

**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

Email: cosec@vishvprabhaventures.com

Date: November 14, 2021

To,  
**Corporate Service Department,  
Bombay Stock Exchange Limited,**  
Rotunda Building, P J Towers,  
Dalal Street, Fort,  
Mumbai – 400001

**Script Code: 512064**

**Sub: - Outcome of Board Meeting of Board of Directors of Company held  
on Sunday, November 14, 2021**

Dear Sir/ Madam,

Pursuant to provisions of Regulation 30(2) read with Regulation 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulation, 2015, we wish to inform your good self that the meeting of the Board of Directors of our company held today Sunday, November 14, 2021 at 2.00 pm at the registered office of our company which commenced at 2.00 pm and concluded at 10.30 pm inter alia considered and approved the following items,

- 1.** The unaudited standalone and consolidate financial result for the quarter and half ended as on September 30, 2021 and Limited Review Report thereon.

The said Results are also being published in the newspapers as required under the SEBI (LODR) Regulations, 2015.

Kindly take the same on your records.

Thanking You,

**For Vishvprabha Ventures Limited**

*A. Nagal*



**Jas Raj Nagal**  
**Company Secretary and Compliance officer**  
**Membership No.: A59372**

# 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 2021 ("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**  
Partner

M. No: 102585

Date: 14<sup>th</sup> November, 2021

UDIN : 21102585AAAAIP3673



# VISHVPRABHA VENTURE LIMITED

## Standalone Balance Sheet as at

(Rs. In thousand)

Particulars	Year ended		Year ended	
	30th Sept 2021		31st March 2021	
	Amount Unaudited	Amount	Amount Audited	Amount
<b>I ASSETS:</b>				
<b>1 Non-Current Assets:</b>				
a	Property, Plant and Equipments	6,068		145
b	Capital work-in-progress	-		-
c	Intangible Assets			
d	Financial Assets			
	(i) Investments	755		755
	(ii) Loans	56,695		44,727
	(iii) Others Financial Assets	-	57,450	45,482
e	Deferred Tax Assets (Net)	-		-
f	Income Tax Assets (Net)	277		479
g	Other Non-Current Assets	6,314		6,778
	<b>Total Non-Current Assets</b>	<b>70,109</b>		<b>52,884</b>
<b>2 Current Assets</b>				
a	Inventories		3,050	26
b	Financial Assets			
	(i) Investments	-		-
	(ii) Trade Receivables	5,534		63
	(iii) Cash and Cash Equivalents	59		171
	(iv) Bank Balance other than (iii) above	24		24
	(v) Loans	-		-
	(vi) Other Financial Assets	423	6,040	368
c	Other Current Assets		830	2,343
	<b>Total Current Assets</b>		<b>9,920</b>	<b>2,736</b>
	<b>TOTAL ASSETS</b>		<b>80,029</b>	<b>55,620</b>
<b>II EQUITY AND LIABILITIES:</b>				
<b>A EQUITY:</b>				
a	Equity Share Capital	2,450		2,450
b	Other Equity	3,263		3,065
	<b>Total Equity</b>	<b>5,713</b>		<b>5,515</b>
<b>B LIABILITIES:</b>				
<b>1 Non-Current Liabilities:</b>				
a	Financial Liabilities			
	Borrowings		63,691	39,983
b	Other Non-Current Liabilities	-		-
c	Provisions	-		-
	<b>Total Non-Current Liabilities</b>		<b>63,691</b>	<b>39,983</b>
<b>2 Current Liabilities:</b>				
a	Financial Liabilities			
	(i) Borrowings	-		-
	(ii) Trade Payable			
	a) Total outstanding dues of MSME	-		-
	b) Total outstanding dues of creditors other than MSME	1,902	1,902	3,151
	(iii) Other Financial Liabilities		85	24
b	Other Current Liabilities		8,405	6,622
c	Deferred Tax Liabilities (Net)		3	3
d	Income Tax Liabilities (Net)	-		-
e	Provisions		230	321
	<b>Total Current Liabilities</b>		<b>10,626</b>	<b>10,121</b>
	<b>TOTAL LIABILITIES</b>		<b>74,316</b>	<b>50,105</b>
	<b>TOTAL EQUITY AND LIABILITIES</b>		<b>80,029</b>	<b>55,620</b>

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



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JAYANTILAL  
THAKKAR

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

Place : Dombivali, Thane  
Date : 14/11/2021

**VISHVPRABHA VENTURE LIMITED**

**Statement of unaudited Standalone Financial Result for the Quarter & Half year ended 30th September 2021**

(Rs. In thousand except EPS)

