

**VISHVPRABHA VENTURES LIMITED**  
**(Formerly known as Vishvprabha Trading Ltd)**

Regd. Office : Ground Floor, Avighna Heights, Survey No. 45-4B, Behind Sarvoday Park, Nandivali Road, Dombivili East  
421201

CIN : L51900MH1985PLC034965

Website : [www.vishvprabhaventures.com](http://www.vishvprabhaventures.com)

Email: [cosec@vishvprabhaventures.com](mailto:cosec@vishvprabhaventures.com)

**Date November 21, 2020**

**To,**  
**The General Manager**  
**Listing Compliance**  
**BSE Ltd.**  
**P J Towers, Dalal Street, Mumbai-400001, IndiaScrip Code: 512064**

**SUB: Revision in Consolidated Cash Flow Statement of Company for the quarter and half year ended September 30,2020**

Dear Sir/Madam,

This is with reference to our letter dated November 12, 2020 submit for the outcome of Board Meeting of meeting held on November 12, 2020, we hereby submit revised consolidated cash flow statement for the quarter and half year ended September 30, 2020 for following reason.

1. Revision in Consolidated cash flow statement of the Company for the quarter and half year ended September 30, 2020 due to some inadvertent technical and typographical error in the excel file. However due to such revision there is no impact on the balance sheet and Financial figure of the Company.

Further, except above changes, there is no changes in outcome of board meeting and no revision in Standalone and Consolidated Financial Result of the Company for the quarter and half year ended September 30, 2020. and statement of Assets and Liabilities Standalone and Consolidated as on that date as submitted earlier filing.

There is no changes in following outcome and same enclosed here

1. The Standalone and Consolidated Unaudited financial results for the quarter and half year ended on September 30, 2020 along with the Limited Review Report (Standalone and Consolidated) issued by the Statutory Auditor in pursuant to Regulation 33 of SEBI (Listing obligations & disclosure Regulations) 2015.

2. The Resignation of Aniket Mahendra Bhosale from the post of Independent Director of Company.

**VISHVPRABHA VENTURES LIMITED**  
**(Formerly known as Vishvprabha Trading Ltd)**

Regd. Office : Ground Floor, Avighna Heights, Survey No. 45-4B, Behind Sarvoday Park, Nandivali Road, Dombivili East  
421201

CIN : L51900MH1985PLC034965

Website : [www.vishvprabhaventures.com](http://www.vishvprabhaventures.com)

Email: [cosec@vishvprabhaventures.com](mailto:cosec@vishvprabhaventures.com)

3. The Resignation of Akash Bhagwan Karne from the post of Executive Director of Company.

4. The issuance of equity shares (fully paid-up or partly paid-up), of the Company as is permitted under the Securities and Exchange Board (Issue of Capital and Disclosure Requirements) Regulations, 2018 as amended ("SEBI ICDR Regulations"), on rights basis to eligible shareholders of the Company as on the record date (to be decided subsequently) for an aggregate amount not exceeding Rs. 4.41crores (Rs. Four Crores Forty one lakhs only) (the "Issue") in accordance with the provision of the Companies Act, 2013 and Securities and Exchange Board of India (Issue of Capital and Disclosure Requirements) Regulations, 2018 accordance with the provisions of the Memorandum of Association and the Articles of Association of the Company, SEBI ICDR Regulations, the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, the listing agreement executed with the Stock Exchanges, the Securities Contracts (Regulation) Act, 1956, the Securities Contracts (Regulation) Rules, 1957, the Consolidated FDI Policy of 2017 and the Foreign Exchange Management Act, 1999 and rules and regulations made thereunder, including the Foreign Exchange Management (Non-debt Instruments) Rules, 2019, each as amended.

Further, the Board appointed Fedex Securities Private Limited as the lead manager to the Issue and constituted a Committee of Directors (Rights Issue) to decide the other terms and conditions of the Issue including the record date.

