

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

November 11, 2021

To,
Metropolitan Stock Exchange of India Limited
Vibgyor Towers, 4th Floor,
Plot No. C 62, G Block,
Opp Tridnet Hotel,
Bandra Kurla Complex, Bandra (E)
Mumbai- 400098

Sub: Outcome of the Board Meeting held on 11th November, 2021
SCRIP CODE: VISISTH

Dear Sir,

Pursuant to Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, we enclose herewith a copy of Un-audited Financial Results along with statement of Assets & Liabilities and cash flow statement for the quarter and half year ended 30th September, 2021.

Further issued the Limited Review Report with an unmodified opinion on the Standalone Unaudited Financial Result of the Company for the quarter and half year ended 30th September, 2021.

Please take note that the meeting of the Board of Directors of the Company commenced at 2.00 P.M. and concluded at 2.30 P.M. on 11.11.2021.

You are requested to kindly take a note of the above.

Thanking you,

For Visisth Chay Vyapar Limited



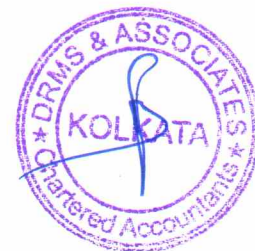
Champa Lal Pareek
Director
DIN: 00030815



Independent Auditor's Report on Unaudited Quarterly Financial Results of the Company pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirement) Regulation, 2015(as amended)

To
The Board of Directors
VISISTH CHAY VYAPAR LIMITED
4, SYNAGOGUE STREET, ROOM NO: 405, 4TH FLOOR,
KOLKATA 700001
WEST BENGAL

1. We have reviewed the accompanying statement of unaudited quarterly financial results of **VISISTH CHAY VYAPAR LTD** (the "company") for the quarter and half year ended September 30th , 2021 being submitted by the company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations an Disclosure Requirements) Regulations, 2015 , as amended . This Statement is the responsibility of the Company's Management and has been approved by the Board of directors . Our responsibility is to issue a report on the statement based on review .
2. The preparation of the Statement in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34, Interim Financial Reporting (Ind AS 34) prescribed under Section 133 of the Companies Act, 2013 read with Rule 3 of Companies (Indian Accounting Standards) Rules, 2015 and the Circular, which is the responsibility of the Company's management and approved by the Board of Directors. Our responsibility is to express a conclusion on the Statement based on our review.
3. We conducted our review of the Statement in accordance with the Standard on Review Engagements (SRE) 2410, Review of Interim Financial Information Performed by the Independent Auditor of the Entity, issued by the Institute of Chartered Accountants of India. A review of financial information consists of making inquiries, primarily of persons responsible for financial and accounting matters, and applying analytical and other review procedures. A review is substantially less in scope than an audit conducted in accordance with the Standards on Auditing specified under section 143(10) of the Act, and consequently, does not enable us to obtain assurance that we would become aware of all significant matters that might be identified in an audit. we have not perform an audit and, accordingly, we do not express an audit opinion.

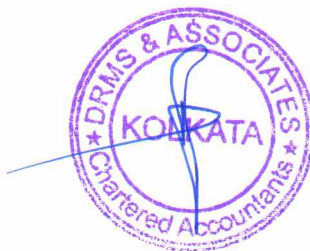




4. Based on our review conducted and procedures performed as stated in paragraph 3 above and nothing has come to our attention that causes us to believe that the accompanying Statement, prepared in accordance with the applicable Indian Accounting Standard (Ind AS), prescribed under Section 133 of the Companies Act, and other recognized accounting practices and policies thereon generally accepted in India, has disclosed the information required to be disclosed in accordance with the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (as amended), including the manner in which it is to be disclosed or it contains any material misstatement.
5. The Unaudited financial results of the company include a net loss after tax for the quarter ended September 30th, 2021 as considered in the unaudited financial results .

For **DRMS & ASSOCIATES**
Chartered Accountants
FRN: 323853E

Place : Kolkata
Date : The 11th day of November, 2021.
UDIN : 21060411AAAAA154258




Ritesh Jindal
Partner
M. No: 060411

Date : 11th day of November 2021

VISISTH CHAY VYAPAR LIMITED
CIN L15491DL1985PLC019848

Part I

Unaudited Financial Results for the Quarter and Half Year ended 30th September, 2021

