



A Govt. Recognised One Star Export House

Vinny Overseas Limited

MFG. OF RAYON - COTTON - POLYESTER - FASHION WEAR OF FABRICS

B/h.. International Hotel, Narol-Isanpur Road, Narol, Ahmedabad-382 405. (Guj.) INDIA.
(M) 9328804500-6300-7400 E-mail : cfo@vinnyoverseas.in, vinnyoverseas@gmail.com, vinnyoverseas2001@yahoo.com
Web. : www.vinnyoverseas.in • CIN : L51909GJ1992PLC017742

Date: May 25, 2023

To,
The Manager,
Listing & Compliance Department,
National Stock Exchange of India
Limited
Exchange Plaza, 5th Floor, Plot No.
C/1,
G Block, Bandra Kurla Complex,
Bandra,
Mumbai – 400051

Scrip ID: VINNY

To,
Department of Corporate
Services,
Bombay Stock Exchange
Limited
Address: 25th Floor, P.J.
Tower,
Dalal Street Fort,
Mumbai-400001

Scrip Code: 543670

Dear Sir/Madam,

Sub.: Outcome of Board Meeting pursuant to Regulation 30 Read with Schedule III of SEBI (LODR) Regulations, 2015.

With reference to captioned subject and pursuant to Regulation 30 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, we would like to inform you that the Board of Directors of the Company in its meeting held today i.e., May 25th, 2023, at its registered office has inter alia:

Considered and approved the audited standalone Financial Results for quarter and Financial Year ended on 31st March 2023 along with the Reports of the Auditors thereon as per Regulation 33 of Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015.

The Board meeting Commenced on 03:30 PM and concluded on 05.50 PM

Kindly take the same in your records.

Thanking you,

FOR, VINNY OVERSEAS LIMITED

Hiralal Jagdishchand
Parekh

Digitally signed by Hiralal
Jagdishchand Parekh
Date: 2023.05.25 18:16:07
+05'30'

Hiralal jagdishchandra Parekh
(Managing Director)
DIN: 00257758



A Govt. Recognised One Star Export House

Vinny Overseas Limited

MFG. OF RAYON - COTTON - POLYESTER - FASHION WEAR OF FABRICS

B/h. International Hotel, Narol-Isanpur Road, Narol, Ahmedabad-382 405. (Guj.) INDIA.
(M) 9328804500-6300-7400 E-mail : cfo@vinnyoverseas.in, vinnyoverseas@gmail.com, vinnyoverseas2001@yahoo.com
Web. : www.vinnyoverseas.in • CIN : L51909GJ1992PLC017742

Date: 25/05/2023

To,
The Manager,
Listing & Compliance
Department,
National Stock Exchange of India
Limited
Exchange Plaza, 5th Floor, Plot
No. C/1,
G Block, Bandra Kurla Complex,
Bandra,
Mumbai – 400051

Scrip ID: VINNY

To,
Department of
Corporate Services,
Bombay Stock
Exchange Limited
Address: 25th Floor,
P.J. Tower,
Dalal Street Fort,
Mumbai-400001

**Scrip Code:
543670**

Dear Sir/Madam,

DECLARATION

I, Hiralal jagdishchand Parekh, Director of Vinny Overseas Limited having its registered office at B/h international hotel Narol- Isanpur road, Narol Ahmedabad Gujarat, 382405, hereby declare that, the Statutory Auditors of the Company, M/s. Kishan M. Mehta & Co., Chartered Accountants, Ahmedabad have issued an Audit Report with unmodified opinion on audited Standalone financial results for the quarter and year ended on 31st March, 2023.

This declaration is issued in compliance of Regulation 33(3)(d) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 and SEBI Circular No. CIR/CFD/CMD/56/2016 dated 27th May, 2016.

FOR, VINNY OVERSEAS LIMITED

Hiralal Jagdishchand
Parekh

Digitally signed by Hiralal
Jagdishchand Parekh
Date: 2023.05.25 18:16:31
+05'30'

Hiralal jagdishchandra Parekh
(Managing Director)
DIN: 00257758

Kishan M. Mehta & Co.

