



**VANI COMMERCIALS LIMITED**

25<sup>th</sup> January, 2022

The Listing Department  
BSE Limited  
25<sup>th</sup> Floor, Phiroze Jeejobhoy Towers  
Dalal Street, Mumbai  
Maharashtra- 400001

**SUB: UNAUDITED FINANCIAL RESULTS AND LIMITED REVIEW REPORT FOR THE QUARTER ENDED 31<sup>ST</sup> DECEMBER, 2021**

**Ref: Vani Commercial Limited (Scrip Code: 538918)**

**Meeting Conclusion Time: 4:30 P.M.**

Dear Sir/Madam,

Pursuant to the provisions of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, we hereby inform that the meeting of the Board of Directors of the company was held today, i.e. on **Tuesday, 25<sup>th</sup> January, 2022**, which commenced at **3:00 P.M.** through Video Conferencing and concluded at **4:30 P.M.**, inter alia to consider and approve the Unaudited Financial Results alongwith Limited Review Report for the quarter ended 31st December, 2021.

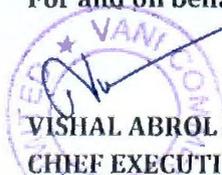
A copy of the Unaudited Financial Results alongwith Limited Review Report for the quarter ended 31st December, 2021 is enclosed herewith.

You are requested to kindly take the above information into your records.

Thanking You,

Yours Sincerely

**For and on behalf of VANI COMMERCIALS LIMITED**



**VISHAL ABROL**

**CHIEF EXECUTIVE OFFICER**

**PAN: AGAPA5607P**

**REGD. ADDRESS: 'AASTHA' LP-11C, PITAMPURA  
NEW DELHI- 110034**

Encl: a/a



# MKRJ AND COMPANY

CHARTERED ACCOUNTANTS

T1, 3rd Floor, Pankaj Arcade, Plot No. 16, Sector -5,  
Dwarka, New Delhi - 110075

Mobile: +91 9818478173, 7976035244

Email: mukesh.jain@mkrj.in; ajay.gupta@mkrj.in

**Independent Auditor's Review Report on the Unaudited Standalone Financial Results for the quarter ended December 31, 2021 and year to date from April 01, 2021 to December 31, 2021 results of the Company Pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended**

**Review Report to  
The Board of Directors  
VANI COMMERCIALS LIMITED**

1. We have reviewed the accompanying Statement of Standalone Unaudited Financial Results of **VANI COMMERCIALS LIMITED** ("the Company"), for the quarter and nine months ended December 31, 2021 ("the Statement") attached herewith, being submitted by the Company pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 ("the Regulation"), as amended (the "Listing Regulations").
2. This Statement, which is the responsibility of the Company's Management and approved by the Company's 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.
3. 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). A review of interim financial information consists of making inquiries, primarily of the Company's personnel 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 Standards on Auditing specified under section 143(10) of the Companies Act, 2013 and consequently does not enable us to obtain assurance that we would become aware of all significant matters that might be identified in an audit. Accordingly, we do not express an audit opinion.
4. Based on our review conducted as stated in paragraph 3 above, nothing has come to our attention that causes us to believe that the accompanying Statement, prepared in accordance with the recognition and measurement principles laid down in the aforesaid Indian Accounting Standard and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended, including the manner in which it is to be disclosed, or that it contains any material misstatement.

**For MKRJ & Co.  
Chartered Accountants  
Firm Registration No. 0030311N**

Mukesh Kumar Jain  
Kumar Jain

Digitally signed by  
Mukesh Kumar Jain  
Date: 2022.01.25  
15:31:25 +05'30'