Further the final issue size amount shall be decided by the "Committee of Directors." (Rights Issue)

**VISHVPRABHA VENTURES LIMITED**  
**(Formerly known as Vishvprabha Trading Ltd)**

Regd. Office : Ground Floor, Avighna Heights, Survey No. 45-4B, Behind Sarvoday Park, Nandivali Road, Dombivili East  
421201

CIN : L51900MH1985PLC034965

Website : [www.vishvprabhaventures.com](http://www.vishvprabhaventures.com)

Email: [cosec@vishvprabhaventures.com](mailto:cosec@vishvprabhaventures.com)

Further we had already filed our financial result for quarter end and half year ended September 30, 2020 in XBRL mode Standalone and Consolidated ( based on corrected profit and loss statement) dated September 30, 2020.

Kindly take the same on your records.

Thang You,

Yours Faithfully,

**For Vishvprabha Ventures Limited**

*sd/-*

**Jas Raj Nagal**

**Company Secretary and Compliance officer**

**Membership no. 59372**

# D G M S & Co.

Chartered Accountants

9, Shreepal Building,  
S N Road, Tambe Nagar,  
Mulund- (West),  
Mumbai - 400 080  
Tel: (O)23472578  
(R) 25654859

To  
The Board of Directors  
**Vishvprabha Ventures Limited**  
(Formerly known as Vishvprabha Trading Ltd)  
Office No 04, Survey No 45,  
Near Sarvoday Park, Nandivali Road,  
Dombivali -421021

We have reviewed the accompanying statement of Unaudited Standalone IND AS financial results of Vishvprabha Ventures Limited ("the Company") for the quarter ended 30<sup>th</sup> September 2020 ("the statement"), being submitted by the Company pursuant to the requirement of regulation 33 of the SEBI (Listing Obligation and Disclosure Requirements) Regulations, 2015 read with Circular No. CIR/CFD/FAD/62/2016 dated July 5, 2016. The statement, which is the responsibility of the Company's Management and approved by the Board of Directors, has been prepared on the basis of the related interim financial information in accordance with the reorganization 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 relevant rules issued thereunder and other accounting principles generally accepted in India. Our responsibility is to issue a report on the statement based on our review.

We have conducted our review of the statement in accordance with the Standard on Review Engagement (ARE) 2410 "Review of Interim Financial Performed by the Independent Auditor of the Entity", issued by the Institute of Chartered Accountants of India. This Standard required that we planned perform the review to obtain moderate assurance as to whether the statement is free of material misstatements. A review is limited primarily to inquires of Company personnel and analytical procedures 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.

Based on our review conducted as above, nothing has come to our attention that causes us to believed that the accompanying Statement of Unaudited Standalone financial results prepared in accordance with the applicable accounting standards and other recognized accounting practices and policies has not disclosed the information required to be disclosed in terms of regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) regulations, 2015 including the manner in which it is be disclosed, or that it contains any material misstatement.

**For D G M S & Co.**  
**Chartered Accountants**

*Atul B Doshi*

**Atul B Doshi**

**Partner**

**M. No: 102585**

**Date: 12<sup>th</sup> November, 2020**

**UDIN : 20102585AAAADT2448**



# D G M S & Co.

Chartered Accountants

9, Shreepal Building,  
S N Road, Tambe Nagar,  
Mulund- (West),  
Mumbai - 400 080  
Tel: (O)23472578  
(R) 25654859

To  
The Board of Directors  
**Vishvprabha Ventures Limited**  
(Formerly known as Vishvprabha Trading Ltd)  
Office No 04, Survey No 45,  
Near Sarvoday Park, Nandivali Road,  
Dombivali -421021

We have reviewed the accompanying statement of Unaudited Consolidated IND AS financial results of Vishvprabha Ventures Limited ("the Holding Company") and its subsidiary (the Holding Company and its subsidiaries together referred to as "the Group"), for the quarter ended 30<sup>th</sup> September 2020 ("the statement") which are included in the accompanying Statement of Consolidated unaudited financial results for the Quarter ended June 30<sup>th</sup>, 2020 (the "Statement"), being submitted by the Company pursuant to the requirement of regulation 33 of the SEBI (Listing Obligation and Disclosure Requirements) Regulations, 2015 read with Circular No. CIR/CFD/FAD/62/2016 dated July 5, 2016.

