

10TH September, 2024

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

**Sub: CORRECTED STANDALONE CASH FLOW STATEMENT FOR THE QUARTER
ENDED ON 31ST MARCH 2024**

Ref: VANI COMMERCIALS LIMITED (Scrip Code: 538918)

Dear Sir/Madam,

This is with reference to your mail dated 10th September, 2024 w.r.t. the following discrepancies:

1. Standalone Results - In Pdf figures of Net increase/(decrease) in cash and cash equivalents- not tallying
2. Total figures of Net cash generated from/(used in) investing activities not given in pdf for Quarter Ended - March 2024

Please find enclosed herewith Corrected Standalone Cash Flow Statement for the quarter ended on 31st March 2024 in accordance with Regulation 33 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015.

Kindly take the above information in your records.

Thanking You
Yours Sincerely

For VANI COMMERCIALS LIMITED

**ISHITA AGARWAL
COMPANY SECRETARY & COMPLIANCE OFFICER
MEM NO. 65528**



MKRJ AND COMPANY

CHARTERED ACCOUNTANTS

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

Mobile: +91 9818478173

Email: mukesh.jain@mkraj.in

Independent Auditors' Report on the Standalone Financial Statement

To the Members of **VANI COMMERCIALS LIMITED**

Opinion

We have audited the accompanying standalone financial statements of **VANI COMMERCIALS LIMITED** ("the Company"), which comprise the Balance Sheet as at **March 31, 2024** the Statement of Profit and Loss, the Cash Flow Statement and the Statement of Changes in Equity for the year then ended, and notes to the financial statements, including a summary of significant accounting policies and other explanatory information.

In our opinion and to the best of our information and according to the explanations given to us, the aforesaid standalone financial statements give the information required by the Companies Act, 2013, as amended ('the Act') in the manner so required and give a true and fair view in conformity with the accounting principles generally accepted in India, of the state of affairs of the Company as at 31st March 2024, its profit, and its cash flows and the changes in equity for the year ended on that date.

Basis of opinion

We conducted our audit of the standalone financial statements in accordance with the Standards on Auditing (SAs), as specified under section 143(10) of the Act. Our responsibilities under those Standards are further described in the 'Auditor's responsibilities for the audit of the standalone Financial Statements' section of our report. We are independent of the Company in accordance with the 'Code of Ethics' issued by the Institute of Chartered Accountants of India together with the ethical requirements that are relevant to our audit of the financial statements under the provisions of the Act and the Rules thereunder, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the Code of Ethics. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion on the standalone financial statements.

Key Audit Matters

Key audit matters ('KAM') are those matters that, in our professional judgment, were of most significance in our audit of the standalone financial statements of the current period. No matters were addressed in the context of our audit of the standalone financial statements



as a whole, and in forming our opinion thereon, and we do not provide a separate opinion on these matters.

Other Information

The Company's management and Board of Directors are responsible for the other information. The other information comprises the information included in the Company's annual report, but does not include the financial statements and our auditors' report thereon.

Our opinion on the standalone financial statements does not cover the other information and we do not express any form of assurance conclusion thereon.

In connection with our audit of the standalone financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the standalone financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard.

Management's Responsibility for the standalone Financial Statements

The Company's Board of Directors is responsible for the matters stated in section 134(5) of the Act with respect to the preparation of these standalone financial statements that give a true and fair view of the financial position, financial performance including other comprehensive income, cash flows and changes in equity of the Company in accordance with the accounting principles generally accepted in India, including the Accounting Standards (AS) specified under section 133 of the Act read with read with Rule 7 of the Companies (Accounts) Rules, 2014. This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding of the assets of the Company and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and the design, implementation and maintenance of adequate internal financial controls, that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the standalone financial statements that give a true and fair view and are free from material misstatement, whether due to fraud or error.

In preparing the standalone financial statements, Management is responsible for assessing the Company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless Management either intends to liquidate the Company or to cease operations, or has no realistic alternative but to do so.

