

11<sup>th</sup> November, 2024

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

**Sub: OUTCOME OF BOARD MEETING**

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

**Meeting Conclusion Time: 7:30 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. Monday, 11<sup>th</sup> November, 2024 commenced at 2:00 P.M. through Video Conferencing and concluded at 7:30 P.M. inter alia to consider and approve the following:

- 1) Standalone Un-Audited Financial Results of the Company for the quarter and half year ended on 30<sup>th</sup> September, 2024;
- 2) Consolidated Un-Audited Financial Results of the Company for the quarter and half year ended on 30<sup>th</sup> September, 2024;
- 3) The Board took note of the Limited Review Report issued by the Statutory Auditors of the Company on the Standalone and Consolidated Un-Audited financial statements for the half year ended on 30<sup>th</sup> September, 2024;

The Limited Review Report alongwith the Standalone and Consolidated Un-Audited Financial results for the quarter and half year ended on 30<sup>th</sup> September, 2024 is annexed herewith and marked as **Annexure-A**.

4) On recommendations received from the Nomination and Remuneration Committee, the Board considered and approved the Appointment of Mr. Gaurav Malhotra (DIN: 07351641) as Additional Director (Independent) of the Company w.e.f. 11<sup>th</sup> November, 2024 subject to his regularization as Independent Director by the members at the ensuing General meeting of the Company.

The details pursuant to SEBI Circular No. SEBI/HO/CFD/CFD-PoD-1/P/CIR/2023/123 dated 13th July 2023 for the said appointment is marked as **Annexure-B**.

ISHITA AGARWAL

Digitally signed by ISHITA  
AGARWAL  
Date: 2024.11.11 19:34:03 +05'30'

CIN: L74899DL1988PLC106425

Phone No: +91-9560066230

Website: www.vanicommercials.com

Email ID: info@vanicommercials.com

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

5) The Board considered and proposed the Change in designation of Mr. Pranay Kumar Tayal (DIN: 10649067) from Independent Director to Non-Executive Non independent Director to hold office upto the date of ensuing general meeting of the Company subject to prior approval from the Reserve Bank of India in accordance with Master Directions (Scale Based Regulations) Directions, 2023

The details pursuant to SEBI Circular No. SEBI/HO/CFD/CFD-PoD-1/P/CIR/2023/123 dated 13th July 2023 for the said appointment is marked as **Annexure-C**.

6) On recommendations received from the Nomination and Remuneration Committee, the Board considered and proposed appointment of Mr. Ajay Kumar Tayal (DIN:\_02884256) as Additional (Executive) Director of the Company, subject to prior approval from the Reserve Bank of India in accordance with Master Directions (Scale Based Regulations) Directions, 2023. and subject to his regularization as Whole-Time Director by the members at the ensuing General meeting of the Company.

The details pursuant to SEBI Circular No. SEBI/HO/CFD/CFD-PoD-1/P/CIR/2023/123 dated 13th July 2023 for the said appointment is marked as **Annexure-D**.

7) The Board took note of the Resignation tendered by Mrs. Binal Jenish Shah from the post of Non-Executive Non Independent Director of the Company with effect from Closure of Business Hours on 11<sup>th</sup> November, 2024.

The details pursuant to SEBI Circular No. SEBI/HO/CFD/CFD-PoD-1/P/CIR/2023/123 dated 13th July 2023 for the said resignation is marked as **Annexure-E**.

8) The Board considered to open a new branch office in Muzaffarnagar, Uttar Pradesh.

9) To Constitute Risk Management Committee in accordance with Reserve Bank of India (Non-Banking Financial Company – Scale Based Regulation) Directions, 2023. The Composition of the Committee is also enclosed herewith and marked as **Annexure-F**

10) The Board considered and approved amendments in Code of Fair Disclosure and Code of Conduct under SEBI (Prohibition of Insider Trading) Regulations, 2015. Code of Practices of Fair Disclosure is uploaded on BSE separately.

Kindly take the above information in your records.

Thanking You  
Yours Sincerely

**For VANI COMMERCIALS LIMITED**

**ISHITA AGARWAL** Digitally signed by ISHITA AGARWAL  
Date: 2024.11.11 19:33:20 +05'30'

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



CHARTERED ACCOUNTANTS

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

Mob.: 9818478173.

