



VANI COMMERCIALS LIMITED

10th February, 2023

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

SUB: UNAUDITED FINANCIAL RESULTS AND LIMITED REVIEW REPORT FOR THE QUARTER ENDED 31ST DECEMBER, 2022

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

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 Board of Directors of the Company at their meeting held today, i.e. 10th February, 2023 commenced at 12:00 Noon through video conferencing and concluded at 2:00 P.M. have considered and approved the Unaudited Financial Results for the Quarter ended 31st December, 2022

A copy of Unaudited Financial Results along with the Limited Review Report thereon for the Quarter ended 31st December, 2022 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
Mobile: +919818478173

[Email: mukesh.jain@mkrij.in](mailto:mukesh.jain@mkrij.in), fcacfs19@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 and 52 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended

Review Report to

The Board of Directors

VANI COMMERCIALS LIMITED

1. We have reviewed the accompanying Statement of Standalone Unaudited Financial Results of **VANI COMMERCIALS LIMITED** ("the Company"), for the quarter ended 31st December, 2022 ("the Statement") attached herewith, being submitted by the Company pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 ('the Regulation'), as amended (the "Listing Regulations").
2. This Statement, which is the responsibility of the Company's Management and approved by the Company's Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in the Indian Accounting Standard 34 "Interim Financial Reporting" ("Ind AS 34"), prescribed under Section 133 of the Companies Act, 2013 read with relevant rules issued thereunder and other accounting principles generally accepted in India. Our responsibility is to express a conclusion on the Statement based on our review.
3. We conducted our review of the Statement in accordance with the Standard on Review Engagements (SRE) 2410 'Review of Interim Financial Information Performed by the Independent Auditor of the Entity', issued by the Institute of Chartered Accountants of India (ICAI). A review of interim financial information consists of making inquiries, primarily of the Company's personnel responsible for financial and accounting matters, and applying analytical and other review procedures. A review is substantially less in scope than an audit conducted in accordance with Standards on Auditing specified under Section 143(10) of the Companies Act, 2013 and consequently does not enable us to obtain assurance that we would become aware of all significant matters that might be identified in an audit. Accordingly, we do not express an audit opinion.
4. Based on our review conducted as stated in paragraph 3 above, 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 Obligation and Disclosure Requirement) Regulations, 2015, as amended, including the manner in which it is to be disclosed, or that it contains any material misstatement.

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

**Mukesh
Kumar Jain** Digitally signed by
Mukesh Kumar Jain
Date: 2023.02.10
12:07:50 +05'30'

**Mukesh Kumar Jain
Partner**

**Membership No. 073972
UDIN:23073972BGYAHZ1230**

PLACE: New Delhi,

DATE: February 10, 2023

VANI COMMERCIALS LIMITED
REGD. OFF.: FLAT NO.10A, GROUND FLOOR, POCKET-QU, PITAMPURA DELHI 110034
CIN:L74899DL1988PLC106425

STATEMENT OF UNAUDITED STANDALONE RESULTS FOR THE QUARTER AND HALF YEAR ENDED 31ST DECEMBER, 2022

(Amount in INR)

Particulars	Quarter ended			Nine Months Ended		Year ended	
	31.12.2022	30.09.2022	31.12.2021	31.12.2022	30.12.2021	31.03.2022	
	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)	
1	Income From Operations						
I)	Revenue From Operations	45,18,816	46,63,999	23,47,833	12976964.78	6956730	1,05,71,100
II)	Other Operating Income			0			-
	Other Income	116	14,53,616	15,136	3056223.24	30217	68,218
2	Total Income (1+2)	45,18,932	61,17,615	23,62,969	1,60,33,188	69,86,947	1,06,39,318
	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	1995100	685200	5,17,560	35,02,700	11,93,685	16,54,909
(e)	Finance cost	924927	1252919	12,22,233	30,06,735	41,47,959	60,25,874
(f)	Depreciation and amortisation expense	0	-	-	-	-	1,738
3	(g) Other expenses	1290577	1544433	3,49,128	34,42,259	9,20,591	18,06,137
4	Total expenses	4210604	3482552	2088921	99,51,694	62,62,235	94,88,658
5	Profit/(Loss) before exceptional items and tax (3-4)	308328	2635063	274048	60,81,494	7,24,712	11,50,660
6	Exceptional Items					0	-
7	Profit before tax (5-6)	3,08,328	26,35,063	2,74,048	60,81,494	7,24,712	11,50,660
8	Tax Expenses:						
a	a) Current Tax	-	-	-	-	-	2,98,706
b	b) Deferred Tax	-	-	-	-	-	466
c	c) Provision for standard assets of NBFCs	-	-	-	-	-	3,88,950
	Profit / (Loss) for the period (7-8)	3,08,328	26,35,063	2,74,048	60,81,494	7,24,712	4,62,538
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)	3,08,328	26,35,063	2,74,048	60,81,494	4,47,354	4,62,538
b	Paid-up equity share capital	11,74,06,200	11,74,06,200	4,11,98,000	11,74,06,200	4,11,98,000	4,11,98,000
	Reserve excluding Revaluation Reserve						
	Earnings per share (after extraordinary items not						
11	(a) Basic	0.03	0.22	0.06	0.52	0.11	0.11
12	(b) Diluted	0.03	0.22	0.06	0.52	0.11	0.11

NOTES:

- The above results have been reviewed by the Audit Committee and approved by the Board of Directors at its meetings held on 10th February, 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 (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, 2022 which needs to be explained.

For Vani Commercials Limited

Vishal Abrol
(Managing Director)
DIN: 06938389

Date: 10th February 2023
Place: New Delhi