Auditor's responsibilities for the audit of the standalone Financial Statements

Our responsibility is to express an opinion on these standalone financial statements based on our audit. We have taken into account the provisions of the Act, the accounting and auditing standards and matters which are required to be included in the audit report under the provisions of the Act and the Rules made thereunder. We conducted our audit in



accordance with the Standards on Auditing, issued by the Institute of Chartered Accountants of India, as specified under Section 143(10) of the Act. Those Standards require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal financial control relevant to the Company's preparation of the financial statements that give a true and fair view in order to design audit procedures that are appropriate in the circumstances. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of the accounting estimates made by the Company's Directors, as well as evaluating the overall presentation of the financial statements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion on the standalone financial statements.

Report on Other Legal and Regulatory Requirements

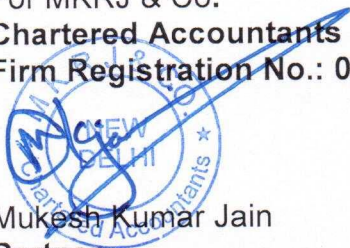
1. As required by the Companies (Auditor's report) Order, 2016 ("the Order") issued by the Central Government of India in terms of sub-section (11) of Section 143 of the Act, we give in the **Annexure 1** a statement on the matters specified in paragraphs 3 and 4 of the Order.
2. As required by Section 143(3) of the Act, we report that:
 - a) We have sought and obtained all the information and explanations which to the best of our knowledge and belief were necessary for the purpose of our audit;
 - b) In our opinion proper books of account as required by law have been kept by the Company so far as it appears from our examination of those books;
 - c) The Balance Sheet, the Statement of Profit and Loss, the Cash Flow Statement and Statement of changes in Equity dealt with by this Report are in agreement with the books of account;
 - d) In our opinion, the aforesaid standalone financial statements comply with the Accounting Standards specified under Section 133 of the Act, read with Companies (Accounting Standards) Rules, 2015, as amended;
 - e) On the basis of written representations received from the directors as on 31st March 2024 taken on record by the Board of Directors, none of the Directors is disqualified as on 31st March 2024, from being appointed as a director in terms of Section 164(2) of the Act;
 - f) With respect to the adequacy of the internal financial controls over financial reporting of the Company and the operating effectiveness of such controls, refer to our separate Report in "**Annexure 2**" to this report;



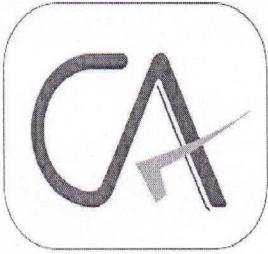
g) With respect to the other matters to be included in the Auditor's Report in accordance with Rule 11 of the Companies (Audit and Auditors) Rules, 2014, in our opinion and to the best of our information and according to the explanations given to us:

- (i) The Company does not have any pending litigations which would impact its financial position.
- (ii) The Company did not have any long-term contracts including derivative contracts for which there were any material foreseeable losses.
- (iii) There has not been an occasion, in which the company, during the year under report, to transfer any sum to the Investor Education and Protection Fund. Hence, the question of delay in transferring such sum does not arise.

For MKRJ & Co.
Chartered Accountants
Firm Registration No.: 030311N


Mukesh Kumar Jain
Partner
Membership No. 073972
UDIN: 24073972BKFA9258

Place: New Delhi
Date: 30.06.2024



MKRJ AND COMPANY

CHARTERED ACCOUNTANTS

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Annexure 1 referred to in paragraph (1) under the heading “Report on Other Legal and Regulatory Requirements” of our Report of even date

- i In respect of the Company's fixed assets:
 - (a) The Company has maintained proper records showing full particulars, including quantitative details and situation of fixed assets.
 - (b) The Company has a program of verification to cover all the items of fixed assets in a phased manner which, in our opinion, is reasonable having regard to the size of the Company and the nature of its assets. Pursuant to the program, certain fixed assets were physically verified by the management during the year. According to the information and explanations given to us, no material discrepancies were noticed on such verification.
 - (c) According to the information and explanations given by the management, the Company has not acquired any immovable property during the year under audit; no comments under the sub-clause are required.
- ii The Company is in the business of providing financial services and does not have any physical inventories. Accordingly, reporting under clause 3(ii) of the Order is not applicable to the Company.
- iii According to the information and explanations given to us, the Company has granted unsecured loans to or from companies, firms, Limited Liability Partnerships or other parties, covered in the register maintained under section 189 of the Companies Act, 2013, in respect of which :
 - (a) The terms and conditions of the grant of such loans are, in our opinion, prima facie, not prejudicial to the Company's interest.
 - (b) The schedule of repayment of principal and payment of interest has been stipulated and repayments or receipts of principal amounts and interest have been regular as per stipulations.
 - (c) There is no overdue amount remaining outstanding as at the year-end.
- iv In our opinion and according to the information and explanations given to us, the company has complied with the provisions of section 185 and 186 of the Act, with respect to the loans and investments made.