The Statement is being submitted by the Holding Company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended (the "Listing Regulations"), which has been initialed by us for identification purposes. The statement, which is the responsibility of the Company's Management and approved by the Board of Directors, has been prepared on the basis of the related interim financial information in accordance with the reorganization 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 relevant rules issued thereunder and other accounting principles generally accepted in India. Our responsibility is to issue a report on the statement based on our review.

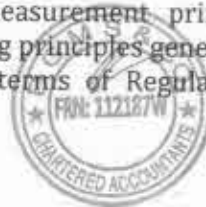
We have conducted our review of the statement in accordance with the Standard on Review Engagement (ARE) 2410 "Review of Interim Financial Performed by the Independent Auditor of the Entity", issued by the Institute of Chartered Accountants of India. This Standard required that we planned perform the review to obtain moderate assurance as to whether the statement is free of material misstatements. A review is limited primarily to inquires of Company personnel and analytical procedures 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.

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.

The Statement includes the results of the following entities:

1. Vishvprabha Ventures Limited- Holding Company
2. Vishvprabha & VS Buildcon Private Limited- Subsidiary Company

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 branch auditors and 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.

The accompanying Statement of unaudited consolidated financial results include unaudited interim financial information and other unaudited financial information in respect of 1 subsidiaries included in the consolidated unaudited financial results, whose interim financial results reflect total revenues of Rs. 00.00, total net loss after tax of Rs. 12150.00 and total comprehensive income of Rs. -12150.00 for the quarter ended, as considered in the consolidated unaudited financial results. The interim financial results of these subsidiaries have been reviewed by the other auditors who have issued their unmodified conclusion, and those reports have been furnished to us by the Management and our conclusion on the statement, in so far as it relates to the amount and disclosures included in respect of the subsidiary, is based solely on the reports of the other auditors and the procedures performed by us as stated in paragraph above.

**For D G M S & Co.  
Chartered Accountants**

*Atul B. Doshi*

**Atul B Doshi  
Partner**

**M. No: 102585**

**Date: 12<sup>th</sup> November, 2020**

**UDIN : 20102585AAAADU6691**



# VISHVPRABHA VENTURE LIMITED

## Standalone and Consolidate Balance Sheet

(Rs. In thousand)

Particulars	Standalone		Consolidate	
	As at	As at	As at	As at
	30-09-2020	31-03-2020	30-09-2020	31-03-2020
	Unaudited	Audited	Unaudited	Audited
<b>A ASSETS:</b>				
<b>1 Non-Current Assets</b>				
a Property, Plant and Equipments	92	96	92	96
b Capital work-in-progress	-	-	720	-
c Intangible Assets				
d Financial Assets				
(i) Investments	755	255		
(ii) Loans	12,791	639		
(iii) Others Financial Assets				
e Deferred Tax Assets (Net)				
f Income Tax Assets	263	272	263	272
g Other Non-Current Assets	13,287	16,502	24,390	16,607
<b>Total Non-Current Assets (1)</b>	<b>27,188</b>	<b>17,763</b>	<b>25,465</b>	<b>16,975</b>
<b>2 Current Assets</b>				
a Inventories	516	1,158	848	2,583
b Financial Assets				
(i) Investments				
(ii) Trade Receivables	10,664	11,367	12,896	12,193
(iii) Cash and Cash Equivalents	987	730	1,003	738
(iv) Bank Balance other than (iii) above	75	20	75	20
(v) Loans	-	-		
(vi) Others	50	20	80	20
c Other Current Assets	442	606	1,111	1,106
<b>Total Current Assets (2)</b>	<b>12,734</b>	<b>13,901</b>	<b>16,013</b>	<b>16,660</b>
<b>TOTAL ASSETS (1 + 2)</b>	<b>39,923</b>	<b>31,664</b>	<b>41,478</b>	<b>33,635</b>
<b>B EQUITY AND LIABILITIES:</b>				
<b>1 Equity</b>				
a Equity Share Capital	2,450	2,450	2,450	2,450
b Other Equity	2,263	2,461	2,541	2,742
<b>Total Equity (1)</b>	<b>4,713</b>	<b>4,911</b>	<b>4,991</b>	<b>5,192</b>
<b>2 Non-Current Liabilities:</b>				
a Financial Liabilities				
Borrowings	27,400	18,131	27,450	18,181
b Other Non-Current Liabilities	-	-	-	-
c Provisions	-	-	-	-
<b>Total Non-Current Liabilities (2)</b>	<b>27,400</b>	<b>18,131</b>	<b>27,450</b>	<b>18,181</b>
<b>3 Current Liabilities:</b>				
a Financial Liabilities				
(i) Borrowings		-		-
(ii) Trade Payable				
A) Total outstandings dues of MSME	-		-	
B) Total outstandings other than MSME	3,741	4,123	4,651	5,741
(iii) Other Financial Liabilities	75	14	75	14
b Other Current Liabilities	3,905	4,388	4,213	4,399
c Deferred Tax Liabilities (Net)	3	3	3	3
d Income Tax Liabilities	-	-	10	10
e Provisions	85	95	85	95
<b>Total Current Liabilities (3)</b>	<b>7,810</b>	<b>8,622</b>	<b>9,037</b>	<b>10,262</b>
<b>TOTAL EQUITY AND LIABILITIES (1 + 2 + 3)</b>	<b>39,923</b>	<b>31,664</b>	<b>41,478</b>	<b>33,635</b>

