

VINAYAK VANIJYA LIMITED

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

CIN: L52110DL1985PLC020109, Website: www.vinayakvanijya.co.in

Phone: 9079738420, Email Id: yvanijya1985@gmail.com

Date: 30.05.2025

Head-Listing & Compliance

BSE Limited,

Phiroze Jeejeebhoy Towers,

Dalal Street, Fort

Mumbai- 400001

Scrip Code: 512517

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

Dear Sir/Madam,

This is to inform you that Board of Directors of the Company in their meeting held today, i.e. **Friday, 30th May, 2025** (commenced at 01:00 P.M. and concluded at 05:50 P.M.), have considered and approved, inter-alia, the following business(s):

1. The Audited Standalone Financial Results as per Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 for the quarter and year ended 31st March, 2025. **(Copy Enclosed)**
2. **Audited Standalone Statement of Assets and Liabilities** as per Regulation 33 (3) (f) of SEBI (Listing Obligations & Disclosure Requirements) Regulations, 2015 for the half year ended on March 31, 2025. **(Copy Enclosed).**
3. **Audited Standalone Cash Flow Statements** as per Regulation 33 (3) (g) of SEBI (Listing Obligations & Disclosure Requirements) Regulations, 2015 for half year ended on March 31, 2025. **(Copy Enclosed).**
4. The Audit Report on Financial Results for the year ended 31st March, 2025 as placed by the Statutory Auditor of the Company. **(Copy Enclosed)**
5. Pursuant to second proviso to Regulation 33 (3) (d) of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 a copy of Declaration of unmodified opinion on Auditor's Report on annual financial results for year ended 31st March, 2025. **(Copy Enclosed)**
6. Submission of details of Outstanding Qualified Borrowings and Incremental Qualified Borrowings with reference to SEBI Circular No. SEBI/HO/DDHS/DDHSRACPOD1/P/CIR/2023/172) dated October 19, 2023. We hereby confirm that VINAYAK VANIJYA LIMITED is not a Large Corporate (LC) as per the applicability criteria given in aforesaid circular. **(Copy Enclosed)**

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Phone: 9079738420, **Email Id:** vvaniija1985@gmail.com

Kindly take the above information on your records.

**Yours Sincerely,
For Vinayak Vanijya Limited**

**Mukhtar Singh
Whole Time Director
Din: 06525800**

Place: Delhi

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Sub: Declaration on Audit Report for the year ended 31st March, 2025

Dear Sir/Madam,

We hereby declare on behalf of **Vinayak Vanijya Limited** that Audit report in respect of Audited Standalone Financial Results for the period ended 31st March, 2025 submitted by **M/s. Sanjeev Bimla & Associates**, Chartered Accountants, Statutory Auditor of the Company is with unmodified opinion of the Statutory Auditor.

Kindly take the above information on your records.

Yours Sincerely,
For Vinayak Vanijya Limited

Mukhtar Singh
Whole Time Director
Din: 06525800

Place: Delhi

CEO/CFO CERTIFICATE

*(Pursuant to Regulation 33(2)(a) of SEBI(Listing Obligations and Disclosure Requirements),
Regulations, 2015*

Date: 30.05.2025

**To,
The Board of Directors
Vinayak Vanijya Limited
Flat No. 28, Stilt Floor, Devika Tower,
6, Nehru Place, New Delhi-110019**

I, the Undersigned, in my respective capacity as Whole Time Director & Chief Financial Officer (CFO) of the company to the best of my knowledge and belief certify that:

The Financial Results for the Quarter and Year ended 31st March, 2025 do not contain any false or misleading statement or figures and do not omit any material fact which may make the statements or figures contained therein misleading.

Thanking you

**Mukhtar Singh
Whole Time Director & Chief Financial Officer
Din: 06525800**

Place: Delhi

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Date: 30.05.2025

The Head- Listing Compliance

BSE Limited

PhirozeJeejeebhoy Towers

Dalal Street, Mumbai-400001

Scrip code: 512517

SUBJECT: Submission of details of Outstanding Qualified Borrowings and Incremental Qualified Borrowings with reference to SEBI Circular No. SEBI/HO/DDHS/DDHS-RACPOD1/P/CIRJ2023/172 dated October 19, 2023

Dear Sir/ Madam,

With reference to captioned subject, as required we are providing the following details of Outstanding Qualified Borrowings and Incremental Qualified Borrowings along with the Annual Financial Results being filed with Stock Exchange for the Financial Year ending 31st March, 2025.