- v The Company has not accepted any deposits during the year within the meaning of Sections 73 to 76 of the Act and the Companies (Acceptance of Deposits) Rules, 2014 (as amended). Further no order in this respect has been passed by the Company Law Board or National Company Law Tribunal or the Reserve Bank of India or any Court or any other Tribunals in regard to the Company Accordingly, the provisions of clause 3(v) of the Order are not applicable to the Company.
- vi The maintenance of cost records has not been specified by the Central Government under section 148(1) of the Companies Act, 2013 for the business activities carried out by the Company. Thus, reporting under clause 3(vi) of the order is not applicable to the Company.
- vii According to the information and explanations given to us, in respect of statutory dues :
- a The Company has generally been regular in depositing undisputed statutory dues, including Income Tax, Goods and Service Tax, and other material statutory dues applicable to it with the appropriate authorities.
- b There were no undisputed amounts payable in respect of Income Tax, Goods and Service Tax, and other material statutory dues in arrears as at March 31, 2023 for a period of more than six months from the date they became payable.
- viii The Company has not taken any loans or borrowings from financial institutions, banks and government or has not issued any debentures. Hence reporting under clause 3(viii) of the Order is not applicable to the Company.
- ix
- a. The Company has not raised moneys by way of initial public offer or further public offer (including debt instruments) or term loans and hence reporting under clause 3(ix) of the Order is not applicable to the Company.
- b. According to the information and explanation given to us, the company has made any preferential allotment or private placement of shares or convertible debentures (fully or partly or optionally) during the year and the requirements of Sec 42 and Sec 62 of the Companies Act 2013 have been complied with and the funds raised have been used for the purpose for which they have been raised.
- x
- a. During the course of our examination of the books and records of the Company, carried out in accordance with the generally accepted auditing practices in India no fraud by the Company or no material fraud on the Company by its officers or employees has been noticed or reported during the year.
- b. No report under sub-section (12) of section 143 of the Companies Act has been filed in Form ADT-4 as prescribed under rule 13 of Companies (Audit and Auditors) Rules, 2014 with the Central Government during the year
- c. According to information and explanation given to us by the management, there were no whistle blower complaints received by the company during the year.
- xi According to the information and explanations given by the management, the company has complied with the provisions of Section 197 read with Schedule V of the Companies Act, 2013.



- xii The Company is not a Nidhi Company and hence reporting under clause 3(xii) of the Order is not applicable to the Company.
- xiii In our opinion and according to the information and explanations given to us, the Company is in compliance with Section 177 and 188 of the Companies Act, 2013 where applicable, for all transactions with the related parties and the details of related party transactions have been disclosed in the standalone financial statements as required by the applicable accounting standards.
- xiv According to the information and explanations given to us, the Company does not have subsidiary, associate and joint venture, hence reporting under clause 3(xxi) of the Order is not applicable
- xv In our opinion and according to the information and explanations given to us, during the year the Company has not entered into any non-cash transactions with its Directors or persons connected to its directors and hence provisions of section 192 of the Companies Act, 2013 are not applicable to the Company.
- xvi According to the information and explanations given to us and based on our examination of the records of the Company, the Company has not entered into non-cash transactions with directors or persons connected with him. Accordingly, paragraph 3(xv) of the Order is not applicable.

According to the information and explanations given to us, no transactions relating to previously unrecorded income were surrendered or disclosed as income in the tax assessments under the Income Tax Act, 1961 during the year.

There has been no resignation of the statutory auditors of the Company. Hence, reporting under clause 3(xviii) of the Order is not applicable

On the basis of the financial ratios, ageing and expected dates of realization of financial assets and payment of financial liabilities, other information accompanying the financial statements and our knowledge of the Board of Directors and Management plans and based on our examination of the evidence produced before us, we are of the opinion that no material uncertainty exists as on the date of the audit report that company is capable of meeting its liabilities existing at the date of balance sheet as and when they fall due within a period of one year from the balance sheet date.