CHARTERED ACCOUNTANTS

Independent Auditor's Report on the Quarterly and Year to Date Audited Financial Results of the Company Pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended

To

The Board of Directors of

Vinny Overseas Limited

Report on the Audit of the Financial Results

Opinion

We have audited the accompanying quarterly financial results of Vinny Overseas Limited (the company) for the quarter ended March 31, 2023 and the year-to-date results for the period from April 01, 2022 to March 31, 2023 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 ("Listing Regulations").

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

- i. are presented in accordance with the requirements of Regulation 33 of the Listing Regulations in this regard; and
- ii. gives a true and fair view in conformity with the recognition and measurement principles laid down in the Indian Accounting Standards and other accounting principles generally accepted in India of the net profit and total comprehensive income and other financial information for the quarter ended 31st March 2023 as well as the year-to-date results for the period from 01st April, 2022 to 31st March, 2023.

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 (the Act). Our responsibilities under those Standards are further described in the Auditor's Responsibilities for the Audit of the 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 results under the provisions of the Companies Act, 2013 and the Rules thereunder, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the Code of Ethics. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Management's Responsibility

These quarterly financial results as well as the year-to-date financial results have been prepared on the basis of the annual financial statements. The Company's Board of Directors are responsible for the preparation of these financial results that give a true and fair view of the net profit/loss and

6th Floor, Premchand House Annexe, Ashram Road, Ahmedabad - 380 009. (India)
Ph. : 91-79-26581570, 66055570, 66311570 E-mail : kishanmmehtaco@gmail.com



Kishan M. Mehta & Co.

CHARTERED ACCOUNTANTS

other comprehensive income and other financial information in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34, 'Interim Financial Reporting' prescribed under Section 133 of the Act read with relevant rules issued thereunder 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 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 financial results that give a true and fair view and are free from material misstatement, whether due to fraud or error.

In preparing the Financial Results, 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.

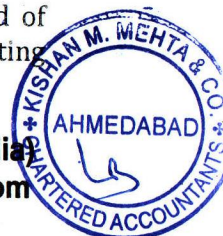
The Board of Directors are also responsible for overseeing the financial reporting process of the Company.

Auditor's Responsibilities for the Audit of the Financial Results

Our objectives are to obtain reasonable assurance about whether the Financial Results for the year ended March 31, 2023 as a whole are 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 these Financial Results.

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 financial statements, 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 financial controls relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Company's internal control
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates made by the Board of Directors.
- Evaluate the appropriateness and reasonableness of disclosures made by the Board of Directors in terms of the requirements specified under Regulation 33 of the Listing Regulations.



Kishan M. Mehta & Co.

CHARTERED ACCOUNTANTS

- Conclude on the appropriateness of management's 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 statements 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 financial statements, including the disclosures and whether the financial statements represent 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.

For Kishan M. Mehta & Co.
Chartered Accountants
FRN: 105229W

U.P. Bhavsar

U.P. Bhavsar
Partner
Membership No. 043559



Place: Ahmedabad
Date: May 25, 2023
UDIN: 23043559BGUQXC3801



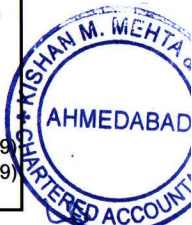
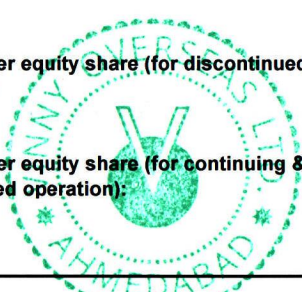
A Govt. Recognised One Star Export House

Vinny Overseas Limited

MFG. OF RAYON - COTTON - POLYESTER - FASHION WEAR OF FABRICS

B/h.. International Hotel, Narol-Isanpur Road, Narol, Ahmedabad-382 405. (Guj.) INDIA. Ph.: 91-079-2573 1800-1900,
(M) 9328804500-6300-7400 E-mail : cfo@vinnyoverseas.in, vinnyoverseas@gmail.com, vinnyoverseas2001@yahoo.com
Web. : www.vinnyoverseas.in CIN : L51909GJ1992PLC017742

