

**VISHVPRABHA TRADING LIMITED**

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

CIN No. L51900MH1985PLC034965

TEL: (91) 22 2302 7900 FAX : (91) 22 2307 7231

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

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

April 26, 2017

To,  
The General Manager Listing,  
Bombay Stock Exchange Limited, 25<sup>th</sup> Floor,  
Phiroze Jeejeebhoy Towers  
Dalal Street,  
Mumbai 400 001

**Scrip Code: 512064**

Dear Sir,

**Sub: Submission of Audited financial results**

Kindly find enclosed herewith the following for your record & reference:

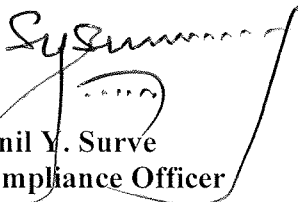
1. Audited Financial Results of the Company for the 4<sup>th</sup> quarter and year ended March 31, 2017.
2. Auditors Report for the financials for the year ended 31<sup>st</sup> March, 2017.
3. Form A for audit report with un-modified opinion.

The results have been approved in the Board Meeting of the Company held today i.e. 26.04.17 and also available on our website [www.vishvprabhatrading.com](http://www.vishvprabhatrading.com) under Download Section and also available on the website of the Stock Exchange at [www.bseindia.com](http://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 : L51900MH1985PLC034965

TEL: (91) 22 2302 7900 FAX: (91) 22 2307 7231

Website : www.vishvprabhatrading.com

Email: cosec@vishvprabhatrading.com

**Statement of Audited Financial Results for the Quarter and Year Ended 31st March 2017**

**PART - I (Rs. in Thousands) Except EPS)**

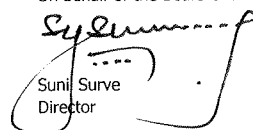
Sr.No.	Particulars	3 Months ended 31/03/2017 Audited	3 Months ended 31/12/2016 Reviewed	Corresponding 3 Months ended 31/03/2016 Audited	Year to date figures for period ended 31/03/2017 Audited	Previous Year ended 31/03/2016 Audited
1	<b>Income from Operations</b>					
	(a) Net Sales/Income from Operation	-	-	26	-	26
	(b) Other Operating Income	-	-	8	-	8
	<b>Total Income from Operations (Net)</b>	-	-	<b>34</b>	-	<b>34</b>
2	<b>Expenses</b>					
	(a) Changes in Inventories	-	-	27	-	27
	(b) Other Expenditure	43	58	55	434	452
	<b>Total Expenses</b>	<b>43</b>	<b>58</b>	<b>81</b>	<b>434</b>	<b>479</b>
3	<b>Profit/(Loss) from Operations before Other Income, Finance Cost &amp; Exceptional Items (1-2)</b>	<b>0</b>	<b>(58)</b>	<b>(47)</b>	<b>(434)</b>	<b>(445)</b>
4	Other Income	0	1	-	8	30
5	<b>Profit/(Loss) from ordinary activities before Financial Cost &amp; Exceptional Items (3+4)</b>	<b>(43)</b>	<b>(57)</b>	<b>(47)</b>	<b>(426)</b>	<b>(415)</b>
6	Finance Cost	-	-	-	-	-
7	<b>Profit/(Loss) from ordinary activities after Finance Cost but before Exceptional Items (5-6)</b>	<b>(43)</b>	<b>(57)</b>	<b>(47)</b>	<b>(426)</b>	<b>(415)</b>
8	Exceptional Items	-	-	-	-	-
9	<b>Profit/(Loss) from ordinary activities before Tax (7-8)</b>	<b>(43)</b>	<b>(57)</b>	<b>(47)</b>	<b>(426)</b>	<b>(415)</b>
10	Tax Expenses (Including deferred tax & Earlier Year adjustments)	-	-	4	-	4
11	<b>Net Profit/(Loss) from Ordinary Activities after Tax(9-10)</b>	<b>(43)</b>	<b>(57)</b>	<b>(51)</b>	<b>(426)</b>	<b>(419)</b>
12	Extra Ordinary Items	-	-	-	-	-
13	<b>Net Profit/(Loss) for the Period</b>	<b>(43)</b>	<b>(57)</b>	<b>(51)</b>	<b>(426)</b>	<b>(419)</b>
14	Paid-up Equity Share Capital (Face Value of Rs.10/-)	2450	2450	2450	2450	2450
15	Reserves excluding Revaluation Reserves	-	-	-	2,102	2,528
16	<b>Earning per Share (EPS)</b>					
	Basic & diluted EPS before extraordinary items for the period, for the year to date & for the Previous year (not annualized)	(0.18)	(0.23)	(0.21)	(1.74)	(1.71)
	Basic & diluted EPS after extraordinary items for the period, for the year to date & for the Previous year (not annualized)	(0.18)	(0.23)	(0.21)	(1.74)	(1.71)

