



Auditors Report on Standalone Financial Results of Amar Vanijya Limited for the year ended March, 31, 2025 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, 2025 ('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 compiled 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.



B KUMAR & CO.
Chartered Accountants



20, Indrani Park, Tollygunge,
Kolkata – 700033
Ph. No. 033-46031499
Mobile No : 9830011969 / 9163012675
e-mail : bkctax@yahoo.co.in

- =====
4. In our opinion and to the best of our information and according to the explanations given to us, the Statement:
- a) is presented in accordance with the requirements of Regulation 33 of the SEBI (Listing obligations and Disclosure Requirements) Regulation, 2015 as amended and
 - b) 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 loss and other comprehensive income/ loss and other financial information of the Company for the year ended on March 31, 2025.
5. The Statement includes that the results for the quarter ended on March 31, 2025 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: 30.05.2025
UDIN : 25010211BMORXH5459



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

(B K Poddar)
Partner
M.No.010211

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 2025

(Rs. In Lacs)

Particulars	Quarter Ended			Year ended	Year ended
	31st Mar. '25	31st Dec. '24	31st March'24	31st Mar'25	31st Mar'24
	(Audited)	(Unaudited)	(Audited)	(Audited)	(Audited)
1 Revenue from Operations					
Interest Income from Operation	17.00	8.71	13.44	42.76	30.40
Other Operating Income	-	-	-	0.06	0.16
Provision for sub Standard Assets Written Back	-	-	-	-	-
Total Revenue from Operation	17.00	8.71	13.44	42.82	30.56
2 Expenditure :					
a Interest Paid	6.58	6.32	5.39	25.60	14.32
b Employees Benefit Expenses	2.58	0.84	3.59	6.51	13.47
c Depreciation and amortisation expenses	-	-	-	-	-
d Impairment of Assets/ Bad Debts/Loans Written off (Net of Provision on Sub Standard Assets)	-	-	18.57	-	48.27
e Other Expenditure	2.73	0.31	0.84	4.89	5.73
f Loss on Sale/ Written off of Unquoted Equity Shares	-	-	-	-	-
Total Expenses	11.89	7.47	28.39	37.00	81.79
3 Profit(+)/Loss(-) Before Exceptional Item and Tax (1-2)	5.11	1.24	-14.95	5.82	-51.23
4 Exceptional items	-	-	-	-	-
5 Profit(+)/Loss(-) Before Tax (3+4)	5.11	1.24	-14.95	5.82	-51.23
6 Tax expenses	-	-	-	-	-
7 Profit(+)/Loss(-) After Tax for the Period (5-6)	5.11	1.24	-14.95	5.82	-51.23
8 Other Comprehensive Income					
(i) Items that will not be reclassified to profit or Loss Change in Fair Value of Equity & Other financial Instruments	-	-	-	(3.06)	(52.93)
(ii) Income tax relating to items that will not be reclassified to profit or loss	-	-	-	3.62	11.74
9 Total Comprehensive Income for the period (7+8)	5.11	1.24	-14.95	6.38	-92.42
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	-	-	-	45.42	39.03
12 I) Earning per share (EPS) (not annualised)- Rs. 10 each					
a) Basic	0.26	0.06	-0.75	0.29	-2.57
b) Diluted	0.26	0.06	-0.75	0.29	-2.57



Date: 30/05/2025
Place :- KOLKATA

Ramawatar Lohia

Ramawatar Lohia
Director
(DIN:00486838)

AMAR VANIJYA LIMITED
CIN: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. '25	31st Mar'24
	(Audited)	(Audited)
A. <u>ASSETS</u>		
1. Current Assets		
(a) Cash and Cash Equivalents	0.97	11.90
(b) Other Current Assets	3.11	1.95
SUB TOTAL - CURRENT ASSETS	4.08	13.85
2. Non-Current Assets		
(a) Fixed Assets		
- Tangible Assets	-	-
(b) Deferred Tax Assets	-	-
(c) Non-Current Investments	141.61	144.67
(d) Long Term Loans and Advances	550.27	455.45
SUB TOTAL - NON CURRENT ASSETS	691.89	600.12
TOTAL ASSETS	695.97	613.97
B. <u>EQUITY AND LIABILITIES</u>		
1. Current Liabilities		
(a) Other Current Liabilities & Provision	3.68	3.19
SUB TOTAL - CURRENT LIABILITIES	3.68	3.19
2. Non-Current Liabilities		
(a) Long-term Borrowings	434.66	357.75
(b) Long-term Provisions	2.77	0.95
(c) Deferred Tax Liability (Net)	10.24	13.85
SUB TOTAL - NON-CURRENT LIABILITIES	447.67	372.55
3. Shareholder's Funds		
(a) Share Capital	199.20	199.20
(b) Reserves and Surplus	45.42	39.03
SUB TOTAL - SHARE HOLDERS FUND	244.62	238.23
TOTAL EQUITY & LIABILITY	695.97	613.97