Sr. No.	Particulars	Amount (Rs. in Crores)
1	Outstanding Qualified Borrowings at the start of the financial year (Rs. In Crores)	0.026
2	Outstanding Qualified Borrowings at the end of the financial year (Rs. In Crores)	0.026
3	Highest credit rating of the company relating to the unsupported bank borrowings NIL or plain vanilla bonds, which have no structuring/support built in.	NIL
4	Incremental borrowing done during the year (qualified borrowing) (Rs. In Crores)	0
5	Borrowings by way of issuance of debt securities during the year (Rs. In Crores)	0

You are requested to take above information on your records.

Thanking you.

For Vinayak Vanijya Limited

Mukhtar Singh

Whole Time Director

Din: 06525800

Place: Delhi

INDEPENDENT AUDITORS' REPORT ON STATEMENT OF AUDITED STANDALONE FINANCIAL RESULTS FOR THE QUARTER AND YEAR ENDED ON 31ST MARCH, 2025

**THE BOARD OF DIRECTORS OF
Vinayak Vanijya limited**

Report on the audit of the Standalone Financial Results

Opinion

We have audited the accompanying statement of quarterly and year to date standalone financial results of Vinayak Vanijya limited ("the Company") for the quarter ended March 31, 2025 and for the year ended March 31, 2025 ("Statement"), attached herewith, being submitted by the Company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended (Regulation).

In our opinion and to the best of our information and according to the explanations given to us, the Statement:

- i. is presented in accordance with the requirements of the Listing Regulations in this regard;
and
 - ii. gives a true and fair view in conformity with the applicable accounting standards and other accounting principles generally accepted in India, subject to the below mentioned points, of the net profit and other comprehensive income and other financial information of the Company for the quarter ended March 31, 2025 and for the year ended March 31, 2025.
- a. *The Company has not provided the valuation report of the unquoted shares of investments as required by IND AS 109, hence we are in no position to comment on the correctness of the valuation of the said shares, as such the company is in violation of the IND – AS.*
 - b. *The NBFC license of the company dated 03.03.1998, stands cancelled vide order dated 14.09.2018, further the company has lost its appeal with the Appellate authority of the NBFC Registration vide order dated 04.06.2020. This will adversely affect the operations of the company.*
 - c. *The company has not complied with the directions of MCA regarding the Audit Trail.*

Basis for Opinion

We conducted our audit in accordance with the Standards on Auditing (SAs) specified under section 143(10) of the Companies Act, 2013, as amended ("the Act"). Our responsibilities under those Standards are further described in the "Auditor's Responsibilities for the Audit of the Standalone Financial Results" section of our report. We are independent of the Company in accordance with the Code of Ethics issued by the Institute of Chartered Accountants of India together with the ethical requirements that are relevant to our audit of the financial statements under the provisions of the Act and the Rules there under, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the Code of Ethics. We believe that the audit evidence obtained by us is sufficient and appropriate to provide a basis for our opinion.

Management's Responsibilities for the Standalone Financial Results

The Statement has been prepared based on the standalone annual financial statements. The Board of Directors of the Company are responsible for the preparation and presentation of the Statement that gives a true and fair view of the net profit and other comprehensive income of the Company and other financial information in accordance with the applicable accounting standards prescribed under Section 133 of the Act read with relevant rules issued there under and other accounting principles generally accepted in India and in compliance with Regulation 33 of the Listing Regulations. This responsibility also includes maintenance of adequate



accounting records in accordance with the provisions of the Act for safeguarding of the assets of the Company and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and the design, implementation and maintenance of adequate internal financial controls, that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the Statement that give a true and fair view and are free from material misstatement, whether due to fraud or error.

In preparing the Statement, the Board of Directors are responsible for assessing the Company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the Board of Directors either intends to liquidate the Company or to cease operations, or has no realistic alternative but to do so.

The Board of Directors is also responsible for overseeing the Company's financial reporting process.

Auditor's Responsibilities for the Audit of the Standalone Financial Results

Our objectives are to obtain reasonable assurance about whether the Statement as a whole is free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with SAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of the Statement.

As part of an audit in accordance with SAs, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the Statement, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances. Under Section 143(3)(i) of the Act, we are also responsible for expressing our opinion on whether the company has adequate internal financial controls with reference to financial statements in place and the operating effectiveness of such controls.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Board of Directors.
- Conclude on the appropriateness of the Board of Directors' use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Company's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial results or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Company to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the Statement, including the disclosures, and whether the Statement represents the underlying transactions and events in a manner that achieves fair presentation.



We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards.