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



Mukesh Kumar Jain
Partner

Membership No. 073972

UDIN: 24073972BKFA2L9258

Place: New Delhi

Date: 30.05.2024



MKRJ AND COMPANY

CHARTERED ACCOUNTANTS

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Annexure 2 referred to in paragraph 2(f) under the heading 'Report on other legal and regulatory requirements' of our report of even date

Report on the Internal Financial Controls under Clause (i) of Sub-section 3 of Section 143 of the Companies Act, 2013 ("the Act")

We have audited the internal financial controls over financial reporting of **Vani Commercials Limited** ("the Company") as of 31st March, 2024 in conjunction with our audit of the standalone financial statements of the Company for the year ended on that date.

Management's Responsibility for Internal Financial Controls

The Company's Management is responsible for establishing and maintaining internal financial controls based on the internal control over financial reporting criteria established by the Company considering the essential components of internal control stated in the Guidance Note on Audit of Internal Financial Controls over Financial Reporting issued by the Institute of Chartered Accountants of India. These responsibilities include the design, implementation and maintenance of adequate internal financial controls that were operating effectively for ensuring the orderly and efficient conduct of its business, including adherence to the Company's policies, the safeguarding of its assets, the prevention and detection of frauds and errors, the accuracy and completeness of the accounting records, and the timely preparation of reliable financial information, as required under the Companies Act, 2013 ('the Act').

Auditor's Responsibility

Our responsibility is to express an opinion on the Company's internal financial controls over financial reporting with reference to these standalone Financial Statement based on our audit. We conducted our audit in accordance with the Guidance Note on Audit of Internal Financial Controls Over Financial Reporting (the "Guidance Note") and the Standards on Auditing as specified under section 143(10) of the Act, to the extent applicable to an audit of internal financial controls, both applicable to an audit of Internal Financial Controls and, both issued by the Institute of Chartered Accountants of India. Those Standards and the Guidance Note require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether adequate internal financial controls over financial reporting was established and maintained and if such controls operated effectively in all material respects.



Our audit involves performing procedures to obtain audit evidence about the adequacy of the internal financial controls system over financial reporting with reference to these standalone Financial Statement and their operating effectiveness. Our audit of internal financial controls over financial reporting included obtaining an understanding of internal financial controls over financial reporting, assessing the risk that a material weakness exists, and testing and evaluating the design and operating effectiveness of internal control based on the assessed risk. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion on the internal financial controls system over financial reporting.

Meaning of Internal Financial Controls over Financial Reporting with reference to these standalone Financial Statement

A company's internal financial control over financial reporting with reference to these standalone Financial Statement is a process designed to provide reasonable assurance regarding the reliability of financial reporting and the preparation of financial statements for external purposes in accordance with generally accepted accounting principles. A company's internal financial control over financial reporting with reference to these standalone Financial Statement includes those policies and procedures that:

1. pertain to the maintenance of records that, in reasonable detail, accurately and fairly reflect the transactions and dispositions of the assets of the company;
2. provide reasonable assurance that transactions are recorded as necessary to permit preparation of financial statements in accordance with generally accepted accounting principles, and that receipts and expenditures of the company are being made only in accordance with authorizations of management and directors of the company; and
3. provide reasonable assurance regarding prevention or timely detection of unauthorized acquisition, use, or disposition of the company's assets that could have a material effect on the financial statements.

Inherent Limitations of Internal Financial Controls over Financial Reporting with reference to these standalone Financial Statement

Because of the inherent limitations of internal financial controls over financial reporting with reference to these standalone Financial Statement, including the possibility of collusion or improper management override of controls, material misstatements due to error or fraud may occur and not be detected. Also, projections of any evaluation of the internal financial controls over financial reporting to future periods are subject to the risk that the internal financial control over financial reporting with reference to these standalone Financial Statement may become inadequate because of changes in conditions, or that the degree of compliance with the policies or procedures may deteriorate.



Opinion

In our opinion, the Company has, in all material respects, an adequate internal financial controls system over financial reporting and such internal financial controls over financial reporting were operating effectively as at 31st March 2024, based on the internal control over financial reporting criteria established by the Company considering the essential components of internal control stated in the Guidance Note on Audit of Internal Financial Controls Over Financial Reporting issued by the Institute of Chartered Accountants of India.

