

8<sup>th</sup> November, 2023

To  
The Listing Department  
BSE Limited,  
25th Floor, Phiroze Jeejeebhoy Towers,  
Dalal Street Mumbai, Maharashtra – 400001

**Sub: Disclosure Under Regulation 30 Of The Securities and Exchange Board of India (Listing Obligations And Disclosure Requirements) Regulations, 2015**

**Ref: VANI COMMERCIALS LIMITED (Scrip Code: 538918)**

**Meeting Conclusion Time: 4:05 P.M.**

Dear Sir/Madam,

Pursuant to Regulation 30 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, we hereby inform that the meeting of Board of Directors of the Company was held today, i.e., Wednesday, 8<sup>TH</sup> Day of November, 2023 commenced at 3:00 P.M. through Video Conferencing and concluded at 4:05 P.M. inter alia to consider and approve the following:

- 1) The Un-audited Financial Results along with Limited Review Report for the Quarter and half year ended 30<sup>th</sup> September, 2023.

This is for your information and record.

Thanking You

**For VANI COMMERCIALS LIMITED**

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by ISHITA  
AGARWAL  
Date:  
2023.11.08  
16:08:18 +05'30'

**ISHITA AGARWAL  
COMPANY SECRETARY & COMPLIANCE OFFICER  
MEM. NO. A65528**

Encl: a/a



**MKRJ AND COMPANY**

**CHARTERED ACCOUNTANTS**

T1, 3rd Floor, Pankaj Arcade, Plot No. 16,

Sector -5, Dwarka, New Delhi - 110075

Mob.: 9818478173,

Email: Mukesh.jain@mkraj.in; fcafc19@gmail.com

**Independent Auditor's Review Report on the Quarterly and Year to Date Unaudited Standalone Financial 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**

**The Board of Directors**

**M/s Vani Commercials Limited**

We have reviewed the accompanying statement of Unaudited Standalone Financial Results of **M/s Vani Commercials Limited ("the Company")** for the Quarter and six months ended September 30, 2023 ("**the Statement**"). This statement, which is the responsibility of the Company's Managements and has been approved by the Board of Directors and prepared under pursuant to the requirement of Regulation 33 of SEBI (Listing Obligations and Disclosure Requirements), Regulations, 2015 ("**the Regulation**") as amended (the "**Listing Regulations**"). Our Responsibility is to issue a report on these financial statements based on our review.

We conducted our review in accordance with the Standard on Review Engagement (SRE) 2400, *Engagements to Review Financial Statements* 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.

**Place: New Delhi**

**Date: 8th November, 2023**

**For MKRJ & Company  
Chartered Accountants**



**Mukesh Kumar Jain**

**Partner**

**M. No. 073972**

**FRN: 030311N**

**Udin: 23073972 BG7YAKQ4103**



# VANI COMMERCIALS LIMITED

REGD. OFF.: 162A, Second Floor, Sector-7, Dwarka, Palam Village, New Delhi -110045  
STATEMENT OF UNAUDITED STANDALONE CASH FLOW STATEMENT FOR THE HALF YEAR ENDED ON 30.09.2023