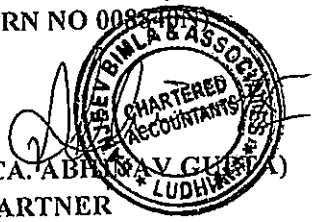
Other Matter

The Statement includes the results for the Quarter ended March 31, 2025 being the balancing figure between audited figures in respect of the full financial year ended March 31, 2025 and the published unaudited year-to-date figures up to the third quarter of the current financial year, which were subjected to a limited review by us, as required under the Listing Regulations.

Our report is not modified in respect of these matters.

FOR SANJEEV BIMLA & ASSOCIATES
CHARTERED ACCOUNTANTS
(FRN NO 0083401)

PLACE: Ludhiana


(CA. ABHINAV GUPTA)
PARTNER
M.NO. 544394

DATE: 30.05.2025

VINAYAK VANIJYA LIMITED

Registered Office: SF-28, Devika Tower 6, Nehru Place, New Delhi – 110019
 Website: www.vinayakvanijya.com, Phone: 011-43675500, Email: vvanijya1985@gmail.com
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Statement of Standalone Audited Financial Results for the Quarter and Year ended March 31, 2025

Particulars	Amt. (In Lakhs)				
	Quarter Ended			Year Ended	
	31st March, 2025	31st Dec, 2024	31st March, 2024	31st March, 2025	31st March, 2024
	(Audited)	(Unaudited)	(Audited)	(Audited)	(Audited)
I. Revenue from Operations	0.00	0.00	10.35	0.00	19.85
II. Other Income	2.26	2.23	3.63	9.91	10.46
III. Total Income (I +II)	2.26	2.23	13.98	9.91	30.31
IV. Expenses					
Cost of Material Consumed					
Purchases of Stock-in-trade	0.00	0.00	0.16	0.00	4.77
Changes in inventories of finished goods, Work-in-progress and stock-in-trade	0.00	0.00	0.00	0.00	-0.22
Employee Benefits Expenses	0.00	0.00	2.02	1.25	7.44
Finance Costs	0.08	0.00	0.00	0.08	0.01
Depreciation and amortisation expenses	0.11	0.11	0.40	0.44	0.46
Other Expenses	1.48	0.46	41.73	7.04	49.01
Total Expenses (IV)	1.67	0.57	44.31	8.81	61.47
V. Profit/(Loss) before exceptional items and tax (III- IV)	0.59	1.66	-30.33	1.10	-31.16
VI. Exceptional items	0.00	0.00	0.00	0.00	0.00
VII. Profit/(Loss) before tax (V-VI)	0.59	1.66	-30.33	1.10	-31.16
VIII. Tax Expense					
(1) Current tax	0.00	0.00	0.00	0.00	0.00
(2) Deferred tax	0.30	0.00	-8.41	0.30	-8.41
(3) Previous Year Tax					
IX. Profit/(Loss) for the period from continuing operations (VII-VIII)	0.29	1.66	-21.92	0.80	-22.75
X. Profit/(Loss) from discontinued operations	0.00	0.00	0.00	0.00	0.00
XI. Tax expense of discontinued operations	0.00	0.00	0.00	0.00	0.00
XII. Profit/(Loss) from Discontinued operations (after tax) (X-XI)	0.00	0.00	0.00	0.00	0.00
XIII. Profit/(Loss) for the period (IX+XII)	0.29	1.66	-21.92	0.80	-22.75
XIV. 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
(ii) Income tax relating to items that will not be reclassified to profit or loss	0.00	0.00	0.00	0.00	0.00
(B) (i) Items that will be classified to profit or loss	0.00	0.00	0.00	0.00	0.00
(ii) Income tax relating to items that will be reclassified to profit or loss	0.00	0.00	0.00	0.00	0.00
XV. Total Comprehensive Income for the period (XIII+XIV)	0.29	1.66	-21.92	0.80	-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
XVII. Other Equity					
XVIII. Earnings per equity share (for continuing operation):					
(1) Basic	0.03	0.17	-2.28	0.08	-2.28
(2) Diluted	0.03	0.17	-2.28	0.08	-2.28
XIX. Earnings per equity share (for discontinued operation):					
(1) Basic	0.00	0.00	0.00	0.00	0.00
(2) Diluted	0.00	0.00	0.00	0.00	0.00
XX. Earnings per equity share (for discontinued & continuing operations)					
(1) Basic	0.03	0.17	-2.28	0.08	-2.28
(2) Diluted	0.03	0.17	-2.28	0.08	-2.28

Notes:

