

# 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 13, 2024

To,  
Metropolitan Stock Exchange of India Limited  
Vibgyor Towers, 4<sup>th</sup> 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 13<sup>th</sup> November, 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 along with Statement of Assets & Liabilities and Cash flow statement for the quarter and half year ended 30<sup>th</sup> September, 2024.

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 30<sup>th</sup> September, 2024.

Please take note that the meeting of the Board of Directors of the Company commenced at 01:00 P.M. and concluded at 02:00PM on 13.11.2024.

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

Thanking you,

For Visisth Chay Vyapar Ltd.  
for Visisth Chay Vyapar Ltd.



Champa Lal Pareek      *Director*

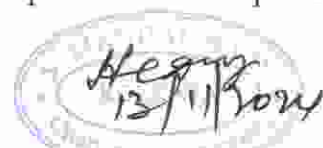
Director

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 30<sup>th</sup> Sept, 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.

A handwritten signature in blue ink, appearing to read 'Hegun', is written over a circular stamp. Below the signature, the date '13/11/2024' is written in blue ink.

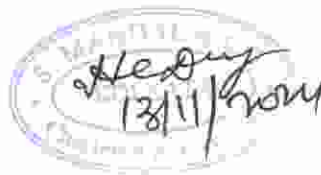
4. Based on our review conducted and procedures performed as stated in paragraph 3 above, nothing has come to our attention that causes us to believe that the accompanying Statement, prepared in accordance with the applicable Indian Accounting Standard (IndAS ), prescribed under Section 133 of the Companies 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. 10.45 lacs and other comprehensive income (net of tax) showing net income of Rs. 1.22 lacs for the quarter ended 30th September, 2024 as considered in the unaudited financial results.

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



H.C.Dey  
Partner  
Membership No : 050190  
UDIN: 24050190BKBJKC4546  
Place : Kolkata  
Date: 13<sup>th</sup> November, 2024



**VISISTH CHAY VYAPAR LIMITED**  
CIN L15491DL1985PLC019848

Unaudited Financial Results for the Quarter ended 30th September, 2024

Particulars	₹ in Lakhs					
	3 months ended 30.09.2024	Corresponding 3 months ended 30.09.2023	Preceding 3 months ended 30.06.2024	Half-Year Ended 30.09.2024	Corresponding Half-year ended 30.09.2023	Previous Year ended 31.03.2024
	Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
1. Revenue from operations	0.87	-	-	0.87	-	-
2. Other Income	-	2.47	2.83	2.83	5.81	50.09
3. Total Revenue	0.87	2.47	2.83	3.70	5.81	50.09
4. Expenses						
a) Purchases of stock-in-trade	-	-	-	-	-	-
b) Changes in inventories of finished goods, work-in-progress and stock-in-trade	-	-	-	-	-	-
c) Employee benefits expense	9.51	1.56	9.51	19.02	3.12	3.00
d) Administrative and Other Expenses	1.81	0.35	1.07	3.48	8.67	51.99
e) Finance cost	-	0.01	-	-	0.01	0.05
f) Impairment on Financial Instruments (Net)	-	(0.24)	-	-	(0.33)	1.33
Total Expenses	11.32	1.68	11.18	22.50	11.48	56.31
5. Profit / (Loss) from ordinary activities before tax (3-4)	(10.45)	0.78	(8.35)	(18.80)	(5.67)	(6.22)
6. Tax expense						
a) Current Tax	-	-	-	-	-	-
b) Deferred Tax	-	-	-	-	-	-
c) Income Tax for Earlier Year	-	-	-	-	-	-
7. Net profit / (loss) for the period after tax (5-6)	(10.45)	0.78	(8.35)	(18.80)	(5.67)	(6.22)
8. Other Comprehensive Income (net of tax)						
A) (i) Items that will not be reclassified to Statement of Profit & Loss	1.65	5.08	(0.42)	1.23	4.00	(0.27)
(ii) Income tax relating to items that will not be reclassified to Statement of Profit & Loss	(0.43)	(1.32)	0.11	(0.32)	(1.04)	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	-	-	-	-	-	-
9. Total Other Comprehensive Income for the period (net of tax)	1.22	3.76	(0.31)	0.91	2.96	(0.20)
10. Total Comprehensive Income for the period (7+9)	(9.23)	4.54	(8.66)	(17.89)	(2.71)	(6.42)
11. 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	(0.05)	0.02	(0.04)	(0.09)	(0.01)	(0.03)
Basic and Diluted (not annualised in Rs.)						

- 1) These results have been prepared in accordance with the Indian Accounting Standards (referred to as "Ind AS") 34 - Interim Financial Reporting prescribed under section 133 of the Companies Act, 2013 read with Companies (Indian Accounting Standards) Rules as amended from time to time.
- 2) The above results for the quarter and half year ended 30th September, 2024 have been reviewed by the Audit Committee and approved by the Board of Directors of the Company at their meeting held on 13th Day of November, 2024 and the same was subjected to "Limited Review" by the Statutory Auditors of the Company, as required under Regulation 35 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 (08 - 'Operating Segments') is not applicable.
- 4) Figures pertaining to the previous periods( quarter/year) have been rearranged / regrouped, reclassified wherever considered necessary, to make them comparable with those of the current period.

