

# 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 12, 2022

To,  
Metropolitan Stock Exchange of India Limited  
Vibgyor Towers, 4<sup>th</sup> 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 12<sup>th</sup> November, 2022**  
**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 30<sup>th</sup> September, 2022.

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, 2022.

Please take note that the meeting of the Board of Directors of the Company commenced at 2.00 P.M. and concluded at 3.00 P.M. on 12.11.2022.

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

Thanking you,

**For Visisth Chay Vyapar Limited**  
For Visisth Chay Vyapar Ltd.

*C L Pareek*

**Champa Lal Pareek** *Director*  
Director  
DIN: 00030815

**Limited Review Report on unaudited standalone financial results of VISISTH CHAY VYAPAR LIMITED for the quarter ended 30 September 2022 and year-to-date results for the period from 01 April 2022 to 30 September 2022 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, 2022 (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.

Based on our review conducted 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 recognition and measurement principles laid down in the aforesaid Indian Accounting Standard and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in terms 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 that it contains any material misstatement.

**For Anuj Goyal & Co.**  
**Chartered Accountants**

Sd/-

**(FCA Anuj Goyal)**  
**Proprietor**  
**M.No.: 073710**  
**FRN: 004881C**  
**UDIN: 22073710BCWZZX7531**

**Place: Meerut**  
**Date: 12.11.2022**

**VISISTH CHAY VYAPAR LIMITED**  
CIN - L15491DL1985PLC019848

Part I

**Unaudited Financial Results for the Quarter and Half Year ended 30th September, 2022**

₹ in Lakhs

Particulars	3 months ended 30.09.2022	Corresponding 3 months ended 30.09.2021	Preeceeding 3 months ended 30.06.2022	Half-Year ended 30.09.2022	Corrosponding Half-Year ended 30.09.2021	Year ended 31.3.2022
	Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
<b>1. Revenue from operations</b>	-	-	-	-	-	<b>0.00</b>
<b>2. Other Income</b>	-	<b>0.17</b>	<b>7.47</b>	<b>7.47</b>	<b>0.17</b>	<b>0.18</b>
<b>3. Total Revenue</b>	-	<b>0.17</b>	<b>7.47</b>	<b>7.47</b>	<b>0.17</b>	<b>0.18</b>
<b>4. Expenses</b>						
a) Purchases of stock-in- trade	-	-	0.03	0.03	-	0.00
b) Changes in inventories of finished goods, work-in-progress and stock-in-trade	-	-	-	-	-	0.00
c) Employee benefits expense	<b>1.52</b>	1.05	1.20	2.72	2.10	4.20
d) Other Expenses	<b>1.47</b>	2.17	1.22	2.69	2.28	2.90
e) Finance cost	-	-	0.01	0.01	-	0.04
f) Impairment on Financial Instruments (Net)	-	-	-	-	-	0.00
<b>Total Expenses</b>	<b>2.99</b>	<b>3.22</b>	<b>2.46</b>	<b>5.45</b>	<b>4.38</b>	<b>7.14</b>
<b>5. Profit / (Loss) from ordinary activities before tax (3-4)</b>	<b>(2.99)</b>	<b>(3.05)</b>	<b>5.01</b>	<b>2.02</b>	<b>(4.21)</b>	<b>(6.96)</b>
<b>6. Tax expense</b>						
a) Current tax	-	-	-	-	-	0.00
b) Deferred tax	-	-	-	-	-	0.00
<b>9. Net profit / (loss) for the period after tax (5-6)</b>	<b>(2.99)</b>	<b>(3.05)</b>	<b>5.01</b>	<b>2.02</b>	<b>(4.21)</b>	<b>(6.96)</b>
<b>10. Other Comprehensive Income/(Expense)</b>						
A)(i) Items that will not be reclassified to Statement of Profit & Loss	<b>2.48</b>	<b>0.34</b>	<b>(1.66)</b>	<b>0.82</b>	<b>0.76</b>	<b>(1.18)</b>
(ii) Income tax relating to items that will not be reclassified to Statement of Profit & Loss	<b>(0.64)</b>	<b>(0.08)</b>	<b>0.43</b>	<b>(0.21)</b>	<b>(0.19)</b>	<b>0.31</b>
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		-	-		-	-
<b>Total Other Comprehensive Income for the period (net of tax)</b>	<b>1.84</b>	<b>0.26</b>	<b>(1.23)</b>	<b>0.61</b>	<b>0.56</b>	<b>(0.87)</b>
<b>Total Comprehensive Income/(Expense) for the period (9+11)</b>	<b>(1.15)</b>	<b>(2.80)</b>	<b>3.78</b>	<b>2.63</b>	<b>(3.65)</b>	<b>(7.84)</b>
<b>10. Paid-up equity share capital</b>	<b>1,999.90</b>	<b>1,999.90</b>	<b>1,999.90</b>	<b>1,999.90</b>	<b>1,999.90</b>	<b>1,999.90</b>
<b>Earnings Per equity share of Rs.10/- each</b>						
<b>Basic and Diluted (not annualised in Rs.)</b>	<b>(0.01)</b>	<b>(0.01)</b>	<b>0.02</b>	<b>0.01</b>	<b>(0.02)</b>	<b>(0.04)</b>

