



VANI COMMERCIALS LIMITED

14th February, 2024

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: 2:10 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, 14th Day of February, 2024 commenced at 12:00 Noon through Video Conferencing and concluded at 2:10 P.M. inter alia to consider and approve the following:

1) The Un-audited Financial Results along with Limited Review Report for the Quarter ended 31st December, 2023.

This is for your kind information and record.

Thanking You

For VANI COMMERCIALS LIMITED

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



MKRJ AND COMPANY

CHARTERED ACCOUNTANTS

T-1, 3rd Floor, Pankaj Arcade, Plot No. 16, Sector-5

Dwarka, New Delhi -110075

Mobile: +91 9818478173

Email: Mukesh.jain@mkraj.in ; Fcafcs19@gmail.com

Independent Auditor's Limited 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

Limited 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 Nine months ended December 31, 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.



Mukesh Kumar Jain

Partner

M. No. 073972

FRN: 030311N

UDIN: 24073972BKFAQC4116

Place: New Delhi

Date: 14.02.2024

VANI COMMERCIALS LIMITED

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

CIN:L74899DL1988PLC106425

STATEMENT OF UNAUDITED STANDALONE RESULTS FOR THE QUARTER AND HALF YEAR ENDED 31ST DECEMBER, 2023

(Amount in INR)

Particulars	Quarter ended			Nine Months Ended		Year ended	
	31.12.2023	30.09.2023	31.12.2022	31.12.2023	30.12.2022	31.03.2023	
	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)	
1	Income From Operations						
i)	Revenue From Operations	124.80	148.79	45.19	353.43	129.77	188.45
ii)	Other Operating Income	-	-	-	-	-	-
	Other Income	0.75	0.40	-	1.21	30.56	26.78
2	Total Income (1+2)	125.54	149.19	45.19	354.64	160.33	215.23
	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	20.72	26.24	19.95	68.43	35.03	56.06
(e)	Finance cost	89.33	83.94	9.25	205.48	30.07	36.57
(f)	Depreciation and amortisation expense	-	-	-	-	-	0.01
3	(g) Other expenses	15.35	12.65	12.91	56.11	34.42	140.73
4	Total expenses	125.40	122.83	42.11	330.02	99.52	233.37
5	Profit/(Loss) before exceptional items and tax (3-4)	0.14	26.36	3.08	24.62	60.81	(18.14)
6	Exceptional Items						
7	Profit before tax (5-6)	0.14	26.36	3.08	24.62	60.81	(18.14)
8	Tax Expenses:						
a	a) Current Tax	-	-	-	-	-	7.16
b	b) Deferred Tax	-	-	-	-	-	-
c	c) Provision for standard assets of NBFCs	-	-	-	-	-	4.59
	Profit / (Loss) for the period (7-8)	0.14	26.36	3.08	24.62	60.81	(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)	0.14	26.36	3.08	24.62	60.81	(29.89)
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	0.001	0.22	0.03	0.21	0.11	-0.25
12	(b) Diluted	0.001	0.22	0.03	0.21	0.11	-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 14th February 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 Obligations & Disclosure Requirements) Regulations, 2015 has been completed and related Report does not have any impact on above Results and Notes for the Quarter ended 31st December, 2023 which needs to be explained.

For Vani Commercials Limited

Vani Commercials Limited

Director/Auth. Signatory
Vishal Abrol
(Managing Director)
DIN: 06938389

Date: 14th February 2024

Place: New Delhi