

**AMAR VANIJYA LIMITED**  
CIN:L74900DL1985PLC020118  
105, SOUTHEX PLAZA-II  
LEELA RAM MARKET,  
SOUTH EXT-II  
NEW DELHI-110049  
TEL: (011)41042727  
EMAIL: amar.vanijya@rediffmail.com  
WEBSITE: www.amarvanijya.com

**Dated: 09.11.2023**

**The Secretary**  
**Metropolitan Stock Exchange of India Limited**  
Vibgyor Towers, 4th floor, Plot no. C 62, G-Block,  
Opp. Trident hotel, Bandra Kurla Complex,  
Bandra (E), Mumbai- 400 098

Sir,

**Sub: Outcome of Board Meeting held on 9<sup>th</sup> November 2023 in terms of Regulation 30 of SEBI (Listing Obligations and Disclosure Requirements) Regulations 2015 as amended.**

This is to inform you that the Board of Directors in its meeting held today, 9<sup>th</sup> November, 2023 has inter-alia, approved the following:

1. Un-audited financial results for the 2<sup>nd</sup> quarter & half year ended 30<sup>th</sup> September, 2023 which are enclosed herewith along with Limited Review Report of the Statutory Auditors of the Company, in compliance with Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations 2015.
2. Further also enclosing herewith an Undertaking of Non-Applicability of Regulation 32 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 for the 2<sup>nd</sup> quarter & half year ended 30<sup>th</sup> September, 2023.

The Meeting commenced at 3.00 p.m. and concluded at 4.00 p.m.

Please acknowledge the receipt.

Thanking You,

Yours faithfully,  
For Amar Vanijya Limited

*Punam Kumari Sharma*  
Punam Kumari Sharma  
(Company Secretary)  
Encl: as above





**Limited Review Report on Quarterly Financial Results of the Company pursuant to Regulation 33 of the SEBI ( Listing Obligations and Disclosure Requirements) Regulations 2015**

To,  
Board of Directors  
Amar Vanijya Limited.  
105, Southex Plaza – II  
Leela Ram Market,  
South Extn.  
**New Delhi 110049**

We have reviewed the accompanying statement of unaudited financial results of **Amar Vanijya Limited** for the Quarter ended **30<sup>th</sup> September, 2023**. This statement is the responsibility of the Company's Management and approved by the Board of Directors/Committee. Our responsibility is to issue a report on these financial statements based on our review.

We conducted our review of the statement in accordance with the Standard on Review Engagement (SRE) 2410, "Review of Interim Financial Information Performed by the Independent Auditor of the Entity" issued by the Institute of Chartered Accountants of India. This standard requires that we plan and perform the review to obtain moderate assurance as to whether the financial statements are free of material misstatement. A review is limited primarily to inquiries of company personnel and analytical procedures applied to financial data and thus provides 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 cause us to believe that the accompanying statement of unaudited financial results prepared in accordance with applicable accounting standards and other recognised accounting practices and policies has not disclosed the information required to be disclosed in terms of Regulation 33 of 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.



Place: Kolkata

Dated: 09/11/2023.

**For B. Kumar & Co.**  
( Regd. No. 306098E )  
Chartered Accountants

Partner

UDIN : 23010211BGZ10513729

*[Handwritten Signature]*  
BK Poddar F. CA.  
MNO 10211

**AMAR VANIJYA LIMITED**  
CIN:L74900DL1985PLC020118  
105, SOUTHEX PLAZA - II, LEELA RAM MARKET,  
SOUTH EXTN - II  
NEW DELHI - 110049

**STATEMENT OF UNAUDITED FINANCIAL RESULTS (PROVISIONAL) FOR THE QUARTER ENDED 30TH SEP 2023**

(Rs. In Lacs)

