



VISHVPRABHA VENTURES LIMITED



CIN : L51900MH1985PLC034965

GSTIN : 27AAACV9231B1ZK

**REGD. OFFICE : GROUND FLOOR, AVIGHNA HEIGHTS,
SURVEY NO. 45-4B, BEHIND SARVODAY PARK, NANDIVALI
ROAD, DOMBIVLI EAST, THANE, MAHARTASHTRA - 421201**

To,
BSE LTD
Phiroze Jeejeebhoy, Dalal Street
Fort, Mumbai - 400001

BSE Scrip Code: **512064**

Sub: Outcome of Board Meeting held on August 14, 2023, pursuant to Regulation 30 read with Regulation 33 of SEBI (LODR) Regulations, 2015

Further to our letter dated August 04, 2023, for intimation of the meeting of the Board of Directors of the Company, in accordance with the provisions of Regulation 30 of the SEBI (LODR) Regulations 2015, please be informed that the Board of Directors of the Company at its meeting held on August 14, 2023, has, inter alia, considered and approved the following business:

1. Considered and approved standalone and consolidated unaudited financial result for quarter ended as on June 30, 2023 along with limited review report (Standalone and Consolidated) issued by the Statutory Auditor in pursuant to Regulation 33 of SEBI (Listing Obligation and Disclosure Requirements) Regulations 2015.
2. Authorised Mr. Mitesh J Thakkar (Chairman and Managing Director) and Mr. Ajay Kumar Singh (Chief Financial Officer) for determining the Materiality pursuant to Regulation 30 (5) of the SEBI (LODR) 2015.
3. Noted the changes in the letterhead of the Company.

The Board meeting commenced at 2:00 P.M. and concluded at 6.00 P.M.

Kindly take the above information on your records.

Yours Faithfully

For Vishvprabha Ventures Limited

MITESH
JAYANTILAL
THAKKAR

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MITESH JAYANTILAL
THAKKAR
Date: 2023.08.14 18:04:48
+05'30'

Mitesh Jayantilal Thakkar
Managing Director
DIN: 06480213

**Place: Ground Floor Avighna Heights Survey No 45-4B Behind Sarvoday Park,
Nandivali Road, Dombivili, East, Thane, 421201**

Date: August 14, 2023

Limited Review Report on Unaudited Standalone Financial Results of Vishvprabha Ventures Limited for the quarter ended on 30th June, 2023 pursuant to the Regulation 33 of SEBI (Listing Obligations and Disclosures Requirements) Regulations, 2015

To,
The Board of Directors of
Vishvprabha Ventures Limited

1. We have reviewed the accompanying Statement of Unaudited Standalone Financial Results of Vishvprabha Ventures Limited (The "Company"), for the quarter ended on 30th June 2023. This Statement which is the responsibility of the Company's Management and approved by the Board of Directors. Our responsibility is to issue a report on the Statement based on our review.
2. We conducted our review in accordance with the Standard on Review Engagement (SRE) 2410, "Review of Interim Financial Information Performed by the Independent Auditor of the Entity" issued by the Institute of Chartered Accountants of India. This Standard requires that we plan and perform the review to obtain moderate assurance as to whether the financial statements are free of material misstatement.
3. A review is limited primarily to inquiries of company personnel and analytical procedure applied to financial data and thus provides less assurance than an audit. We have not performed an audit and, accordingly, we do not express an audit opinion.
4. *As described in Note 4 of the result, The Company is not accounting for Liability for Gratuity as required under Indian Accounting standard 19 (Ind AS-19) relating to Employees Benefits as referred to in Note no.4 to Financials Results. We are unable to comment upon resultant effect on profit / (Loss), other comprehensive income / (Loss) and Total comprehensive income / (Loss) for the period as the amount of such benefit is presently not ascertainable.*
5. Based on our review conducted as above, *except for the observations as stated in para (4) above*, nothing has come to our attention that causes us to believe that the Statement has not been prepared in all material respects in accordance with Ind AS and other recognized accounting practices and policies, and has not disclosed the information required to be disclosed in terms of Regulation 33 of the SEBI (Listing Obligation and Disclosure Requirements) Regulations, 2015 including the manner in which it is to be disclosed, or that it contains any material misstatement.

For S G C O & Co LLP

Chartered Accountants

Firm Reg. No. 112081W / W100184

GOURAV

ROONGTA

Gourav Roongta

Partner

Mem. No. 186176

UDIN: 23186176BGUPFX8799



Place: Mumbai

Date: 14th August, 2023

4A, Kaledonia,
2nd Floor, Sahar Road,
Near Andheri Station,
Andheri (East),
Mumbai – 400 069

Tel : +91 22 6625 6363
Fax : +91 22 6625 6364
Email : info@sgco.co.in
Webpage: www.sgco.co.in

Limited Review Report on Unaudited Consolidated Financial Results for the quarter ended on 30th June, 2023 of Vishvprabha Ventures Limited pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015

To,
The Board of Directors of
Vishvprabha Ventures Limited

1. We have reviewed the accompanying Statement of Unaudited Consolidated Financial Results of **Vishvprabha Ventures Limited** (“the Parent”) and its subsidiaries (the Parent and its subsidiaries together referred to as “the Group”) for the quarter ended on June 30, 2023 (“the Statement”), being submitted by the Parent pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended.