Email: Mukesh.jain@mkrij.in; fcafcs19@gmail.com

**Independent Auditor's Review Report on the Unaudited Standalone Financial Results of the Company for the quarter and half year ended on 30<sup>th</sup> September, 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 half year ended September 30, 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.

Place: New Delhi  
Date: 11.11.2024

For **MKRJ & Company**  
Chartered Accountants



**Mukesh Kumar Jain**  
Partner

M. No. 073972

FRN: 030311N

UDIN: 24073972 BNFATL511

VANI COMMERCIALS LIMITED

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

STATEMENT OF UNAUDITED STANDALONE RESULTS FOR THE QUARTER AND HALF YEAR ENDED 30TH SEPTEMBER, 2024

(Amount in Laacs)

Particulars	Quarter ended			Half year ended		Year ended	
	30.09.2024	30.06.2024	30.09.2023	30.09.2024	30.09.2023	31.03.2024	
	(Reviewed)	(Reviewed)	(Reviewed)	(Reviewed)	(Reviewed)	(Audited)	
<b>1</b>	<b>Income From Operations</b>						
i)	Revenue From Operations	129	139	149	268	229	314
ii)	Other Operating Income	-	-	-	-	-	-
	<b>Other Income</b>	1	-	-	1	-	1
<b>2</b>	<b>Total Income (1+2)</b>	<b>130</b>	<b>139</b>	<b>149</b>	<b>269</b>	<b>229</b>	<b>315</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	8	15	26	23	48	85
(e)	Finance cost	35	78	84	113	116	115
(f)	Depreciation and amortisation expense	5	1	-	6	-	-
(g)	Other expenses	37	65	13	102	40	55
<b>4</b>	<b>Total expenses</b>	<b>84</b>	<b>159</b>	<b>123</b>	<b>243</b>	<b>204</b>	<b>255</b>
<b>5</b>	<b>Profit/(Loss) before exceptional items and tax (3-4)</b>	<b>46</b>	<b>(20)</b>	<b>26</b>	<b>26</b>	<b>25</b>	<b>60</b>
<b>6</b>	<b>Exceptional Items</b>						
<b>7</b>	<b>Profit before tax (5-6)</b>	<b>46</b>	<b>(20)</b>	<b>26</b>	<b>26</b>	<b>25</b>	<b>60</b>
<b>8</b>	<b>Tax Expenses:</b>						
a)	Current Tax	-	-	-	-	-	16
b)	Deferred Tax	-	-	-	-	-	-
c)	Provision for standard assets of NBFCs	-	-	-	-	-	21
	<b>Profit / (Loss) for the period (7-8)</b>	<b>46</b>	<b>(20)</b>	<b>26</b>	<b>26</b>	<b>25</b>	<b>24</b>
<b>9</b>	<b>Other comprehensive Income (OCI)</b>						
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)	-	-	-	-	-	-
	<b>Total Comprehensive income for the period (9+10)</b>	<b>46</b>	<b>(20)</b>	<b>26</b>	<b>26</b>	<b>25</b>	<b>24</b>
<b>b</b>	<b>Paid-up equity share capital</b>	<b>1,174</b>	<b>1,174</b>	<b>1,174</b>	<b>1,174</b>	<b>1,174</b>	<b>1,174</b>
	<b>Reserve excluding Revaluation Reserve</b>						-
	<b>Earnings per share (after extraordinary items not</b>						
<b>11</b>	(a) Basic	0.39	(0.17)	0.22	0.22	0.21	0.02
<b>12</b>	(b) Diluted	0.39	(0.17)	0.22	0.22	0.21	0.02

NOTES:

- The above results have been reviewed by the Audit Committee and approved by the Board of Directors at its meetings held on 11th November 2024 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 half year ended 30th September, 2024 which needs to be explained.