**PART - II**

**Notes**

- The above results were reviewed by the Audit Committee and taken on record by the Board of Directors at their meeting held on 26/04/2017.
- Previous period's figures have been regrouped/rearranged wherever necessary.
- The company is a single segment company in accordance with AS-17 (Segment Reporting) issued by ICAI.
- There is no material tax effect of time difference based on the estimated computation for a reasonable period,
- No Investor complaints were received during the quarter ended 31/03/2017.
- The Company did not hold any Specified Bank Notes (SBN) during the period from 08th November 2016 to 30th December 2016 in terms of disclosures required as per Schedule III of the Companies Act 2013.

On behalf of the Board of Directors

  
 Sunil Surve  
 Director

Place : Mumbai  
 Dated: 26/04/2017

## VISHVPRABHA TRADING LIMITED

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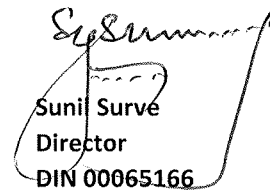
Website : www.vishvprabhatrading.com

Email: cosec@vishvprabhatrading.com

( ₹ in Thousand)

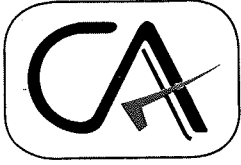
Particulars		As at 31/03/2017 Audited	As at 31/03/2016 Audited
<b>A</b>	<b><u>EQUITY AND LIABILITIES</u></b>		
<b>1</b>	<b>Shareholders' Funds</b>		
	a) Share Capital	2,450	2,450
	b) Reserves and Surplus	2,102	2,528
	<b>Sub-total - Shareholders' Funds</b>	<b>4,552</b>	<b>4,978</b>
<b>3</b>	<b>Current Liabilities</b>		
	Trade Payables	33	39
	<b>Sub-total - Current Liabilities</b>	<b>33</b>	<b>39</b>
	<b>TOTAL - EQUITY AND LIABILITIES</b>	<b>4,585</b>	<b>5,017</b>
<b>B</b>	<b><u>ASSETS</u></b>		
<b>1</b>	<b>Non-current assets</b>		
	a) Non-current Investments	4,112	4,112
	<b>Sub-total - Non-current assets</b>	<b>4,112</b>	<b>4,112</b>
<b>2</b>	<b>Current assets</b>		
	a) Inventories	399	399
	c) Cash and bank balances	66	477
	d) Short term loans and advances	8	29
	e) Other current assets	-	-
	<b>Sub-total - Current assets</b>	<b>473</b>	<b>905</b>
	<b>TOTAL - ASSETS</b>	<b>4,585</b>	<b>5,017</b>

For Vishvprabha Trading Limited

  
Sunil Surve  
Director  
DIN 00065166

Place : Mumbai

Dated:26th April 2017



**HEGDE & ASSOCIATES**  
**CHARTERED ACCOUNTANTS**

B/10, 1st Floor, New Putlibai Kapol 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**

To the Members of  
**VISHVPRABHA TRADING LIMITED**  
**Report on the Standalone Financial Statements**

We have audited the accompanying standalone financial statements of **VISHVPRABHA TRADING LIMITED** ("the Company"), which comprise the Balance Sheet as at 31st March, 2017, the Statement of Profit and Loss, the Cash Flow Statement for the year then ended, and a summary of the significant accounting policies and other explanatory information.