For and on behalf of the Board of Directors  
For Vishvprabha Venture Limited  
(Formerly known as Vishvprabha Trading Ltd.)

Mitesh  
Jayantilal  
Thakkar

Digitally signed  
by Mitesh  
Jayantilal Thakkar  
Date: 2020.11.12  
20:37:14 +05'30'

**Mitesh Thakkar**  
Managing Director  
(DIN 06480213)

Place : Dombivali, Thane  
Date : 12/11/2020

## VISHVPRABHA VENTURE LIMITED

### Statement of Unaudited Standalone financial results for the Quarter & Six month ended 30th September 2020

(Rs. In thousand except EPS)

Particulars	Quarter ended			Half year ended		Year ended
	30-09-2020	30-06-2020	30-09-2019	30-09-2020	30-09-2019	31-03-2020
	Unaudited	Unaudited	Audited	Unaudited	Audited	Audited
<b>Income:</b>						
<b>I</b> Revenue from Operations	1,918	1,280		3,199	12,509	21,019
<b>II</b> Other Income	1	-	16	1	-	-
<b>III</b> <b>Total Revenue</b>	<b>1,919</b>	<b>1,280</b>	<b>16</b>	<b>3,199</b>	<b>12,509</b>	<b>21,019</b>
<b>IV</b> <b>Expenses:</b>						
(a) Cost of Materials Consumed	795	833		1,628	10,471	16,169
(b) Purchases of Stock-in-Trade						
(c) Changes in Inventories of Finished Goods, Work-in-Progress and Stock-in-Trade	415	152		567	-264	316
(d) Employee Benefits Expense	151	201	17	352	671	1,482
(e) Finance Costs	0	1		1	7	6
(f) Depreciation and Amortization Expense	8	8		16	15	32
(g) Power & Fuel	-	-	-	-	-	-
(h) Other Expenses	462	308	53	770	942	2,062
<b>Total Expenses</b>	<b>1,831</b>	<b>1,503</b>	<b>70</b>	<b>3,334</b>	<b>11,843</b>	<b>20,066</b>
<b>V</b> <b>Profit Before Exceptional Items and Tax (I - IV)</b>	<b>88</b>	<b>-222</b>	<b>-54</b>	<b>-135</b>	<b>666</b>	<b>953</b>
<b>VI</b> Exceptional Items	-	-	-	-	-	-
<b>VII</b> <b>Profit Before Tax (V - VI)</b>	<b>88</b>	<b>-222</b>	<b>-54</b>	<b>-135</b>	<b>666</b>	<b>953</b>
<b>VIII</b> <b>Tax Expense:</b>						
(1) Current Tax	-	-	-	-	145	205
(2) Deferred Tax (Credit) / Charge	-	-	-	-	-	1
<b>IX</b> <b>Profit (Loss) for the period from continuing operations (VII-VIII)</b>	<b>88</b>	<b>-222</b>	<b>-54</b>	<b>-135</b>	<b>521</b>	<b>747</b>
<b>X</b> Add : Gross of Subsidiary Pretaining to Minority Interest of - 49%		-				
<b>XI</b> <b>Net Profit after Tax for the period/ year (IX - X)</b>	<b>88</b>	<b>-222</b>	<b>-54</b>	<b>-135</b>	<b>521</b>	<b>747</b>
<b>XII</b> Profit / (loss) from discontinued operations	-	-	-	-	-	-
<b>XIII</b> Tax expense of discontinued operations	-	-	-	-	-	-
<b>XIV</b> <b>Profit/(loss) from Discontinued operations (After Tax) (XII-XIII)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>XV</b> <b>Profit/(loss) for the period (XI + XIV)</b>	<b>88</b>	<b>-222</b>	<b>-54</b>	<b>-135</b>	<b>521</b>	<b>747</b>
<b>XVI</b> <b>Other Comprehensive Income:</b>						
<b>Item that will not be reclassified to profit or loss in subsequent periods</b>						
a) Reimbursements Gain / (Losses) on Defined Benefit Plan	-	-	-	-	-	-
b) Income Tax effect	-	-	-	-	-	-
<b>XVII</b> <b>Item that will be reclassified to profit or loss in subsequent periods</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Other Comprehensive Income</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>XVIII</b> <b>Total Comprehensive Income for the year</b>	<b>88</b>	<b>-222</b>	<b>-54</b>	<b>-135</b>	<b>521</b>	<b>747</b>
<b>XIX</b> <b>Earnings per equity share (Nominal Value Rs.10/- per share)</b>						
(1) Basic	0.36	-0.91	-0.22	-0.55	2.13	3.05
(2) Diluted	0.36	-0.91	-0.22	-0.55	2.13	3.05

