

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: 28-05-2024

To,
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 28th May 2024 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, 28th May 2024 has inter-alia, approved the following:

1. Audited Financial Results for the quarter and financial year ended 31st March 2024, which is enclosed herewith along with the Audit Report of the Statutory Auditors, in compliance with regulation 33 of the SEBI ((Listing Obligations & Disclosure Requirements) Regulations, 2015 and a declaration in respect of Audit Report with unmodified opinion for the quarter and year ended 31st March 2024, under regulation 33(3)(d) of the SEBI ((Listing Obligations & Disclosure Requirements) Regulations, 2015.

Further also enclosing herewith an undertaking of non-applicability of Regulation 32 of the SEBI (Listing Obligations & Disclosure Requirements) Regulations, 2015 for the quarter ended 31st March 2024.

The Meeting commenced at 2.30 p.m. and concluded at 5.15 p.m.

Please acknowledge the receipt.

Thanking You,

Yours faithfully,

For Amar Vanijya Limited

Khushboo Doshi

Khushboo Doshi
Company Secretary
Encl: As Above



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

STATEMENT OF AUDITED FINANCIAL RESULTS FOR THE QUARTER AND YEAR ENDED 31ST MARCH 2024

(Rs. In Lacs)

Particulars	Quarter Ended			Year ended	Year ended
	31st Mar. '24 (Audited)	31st Dec. '23 (Unaudited)	31st March'23 (Audited)	31st Mar'24 (Audited)	31st Mar'23 (Audited)
1 Revenue from Operations					
Interest Income from Operation	13.44	5.17	12.78	30.40	40.76
Other Operating Income	-	0.16	0.21	0.16	0.33
Total Revenue from Operation	13.44	5.33	12.99	30.56	41.09
2 Expenditure :					
a Interest Paid	5.39	4.24	8.56	14.32	25.28
b Employees Benefit Expenses	3.59	2.97	4.38	13.47	14.81
c Depreciation and amortisation expenses	-	-	-	-	-
d Impairment of Assets/ Bad Debts/Loans Written off (Net of Provision on Sub Standard Assets)	18.57	18.57	7.42	48.27	7.43
e Other Expenditure	0.84	0.67	0.98	5.11	3.15
Loss on Sale/ Written off Unquoted Equity Shares	-	-	-	0.62	-
Total Expenses	28.39	26.45	21.34	81.79	50.67
3 Profit(+)/Loss(-) Before Exceptional Item and Tax (1-2)	-14.95	-21.12	-8.35	-51.23	-9.58
4 Exceptional items	-	-	-	-	-
5 Profit(+)/Loss(-) Before Tax (3+4)	-14.95	-21.12	-8.35	-51.23	-9.58
6 Tax expenses	-	-	-	-	-
7 Profit(+)/Loss(-) After Tax for the Period (5-6)	-14.95	-21.12	-8.35	-51.23	-9.58
8 Other Comprehensive Income					
(i) Items that will not be reclassified to profit or Loss Change in Fair Value of Equity & Other financial Instruments		-		-52.93	-
(ii) Income tax relating to items that will not be reclassified to profit or loss		-		-11.01	-
9 Total Comprehensive Income for the period (7+8)	-14.95	-21.12	-8.35	-93.15	-50.55
10 Paid Up Equity Share Capital (Face Value @ Rs. 10 Each)	199.20	199.20	199.20	199.20	199.20
11 Reserve Excluding Revaluation Reserve	-	-	-	-	19.54
12 I) Earning per share (EPS) (not annualised)- Rs. 10 each					
a) Basic	-0.75	-1.06	-0.42	-2.57	-0.48
b) Diluted	-0.75	-1.06	-0.42	-2.57	-0.48

Selected Information for the Quarter Ended 31st March 2024

PART - II	Particulars	Quarter Ended			Year ended	
		31st Mar. '24 Audited	31st Dec. '23 Un Audited	31st March'23 Audited	31st Mar'24 (Audited)	31st Mar'23 (Audited)
A	PARTICULARS OF SHAREHOLDING					
1	Public Shareholding					
	Number of Shares	1992000	1992000	1992000	1992000	1992000
	Percentage of Shareholding	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
B	INVESTOR COMPLANTS	QUARTER ENDED 31ST March 2024 ,				
	Pending at the beginning of the quarter	NIL				
	Received during the quarter	NIL				
	Disposed of during the quarter	NIL				
	Remaining unresolved at the end of the quarter	NIL				

Amar Vanijya Ltd.