Company Name - Vinny Overseas Limited. Registered office -B/H International Hotel Narol-Isanpur Road Narol, Ahmedabad, Gujarat-382405 India Website - www.vinnyoverseas.in Email: - cfo@vinnyoverseas.in, vinnyoverseas@gmail.com, vinnyoverseas2001@yahoo.com Telephone - +91 9328804500-6300-7400 CIN No. - L51909GJ1992PLC017742					
AUDITED FINANCIAL RESULTS FOR QUARTER AND YEAR ENDED 31st MARCH 2023					
Particulars	Rs. in Lakhs				
	Quarter Ended			Year Ended	
	31st March 2023	31st December 2022	31st March 2022	31st March 2023	31st March 2022
Revenue from operations	3,441.05	2,009.30	2,964.67	10,641.51	10,997.91
Other income	7.36	9.06	8.54	20.71	13.07
Total Income	3,448.41	2,018.36	2,973.21	10,662.22	11,010.98
Expenses					
Cost of materials consumed	1,221.02	889.54	1,329.33	4,531.19	6,376.37
Purchase of Stock in Trade	783.36	157.01	11.66	1,088.47	658.37
Changes in inventories of finished goods, Stock-in -Trade and work-in-progress	37.17	(139.58)	585.52	(182.85)	869.63
Employee benefits expense	99.68	90.29	90.05	382.05	313.28
Finance costs	29.00	27.14	33.27	105.75	150.62
Depreciation and amortization expense	108.84	104.29	68.82	407.69	275.03
Other expenses	996.81	909.33	957.26	3,989.68	2,963.31
Total expenses	3,275.89	2,038.02	3,075.92	10,321.97	11,606.62
Profit/(loss) before exceptional items and tax	172.51	(19.66)	(102.70)	340.25	(595.64)
Exceptional Items	-	-	-	-	-
Profit/(loss) before tax	172.51	(19.66)	(102.70)	340.25	(595.64)
Tax expense:					
Current tax	56.80	(3.15)	-	56.80	-
Prior Period tax	0.78	-	0.07	0.78	0.07
Deferred tax	8.10	10.85	(45.31)	41.95	(144.63)
Profit (Loss) for the period from continuing operations	106.84	(27.37)	(57.46)	240.73	(451.08)
Profit/(loss) from discontinued operations	-	-	-	-	-
Tax expense of discontinued operations	-	-	-	-	-
Profit/(loss) from Discontinued operations (after tax)	-	-	-	-	-
Profit/(loss) for the period	106.84	(27.37)	(57.46)	240.73	(451.08)
Other Comprehensive Income	(10.67)	1.73	1.58	(5.47)	6.30
Items that will not be reclassified to profit or loss (Net of Tax)	(10.67)	1.73	1.58	(5.47)	6.30
Items that will be reclassified to profit or loss (Net of Tax)	-	-	-	-	-
Total Comprehensive Income for the period	96.17	(25.64)	(55.89)	235.26	(444.78)
Paid-up equity share capital (Face Value of the Share Rs. 1/- each)	2,326.23	1,011.41	919.46	2,326.23	919.46
Earnings per equity share (for continuing operation):					
Basic	0.05	(0.01)	(0.02)	0.10	(0.19)
Diluted	0.05	(0.01)	(0.02)	0.10	(0.19)
Earnings per equity share (for discontinued operation):					
Basic	-	-	-	-	-
Diluted	-	-	-	-	-
Earnings per equity share (for continuing & discontinued operation):					
Basic	0.05	(0.01)	(0.02)	0.10	(0.19)
Diluted	0.05	(0.01)	(0.02)	0.10	(0.19)



11



A Govt. Recognised One Star Export House

Vinny Overseas Limited

MFG. OF RAYON - COTTON - POLYESTER - FASHION WEAR OF FABRICS

B/h.. International Hotel, Narol-Insanpur Road, Narol, Ahmedabad-382 405. (Guj.) INDIA. Ph.: 91-079-2573 1800-1900, (M) 9328804500-6300-7400 E-mail : cfo@vinnyoverseas.in, vinnyoverseas@gmail.com, vinnyoverseas2001@yahoo.com Web. : www.vinnyoverseas.in CIN : L51909GJ1992PLC017742

