VANI COMMERCIALS LIMITED

Date: 12.11.2021

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 AND HALF YEAR ENDED 30TH SEPTEMBER, 2021.

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

Meeting Conclusion Time: 04:00 P.M.

Dear Sir/Madam,

Pursuant to Regulation 33 of 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. **Friday, 12th November, 2021**, commenced at 03:00 P.M. through Video Conferencing and concluded at 04:00 P.M., inter alia to consider and approve the Un-audited Financial Results along with Limited Review Report for the Quarter and Half Year ended on **30th September, 2021.**

A copy of Un-audited Financial Results along with the Limited Review Report thereon for the period ended on 30th September, 2021 is enclosed herewith.

This is for your information and record.

Thanking You,

Yours Sincerely
For **VANI COMMERCIALS LIMITED**

MANISHA SHARMA
COMPANY SECRETARY AND COMPLIANCE OFFICER
M. NO. A58430

CIN: L74899DL1988PLC106425
Website: vanicommercials.com
Phone No: 011-27324080,Fax: 011-27324070
Email ID: info@vanicommercials.com
Regd. Off.: 'AASTHA' LP-11C Pitampura, New Delhi-110034

MKRJ AND COMPANY
CHARTERED ACCOUNTANTS
T1, 3rd Floor, Pankaj Arcade, Plot No. 16,
Sector -5, Dwarka, New Delhi - 110060
Mob.: 9818478173, 7976035244
Email: Mukesh.jain@mkrj.in; ajay.gupta@mkrj.in

Independent Auditor's Review Report On Unaudited Standalone Financial Results of the Company for Quarterly and Half Year ended 30th September, 2021 Pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended

Review Report to 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 half year ended September 30, 2021 (**"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

MKRJ & CO. CHARTERED ACCOUNTANT FRN-03011N M.NO. 073972 GURUGRAM

Mukesh Kumar Jain
Partner
M. No. 073972
FRN: 0030311N
UDIN:21073972AAAABO8642

Place: New Delhi
Date: 12th November, 2021

VANI COMMERCIALS LIMITED
REGD. OFF.: LP-11C PITAMPURA DELHI 110034
CIN:L74899DL1988PLC106425

Statement of Standalone Unaudited Results for the Quarter and Half year ended 30th September, 2021

(Amount in INR)

	Particulars	Quarter ended			Half year ended		Year ended
		30.09.2021	30.06.2021	30.09.2020	30.09.2021	30.09.2020	31.03.2021
		(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)
1	**Income**						
	(a) Revenue from operations	2,364,820.00	2,244,077.00	1,480,599.00	4,608,897.00	2,825,529.00	6,678,862.00
	(b) Other Income	13478.00	1,603.00	-	15,081.00	47.12	1,047.00
	Total Income	**2,378,298.00**	**2,245,680.00**	**1480599.00**	**4,623,978.00**	**2,825,576.12**	**6,679,909.00**
2	**Expenses**						
	(a) Finance Cost	1,492,328.00	1,433,398.00	728,212.00	2,925,726.00	1347781.00	3,586,527.00
	(b) Fee and Commission Expenses	0.00	0.00	0.00	0.00	0.00	0.00
	(c) Impairment on Financial Instruments	0.00	0.00	0.00	0.00	0.00	0.00
	(d) Employee benefits expense	367,360.00	308,765.00	332,540.00	676,125.00	641,080.00	1,343,370.00
	(f) Depreciation and amortisation expense	0.00	0.00	0.00	0.00	0.00	2,347.00
	(g) Other expenses	260,709.00	314,064.00	265,668.00	574,773.00	559,136.50	1,340,429.00
	Total expenses	**2,120,397.00**	**2,056,227.00**	**1,326,420.00**	**4,176,624.00**	**2,547,997.50**	**6,272,673.00**
3	**Profit / (Loss) before exceptional & extra ordinary items and tax (1-2)**	257,901.00	189,453.00	154,179.00	447,354.00	277,578.62	407,236.00
4	Exceptional items	0.00	0.00	0.00	0.00	0.00	0.00
5	**Profit/ (Loss) before extra ordinary items and tax (3-4)**	257,901.00	189,453.00	154,179.00	447,354.00	277,578.62	407,236.00
6	Extraordinary items	0.00	0.00	0.00	0.00	0.00	0.00
7	**Profit before tax (5-6)**	257,901.00	189,453.00	154,179.00	447,354.00	277,578.62	407,236.00
8	**Tax expense**						
a	Current Tax	0.00	0.00	0.00	0.00	0.00	105,882.00
b	Deferred Tax	0.00	0.00	0.00	0.00	0.00	630.00
c	Provision for standard assets of NBFCs	0.00	0.00	0.00	0.00	0.00	1,018.00
	Total Tax expense	0.00	0.00	0.00	0.00	0.00	107,530.00
9	**Net Profit / (Loss) after tax (7-8)**	**257,901.00**	**189,453.00**	**154,179.00**	**447,354.00**	**277,578.62**	**299,706.00**
10	**Other Comprehensive Income**						
a	(i) Items that will not be reclassified to Profit or Loss	0.00	0.00	0.00	0.00	0.00	0.00
	(ii) Income tax related to items that will not be reclassified to profit or loss	0.00	0.00	0.00	0.00	0.00	0.00
b	(i) Items that will be reclassified to Profit or Loss	0.00	0.00	0.00	0.00	0.00	0.00
	(ii) Income tax related to items that will be reclassified to profit or loss	0.00	0.00	0.00	0.00	0.00	0.00
	Total other Comprehensive Income net of tax	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**
11	**Total Comprehensive Income for the period (9+10)**	**257,901.00**	**189,453.00**	**154,179.00**	**447,354.00**	**277,578.62**	**299,706.00**
12	**Details of equity share capital**						
	Paid-up equity share capital	41198000.00	41,198,000.00	41198000.00	41,198,000.00	41,198,000.00	41,198,000.00
	Face Value of equity share capital	10.00	10.00	10.00	10.00	10.00	10.00
13	**Other Equity**	0.00	0.00	0.00	0.00	0.00	0.00
14	**Earnings per share**						
	Basic	0.06	0.05	0.04	0.11	0.07	0.07
	Diluted	0.06	0.05	0.04	0.11	0.07	0.07

