

# VISISTH CHAY VYAPAR LTD.

CIN : L15491DL1985PLC019848

**Registered Office** : A- 446, Basement,  
Defence Colony, New Delhi - 110 024

**Head Office** : 5, Gorky Terrace  
2nd Floor, Kolkata - 700 017

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E-mail : corp@citystarinfra.com

Date: 11.02.2022

To,  
Metropolitan Stock Exchange of India Limited  
Vibgyor Towers, 4<sup>th</sup> Floor,  
Plot No. C 62, G Block,  
Opp Tridnet Hotel,  
Bandra Kurla Complex, Bandra(E)  
Mumbai- 400098

**Sub: Outcome of the Board Meeting held on February 11, 2022**

**SCRIP CODE: VISISTH**

Dear Sir,

Pursuant to Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, we enclose herewith a copy of Un-audited Financial Results for the quarter ended 31<sup>st</sup> December, 2021 in the prescribed Performa along with Limited Review Report of the Statutory Auditors of the Company.

Please take note that the meeting of the Board of Directors of the Company commenced at 3:00 P.M and concluded at 3:30 P.M. on 11.02.2022

You are requested to kindly take a note of the above.

Thanking you,

**For Visisth Chay Vyapar Limited**



**Champa Lal Pareek**  
**Managing Director**  
**DIN: 00030815**



**Independent Auditor's Report on Unaudited Quarterly Financial Results of the Company pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirement) Regulation, 2015(as amended)**

To  
The Board of Directors  
**VISISTH CHAY VYAPAR LIMITED**  
5,GORKY TERRACE, 2ND FLOOR  
Kolkata - 700 017

1. We have reviewed the accompanying statement of unaudited quarterly financial results of **VISISTH CHAY VYAPAR LIMITED** (the "company") for the quarter ended 31<sup>st</sup> December , 2021 being submitted by the company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations an Disclosure Requirements) Regulations, 2015 , as amended . This Statement is the responsibility of the Company's Management and has been approved by the Board of directors. Our responsibility is to issue a report on the statement based on review.
2. The preparation of the Statement in accordance with the recognition 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 Rule 3 of Companies (Indian Accounting Standards) Rules, 2015 and the Circular, which is the responsibility of the Company's management and approved by the Board of Directors. Our responsibility is to express a conclusion on the Statement based on our review.
3. We conducted our review of the Statement in accordance with the Standard on Review Engagements (SRE) 2410, Review of Interim Financial Information Performed by the Independent Auditor of the Entity, issued by the Institute of Chartered Accountants of India. A review of financial information consists of making inquiries, primarily of persons responsible for financial and accounting matters, and applying analytical and other review procedures. A review is substantially less in scope than an audit conducted in accordance with the Standards on Auditing specified under section 143(10) of the Act, and consequently, does not enable us to obtain assurance that we would become aware of all significant matters that might be identified in an audit. We have not perform an audit and, accordingly, we do not express an audit opinion.
4. Based on our review conducted and procedures performed as stated in paragraph 3 above and nothing has come to our attention that causes us to believe that the accompanying Statement, prepared in accordance with the applicable Indian Accounting Standard (Ind AS ), prescribed under Section 133 of the Companies Act, and other recognized accounting



practices and policies thereon generally accepted in India, has disclosed the information required to be disclosed in accordance with the requirements 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 it contains any material misstatement.

5. The Unaudited financial results of the company include a net loss after tax for the quarter ended 31st December, 2021 as considered in the unaudited financial results.