1. This statement has been prepared in accordance with the Indian Accounting Standards (Ind AS) as prescribed under Section 133 of the Companies Act, 2013 Accounting Standards Rules, 2015 (as amended).
2. These results have been reviewed and recommended by the Audit Committee in its meeting held on May 25, 2023, and approved by the Board of Directors at its meeting held on May 25, 2023. The Statutory Auditors of the Company have carried out audit for the year ended on March 31, 2023. Their audit report does not have any qualification or modification.
3. The accounting standard AS-17 "Segment Reporting" disclosures are not applicable, as there is only one segment being Textile products.
4. The previous year's figures have been regrouped and/or rearranged wherever considered necessary.
5. EPS is not annualized for the quarter ended March 31, 2023, December 31, 2022 and March 31, 2022.
6. Figures for the quarter ended March 31, 2023 and March 31, 2022 represent the difference between the audited figures in respect of the full financial year and the published figures of nine months ended December 31, 2022 and December 31, 2021 respectively.

Reconciliation of results between Previous Indian GAAP and Ind AS as required by Para 24 of Ind AS-101 "First-time Adoption of Indian Accounting Standards"

(Rs. in Lakhs)

Particulars	Year Ended March 2022
Profit after tax as per Indian GAAP	(439.80)
Add / Less Adjustments	
Amortisation of loan processing fees as per effective rate of interest	(4.12)
Finance cost of lease payment	(5.37)
Amortisation of ROU Asset	(2.34)
Reversal of Lease Rent recognised as per IGAAP	6.00
Interest income of Employee Loan	0.52
Amortisation of Employees benefit Exps	(0.39)
Provision for doubtful debts as per Expected Credit Loss Method	(1.02)
Transfer of Employee Benefit Expense to OCI	(8.52)
Deferred Taxes on above Ind AS adjustments	3.96
Net profit before OCI as per Ind AS	(451.08)
Transfer of Employee Benefit Expense to OCI	8.52
Deferred Tax on above Ind AS OCI Adjustment	(2.21)
Total Comprehensive Income as per IND AS	(444.78)

Reconciliation of Other Equity between Ind AS and Previous Indian GAAP as required by Para 24 of Ind AS-101 "First-time Adoption of Indian Accounting Standards":

(Rs. in Lakhs)

Particulars	As at 31st March 2022	As on 01st April 2021
Equity as per Indian GAAP		
-Share Capital	919.46	919.46
-Other Equity	1,644.17	2,083.97
Total Equity as per Indian GAAP	2,563.63	3,003.43
Add / Less Adjustments		
Reversal of Loan processing fees	5.82	5.82
Amortisation of Loan Processing fees	(3.86)	0.26
Provision for Doubtful Debts as per expected credit loss method	(24.16)	(23.14)
Recognition of Interest Income on loan given to employee	0.72	0.20
Amortisation of Employee Benefit Assets A/c	(0.55)	(0.15)
Finance cost of lease payment	(5.37)	-
Amortisation of ROU Asset	(2.34)	-
Reversal of Lease Rent recognised as per IGAAP	6.00	-
Deferred Tax on above Ind AS Adjustment	8.39	4.42
Deferred Tax on above Ind AS OCI Adj.	(2.21)	-
Equity as per Ind AS	2,546.06	2,990.84

Place: Ahmedabad
Date: May 25, 2023



[Handwritten Signature]

Hiralal Parekh
(Managing Director)





A Govt. Recognised One Star Export House

Vinny Overseas Limited

MFG. OF RAYON - COTTON - POLYESTER - FASHION WEAR OF FABRICS

B/h.. International Hotel, Narol-Insanpur Road, Narol, Ahmedabad-382 405. (Guj.) INDIA. Ph.: 91-079-2573 1800-1900,
(M) 9328804500-6300-7400 E-mail : cfo@vinnyoverseas.in, vinnyoverseas@gmail.com, vinnyoverseas2001@yahoo.com
Web. : www.vinnyoverseas.in CIN : L51909GJ1992PLC017742