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, 2022 have been reviewed by the Audit Committee and approved by the Board of Directors of the Company at their meeting held on 12th Day of November, 2022 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: 22073710BCWZIX7531

Place: Kolkata  
Date: 12th November 2022

By Order of the Board

*C. E. Pareek*

**Champa Lal Pareek**  
Director (DIN '0030815)

**VISISTH CHAY VYAPAR LIMITED**  
**CIN - L15491DL1985PLC019848**

**Unaudited Statement of Assets and Liabilities as at September 30, 2022**

₹ in Lakhs

	As at 30.9.2022 Unaudited	As at 31.03.2022 Audited
<b>ASSETS</b>		
<b>1. Non Current Assets</b>		
a. Non- Current Investments	1,082.71	1,081.89
b. Long Term Loans and Advances	1,165.23	1,187.81
<b>2. Current Assets</b>		
a. Inventories	285.69	285.69
b. Trade Receivables		0.00
(c) Cash and cash equivalents	5.45	1.00
(d) Short Term loans and advances	101.46	100.76
<b>Total Assets</b>	<b>2,640.54</b>	<b>2,657.14</b>
<b>EQUITY AND LIABILITIES</b>		
<b>Equity</b>		
a. Share Capital	1,999.90	1,999.90
b. Reserves and Surplus	239.35	236.72
<b>Liabilities</b>		
<b>1. Non Current Liabilities</b>		
a. Long Term Borrowings	334.53	346.58
b. Long Term Provisions	54.91	54.70
<b>2. Current Liabilities</b>		
a. Other financial liabilities	11.85	19.25
b. Short Term Provisions	-	-
<b>Total Equity and Liabilities</b>	<b>2,640.54</b>	<b>2,657.14</b>

By Order of the Board



\_\_\_\_\_  
**Champa Lal Pareek**  
**Director (DIN '0030815)**

Place: Kolkata

Date: 12th November'2022

**VISISTH CHAY VYAPAR LIMITED**  
**CIN L15491DL1985PLC019848**  
**CASH FLOW STATEMENT FOR THE HALF-YEAR ENDED AS ON 30th SEPTEMBER 2022**

Particulars	For the Half Year Ended as on 30th September 2022	
	Rs.	Rs.
<b>A. Cash flow from operating activities</b>		
Net Profit / (Loss) before extraordinary items and tax		2.63
<u>Adjustments for:</u>		
Provision against Standard Assets		-
Operating profit / (loss) before working capital changes		2.63
<u>Changes in working capital:</u>		
<u>Adjustments for (increase) / decrease in operating assets:</u>		
Inventories	-	
Short term loans & Advances	(0.70)	
Trade Receivables	-	
<u>Adjustments for increase / (decrease) in operating liabilities:</u>		
Trade payables	-	
Other current liabilities	(7.40)	
Provisions	0.21	(7.89)
<b>Net Cash from Operating activities</b>		<b>(5.26)</b>
Income Tax	-	
Taxation for earlier years	-	-
<b>Net Cash from/(used in) operating activities activities</b>		<b>(5.26)</b>
<b>B. Cash Flow from Investment activities</b>		
Purchase of Investment		(0.82)
<b>Net Cash (used in) Investing activities</b>		<b>(0.82)</b>
<b>C. Net Cash from financing activities</b>		
(Increase)/decrease in Long Term Loans & Advances		22.58
Long Term Borrowings		(12.05)
<b>Net Cash (used in) financing activities</b>		<b>10.53</b>
<b>Net increase / (decrease) in Cash and cash equivalents (A+B+C)</b>		<b>4.45</b>
Cash and cash equivalents at the beginning of the year		1.00
<b>Cash and cash equivalents at the end of the year</b>		<b>5.45</b>

For and on behalf of the Board of  
Directors

*ce fanner*

**Champa Lal Pareek**  
Director (DIN '0030815)

Place: Kolkata  
Date: 12th November'2022