

VISHVPRABHA TRADING LIMITED

Warden House, 340, J. J. Road, Byculla, Mumbai 400 008.

CIN: L51900MH1985PLC034965

Tel: (022) 2302 7900 Fax: (022) 2307 7231

Website: www.vishvprabhatrading.com

Email: cosec@vishvprabhatrading.com

December 28, 2017

To,

The General Manager Listing,
Bombay Stock Exchange Limited,
25th Floor,
Phiroze Jeejeebhoy Towers
Dalal Street,
Mumbai 400 00 1

Scrip Code: 512064

Sub: Discrepancies in Financial Result for the Quarter Ended September 2017.

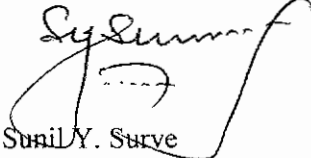
Dear Sir,

With reference to your mail dated December 21, 2017, please find attached herewith revised Unaudited Financial Results of the Company for the 2nd quarter and six months ended September 30, 2017 along with reconciliation table.

The revised outcome is available on our website www.vishvprabhatrading.com under Investors Relation section and also available on the website of the Stock Exchange at www.bseindia.com.

Thanking you.

Yours faithfully,
For Vishvprabha Trading Limited


Sunil Y. Surve
Compliance Officer



VISHVPRABHA TRADING LIMITED

Regd. Office : Warden House, 340, J.J. Road, Byculla, Mumbai - 400 008

CIN : L51900MH1985PLV034965

(₹ in Thousand except EPS)

Statement of Unaudited Standalone Financial Results for the Quarter and Half Year ended 30/09/2017

SR.NO.	PARTICULARS	Quarter Ended 30/09/2017 (Unaudited)	Quarter Ended 30/06/2017 (Unaudited)	Quarter Ended 30/09/2016 (Unaudited)	Half Year Ended 30/09/2017 (Unaudited)	Half Year Ended 30/09/2016 (Unaudited)	Previous Year ended 31/03/2017 Audited
1	Revenue from Operations	-	-	-	-	-	-
2	Other Income		-	3	-	7	8
3	Total Income (1 + 2)		-	3	-	7	8
4	Expenses						
(a)	Loss in Fair Value of Stock in Trade	-	189	-	189	-	-
(b)	Finance Cost	6	6	-	12	-	-
(c)	Other Expenses	48	341	59	389	332	434
	Total Expenses	54	341	59	590	332	434
5	Profit/(Loss) before exceptional items (3-4)	(54)	(536)	(56)	(590)	(325)	(426)
6	Exceptional Items	-	-	-	-	-	-
7	Profit/(Loss) from ordinary activities before tax (5-6)	(54)	(536)	(56)	(590)	(325)	(426)
8	Tax Expenses						
(a)	Current Tax	-	-	-	-	-	-
(b)	Deferred Tax	-	-	-	-	-	-
9	Profit/(Loss) for the period (7-8)	(54)	(536)	(56)	(590)	(325)	(426)
10	Other Comprehensive Income (Net of Tax)						
(a)	Items that will not be reclassified to Profit & Loss A/c	(72)	(10)	-	(82)	-	-
(b)	Items that will be reclassified to Profit & Loss A/c	-	-	-	-	-	-
11	Total Profit/(Loss) after Comprehensive Income (after tax) (9+10)	(126)	(546)	(56)	(672)	(325)	(426)
12	Paid-up equity share capital (Face Value ₹ 10/ per share)	2,450	2,450	2450	2,450	2,450	2,450
13	Earning per Share (of Rs.10/-each) (not annualized)		-	-			
(a)	Basic & Diluted	(0.22)	(2.18)	(0.23)	(2.41)	(1.33)	(1.74)

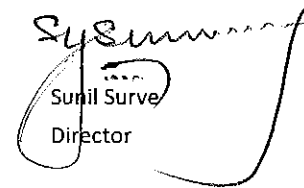
Signature



Notes :

- 1 In terms of Regulation 33 of the SEBI (Listing Obligations & Disclosure Requirements) Regulations, 2015 the above results for the quarter ended September 30, 2017 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, 2017.
- 2 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.
- 3 This is a single segment company in accordance with the AS-17 (Segment Reporting) issued by ICAI. Hence the question of disclosure of segment information does not arise.
- 4 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, 2017.

For and on behalf of the Board


Sunil Surve
Director



Place : Mumbai

Date : 14/11/2017

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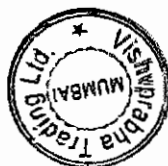
CIN : L51900MH1985PLC034965

STATEMENT OF STANDLONE ASSETS AND LIABILITIES

(₹ in Thousand)

