



12th February, 2025

**The Listing Department
Bombay Stock Exchange Limited
25th Floor, P J Towers, Dalal Street
Mumbai, Maharashtra - 400001**

**Sub.: UNAUDITED FINANCIAL RESULTS WITH LIMITED REVIEW REPORT FOR THE
QUARTER ENDED 31ST DECEMBER, 2024**

REF.: VANI COMMERCIALS LIMITED (SCRIP CODE: 538918)

Meeting Conclusion Time: 3:30 P.M.

Dear Sir/Madam,

Pursuant to Regulation 33 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, 12th February, 2025 commenced at 3:00 P.M. and concluded at 3:30 P.M. to consider and approve the Un-Audited Financial Results (Standalone and Consolidated) along with Limited Review Report for the quarter ended on 31st December, 2024.

A copy of the Un-Audited Financial Results (Standalone and Consolidated) alongwith Limited Review Report for the quarter ended 31st December, 2024 is enclosed herewith.

This is for your information and records.

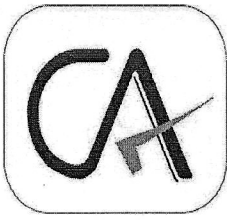
Thanking You,

Yours Sincerely

For VANI COMMERCIALS LIMITED

**ISHITA AGARWAL
COMPANY SECRETARY AND COMPLIANCE OFFICER
M. 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@mkrj.in; fcafcs19@gmail.com

Independent Auditor's Review Report on the Unaudited Standalone Financial Results of the Company for the quarter and nine months ended on 31st December 2024. 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
Vani Commercials Limited

We have reviewed the accompanying statement of Unaudited Standalone Financial Results of **Vani Commercials Limited ("the Company")** for the Quarter and Nine Month ended December 31, 2024 ("**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.

For MKRJ & Company
Chartered Accountants


Mukesh Kumar Jain
Partner

Place: New Delhi

Date: 12/02/2025

M. No. 073972

FRN: 030311N

UDIN:25073972 BMLF204410

VANI COMMERCIALS LIMITED

REGD. OFF.: Khasra No. 19/4, Kamruddin Nagar, Near Butterfly Sr. Sec School, Najafgarh Road, Nangloi, Delhi-110041
CIN:L74899DL1988PLC106425

Statement of Standalone Un-Audited Financial Results for the Quarter and Nine month ended 31st December, 2024

Particulars		(Amount in Lacs)					
		3 Months ended	Preceding 3 Months ended	Corresponding 3 Months ended in the Previous Year	Nine Month Ended	Previous Nine Month Ended	Year ended
		31.12.2024 (Reviewed)	30.09.2024 (Reviewed)	31.12.2023 (Reviewed)	31.12.2024 (Reviewed)	31.12.2023 (Reviewed)	31.03.2024 (Audited)
1	Income From Operations						
	i) Revenue From Operations	82	129	125	337	353	314
	ii) Other Operating Income		-			-	
	Other Income	0	1	1	1	1	1
2	Total Income (1+2)	82	130	126	338	355	315
	Expenses						
	(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	10	8	21	32	68	85
	(e) Finance cost	(2)	35	89	110	205	115
	(f) Depreciation and amortisation expense	3	5	-	9	-	-
3	(g) Other expenses	56	37	15	159	56	55
4	Total expenses	67	84	125	310	330	255
5	Profit/(Loss) before exceptional items and tax (3-4)	15	46	1	27	25	60
6	Exceptional Items						
7	Profit before tax (5-6)	15	46	1	27	25	60
8	Tax Expenses:						
a	a) Current Tax	-	-	-	-	-	16
b	b) Deferred Tax						
c	c) Provision for standard assets of NBFCs	-	-	-	-	-	21
	Profit / (Loss) for the period (7-8)	15	46	1	27	25	24
9	Other comprehensive Income (OCI)						
10	a) Item that will not be reclassified to profit or loss (net of tax)	-	-	-	-	-	-
a	b) Item that will be reclassified to profit or loss (net of tax)	-	-	-	-	-	-
	Total Comprehensive income for the period (9+10)	15	46	1	27	25	24
b	Paid-up equity share capital	1,174	1,174	1,174	1,174	1,174	1,174
	Reserve excluding Revaluation Reserve						
	Earnings per share (after extraordinary items not						
11	(a) Basic	0.13	0.39	0.00	0.23	0.21	0.20
12	(b) Diluted	0.13	0.39	0.00	0.23	0.21	0.20

NOTES:

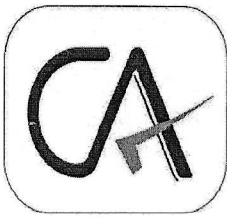
- The above results have been reviewed by the Audit Committee and approved by the Board of Directors at its meetings held on 12th February 2025 and subjected to limited review by Statutory Auditors, pursuant to Regulation 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, 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 (www.bseindia.com).
- 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 Nine Month ended 31st December, 2024 which needs to be explained.