- (1) The above standalone financial results have been reviewed by Audit Committee at its meeting held on May 30, 2025 and thereafter approved by the Board of Directors at its Meeting held on May 29, 2025.
- (2) The Statutory Auditors have carried out their audit for the above results under Regulation 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015. The Statutory Auditor have expressed their modified/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 figures of the last quarters are the balancing figures between audited figures in respect of the full financial year up to March 31, 2024 and March 31, 2023 and the unaudited published year-to-date figures up to December 31, 2023, being the date of the end of the third quarter of the respective financial years which were subjected to limited review by the Statutory Auditor.
- (8) Previous year/periods figures have been regrouped / reclassified, wherever necessary
- (9) The above financial results of the company are available on the website of the company at www.vinayakvanijya.com and also at www.bseindia.com

For Vinayak Vanijya Limited

Mukhtar Singh
 Whole Time Director
 DIN : 06525800

Date: 30.05.2025
 Place : Delhi

Statement of Audited Standalone Assets and Liabilities for the year ended March 31, 2025

Particulars	Amount in Lakhs	
	As at 31st March, 2025	As at 31st March, 2024
	(Audited)	(Audited)
ASSETS		
Non current assets		
(a) Property, Plant and Equipment	1.01	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)	16.25	16.55
(j) Other non-current assets		
TOTAL NON-CURRENT ASSETS		
Current Assets		
(a) Inventories	1.78	1.78
(b) Financials Assets		
(i) Investments		
(ii) Trade receivables		
(iii) Cash and cash equivalents	29.89	57.64
(iv) Bank Balance other than (iii) above	0.42	1.68
(v) Loans		
(vi) Others (to be specified)	28.16	21.84
(c) Current tax Assets		
(d) Other current Assets		
TOTAL CURRENT ASSETS	199.17	221.71
TOTAL ASSETS	199.17	221.71
EQUITY AND LIABILITES		
Equity-		
(a) Equity Share Capital	99.60	99.60
(b) Other Equity	80.59	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) Deffered 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	8.69	30.81
(iii) Other Financial liabilities (other than specified in item (c) to be specified)	7.69	8.91
(b) Other current liabilities		
(c) provisions		
(d) Current Tax Liabilities		
TOTAL CURRENT LIABILITIES		
TOTAL EQUITY AND LIABILITES	199.17	221.71

For Vinayak Vanijya Limited

Mukhtar Singh
Whole Time Director
DIN : 06525800

Date: 30.05.2025
Place : Delhi

VINAYAK VANIJYA LIMITED		
AUDITED STANDALONE CASH FLOW STATEMENT FOR THE YEAR ENDED 31 MARCH, 2025		
	Amount in Lakhs	
	Year ended March 31, 2025 (01.04.2024 to 31.03.2025) (Audited)	Year ended March 31, 2024 (01.04.2023 to 31.03.2024) (Audited)
Particulars		
Cash flow from Operating Activities		
Profit Before Tax	1.1	-31.16
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	-6.75	34.07
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		
Adjustments for increase (decrease) in trade payables, non-current	-22.12	29.51
Adjustments for increase (decrease) in other current liabilities	-1.21	3.46
Adjustments for increase (decrease) in other non-current liabilities		
Adjustments for depreciation and amortisation expense	0.44	0.46
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)	-29.64	67.5
Net cash flows from (used in) operations	-28.54	36.34
Dividends received		
Interest paid	0.08	0.01
Interest received		
Income taxes paid (refund)		
Other inflows (outflows) of cash		
Net cash flows from (used in) operating activities	-28.46	36.35
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	0	-1.61
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	-0.9	4.5
Cash payments for future contracts, forward contracts, option contracts and swapcontracts		
Cash receipts from future contracts, forward contracts, option contracts and swapcontracts		
Dividends received		
Interest received		
Income taxes paid (refund)		
Other inflows (outflows) of cash		
Net cash flows from (used in) investing activities	-0.9	2.89
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		0
Repayments of borrowings		
Payments of finance lease liabilities		
Payments of lease liabilities		
Dividends paid		
Interest Paid	-0.08	-0.01
Income taxes paid (refund)		
Other inflows (outflows) of cash		
Net cash flows from (used in) financing activities	-0.08	-0.01
Net increase (decrease) in cash and cash equivalents before effect of exchange ratechanges		
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	-29.44	39.23
Cash and cash equivalents cash flow statement at beginning of period	59.33	20.1
Cash and cash equivalents cash flow statement at end of period	29.89	59.33

Notes:

Statement has been prepared under 'Indirect Method' as set out in Ind AS 7 "Statement of Cash Flows".

Cash Outflow.

and rearranged wherever necessary.

1. The Cashflow

2. Amount in brackets, represent

3.Previous year's year figures have been regrouped

For Vinayak Vanijya Limited

Mukhtar Singh
Wholetime Director
DIN: 06525800

Date: 30.05.2025

Place: Noida