For Vani Commercials Limited



Date: 11th November, 2024

Place: New Delhi

## Notes:


## 1. Disclosure of Standalone Assets &amp; liabilities (Balance Sheet) as per regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) (Rs. In Lacs)

S.No.	Particulars	HALF YEAR ENDED As on 30th Sept 2024	HALF YEAR ENDED As on 30th Sept 2023	YEAR ENDED As on 31st March 2024
<b>A</b>	<b>Assets</b>			
1	Financial Assets			
	Cash and Cash equivalents	77	7	40
	Bank Balances other than cash and cash equivalents	-	-	-
	Trade receivables	-	-	-
	Investment in Subsidiaries and joint venture	-	-	-
	Loans	4,949	5,201	5,131
	Other investments	325	422	325
	Other financial assets	18	17	6
	<b>Sub total</b>	<b>5,369</b>	<b>5,648</b>	<b>5,501</b>
2	Non-Financials assets			
	Inventories	21	-	21
	Current tax assets (net)	-	-	-
	Deffered tax assets (net)	-	-	-
	Investment property	-	-	-
	Property, plant & equipment	31	-	3
	Capital work in progress	-	-	-
	Other non-financial Assets	-	21	-
	<b>Sub total</b>	<b>52</b>	<b>21</b>	<b>24</b>
	<b>TOTAL ASSETS</b>	<b>5,420</b>	<b>5,669</b>	<b>5,525</b>
<b>B</b>	<b>Liabilities and equity</b>			
1	Financial liabilities			
	Trade payables	23	38	22
	Other financial liabilities	3,874	4,243	4,112
	<b>Sub total</b>	<b>3,896</b>	<b>4,281</b>	<b>4,134</b>
2	Non financial Liabilities			
	Current tax liabilities (net)	-	-	-
	Provisions	71	30	45
	Deffered tax liabilities	-	-	-
	Other non-financial liabilities	87	25	6
	<b>Sub total</b>	<b>158</b>	<b>55</b>	<b>51</b>
3	Equity			
	Equity Share capital	1,174	1,174	1,174
	Securities Premium Account	152	152	-
	Other equity	40	7	166
	Minority Interest	(1)	-	(1)
	Money Received Against Share Warrants	-	-	-
	<b>Sub total</b>	<b>1,365</b>	<b>1,333</b>	<b>1,339</b>
	<b>TOTAL LIABILITIES AND EQUITY</b>	<b>5,420</b>	<b>5,669</b>	<b>5,525</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 11th November, 2024
- 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 Commercials Limited



Rohit Abrol  
(Managing Director)  
DIN: 06938389

Date: 11th November, 2024  
Place: New Delhi

Notes (contd):

2. Disclosure of Standalone statement of Cash Flow as per Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 as at 30th September 2024

(Amount In Lacs)

STATEMENT OF UNAUDITED STANDALONE CASH FLOW STATEMENT FOR THE HALF YEAR ENDED ON 30.09.2024

PARTICULARS	Half Year Ended		Year Ended
	As on 30th Sept 2024	As on 30th Sept 2023	As on 31th March 2024
<b>A. Cash Flow From Operating Activities</b>			
Net Profit before tax and extraordinary items (as per Statement of Profit and Loss)	26	25	60
Adjustments to reconcile profit before tax to net cash flows:			
Depreciation & Amortization Expenses	6	-	
Loss on sale of Assets	-	-	
Profit on Sale of Investments Net	-	-	
Dividend Distribution Tax	-	-	
Provision for tax Previous year	-	-	
Interest on DDT	-	-	
Net transfer to Reserve	-	-	(12)
	-	-	48
Cash outflow toward tax	-	-	(16)
Operating Profits before Working Capital Changes Adjusted for:			
Change in Assets & Liabilities	32	25	33
Increase /(Decrease) in other Current Assets	182	3,323	
Increase /(Decrease) in other Current Liabilities	-	14	
(Increase)/Decrease in Loans	(238)	-	(3,299)
Increase /(Decrease) in Non Financial Liabilities	81	-	(6)
Increase /(Decrease) in Trade Payables	1	(3,372)	(3)
Increase/(Decrease) in Other Payable	-	-	90
Increase /(Decrease) in Provisions	26	-	15
(Increase) /Decrease in Other Financial Assets	(12)	-	8
(Increase) /Decrease in Other Non Financial Assets	-	-	-
Cash generated from Operations	-	-	-
Income Tax Paid/ Refund	-	-	-
Interest on TDS	-	-	-
Net Cash Used in Operating Activities (A)	40	(36)	(3,194)
	72	(11)	(3,161)
<b>B. Cash Flow From Investing Activities</b>			
sale (purchase) of Fixed Assets	(28.00)	-	(2)
sale (purchase) of Investments	-	-	
Proceeds from investment	-	-	98
Cash Flow From Investing Activities (B)	(28.00)	-	95
<b>C. 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	-	-	
Borrowings other than debt securities issued (net)	-	-	3,087
Increase/ Decrease in Security Premium	-	-	
Increase/ Decrease in capital reserve	(6.64)	-	
Increase/ Decrease in Share application Money	-	-	
Increase/ Decrease in Share warrant	-	-	
Interest on DDT	-	-	
Dividend on Distribution tax paid	-	-	
Dividend Paid	-	-	
Net Cash Used in Financing Activities ( C)	(6.64)	-	3,087.00
<b>E Net Increase /(Decrease) in Cash &amp; Cash Equivalents (A+B+C)</b>	37	(11)	22
<b>F Cash &amp; Cash Equivalents at the beginning of period</b>	40	18	18
<b>G Cash &amp; Cash Equivalents at the end of period</b>	77	7	40