For VANI COMMERCIALS LIMITED

(Signature)

Director
Vishal Abrol
(Managing Director)
DIN: 06938389

Date: 12/02/2025
Place: New Delhi



MKRJ AND COMPANY

CHARTERED ACCOUNTANTS

T1, 3rd Floor, Pankaj Arcade, Plot No. 16,
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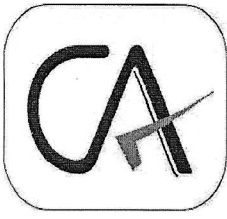
Email: Mukesh.jain@mkraj.in; fcacfs19@gmail.com

Independent Auditor's Review Report on the Unaudited Consolidated Financial Results of the Company for the quarter and nine months ended on 31st December, 2024. 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
Vani Commercials Limited**

1. We have reviewed the accompanying statement of Unaudited Consolidated Financial Results of **Vani Commercials Limited ("the Company")** for the Quarter and Nine Month ended December 31, 2024 ("**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.
2. 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.
3. 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.
4. The Statement includes the results of the following entity:
 - a. **Silverlink Fintech Private Limited**
5. Based on our review conducted and procedures performed as stated in paragraph 3 above and based on the consideration of the review reports of the branch auditors and other auditors referred to in paragraph 7 below, 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



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Requirements) Regulations, 2015, as amended, including the manner in which it is to be disclosed, or that it contains any material misstatement.

6. Our conclusion is not modified in respect of this matter that We have reviewed the accompanying statement of Unaudited Consolidated Financial Results of Vani Commercials Limited ("the Parent Company") for the Quarter and Nine Month December 31, 2024 ("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.
7. We did not review the interim financial statements / financial information / financial results of Silverlink Fintech Pvt. Ltd. a subsidiary included in the consolidated unaudited financial results, whose interim financial statements / financial information / financial results reflect total revenues are NIL, total net profit/(loss) after tax is NIL and total comprehensive income / loss is NIL for the quarter ended 31st December, 2024 and for the period from 1st October, 2024 to 31st December, 2024, respectively, as considered in the consolidated unaudited financial results.
8. The consolidated unaudited financial results include the interim financial statements/ financial information/ financial results of Silverlink Fintech Private Limited (subsidiary) which have not been reviewed/audited by their auditors, whose interim financial statements/ financial information/ financial results reflect total revenues are NIL, total net profit/(loss) after tax is NIL and total comprehensive income / loss is NIL for the quarter ended 31st December, 2024 and for the period from 1st October, 2024 to 31st December, 2024, respectively, as considered in the consolidated unaudited financial results.

Our conclusion on the Statement is not modified in respect of the above matter.

For MKRJ & Company
Chartered Accountants

Mukesh Kumar Jain

Partner

M. No. 073972

FRN: 030311N

UDIN: 25073972 BMLF2V6500

Place: New Delhi

Date: 12/02/2025

VANI COMMERCIALS LIMITED

REGD. OFF.: Khasra No. 19/4, Kamruddin Nagar, Near Butterfly Sr. Sec School, Najafgarh Road, Nangloi, Delhi-110041

CIN:L74899DL1988PLC106425

STATEMENT OF UNAUDITED CONSOLIDATED RESULTS FOR THE QUARTER AND NINE MONTH ENDED 31ST DECEMBER, 2024

(Amount in Lacs)

Particulars	3 Months ended	Preceding 3 Months ended	Corresponding 3 Months ended in the Previous Year	Nine Month Ended	Previous Nine Month Ended	Year ended
	31.12.2024	30.09.2024	31.12.2023	31.12.2024	31.12.2023	31.03.2024
	(Reviewed)	(Reviewed)	(Reviewed)	(Reviewed)	(Reviewed)	(Audited)
1	Income From Operations					
i)	Revenue From Operations	82	129	125	337	314
ii)	Other Operating Income		-	-	-	
	Other Income	0	1	1	1	1
2	Total Income (1+2)	82	130	126	338	315
	Expenses					
(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	10	8	21	32	85
(e)	Finance cost	(2)	35	89	110	115
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(g)	Other expenses	56	37	15	159	55
4	Total expenses	67	84	125	310	255
5	Profit/(Loss) before exceptional items and tax (3-4)	15	46	1	27	60
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a)	Current Tax	-	-	-	-	16
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9	Other comprehensive Income (OCI)					
a)	Item that will not be reclassified to profit or loss (net of tax)	-	-	-	-	-
b)	Item that will be reclassified to profit or loss (net of tax)	-	-	-	-	-
	Total Comprehensive income for the period (9+10)	15	46	1	27	24
b	Paid-up equity share capital	1,174	1,174	1,174	1,174	1,174
	Reserve excluding Revaluation Reserve					
	Earnings per share (after extraordinary items not					
11	(a) Basic	0.13	0.39	0.01	0.23	0.20
12	(b) Diluted	0.13	0.39	0.01	0.23	0.20

NOTES:

- The above results have been reviewed by the Audit Committee and approved by the Board of Directors at its meetings held on 12th February 2025 and subjected to limited review by Statutory Auditors, pursuant to Regulation 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended.
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For Vani Commercials Limited
For VANI COMMERCIALS LIMITED

Date: 12/02/2025
Place: New Delhi

V. Director
(Managing Director)
DIN: 06938389