani Tours N Travels Limited

For Sailani Tours N Travels Ltd. For Sailani Tours N Travels Ltd.

Krishna Kumar Chanani
Director
DIN: 00369417

Sunita Chanani
Director
DIN: 03424866

Sailani Tours N Travels Limited
(formerly called Sailani Tours N Travels Private Limited)
(CIN: L63090WB2019PLC234136)

Statement of Standalone Unaudited Financial Results for the half year ended 30 September 2024
(All amount in Rupees Thousands, unless otherwise stated)

Particulars	Half Year Ended		Year Ended
	30 September 2024	30 September 2023	31 March 2024
	Unaudited	Unaudited	Audited
Revenue from Operation			
Revenue from Operation			
I) TOTAL REVENUE FROM OPERATION	74,700.70	1,58,354.44	2,34,627.26
II) Other Income	74,700.70	1,58,354.44	2,34,627.26
III) TOTAL INCOME (I+II)	113.00	441.21	513.10
	74,813.70	1,58,795.65	2,35,140.36
EXPENSES			
Cost of Services Provided	63,623.00	1,44,346.16	2,08,701.84
Changes in Inventories	(645.87)	296.77	331.71
Employee Benefits Expenses	2,133.71	5,814.58	9,286.28
Financial Cost	221.30	341.19	401.76
Depreciation and Amortization Expenses	3,016.73	699.08	3,761.22
Other Expenses	4,977.57	4,453.42	8,321.97
Preliminary Expenses Written Off	67.24	67.24	134.48
IV) TOTAL EXPENSES	73,393.68	1,56,018.44	2,30,939.25
V) Profit/Loss Before Tax (III-IV)	1,420.02	2,777.21	4,201.11
VI) Tax Expenses			
(a) Current Tax	-	748.43	190.00
(b) Tax Provision of prior years	(82.93)	-	174.53
(c) Deferred Tax	622.82	(35.98)	865.27
	539.89	712.45	1,229.81
VII) Profit/Loss for the Year (V-VI)	880.13	2,064.76	2,971.30
VIII) Paid up equity share capital (face value of Rs. 10)	47,040.00	47,040.00	47,040.00
IX) Reserve & Surplus			25,433.64
X) Earning Per Equity Share (Rs)			
(a) Basic	0.19	0.44	0.63
(b) Diluted	0.19	0.44	0.63

Note:-

- The above Financial Statements were reviewed by Audit Committee and approved by the Board of Directors in meeting held on 14th November 2024. The Statutory Auditor has expressed unmodified opinion on the above results
- The compliance related to IND -AS not applicable as company is listed on SME Platform BSE
- There were no exceptional items during the period ended
- Figures for the previous year have been regrouped and reclassified to conform to classification of the current period wherever necessary

For P. MUKHERJEE & CO
Chartered Accountants

Pallab Sen.

Firm Regn. No 304143E Partner
Mem-NO-065033
Place: Kolkata
Date: 14th November 2024



For Sailani Tours N Travels, Ltd.

Krishna Kumar Chanani
Director
DIN -00369417

For and on behalf of Board of Directors of
Sailani Tours N Travels Limited

For Sailani Tours N Travels Ltd.
Sunita Chanani
Director
DIN : -03424886

Director