

VINAYAK VANIJYA LIMITED

Registered Office: Flat No.28,Stilt Floor, Devika Tower 6, Nehru Place, New Delhi – 110019, Website: www.vinayakvanijya.com
Phone: 011 – 4367 5500, Email id: vvanijya1985@gmail.com,
CIN: L52110DL1985PLC020109

Date: 30.06.2021

To,
Head Listing Compliance,
BSE Limited,
PhirozeJeejeebhoy 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. **Wednesday, 30th June, 2021** (commenced at 04:00 P.M. and concluded at 06:30 P.M.) has inter alia approved and passed the following resolutions:

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, 2021. **(Copy Enclosed)**
2. The Board considered and took on record, the Audit Report on Financial Results for the quarter and year ended 31st March, 2021 as placed by the Statutory Auditor of the Company. **(Copy Enclosed)**
3. Declaration of unmodified opinion on Auditor's Report on annual financial results for the quarter and year ended 31st March, 2021. **(Copy Enclosed)**
4. The Board had appointed M/s. Jain P& Associates, Practicing Company Secretaries, as Secretarial Auditor for the financial year 2020-21.
5. Declaration of **Non-Applicability** of Compliance with Statement of Deviation(s) or Variation(s) as per Regulation 32 of SEBI (Listing Obligations & Disclosure Requirements) Regulations, 2015- For the quarter ended March 31, 2021. **(Copy Enclosed)**
6. Took note of the **Non applicability** of Disclosure of Related Party Transactions on a consolidated basis as required under Regulation 23(9)-of SEBI (Listing Obligations



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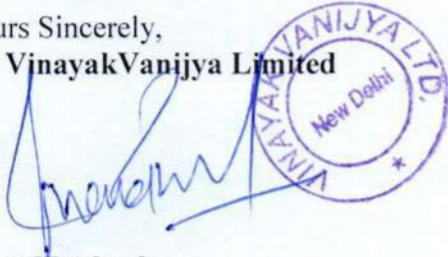
&Disclosure Requirements) Regulations, 2015 for half year ended on 31st March, 2021.
(Copy Enclosed)

Kindly take the above information on your records.

Thanking you,

Yours Sincerely,

For **VinayakVanijya Limited**

A handwritten signature in blue ink is written over a circular purple stamp. The stamp contains the text "VINAYAK VANIJYA LTD." around the top edge and "New Delhi" in the center, with a small star at the bottom.

AnandPrakash

Director

DIN: 06918487

VINAYAK VANIJYA LIMITED

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CIN: L52110DL1985PLC020109

Date: 30.06.2021

To,
The Head- Listing Compliance
BSE Limited
PhirozeJeejeebhoy Towers
Dalal Street, Mumbai-400001

Scrip Code: 512517

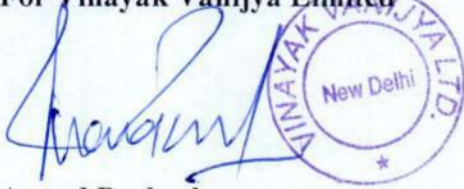
Subject: Non Applicability of Compliance with Statement of Deviation(s) or Variation(s) as per Regulation 32 of SEBI (Listing Obligations & Disclosure Requirements) Regulations, 2015- For the quarter ended March 31, 2021

Dear Sir/Madam,

With reference to Regulation 32 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, we would like to inform you that the disclosure of Statement of Deviation(s) or Variation(s) under the said regulation is not applicable to the Company.

Kindly take the same in your records.

For Vinayak Vanijya Limited



Anand Prakash
Director
DIN: 06918487

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Date: 30.06.2021

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

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Sub: Declaration on Audit Report for the year ended 31st March, 2021

Dear Sir/Madam,

We hereby declare, on behalf of **Vinayak Vanijya Limited** that Audit report in respect to Annual Audited Financial Results for the period ended 31st March, 2021 submitted by **M/s.Sanjeev Bimla & Associates**, Statutory Auditor of the Company is with unmodified opinion of the Statutory Auditor.

Kindly take the above information on your records.