For Vani Commercial Limited



Date: 11th November, 2024

Place: New Delhi



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**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; fcacfs19@gmail.com

**Independent Auditor's Review Report on the Unaudited Consolidated Financial Results of the Company for the quarter and half year ended on 30<sup>th</sup> September, 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 Consolidated Financial Results of **Vani Commercials Limited** ("the Company") for the Quarter and half year ended September 30, 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**

**M. No. 073972**

**FRN: 030311N**

**UDIN: 240739728KFATM3876**

**Place: New Delhi**

**Date: 11.11.2024**

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 HALF YEAR ENDED 30TH SEPTEMBER, 2024

(Amount in Lacs)

Particulars	Quarter ended			Half year ended		Year ended	
	30.09.2024	30.06.2024	30.09.2023	30.09.2024	30.09.2023	31.03.2024	
	(Reviewed)	(Reviewed)	(Reviewed)	(Reviewed)	(Reviewed)	(Audited)	
<b>1</b>	<b>Income From Operations</b>						
i)	Revenue From Operations	129	139	149	268	229	314
ii)	Other Operating Income	-	-	-	-	-	-
	<b>Other Income</b>	1	-	-	1	-	1
<b>2</b>	<b>Total Income (1+2)</b>	<b>130</b>	<b>139</b>	<b>149</b>	<b>269</b>	<b>229</b>	<b>315</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	8	15	26	23	48	85
e)	Finance cost	35	78	84	113	116	115
f)	Depreciation and amortisation expense	5	1	-	6	-	-
g)	Other expenses	37	65	13	102	40	55
<b>3</b>	<b>Total expenses</b>	<b>84</b>	<b>159</b>	<b>123</b>	<b>243</b>	<b>204</b>	<b>255</b>
<b>4</b>	<b>Profit/(Loss) before exceptional items and tax (3-4)</b>	<b>46</b>	<b>(20)</b>	<b>26</b>	<b>26</b>	<b>25</b>	<b>60</b>
<b>5</b>	<b>Exceptional Items</b>						
<b>6</b>	<b>Profit before tax (5-6)</b>	<b>46</b>	<b>(20)</b>	<b>26</b>	<b>26</b>	<b>25</b>	<b>60</b>
<b>7</b>	<b>Tax Expenses:</b>						
a)	Current Tax	-	-	-	-	-	16
b)	Deferred Tax	-	-	-	-	-	-
c)	Provision for standard assets of NBFCs	-	-	-	-	-	21
	<b>Profit / (Loss) for the period (7-8)</b>	<b>46</b>	<b>(20)</b>	<b>26</b>	<b>26</b>	<b>25</b>	<b>24</b>
<b>9</b>	<b>Other comprehensive Income (OCI)</b>						
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)	-	-	-	-	-	-
	<b>Total Comprehensive income for the period (9+10)</b>	<b>46</b>	<b>(20)</b>	<b>26</b>	<b>26</b>	<b>25</b>	<b>24</b>
<b>10</b>	<b>Paid-up equity share capital</b>	<b>1,174</b>	<b>1,174</b>	<b>1,174</b>	<b>1,174</b>	<b>1,174</b>	<b>1,174</b>
	<b>Reserve excluding Revaluation Reserve</b>						
	<b>Earnings per share (after extraordinary items not)</b>						
a)	Basic	0.39	(0.17)	0.22	0.22	0.21	0.02
b)	Diluted	0.39	(0.17)	0.22	0.22	0.21	0.02

