

VISISTH CHAY VYAPAR LTD.

CIN : L15491DL1985PLC019848
Registered Office : A- 446, Basement,
Defence Colony, New Delhi - 110 024

Head Office : 5, Gorky Terrace
2nd Floor, Kolkata - 700 017
Phone : 033-66133300
Fax : 033-66133303
E-mail : corp@citystarinfra.com

Date: June 30, 2021

To

The Metropolitan Stock Exchange of India Ltd. (MSEI)

Vibgyor Towers, 4th Floor,
Plot No C 62, G-Block,
Opp. Trident Hotel,
Bandra Kurla Complex,
Bandra (E), Mumbai-400098, India.

SCRIP CODE: VISISTH

Sub: Audited Results for the Financial Year Ended 31st March, 2021

Dear Madam/ Sir,

This is to inform you that pursuant to Regulation 30 and 33 of the SEBI (Listing Obligation and Disclosure Requirements) Regulation 2015, the Board of Directors of the Company at its Meeting held on today i.e., Wednesday, the 30th of June, 2021 have approved and taken on record the Audited Financial Results for the 4th Quarter and year ended 31st March, 2021.

Attached herewith following pursuant to Regulation 33(3)(d) of the SEBI (Listing Obligation and Disclosure Requirements) Regulation, 2015:

1. Audited Financial Results for the 4th Quarter ended and year ended 31st March, 2021 along with the statement of Assets and Liabilities and Cash Flow Statement at the year ended 31st March, 2021.
2. The Auditors' Report on Financial Result and
3. Declaration on unmodified opinion of Auditor on Financial Results.

The meeting of the Board of Directors commenced at 12.30 p.m. and concluded at 1.00 p.m.

This is for your information and for the information of members of your exchange.

Kindly notify the same on record and acknowledge the receipt.

Thanking you.

Yours faithfully,

For Visisth Chay Vyapar Limited



Champa Lal Pareek
Managing Director
DIN: 00030815



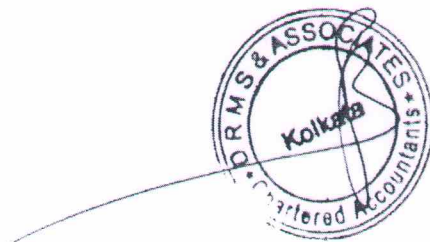
Auditors Report on Quarterly Financial Results and Year to Date Results of the Company pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirement) Regulation, 2015

To
The Board of Directors
VISISTH CHAY VYAPAR LIMITED
5 GORKY TERRACE, 2ND FLOOR
KOLKATA 700017
WEST BENGAL

We have audited the quarterly financial results of VISISTH CHAY VYAPAR LIMITED.(the "company") for the quarter ended 31st March 2021 and the year to date results for the period 01 April 2020 to 31st March 2021 attached herewith being submitted by the company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations an Disclosure Requirements) Regulations, 2015.

These quarterly financial results as well as the year to date financial results have been prepared on the basis of the interim financial statements, which are the responsibility of the company's management. Our responsibility is to express an opinion on these financial results based on our audit of such interim financial statements, which have been prepared in accordance with the recognition and measurement principles laid down in Accounting Standard for interim Financial Reporting (AS 25/Ind AS 34), prescribed under Section 133 of the Companies Act, 2013 read with relevant rules issued there under as applicable and other accounting principles generally accepted in India.

We conducted our audit in accordance with the auditing standards generally accepted in India. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial results are free of material misstatement(s). An audit includes examining on a test basis, evidence supporting the amounts disclosed as financial results. An audit also includes assessing the accounting principles used and significant estimates made by management. We believe that our audit provides a reasonable basis for our opinion.





In our opinion and to the best of our information and according to the explanations given to us these financial results as well as the year to date results:

- (i) are presented in accordance with the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirement) Regulations 2015 in this regard ; and
- (ii) give a true and fair view of the Net Loss & other financial information for the quarter ended 31st March 2021 as well as the year to date results for the period from 1st April 2020 to 31st March 2021.