**Management's Responsibility for the Standalone financial statements**

The Company's Board of Directors is responsible for the matters stated in Section 134(5) of the Companies Act, 2013 ("the Act") with respect to the preparation of these standalone financial statements that give a true and fair view of the financial position, financial performance and cash flows of the Company in accordance with the accounting principles generally accepted in India, including the Accounting Standards specified under Section 133 of the Act, read with Rule 7 of the Companies (Accounts) Rules, 2014. This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding the assets of the Company and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and design, implementation and maintenance of adequate internal financial controls, that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the standalone financial statements that give a true and fair view and are free from material misstatement, whether due to fraud or error.

**Auditor's Responsibility**

Our responsibility is to express an opinion on these standalone financial statements based on our audit.

We have taken into account the provisions of the Act, the accounting and auditing standards and matters which are required to be included in the audit report under the provisions of the Act and the Rules made there under.

We conducted our audit in accordance with the Standards on Auditing specified under Section 143(10) of the Act. Those Standards require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the standalone financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and the disclosures in the standalone financial statements. The procedures selected depend on

the auditor's judgment, including the assessment of the risks of material misstatement of the standalone financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal financial control relevant to the Company's preparation of the standalone financial statements that give a true and fair view in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on whether the Company has in place an adequate internal financial controls system over financial reporting and the operating effectiveness of such controls. An audit also includes evaluating the appropriateness of the accounting policies used and the reasonableness of the accounting estimates made by the Company's Directors, as well as evaluating the overall presentation of the standalone financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our qualified audit opinion.

### **Opinion**

In our opinion and to the best of our information and according to the explanation given to us, the aforesaid standalone financial statements give the information required by the Act in the manner so required and give a true and fair view in conformity with the accounting principles generally accepted in India, of the state of affairs of the Company as at 31<sup>st</sup> March 2017 and its loss, its cash flows for the year ended on that date.

### **Report on Other Legal and Regulatory Requirements**

1. As required by the Companies (Auditor's Report) Order, 2016 ("the Order") issued by the Central Government of India in terms of sub-section (11) of section 143 of the Act, and on the basis of such checks of the books and records of the Company as we considered appropriate and according to the information and explanation given to us, we give in the "Annexure A" a statement on the matters specified in the paragraph 3 and 4 of the Order, to the extent applicable.

2. As required by Section 143 (3) of the Act, we report that:

(a) We have sought and obtained all the information and explanations which to the best of our knowledge and belief were necessary for the purposes of our audit.

(b) In our opinion, proper books of account as required by law have been kept by the Company so far as it appears from our examination of those books

(c) The Balance Sheet, the Statement of Profit and Loss, and the Cash Flow Statement dealt with by this Report are in agreement with the books of account

(d) In our opinion, the aforesaid standalone financial statements comply with the Accounting Standards specified under Section 133 of the Act, read with Rule 7 of the Companies (Accounts) Rules, 2014.

(e) On the basis of the written representations received from the directors as on 31st March, 2017 taken on record by the Board of Directors, none of the directors is disqualified as on 31st March, 2017 from being appointed as a director in terms of Section 164 (2) of the Act.

(f) With respect to the adequacy of the internal financial controls over financial reporting of the Company and the operating effectiveness of such controls, refer to our separate Report in "Annexure B".

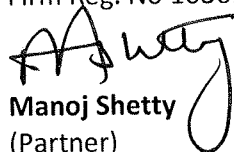
(g) With respect to the other matters to be included in the Auditor's Report in accordance with Rule 11 of the Companies (Audit and Auditors) Rules, 2014, in our opinion and to the best of our information and according to the explanations given to us:

- I. The Company does not have any pending litigation which would impact its financial position as of 31<sup>st</sup> March 2017;
- II. The Company did not have any long-term contracts including derivative contracts for which there were any material foreseeable losses.
- III. There were no amounts which were required to be transferred to the Investor Education and Protection Fund by the Company.
- IV. The Company did not have any holdings or dealings in Specified Bank Notes during the period from 08<sup>th</sup> November 2016 to 30<sup>th</sup> December 2016.