For and on behalf of the Board of Directors  
of Visisth Chay Vyapar Ltd.

*Champa Lal Pareek*

Champa Lal Pareek  
Director (DIN: 0003051) **Director**

UDIN: 24050190 BKBJKC4546  
Place of Signature : Kolkata  
Date: 13th November, 2024



**VISISTH CHAY VYAPAR LIMITED**  
CIN: L15491DL1985PLC019848  
Statement of Assets and Liabilities as on 30th September, 2024

(Rs. in Lakhs)

	Particulars	As at 30th September, 2024	As at 31st March, 2024
	<b>ASSETS</b>		
1	<b>Financial Assets</b>		
	(a) Cash & Cash Equivalents	1.04	1.13
	(b) Long Term Loans & Advances	2,086.55	2,086.55
	(c) Investments	1,082.49	1,099.96
	(d) Other Financial Assets	97.69	97.67
2	<b>Non-Financial Assets</b>		
	(a) Inventories	285.69	285.69
	(b) Other Non-Financial Assets	3.75	3.38
	<b>TOTAL ASSETS</b>	<b>3,557.22</b>	<b>3,574.37</b>
	<b>EQUITY AND LIABILITIES</b>		
3	<b>Financial Liabilities</b>		
	(a) Long Term Borrowings	1,278.34	1,283.69
	(b) Current Tax Liabilities	2.33	0.02
	(c) Other Financial Liabilities	21.15	17.69
4	<b>Non-Financial Liabilities</b>		
	(a) Deferred Tax Liability (Net)	54.53	54.21
5	<b>Equity</b>		
	(a) Equity Share Capital	1,999.90	1,999.90
	(b) Other Equity	200.97	218.87
	<b>TOTAL EQUITY AND LIABILITIES</b>	<b>3,557.22</b>	<b>3,574.37</b>

For and on behalf of Board of Directors

for Visisth Chay Vyapar Ltd

*ce fann*

(Champa Lal Pareek)

Din: 00030815

Director

*Director*

Place : Kolkata

Date: 13th November, 2024

# VISISTH CHAY VYAPAR LIMITED

CIN: L15491DL1985PLC019848

Unaudited Statement of Assets and Liabilities as on 30th Sept, 2024

(Rs. in Lakhs)

CASH FLOW STATEMENT FOR THE HALF YEAR ENDED 30.09.2024	
Particulars	Half Year ended 30.09.2024
Net Profit after taxation	(17.90)
<u>Add Back:</u>	
Depreciation on Fixed Assets	-
Loss on sale of Fixed Assets	-
Provision for Tax	-
Provision for Deferred Tax	0.32
Interest Paid	-
	0.32
	(17.58)
<u>Deduct:</u>	
Profit on sale of assets	-
Other Comprehensive Income	(1.23)
Balance W/Back	-
Interest Received	-
	(1.23)
<b>CASH GENERATED BEFORE WORKING CAPITAL CHANGES</b>	<b>(16.35)</b>
(Increase)/Decrease in Stock	-
(Increase)/Decrease in Debtors	-
(Increase)/Decrease in Long term Loans & Advances	-
(Increase)/Decrease in Other Financial assets	(0.03)
(Increase)/Decrease in other Non-financial assets	(0.38)
Increase/(Decrease) in Current Tax Liabilities	2.31
(Increase)/Decrease in Other non-current assets	-
Increase/(Decrease) in Other Financial liabilities	3.46
(Increase)/(Decrease) in Other current financial liabilities	-
(Increase)/Decrease in provisions	-
	5.37
<b>CASH GENERATED FROM OPERATIONS</b>	<b>(10.98)</b>
Income tax Paid	-
<b>NET CASH FLOW FROM OPERATING ACTIVITIES (A)</b>	<b>(10.98)</b>
Purchase of Investments	17.47
Purchase of Fixed Assets	-
Sale Proceeds from Investments	-
Sale Proceeds from Fixed Assets	-
Interest Received	-
Other Comprehensive Income	(1.23)
Dividend Received	-
<b>NET CASH FLOW FROM INVESTING ACTIVITIES (B)</b>	<b>16.24</b>
Proceeds from Issue of Shares including premium	-
Proceeds from Unsecured Long Term Loans	(5.35)
Proceeds from Issue of Debentures	-
Proceeds from Issue of Preference Shares	-
Redemption of Debentures	-
Redemption of Preference Shares	-
Redemption of Loans	-
Interest Paid	-
Dividend Paid	-
	(5.35)
<b>NET CASH FLOW FROM FINANCING ACTIVITIES (C)</b>	<b>(5.35)</b>
<b>Total (A+B+C)</b>	<b>(0.09)</b>
Add: Opening balance of cash & cash equivalent	1.13
Closing balance of cash & cash equivalent	1.04

For and on behalf of Board of Directors

*C. L. Pareek*

(Champa Lal Pareek)

DIN: 00030815

Director

*Director*

Place : Kolkata

Date: 13th November, 2024