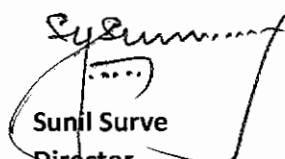
Particulars	As at 30/09/2017 Unaudited	As at 31/03/2017 Audited
A EQUITY AND LIABILITIES		
1 Shareholders' Funds		
a) Share Capital	2,450	2,450
b) Reserves and Surplus	1,513	2,103
Sub-total - Shareholders' Funds	3,963	4,553
2 Non-current Liabilities		
Borrowings	380	-
	380	-
3 Current Liabilities		
a) Trade Payables	20	32
b) Other Current Liabilities	12	-
Sub-total - Current Liabilities	32	32
TOTAL - EQUITY AND LIABILITIES	4,375	4,585
B ASSETS		
1 Non-current assets		
a) Non-current Investments	4,112	4,112
b) Long term loans and advances	9	8
Sub-total - Non-current assets	4,121	4,120
2 Current assets		
a) Inventories	210	399
b) Cash and bank balances	44	66
Sub-total - Current assets	254	465
TOTAL - ASSETS	4,375	4,585

For Vishvprabha Trading Limited



Place : Mumbai

Dated: 14th November 2017


Sunil Surve
Director

DIN 00065166

VISHVPRABHA TRADING LIMITED

Regd. Office : Warden House, 340, J.J. Road, Byculla, Mumbai - 400 008

CIN : L51900MH1985PLC034965

(₹ in Thousand except EPS)

Note No. 05

Reconciliation of Net Profit/(Loss) as previously reported on account of transition from the previous Indian GAAP to Ind-AS for the Quarter ended 30.09.2017.

Sr.No.	Particulars	Quarter ended 30.09.2017	Quarter ended 30.09.2016
	Loss under Previous Indian GAAP	(54)	(56)
(a)	Unwinding of site restoration liability		
(b)	On account of depreciation and amortisation due to recognition of assets	0	0
(c)	Reclassification of net actuarial loss on defined obligation to Other	0	0
(d)	On account other adjustments	(72)	0
(e)	Deffered Tax on above adjustments (net)	0	0
	Loss for the period under Ind AS	(116)	(56)

For and on behalf of the Board

Place: Mumbai

Date:14/11/17



Sy Sunil
Sunil Surve
Director

VISHVPRABHA TRADING LIMITED

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(₹ in Thousand except EPS)

Extract of Statement of Results for the Quarter and Half year ended 30th September, 2017			
PARTICULARS	Quarter Ended 30.09.2017 (Unaudited)	Half Year Ended 30.09.2017 (Unaudited)	Quarter Ended 30.09.2016 (Unaudited)
Total Income from operations (net)	0	0	3
Net Profit/(Loss) for the period (before Tax, Exceptional and/or Extra ordinary items)	(54)	(590)	(56)
Net Profit/(Loss) for the period before Tax (after Exceptional and/or Extra ordinary items)	(54)	(590)	(56)
Net Profit/(Loss) for the period after Tax (after Exceptional and/or Extra ordinary items)	(54)	(590)	(56)
Total Comprehensive Income for the period [Comprising Profit/(Loss) for the period (after Tax)and other Comprehensive Income (after tax)]	(54)	(590)	(56)
Equity Share Capital	2450	2,450	2450
Reserves (excluding Revaluation Reserve as shown in the Audited Balance Sheet of previous year)	-	-	-
Earning per share (before extraordinary items (of ₹ 10/-each)			
(a) Basic	(0.22)	(2.41)	(0.23)
(b) Diluted	(0.22)	(2.41)	(0.23)
* Not Annualised			

NOTES:

(a) 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 Quarterly Financial Results are available on the BSE website (www.bseindia.com) and on the Company's website (www.vishvprabhatrading.com)

(b) There is no change in accounting policies and hence there is no impact on Profit & Loss.

(c) No Exceptional or extra ordinary items adjusted.

For Vishvprabha Trading Limited

Place : Mumbai

Date : 14th November, 2017



Sd/-
Sunil Surve
Director



HEGDE & ASSOCIATES
CHARTERED ACCOUNTANTS

B/10, 1st Floor, New Putlibai Kapor Niwas CHS Ltd,
S.V. Road, Vile Parle (West) Mumbai - 400 056
Tel:- 022-26708221 - 26701362

E-mail : HEGDES61@gmail.com • kpajmera@hotmail.com

**Independent Auditor's Report on Limited Review of the Unaudited Financial Results of the
Company for the Quarter ended 30th September, 2017**

To the Board of Directors
Vishvprabha Trading Limited
340, J. J. Road, Byculla, Mumbai - 400 008

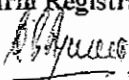
We have reviewed the accompanying statement of Unaudited Standalone financial results of Vishvprabha Trading Limited ("the Company") for the quarter ended September 30, 2017 ("the statement"), being submitted by the Company pursuant to the requirement of regulation 33 of the SEBI (Listing Obligation 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 reorganisation 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 plan and perform the review to obtain moderate assurance as to whether the statement is free of material misstatements. A review is limited primarily to inquiries 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 believe that the accompanying Statement of Unaudited Standalone financial results prepared in accordance with the applicable accounting standards and other recognised 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 disclosed, or that it contains any material misstatement.

We have not reviewed the Ind AS compliant financial results and other financial information for the quarters ended on September 30, 2016, September 30, 2017 and year ended on March 31, 2017 which have been presented by the Company based on the financial information compiled by the management.

For Hegde & Associates
Chartered Accountants
Firm Registration No. 103610W


K. P. Ajmera
Partner

Membership No. 036319



Place: Mumbai
Date: 14/11/2017