Ramawatar Singh

Director / Authorised Signatory

AMAR VANIJYA LIMITED
CIN NO. L74900DL1985PLC020118
105, SOUTHEX PLAZA - II, LEELA RAM MARKET
SOUTH EXTN - II, NEW DELHI - 110049

STATEMENT OF ASSETS AND LIABILITIES

(Rs. In Lacs)

Particulars	As at	
	31st Mar. '24	31st Mar'23
	(Audited)	(Audited)
A. ASSETS		
1. Current Assets		
(a) Cash and Cash Equivalents	11.90	0.59
(b) Other Current Assets	1.95	4.09
SUB TOTAL - CURRENT ASSETS	13.85	4.68
2. Non-Current Assets		
(a) Fixed Assets		
- Tangible Assets	-	-
(b) Deferred Tax Assets	-	-
(c) Non-Current Investments	144.67	196.12
(d) Long Term Loans and Advances	455.45	270.28
SUB TOTAL - NON CURRENT ASSETS	600.12	466.40
TOTAL ASSETS	613.97	471.08
B. EQUITY AND LIABILITIES		
1. Current Liabilities		
(a) Other Current Liabilities & Provision	3.19	3.29
SUB TOTAL - CURRENT LIABILITIES	3.19	3.29
2. Non-Current Liabilities		
(a) Long-term Borrowings	357.75	110.59
(b) Long-term Provisions	0.95	0.95
(c) Deferred Tax Liability (Net)	13.85	25.60
SUB TOTAL - NON-CURRENT LIABILITIES	372.55	137.14
3. Shareholder's Funds		
(a) Share Capital	199.20	199.20
(b) Reserves and Surplus	39.03	131.45
SUB TOTAL - SHARE HOLDERS FUND	238.23	330.65
TOTAL EQUITY & LIABILITY	613.97	471.08

Notes:

- 1 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 28th May 2024, and audited by the Statutory Auditors pursuant to Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulation 2015, as amended.
- 2 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.
- 3 The previous period's figures has been regrouped & rearranged wherever necessary.

Amar Vanijya Ltd
Ramawatar Lohia
Director / Authorised Signatory

Date: 28-05-2024
Place :- KOLKATA

Ramawatar Lohia
Director
DIN: 00486838

AMAR VANIJYA LIMITED

Cash Flow Statement for the year ended 31st March,2024

Rs. in lacs

	For the year <u>2023-24</u>	For the year <u>2022-23</u>
A. Cash Flow From Operating Activities		
Net Profit/(Loss) as per P & L Account	-51.23	-9.58
<u>Adjustments for</u>		
Depreciation/ loss on sale of FA	-	0.31
Diminution in Value of Investment		
Cash flow before working capital changes	<u>-51.23</u>	<u>-9.27</u>
<u>Adjustments for Working Capital</u>		
Increase / Decrease in Other Current Assets	-2.13	1.08
Increase / Decrease in Current Liabilities	-0.09	-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>-49.19</u>	<u>-29.10</u>
B. Cash Flow From Investing Activities		
Sale/Purchase of Fixed Assets	-	0.01
Change in Value of Investment		
Purchase/Sale of Investment	-2.10	5.00
Loss on Sale of Investment	0.61	-
Net Cash Flow from investing activities	<u>-1.49</u>	<u>5.00</u>
C. Cash Flow from Financing Activities		
Increase /(Decrease) in Loans Given	185.17	-173.12
Repayment of Loan & Advances		
Increase / (Decrease)in Borrowings	247.16	-153.71
Net Cash used in Financing activities	<u>61.99</u>	<u>19.42</u>
Net Increase in Cash & Cash Equivalent	<u>11.31</u>	<u>-4.68</u>
Opening Cash & cash Equivalent	0.59	5.27
Closing Cash & cash Equivalent	11.90	0.59
	11.90	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.