2. This Statement, which is the responsibility of the Parent’s Management and approved by the Parent’s the Board of Directors, has been prepared 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, and other accounting principles generally accepted in India. 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 interim 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 Standards on Auditing 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.

We also performed procedures in accordance with the circular issued by the SEBI under Regulation 33 (8) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended, to the extent applicable.

4. The Statement includes the results of the following entities:
- i. Vishvprabha Ventures Limited (Parent Company)
 - ii. List of Subsidiaries:
 - a. Vishvprabha & VS Buildcom Private Limited
 - b. Vishvprabha Foods Private Limited

SGCO & Co. LLP

Chartered Accountants

5. As described in Note 4 of the result, The Group is not accounting for Liability for Gratuity as required under Indian Accounting standard 19 (Ind AS-19) relating to Employees Benefits as referred to in Note no.4 to Financials Results. We are unable to comment upon resultant effect on profit / (Loss), other comprehensive income / (Loss) and Total comprehensive income / (Loss) for the period as the amount of such benefit is presently not ascertainable.

6. Based on our review conducted and procedures performed as stated in paragraph 3 above and based on the consideration of the review reports of the other auditors referred to in paragraph 7 below, 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.

7. We did not review the financial results of two subsidiaries vis Vishvprabha & VS Buildcom Private Limited, Vishvprabha Foods Private Limited included in the consolidated unaudited financial results, whose financial results reflect total revenues of Rs. Nil, total net profit / (loss) after tax of Rs. (70) thousands and total comprehensive income / (loss) of Rs. (70) thousands for the quarter ended 30th June, 2023, as considered in the consolidated unaudited financial results. These financial results have been reviewed by other auditors whose reports have been furnished to us by the Management and our conclusion on the Statement, in so far as it relates to the amounts and disclosures included in respect of these subsidiaries, is based solely on the reports of the other auditors and the procedures performed by us as stated in paragraph 3 above.

Our conclusion on the Statement is not modified in respect of the above matters.

For S G C O & Co LLP

Chartered Accountants

Firm Reg. No. 112081W / W100184

**GOURAV
ROONGTA**

Gourav Roongta

Partner

Mem. No. 186176

UDIN: 23186176BGUPFY1287

Digitally signed by GOURAV ROONGTA
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c=IN, email=GOURAV.ROONGTA@SGCO.CO.IN, serialNumber=700146, c=IN



Place: Mumbai

Date: 14/08/2023

Vishvprabha Ventures Limited

CIN No. L51900MH1985PLC034965

Office no 04, Avighna Heights, Survey No 45 Near Sarvoday Park, Nandivali Road, Dombivali - 421021

Extracts of Statement of Unaudited Financial Results for the Quarter ended June 30, 2023

(Rs. in thousands)

Particulars	Standalone				Consolidated			
	Quarter ended		Year ended		Quarter ended		Year ended	
	30.06.2023 (Unaudited)	31.03.2023 (Audited)	30.06.2022 (Unaudited)	31.03.2023 (Audited)	30.06.2023 (Unaudited)	31.03.2023 (Audited)	30.06.2022 (Unaudited)	31.03.2023 (Audited)
1 Total Income from Operations (net)	8,375	2,108	7,156	18,358	8,375	2,108	7,156	18,358
2 Net Profit / (Loss) for the period (before Tax, Exceptional and/or Extraordinary items)	724	(260)	1,915	(147)	653	(781)	1,890	(698)
3 Net Profit / (Loss) for the period before tax (after Exceptional and/or Extraordinary items)	724	(260)	1,915	(147)	653	(781)	1,890	(698)
4 Net Profit / (Loss) for the period after tax (after Exceptional and/or Extraordinary items)	724	(260)	1,915	(147)	653	(781)	1,890	(698)
5 Total Comprehensive Income for the period [Comprising Profit / (Loss) for the period (after tax) and Other Comprehensive Income (after tax)]	724	(260)	1,915	(147)	653	(781)	1,890	(698)
6 Equity Share Capital (Face Value Rs. 10/- per share)	17,150	17,150	17,150	17,150	17,150	17,150	17,150	17,150
7 Other equity (excluding Revaluation Reserve)				24,846				24,137
8 Earnings Per Share (of Rs. 10/- each) (for continuing and discontinued operations) (not annualised)								
a Basic:	0.42	(0.15)	1.12	(0.09)	0.38	(0.45)	1.10	(0.39)
b Diluted:	0.42	(0.15)	1.12	(0.09)	0.38	(0.45)	1.10	(0.39)

Notes:

The above is an extract of the detailed format of Quarterly Financial Results filed with the Stock Exchanges under Regulation 33 of the SEBI (Listing and Other Disclosure Requirements) Regulations, 2015. The full format of the quarterly results is available on the Company's website at www.vishvprabhaventures.com and the Stock Exchange websites at www.bseindia.com.

