

VINAYAK VANIJYA LIMITED

Registered Office: Flat No. 28, Stilt Floor, Devika Tower, 6, Nehru Place, New Delhi-110019,

Website: www.vinayakvanijya.com, Phone: 9079738420, Email Id: vvanijya1985@gmail.com

CIN: L52110DL1985PLC020109

Date: 09.11.2024

To,
Head Listing Compliance,
BSE Limited,
Phiroze Jeejeebhoy Towers,
Dalal Street,
Mumbai- 400001

Security Code:512517

Sub: Outcome of Board Meeting pursuant to Regulation 30 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015

Dear Sir(s),

We would like to inform that the Board of Directors in their meeting held today i.e. **Saturday, November 09, 2024** (commenced at **03:00 P.M.** and concluded at **06:40 P.M.**) has inter alia approved and passed the following resolutions:

1. Approval of **Unaudited Standalone Financial Results** as per Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 for the quarter and half year ended September 30, 2024.**(Copy enclosed)**
2. Took note of the **Limited Review Report** as per Annexure V of Regulation 33 of SEBI (Listing Obligations & Disclosure Requirements) Regulations, 2015 for the quarter and half year ended September 30, 2024.**(Copy enclosed)**
3. Taking note of the **Unaudited Standalone Statement of Assets and Liabilities** as per Regulation 33 of SEBI (Listing Obligations & Disclosure Requirements) Regulations, 2015 for half year ended September 30, 2024. **(Copy Enclosed)**
4. Took note of the **Unaudited Cash Flow Statement** as per Regulation 33 of SEBI (Listing Obligations & Disclosure Requirements) Regulations, 2015 for half year ended September 30, 2024.**(Copy enclosed)**

Kindly take the above information on your records.

Thanking you,
Yours Sincerely,
For Vinayak Vanijya Limited

Mukhtar Singh
Wholetime Director
DIN: 06525800

Place: New Delhi

SANJEEV BIMLA & ASSOCIATES
CHARTERED ACCOUNTANTS

UDIN: 24544394BJZYUI8575

Limited Review Report for the quarter and period ended 30th Sept, 2024 pursuant to Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015

To
The Board of Directors
Vinayak Vanijya Limited

We have reviewed the accompanying statement of unaudited standalone financial results of **Vinayak Vanijya Limited** for the quarter ended 30th Sept, 2024, attached herewith, being submitted by the company pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.

This statement is the responsibility of the Company's Management and has been approved by the Board of Directors, has been prepared in accordance with Indian Accounting standard Specified 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 issue a report on these financial statements based on our review.

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. 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 and on behalf of:

Date: 09.11.2024

Place: New Delhi

M/s. Sanjeev Bimla & Associates

Chartered Accountants

FRN No. 008840N


CA. Abhinav Gupta
M. No. - 544394

VINAYAK VANIJYA LIMITED

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Phone: 011 – 4367 5500; Email Id: vvanijya1985@gmail.com

Statement of Unaudited Standalone Financial Results for the Quarter and Half Year ended September 30, 2024

Particulars	Amt. (In Lacs)					
	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
	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)
I. Revenue from Operations	0.00	0.00	4.00	0.00	6.31	19.85
II. Other Income	2.23	3.20	2.29	5.43	2.29	10.46
III. Total Income (I +II)	2.23	3.20	6.29	5.43	8.60	30.31
IV. Expenses						
Cost of Material Consumed						0.00
Purchases of Stock-in-trade	0.00	0.00	4.16	0.00	4.16	4.77
Changes in inventories of finished goods, Work-in-progress and stock-in-trade	0.00	0.00	-0.22	0.00	-0.22	-0.22
Employee Benefits Expenses	0.00	1.25	2.20	1.25	3.89	7.44
Finance Costs	0.00	0.08		0.08		
Depreciation and amortisation expenses	0.11	0.11	0.02	0.22	0.04	0.46
Other Expenses:	4.31	0.71	0.8	5.02	6.7	49.02
Total Expenses (IV)	4.42	2.15	6.96	6.57	14.57	61.47
V. Profit/(Loss) before exceptional items and tax (III- IV)	-2.19	1.05	-0.67	-1.14	-5.97	-31.16
VI. Exceptional items						
VII. Profit/(Loss) before tax (V-VI)	-2.19	1.05	-0.67	-1.14	-5.97	-31.16
VIII. Tax Expense						
(1) Current tax						
(2) Deferred tax						-8.41
(3) Previous Year Tax						
IX. Profit/(Loss) for the period from continuing operations (VII-VIII)	-2.19	1.05	-0.67	-1.14	-5.97	-22.75
X. Profit/(Loss) from discontinued operations						
XI. Tax expense of discontinued operations						
XII. Profit/(Loss) from Discontinued operations (after tax) (X-XI)						
XIII. Profit/(Loss) for the period (IX+XII)	-2.19	1.05	-0.67	-1.14	-5.97	-22.75
XIV. Other Comprehensive Income						
(A) (i) Items that will not be reclassified to profit or loss						
(ii) Income tax relating to items that will not be reclassified to profit or loss						
(B) (i) Items that will be classified to profit or loss						
(ii) Income tax relating to items that will be reclassified to profit or loss						
XV. Total Comprehensive Income for the period (XIII+XIV)	-2.19	1.05	-0.67	-1.14	-5.97	-22.75
(Comprising Profit (Loss) and Other Comprehensive Income for the Period)						
XVI. Paid up Equity Share Capital (Face Value of Rs. 10/- Each)	99.60	99.60	99.60	99.60	99.60	99.60
XVII. Other Equity						79.80
Reserves excluding Revaluation Reserves as per balance sheet						
XIX. Earnings per equity share (for continuing operation):						
(1) Basic	-0.23	0.11	-0.07	-0.12	-0.60	-2.28
(2) Diluted	-0.23	0.11	-0.07	-0.12	-0.60	-2.28
XX. Earnings per equity share (for discontinued operation):						
(1) Basic	-0.23	0.11	-0.07	-0.12	-0.60	-2.28
(2) Diluted	-0.23	0.11	-0.07	-0.12	-0.60	-2.28