₹ in Lakhs

Particulars	3 months ended 30.09.2021	Corresponding 3 months ended 30.09.2020	Preeceding 3 months ended 30.06.2021	Half-Year ended 30.09.2021	Corrosponding Half-Year ended 30.09.2020	Year ended 31.3.2021
	Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
1. Revenue from operations	-	-	-	-	-	3.06
2. Other Income	0.17	-	-	0.17	-	0.00
3. Total Revenue	0.17	-	-	0.17	-	3.06
4. Expenses						
a) Purchases of stock-in- trade	-	-	-	-	-	0.00
b) Changes in inventories of finished goods, work-in-progress and stock-in-trade	-	-	-	-	-	0.00
c) Employee benefits expense	1.05	1.05	1.05	2.10	2.10	4.20
d) Other Expenses	2.17	1.43	0.11	2.28	1.45	2.45
e) Finance cost	-	-	-	-	-	0.00
f) Impairment on Financial Instruments (Net)	-	-	-	-	-	0.19
Total Expenses	3.22	2.48	1.16	4.38	3.55	6.84
5. Profit / (Loss) from ordinary activities before tax (3-4)	(3.05)	(2.48)	(1.16)	(4.21)	(3.55)	-3.78
6. Tax expense						
a) Current tax	-	-	-	-	-	0.00
b) Deferred tax	-	-	-	-	-	0.00
9. Net profit / (loss) for the period after tax (5-6)	(3.05)	(2.48)	(1.16)	(4.21)	(3.55)	-3.78
10. Other Comprehensive Income/(Expense)						
A)(i) Items that will not be reclassified to Statement of Profit & Loss	0.34	-	0.42	0.76	-	0.33
(ii) Income tax relating to items that will not be reclassified to Statement of Profit & Loss	(0.08)	-	(0.11)	(0.19)	-	-0.08
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	-	-	-	-	-	-
Total Other Comprehensive Income for the period (net of tax)	0.25	-	0.31	0.56	-	0.25
Total Comprehensive Income/(Expense) for the period (9+11)	(2.80)	(2.48)	(0.85)	(3.65)	(3.55)	(3.53)
10. Paid-up equity share capital	1,999.90	1,999.90	1,999.90	1,999.90	1,999.90	1,999.90
Earnings Per equity share of Rs.10/- each						
Basic and Diluted (not annualised in Rs.)	(0.01)	(0.01)	(0.01)	(0.02)	(0.02)	(0.02)

1.) These results have been prepared in accordance with the recognition and measurement principles laid down in Indian Accounting Standard (Ind AS) prescribed under Section 133 of the Companies Act, 2013 read with the relevant rules issued thereunder and other accounting principles generally accepted in India.

2.) The above results for the quarter and half year ended 30th September, 2021 have been reviewed by the Audit Committee and approved by the Board of Directors of the Company at their meeting held on 10th Day of November, 2021 and the same was subjected to "Limited Review" by the Statutory Auditors of the Company, as required under Regulation 33 of SEBI (Listing Obligations and Disclosures requirements) Regulations, 2015.

3.) 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.

4.) Figures pertaining to the previous period have been rearranged / regrouped, wherever considered necessary, to make them comparable with those of the current period.

UDIN: 21060411A44A1S4258

Place: Kolkata
Date: 11th November 2021



By Order of the Board

C. Pareek

Champa Lal Pareek
Director (DIN '0030815)

VISISTH CHAY VYAPAR LIMITED
CIN L15491DL1985PLC019848

Unaudited Statement of Assets and Liabilities as at September 30, 2021

	As at 30.9.2021 Unaudited	As at 31.03.2021 Audited
ASSETS		
1. Non Current Assets		
a. Non- Current Investments	1,073.72	1,072.97
b. Long Term Loans and Advances	1,198.87	1,198.07
2. Current Assets		
a. Inventories	285.69	285.69
b. Trade Receivables	0.00	0.00
(c) Cash and cash equivalents	0.82	0.89
(d) Short Term loans and advances	100.81	103.09
Total Assets	2,659.91	2,660.71
EQUITY AND LIABILITIES		
Equity		
a. Share Capital	1,999.90	1,999.90
b. Reserves and Surplus	240.91	244.56
Liabilities		
1. Non Current Liabilities		
a. Long Term Borrowings	306.65	306.75
b. Long Term Provisions	55.11	55.03
2. Current Liabilities		
a. Trade payables	18.88	16.00
b. Other current liabilities	38.45	38.47
c. Short Term Provisions	-	-
Total Equity and Liabilities	2,659.91	2,660.71

By Order of the Board



Champa Lal Pareek
Director (DIN '0030815)

Place: Kolkata
Date: 11th November 2021

VISISTH CHAY VYAPAR LIMITED
CIN L15491DL1985PLC019848
CASH FLOW STATEMENT FOR THE HALF-YEAR ENDED AS ON 30th SEPTEMBER 2021

Particulars	For the Half Year Ended as on 30th September 2021	
	Rs.	Rs.
A. Cash flow from operating activities		
Net Profit / (Loss) before extraordinary items and tax		(3.65)
<i>Adjustments for:</i>		
Provision against Standard Assets		-
Operating profit / (loss) before working capital changes		(3.65)
<i>Changes in working capital:</i>		
<i>Adjustments for (increase) / decrease in operating assets:</i>		
Inventories	-	
Short term loans & Advances	2.28	
Trade Receivables	-	
<i>Adjustments for increase / (decrease) in operating liabilities:</i>		
Trade payables	2.88	
Other current liabilities	(0.02)	
Provisions	0.08	5.22
Net Cash from Operating activities		1.58
Income Tax	-	
Taxation for earlier years	-	-
Net Cash from/(used in) operating activities activities		1.58
B. Cash Flow from Investment activities		
Purchase of Investment		(0.75)
Net Cash (used in) Investing activities		(0.75)
C. Net Cash from financing activities		
(Increase)/decrease in Long Term Loans & Advances		(0.80)
Long Term Borrowings		(0.10)
Net Cash (used in) financing activities		(0.90)
Net increase / (decrease) in Cash and cash equivalents (A+B+C)		(0.07)
Cash and cash equivalents at the beginning of the year		0.89
Cash and cash equivalents at the end of the year		0.82

For and on behalf of the Board of
Directors



Champa Lal Pareek
Director (DIN '0030815)

Place: Kolkata
Date: 11th November 2021