Vinny Overseas Limited

AUDITED STATEMENT OF ASSETS & LIABILITIES

(Rs in Lakhs)

Particulars	As at 31st March 2023	As at 31st March 2022	As at 1st April 2021
ASSETS			
Non-current assets			
(a) Property, Plant and Equipment	2,107.40	1,925.50	1,919.84
(b) Capital work-in-progress	3.04	-	2.03
(c) Investment Property	-	-	-
(d) Goodwill	-	-	-
(e) Other Intangible assets	0.22	0.22	1.16
(f) Intangible assets under development	-	-	-
(g) Biological Assets other than bearer plants	-	-	-
(h) Financial Assets	-	-	-
(i) Investments	-	-	-
(ii) Trade receivables	-	-	-
(iii) Loans	-	-	-
(iv) Others (to be specified)	45.98	45.70	52.55
(i) Deferred Tax Assets	7.00	46.84	-
(j) Non Current Tax Assets	-	-	-
(k) Other non current assets	51.39	33.66	35.68
Current assets			
(a) Inventories	977.18	840.10	2,964.42
(b) Financial Assets	-	-	-
(i) Investments	-	-	-
(ii) Trade Receivable	2,194.53	1,899.00	2,750.34
(iii) Cash and cash equivalents	5.75	5.51	5.09
(iv) Bank balances other than (iii) above	-	-	-
(v) Loans	101.06	6.78	3.89
(vi) Others (to be specified)	179.36	200.16	139.25
(c) Current Tax Assets (Net)	153.71	182.27	118.69
(d) Other current assets	463.26	530.24	374.78
TOTAL ASSETS	6,289.89	5,715.99	8,367.72
EQUITY AND LIABILITIES			
Equity			
(a) Equity Share capital	2,326.23	919.46	919.46
(b) Other Equity	455.09	1,626.60	2,071.38
Non-current liabilities			
(a) Financial Liabilities			
(i) Borrowings	658.10	683.34	1,267.56
(ii) Lease Liability	56.32	57.07	57.76
(ii) Trade Payables	-	-	-
(ii) Other financial liabilities	-	-	-
(b) Provisions	28.92	31.70	35.23
(c) Deferred tax liabilities (Net)	-	-	95.58
(d) Other non-current liabilities	-	-	-
Current liabilities			
(a) Financial Liabilities			
(i) Borrowings	1,055.67	729.00	1,048.57
(ii) Lease Liability	0.75	0.69	0.63
(iii) Trade payables	1,630.62	1,548.79	2,752.77
(iv) Other financial liabilities	25.09	56.57	78.07
(b) Other current liabilities	18.38	41.28	19.97
(c) Provisions	34.70	21.48	20.74
(d) Current Tax Liabilities (Net)	-	-	-
TOTAL EQUITY AND LIABILITIES	6,289.89	5,715.99	8,367.72

Place: Ahmedabad
Date: May 25, 2023



Hiralal Parekh
(Managing Director)





A Govt. Recognised One Star Export House

Vinny Overseas Limited

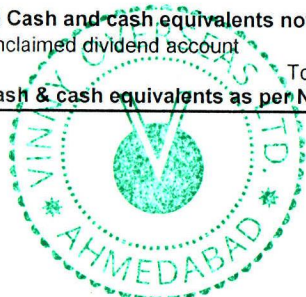
MFG. OF RAYON - COTTON - POLYESTER - FASHION WEAR OF FABRICS

B/h.. International Hotel, Narol-Isanpur Road, Narol, Ahmedabad-382 405. (Guj.) INDIA.
(M) 9328804500-6300-7400 E-mail : cfo@vinnyoverseas.in, vinnyoverseas@gmail.com, vinnyoverseas2001@yahoo.com
Web. : www.vinnyoverseas.in • CIN : L51909GJ1992PLC017742