Notes:

- (1) The above results have been reviewed by Audit Committee meeting held on 09th November 2024, and thereafter approved by the Board of Directors at their meeting held on 09th November, 2024
- (2) The Statutory Auditors have carried out Limited Review of the financial results of the Company for the quarter and half year ended September 30, 2024 under Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015. The Statutory Auditors have expressed an unmodified opinion on these results.
- (3) The above result results are prepared in accordance with Indian Accounting Standards ("Ind AS"), the provisions of the Companies Act, 2013 ("the Act"), as applicable and guidelines issued by the Securities and Exchange Board of India ("SEBI"). The Ind AS are prescribed under Section 133 of the Act read with Rule 3 of the Companies (Indian Accounting Standards) Rules, 2015 and Companies (Indian Accounting Standards) Amendment Rules, 2016.
- (4) The Ind AS compliant corresponding figures for the period as reported above have not been subjected to review. However, the Company's management has exercised necessary due diligence to ensure that such financial results provide a true and fair view of its affairs.
- (5) The figures for the previous period/year have been regrouped/reclassified, wherever necessary, to conform to the current period/year classification.
- (6) As the Company's business activity falls within a single segment, therefore "Segment Reporting" are not applicable.
- (7) The above financial results of the Company are available on the Company's website www.vinayakvanijya.com and also at www.bseindia.com

For Vinayak Vanijya Limited

Mukhtar Singh
 Wholetime Director
 DIN : 06525800

Date: 09.11.2024
 Place: Delhi

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Statement of Unaudited Standalone Assets and Liabilities as at September 30, 2024

Particulars	Amount in Lakhs	
	As at Current Half Year Ended	As at Previous Year Ended
	30.09.2024	31.03.2024
	(Unaudited)	(Audited)
ASSETS		
Non current assets		
(a) Property, Plant and Equipment	1.23	1.45
(b) Capital Work in Progress		
(c) Investment Property		
(d) Goodwill		
(e) Other Intangible Assets		
(f) Intangible assets under development		
(g) Biological Assets other than bearer plants		
(h) Financials Assets-		
(i) Investments	18.86	18.86
(ii) Trade Receivables		
(iii) Loans	102.80	101.90
(iv) Other(to be specified)		
(i) Deferred tax assets (net)	16.55	16.55
(j) Other non-current assets		
Current Assets		
(a) Inventories	1.78	1.78
(b) Financials Assets		
(i) Investments		
(ii) Trade receivables		
(iii) Cash and cash equivalents	14.63	57.64
(iv) Bank Balance other than (iii) above	9.88	1.68
(v) Loans	0.00	0.00
(vi) Others (to be specified)	27.04	21.84
(c) Current tax Assets		
(d) Other current Assets		
TOTAL ASSETS	192.77	221.71
EQUITY AND LIABILITES		
Equity-		
(a) Equity Share Capital	99.60	99.60
(b) Other Equity	78.65	79.80
Liabilities		
Non -Current liabilities		
(a) Financials Liabilities		
(i) Borrowings		
(ii) Trade Payable		
(iii) Other Financial liabilities (other than specified in item (b) to be specified		
(b) Provisions		
(c) Deferred Tax Liabilites (net)		
(d) Other Non-Current Liabilities		
TOTAL NON CURRENT LIABILITIES		
Current Liabilities		
(a) Financials Liabilities		
(i) Borrowings	2.60	2.60
(ii) Trade Payables	5.17	30.81
(A) total outstanding dues of micro enterprises and small enterprises	6.75	8.91
(B) total outstanding dues of creditors other than micro enterprises and small enterprises		
(iii) Other Financial liabilities (other than specified in item (c) to be specified		
(b) Other current liabilities		
(c) Provisions		
(d) Current Tax Liabilities (net)		
TOTAL CURRENT LIABILITIES	192.77	221.71
TOTAL EQUITY AND LIABILITES	192.77	221.71