#### Notes :

- 1 The statement include the results of of Vishvprabha Ventures Limited and its 2 subsidiary company i.e. Vishvprabha & VS Buildcon Pvt. Ltd. and Vishvprabha Foods Pvt. Ltd. The statement has been prepared in accordance with the companies (Indian Accounting Standards) Rules, 2015 (Ind AS) prescribed under Section 133 of the Companies Act, 2013 and other recognised accounting practices and policies to the extent applicable.
- 2 In terms of Regulation 33 of the SEBI (Listing Obligations & Disclosure Requirements) Regulations, 2015 the consolidate financial results for the quarter ended September 30, 2020 have been reviewed and recommended by the Audit Committee of the Directors and subsequently approved by the Board of Directors at their meetings held on 12th November, 2020.



- 3 The financial results of the Company have been prepared in accordance with Indian Accounting Standard (Ind AS) notified under the Companies (Indian Accounting Standard) Rules, 2015 as amended by the Companies (Indian Accounting Standards) (Amendment) Rules, 2016. The Company adopted Ind AS from 1st April, 2017, and accordingly, these financial Statements along with the comparatives have been prepared in accordance with the recognition and measurement principles in Ind AS 34 Interim Financial Reporting, prescribed under Section 133 of the Companies Act, 2013 read with the relevant rules issued thereunder and the other accounting principles generally accepted in India.
- 4 This is a single segment company in accordance with the IND AS~108 (Segment Reporting) issued by ICAI. Hence the question of disclosure of segment information does not arise.
- 5 The figures for the previous periods have been regrouped/reclassified/restated wherever necessary in order to make them comparable with figures for the period ended September 30, 2020.