Sincerely,

Yours faithfully,
For **Vinayak Vanijya Limited**

(AnandPrakash)
DIN: 06918487
Director



VINAYAK VANIJYA LIMITED

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CIN: L52110DL1985PLC020109

Date: 30.06.2021

To,
The Head- Listing Compliance
BSE Limited
PhirozeJeejeebhoy Towers
Dalal Street, Mumbai-400001

Scrip Code: 512517

Subject: Non Applicability of Disclosure on Related Party Transactions on a consolidated basis under Regulation 23(9) of SEBI (Listing Obligations & Disclosure Requirements) Regulations, 2015- For the half year ended March 31, 2021

Sir/Madam,

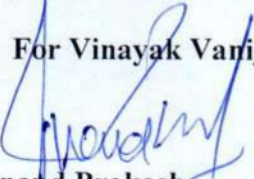
This has reference to Regulation 15(2) of Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, where a company is exempt from compliance with few specified regulations if the listed entity is having paid up equity share capital not exceeding Rs. 10,00,00,000/- (Rupees Ten Crore) and net worth not exceeding Rs. 25,00,00,000/- (Rupees Twenty Five Crore) as on the last date of previous financial year.

Please note that our Company has **Paid up Capital of Rs. 99.60 Lakh** only (i.e. less than stipulated limit of Rs.10 Crore) and **Net Worth of Rs. 103.70 Lakh** only (i.e. less than stipulated limit of Rs. 25 Crore) as per the last audited balance sheet as on March 31, 2021.

Therefore, in terms of the aforesaid Regulation i.e. Regulation 15(2) of Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements), Regulations 2015, the Company is not under any obligation to file **Disclosure on Related Party Transactions on a consolidated basis** for the half year ended on March 31, 2021.

Kindly take the same in your records.

For Vinayak Vanijya Limited


Anand Prakash
Director
DIN: 06918487



SANJEEV BIMLA & ASSOCIATES

CHARTERED ACCOUNTANTS

INDEPENDENT AUDITORS' REPORT ON STATEMENT OF AUDITED STANDALONE FINANCIAL RESULTS FOR THE QUARTER AND YEAR ENDED ON 31ST MARCH, 2021

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, 2021 and for the year ended March 31, 2021 ("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, 2021 and for the year ended March 31, 2021.
- 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 lockdown imposed in the country due to the covid pandemic has had some serious effect on the company, however, at this point we are in no position to ascertain the exact impact of the same on the company.*

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 on the basis of 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

HEAD OFFICE: 3024 – B, GURDEV NAGAR, BEHIND FLAMEZ MALL, LUDHIANA – 141001
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E-MAIL: SANJEEVBIMLA@REDIFFMAIL.COM

BRANCH OFFICES:

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SANJEEV BIMLA & ASSOCIATES

CHARTERED ACCOUNTANTS

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 the 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 Note No. 32 to the accompanying financial statements with regard to management's evaluation of uncertainty due to outbreak of COVID-19 and its impact on future operation of the Company. Our opinion is not modified in respect of this matter and we concur with the view of the management on the impact of covid-19 on the company.

The Statement includes the results for the Quarter ended March 31, 2021 being the balancing figure between audited figures in respect of the full financial year ended March 31, 2021 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

PLACE: Delhi

(FIRMA)


BHINA (UPTA)
PARVEER
M.N.O. 11394

DATE: 30.06.2021

Udin: 21544394AAAABZ7155

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SANJEEV BIMLA & ASSOCIATES

CHARTERED ACCOUNTANTS

INDEPENDENT AUDITORS' REPORT ON STATEMENT OF AUDITED STANDALONE FINANCIAL RESULTS FOR THE QUARTER AND YEAR ENDED ON 31ST MARCH, 2021

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, 2021 and for the year ended March 31, 2021 ("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, 2021 and for the year ended March 31, 2021.
- 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 lockdown imposed in the country due to the covid pandemic has had some serious effect on the company, however, at this point we are in no position to ascertain the exact impact of the same on the company.*

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 on the basis of 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.

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

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SANJEEV BIMLA & ASSOCIATES

CHARTERED ACCOUNTANTS

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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 Note No. 32 to the accompanying financial statements with regard to management's evaluation of uncertainty due to outbreak of COVID-19 and its impact on future operation of the Company. Our opinion is not modified in respect of this matter and we concur with the view of the management on the impact of covid-19 on the company.