Particulars	Quarter ended			Half year ended		Year ended
	30/09/2021	30/06/2021	30/09/2020	30/09/2021	30/09/2020	31/03/2021
	Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
<b>Income:</b>						
I Revenue from Operations	4,591	2,260	1,918	6,851	3,199	5,502
II Other Income	1,169	872	1	2,041	1	2,543
III <b>Total Revenue</b>	<b>5,760</b>	<b>3,132</b>	<b>1,919</b>	<b>8,892</b>	<b>3,199</b>	<b>8,044</b>
<b>IV Expenses:</b>						
(a) Cost of Materials Consumed	3,550	1,404	795	4,953	1,628	2,945
(b) Purchases of Stock-in-Trade	-	-	-	-	-	-
(c) Changes in Inventories of Finished Goods, Work-in-Progress and Stock-in-Trade	-909	-	415	-909	567	958
(d) Employee Benefits Expense	1,910	784	151	2,693	352	1,229
(e) Finance Costs	-	-	0	-	1	-
(f) Depreciation and Amortization Expense	132	12	8	144	16	36
(g) Power & Fuel	-	7	-	13	-	-
(h) Other Expenses	1,197	541	462	1,738	770	2,265
<b>Total Expenses</b>	<b>5,879</b>	<b>2,747</b>	<b>1,831</b>	<b>8,633</b>	<b>3,334</b>	<b>7,432</b>
V <b>Profit Before Exceptional Items and Tax (I - IV)</b>	<b>-119</b>	<b>385</b>	<b>88</b>	<b>259</b>	<b>-135</b>	<b>612</b>
VI Exceptional Items	-	-	-	-	-	-
VII <b>Profit Before Tax (V - VI)</b>	<b>-119</b>	<b>385</b>	<b>88</b>	<b>259</b>	<b>-135</b>	<b>612</b>
<b>VIII Tax Expense:</b>						
(1) Current Tax	-	-	-	-	-	-
(2) Deferred Tax (Credit) / Charge	-	-	-	-	-	-
(3) Short / (Excess) provision for Tax earlier year	-	-	-	-	-	-53
IX <b>Profit (Loss) for the period from continuing operations (VII-VIII)</b>	<b>-119</b>	<b>385</b>	<b>88</b>	<b>259</b>	<b>-135</b>	<b>665</b>
X Add : Gross of Subsidiary Pretaining to Minority Interest of -49%	-	-	-	-	-	-
XI <b>Net Profit after Tax for the period/ year (IX - X)</b>	<b>-119</b>	<b>385</b>	<b>88</b>	<b>259</b>	<b>-135</b>	<b>665</b>
XII Profit / (loss) from discontinued operations	-	-	-	-	-	-
XIII Tax expense of discontinued operations	-	-	-	-	-	-
XIV <b>Profit/(loss) from Discontinued operations (After Tax) (XII-XIII)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
XV <b>Profit/(loss) for the period (XI + XIV)</b>	<b>-119</b>	<b>385</b>	<b>88</b>	<b>259</b>	<b>-135</b>	<b>665</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	-	-	-	-	-	-
XVII <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>
XVIII <b>Total Comprehensive Income for the year</b>	<b>-119</b>	<b>385</b>	<b>88</b>	<b>259</b>	<b>-135</b>	<b>665</b>
<b>XIX Earnings per equity share (Nominal Value Rs.10/- per share)</b>						
(1) Basic	-0.49	1.57	0.36	1.06	-0.55	2.72
(2) Diluted	-0.49	1.57	0.36	1.06	-0.55	2.72



**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 & half year ended September 30, 2021 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 14th November, 2021.
- 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 The figures for the previous periods have been regrouped/reclassified/restated wherever necessary in order to make them comparable with figures for the half year ended September 30, 2021.

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



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

Place : Dombivali, Thane  
Date : 14/11/2021

# 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 2021 ("the statement") which are included in the accompanying Statement of Consolidated unaudited financial results for the Quarter ended June 30<sup>th</sup>, 2021 (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
3. Vishvprabha Foods 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 2 subsidiaries included in the consolidated unaudited financial results, whose interim financial results reflect total revenues of Rs. 0.00, total net loss after tax of Rs. 45,183.00 and total comprehensive income of Rs. -45,183.00 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**  
**Partner**

**M. No: 102585**

**Date: 14<sup>th</sup> November, 2021**

**UDIN : 21102585AAAAIQ5045**



VISHVPRABHA VENTURE LIMITED

Consolidate Balance Sheet as at

(Rs. In thousand)

