

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

August 8, 2024

To,
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

Sub: Outcome of the Board Meeting held on 8th August, 2024
SCRIP CODE/ SYMBOL: VISISTH

Dear Sir,

Pursuant to Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, we enclose herewith a copy of the Un-audited Standalone Financial Results alongwith the Limited Review report thereon for the quarter ended 30th June, 2024, as approved by the board of directors.

Please take note that the meeting of the Board of Directors of the Company commenced at 02:00 P.M. and concluded at 02:45PM on 08.08.2024.

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

Thanking you,

For Visisth Chay Vyapar Ltd.


Champa Lal Pareek
Director
DIN: 00030815



Independent Auditor's Review Report on the Quarterly and Year to Date Unaudited 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
Visisth Chay Vyapar Ltd
5, GORKY TERRACE, 2ND FLOOR
Kolkata – 700 017

1. We have reviewed the accompanying statement of unaudited quarterly financial results of VISISTH CHAY VYAPAR LTD (the "company") for the quarter ended 30th June, 2024 being submitted by the company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and 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.



08/08/24



4. Based on our review conducted and procedures performed as stated in paragraph 3 above, 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 not 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 of Rs. 8.35 lacs and other comprehensive income (net of tax) showing net loss of Rs. 0.31 lacs for the quarter ended 30th June, 2024 as considered in the unaudited financial results.

For **S. Mandal & Co.**
Chartered Accountants
FRN :- 314188E



CA S.L. Mandal
Partner
Membership No.: 051834
UDIN: 24051834BKSOZ05518
Place: Kolkata
Date: 8th August, 2024



VISISTH CHAY VYAPAR LIMITED
CIN - L15491DL1985PLC019848

STATEMENT OF UNAUDITED STANDALONE FINANCIAL RESULTS FOR THE QUARTER ENDED JUNE 30, 2024

(Rupees in lakhs except EPS data)

SL.NO.	PARTICULARS	STANDALONE RESULTS			
		Quarter Ended		Year Ended	
		30.06.2024	31.03.2024	30.06.2023	31.03.2024
		Unaudited	Audited	Unaudited	Audited
1	Revenue from Operations	2.83	50.09	-	50.09
2	Other Income	-	(8.26)	3.34	-
3	Total Revenue (1+2)	2.83	41.83	3.34	50.09
4	Expenses				
	(a) Purchase of stock	-	-	-	-
	(b) Change in inventory of finished goods, work in progress and stock in trade	-	-	-	-
	(c) Employee benefits expenses	9.51	(1.68)	1.56	3.00
	(d) Administrative and Other expenses	1.67	42.79	8.32	51.93
	(e) Finance Costs	-	0.03	-	0.05
	(f) Impairment on Financial Instruments (Net)	-	1.58	(0.09)	1.33
	Total Expenses	11.18	42.72	9.79	56.31
5	Profit before exceptional items and tax tax (3-4)	(8.35)	(0.89)	(6.45)	(6.22)
6	Exceptional Items				
7	Profit before tax (5-6)	-	-	-	(6.22)
8	Tax Expenses				
	- Current tax	-	-	-	-
	- Deferred tax	-	-	-	-
	- Income Tax for Earlier Year	-	-	-	-
9	Profit after tax (7-8)	(8.35)	(0.89)	(6.45)	(6.22)
10	Other Comprehensive Income/(Expense)				
	A)(i) Items that will not be reclassified to Statement of Profit & Loss	(0.42)	-	(1.08)	(0.27)
	(ii) Income tax relating to items that will not be reclassified to Statement of Profit & Loss	0.11	-	0.28	0.07
	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)	(0.31)	-	(0.80)	(0.20)
12	Total Comprehensive Income for the period (9+10)	(8.66)	(0.89)	(7.25)	(6.42)
13	Paid up equity share capital	1999.90	1999.90	1999.90	1999.90
14	Earning Per Equity Share of Rs.10/- each				
	Basic and Diluted Earnings per Share (Rs.)	(0.04)	(0.00)	(0.03)	(0.03)

Notes	
1)	The above unaudited 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 01.08.2024
2)	The Statutory Auditors of the Company have carried out a limited review of the Standalone Financial Results for the Quarter ended June 30, 2024.
3)	These financial results have been prepared in accordance with the recognition and measurement principles laid down in 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, as amended.
4)	The figures for the quarter ended 31st, March, 2024 are the balancing figures between audited figures in respect of full financial year ended 31st March 2024 and the unaudited published year to date figures up to the third quarter of the relevant financial year which were subject to limited review.
5)	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.
6)	Figures pertaining to the previous period have been rearranged / regrouped, wherever considered necessary, to make them comparable with those of the current period.



For and on behalf of the Board of Directors


 Champa Lal Pareek
 Director
 DIN : 00030815



UDIN: 24051834BKSOZ05518
Place of Signature : Kolkata
Date: 8th August, 2024