**For and on behalf of the Board of Directors  
For Vishvprabha Venture Limited  
(Formerly known as Vishvprabha Trading Ltd.)**

Place : Dombivali, Thane  
Date : 12/11/2020

Mitesh Digitally signed  
by Mitesh  
Jayantila Jayantilal Thakkar  
Date: 2020.11.12  
10:25:50 +05'30'  
I Thakkar  
**Mitesh Thakkar  
Managing Director  
(DIN 06480213)**

## VISHVPRABHA VENTURE LIMITED

### Statement of Unaudited Consolidate financial results for the Quarter & Six month ended 30th September 2020

(Rs. In thousand except EPS)

Particulars	Quarter ended			Half year ended		Year ended
	30-09-2020	30-06-2020	30-09-2019	30-09-2020	30-09-2019	31-03-2020
	Unaudited	Unaudited	Audited	Unaudited	Audited	Audited
<b>Income:</b>						
<b>I Revenue from Operations</b>	3,028	1,340	-	4,368	-	22,129
<b>II Other Income</b>	1	-	-	1	-	-
<b>III Total Revenue</b>	<b>3,029</b>	<b>1,340</b>	<b>-</b>	<b>4,369</b>	<b>-</b>	<b>22,129</b>
<b>IV Expenses:</b>						
(a) Cost of Materials Consumed	796	955	-	1,751	-	18,288
(b) Purchases of Stock-in-Trade	-	-	-	-	-	-
(c) Changes in Inventories of Finished Goods, Work-in-Progress and Stock-in-Trade	1,497	89	-	1,586	-	-795
(d) Employee Benefits Expense	151	201	-	352	-	1,485
(e) Finance Costs	0	1	-	1	-	6
(f) Depreciation and Amortization Expense	8	8	-	16	-	32
(g) Power & Fuel	-	-	-	-	-	-
(h) Other Expenses	493	308	-	801	-	2,115
<b>Total Expenses</b>	<b>2,944</b>	<b>1,562</b>	<b>-</b>	<b>4,506</b>	<b>-</b>	<b>21,130</b>
<b>V Profit Before Exceptional Items and Tax (I - IV)</b>	<b>84</b>	<b>-222</b>	<b>-</b>	<b>-138</b>	<b>-</b>	<b>999</b>
<b>VI Exceptional Items</b>	-	-	-	-	-	-
<b>VII Profit Before Tax (V - VI)</b>	<b>84</b>	<b>-222</b>	<b>-</b>	<b>-138</b>	<b>-</b>	<b>999</b>
<b>VIII Tax Expense:</b>						
(1) Current Tax	-	-	-	-	-	215
(2) Deferred Tax (Credit) / Charge	-	-	-	-	-	1
<b>IX Profit (Loss) for the period from continuing operations (VII-VIII)</b>	<b>84</b>	<b>-222</b>	<b>-</b>	<b>-138</b>	<b>-</b>	<b>783</b>
<b>X Less: Gross of Subsidiary Pretaining to Minority Interest of - 49% (Loss)</b>	<b>4</b>	<b>-</b>	<b>-</b>	<b>4</b>	<b>-</b>	<b>18</b>
<b>XI Net Profit after Tax for the period/ year (IX - X)</b>	<b>80</b>	<b>-222</b>	<b>-</b>	<b>-142</b>	<b>-</b>	<b>765</b>
<b>XII Profit / (loss) from discontinued operations</b>	-	-	-	-	-	-
<b>XIII Tax expense of discontinued operations</b>	-	-	-	-	-	-
<b>XIV Profit/(loss) from Discontinued operations (After Tax) (XII-XIII)</b>	-	-	-	-	-	-
<b>XV Profit/(loss) for the period (XI + XIV)</b>	<b>80</b>	<b>-222</b>	<b>-</b>	<b>-142</b>	<b>-</b>	<b>765</b>
<b>XVI Other Comprehensive Income:</b>						
<b>Item that will not be reclassified to profit or loss in subsequent periods</b>						
a) Reimbursements Gain / (Losses) on Defined Benefit Plan	-	-	-	-	-	-
b) Income Tax effect	-	-	-	-	-	-
<b>XVII Item that will be reclassified to profit or loss in subsequent periods</b>	-	-	-	-	-	-
<b>Total Other Comprehensive Income</b>	-	-	-	-	-	-
<b>XVIII Total Comprehensive Income for the year</b>	<b>80</b>	<b>-222</b>	<b>-</b>	<b>-142</b>	<b>-</b>	<b>765</b>
<b>XIX Earnings per equity share (Nominal Value Rs.10/- per share)</b>						
(1) Basic	0.33	-0.91	-	-0.58	-	3.12
(2) Diluted	0.33	-0.91	-	-0.58	-	3.12