For DRMS & Associates
Chartered Accountants
FRN :- 323853F


FCA RITESH JINDAL
Partner
M No : 060411

Date : The 30th day of June 2021

UDIN: 21060411AAAAHA1349



STATEMENT OF AUDITED STANDALONE FINANCIAL RESULTS FOR THE QUARTER AND YEAR ENDED MARCH 31, 2021

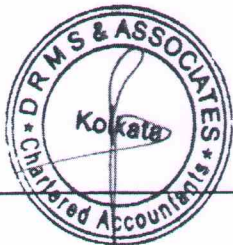
(Rupees in lakhs except EPS data)

S.N O.	PARTICULARS	STANDALONE RESULTS				
		Quarter Ended			Year Ended	
		31.03.2021 Audited	31.12.2020 Audited	31.03.2020 Audited	31.03.2021 Audited	31.03.2020 Audited
1	Revenue from Operations	3.06	-	-	3.06	1.33
2	Other Income	-	-	-	-	-
3	Total Revenue (1+2)	3.06	-	-	3.06	1.33
4	Expenses					
	(a) Purchase of stock	-	-	-	-	-
	(b) Change in Inventories of finished goods, work in progress and stock in trade	1.05	1.05	1.05	4.20	4.10
	(c) Employee benefits expenses	0.86	0.12	0.22	2.45	3.01
	(d) Administrative and other expenses	-	-	4.15	-	8.33
	(e) Finance Costs	0.19	-	-	0.19	-
	(f) Impairment on Financial Instruments (Net)	2.10	1.17	5.42	6.84	15.44
	Total Expenses	2.10	1.17	5.42	6.84	15.44
5	Profit before exceptional items and tax (3-4)	0.96	(1.17)	(5.42)	(3.78)	(14.11)
6	Exceptional Items	-	-	-	-	-
7	Profit before tax (5-6)	0.96	(1.17)	(5.42)	(3.78)	(14.11)
8	Tax Expenses					
	- Current tax	-	-	-	-	-
	- Deferred tax	-	-	-	-	-
	- Income tax for earlier years	0.96	(1.17)	(5.42)	(3.78)	(14.11)
9	Profit After Tax (7-8)	0.96	(1.17)	(5.42)	(3.78)	(14.11)
10	Other Comprehensive Income/(Expense)					
	A)(i) Items that will not be reclassified to Statement of Profit & Loss	0.17	0.16	(4.28)	0.33	(4.28)
	(ii) Income tax relating to items that will not be reclassified to Statement of Profit & Loss	(0.04)	(0.04)	1.11	(0.08)	0.98
	B)(i) Items that will be reclassified to Statement of Profit & Loss	-	-	-	-	-
	(ii) Income tax relating to items that will be reclassified to Statement of Profit & Loss	-	-	-	-	-
11	Total Other Comprehensive Income for the period (net of tax)	0.13	0.12	(3.17)	0.25	(3.30)
12	Total Comprehensive Income/(Expense) for the period (net of tax)	1.09	(1.05)	(8.58)	(3.53)	(17.41)
13	Paid up equity share capital	1,999.90	1,999.90	1,999.90	1,999.90	1,999.90
14	Reserves excluding revaluation			75.82		247.75
15	Earnings Per equity share of Rs.10/- each Basic and Diluted (not annualised in Rs.)	0.01	(0.01)	(0.04)	(0.02)	(0.07)

- Notes**
- The above audited financial results have been reviewed by the Audit Committee and subsequently approved by the Board of Directors of the Company at their respective meetings held on 30th June 2021.
 - The Company has adopted Indian Accounting Standard ('Ind AS') notified under Section 133 of the Companies Act 2013 ('the Act') read with the Companies (Indian Accounting Standard) Rules 2015 from 1st April 2019, and the effective date of such transition is 1st April 2018. Such transition has been carried out from the erstwhile Accounting Standards notified under the Act, read with relevant rules issued thereunder and guidelines issued by the Reserve Bank of India (collectively referred to as 'the Previous GAAP').

The figures have been presented in accordance with the format prescribed for financial statements for a Non-Banking Finance Company (NBFC) whose financial statements are drawn up in compliance of the Companies (Indian Accounting Standards) Rules, 2015, in Division III of Notification No. GSR 1022 (E) dated 11th October, 2018, issued by the Ministry of Corporate Affairs, Government of India.
 - Figures for the quarter ended 31st March, 2021 and 31st March, 2020 are the balancing figures between audited figures in respect of full financial year and the published year to date figures up to the third quarter of the relevant financial year.
 - The business of the Company falls within a single primary segment viz., financing, and hence, the disclosure requirement of Ind AS 108 - 'Operating Segments' is not applicable.
 - Figures pertaining to the previous period have been rearranged / regrouped, wherever considered necessary, to make them comparable with those of the current period.