NOTES:

- The above results have been reviewed by the Audit Committee and approved by the Board of Directors at its meetings held on 11th November 2024 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 half year ended 30th September, 2024 which needs to be explained

For Vani Commercials Limited



Date: 11th November, 2024

Place: New Delhi



## Notes:

## 1. Disclosure of Consolidated Assets &amp; liabilities (Balance Sheet) as per regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) regulations, 2015 as at 30th September 2024

(Rs. In Lacs)

S.No.	Particulars	HALF YEAR ENDED As on 30th Sept 2024	HALF YEAR ENDED As on 30th Sept 2023	YEAR ENDED As on 31st March 2024
<b>A</b>	<b>Assets</b>			
1	Financial Assets			
	Cash and Cash equivalents	78	7	40
	Bank Balances other than cash and cash	-	-	-
	Trade receivables	-	-	-
	Investment in Subsidiaries and joint ven	-	-	-
	Loans	4949	5,201	5,131
	Other investments	325	422	325
	Other financial assets	18	17	6
	<b>Sub total</b>	<b>5370</b>	<b>5648</b>	<b>5501</b>
2	Non-Financials assets			
	Inventories	21	-	21
	Current tax assets (net)	-	-	-
	Deffered tax assets (net)	-	-	-
	Investment property	-	-	-
	Property, plant & equipment	31	-	3
	Capital work in progress	-	-	-
	Other non-financial Assets	-	21	-
	<b>Sub total</b>	<b>52</b>	<b>21</b>	<b>24</b>
	<b>TOTAL ASSETS</b>	<b>5421</b>	<b>5669</b>	<b>5525</b>
<b>B</b>	<b>Liabilities and equity</b>			
1	Financial liabilities			
	Trade payables	23	38	22
	Other financial liabilities	3874	4,243	4112
	<b>Sub total</b>	<b>3896</b>	<b>4281</b>	<b>4134</b>
2	Non financial Liabilities			
	Current tax liabilities (net)	-	-	-
	Provisions	71	30	45
	Deffered tax liabilities	-	-	-
	Other non -financial liabilities	88	25	6
	<b>Sub total</b>	<b>159</b>	<b>55</b>	<b>51</b>
3	Equity			
	Equity Share capital	1174	1,174	1174
	Securities Premium Account	152	152	-
	Other equity	40	7	166
	Minority Interest	-1	-	-1
	Money Received Against Share Warrants	-	-	-
	<b>Sub total</b>	<b>1365</b>	<b>1333</b>	<b>1339</b>
	<b>TOTAL LIABILITIES AND EQUITY</b>	<b>5,421</b>	<b>5,669</b>	<b>5,525</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 11th November, 2024
- 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



Date: 11th November, 2024

Place: New Delhi

Notes(contd):

2. Disclosure of consolidated statement of Cash Flow as per Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 as at 30th September 2024

(Amount In Lacs)