For MKRJ & Co.

Chartered Accountants

Firm Registration No.: 030311N



Mukesh Kumar Jain

* Partner

Membership No. 073972

UDIN: 24073972BKFA258

Place: New Delhi

Date: 30.05.2024

Standalone Balance Sheet As At 31st March, 2024

		(in Lakhs)	
Particulars	Note No.	As at 31st March, 2024	As at 31st March, 2023
ASSETS			
(1) Financial Assets			
(a) Cash and cash equivalents	4	40	18
Bank balances other than cash and cash equivalents		-	-
(b) Derivative financial instruments		-	-
(c) Receivables	5	-	-
I Trade Receivables		-	-
II Other Receivables		-	-
(d) Loans	6	5,131	1,832
(e) Investments	7	325	422
(f) Other Financial Assets	8	6	14
		<u>5,501</u>	<u>2,286</u>
(2) Non-Financial Assets			
(a) Inventories	9	21	21
(b) Current Tax Assets (Net)		-	-
(c) Deferred Tax Assets (Net)	10	-	0
(d) Investment Property		-	-
(e) Property, Plant and Equipment	11	3	0
(f) Intangible Assets		-	-
(g) Other Non-Financial Assets		0	-
		<u>23</u>	<u>21</u>
Total Assets		<u>5,525</u>	<u>2,306</u>
LIABILITIES AND EQUITY			
Liabilities			
(1) Financial Liabilities			
(a) Derivative Financial Instruments		-	-
(b) Payables	12	-	-
I Trade Payables		22	24
II Other Payables		-	-
(c) Debt securities		-	-
(d) Borrowings (other than debt securities)	13	4,021	934
(e) Deposits		-	-
(f) Subordinated Debts		-	-
(g) Other Financial Liabilities	14	90	-
		<u>4,133</u>	<u>958</u>
(2) Non-Financial Liabilities			
(a) Current Tax Liabilities (Net)		-	-
(b) Provisions	15	45	30
(c) Deferred Tax Liabilities (Net)		0	-
(d) Other Non-Financial Liabilities	16	6	11
		<u>51</u>	<u>41</u>
(2) Equity			
(a) Equity Share Capital	17	1,174	1,174
(b) Other Equity	18	166	134
		<u>1,340</u>	<u>1,308</u>
Total Liabilities and Equity		<u>5,525</u>	<u>2,307</u>

For and on behalf of the Board of Directors
Vani Commercials Limited

Vishal Abrol
Managing Director
DIN: 06938389

Date: 30TH MAY 2024
Place: New Delhi

VANI COMMERCIALS LIMITED

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

CIN:L74899DL1988PLC106425

STATEMENT OF AUDITED STANDALONE FINANCIAL RESULTS QUARTER AND THE YEAR ENDED 31ST MARCH, 2024

(Amount in Lacs)

Particulars		Quarter ended			Year Ended		
		31.03.2024	31.12.2023	31.03.2023	31.03.2024	31.03.2023	
		Audited	(Unaudited)	Audited	(Audited)	(Audited)	
1		Income From Operations					
	i)	Revenue From Operations	-39	124.80	58.70	314	188.45
	ii)	Other Operating Income	0				-
		Other Income	1	0.75	7.52	2	26.78
2		Total Income (1+2)	-39	125.54	66.21	316	215.23
		Expenses					
	(a)	Cost of materials consumed	0	-	-	-	-
	(b)	Purchase of stock-in-trade	0	-	-	-	-
	(c)	Changes in inventories of finished goods, work-in-progress and stock-in-trade	0	-	-	-	-
	(d)	Employee benefits expense	17	20.72	13.77	85	56.06
	(e)	Finance cost	-90	89.33	5.42	115	36.57
	(f)	Depreciation and amortisation expense	0	-	0.01	0	0.01
3	(g)	Other expenses	-1	15.35	41.12	55	140.73
4		Total expenses	-75	125.40	60.32	255	233.37
5		Profit/(Loss) before exceptional items and tax (3-4)	36	0.14	5.89	61	(18.14)
6		Exceptional Items	0				
7		Profit before tax (5-6)	36	0.14	5.89	61	(18.14)
8		Tax Expenses:		-	-		11.75
a	a)	Current Tax	16	-	-	16	7.16
b	b)	Deferred Tax	0	-	-	0	-
c	c)	Provision for standard assets of NBFCs	21	-		21	4.59
		Profit / (Loss) for the period (7-8)	-1	0.14	5.89	24	(29.89)

