

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 08, 2023

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 08th November, 2023
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, 2023.

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, 2023.

Please take note that the meeting of the Board of Directors of the Company commenced at 01.00 P.M. and concluded at 02:35 P.M. on 08.11.2023.

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

Thanking you,

For Visisth Chay Vyapar Limited

Champa Lal Pareek

Champa Lal Pareek
Director
DIN: 00030815



ANUJ GOYAL & CO.
CHARTERED ACCOUNTANTS



CA. Anuj Goyal

FCA, DISA (ICAI), MBA (Fin), CPA

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Limited Review Report on unaudited standalone financial results of VISISTH CHAY VYAPAR LIMITED for the quarter ended 30 September 2023 and year-to-date results for the period from 01 April 2023 to 30 September 2023 pursuant to Regulation 33 of Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015

To,
The Board of Directors
M/s Visisth Chay Vyapar Limited

We have reviewed the accompanying Statement of Standalone Unaudited Financial Results of M/s Visisth Chay Vyapar Limited having its registered office at A-446, Basement Defence Colony, New Delhi-110024, for the quarter ended September 30, 2023 (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.

This Statement, which is the responsibility of the Company's Management and approved by the Company's Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in the Indian Accounting Standard 34 "Interim Financial Reporting" ("Ind AS 34"), prescribed under Section 133 of the Companies Act, 2013 read with relevant rules issued thereunder and other accounting principles generally accepted in India. Our responsibility is to express a conclusion on the Statement based on our review.

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 (ICAI). A review of interim financial information consists of making inquiries, primarily of the Company's personnel 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 Standards on Auditing specified under section 143(10) of the Companies Act, 2013 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. Accordingly, we do not express an audit opinion.

VISISTH CHAY VYAPAR LIMITED
CIN - L15491DL1985PLC019848

Part I

Unaudited Financial Results for the Quarter and Half Year ended 30th September, 2023

Particulars	3 months ended	Corresponding 3 months ended	Preceding 3 months ended	Half-Year ended	Corresponding Half-Year ended	₹ in Lakhs
	30.09.2023	30.09.2022	30.06.2023	30.09.2023	30.09.2022	Year ended 31.3.2023
	Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
1. Revenue from operations						
2. Other Income	2.47		3.34	5.81	7.47	7.45
3. Total Revenue	2.47		3.34	5.81	7.47	7.45
4. Expenses						
a) Purchases of stock-in-trade						
b) Changes in inventories of finished goods, work-in-progress and stock-in-trade					0.03	
c) Employee benefits expense						
d) Other Expenses	1.56	1.52	1.56	3.12	2.72	5.84
e) Finance cost	0.35	1.47	8.32	8.67	2.69	6.00
f) Impairment on Financial Instruments (Net)	0.01		0.00	0.01	0.01	3.88
Total Expenses	(0.24)		(0.09)	(0.33)		1.39
5. Profit / (Loss) from ordinary activities before tax (3-4)	1.68	2.99	9.79	11.48	5.45	17.69
6. Tax expense						
a) Current tax						
b) Deferred tax						0.00
9. Net profit / (loss) for the period after tax (5-6)	0.78	(2.99)	(6.45)	(5.67)	2.02	(10.24)
10. Other Comprehensive Income/(Expense)						
A) (i) Items that will not be reclassified to Statement of Profit & Loss	5.08	2.48	(1.08)	4.00	0.82	(1.61)
(ii) Income tax relating to items that will not be reclassified to Statement of Profit & Loss	(1.32)	(0.64)	0.28	(1.04)	(0.21)	0.42
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)	3.76	1.84	(0.80)	2.96	0.61	(1.19)
Total Comprehensive Income/(Expense) for the period (9+11)	4.54	(1.15)	(7.25)	(2.71)	2.63	(11.43)
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.)	0.03	(0.01)	(0.04)	(0.01)	0.01	(0.06)

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, 2023 have been reviewed by the Audit Committee and approved by the Board of Directors of the Company at their meeting held on 8th Day of November, 2023 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: 23073710BQXPUL 6496

Place: Kolkata
Date: 09.11.2023



By Order of the Board

C. L. Pareek
Champa Lal Pareek
Director (DIN '0030815)

VISISTH CHAY VYAPAR LIMITED
CIN - L15491DL1985PLC019848

Unaudited Statement of Assets and Liabilities as at September 30, 2023

₹ in Lakhs

	As at 30.9.2023 Unaudited	As at 31.03.2023 Audited
ASSETS		
1. Non Current Assets		
a. Non- Current Investments	1,091.69	1,080.29
b. Long Term Loans and Advances	1,460.84	1,543.01
2. Current Assets		
a. Inventories	285.69	285.69
b. Trade Receivables	0.00	0.00
(c) Cash and Cash Equivalents	6.55	2.43
(d) Other Financial Assets	97.58	95.31
Total Assets	2,942.35	3,006.72
EQUITY AND LIABILITIES		
Equity		
a. Share Capital	1,999.90	1,999.90
b. Reserves and Surplus	222.58	225.29
Liabilities		
1. Non Current Liabilities		
a. Long Term Borrowings	641.99	713.94
b. Long Term Provisions	55.32	54.28
2. Current Liabilities		
a. Other Financial Liabilities	22.56	13.32
b. Short Term Provisions	-	-
Total Equity and Liabilities	2,942.35	3,006.72

By Order of the Board



Champa Lal Pareek
Director (DIN '0030815)

Place: Kolkata
Date: 08.11.2023

VISISTH CHAY VYAPAR LIMITED
CIN L15491DL1985PLC019848
CASH FLOW STATEMENT FOR THE HALF-YEAR ENDED AS ON 30th SEPTEMBER 2023

Particulars	For the Half Year Ended as on 30th September 2023	
	Rs.	Rs.
A. Cash flow from operating activities		
Net Profit / (Loss) before extraordinary items and tax		(5.67)
<u>Adjustments for:</u>		
Other adjustments for non cash items		2.96
Operating profit / (loss) before working capital changes		(2.71)
<u>Changes in working capital:</u>		
<u>Adjustments for (increase) / decrease in operating assets:</u>		
Inventories	-	
Other Financial Assets	(2.27)	
Trade Receivables	-	
<u>Adjustments for increase / (decrease) in operating liabilities:</u>		
Trade payables	-	
Other financial liabilities	9.24	
Provisions	1.04	8.01
Net Cash from Operating activities		5.30
Income Tax	-	
Taxation for earlier years	-	
Net Cash from/(used in) operating activities activities		5.30
B. Cash Flow from Investment activities		
Purchase/sale of Investment		(11.40)
Net Cash (used in) Investing activities		(11.40)
C. Net Cash from financing activities		
(Increase)/decrease in Long Term Loans & Advances		82.17
Long Term Borrowings		(71.95)
Net Cash (used in) financing activities		10.22
Net increase / (decrease) in Cash and cash equivalents (A+B+C)		4.12
Cash and cash equivalents at the beginning of the period		2.43
Cash and cash equivalents at the end of the period		6.55

For and on behalf of the Board of
Directors



Champa Lal Pareek
Director (DIN 0030815)

Place: Kolkata
Date: 8th November, 2023