NOTES:

1. The above results have been reviewed by the Audit Committee and approved by the Board of Directors at its meetings held on 12th November 2021 and subjected to limited review by Statutory Auditors, pursuant to regulation 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended.
2. Previous year's figures have been regrouped / rearranged wherever necessary.
3. 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.
4. 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
5. The Company has designated an exclusive email ID viz. info@vanicommercials.com for investor grievance redressal.
6. 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).
7. The Limited review as required under regulation 33 of SEBI(Listing Obliation & Disclosure Requirements) Regulations, 2015 has been completed and related Report does not have any impact on above Results and Notes for the Quarter ended 30/09/2021 which needs to be explianed

For Vani Commercials Limited

JITENDER KUMAR JUNEJA

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Date: 12/11/2021

Place: New Delhi

Jitender Kumar Juneja

(Managing Director & CFO)

DIN: 06639752

VANI COMMERCIALS LIMITED
REGD. OFF.: LP-11C PITAMPURA DELHI 110034
CIN:L74899DL1988PLC106425

Statement of unaudited Standalone Financial Results for the Quarter and Half year ended 30 September, 2021

	Particulars	As at 30.09.2021 (Reviewed)	As at 30.09.2020 (Reviewed)	As at 31.03.2021 (Audited)
ASSETS				
(1)	**Financial Assets**			
(a)	Cash and cash equivalents	4,778,548.75	609,404.00	1,487,155.00
(b)	Bank balances other than cash and cash equivalents	-	-	-
(c)	Derivative financial instruments	-	-	-
(d)	Trade Receivables	-	-	-
(e)	Loans	91,390,676.00	66,634,349.00	87,447,053.00
(f)	Investments	20,540,500.00	20,540,500.00	20,540,500.00
(g)	Other Financial Assets	445,971.98	486,487.00	475,304.00
	Sub-total Financial Assets	**117,155,696.73**	**88,270,740.00**	**109,950,012.00**
(2)	**Non-Financial Assets**			
(a)	Inventories	2,064,144.58	2,064,144.00	2,064,144.00
(b)	Current Tax Assets (Net)	-	-	-
(c)	Deferred Tax Assets (Net)	1,412.00	2,042.00	1,412.00
(d)	Investment Property	-	-	-
(e)	Property , Plant and Equipment	12,848.00	15,195.00	12,848.00
(f)	Intangible Assets	-	-	-
(g)	Other Non-Financial Assets	-	-	-
	Sub-toal Non Financial Assets	**2,078,404.58**	**2,081,381.00**	**2,078,404.00**
	Total Assets	**119,234,101.31**	**90,352,121.00**	**112,028,416.00**
LIABILITIES AND EQUITY				
Liabilities				
(1)	**Financial Liabilities**			
(a)	Derivative Financial Instruments	-	-	-
(b)	Payables	-		
	I Trade Payables			
	Total outstanding dues of MSME	-	-	-
	Total outstanding dues of Creditors other than MSME	-	-	-
	II Other Payables			
	Total outstanding dues of MSME	-	-	-
	Total outstanding dues of Creditors other than MSME	13,971.20	571,000.00	50,041.00
(c)	Debt securities	-	-	-
(d)	Borrowings (other than debt securities)	76,040,114.00	47,494,294.00	68,707,870.00
(e)	Deposits	-	-	-
(f)	Subordinated Debts	-	-	-
(g)	Other Financial Liabilities	-	-	-
	Sub-total Financial Liabilities	**76,054,085.20**	**48,065,294.00**	**68,757,911.00**
(2)	**Non-Financial Liabilities**			
(a)	Current Tax Liabilities (Net)	-	-	-
(b)	Provisions	465,486.00	429,378.00	465,486.00
(c)	Deferred Tax Liabilities (Net)	-	-	-
(d)	Other Non-Financial Liabilities	387,600.00	-	925,443.00
	Sub-total of Non Financial Liabilities	**853,086.00**	**429,378.00**	**1,390,929.00**
(2)	**Equity**			
(a)	Equity Share Capital	41,198,000.00	41,198,000.00	41,198,000.00
(b)	Other Equity	1,128,930.11	659,449.00	681,576.00
	Sub-total of Equity	**42,326,930.11**	**41,857,449.00**	**41,879,576.00**
	Total Liabilities and Equity	**119,234,101.31**	**90,352,121.00**	**112,028,416.00**