Particulars	Year ended		Year ended	
	30th Sept 2021		31st March 2021	
	Amount	Amount	Amount	Amount
	Unaudited		Audited	
<b>I ASSETS:</b>				
<b>1 Non-Current Assets:</b>				
a Property, Plant and Equipments		21,317		11,730
b Capital work-in-progress		36,080		29,465
c Intangible Assets				
d Financial Assets				
(i) Investments	-		-	
(ii) Loans	-		-	
(iii) Others Financial Assets	300	300	300	300
e Deferred Tax Assets (Net)		-		-
f Income Tax Assets (Net)		266		468
g Other Non-Current Assets		16,512		17,395
<b>Total Non-Current Assets</b>		<b>74,475</b>		<b>59,358</b>
<b>2 Current Assets</b>				
a Inventories		3,718		384
b Financial Assets				
(i) Investments	-		-	
(ii) Trade Receivables	5,714		244	
(iii) Cash and Cash Equivalents	68		193	
(iv) Bank Balance other than (iii) above	24		24	
(v) Loans	-		-	
(vi) Other Financial Assets	1,193	7,000	511	972
c Other Current Assets		1,942		2,816
<b>Total Current Assets</b>		<b>12,661</b>		<b>4,172</b>
<b>TOTAL ASSETS</b>		<b>87,135</b>		<b>63,529</b>
<b>II EQUITY AND LIABILITIES:</b>				
<b>A EQUITY:</b>				
a Equity Share Capital		2,450		2,450
b Other Equity		3,200		3,045
<b>Equity attributable to equity holders of the parent</b>		<b>5,650</b>		<b>5,495</b>
Minority / Non Controlling Interest		262		264
<b>Total Equity</b>		<b>5,911</b>		<b>5,759</b>
<b>B LIABILITIES:</b>				
<b>1 Non-Current Liabilities:</b>				
a Financial Liabilities				
Borrowings		64,600		40,893
b Other Non-Current Liabilities		-		-
c Provisions		-		-
<b>Total Non-Current Liabilities</b>		<b>64,600</b>		<b>40,893</b>
<b>2 Current Liabilities:</b>				
a Financial Liabilities				
(i) Borrowings		-		-
(ii) Trade Payable				
a) Total outstandings dues of MSME	-		-	
b) Total outstandings dues of creditors other than MSME	1,902	1,902	3,151	3,151
(iii) Other Financial Liabilities		85		24
b Other Current Liabilities		14,384		13,358
c Deferred Tax Liabilities (Net)		3		3
d Income Tax Liabilities (Net)		-		-
e Provisions		250		341
<b>Total Current Liabilities</b>		<b>16,624</b>		<b>16,878</b>
<b>TOTAL LIABILITIES</b>		<b>81,224</b>		<b>57,770</b>
<b>TOTAL EQUITY AND LIABILITIES</b>		<b>87,135</b>		<b>63,529</b>

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



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Mitesh Thakkar  
Managing Director  
(DIN 06480213)

Place : Dombivali, Thane  
Date : 14/11/2021



## VISHVPRABHA VENTURE LIMITED

### Statement of unaudited Consolidate Financial Result for the Quarter & Half year ended 30th September 2021

(Rs. In thousand except EPS)