STATEMENT OF UNAUDITED CONSOLIDATED CASH FLOW STATEMENT FOR THE HALF YEAR ENDED ON 30.09.2024

PARTICULARS	Half Year Ended		Year Ended
	As on 30th Sept 2024	As on 30th Sept 2023	As on 31th March 2024
<b>A. Cash Flow From Operating Activities</b>			
Net Profit before tax and extraordinary items (as per Statement of Profit and Loss)	26	25	60
<b>Adjustments to reconcile profit before tax to net cash flows:</b>			
Depreciation & Amortization Expenses	6	-	-
Loss on sale of Assets	-	-	-
Profit on Sale of Investments Net	-	-	-
Dividend Distribution Tax	-	-	-
Provision for tax Previous year	-	-	-
Interest on DDT	-	-	-
Net transfer to Reserve	-	-	(12)
Cash outflow toward tax	-	-	48
	-	-	(16)
<b>Operating Profits before Working Capital Changes Adjusted for:</b>			
<b>Change in Assets &amp; Liabilities</b>	32	25	33
Increase/(Decrease) in other Current Assets	182	3,323	-
Increase/(Decrease) in other Current Liabilities	-	14	-
(Increase)/Decrease in Loans	(238)	-	(3,299)
Increase/(Decrease) in Non Financial Liabilities	82	-	(6)
Increase/(Decrease) in Trade Payables	1	(3,372)	(3)
Increase/(Decrease) in Other Payable	-	-	90
Increase/(Decrease) in Provisions	26	-	15
(Increase)/Decrease in Other Financial Assets	(12)	-	8
(Increase)/Decrease in Other Non Financial Assets	-	-	-
<b>Cash generated from Operations</b>	-	-	-
Income Tax Paid/ Refund	-	-	-
Interest on TDS	-	-	-
<b>Net Cash Used in Operating Activities (A)</b>	41	(36)	(3,194)
	73	(11)	(3,161)
<b>B. Cash Flow From Investing Activities</b>			
sale (purchase) of Fixed Assets	(28.00)	-	(2)
sale (purchase) of Investments	-	-	-
Proceeds from investment	-	-	98
<b>Cash Flow From Investing Activities (B)</b>	(28.00)	-	95
<b>C. 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	-	-	-
Borrowings other than debt securities issued (net)	-	-	3,087
Increase/ Decrease in Security Premium	-	-	-
Increase/ Decrease in capital reserve	(6.64)	-	-
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>	(6.64)	-	3,087.00
<b>E Net Increase/(Decrease) in Cash &amp; Cash Equivalents (A+B+C)</b>	38	(11)	22
<b>F Cash &amp; Cash Equivalents at the beginning of period</b>	40	18	18
<b>G Cash &amp; Cash Equivalents at the end of period</b>	78	7	40

For Vani Commercials Limited

Date: 11th November, 2024  
Place: New Delhi

Vishal Abrol  
(Managing Director)  
DIN: 06998389

**ANNEXURE-B**

**Details with respect to Change in Director of the Company as required under Regulation 30 read with Clause 7 of Para A of Part A of Schedule III of SEBI Listing Regulations read with SEBI Circular SEBI/HO/CFD/CFD-PoD1/P/CIR/2023/123 dated July 13, 2023**

**APPOINTMENT OF MR. GAURAV MALHOTRA (DIN:07351641) AS  
ADDITIONAL (INDEPENDENT) DIRECTOR**

<b>S. NO.</b>	<b>PARTICULARS</b>	<b>DETAILS</b>
1	Name of the Director	Mr. Gaurav Malhotra (DIN: 07351641)
2	Reason for change viz. appointment, re-appointment, resignation, removal, death or otherwise;	Appointment
4	Date of appointment/ <del>re-appointment</del> / <del>cessation</del> (as applicable) & term of appointment/re-appointment;	Date of Appointment: 11 <sup>th</sup> November, 2024  Terms of Appointment: Mr. Gaurav Malhotra has been appointed as Additional Director of the company. He has been appointed as Additional Director to hold office up to date of the ensuing general meeting in accordance with the provisions of Section 161(1) of Companies Act, 2013 and SEBI Listing Regulations.
5	Brief profile (in case of appointment);	He is having more than 10 years of experience in finance industry and has tie ups with various banking and financial institution
6	Disclosure of relationships between directors (in case of appointment of a director).	No Relation

**ANNEXURE-C**

**Details with respect to Change in Director of the Company as required under Regulation 30 read with Clause 7 of Para A of Part A of Schedule III of SEBI Listing Regulations read with SEBI Circular SEBI/HO/CFD/CFD-PoD1/P/CIR/2023/123 dated July 13, 2023**

**CHANGE IN DESIGNATION OF MR. PRANAY KUMAR TAYAL (DIN:10649067) FROM INDEPENDENT DIRECTOR TO NON EXECUTIVE AND NON INDEPENDENT DIRECTOR**