**Notes :**

- 1 The statement include the results of of Vishvprabha Ventures Limited and its 2 subsidiary company i.e. Vishvprabha & VS Buildcon Pvt. Ltd. and Vishvprabha Foords Pvt. Ltd. The statement has been prepared in accordance with the companies (Indian Accounting Standards) Rules, 2015 (Ind AS) prescribed under Section 133 of the Companies Act, 2013 and other recognised accounting practices and policies to the extent applicable.
- 2 In terms of Regulation 33 of the SEBI {Listing Obligations & Disclosure Requirements} Regulations, 2015 the consolidate financial results for the quarter ended September 30, 2020 have been reviewed and recommended by the Audit Committee of the Directors and subsequently approved by the Board of Directors at their meetings held on 12th November, 2020.
- 3 The financial results of the Company have been prepared in accordance with Indian Accounting Standard (Ind AS) notified under the Companies {Indian Accounting Standard} Rules, 2015 as amended by the Companies (Indian Accounting Standards) (Amendment) Rules, 2016. The Company adopted Ind AS from 1st April, 2017, and accordingly, these financial Statements along with the comparatives have been prepared in accordance with the recognition and measurement principles in Ind AS 34 Interim Financial Reporting, prescribed under Section 133 of the Companies Act; 2013 read with the relevant rules issued thereunder and the other accounting principles generally accepted in India.
- 4 This is a single segment company in accordance with the IND AS~108 {Segment Reporting} issued by ICAI. Hence the question of disclosure of segment information does not arise.
- 5 The figures for the prevlous periods have been regrouped/reclassified/restated wherever necessary in order to make them comparable with figures for the period ended September 30, 2020.
- 6 Vishvprabha & VS Buildcon Pvt. Ltd., a subsidiary of the company has commenced operations from November, 2019. As in previous quarter there was no subsidiary in operatin, consolidated comparable figures are not provided for the period ended September 30, 2019.

**For and on behalf of the Board of Directors  
For Vishvprabha Venture Limited  
(Formerly known as Vishvprabha Trading Ltd.)**

Mitesh  
Jayantilal  
Thakkar

Digitally signed by  
Mitesh Jayantilal  
Thakkar  
Date: 2020.11.12  
20:34:07 +05'30'

**Mitesh Thakkar  
Managing Director  
(DIN 06480213)**

Place : Dombivali, Thane  
Date : 12/11/2020

## VISHVPRABHA VENTURE LIMITED

### Standalone and Consolidate Statement of Cash Flow

(Rs. In thousand)