For DRMS & Associates  
Chartered Accountants  
Frn: - 323853E

**RITESH JINDAL**

Partner

Membership Number: 060411

Date: 11<sup>th</sup> day of February 2022

UDIN : 22060411ABIXMH1345

**VISISTH CHAY VYAPAR LIMITED**  
5, Gorky Terrace, 2nd Floor, Kolkata-700017  
CIN L15491DL1985PLC019848

Part I

**Unaudited Financial Results for the Quarter ended 31st December, 2021**

Particulars	Quarter Ended			9 Months		₹ in Lakhs
	3 months ended 31-Dec-2021	Corresponding 3 months ended 31-Dec-2020	Preeceeding 3 months ended 30.Sep-2021	9 Months Ended 31-Dec-2021	Corrospounding 9 month ended 31-Dec-2020	Previous Year ended 31.03.2021
	Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
<b>1. Revenue from operations</b>	-	-	-	-	-	3.06
<b>2. Other Income</b>	0.00	-	0.17	0.17	-	-
<b>3. Total Revenue</b>	<b>0.00</b>	-	0.17	0.17	-	<b>3.06</b>
<b>4. Expenses</b>						
a) Purchases of stock-in- trade	-	-	-	-	-	0.0
b) Changes in inventories of finished goods, work-in-progress and stock-in-trade	-	-	-	-	-	0.00
c) Employee benefits expense	1.05	1.05	1.05	3.15	3.15	4.20
d) Other Expenses	0.33	0.12	2.17	2.61	1.56	2.45
e) Finance cost	-	-	-	-	-	0.00
f) Impairment on Financial Instruments (Net)	-	-	-	-	-	0.19
<b>Total Expenses</b>	<b>1.38</b>	<b>1.17</b>	<b>3.22</b>	<b>5.76</b>	<b>4.71</b>	<b>6.84</b>
<b>5. Profit / (Loss) from ordinary activities before tax (3-4)</b>	<b>(1.38)</b>	<b>(1.17)</b>	<b>(3.05)</b>	<b>(5.59)</b>	<b>(4.71)</b>	<b>(3.78)</b>
<b>6. Tax expense</b>						
a) Current Tax	-	-	-	-	-	-
b) Deferred Tax	-	-	-	-	-	-
c) Income Tax for Earlier Year	-	-	-	-	-	-
<b>7. Net profit / (loss) for the period after tax (5-6)</b>	<b>(1.38)</b>	<b>(1.17)</b>	<b>(3.05)</b>	<b>(5.59)</b>	<b>(4.71)</b>	<b>(3.78)</b>
<b>8. Other Comprehensive Income (net of tax)</b>						
A)(i) Items that will not be reclassified to Statement of Profit & Loss	(0.22)	0.16	0.34	0.54	0.16	0.33
(ii) Income tax relating to items that will not be reclassified to Statement of Profit & Loss	0.06	(0.04)	(0.08)	(0.13)	(0.04)	(0.08)
B)(i) Items that will be reclassified to Statement of Profit & Loss	-	-	-	-	-	-
(ii) Income tax relating to items that will be reclassified to Statement of Profit & Loss	-	-	-	-	-	-
<b>Total Other Comprehensive Income for the period (net of tax)</b>	<b>(0.16)</b>	<b>0.12</b>	<b>0.25</b>	<b>0.40</b>	<b>0.11</b>	<b>0.25</b>
<b>Total Comprehensive Income for the period (7+8)</b>	<b>(1.54)</b>	<b>(1.05)</b>	<b>(2.80)</b>	<b>(5.19)</b>	<b>(4.60)</b>	<b>(3.53)</b>
<b>10. Paid-up equity share capital</b>	<b>1,999.90</b>	<b>1,999.90</b>	<b>1,999.90</b>	<b>1,999.90</b>	<b>1,999.90</b>	<b>1,999.90</b>
<b>Earnings Per equity share of Rs.10/- each</b>	<b>(0.01)</b>	<b>(0.01)</b>	<b>(0.01)</b>	<b>(0.026)</b>	<b>(0.023)</b>	<b>(0.02)</b>
<b>Basic and Diluted (not annualised in Rs.)</b>						

- These results have been prepared in accordance with the recognition and measurement principles laid down in Indian Accounting Standard (Ind AS) prescribed under Section 133 of the Companies Act, 2013 read with the relevant rules issued thereunder and other accounting principles generally accepted in India.
- The above results for the quarter and ended 31st December, 2021 have been reviewed by the Audit Committee and approved by the Board of Directors of the Company at their meeting held on 11th Day of February, 2022 and the same was subjected to "Limited Review" by the Statutory Auditors of the Company, as required under Regulation 33 of SEBI (Listing Obligations and Disclosures requirements) Regulations, 2015.
- The business of the Company falls within a single primary segment viz., financing, and hence, the disclosure requirement of Ind AS 108 - 'Operating Segments' is not applicable.
- Figures pertaining to the previous period have been rearranged / regrouped, wherever considered necessary, to make them comparable with those of the current period.



For and on behalf of the Board of Directors

*C L Pareek*

Champa Lal Pareek  
Director (DIN: '00030815)

UDIN: 22060411AB1XMH1345  
Place of Signature : Kolkata  
Date: 11/02/2022