The Statement includes the results for the Quarter ended March 31, 2021 being the balancing figure between audited figures in respect of the full financial year ended March 31, 2021 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

PLACE: Delhi

(FIRMA)


BHINA (MPTA)

DATE: 30.06.2021

PARVIHAR
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VINAYAK VANIJYA LIMITED

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 Website: Website: 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, 2021

Amt. (In Lakhs.)

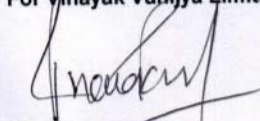
Particulars	Quarter Ended			Year Ended	
	31st March, 2021	31st Dec, 2020	31st March, 2020	31st March, 2021	31st March, 2020
	(Audited)	(Unaudited)	(Audited)	(Audited)	(Audited)
I. Revenue from Operations	3.29	3.46	3.42	13.63	14.11
II. Other Income	4.34		2.07	4.34	2.13
III. Total Income (I +II)	7.62	3.46	5.49	17.97	16.24
IV. Expenses					
Cost of Material Consumed					
Purchases of Stock-in-trade					
Changes in inventories of finished goods, Work-in-progress and stock-in-trade					
Employee Benefits Expenses	1.20	1.20	2.71	6.74	6.97
Finance Costs					
Depreciation and amortisation expenses	-0.09	0.07		0.12	0.22
Other Expenses	0.86	8.67	3.35	9.97	4.74
Total Expenses (IV)	1.97	9.94	6.06	16.82	11.93
V. Profit/(Loss) before exceptional items and tax (III- IV)	5.66	-6.49	-0.57	1.14	4.31
VI. Exceptional items	10.44			10.44	
VII. Profit/(Loss) before tax (V-VI)					
VIII. Tax Expense					
(1) Current tax					
(2) Deferred tax	0.29		1.08	0.29	1.08
(3) Previous Year Tax			0.10		0.10
IX. Profit/(Loss) for the period from continuing operations (VII-VIII)	-5.06	-6.49	-1.74	-9.58	3.13
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)	-5.06	-6.49	-1.74	-9.58	3.13
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)	-5.06	-6.49	-1.74	-9.58	3.13
(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					
XIX. Earnings per equity share (for continuing operation):					
(1) Basic	-0.05	-0.07	-0.02	-0.10	0.03
(2) Diluted	-0.05	-0.07	-0.02	-0.10	0.03
XX. Earnings per equity share (for discontinued operation):					
(1) Basic					
(2) Diluted					
XXI. Earnings per equity share (for discontinued & continuing operations)					
(1) Basic	-0.05	-0.07	-0.02	-0.10	0.03
(2) Diluted	-0.05	-0.07	-0.02	-0.10	0.03



Notes:

- (1) The above results have been reviewed by Audit Committee and taken on record by the Board of Directors at its Meeting held on 30 June 2021. The Statutory Auditors have carried out their audit for the above results.
- (2) 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.
- (3) 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.
- (4) The figures for the previous period/year have been regrouped/reclassified, wherever necessary, to conform to the current period/year classification
- (5) As the Company's business activity falls within a single segment, therefore "Segment Reporting" are not applicable.
- (6) The figures of the last quarters are the balancing figures between audited figures in respect of the full financial year up to March 31, 2021 and March 31, 2020 and the unaudited published year-to-date figures up to December 31, 2020 and December 31, 2019, being the date of the end of the third quarter of the respective financial years which were subjected to limited review.

For Vinayak Vanija Limited



(Anand Prakash)
(Director)
DIN : 06918487



Date: 30.06.2021
Place : New Delhi

M/S VINAYAK VANIJYA LIMITED
Cash Flow Statement for the Year ended 31st March, 2021