For **HEGDE & ASSOCIATES**

Chartered Accountants

Firm Reg. No 103610W



**Manoj Shetty**

(Partner)

M.No 138593

Date : 26/4/17

Place : MUMBAI

**VISHVPRABHA TRADING LIMITED**

**Statement on matters specified in paragraphs 3 & 4 of the Companies (Auditor's Report) Order 2016 (“the order”), issued by the Central Government in terms of sub section (11) of section 143 of the Companies Act 2013, for the year ended 31<sup>st</sup> March 2017**

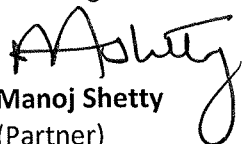
- (i) The Company does not own any fixed assets. Therefore clause (i) of para 3 of the order is not applicable.
- (ii) The Company does not have any inventories as defined in AS-2 Valuation of inventories and hence in our opinion, provision of Clause (ii) of para 3 of the Order is not applicable.
- (iii) The Company has not granted any loans, secured or unsecured to companies, firms, limited liability partnerships or other parties covered in the register maintained under section 189 of the Companies Act 2013. Therefore the provision of clause (iii) (a), (iii) (b) and (iii) (c) of para 3 of the order are not applicable.
- (iv) The Company has not made or provided any investments, guarantees, security and loan during the year. Hence provisions of sections 185 and 186 of the Companies Act 2013 are not applicable to the company. Therefore the provision of clause (iv) of para 3 of the order are not applicable.
- (v) In accordance with information and explanations given to us, the company has not accepted any deposits during the year and hence directives issued by the Reserve bank of India and provisions of section 73 to 76 and other applicable provisions of the Companies Act 2013, and rules framed there under are not applicable.
- (vi) As explained to us the Central Government has not prescribed maintenance of cost records for the Company under subsection (1) of section 148 of the Companies Act 2013.
- (vii) (a) The Company is regular in depositing of all undisputed statutory dues including Provident Fund, Employees' State Insurance, Income-tax, Sales-tax, Wealth tax, service tax, duty of customs, duty of excise, Value added tax, cess and any other statutory dues, so far as applicable to the Company, with the appropriate authorities and the company has no outstanding statutory dues as at the last day of the financial year concerned for a period of more than six months from the date they became payable.  
(b) The Company does not have any dues of Income-tax, Sales-tax, Wealth tax, service tax, duty of customs, duty of excise or value added tax or cess that have not been deposited on account of any dispute.

- (viii) In accordance with the information and explanations given to us the company has not borrowed from any financial institution or banks, governments nor has issue any debentures as on 31<sup>st</sup> March 2017. Hence reporting under clause (viii) of para 3 of the order is not applicable.
- (ix) The company has not raised moneys by way of initial public offer or further public offer (including debt instruments) and term loans, during the year. Therefore clause (ix) of para 3 of the order is not applicable.
- (x) In accordance with our audit as per generally accepted auditing practices and the information and explanation given to us, no fraud by or on the Company by its officers or its employees has been noticed or reported during the year nor have we been informed of any such case by the management.
- (xi) The Company has not paid or provided any managerial remuneration during the year. Therefore clause (xi) of para 3 of the order is not applicable.
- (xii) The company is not a Nidhi Company as defined in section 406(1) of the Companies Act 2013. Therefore clause (xii) of para 3 of the order is not applicable.
- (xiii) The Company has not undertaken any transaction with related parties and hence reporting under clause (xiii) of para 3 of the order is not applicable.
- (xiv) The company has not made any preferential allotment or private placement of shares or fully or partly convertible debentures during the year under review. Therefore clause (xiv) of para 3 of the order is not applicable.
- (xv) The company has not entered into any non-cash transactions with directors or persons connected with him and therefore compliance of the provisions of section 192 of Companies Act, 2013 is not applicable.
- (xvi) The company is required to be registered under section 45-IA of the Reserve Bank of India Act, 1934. The company has not obtained the registration.