For Vishvprabha Venture Limited

(Formerly known as Vishvprabha Trading Limited)



Mitesh Thakkar
Managing Director
(DIN 06480213)



Place : Dombivali, Thane

Date : 14th August, 2023

Statement of Unaudited Financial Results for the Quarter ended June 30, 2023

(Rs. in thousands)

Particulars	Standalone				Consolidated			
	Quarter ended		Year ended		Quarter ended		Year ended	
	30.06.2023 (Unaudited)	31.03.2023 (Audited)	30.06.2022 (Unaudited)	31.03.2023 (Audited)	30.06.2023 (Unaudited)	31.03.2023 (Audited)	30.06.2022 (Unaudited)	31.03.2023 (Audited)
1. INCOME								
a Revenue from Operations	8,375	2,108	7,156	18,358	8,375	2,108	7,156	18,358
b Other Income	27	233	-	442	27	233	-	481
Total Income	8,402	2,341	7,156	18,801	8,402	2,341	7,156	18,840
2. EXPENSES								
a Cost of Materials consumed and direct expenses	6,488	602	2,155	9,877	6,488	619	2,155	9,895
b Change in Inventories of Finished Goods, Work-in-Progress and Stock in trade	(463)	533	(434)	(286)	(463)	533	(434)	(286)
d Employee benefits expenses	218	449	2,335	4,941	218	449	2,335	4,943
e Finance cost	698	61	-	108	698	61	-	108
f Depreciation & amortizations expenses	295	697	279	1,744	295	697	279	1,744
g Other Expenses	442	261	906	2,563	513	763	932	3,134
Total Expenses	7,678	2,601	5,241	18,947	7,749	3,121	5,287	19,538
3. Profit / (loss) before tax	724	(260)	1,915	(147)	653	(781)	1,890	(698)
4. Tax expense								
Current Tax	-	-	-	-	-	-	-	-
Deferred Tax	-	-	-	-	-	-	-	-
5. Profit / (loss) after tax	724	(260)	1,915	(147)	653	(781)	1,890	(698)
6. Other Comprehensive Income / (Loss)								
Items that will not be reclassified to Profit or Loss	-	-	-	-	-	-	-	-
Items that will be reclassified to Profit or Loss	-	-	-	-	-	-	-	-
Other Comprehensive Income / (Loss)	-	-	-	-	-	-	-	-
7. Total Comprehensive Income	724	(260)	1,915	(147)	653	(781)	1,890	(698)
Net Profit attributable to								
Owners of equity					662	(780)	1,917	(687)
Non Controlling Interest					(8)	(0)	(27)	(11)
Total Comprehensive Income attributable to								
Owners of Equity					662	(780)	1,894	(687)
Non Controlling Interest					(8)	(0)	(4)	(11)
8. Paid-up Equity Share Capital (Face Value of Rs. 10/- each)	17,150	17,150	17,150	17,150	17,150	17,150	17,150	17,150
9. Other equity (excluding Revaluation Reserve)				24,846				24,137
10. Earnings per share of Rs. 10/- each (in Rs.)								
(a) Basic	0.42	(0.15)	1.12	(0.09)	0.38	(0.45)	1.10	(0.39)
(b) Diluted	0.42	(0.15)	1.12	(0.09)	0.38	(0.45)	1.10	(0.39)

Vishvprabha Ventures Limited

CIN No. L51900MH1985PLC034965

Office no 04, Avighna Heights, Survey No 45, Near Sarvoday Park, Nandivali Road, Dombivali - 421021

Notes:

1. The above standalone and consolidated financial results which are published in accordance with Regulation 33 of the SEBI (Listing Obligations & Disclosure Requirements) Regulations, 2015 have been reviewed by the Audit Committee and approved by the Board of Directors at their meeting held on 14th August, 2023 and have undergone "Limited Review by the Statutory Auditors of the Company.
2. This statement has been prepared in accordance with the Companies (Indian Accounting Standard) Rules, 2015 (Ind AS) prescribed under section 133 of the Companies Act, 2013 and other recognized accounting practices and policies to the extent applicable.
3. The Consolidated financial results have been prepared in accordance with Ind AS 110 on Consolidated Financial Statements.
4. Liabilities in respect of gratuity is accounted for on cash basis which is not in conformity with Indian Accounting Standard (IndAS)19 on Employee Benefits which requires that Gratuity Liabilities be accounted for on accrual
5. The figures of the last quarters ended on 31st March, 2023 are the balancing figures between the audited figures in respect of full financial year and the published year to date figures up to the third quarter of the relevant financial years.
6. Comparative financial information have been regrouped and reclassified, wherever necessary, to correspond to the figures of the current period.

For and on behalf of the Board of Directors

For Vishvprabha Venture Limited

(Formerly known as Vishvprabha Trading Limited)



Mitesh Thakkar
Managing Director
(DIN 06480213)



Place Dombivali, Thane

Date 14th August, 2023