<b>S. NO.</b>	<b>PARTICULARS</b>	<b>DETAILS</b>
1	Name of the Director	Mr. Pranay Kumar Tayal (DIN: 10649067)
2	Reason for change viz. appointment, re-appointment, resignation, removal, death or otherwise;	Change in designation from Independent to Non Executive and Non-Independent Director
4	Date of appointment/ <del>re-appointment</del> / <del>cessation</del> (as applicable) & term of appointment/re-appointment;	Date of Appointment: 11 <sup>th</sup> November, 2024 Terms of Appointment: The Designation of Mr. Pranay Kumar Tayal Malhotra is proposed to be changed from Independent Director to Non-Executive and Non-Independent Director of the Company, subject to approval from the Reserve Bank of India.
5	Brief profile (in case of appointment);	NOT APPLICABLE IN CASE OF CHANGE IN DESIGNATION
6	Disclosure of relationships between directors (in case of appointment of a director).	No Relation

***Note: The proposed Change in designation is subject to approval from the Reserve Bank of India.***

**ANNEXURE-D**

**Details with respect to Change in Director of the Company as required under Regulation 30 read with Clause 7 of Para A of Part A of Schedule III of SEBI Listing Regulations read with SEBI Circular SEBI/HO/CFD/CFD-PoD1/P/CIR/2023/123 dated July 13, 2023**

**PROPOSAL FOR APPOINTMENT OF MR. AJAY KUMAR TAYAL (DIN: 02884256) AS ADDITIONAL (NON-INDEPENDENT) DIRECTOR OF THE COMPANY**

<b>S. NO.</b>	<b>PARTICULARS</b>	<b>DETAILS</b>
1	Name of the Director	Mr. Ajay Kumar Tayal (DIN: 02884256)
2	Reason for change viz. appointment, <del>re-appointment, resignation, removal, death or otherwise;</del>	Proposal for Appointment
4	Date of appointment/ <del>re-appointment/cessation</del> (as applicable) & term of appointment/re-appointment;	Date of Appointment: shall be considered from post approval from Reserve Bank of India (RBI)
5	Brief profile (in case of appointment);	He is an alumnus of CCSU in the field of Commerce and taxation. He has an experience of about four decades in the finance industry in the area of vehicle loan and property finance and has been a pioneer of Electric vehicle financing industry since its inception from 2016.
6	Disclosure of relationships between directors (in case of appointment of a director).	No Relation

***Note: The proposed Appointment is subject to approval from the Reserve Bank of India.***

**ANNEXURE-E**

**Details with respect to Change in Director of the Company as required under Regulation 30 read with Clause 7 of Para A of Part A of Schedule III of SEBI Listing Regulations read with SEBI Circular SEBI/HO/CFD/CFD-PoD1/P/CIR/2023/123 dated July 13, 2023**

**RESIGNATION BY MRS. BINAL JENISH SHAH (DIN: 09371388) FROM THE POSITION OF NON- EXECUTIVE(NON-INDEPENDENT) DIRECTOR OF THE COMPANY**

<b>S. NO.</b>	<b>PARTICULARS</b>	<b>DETAILS</b>
1	Name of the Director	Mrs. Binal Jenish Shah (DIN: 09371388)
2	Reason for change viz. <del>appointment, re-appointment, resignation, removal, death or otherwise;</del>	Resignation
4	Date of <del>appointment/re-appointment/cessation</del> (as applicable) & term of appointment/re-appointment;	Effective Date of Resignation: 12 <sup>th</sup> November, 2024
5	Brief profile (in case of appointment);	Not Applicable
6	Disclosure of relationships between directors (in case of appointment of a director).	Not Applicable

**ANNEXURE-F**

**Details with respect to Composition of Risk Management Committee in accordance with Reserve Bank of India (Non-Banking Financial Company - Scale Based Regulation) Directions, 2023.**

<b>S. NO.</b>	<b>Name</b>	<b>Designation</b>
1	Mr. Vishal Abrol	Member
2	Mr. Shubham Arora	Member
3	Mr. Pranay Kumar Tayal	Member

***Note: The Company Secretary of the Company will act as a Secretary to the Committee.***