Particulars	Quarter ended			Half year ended		Year ended
	30/09/2021	30/06/2021	30/09/2020	30/09/2021	30/09/2020	31/03/2021
	Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
<b>Income:</b>						
I Revenue from Operations	4,591	2,260	3,028	6,851	4,368	6,648
II Other Income	1,169	872	1	2,041	1	2,543
III <b>Total Revenue</b>	<b>5,760</b>	<b>3,132</b>	<b>3,029</b>	<b>8,892</b>	<b>4,369</b>	<b>9,191</b>
<b>IV Expenses:</b>						
(a) Cost of Materials Consumed	3,550	1,714	796	5,263	1,751	3,045
(b) Purchases of Stock-in-Trade	-	-	-	-	-	-
(c) Changes in Inventories of Finished Goods, Work-in-Progress and Stock-in-Trade	-909	-310	1,497	-1,219	1,586	1,977
(d) Employee Benefits Expense	1,910	784	151	2,693	352	1,229
(e) Finance Costs	-	-	0	-	1	-
(f) Depreciation and Amortization Expense	132	12	8	144	16	36
(g) Power & Fuel	-	-	-	-	-	-
(h) Other Expenses	1,223	574	493	1,796	801	2,328
<b>Total Expenses</b>	<b>5,905</b>	<b>2,774</b>	<b>2,944</b>	<b>8,678</b>	<b>4,506</b>	<b>8,615</b>
V <b>Profit Before Exceptional Items and Tax (I - IV)</b>	<b>-145</b>	<b>358</b>	<b>84</b>	<b>214</b>	<b>-138</b>	<b>576</b>
VI Exceptional Items	-	-	-	-	-	-
VII <b>Profit Before Tax (V - VI)</b>	<b>-145</b>	<b>358</b>	<b>84</b>	<b>214</b>	<b>-138</b>	<b>576</b>
VIII <b>Tax Expense:</b>						
(1) Current Tax	-	-	-	-	-	1
(2) Deferred Tax (Credit) / Charge	-	-	-	-	-	-
(3) Short / (Excess) provision for tax in earlier year	-	-	-	-	-	-53
IX <b>Profit (Loss) for the period from continuing operations (VII-VIII)</b>	<b>-145</b>	<b>358</b>	<b>84</b>	<b>214</b>	<b>-138</b>	<b>628</b>
X <b>Less: Gross of Subsidiary Pretaining to Minority Interest of -49% (Loss)</b>	<b>4</b>	<b>-2</b>	<b>4</b>	<b>-3</b>	<b>4</b>	<b>2</b>
XI <b>Net Profit after Tax for the period/ year (IX - X)</b>	<b>-149</b>	<b>360</b>	<b>80</b>	<b>216</b>	<b>-142</b>	<b>626</b>
XII Profit / (loss) from discontinued operations	-	-	-	-	-	-
XIII Tax expense of discontinued operations	-	-	-	-	-	-
XIV <b>Profit/(loss) from Discontinued operations (After Tax) (XII-XIII)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
XV <b>Profit/(loss) for the period (XI + XIV)</b>	<b>-149</b>	<b>360</b>	<b>80</b>	<b>216</b>	<b>-142</b>	<b>626</b>
XVI <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	-	-	-	-	-	-
XVII <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>
XVIII <b>Total Comprehensive Income for the year</b>	<b>-149</b>	<b>360</b>	<b>80</b>	<b>216</b>	<b>-142</b>	<b>626</b>
XIX Paid-up Equity Share Capital (Face Value Rs.10/- Each)	2,450	2,450	2,450	2,450	2,450	2,450
XX Reserves excluding Revaluation Reserves (other equity)	-	-	-	-	-	-
XIX <b>Earnings per equity share (Nominal Value Rs.10/- per share)</b>						
(1) Basic	-0.61	1.47	0.33	0.88	-0.58	2.56
(2) Diluted	-0.61	1.47	0.33	0.88	-0.58	2.56



**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 & half year ended September 30, 2021 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 14th November, 2021.
- 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 The figures for the previous periods have been regrouped/reclassified/restated wherever necessary in order to make them comparable with figures for the half year ended September 30, 2021.