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 30th May 2025, and audited by the Statutory Auditors pursuant to Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulation 2015, as amended.
- 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.
- The Review report issued in accordance with regulation No. 33 are also available on the website of the company viz www.amarvanijya.com

Ramawatar Lohia

Date: 30-05-2025
Place :- KOLKATA



Ramawatar Lohia
Director
(DIN:00486838)

AMAR VANIJYA LIMITED

Cash Flow Statement for the year ended 31st March, 2025

	Rs. in lacs	
	For the year <u>2024-25</u>	For the year <u>2023-24</u>
A. Cash Flow From Operating Activities		
Net Profit/(Loss) as per P & L Account	5.82	(51.23)
<u>Adjustments for</u>		
Add: Extraordinary Item (Provision for standard as	1.82	-
Cash flow before working capital changes	<u>7.64</u>	<u>(51.23)</u>
<u>Adjustments for Working Capital</u>		
Increase / Decrease in Other Current Assets	(1.16)	(2.13)
Increase / Decrease in Current Liabilities	0.49	(0.09)
Tax Adjustment		
Increase / Decrease in DTA		
Increase / Decrease in Short Term Prov		
Increase / Decrease in Long Term Prov		
Net Cash generated from operations	<u>6.98</u>	<u>(49.19)</u>
B. Cash Flow From Investing Activities		
Sale/Purchase of Fixed Assets		-
Change in Value of Investment		
Purchase/Sale of Investment	-	(2.10)
Loss on Sale of Investment	-	0.61
Net Cash Flow from investing activities	<u>-</u>	<u>(1.49)</u>
C. Cash Flow from Financing Activities		
Increase /(Decrease) in Loans Given	(94.83)	185.17
Repayment of Loan & Advances		
Increase / (Decrease) in Borrowings	76.92	247.16
Net Cash used in Financing activities	<u>(17.91)</u>	<u>61.99</u>
Net Increase in Cash & Cash Equivalent	<u>(10.93)</u>	<u>11.31</u>
Opening Cash & cash Equivalent	11.90	0.59
Closing Cash & cash Equivalent	0.97	11.90
	0.97	11.90

* 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.
- 2) This is the Cash Flow referred to, in our report of even date.

Place : Kolkata
Date :- 30-05-2025



Ramawatar Lohia

Ramawatar Lohia
(Director)
DIN : 00486838

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

Date: 30.05.2025

To
The Secretary
Metropolitan Stock exchange of India Limited
2nd Floor, Piramal, Agastya Corporate Park,
Building A, Unit 205A, LBS Marg, Kurla West,
Mumbai, Maharashtra 400070

Sir,

Sub: Declaration for non-applicability of Regulation 32 of the SEBI (Listing Obligations & 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 quarters and year ended 31.03.2025 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

Khushi



KHUSHBOO DOSHI
CFO, Company secretary
Membership No.- A38563

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

Date: 30.05.2025

To
The Secretary
Metropolitan Stock exchange of India Limited
2nd Floor, Piramal, Agastya Corporate Park,
Building A, Unit 205A, LBS Marg, Kurla West,
Mumbai, Maharashtra 400070

Sir,

Sub: Outcome of Board Meeting and submission of Audited Standalone Financial Results

We would like to inform you that the Board of Directors in its meeting held on 30th May, 2025 inter-alia has transacted the following business:

1. Approval and consideration of the Audited Standalone financial results for the quarter and year ended 30th March, 2025 and Limited Review Report as issued by the Statutory Auditors of the Company and placed before the Board pursuant to 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 Obligation & Disclosure Requirements) Regulations, 2015.

The Meeting commenced at 2.30 P.M. and concluded at 3.30 P.M. with a vote of thanks.

Please acknowledge the receipt.

Thanking you,

Yours truly,

For Amar Vanijya Limited

KDoshi



KHUSHBOO DOSHI
CFO, Company secretary
Membership No.- A38563