S. No.	Particulars	Half Year Ended		(Amount in INR) Lacs
		As on 30th Sept 2023	As on 30th Sept 2022	Year Ended As on 31st March 2023
A.	<b>Cash Flow From Operating Activities</b>			
	Net Profit before tax and extraordinary items (as per Statement of Profit and Loss)	25	47	(18)
	Adjustments to reconcile profit before tax to net cash flows:			
	Depreciation & Amortization Expenses	-	-	-
	Loss on sale of Assets	-	-	0
	Profit on Sale of Investments Net	-	-	-
	Net Transferred in Reserve	-	-	46
	Dividend Distribution Tax	-	-	(5)
	Provision for tax Previous year	-	-	-
	Interest on DDT	-	-	23
	Cash outflow towards Tax	-	-	-
	<b>Operating Profits before Working Capital Changes Adjusted for:</b>			(7)
	<b>Change in Assets &amp; Liabilities</b>	25	47	16
	(Increase)/Decrease in Trade Receivables	-	-	-
	(Increase)/Decrease in Other Receivables	-	-	-
	(Increase)/Decrease in Loans	3,323	(655)	-
	(Increase)/Decrease in Other Financial Assets	14	7	(276)
	(Increase)/Decrease in Other Non-Financial Assets	-	-	(7)
	Increase/(Decrease) in Trade Payables	-	-	-
	Increase/(Decrease) in Other Payables	(3,372)	(184)	24
	Increase/(Decrease) in Other Financial Liabilities	(0)	-	-
	Increase/(Decrease) in Provisions	-	-	-
	Increase/(Decrease) in Other Non-Financial Liabilities	-	-	19
		-	-	5
	<b>Net Cash Used in Operating Activities (A)</b>	(36)	(833)	(235)
B.	<b>Cash Flow From Investing Activities</b>	(11)	(785)	(219)
	sale (purchase) of Fixed Assets	-	-	-
	sale (purchase) of Investments	-	(3)	-
	<b>Cash Flow From Investing Activities (B)</b>	-	(3)	(263)
C.	<b>Cash Flow From Financing Activities</b>			
	(Increase)/ Decrease in Long term Loan & Advances	-	-	-
	Increase/ Decrease in Equity Share Capital	-	-	-
	Increase/ (Decrease) in Long term Borrowings	-	762	762
	Increase/ Decrease in Security Premium	-	-	(421)
	Increase/ Decrease in capital reserve	-	152	152
	Increase/ Decrease in Share application Money	-	-	-
	Increase/ Decrease in Share warrant	-	-	-
	Interest on DDT	-	-	-
	Dividend on Distribution tax paid	-	-	-
	Dividend Paid	-	-	-
	<b>Net Cash Used in Financing Activities (C)</b>	-	914	493
E	<b>Net Increase /(Decrease) in Cash &amp; Cash Equivalents (A+B+C)</b>	(11)	126	11
F	Cash & Cash Equivalents at the beginning of period	18	6	6
G	Cash & Cash Equivalents at the end of period	7	133	18

For Vani Commercial Limited

For Vani Commercial Limited

Director (Vishal Abrol)  
(Managing Director)  
DIN: 06938389

Date: 8th November, 2023  
Place: New Delhi



# VANI COMMERCIALS LIMITED

REGD. OFF.: 162A, Second Floor, Sector-7, Dwarka, Palam Village, New Delhi -110045  
CIN:L74899DL1988PLC106425

1. Disclosure of Standalone Assets & liabilities (Balance Sheet) as per regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) regulations, 2015 as at 30th September 2023

		(Rs. In Lacs)		
S.No.	Particulars	As on 30th Sept 2023	As on 30th Sept 2022	As on 31st March 2023
<b>A</b>	<b>Assets</b>			
1	Financial Assets			
	Cash and Cash equivalents	7	133	18
	Bank Balances other than cash and cash equivalents	-	-	-
	Trade receivables	-	-	-
	Investment in Subsidiaries and joint venture	-	-	-
	Loans	5,201	1,740	1,832
	Other investments	422	201	422
	Other financial assets	17	12	14
	<b>Sub total</b>	<b>5,648</b>	<b>2,086</b>	<b>2,286</b>
2	Non-Financial assets			
	Current tax assets (net)	-	-	-
	Deferred tax assets (net)	0	0	0
	Investment property	-	-	-
	Property, plant & equipment	0	3	0
	Capital work in progress	-	-	-
	Other non-financial Assets	21	21	21
	<b>Sub total</b>	<b>21</b>	<b>24</b>	<b>21</b>
	<b>TOTAL ASSETS</b>	<b>5,669</b>	<b>2,110</b>	<b>2,307</b>
<b>B</b>	<b>Liabilities and equity</b>			
1	Financial liabilities			
	Trade payables	38	6	24
	Other financial liabilities	4,243	705	934
	<b>Sub total</b>	<b>4,281</b>	<b>711</b>	<b>958</b>
2	Non financial Liabilities			
	Current tax liabilities (net)	-	-	-
	Provisions	30	13	30
	Deferred tax liabilities	-	-	-
	Other non-financial liabilities	25	-	11
	<b>Sub total</b>	<b>55</b>	<b>13</b>	<b>41</b>
3	Equity			
	Equity Share capital	1,174	1,174	1,174
	Securities Premium Account	152	152	152
	Other equity	7	59	(18)
	Money Received Against Share Warrants	-	-	-
	<b>Sub total</b>	<b>1,333</b>	<b>1,385</b>	<b>1,308</b>
	<b>TOTAL LIABILITIES AND EQUITY</b>	<b>5,669</b>	<b>2,110</b>	<b>2,307</b>

## NOTES:

- The above financial results have been reviewed by the Audit Committee and approved by the Board of Directors in their respective meetings held on 8th Nov 2023
- The company does not have any exceptional items to report for the above period.
- The figures of the previous period/year have been regrouped/reclassified, wherever considered necessary.
- This statement is as per Regulation 33 of SEBI(Listing Obligations And Disclosure Requirements) Regulations, 2015.