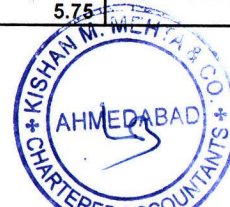
Vinny Overseas Limited
Statement of Cash flow for the year ended on March 31, 2023

(Rs in lakhs)

Particulars	For the year ended on March 31, 2023	For the year ended on March 31, 2022
Cash flow from operating activities		
1. Profit before tax	340.25	(595.64)
	340.25	(595.64)
2. Adjustment for :		
Depreciation and amortisation expense	407.69	275.03
Finance cost	105.75	150.62
Re-measurement gains / (losses) on defined benefit plans	(7.58)	8.52
Profit on sale of Fixed Assets	(5.44)	(1.60)
Assets Written Off	-	-
Provision for Gratuity	-	-
Gratuity Paid	(7.40)	(4.00)
Interest income	(11.92)	(2.57)
Provision for Doubtful Debts	0.43	1.02
Operating profit before working capital changes (1+2)	821.79	(168.63)
3. Adjustments for working capital changes:		
Decrease / (Increase) in Trade and other receivables	(226.19)	642.81
(Decrease) / Increase in Trade and other payables	44.61	(1,203.58)
Decrease / (Increase) in Inventory	(137.08)	2,124.32
Cash used in operations	503.12	1,394.92
4. Direct taxes paid	(29.01)	(63.65)
Net Cash generated from/(used in) operating activities [A]	474.12	1,331.27
Cash Flow from investing activities		
Purchase of fixed assets (including capital advances) (Net of CWIP trf)	(593.19)	(278.34)
Proceeds from sale of fixed assets	6.00	2.22
Proceeds from Loans and Advances (Net)	(94.28)	(2.88)
Interest received	11.92	2.57
Net cash generated from/(used in) investing activities [B]	(669.55)	(276.44)
Cash flow from financing activities		
Issuance of Capital	-	-
Proceeds from long term borrowings, net	(25.24)	(584.21)
Proceeds from short term borrowings, net	326.67	(319.57)
Finance cost	(105.75)	(150.62)
Net cash generated from/(used in) financing activities [C]	195.68	(1,054.41)
Net increase/(decrease) in cash & cash equivalents [A+B+C]	0.24	0.42
Cash & cash equivalents at the beginning of the year	5.51	5.09
Cash & cash equivalents at the end of the year	5.75	5.51
Notes:		
1 A) Components of cash & cash equivalents		
Cash on hand	4.17	5.38
Cheques on hand	-	-
Balances with banks	-	-
- In Current accounts	1.58	0.13
Total	5.75	5.51
B) Cash and cash equivalents not available for immediate use		
Unclaimed dividend account	-	-
Total	-	-
Cash & cash equivalents as per Note 13 (A+B)	5.75	5.51



Handwritten signature/initials





A Govt. Recognised One Star Export House

Vinny Overseas Limited

MFG. OF RAYON - COTTON - POLYESTER - FASHION WEAR OF FABRICS

B/h. International Hotel, Narol-Isanpur Road, Narol, Ahmedabad-382 405. (Guj.) INDIA.
(M) 9328804500-6300-7400 E-mail : cfo@vinnyoverseas.in, vinnyoverseas@gmail.com, vinnyoverseas2001@yahoo.com
Web. : www.vinnyoverseas.in • CIN : L51909GJ1992PLC017742

- 1 The amendments to IND-AS 7 Cash Flow Statements requires the entities to provide disclosures that enable users of financial statements to evaluate changes in liabilities arising from financial activities, including both changes arising from cash flows and non-cash changes, suggesting inclusion of a reconciliation between the opening and closing balances in the Balance Sheet for liabilities arising from financing activities, to meet the disclosure requirement. This amendment has become effective from 1st April, 2017 and the required disclosure is made below. There is no other impact on the financial statements due to this amendment.
- 2 The above cashflow statement has been prepared under the 'indirect method' as set out in the Indian Accounting Standard - 7 "Statement of Cash Flows".
- 3 The previous year's figures have been regrouped wherever necessary.