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)		-1	0.14	5.89	24		(29.89)
b	Paid-up equity share capital (Face Value of the Share Rs. 10/- each)		1,174	1,174	1,174	1,174		1,174
	Reserve excluding Revaluation Reserve				-			-
	Earnings per share (after extraordinary items not annualised)							
11		(a) Basic	0	0.001	0.50	0.28		-0.25
12		(b) Diluted	-	0.001	0.50	0.28		-0.35

NOTES:

- The above Standalone financial results alongwith the Independent Auditors' Report have been reviewed by the Audit Committee and approved by the Board of Directors of the Company at the meeting held on Thursday, 30th May, 2024.
- 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).

For Vani Commercials Limited

Vishal Abrol
(Managing Director)
DIN: 06938389

Date: 30th May 2024
Place: New Delhi

Standalone Statement of Cash Flow
For the year ended 31st March, 2024

Particulars	For the Year Ended 31st March	
	2024	2023
A CASH FLOW FROM OPERATING ACTIVITIES		
Profit Before Tax	60	(18)
Adjustments for:	-	-
Depreciation and Amortisation	0	0
Preliminary Expenses w/off	-	-
Deferred Revenue Expenditure	-	-
Net (gain)/loss on disposal of property, plant and equipment	-	46
Interest & Finance Cost	-	-
Interest Income	-	-
Net Transferred in Reserve	(12)	(5)
	48	23
Cash inflow from interest on loans	-	-
Cash inflow from service asset	-	-
Cash outflow towards Tax	(16)	(7)
Cash generated from operation before working capital change:	33	16
Working Capital Changes		
(Increase)/Decrease in Trade Receivables	-	-
(Increase)/Decrease in Other Receivables	-	-
(Increase)/Decrease in Loans	(3,299)	(276)
(Increase)/Decrease in Other Financial Assets	8	(7)
(Increase)/Decrease in Other Non-Financial Assets	-	-
Increase/(Decrease) in Trade Payables	(3)	24
Increase/(Decrease) in Other Payables	90	-
Increase/(Decrease) in Other Financial Liabilities	-	-
Increase/(Decrease) in Provisions	15	19
Increase/(Decrease) in Other Non-Financial Liabilities	(6)	5
	(3,194)	(235)
Income Tax paid (Net of Refunds)	-	-
Net Cash flow from Operating activities	(3,161)	(219)
B CASH FLOW FROM INVESTING ACTIVITIES		
Purchase of property, plant and equipment	(2)	-
Proceeds from sale of property, plant and equipment	-	-
Purchase of intangible assets	-	-
Purchase of investments	-	(263)
Proceeds from investments	98	-
Interest Received on Investments	-	-
Dividend Received	-	-
Investment in subsidiaries	-	-
Net cash generated from/(used in) investing activities	95	(263)
Statement of Cash Flow (Contd.)		
Particulars	For the Year Ended 31st March	
	2024	2023
C CASH FLOW FROM FINANCING ACTIVITIES		
Issue of equity share capital (including securities premium)	-	914
Dividends and DDT Paid	-	-
Deposits received (net)	-	-
Debt securities issued (net)	-	-
Borrowings other than debt securities issued (net)	3,087	(421)
Subordinated debts issued	-	-
Net cash generated from financing activities	3,087	493
Net increase/(decrease) in cash and cash equivalents (A+B+C)	22	11
Cash and cash equivalents at the beginning of the year	18	6
Cash and cash equivalents at the end of the year	40	18

The above statement of cash flows has been prepared under the indirect method as set out in Ind AS 7

* 'Statement of Cash Flows'.

* Components of cash and cash equivalents are disclosed in note no 4

For and on behalf of the Board of Directors
Vani Commercials Limited

Vishal Abrol
(Managing Director)
DIN: 06938389

Date: 30TH MAY 2024
Place: New Delhi