Notes:

1 Disclosure of standalone assets and liabilities as per Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended, as at 30 September, 2021

For Vani Commercials Limited

JITENDER KUMAR JUNEJA

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Date: 12/11/2021
Place: New Delhi

Jitender Kumar Juneja
(Managing Director & CFO)
DIN: 06639752

Statement of unaudited Standalone Financial Results for the Quarter and Half year ended 30 September, 2021

Particulars	Half Year Ended		Year ended
	30.09.2021	30.09.2020	31.03.2021
	(Reviewed)	(Reviewed)	(Audited)
A CASH FLOW FROM OPERATING ACTIVITIES			
Profit Before Tax	**447,354**	**277,579**	**34,843**
Adjustments for:			
Depreciation andAmortisation	-	-	4,449
Preliminary Expenses w/off	-	-	-
Deferred Revenue Expenditure	-	-	2,141
Net (gain)/loss on disposal of property, plant and equipment	-	-	-
Interest & Finance Cost	-	-	-
Interest Income	-	-	-
Dividend Income	-	-	-
	447,354	**277,579**	**41,433**
Cash inflow from interest on loans	-	-	-
Cash inflow from service asset	-	-	-
Cash outflow towards Tax	-	-	-
Cash generated from operation before working capital changes	**447,354**	**277,579**	**41,433**
Working Capital Changes			
(Increase)/Decrease in Trade Receivables	-	350,000	(350,000)
(Increase)/Decrease in Other Receivables	-	-	-
(Increase)/Decrease in Loans	(3,943,623)	(7,411,242)	(42,441,028)
(Increase)/Decrease in Other Financial Assets	29,332	(180,900)	(201,258)
(Increase)/Decrease in Other Non-Financial Assets	-	-	1,061
Increase/(Decrease) in Trade Payables	-	-	-
Increase/(Decrease) in Other Payables	(36,070)	421,000	150,000
Increase/(Decrease) in Other Financial Liabilities	-	-	(98,100)
Increase/(Decrease) in Provisions	-	-	211,924
Increase/(Decrease) in Other Non-Financial Liabilities	(537,843)	(318,032)	318,032
	(4,488,204)	**(7,139,174)**	**(42,409,369)**
Income Tax paid (Net of Refunds)	-	-	-
Net Cash flow from Operating activities	**(4,040,850)**	**(6,861,595)**	**(42,367,936)**
B CASH FLOW FROM INVESTING ACTIVITIES			
Purchase of property, plant and equipment	-	-	-
Proceeds from sale of property, plant and equipment	-	-	-
Purchase of intangible assets	-	-	-
Purchase of investments	-	-	(1,080,000)
Proceeds from investments	-	108,000	-
Interest Received on Investments	-	-	-
Dividend Received	-	-	-
Investment in subsidiaries	-	-	-
Net cash generated from/(used in) investing activities	**-**	**108,000**	**(1,080,000)**
C CASH FLOW FROM FINANCING ACTIVITIES			
Issue of equity share capital (including securities premium)	-	-	-
Dividends and DDT Paid	-	-	-
Deposits received (net)	-	-	-
Debt securities issued (net)	-	-	-
Borrowings other than debt securities issued (net)	7,332,244	6,435,403	41,058,891
Subordinated debts issued	-	-	-
Net cash generated from financing activities	**7,332,244**	**6,435,403**	**41,058,891**
Net increase/(decrease) in cash and cash equivalents (A+B+C)	**3,291,394**	**(318,192)**	**(2,389,045)**
Cash and cash equivalents at the beginning of the year	1,487,155	927,596	3,316,641
Cash and cash equivalents at the end of the year	**4,778,549**	**609,404**	**927,596**

For Vani Commercials Limited

JITENDER KUMAR JUNEJA

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Date: 2021.11.12 15:51:24 +05'30'

Date: 12/11/2021
Place: New Delhi

Jitender Kumar Juneja
(Managing Director & CFO)
DIN: 06639752