For **HEGDE & ASSOCIATES**

Chartered Accountants

Firm Reg. No 103610W



**Manoj Shetty**

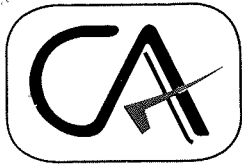
(Partner)

M.No 138593

Date : 26/4/17

Place : MUMBAI





**HEGDE & ASSOCIATES**  
**CHARTERED ACCOUNTANTS**

B/10, 1st Floor, New Putlibai Kapol Niwas CHS Ltd,  
S.V. Road, Vile Parle (West) Mumbai - 400 056  
Tel.: 022-26708221 - 26701362  
E-mail : HEGDES61@gmail.com • kpajmera@hotmail.com

“Annexure-B”

**VISHVPRABHA TRADING LIMITED**

**Report on the Internal Financial Controls under Clause (i) of**  
**Sub-section 3 of Section 143 of the Companies Act, 2013 (“the Act”)**  
**for the year ended 31<sup>st</sup> March 2017**

We have audited the internal financial controls over financial reporting of **VISHVPRABHA TRADING LIMITED** (“the Company”) as of March 31, 2017 in conjunction with our audit of the standalone standalone financial statements of the Company for the year ended on that date.

**Management’s Responsibility for Internal Financial Controls**

The Company’s management is responsible for establishing and maintaining internal financial controls based on the internal control over financial reporting criteria established by the Company considering the essential components of internal control stated in the Guidance Note on Audit of Internal Financial Controls over Financial Reporting issued by the Institute of Chartered Accountants of India. These responsibilities include the design, implementation and maintenance of adequate internal financial controls that were operating effectively for ensuring the orderly and efficient conduct of its business, including adherence to company’s policies, the safeguarding of its assets, the prevention and detection of frauds and errors, the accuracy and completeness of the accounting records, and the timely preparation of reliable financial information, as required under the Companies Act, 2013.

**Auditors’ Responsibility**

Our responsibility is to express an opinion on the Company's internal financial controls over financial reporting based on our audit. We conducted our audit in accordance with the Guidance Note on Audit of Internal Financial Controls Over Financial Reporting (the “Guidance Note”) and the Standards on Auditing, issued by ICAI and deemed to be prescribed under section 143(10) of the Companies Act, 2013, to the extent applicable to an audit of internal financial controls, both applicable to an audit of Internal Financial Controls and, both issued by the Institute of Chartered Accountants of India. Those Standards and the Guidance 168 Note require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether adequate internal financial controls over financial reporting was established and maintained and if such controls operated effectively in all material respects.

Our audit involves performing procedures to obtain audit evidence about the adequacy of the internal financial controls system over financial reporting and their operating effectiveness. Our audit of internal financial controls over financial reporting included obtaining an understanding of internal financial controls over financial reporting, assessing the risk that a material weakness exists, and testing and evaluating the design and operating effectiveness of internal control based on the assessed risk. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the standalone financial statements, whether due to fraud or error.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion on the Company's internal financial controls system over financial reporting.

#### **Meaning of Internal Financial Controls over Financial Reporting**

A company's internal financial control over financial reporting is a process designed to provide reasonable assurance regarding the reliability of financial reporting and the preparation of standalone financial statements for external purposes in accordance with generally accepted accounting principles. A company's internal financial control over financial reporting includes those policies and procedures that (1) pertain to the maintenance of records that, in reasonable detail, accurately and fairly reflect the transactions and dispositions of the assets of the company; (2) provide reasonable assurance that transactions are recorded as necessary to permit preparation of standalone financial statements in accordance with generally accepted accounting principles, and that receipts and expenditures of the company are being made only in accordance with authorizations of management and directors of the company; and (3) provide reasonable assurance regarding prevention or timely detection of unauthorized acquisition, use, or disposition of the company's assets that could have a material effect on the standalone financial statements.

