



**VANI COMMERCIALS LIMITED**

**29<sup>th</sup> May, 2019**

The Listing Department,  
Bombay Stock Exchange Limited,  
25th Floor, P J 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 Commercial Limited (Scrip Code: 538918)**

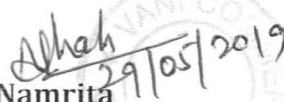
Pursuant to Regulation 30 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, it is hereby informed that the Meeting of the Board of Directors of the Company was held on Today i.e. Wednesday, the 29<sup>th</sup> day of May, 2019, commenced at 12:00 Noon. and concluded at 3:00 P.M.

Following are the outcomes of the Board Meeting:

- The Board considered and approved the Audited Financial Results along with the Auditors Report with unmodified opinion for the Quarter and Year ended on 31<sup>st</sup> March, 2019.
- The Board appointed Ms. Varsha Aggarwal (M. No.: A39687 and COP : 20894) as the Secretarial Auditor of the Company for the Financial Year 2018-19 as Ms. Anju Yadav has placed resignation to act as Secretarial Auditor of the Company .

This is for your information and record.

For **Vani Commercial Limited**

  
Namrita  
Company Secretary  
M. No.: A51044



VANI COMMERCIALS LIMITED

29<sup>th</sup> May, 2019

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

**Sub: Audited Financial Results and Auditors Report with unmodified opinion for the Quarter and Year ended 31st March, 2019**

**Ref: Vani Commercial Limited (Scrip Code: 538918)**

Dear Sir,

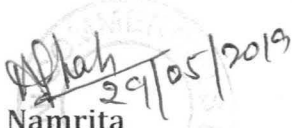
Pursuant to Regulation 33 of Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, we hereby inform that the Board of Directors of the Company at their meeting held on today i.e. Wednesday, the 29<sup>th</sup> day of May, 2019, commenced at 12: 00 Noon. and concluded at 3:00 P.M. have considered and approved the Audited Financial Results and Auditors Report with unmodified opinion for the Quarter and Year ended 31st March, 2019

A copy of Audited Financial Results along with the Auditors Report thereon for the period ended on 31<sup>st</sup> March, 2019 is enclosed herewith.

A copy of declaration of Unmodified Audit Report pursuant to regulation 33(3)(d) of SEBI (Listing Obligations and Disclosure Requirements) Regulations 2015 received from Ms. Neha Ashish Karia (Managing Director & CFO of the Company) is also enclosed herewith.

This is for your information and record.

For Vani Commercial Limited

  
Namrita  
Company Secretary  
M. No.: A51044

Encl: a/a



**MKRJ AND COMPANY**

**CHARTERED ACCOUNTANTS**

G-72A, Palam Vihar, Opp. Ansal Plaza

Mall, Sector-23, Gurgaon - 122017

Ph. No. 0124-4008675, Mob.: 9811706059, 9818478173

Email: ashish.rana@mkrj.in, Mukesh.jain@mkrj.in

**UDIN: 19073972AAAAAC7796**

**AUDITOR'S REPORT ON THE QUARTERLY FINANCIAL RESULTS AND YEAR TO DATE RESULTS OF THE COMPANY PURSUANT TO THE REGULATION 33 OF SEBI(LISTING OBLIGATIONS AND DISCLOSURE REQUIREMENTS) REGULATIONS 2015**

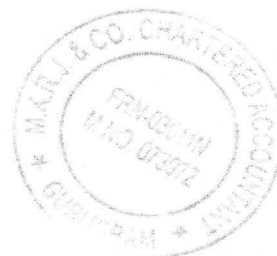
To

Board of Directors

**Vani Commercials Limited**

We have audited the quarterly financial results of Vani Commercials Limited ('the Company') for the quarter ended 31st March 2019 and the year to date results for the period 01.04.2018 to 31.03.2019 attached herewith, being submitted by the company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 read with SEBI Circular No. CIR/CFD/CMD1/44/2019. These quarterly financial results as well as the year to date financial results have been prepared on the basis of the interim financial statements, which are the responsibility of the company's management. Our responsibility is to express an opinion on these financial results based on our audit of such interim financial statements, which have been prepared in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34 (Ind AS 34) for Interim Financial Reporting, prescribed, under Section 133 of the Companies Act, 2013 read with relevant rules issued thereunder; or by the Institute of Chartered Accountants of India, as applicable and other accounting principles generally accepted in India.

We conducted our audit in accordance with the auditing standards generally accepted in India. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial results are free of material misstatement(s). An audit includes examining, on a test basis, evidence supporting the amounts disclosed as financial results. An audit also includes assessing the accounting principles used and significant estimates made by management. We believe that our audit provides a reasonable basis for our opinion.