Place of Signature : Kolkata
Date: 30th June, 2021



**For DRMS & Associates
Chartered Accountants
(FR No. 323853E)**

**RITESH JINDAL
Partner**

M. No. 060411

For and on behalf of the Board of Directors

C E Pareek

**Champa Lal Pareek
Director
DIN - 00030815**

VISISTH CHAY VYAPAR LIMITED

STATEMENT OF ASSETES & LIABILITIES AS AT 31ST MARCH, 2021

(Figures in Lakhs.)

Sl. No.	Particulars	As at 31st March, 2021	As at 31st March, 2020
I.	EQUITY AND LIABILITIES		
(1)	<u>Shareholder's Funds</u>		
	(a) Share Capital	1,999.90	1,999.90
	(b) Reserves and Surplus	244.560	247.96
(2)	<u>Non-Current Liabilities</u>		
	(a) Long Term Borrowings	306.75	257.31
	(b) Long Term Provisions	55.03	55.05
(3)	<u>Current Liabilities</u>		
	(a) Trade Payables	16.00	15.32
	(b) Other Current Liabilities	38.47	39.31
	(c) Short-Term Provisions		
	Total Equity & Liabilities	2,660.71	2,614.85
II.	ASSETS		
(1)	<u>Non-Current Assets</u>		
	(a) Non-Current Investments	1,072.97	1,072.48
	(b) Long Term Loans and Advances	1,198.07	1,150.19
(2)	<u>Current Assets</u>		
	(a) Inventories	285.69	285.69
	(b) Cash and Bank Balances	0.89	0.89
	(c) Short - Term Loans and Advances	103.09	105.60
		2,660.71	2,614.85

For and on behalf of Board of Director



Champa Lal Pareek
Director
DIN - '00030815

Place of Signature : Kolkata

Date: 30th June, 2021

VISISTH CHAY VYAPAR LIMITED

CASH FLOW STATEMENT FOR THE YEAR ENDED AS ON 31ST MARCH, 2021

Particulars	For the year ended 31st March, 2021		For the year ended 31st March, 2020	
	Rs.	Rs.	Rs.	Rs.
A. Cash flow from operating activities				
Net Profit / (Loss) before extraordinary items and tax		(3.78)		(14.11)
<i>Adjustments for:</i>				
Provision against Standard Assets		0.19		-
Operating profit / (loss) before working capital changes		(3.59)		(14.11)
<i>Changes in working capital:</i>				
<i>Adjustments for (increase) / decrease in operating assets:</i>				
Inventories	-		17.78	
Short term loans & Advances	2.51		-	
Trade Receivables	-		-	
<i>Adjustments for increase / (decrease) in operating liabilities:</i>				
Trade payables	0.68		(1.99)	
Other current liabilities	(0.84)		6.24	
Provisions	(0.02)	2.33	(2.25)	20.78
Net Cash from Operating activities		(1.26)		5.67
Income Tax	-		-	
Taxation for earlier years	-	-	0.20	0.20
Net Cash from/(used in) operating activities activities		(1.26)		5.47
B. Cash Flow from Investment activities				
Purchase of Investment		(0.49)		4.93
Net Cash (used in) Investing activities		(0.49)		4.93
C. Net Cash from financing activities				
(Increase)/decrease in Long Term Loans & Advances		(47.69)		2.00
Long Term Borrowings		49.44		(11.89)
Net Cash (used in) financing activities		1.75		(9.89)
Net increase / (decrease) in Cash and cash equivalents (A+B+C)		(0.00)		0.51
Cash and cash equivalents at the beginning of the year		0.89		0.38
Cash and cash equivalents at the end of the year		0.89		0.89

For and on behalf of the Board of Directors



Champa Lal Pareek
Director
DIN - '00030815

Place of Signature : Kolkata
Date: 30th June, 2021

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SCRIP CODE: VISISTH

Sub: Declaration in respect of Auditors Report with Unmodified Opinion.

Ref: Regulation 33 of SEBI (Listing Obligations & Disclosure Requirements) Regulations, 2015

Dear Madam/ Sir,

We hereby declare that the Statutory Auditors of the Company, DRMS & Associates, Chartered Accountants (Registration No.: 323853E), Kolkata, have issued the Audit Report with Unmodified Opinion in respect of the Audited Financial Results for the year ended on 31st March, 2021.

Kindly take the information on record.

Thanking you,

Yours faithfully,

For Visisth Chay Vyapar Limited



Champa Lal Pareek
Managing Director