For Vinayak Vanijya Limited

Mukhtar Singh
Wholetime Director
DIN : 06525800Date: 09.11.2024
Place : Delhi

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Statement of Unaudited Standalone Cash Flow Statement as at September 30, 2024	
	Amount in Lakhs
<i>Particulars</i>	Half year ended
	01-04-2024 to 30-09-2024
	Unaudited
Cash flow from Operating Activities	
Profit Before Tax	-1.14
Adjustments for	
Adjustments for finance costs	
Adjustments for decrease (increase) in inventories	
Adjustments for decrease (increase) in trade receivables, current	
Adjustments for decrease (increase) in trade receivables, non-current	
Adjustments for decrease (increase) in other current assets	-5.34
Adjustments for other financial assets, non-current	
Adjustments for other financial assets, current	
Adjustments for other bank balances	
Adjustments for increase (decrease) in trade payables, current	-25.63
Adjustments for increase (decrease) in trade payables, non-current	
Adjustments for increase (decrease) in other current liabilities	-2.92
Adjustments for increase (decrease) in other non-current liabilities	
Adjustments for depreciation and amortisation expense	0.22
Adjustments for impairment loss reversal of impairment loss recognised in profit or loss	
Adjustments for provisions, current	
Adjustments for provisions, non-current	
Adjustments for other financial liabilities, current	
Adjustments for other financial liabilities, non-current	
Adjustments for unrealised foreign exchange losses gains	
Adjustments for dividend income	
Adjustments for interest income	
Adjustments for share-based payments	
Adjustments for fair value losses (gains)	
Adjustments for undistributed profits of associates	
Other adjustments for which cash effects are investing or financing cash flow	

Other adjustments to reconcile profit (loss)	
Other adjustments for non-cash items	
Share of profit and loss from partnership firm or association of persons or limited liability partnerships	
Total adjustments for reconcile profit (loss)	-33.67
Net cash flows from (used in) operations	-34.81
Dividends received	
Interest paid	
Interest received	
Income taxes paid (refund)	
Other inflows (outflows) of cash	
Net cash flows from (used in) operating activities	-34.81
Cash flows from used in investing activities	
Cash flows from losing control of subsidiaries or other businesses	
Cash flows used in obtaining control of subsidiaries or other businesses	
Other cash receipts from sales of equity or debt instruments of other entities	
Other cash payments to acquire equity or debt instruments of other entities	
Other cash receipts from sales of interests in joint ventures	
Other cash payments to acquire interests in joint ventures	
Cash receipts from share of profits of partnership firm or association of persons or limited liability partnerships	
Cash payment for investment in partnership firm or association of persons or limited liability partnerships	
Proceeds from sales of property, plant and equipment	
Purchase of property, plant and equipment	
Proceeds from sales of investment property	
Purchase of investment property	
Proceeds from sales of intangible assets	
Purchase of intangible assets	
Proceeds from sales of intangible assets under development	
Purchase of intangible assets under development	
Proceeds from sales of goodwill	
Purchase of goodwill	
Proceeds from biological assets other than bearer plants	
Purchase of biological assets other than bearer plants	
Proceeds from government grants	
Proceeds from sales of other long-term assets	
Cash receipts from repayment of advances and loans made to other parties	
Cash payments for future contracts, forward contracts, option contracts and swap contracts	

Cash receipts from future contracts, forward contracts, option contracts and swap contracts	
Dividends received	
Interest received	
Income taxes paid (refund)	
Other inflows (outflows) of cash	
Net cash flows from (used in) investing activities	-34.81
Cash flows from used in financing activities	
Proceeds from changes in ownership interests in subsidiaries	
Payments from changes in ownership interests in subsidiaries	
Proceeds from issuing shares	
Proceeds from issuing other equity instruments	
Payments to acquire or redeem entity's shares	
Payments of other equity instruments	
Proceeds from exercise of stock options	
Proceeds from issuing debentures notes bonds etc	
Proceeds from borrowings	
Repayments of borrowings	
Payments of finance lease liabilities	
Payments of lease liabilities	
Dividends paid	
Interest Paid	
Income taxes paid (refund)	
Other inflows (outflows) of cash	
Net cash flows from (used in) financing activities	-34.81
Net increase (decrease) in cash and cash equivalents before effect of exchange rate changes	-34.81
Effect of exchange rate changes on cash and cash equivalents	
Effect of exchange rate changes on cash and cash equivalents	
Net increase (decrease) in cash and cash equivalents	-34.81
Cash and cash equivalents cash flow statement at beginning of	59.32
Cash and cash equivalents cash flow statement at end of period	24.51
For Vinayak Vanijya Limited	
<p>Mukhtar Singh Wholtime Director DIN: 06525800</p>	
Date: 09.11.2024	
Place of Signing:Delhi	