## MKRJ AND COMPANY

CHARTERED ACCOUNTANTS

G-72A, Palam Vihar, Opp. Ansal Plaza

Mall, Sector-23, Gurgaon - 122017

Ph. No. 0124-4008675, Mob.: 9811706059, 9818478173

Email: ashish.rana@mkrj.in, Mukesh.jain@mkrj.in

In our opinion and to the best of our information and according to the explanations given to us these quarterly financial results as well as the year to date results:

- i. are presented in accordance with the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 SEBI Circular No. CIR/CFD/CMD1/44/2019 in this regard; and
- ii. give a true and fair view of the net profit and other financial information for the quarter ended 31<sup>st</sup> March, 2019 as well as the year to date results for the period from 01.04.2018 to 31.03.2019.

For MKRJ & Co.

Chartered Accountants

  
Mukesh Jain  
Partner



Membership Number: **073972**

FRN: 030311N

Place: Delhi

Date: 29/05/2019

(Amount in Rs.)

Statement of Standalone Audited Financial Results for the Quarter and Year ended 31st March, 2019

Particulars	3 Months ended	Preceding 3 Months ended	Corresponding 3 Months ended (Previous Year)	Year to date (Current Year)	Previous Year Ended	
	31.03.2019	31.12.2018	31.03.2018	31.03.2019	31.03.2018	
	(Audited)	(Unaudited)	(Audited)	(Audited)	(Audited)	
<b>1</b>	<b>Income from Operations</b>					
(a)	Revenue from operations	622,072.00	585,134.00	592,209.00	2,499,038.00	2,121,923.00
(b)	Other Income	98,585.00	4,128.00	149,097.00	107,278.00	345,681.00
	<b>Total Revenue</b>	<b>720,657.00</b>	<b>589,262.00</b>	<b>741,306.00</b>	<b>2,606,316.00</b>	<b>2,467,604.00</b>
<b>2</b>	<b>Expenses</b>					
(a)	Cost of materials consumed	0.00	0.00	0.00	0.00	0.00
(b)	Purchase of stock-in-trade	0.00	0.00	871,632.19	0.00	871,632.19
(c)	Changes in inventories of finished goods, work-in-progress and stock in-trade	0.00	0.00	(871,632.19)	0.00	(871,632.19)
(d)	Employee benefits expense	333,455.00	308,755.00	506,610.00	1,428,600.00	1,152,692.00
(e)	Finance Cost	295.00	177.00	413.00	944.00	1,172.50
(f)	Depreciation and amortisation expense	11751.00	0.00	1,398.00	11,751.00	30,573.00
(g)	Other expenses	357,289.00	236,652.00	210,568.00	929,969.00	1,082,063.00
	<b>Total expenses</b>	<b>702,790.00</b>	<b>545,584.00</b>	<b>718,989.00</b>	<b>2,371,264.00</b>	<b>2,266,500.50</b>
<b>3</b>	<b>Profit / (Loss) before exceptional &amp; extra ordinary items and tax</b>	<b>17,867.00</b>	<b>43,678.00</b>	<b>22,317.00</b>	<b>235,052.00</b>	<b>201,103.50</b>
<b>4</b>	Exceptional items	0.00	0.00	0.00	0.00	0.00
<b>5</b>	<b>Profit/ (Loss) before extra ordinary items and tax</b>	<b>17,867.00</b>	<b>43,678.00</b>	<b>22,317.00</b>	<b>235,052.00</b>	<b>201,103.50</b>
	Extraordinary items	-	-	0.00	0.00	0.00
	<b>Profit before tax</b>	<b>17,867.00</b>	<b>43,678.00</b>	<b>22,317.00</b>	<b>235,052.00</b>	<b>201,103.50</b>
<b>6</b>	<b>Tax expense</b>					
7	Current Tax	0.00	0.00	54,786.00	62,000.00	54,786.00
8	Deferred Tax	0.00	0.00	(4,666.00)	2,627.00	(4,666.00)
9	Provision for standard assets of NBFCs	0.00	0.00	60,031.00	58,737.00	60,031.00
<b>10</b>	<b>Total Tax expense</b>	<b>0.00</b>	<b>0.00</b>	<b>110,151.00</b>	<b>123,364.00</b>	<b>110,151.00</b>
<b>11</b>	<b>Net Profit / (Loss) for the period from continuing operation</b>	<b>17,867.00</b>	<b>43,678.00</b>	<b>(87,834.00)</b>	<b>111,688.00</b>	<b>90,952.50</b>
	Profit (Loss) from discontinuing operations before tax	0.00	0.00	0.00	0.00	0.00
	Tax expense of discontinuing operations	0.00	0.00	0.00	0.00	0.00
<b>12</b>	<b>Net Profit / (Loss) from discontinuing operation after tax</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>13</b>	<b>Profit / (Loss) for the period before minority interest</b>	<b>17,867.00</b>	<b>43,678.00</b>	<b>(87,834.00)</b>	<b>111,688.00</b>	<b>90,952.50</b>

