

VISHVPRABHA TRADING LIMITED

Regd. Off: 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

February 09, 2018

To,
The General Manager Listing,
Bombay Stock Exchange Limited, 25th Floor,
PhirozeJeejeebhoy Towers
Dalal Street,
Mumbai 400 001

Scrip Code: 512064

Ref: Outcome of the Board Meeting held on February 09, 2018

Dear Sir,

We wish to inform you that The Board of Directors of the Company at their meeting held on 9th February, 2018 approved the Un-audited Financial Results of the Company for the 3rd quarter and nine months ended December 31, 2017, along with Limited Review Report.

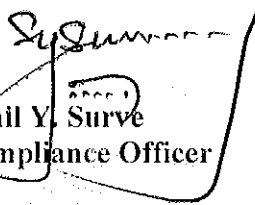
Pursuant to Regulations 33 of SEBI (Listing Obligation and Disclosures Requirements) Regulations, 2015, kindly find enclosed herewith the following for reference:

1. Un-audited Financial Results of the Company for the 3rd quarter ended December 31, 2017, along with Limited Review Report.

The notice is also 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 Vishyprabha 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 Nine Months ended 31/12/2017

SR.NO.	PARTICULARS	Quarter Ended 31/12/2017 (Unaudited)	Quarter Ended 30/09/2017 (Unaudited)	Quarter Ended 31/12/2016 (Unaudited)	Nine Month Ended 31/12/2017 (Unaudited)	Nine Month Ended 31/12/2016 (Unaudited)	Previous Year ended 31/03/2017 Audited
1	Revenue from Operations	-	-	-	-	-	-
2	Other Income	-	-	1	-	8	8
3	Total Income (1 + 2)	-	-	1	-	8	8
4	Expenses						
(a)	Loss in Fair Value of Stock in Trade	5	-	-	194	-	-
(b)	Finance Cost	7	6	-	19	-	-
(c)	Other Expenses	55	48	58	444	391	434
	Total Expenses	67	54	58	657	391	434
5	Profit/(Loss) before exceptional items (3-4)	(67)	(54)	(57)	(657)	(383)	(426)
6	Exceptional Items	-	-	-	-	-	-
7	Profit/(Loss) from ordinary activities before tax (5-6)	(67)	(54)	(57)	(657)	(383)	(426)
8	Tax Expenses						
(a)	Current Tax	-	-	-	-	-	-
(b)	Deferred Tax	-	-	-	-	-	-
9	Profit/(Loss) for the period (7-8)	(67)	(54)	(57)	(657)	(383)	(426)
10	Other Comprehensive Income (Net of Tax)						
(a)	Items that will not be reclassified to Profit & Loss A/c	(9)	(72)	-	(91)	-	-
(b)	Items that will be reclassified to Profit & Loss A/c	-	-	-	-	-	-
11	Total Profit/(Loss) after Comprehensive Income (after tax) (9+10)	(76)	(126)	(57)	(748)	(383)	(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	(0.27)	(0.22)	(0.23)	(2.68)	(1.56)	(1.74)



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 09th February 2018.
- 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 December 31, 2017.
- 5 Reconciliation of Net Profit/(Loss) as previously reported on account of transition from the previous Indian GAAP to Ind-As for the Quarter ended 31/12/2016.

Sr.No.	Particulars	Quarter	Quarter
		Ended 31/12/2017	Ended 31/12/2016
a)	Profit/(Loss) under Previous Indian GAAP	(67)	(57)
b)	Comprehensive Income (OCI)/Expenditure	(9)	-
c)	On account of other adjustments	-	-
	Profit/(Loss) for the period under Ind AS	(76)	(57)

For and on behalf of the Board



Sunit Surve
Sunit Surve
Director (DIN 00065156)

Place : Mumbai

Date : 09/02/2018

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Extract of Statement of Results for the Quarter ended 31st December, 2017			
PARTICULARS	Quarter Ended 31/12/2017 (Unaudited)	Quarter Ended 31/12/2016 (Unaudited)	Year Ended 31/03/2017 (Audited)
Total Income from operations (net)	0	1	8
Net Profit/(Loss) for the period (before Tax, Exceptional and/or Extra ordinary items)	55	(57)	(426)
Net Profit/(Loss) for the period before Tax (after Exceptional and/or Extra ordinary items)	(67)	(57)	(426)
Net Profit/(Loss) for the period after Tax (after Exceptional and/or Extra ordinary items)	(67)	(57)	(426)
Total Comprehensive Income for the period [Comprising Profit/(Loss) for the period (after Tax) and other Comprehensive Income (after tax)]	(76)	(57)	(426)
Equity Share Capital	2450	2,450	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	(0.27)	(0.23)	(1.74)
(b) Diluted	(0.27)	(0.23)	(1.74)
* Not Annualised			

NOTES:

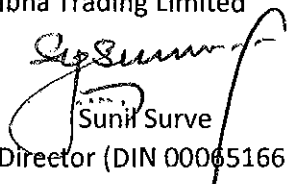
(a) The above is an extract of the detailed formate of Quarterly Financial Results filed with the Stock Exchanges under Regulation 33 of the SEBI (Listing and Other Disclosure Requirements) Regulations, 2015. The full formate of Quarterly Financial Results are available on the BSE website (www.bseindia.com) and on the Company's website (www.vishvprabhatrading.com)

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

(c) No Exceptional or extra ordinary items adjusted.



For Vishvprabha Trading Limited


Sunil Surve
Director (DIN 00065166)

Place : Mumbai

Date : 09/02/2018



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 31st December, 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 December 31, 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 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.

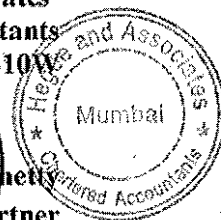
Based on our review conducted as above, nothing has come to our attention that causes us to believed that the accompanying Statement of Unaudited Standalone financial results prepared in accordance with the applicable accounting standards and other recognised accounting practices and policies has not 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 be disclosed, or that it contains any material misstatement.

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

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

Manoj Shetty
Partner

Membership No. 138593



Place: Mumbai
Date: 09.02.2018