#### **Inherent Limitations of Internal Financial Controls over Financial Reporting**

Because of the inherent limitations of internal financial controls over financial reporting, including the possibility of collusion or improper management override of controls, material misstatements due to error or fraud may occur and not be detected. Also, projections of any evaluation of the internal financial controls over financial reporting to future periods are subject to the risk that the internal financial control over financial reporting may become inadequate because of changes in conditions, or that the degree of compliance with the policies or procedures may deteriorate.

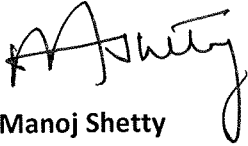
**Opinion**

In our opinion, the Company has, in all material respects, an adequate internal financial controls system over financial reporting and such internal financial controls over financial reporting were operating effectively as at March 31, 2017, based on the internal control over financial reporting criteria established by the Company considering the essential components of internal control stated in the Guidance Note on Audit of Internal Financial Controls Over Financial Reporting issued by the Institute of Chartered Accountants of India.

For **HEGDE & ASSOCIATES**

Chartered Accountants

Firm Reg. No 103610W



**Manoj Shetty**

(Partner)

M.No 138593

Date :26/04/2017

Place : **MUMBAI**

## VISHVPRABHA TRADING LIMITED

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( ₹ in Thousand except EPS)

<b>Extract of Statement of Audited Financial Results for the Quarter and Year ended 31/03/2017</b>			
<b>PARTICULARS</b>	<b>Quarter Ended 31/03/2017 (Audited)</b>	<b>Year Ended 31/03/2017 (Audited)</b>	<b>Quarter Ended 31/03/2016 (Audited)</b>
Total Income from operations (net)	0	8	34
Net Profit/(Loss) for the period (before Tax, Exceptional and/or Extra ordinary items)	(43)	(426)	(51)
Net Profit/(Loss) for the period before Tax (after Exceptional and/or Extra ordinary items)	(43)	(426)	(51)
Net Profit/(Loss) for the period after Tax (after Exceptional and/or Extra ordinary items)	(43)	(426)	(51)
Total Comprehensive Income for the period [Comprising Profit/(Loss) for the period (after Tax)and other	(43)	(426)	(51)
Equity Share Capital	2450	2450	2450
Reserves (excluding Revaluation Reserve as shown in the Audited Balance Sheet of previous year)	-	2102	-
Earning per share (before extraordinary items (of ₹ 10/-each)			
(a) Basic	(0.18)	(1.74)	(0.21)
(b) Diluted	(0.18)	(1.74)	(0.21)
* Not Annualised			

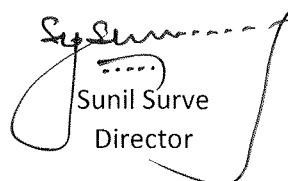
### NOTES:

(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](http://www.bseindia.com)) and on the Company's website ([www.vishvprabhatrading.com](http://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

  
Sunil Surve  
Director

Place : Mumbai

Date :26/04/2017

**VISHVPRABHA TRADING LIMITED**

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CIN No. L51900MH1985PLC034965

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**FORM A**

(For audit Report with unmodified opinion)

Sr. No.	Name of the Company	Vishvprabha Trading Limited
1	Annual Financial Statements for the year ended	31 <sup>st</sup> March 2017
2	Type of Audit Observation	Un Modified
3	Frequency of Observation	Not Applicable
4	To be signed by- <ul style="list-style-type: none"> <li>• Director</li> <li>• Auditor of the Company</li> <li>• Audit Committee Chairperson</li> </ul>	<p>For Vishvprabha Trading Ltd</p> <p><i>[Signature]</i> Director/Authorised Signatory</p> <p><i>[Signature]</i> Partner</p> <p>For Vishvprabha Trading Ltd</p> <p><i>[Signature]</i> Director/Authorised Signatory</p> 