For Vani Commercial Limited

For Vani Commercial Limited

Vishal Abrol

Managing Director

DIN: 06938389

Date: 8th November, 2023

Place: New Delhi



# VANI COMMERCIALS LIMITED

REGD. OFF.: 162A, Second Floor, Sector-7, Dwarka, Palam Village, New Delhi -110045  
STATEMENT OF UNAUDITED STANDALONE RESULTS FOR THE QUARTER AND HALF YEAR ENDED 30TH SEPTEMBER, 2023

Particulars		Quarter ended			Half year ended		Year ended
		30.09.2023	30.06.2023	30.09.2022	30.09.2023	30.09.2022	31.03.2023
		(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)
1	<b>Income From Operations</b>						
	i) Revenue From Operations	149	80	47	229	85	188
	ii) Other Operating Income	-	-	-	-	-	-
	<b>Other Income</b>	0	0	15	0	32	27
2	<b>Total Income (1+2)</b>	<b>149</b>	<b>80</b>	<b>61</b>	<b>229</b>	<b>117</b>	<b>215</b>
	<b>Expenses</b>						
	(a) Cost of materials consumed	-	-	-	-	-	-
	(b) Purchase of stock-in-trade	-	-	-	-	-	-
	(c) Changes in inventories of finished goods, work-in-progress and stock-in-trade	-	-	-	-	-	-
	(d) Employee benefits expense	26	21	7	48	13	56
	(e) Finance cost	84	30	13	116	31	37
	(f) Depreciation and amortisation expense	-	-	-	-	-	0
3	(g) Other expenses	13	25	15	40	26	141
4	<b>Total expenses</b>	<b>123</b>	<b>76</b>	<b>35</b>	<b>204</b>	<b>70</b>	<b>233</b>
5	<b>Profit/(Loss) before exceptional items and tax (3-4)</b>	<b>26</b>	<b>4</b>	<b>26</b>	<b>25</b>	<b>47</b>	<b>-18</b>
6	<b>Exceptional Items</b>						
7	<b>Profit before tax (5-6)</b>	<b>26</b>	<b>4</b>	<b>26</b>	<b>25</b>	<b>47</b>	<b>-18</b>
8	<b>Tax Expenses:</b>						
a	a) Current Tax	-	-	-	-	-	12
b	b) Deferred Tax	-	-	-	-	-	7
c	c) Provision for standard assets of NBFCs	-	-	-	-	-	0
	<b>Profit / (Loss) for the period (7-8)</b>	<b>26</b>	<b>4</b>	<b>26</b>	<b>25</b>	<b>47</b>	<b>-30</b>
9	<b>Other comprehensive Income (OCI)</b>						
10	a) Item that will not be reclassified to profit or	-	-	-	-	-	-
a	b) Item that will be reclassified to profit or loss	-	-	-	-	-	-
	<b>Total Comprehensive income for the period (9+10)</b>	<b>26</b>	<b>4</b>	<b>26</b>	<b>25</b>	<b>47</b>	<b>-30</b>
b	<b>Paid-up equity share capital</b>	<b>1174</b>	<b>1174</b>	<b>1174</b>	<b>1174</b>	<b>1174</b>	<b>1174</b>
	<b>Reserve excluding Revaluation Reserve</b>		-				
	<b>Earnings per share (after extraordinary items not</b>						
11	(a) Basic	0.22	0.04	0.22	0.21	0.40	(0.25)
12	(b) Diluted	0.22	0.04	0.22	0.21	0.40	(0.35)

## NOTES:

- The above results have been reviewed by the Audit Committee and approved by the Board of Directors at its meetings held on 8th November 2023 and subjected to limited review by Statutory Auditors, pursuant to Regulation 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended.
- Previous year's figures have been regrouped / rearranged wherever necessary.
- 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.
- 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.
- The Company has designated an exclusive email ID viz. info@vanicommercials.com for investor grievance redressal.
- These financial results are available on the website of the Company viz. www.vanicommercials.com and on the website of BSE Limited
- 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 and half year ended 30th September, 2023 which needs to be explained.

For Vani Commercial Limited

For Vani Commercial Limited

Director/Authorized Sign  
**Vishal Abrol**  
(Managing Director)  
DIN: 06938389

Date: 8th November, 2023  
Place: New Delhi