	Share of profit / (loss) of associates*	0.00	0.00	0.00	0.00	0.00
	Profit (Loss) Minority Interest*	0.00	0.00	0.00	0.00	0.00
14	<b>Net Profit / (Loss) for the period</b>	<b>17,867.00</b>	<b>43,678.00</b>	<b>(87,834.00)</b>	<b>111,688.00</b>	<b>90,952.50</b>
15	<b>Details of equity share capital</b>					
	Paid-up equity share capital	41198000.00	41198000.00	41198000.00	41198000.00	41198000.00
	Face Value of equity share capital	10.00	10.00	10.00	10.00	10.00
16	Reserve excluding Revaluation	0.00	0.00	0.00	344,886.06	231,573.06
17	<b>Earnings per share</b>					
	(a) Basic earning (loss) per share from continuing and discontinued operations	0.00	0.01	(0.02)	0.03	0.02
	(b) Diluted earning (loss) per share from continuing and discontinued operations	0.00	0.01	(0.02)	0.03	0.02

\* Applicable in the case of consolidated results.

**Notes :**

- 1 The above financial results have been reviewed by the Audit Committees and approved by the Board of Directors of the Company at the meeting held on 29.05.2019 and have been subject to limited review by the Statutory Auditors of the Company as required.
- 2 Previous year figures have been re-grouped, recast and rearranged wherever necessary.

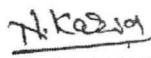
For Vani Commercials Limited

Place : New Delhi  
Date : 29.05.2019

*N. Karia*  
Neha Ashish Karia  
CFO and Managing Director  
DIN: 07894660



# VANI COMMERCIALS LIMITED

(Amount in Rs.)		
Standalone Statement of Assets and Liabilities		
Particulars	As at (year ended) Audited	As at (previous year ended) Audited
	31-Mar-2019	31-Mar-2018
<b>A EQUITY AND LIABILITIES</b>		
1 Shareholders' funds		
(a) Share Capital	41,198,000.00	41,198,000.00
(b) Reserves and Surplus	344,886.06	231,573.06
(c) Money received against share warrants	0.00	0.00
Sub-total-Shareholders' funds	41,542,886.06	41,429,573.06
2 Share application money pending allotment	0.00	0.00
3 Minority Interest*	0.00	0.00
4 Non-current liabilities		
(a) Long-term borrowings	0.00	0.00
(b) Deferred tax liabilities (net)	0.00	0.00
(c) Other long term liabilities	0.00	0.00
(d) Long-term provisions	217,454.00	158,717.00
Sub-total-Non-current liabilities	217,454.00	158,717.00
5 Current liabilities		
(a) Short-term borrowings	0.00	0.00
(b) Trade payables	0.00	0.00
(c) Other current liabilities	74,500.00	67,286.00
(d) Short-term provisions	23,600.00	23,000.00
Sub-total-Current liabilities	98,100.00	90,286.00
<b>TOTAL - EQUITY AND LIABILITIES</b>	<b>41,858,440.06</b>	<b>41,678,576.06</b>
<b>B ASSETS</b>		
1 Non-current assets		
(a) Property, Plant and Equipment		
(i) Tangible assets	19,644.00	31,395.00
(ii) Intangible assets	0.00	0.00
(iii) Capital work-in-progress	0.00	0.00
(iv) Intangible assets under development	0.00	0.00
(b) Non-current investments	19,568,500.00	19,568,500.00
(c) Deferred tax assets (net)	3,103.00	5,730.00
(d) Long-term loans and advances	16,782,079.00	17,151,670.00
(e) Other non-current assets	0.00	148,360.00
Sub-total- Non-current assets	36,373,326.00	36,905,655.00
2 Current assets		
(a) Current investments	0.00	0.00
(b) Inventories	2,064,143.58	2,064,143.58
(c) Trade receivables	0.00	0.00
(d) Cash and cash equivalents	3,316,641.48	2,587,599.48
(e) Short-term loans and advances	0.00	0.00
(f) Other current assets	104,329.00	121,178.00
Sub-total- Current assets	5,485,114.06	4,772,921.06
<b>TOTAL - ASSETS</b>	<b>41,858,440.06</b>	<b>41,678,576.06</b>
* Applicable in the case of consolidated statement of assets and liabilities.		
1 Previous year figures have been re-grouped, recast and rearranged wherever necessary.		
		For Vani Commercials Limited
		