Particulars	Quarter Ended			Half Yearly ended		Year ended 31 Mar'23 Audited
	3 Months ended 30 Sep'23 (Unaudited)	3 Months ended 30 June'23 (Unaudited)	3 Months ended 30 Sep'22 (Unaudited)	30th Sept. 2023 Unaudited	30th Sept.2022 Unaudited	
<b>Revenue from Operations</b>						
Interest Income from Operation	6.93	4.86	8.87	11.79	17.15	40.76
Other Operating Income			0.04	0.00	0.04	0.33
<b>Total Revenue from Operation</b>	<b>6.93</b>	<b>4.86</b>	<b>8.91</b>	<b>11.79</b>	<b>17.19</b>	<b>41.09</b>
<b>Expenditure :</b>						
a Interest Paid	3.12	1.57	5.18	4.69	9.64	25.28
b Employees Benefit Expenses	3.47	3.44	3.62	6.91	7.02	14.81
c Depreciation and amortisation expenses	-	-	-	-	-	-
d Impairment of Assets/ Bad Debts/Loans Written off (Net of Provision on Sub Standard Assets)	7.43	3.71	-	11.14		7.43
e Other Expenditure	2.58	1.02	0.54	3.60	1.44	3.15
f Loss on Sale/ Written off of Unquoted Equity Shares	0.62			0.62		
<b>Total Expenses</b>	<b>17.22</b>	<b>9.74</b>	<b>9.34</b>	<b>26.96</b>	<b>18.10</b>	<b>50.67</b>
<b>Profit(+)/Loss(-) Before Exceptional Item and Tax (1-2)</b>	<b>-10.29</b>	<b>-4.88</b>	<b>-0.43</b>	<b>-15.17</b>	<b>-0.91</b>	<b>-9.58</b>
Exceptional items	-	-	-	-	-	-
<b>Profit(+)/Loss(-) Before Tax (3+4)</b>	<b>-10.29</b>	<b>-4.88</b>	<b>-0.43</b>	<b>-15.17</b>	<b>-0.91</b>	<b>-9.58</b>
Tax expenses	-	-	-	-	-	-
<b>Profit(+)/Loss(-) After Tax for the Period (5-6)</b>	<b>-10.29</b>	<b>-4.88</b>	<b>-0.43</b>	<b>-15.17</b>	<b>-0.91</b>	<b>-9.58</b>
Other Comprehensive Income						-40.97
(i) Items that will not be reclassified to profit or Loss Change in Fair Value of Equity & Other financial Instruments	(52.93)	-	(54.48)	-52.93	-54.48	0.00
(ii) Income tax relating to items that will not be reclassified to profit or loss	11.74	-	10.62	11.74	10.62	0.00
<b>Total Comprehensive Income for the period (7+8)</b>	<b>-51.48</b>	<b>-4.88</b>	<b>-44.29</b>	<b>-56.36</b>	<b>-44.77</b>	<b>-50.55</b>
Paid Up Equity Share Capital ( Face Value @ Rs. 10 Each)	199.20	199.20	199.20	199.20	199.20	199.20
Reserve Excluding Revaluation Reserve	-	-	137.04		137.04	19.54
<b>l) Earning per share ( EPS ) ( not annualised )- Rs. 10 each</b>						
a) Basic	-0.52	-0.24	-0.02	-0.76	-0.05	-0.48
b) Diluted	-0.52	-0.24	-0.02	-0.76	-0.05	-0.48

Selected Information for the Quarter Ended 30th Sep 2023

Particulars	Quarter Ended			Half Yearly ended		Year ended 31 Mar'23 Audited
	3 Months ended 30 Sep'23 Un Audited	3 Months ended 30 June'23 Un Audited	3 Months ended 30 Sep'22 Un Audited	30th Sept. 2023 Un Audited	30th Sept.2022 Un Audited	
<b>PARTICULARS OF SHAREHOLDING</b>						
1 Public Shareholding						
Number of Shares	1992000	1992000	1992000	1992000	1992000	1992000
Percentage of Shareholding	100%	100%	100%	100%	100%	100%
2 Promoters and Promoter Group Shareholding						
a) Pledged/Encumbered						
- Number of shares	Nil	Nil	Nil	Nil	Nil	
- Percentage of shares ( as a % of the total Shareholding of Promoter and Promoter Group )	Nil	Nil	Nil	Nil	Nil	
- Percentage of shares (as a % of the total share capital of the Company	Nil	Nil	Nil	Nil	Nil	
b) Non-Encumbered						
- Number of shares	Nil	Nil	Nil	Nil	Nil	
- Percentage of shares(as a % of the total Shareholding of Promoter and Promoter Group)	Nil	Nil	Nil	Nil	Nil	
- Percentage of shares (as a % of the total share capital of the Company	Nil	Nil	Nil	Nil	Nil	