Particulars	Standalone		Consolidate	
	Half Year	Year	Half Year	Year
	Ended	Ended	Ended	Ended
	30/09/2020	31/03/2020	30/09/2020	31/03/2020
<b>A CASH FLOWS FROM OPERATING ACTIVITIES:</b>				
<b>Net Profit / (Loss) Before Tax &amp; Extra-Ordinary Items:</b>	-135	953	-138	999
<b>Adjustment for:</b>				
<b>Non Cash &amp; Non Operating Expenses</b>				
Depreciation and Amortisation Expenses	16	32	16	32
Preliminary Expenses Written Off	64	128	64	128
Foreign Exchange Losses	-	-	-	-
Provision / Liabilities no longer required written back	-	-	-	-
Interest / Finance Cost on Debts	-	6	-	6
Share of Minority forming part of Consolidated Profit			-4	-18
Income relating to Investment / Financing activities	-	-	-	-
Profit / Loss on sale of Investments / Assets	-	-	-	-
<b>Operating profit before working capital changes:</b>	-54	1,119	-62	1147
<b>Adjustment for:</b>				
<b>Changes in Working Capital</b>				
Decrease / (Increase) in Inventories	665	2,625	1,735	1,200
Decrease / (Increase) in Trade Receivable	703	-6,128	-703	-7,437
Increase / (Decrease) in Loan	-	-	-	-
(Increase) / Decrease in Other Financial Assets	-30	-	-60	-
Decrease / (Increase) in Other Current Assets	164	-17,892	-5	-18,392
(Decrease) / Increase in Other Non-current Assets	-	-	32	-105
(Decrease) / Increase in Trade Payable	-381	4,144	-1,089	6,246
Increase / (Decrease) in Other Financial Liabilities	-	-	-	-
Increase / (Decrease) in amount payable to Minority	-	-	4	263
(Decrease) / Increase in Other Current Liabilities	-506	1,949	-186	1,961
(Decrease) / Increase in Provisions	-10	-	-10	-
<b>Cash Generated from Operation</b>	551	-14,183	-343	-15119
<b>Less: Income Tax paid (Net of refunds)</b>	7	-206	7	-206
<b>Cash Flow before extraordinary items</b>	558	-14,389	-336	-15325
Extraordinary items - Earthquake disaster settlement	-	-	-	-
<b>Net Cash Flow from / (Used in) Operating Activities - A</b>	558	-14,389	-336	-15325
<b>B CASH FLOWS FROM INVESTING ACTIVITIES:</b>				
Payment for acquisition of Property, Plant and Equipment	-13	-68	-732	-68
Advance against purchase of Property, Plant and Equipment			-7,880	-
Proceeds for advance against purchase of assets	3,150	-	-	-
Proceeds for Disposal of Property, Plant and Equipment	-	-	-	-
Payment made for investment in shares of Subsidiary Co.	-500	-255	-	-
Loan / Advance to Subsidiary Co.	-12,152	-	-	-
Proceeds from Maturity of Fixed Deposits with Bank	-	-	-	-
Interest Received	-	-	-	-
Sale of Fixed Assets / Investments	-	-	-	-
<b>Net Cash used in Investing Activities - B</b>	-9,515	-323	-8612	-68

**Standalone and Consolidate Statement of Cash Flow**

(Rs. In thousand)

Particulars	Standalone		Consolidate	
	Half Year	Year	Half Year	Year
	Ended	Ended	Ended	Ended
	30/09/2020	31/03/2020	44104	43921
<b>C CASH FLOWS FROM FINANCING ACTIVITIES:</b>				
Proceeds from issue of shares	-	-	-	-
Proceeds from Long Term Borrowings	9,269	14,952	9,269	15,640
Repayment of Long Term Borrowings	-	-	-	-
Proceeds from Short Term Borrowings (Net)	-	-	-	-
Interest / Finance Cost on Debts	-	-6	-	-6
Dividend paid - Final / Interim	-55	-61	-55	-61
Dividend Distribution Tax paid	-	-13	-	-13
<b>Net Cash from Financing Activities - C</b>	<b>9,213</b>	<b>14,871</b>	<b>9213</b>	<b>15560</b>
<b>Net increase / (Decrease) in Cash and Cash Equivalent</b>	<b>257</b>	<b>159</b>	<b>265</b>	<b>167</b>
Cash & Cash Equivalents as at the beginning of the year	730	571	738	571
<b>Cash &amp; Cash Equivalents as at the end of the year</b>	<b>987</b>	<b>730</b>	<b>1003</b>	<b>738</b>
<b>Notes:</b>				
1 The above cash flow statement has been prepared under Indirect method prescribed in Ind AS 7 "Cash Flow Statement"				
2 Components of cash and cash equivalents				
Balances with banks				
in current accounts	115	4	129	9
in fixed deposit with original maturity of less than 3 months	-	-	-	-
Cash on hand	872	726	874	729
<b>Total</b>	<b>987</b>	<b>730</b>	<b>1003</b>	<b>738</b>

**For and on behalf of the Board of Directors  
For Vishvprabha Venture Limited  
(Formerly known as Vishvprabha Trading Ltd.)**

Mitesh  
Jayantilal  
Thakkar

Digitally signed by  
Mitesh Jayantilal  
Thakkar  
Date: 2020.11.21  
15:10:23 +05'30'

**Mitesh Thakkar  
Managing Director  
(DIN 06480213)**

Place : Dombivali, Thane  
Date : 12/11/2020