		Neha Ashish Karia CFO and Managing Director
		DIN: 07894660
Place: New Delhi		
Date: 29.05.2019		





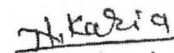
VANI COMMERCIALS LIMITED

CASH FLOW STATEMENT FOR THE YEAR ENDED 31 MARCH 2019		
Particulars	31.03.2019	31.03.2018
	(Rs.)	(Rs.)
<b>A. Cash Flow from Operating Activities :</b>		
Profit/(Loss) before Taxation	235,052	201,104
Adjustments for :		
Depreciation	11,751	30,573
Preliminary Exp	148,360	148,360
Loss / (Profit) on Sale of assets	-	-
Finance cost	944	1,173
Interest Income	-	-
<b>Operating Profit/(Loss) before Working Capital Changes</b>	<b>396,107</b>	<b>381,209</b>
Adjustments for :		
Trade and Other Receivables	-	207,989
Inventories	-	-
Trade and Other Payables	7,214	(639,621)
Provisions	600	(21,738)
Other current Assets	(79,560)	(764,123)
<b>Cash Generated from Operations</b>	<b>324,361</b>	<b>(836,284)</b>
Direct Tax Paid	(60,375)	(96,793)
<b>Net Cash generated from Operating Activities</b>	<b>263,986</b>	<b>(933,077)</b>
<b>B. Cash Flow from Investing Activities</b>		
Purchase of Fixed Assets	-	-
Sale of assets	-	-
Loans and Advances	369,591	2,464,847
Investments	-	-
Interest Income	-	-
<b>Net Cash used in Investing Activities</b>	<b>369,591</b>	<b>2,464,847</b>
<b>C. Cash Flow from Financing Activities</b>		
Proceeds of Borrowings	-	-
Proceeds of Issuance of share capital	-	-
Finance cost	(944)	(1,173)
<b>Net Cash generated from in Financing Activities</b>	<b>(944)</b>	<b>(1,173)</b>
<b>Net Increase/(Decrease) in Cash and Cash Equivalents (A+B+C)</b>	<b>632,633</b>	<b>1,530,598</b>
<b>Cash and Cash Equivalents: Opening</b>	<b>2,583,625</b>	<b>1,053,027</b>
<b>Cash and Cash Equivalents: Closing</b>	<b>3,216,258</b>	<b>2,583,625</b>

Notes:

- The above Cash Flow Statement has been prepared under the indirect method as set out in the Accounting Standard on Cash Flow Statement (AS-3)
- Figures in Brackets indicate Cash Outflow.
- Previous Year's figures have been recast, regrouped and restated where ever necessary.

For Vani Commercial Limited



Neha Ashish Karia  
CFO and Managing Director  
DIN: 07894660

Place : New Delhi  
Date : 29.05.2019





**VANI COMMERCIALS LIMITED**

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

**DECLARATION OF UNMODIFIED AUDIT REPORT PURSUANT TO REGULATION 33(3)(D) OF SEBI (LISTING OBLIGATIONS AND DISCLOSURE REQUIREMENTS) REGULATIONS 2015**

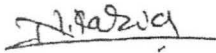
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I, Neha Ashish Karia, Managing Director & CFO of M/s Vani Commercials Limited having its Registered Office at LP-11C, Pitampura, New Delhi-110034 hereby declare that M/s MKRJ & Co., Chartered Accountants being the Statutory Auditor of the Company have issued an Audit Report with unmodified opinion for the quarter and year ended 31<sup>st</sup> March 2019.

This declaration is issued pursuant to Regulation 33(3)(d) of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 as amended read with SEBI Circular No. CIR/CFD/CMD/56/2016 dated 27<sup>th</sup> May 2016.

Thanking You

For **Vani Commercials Limited**



**Neha Ashish Karia**  
Managing Director & CFO  
DIN: 07894660

Date: 29<sup>th</sup> May, 2019

Place: New Delhi

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CIN:L74899DL1983PLC106425  
Website: vanicommercials.com

Phone No. : 011-2732 4080, Fax: 011-2732 4070  
Email ID: info@vanicommercials.com

Regd. Off.: 'AASTHA' LP-11 C Pitampura, New Delhi - 110034