**INVESTOR COMPLAINTS**

QUARTER ENDED 30th Sep 2023 ,

Pending at the beginning of the quarter  
Received during the quarter  
Disposed of during the quarter  
Remaining unresolved at the end of the quarter

NIL  
NIL  
NIL  
NIL  
NIL

**Notes :**

- The above Financial Results have been prepared in accordance with recognition and measurement principles of the Indian Accounting Standards ( Ind As ) as prescribed under section 133 of the Companies Act, 2013, read with relevant rules issued thereunder and the other accounting principles generally accepted in India. The above results have been reviewed by the Audit Committee and approved by the Board of Directors at its meeting held on 9th November 2023, Pursuant to Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulation 2015, as amended. The Statutory Auditors of the Company have been carried out Limited review of the aforesaid results
- The Company is engaged primarily in the business of financing and accordingly there are no separate reportable segments as per AS 108 dealing with Operating Segment.
- The previous period's figures has been regrouped & rearranged wherever necessary.

**IN TERMS OF OUR REPORT  
FOR B. KUMAR & CO.  
(FR No. 306098E)**

**AMAR VANIJYA LIMITED**

M.S.Choudhury  
Director

Director

Date: 09/11/2023  
Place :- KOLKATA



**B. K. RODDAR  
PARTNER  
M. No. 10211**

Date.....09/11/2023

**AMAR VANIJYA LIMITED**  
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105, SOUTHEX PLAZA - II, LEELA RAM MARKET,  
SOUTH EXTN - II  
NEW DELHI - 110049

Particulars	Rs. In lacs	
	As at	
	30th Sept.2023 Un Audited	31st March 2023 Audited
<b>ASSETS</b>		
<b>1. CURRENT ASSETS</b>		
a) Cash and Cash Equivalents	0.86	0.59
b) Other Current Assets	4.74	4.09
Sub Total - Current Assets	5.60	4.68
<b>2. NON CURRENT ASSETS</b>		
a) Fixed Assets		
Tangible Assets	-	-
b) Deffered Tax Assets	-	-
c) Non Current Investments	144.67	196.12
d) Long Term Loans And Advances	167.33	270.28
e) Short Term Loans And Advances	202.89	
Sub Total - Non Current Assets	514.89	466.40
<b>TOTAL ASSETS</b>	<b>520.49</b>	<b>471.08</b>
<b>EQUITY AND LIABILITIES</b>		
<b>1. Current Liabilities</b>		
a) Other Current Liabilities & Provisions	2.61	3.29
Sub -Total	-	-
Sub -Total	2.61	3.29
<b>2. NON CURRENT LIABILITIES</b>		
a) Long Term Provsions	0.95	0.95
b) Long-term Borrowings		
c) Short-term Borrowings	228.77	110.59
d) Deffered Tax Liabilities ( Net )	13.85	25.60
Sub Total - Non Current Liabilities	243.57	137.14
<b>3 SHAREHOLDERS FUND</b>		
a ) Share Capital	199.20	199.20
b) Reserve & Surplus	75.11	131.45
Sub Total- Share Holders Fund	274.31	330.65
<b>TOTAL EQUITY AND LIABILITY</b>	<b>520.49</b>	<b>471.08</b>

Notes:

The above Financial Results have been prepared in accordance with recognition and measurement principles of the Indian Accounting Standards ( Ind As ) as prescribed under section 133 of the Companies Act, 2013, read with relevant rules issued thereunder and the other accounting principles generally accepted in India. The above results have been reviewed by the Audit Committee and approved by the Board of Directors at its meeting held on 09/11/2023, Pursuant to Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulation 2015, as amended. The Statutory Auditors of the Company have been carried out Limited review of the aforesaid results

The Company is engaged primarily in the business of financing and accordingly there are no separate reportable segments as per AS 108 dealing with Operating Segment.