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



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THAKKAR

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

Place : Dombivali, Thane  
Date : 14/11/2021

# 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
	30/09/2021	31/03/2021	30/09/2021	31/03/2021
	Unaudited	Audited	Unaudited	Audited
<b>A CASH FLOWS FROM OPERATING ACTIVITIES:</b>				
Net Profit / (Loss) Before Tax & Extra-Ordinary Items:	259	612	214	576
Adjustment for:				
Non Cash & Non Operating Expenses				
Depreciation and Amortisation Expenses	144	36	144	36
Preliminary Expenses Written Off	64	128	64	128
Foreign Exchange Losses	-	-	-	-
Provision / Liabilities no longer required written back	-	-	-	-
Interest / Finance Cost on Debts	-	-	-	-
Share of Minority forming part of Consolidated (Profit) / Loss	-	-	3	-2
Income relating to Investment / Financing activities	-	-	-	-
Expenses for issue of shares	-	70	-	70
Profit / Loss on sale of Investments / Assets	-	-	-	-
<b>Operating profit before working capital changes:</b>	<b>467</b>	<b>847</b>	<b>425</b>	<b>809</b>
Adjustment for:				
Changes in Working Capital				
Decrease / (Increase) in Inventories	-3,024	1,133	-3,334	2,199
Decrease / (Increase) in Trade Receivable	-5,471	11,304	-5,471	11,949
Decrease / (Increase) in Loan	-	-	-	-
Decrease / (Increase) in Other Assets	-313	-90	-683	-491
Decrease / (Increase) in Other Current Assets	1,513	-1,890	874	-1,758
Decrease / (Increase) in Other Financial Assets	-	-5	-	25
Increase / (Decrease) in Trade Payable	-1,249	-1,104	-1,249	-2,335
Increase / (Decrease) in Other Financial Liabilities	61	11	61	11
Increase / (Decrease) in amount payable to Minority	-	-	-3	2
Increase / (Decrease) in Other Current Liabilities	1,783	2,367	1,026	8,705
Increase / (Decrease) in Provisions	-91	226	-91	246
<b>Cash Generated from Operation</b>	<b>-6,324</b>	<b>12,798</b>	<b>-8,445</b>	<b>19,362</b>
Less: Income Tax paid (Net of refunds)	202	-	202	-
<b>Cash Flow before extraordinary items</b>	<b>-6,122</b>	<b>12,798</b>	<b>-8,244</b>	<b>19,362</b>
Extraordinary items - Earthquake disaster settlement	-	-	-	-
<b>Net Cash Flow from / (Used in) Operating Activities - A</b>	<b>-6,122</b>	<b>12,798</b>	<b>-8,244</b>	<b>19,362</b>
<b>B CASH FLOWS FROM INVESTING ACTIVITIES:</b>				
Payment for acquisition of Property, Plant and Equipment	-6,067	-85	-16,346	-41,135
Advance against purchase of Property, Plant and Equipment	-	-	1,511	1,138
Proceeds from advance against purchase of assets	1,092	9,596	-	-
Proceeds for Disposal of Property, Plant and Equipment	-	-	-	-
Payment made for investment in shares of Subsidiary Co.	-	-500	-	-
Proceeds from Maturity of Fixed Deposits with Bank	-	-	-	-
Loan / Advance to Subsidiary Co.	-11,968	-44,089	-	-
Proceeds from Maturity of Fixed Deposits with Bank	-	-	-	-
Interest Received	-	-	-	-
Security / Fixed Deposits not considered as Cash & Cash Equivalent	-	-	-	-300
Outflow for Expansion / New product promotion	-693	-	-693	-2,160
Sale of Fixed Assets / Investments	-	-	-	-
<b>Net Cash used in Investing Activities - B</b>	<b>-17,636</b>	<b>-35,078</b>	<b>-15,527</b>	<b>-42,457</b>



## Standalone and Consolidate Statement of Cash Flow

(Rs. In thousand)

Particulars	Standalone		Consolidate	
	Half Year	Year	Half Year	Year
	Ended	Ended	Ended	Ended
	30/09/2021	31/03/2021	30/09/2021	31/03/2021
	Unaudited	Audited	Unaudited	Audited
<b>C CASH FLOWS FROM FINANCING ACTIVITIES:</b>				
Proceeds from issue of shares	-	-	-	-
Expenses for issue of shares	-	-70	-	-70
Proceeds from Long Term Borrowings	23,707	21,852	23,707	22,682
Repayment of Long Term Borrowings	-	-	-	-
Proceeds from Short Term Borrowings (Net)	-	-	-	-
Interest / Finance Cost on Debts	-	-	-	-
Dividend paid - Final / Interim	-61	-61	-61	-61
Dividend Distribution Tax paid	-	-	-	-
<b>Net Cash from Financing Activities - C</b>	<b>23,646</b>	<b>21,721</b>	<b>23,646</b>	<b>22,550</b>
<b>Net increase / (Decrease) in Cash and Cash Equivalent</b>	<b>-112</b>	<b>-559</b>	<b>-125</b>	<b>-545</b>
Cash & Cash Equivalents as at the beginning of the year	171	730	193	738
<b>Cash &amp; Cash Equivalents as at the end of the year</b>	<b>59</b>	<b>171</b>	<b>68</b>	<b>193</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			
	41	-7	48	13
	in fixed deposit with original maturity of less than 3 months			
	-	-	-	-
	Cash on hand			
	18	178	20	180
	<b>59</b>	<b>171</b>	<b>68</b>	<b>193</b>

**Note:**

- 1 \* Current accounts: The negative balance of Rs.7291/- represent, cheque of Rs.56,000/- were issued but not presented for payment on or before dtd.31/03/2021.
- 2 The accompanying notes are an integral part of the financial statements.
- 3 Figures in "minus" (-) indicate cash outflow.
- 4 The above Cash flow statement has been prepared under the Indirect method set out in Ind AS-7 'Statement of Cash Flow' notified under the Companies (Indian Accounting Standards) Rules, 2015.
- 5 Previous year figures have been regrouped and recasted wherever necessary to conform to the current year classification.

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



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

Place : Dombivali, Thane  
Date : 14/11/2021