**Mukesh Kumar Jain  
Partner**

**Membership No. 073972**

**UDIN: 22073972AAAAAD6412**

**New Delhi, January 25, 2022**

**VANI COMMERCIALS LIMITED**  
**REGD. OFF.: LP-11C PITAMPURA DELHI 110034**  
**CIN:L74899DL1988PLC106425**

Statement of Standalone Unaudited Results for the Quarter and Nine Months ended 31st December, 2021						
Particulars	Quarter ended			Nine Months ended on		Year ended
	31.12.2021 (Unaudited)	30.09.2021 (Unaudited)	31.12.2020 (Unaudited)	31.12.2021 (Unaudited)	31.12.2020 (Unaudited)	31.03.2021 (Audited)
<b>1 Income</b>						
(a) Revenue from operations	2,347,833.00	2,364,820.00	1,686,206.00	6,956,730.00	4,511,735.00	6,678,862.00
(b) Other Income	15136.00	13,478.00	1,000.00	30,217.00	1,047.00	1,047.00
<b>Total Income</b>	<b>2,362,969.00</b>	<b>2,378,298.00</b>	<b>1687206.00</b>	<b>6,986,947.00</b>	<b>4,512,782.00</b>	<b>6,679,909.00</b>
<b>2 Expenses</b>						
(a) Finance Cost	1,222,233.00	1,482,328.00	818,396.00	4,147,959.00	2166177.00	3,586,527.00
(b) Fee and Commission Expenses	0.00	0.00	0.00	0.00	0.00	0.00
(c) Impairment on Financial Instruments	0.00	0.00	0.00	0.00	0.00	0.00
(d) Employee benefits expense	517,560.00	367,360.00	294,650.00	1,193,685.00	935,730.00	1,343,370.00
(f) Depreciation and amortisation expense	0.00	0.00	0.00	0.00	0.00	2,347.00
(g) Other expenses	349,128.00	260,709.00	418,477.00	920,591.00	977,613.00	1,340,429.00
<b>Total expenses</b>	<b>2,088,921.00</b>	<b>2,120,397.00</b>	<b>1,531,523.00</b>	<b>6,262,235.00</b>	<b>4,079,520.00</b>	<b>6,272,673.00</b>
<b>3 Profit / (Loss) before exceptional &amp; extra ordinary items and tax (1-2)</b>	<b>274,048.00</b>	<b>257,901.00</b>	<b>155,683.00</b>	<b>724,712.00</b>	<b>433,262.00</b>	<b>407,236.00</b>
<b>4 Exceptional items</b>	0.00	0.00	0.00	0.00	0.00	0.00
<b>5 Profit/(Loss) before extra ordinary items and tax (3-4)</b>	<b>274,048.00</b>	<b>257,901.00</b>	<b>155,683.00</b>	<b>724,712.00</b>	<b>433,262.00</b>	<b>407,236.00</b>
<b>6 Extraordinary items</b>	0.00	0.00	0.00	0.00	0.00	0.00
<b>7 Profit before tax (5-6)</b>	<b>274,048.00</b>	<b>257,901.00</b>	<b>155,683.00</b>	<b>724,712.00</b>	<b>433,262.00</b>	<b>407,236.00</b>
<b>8 Tax expense</b>						
a Current Tax	0.00	0.00	0.00	0.00	0.00	105,882.00
b Deferred Tax	0.00	0.00	0.00	0.00	0.00	630.00
c Provision for standard assets of NBFCs	0.00	0.00	0.00	0.00	0.00	1,018.00
<b>Total Tax expense</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>107,530.00</b>
<b>9 Net Profit / (Loss) after tax (7-8)</b>	<b>274,048.00</b>	<b>257,901.00</b>	<b>155,683.00</b>	<b>724,712.00</b>	<b>433,262.00</b>	<b>299,706.00</b>
<b>10 Other Comprehensive Income</b>						
a (i) Items that will not be reclassified to Profit or Loss	0.00	0.00	0.00	0.00	0.00	0.00
(ii) Income tax related to items that will not be reclassified to profit or loss	0.00	0.00	0.00	0.00	0.00	0.00
b (i) Items that will be reclassified to Profit or Loss	0.00	0.00	0.00	0.00	0.00	0.00
(ii) Income tax related to items that will be reclassified, to profit or loss	0.00	0.00	0.00	0.00	0.00	0.00
<b>Total other Comprehensive Income net of tax</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>11 Total Comprehensive Income for the period (9+10)</b>	<b>274,048.00</b>	<b>257,901.00</b>	<b>155,683.00</b>	<b>724,712.00</b>	<b>433,262.00</b>	<b>299,706.00</b>
<b>12 Details of equity share capital</b>						
Paid-up equity share capital	41198000.00	41,198,000.00	41198000.00	41,198,000.00	41,198,000.00	41,198,000.00
Face Value of equity share capital	10.00	10.00	10.00	10.00	10.00	10.00
<b>13 Other Equity</b>	0.00	0.00	0.00	0.00	0.00	0.00
<b>14 Earnings per share</b>						
Basic	0.07	0.06	0.04	0.18	0.11	0.07
Diluted	0.07	0.06	0.04	0.18	0.11	0.07



**NOTES:**

- 1 The above results have been reviewed by the Audit Committee and approved by the Board of Directors at its meetings held on 25th January, 2022 and subjected to limited review by Statutory Auditors, pursuant to regulation 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended.
- 2 Previous year's figures have been regrouped / rearranged wherever necessary.
- 3 The Company is engaged primarily in the business of financing and accordingly there are no separate reportable segments as per Ind AS 108 dealing with Operating Segment.
- 4 The Company being in the Service industry, information as regards stock in trade, consumption of raw material and purchase of traded goods is not applicable.
- 5 The Company has designated an exclusive email ID viz. info@vanicommercials.com for investor grievance redressal.
- 6 These financial results are available on the website of the Company viz. www.vanicommercials.com and on the website of BSE Limited (www.bseindia.com).
- 7 The Limited review as required under regulation 33 of SEBI(Listing Obligation & Disclosure Requirements) Regulations, 2015 has been completed and related Report does not have any impact on above Results and Notes for the Quarter ended 31/12/2021 which needs to be explained.

**Date: 25/01/2022**

**Place: New Delhi**

For Vanii Commercial Limited



Chief Executive Officer

PAN: AGAPA5607P