Particulars	As at 31.03.2020	As at 31.03.2021
(A) Cash Flow From operating activities		
Net Profit Before Tax	4,30,931.08	1,14,482.11
Adjustment for :-		
a) Depreciation & Amortisation Exp.	22,423.00	12,023.73
b) Interest Cost	14,406.00	17,197.00
Operating Profit before working capital changes	4,67,760.08	1,43,702.84
<i>Adjustments for working capital changes :-</i>		
a) (Increase)/Decrease in Inventories	-	-
b) (Increase)/Decrease in Trade Receivables	-	-
c) (Increase)/Decrease in Short Term Loans & Advances	-	-
e) (Increase)/Decrease in Other Current Assets	(12,65,010.00)	(3,19,273.00)
f) Increase / (Decrease) in Long Term Provision	(39,650.00)	-
g) Increase/(Decrease) in Short Term Provision	-	-
h) Increase/(Decrease) in Trade Payables	3,36,487.00	(2,16,534.00)
i) Increase / (Decrease) in Other Current Liabilities	1,30,216.00	(3,06,991.00)
k) (Increase)/Decrease in Other long Term liabilities	-	-
k) (Increase)/Decrease in long Term Loans & Advances	-	-
l) (Increase)/Decrease in Other non Current Assets	-	-
Cash generated from operations	(3,70,196.92)	(6,99,095.16)
Income Tax Paid	(10,000.00)	(10,43,730.00)
Net Cash from operating activities	(3,80,196.92)	(17,42,825.16)
(B) Cash Flow From Investing Activities :-		
a) Investment in Equity Shares	-	-
b) Long term Loans & Advances given to related parties	6,05,000.00	7,35,000.00
c) Long term Loans & Advances repaid by other	-	-
d) Long term capital advances repaid	-	-
Net Cash from investing activities	6,05,000.00	7,35,000.00
(C,) Cash Flow from Financing Activities :-		
b) Long Term Borrowings (Net)	-	9,24,000.00
d) Interest Cost	(14,406.00)	(17,197.00)
Net Cash from financing activities	(14,406.00)	9,06,803.00
Net (Decrease)/Increase in cash & cash equivalents	2,10,397.08	(1,01,022.16)
Opening balance of cash & cash equivalents	1,12,346.90	3,22,743.97
Closing balance of cash & cash equivalents	3,22,743.98	2,21,721.81

Notes :-

- 1) The above Cash Flow Statement has been prepared under the "indirect method" as set out in AS - 3 issued by the ICAI.
- 2) Figures in Brackets indicate cash outflow
- 3) Previous Year figures have been regrouped/ rearranged wherever necessary

FOR AND ON BEHALF OF THE BOARD

This is the Balance Sheet referred to in our report of even date

ANAND PRAKASH
DIN NO 06918487
Director

Bhupender Singh
DIN NO 07533596
Director

Krishna Kumar
KRISHNA KUMAR
CHIEF FINANCIAL OFFICER



Place :- DELHI
Date:- 30.06.2021

VINAYAK VANIJYA LIMITED

Registered Office: SF-28, Devika Tower 6, Nehru Place, New Delhi – 110019,
Website: Website: vinayakvanijya.com, Phone: 011-43675500, Email: vvanijya1985@gmail.com
Phone: 011 – 4367 5500, CIN: CIN: L52110DL1985PLC020109

Statement of Audited Standalone Assets and Liabilities for the year ended March 31, 2021

Particulars	Amount in Lakhs	
	As at 31st March, 2021 (Audited)	As at 31st March, 2020 (Audited)
ASSETS		
Non current assets		
(a) Property, Plant and Equipment	0.50	0.62
(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		
(iv) Other(to be specified)	145.19	152.55
(i) Deferred tax assets (net)	7.64	7.93
(j) Other non-current assets	41.14	37.95
Current Assets		
(a) Inventories		
(b) Financials Assets	1.78	1.78
(i) Investments		
(ii) Trade receivables		
(iii) Cash and cash equivalents	1.78	0.74
(iv) Bank Balance other than (iii) above	0.44	2.48
(v) Loans		
(vi) Others (to be specified)		
(c) Current tax Assets		
(d) Other current Assets		
TOTAL ASSETS	217.33	222.91
EQUITY AND LIABILITES		
Equity-		
(a) Equity Share Capital		
(b) Other Equity	99.60	99.60
Liabilities	103.70	113.28
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		
Current Liabilities		
(a) Financials Liabilities		
(i) Borrowings		
(ii) Trade Payables	11.84	2.60
(iii) Other Financial liabilities (other than specified in item (c) to be specified)	1.04	3.36
(b) Other current liabilities	1.15	4.06
(c) provisions		
(d) Current Tax Liabilities		
TOTAL EQUITY AND LIABILITES	217.33	222.91

For Vinayak Vanijya Limited

Anand Prakash
Director
DIN : 00385982



Date: 30.06.2021
Place : New Delhi