By order of the Board
Amar Vanijya Ltd.

Ramawatar Lohia

Director / Authorised Signatory

Ramawatar Lohia

Director

DIN : 00486838



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Auditors Report on Standalone Financial Results of Amar Vanijya Limited for the year ended March, 31, 2024 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 - II,
New Delhi – 110049

1. We have reviewed the accompanying statement of Standalone Financial Results of “Amar Vanijya Limited” (the Company) for the year ended **31st March, 2024** (‘The statement’) being submitted by the Company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 as amended.
2. The Statement, which is the responsibility of the Company’s Management and approved by the Board of Directors has been complied from the related standalone financial statements which has been prepared in accordance with the Accounting Standards prescribed under Section 133 of the Companies Act, 2013, and other accounting principles generally accepted in India. Our responsibility is to express an opinion on the Statement based on our audit of such standalone financial statements.
3. We conducted our audit in accordance with the Standards on Auditing specified under Section 143(10) of the Companies Act, 2013. Those Standards require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the Statement is free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and the disclosures in the Statement. The procedures selected depend on the auditor’s judgment, including the assessment of the risks of material misstatement of the Statement, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the Company’s preparation and fair presentation of the Statement in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the Company’s internal financial control with reference to the Statement. An audit also includes evaluating the appropriateness of the accounting policies used and the reasonableness of the accounting estimates made by the Management, as well as evaluating the overall presentation of the Statement. We also performed procedures in accordance with the circular issued by the SEBI under Regulation 33(8) of the SEBI (Listing obligations and Disclosure Requirements) Regulations, 2015 as amended to the extent application.

We believe that the audit evidence obtained by us is sufficient and appropriate to provide a basis for our audit opinion.





4. In our opinion and to the best of our information and according to the explanations given to us, the Statement:
- is presented in accordance with the requirements of Regulation 33 of the SEBI (Listing obligations and Disclosure Requirements) Regulation, 2015 as amended and
 - gives a true and fair view in conformity with the recognition and measurement principles laid down in the aforesaid Accounting Standards and other accounting principles generally accepted in India of the total comprehensive income (comprising of net (profit / loss) and other comprehensive income/ loss and other financial information of the Company for the year ended on March 31, 2024.
5. The Statement includes that the results for the quarter ended on March 31, 2024 being the balancing figure between audited figures in respect of the full financial year and the published unedited year to date figures up to the third quarter of the current financial year which were subject to limited review by us.

Dt: 28.05.2024
UDIN : 24010211BKBNV4280



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

(B K Poddar)
Partner
M.No.10211

AMAR VANIJYA LTD.

CIN : L74900DL1985PLC020118

105, SOUTHEX PLAZA - II,

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SOUTH EXTN - II

NEW DELHI - 110 049

Tel : (011) 41042727

Email - amar.vanijya@rediffmail.com

Website: www.amarvanijya.com

Dated: 28-05-2024

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

Dear Sir,

Sub: Declaration Pursuant to Regulation 33(3) (d) of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.

In compliance of Regulation 33(3)(d) of SEBI (Listing Obligations and Disclosure Requirements) amendment Regulations 2016, we hereby declare that the Statutory Auditors of the Company, **M/s. B. Kumar & Co.**, Chartered Accountants have issued the Audit Report with an unmodified opinion on the Annual Financial Results of the Company for the quarter and year ended 31st March, 2024.

Thanking You,

Yours faithfully,

For Amar Vanijya Limited

Ramawatar - 25/5/24

Ramawatar Lohia

Director

DIN - 00486838



AMAR VANIJYA LTD.

CIN : L74900DL1985PLC020118

105, SOUTHEX PLAZA - II,

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NEW DELHI - 110 049

Tel : (011) 41042727

Email - amar.vanijya@rediffmail.com

Website: www.amarvanijya.com

Date: 28-05-2024

To
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- 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 31.03.2024 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

Ramawatar. Lohia

Ramawatar Lohia
Director
Din: 00486838