The previous period's figures has been regrouped & rearranged wherever necessary.

**AMAR VANIJYA LIMITED**

M.S.Choudhury  
Director

Director

Date: - 09th Nov. 2023  
Place :- KOLKATA

IN TERMS OF OUR REPORT  
FOR B. KUMAR & CO.  
(FR No. 306098E)



B. K. PODDAR  
PARTNER  
M. No. 10211  
Date.....09/11/2023

**AMAR VANIJYA LIMITED**

**Cash Flow Statement**

	For the period 30/09/2023	For the year <u>2022-2023</u>
<b>A. Cash Flow From Operating Activities</b>		
Net Profit/(Loss) as per P & L Account	-15.17	(9.58)
<b>Adjustments for</b>		
Depreciation/loss on sale of FA	0.00	0.31
Diminution in Value of Investment	0.00	-
Loss on Sale/Written off of Unquoted Equity Sha	0.62	-
Provision for Doubtful Debts	11.14	-
Cash flow before working capital changes	<u>(3.41)</u>	<u>(9.27)</u>
<b>Adjustments for Working Capital</b>		
Increase (+)/ Decrease(-) in Other Current Asset	0.65	1.08
Increase(+) / Decrease(-) in Current Liabilities	-0.68	(0.18)
Tax Adjustment	-	-
Increase / Decrease in DTA	-	-
Increase / Decrease in Short Term Prov	-	-
Increase / Decrease in Long Term Prov	-	(18.57)
Net Cash generated from operations	<u>(4.74)</u>	<u>(29.10)</u>
<b>B. Cash Flow From Investing Activities</b>		
Change in Value of Investment	-	-
Sale/Purchase of Fixed Assets	-	0.01
Purchase/Sale of Investment	(2.10)	5.00
Loss on Sale of Investment	-	-
Net Cash Flow from investing activities	<u>-2.10</u>	<u>5.00</u>
<b>C. Cash Flow from Financing Activities</b>		
Increase /(Decrease) in Loans Given	111.08	(173.12)
Purchase of Fixed Assets	-	-
Repayment of Loan & Advances	-	-
Increase / ( Decrease)in Borrowings	118.18	(153.72)
Net Cash used in Financing activities	<u>(7.10)</u>	<u>19.41</u>
<b>Net Increase in Cash &amp; Cash Equivalent</b>	<u>0.26</u>	<u>(4.69)</u>
Opening Cash & cash Equivalent	0.59	5.27
Closing Cash & cash Equivalent	0.86	0.59

\* These represent Cash and Bank Balance only.

**Note :-**

- 1) The Above Cash Flow has been Prepared under " Indirect Method' as set out in Accounting Standard - 3 on Cash Flow Statement issued by Institute of Chartered Accountants of India.

Date:- 09th Nov. 2023

Place :- KOLKATA



By Order of the Board  
IN TERMS OF OUR REPORT  
FOR B. KUMAR & CO. **AMAR VANIJYA LIMITED**  
(FR No. 306098E)

B. K. PODDAR  
PARTNER  
M. No. 10211

Date.....09/11/2023

M.S.Choudhury  
Director

**Director**

**AMAR VANIJYA LIMITED**  
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**Date: 09.11.2023**

**To**  
**The Secretary**  
**Metropolitan stock exchange of India Limited**  
Vibgyor Towers, 4<sup>th</sup> floor, plot no. C-62, G Block  
Opp. Trident Hotel, Bandra Kurla Complex  
Bandra (E), Mumbai- 400098

Sir,

**Sub: Undertaking of non-applicability of Regulation 32 of the (SEBI Listing Obligations and Disclosure Requirements) Regulations 2015.**

Pursuant to Regulation 32 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, we hereby declare that the Company has not made any public issue, right issue and preferential issue, QIP for the quarter ended 30.09.2023 and thus the Company is not required to submit the statement of Deviation or variation for proceeds of Public issue, Right issue, preferential issue, QIP.

This is for your information and record.

Thanking You  
Yours truly,

**For Amar Vanijya Limited**



**Madhu Sudan Choudhary**  
**Director**  
**Din: 00246271**

