

**Vishvprabha Ventures Limited**

CIN No. : L51900MH1985PLC034965

Office no 04, Avighna Heights, Survey No 45, Near Sarvoday Park, Nandivali Road, Dombivali - 421021

**Extracts of Statement of Unaudited Financial Results for for the Quarter and half year ended September 30, 2023**

(Rs. in thousands)

| Particulars  | Standalone                |                           |                           |                           |                           |                         | Consolidated              |                           |                           |                           |                           |                         |
|--|---------------------------|---------------------------|---------------------------|---------------------------|---------------------------|-------------------------|---------------------------|---------------------------|---------------------------|---------------------------|---------------------------|-------------------------|
|  | Quarter ended             |                           |                           | Half Year ended           |                           | Year ended              | Quarter ended             |                           |                           | Half Year ended           |                           | Year ended              |
|  | 30.09.2023<br>(Unaudited) | 30.06.2023<br>(Unaudited) | 30.09.2022<br>(Unaudited) | 30.09.2023<br>(Unaudited) | 30.09.2022<br>(Unaudited) | 31.03.2023<br>(Audited) | 30.09.2023<br>(Unaudited) | 30.06.2023<br>(Unaudited) | 30.09.2022<br>(Unaudited) | 30.09.2023<br>(Unaudited) | 30.09.2022<br>(Unaudited) | 31.03.2023<br>(Audited) |
| 1 Total Income from Operations (net)   | 21,096                    | 8,375                     | 8,211                     | 29,471                    | 15,367                    | 18,358                  | 21,096                    | 8,375                     | 8,211                     | 29,471                    | 15,367                    | 18,358                  |
| 2 Net Profit / (Loss) for the period (before Tax, Exceptional and/or Extraordinary items)  | 2,431                     | 724                       | (709)                     | 3,154                     | 1,206                     | (147)                   | 2,087                     | 653                       | (727)                     | 2,740                     | 1,163                     | (698)                   |
| 3 Net Profit / (Loss) for the period before tax (after Exceptional and/or Extraordinary items)   | 2,431                     | 724                       | (709)                     | 3,154                     | 1,206                     | (147)                   | 2,087                     | 653                       | (727)                     | 2,740                     | 1,163                     | (698)                   |
| 4 Net Profit / (Loss) for the period after tax (after Exceptional and/or Extraordinary items)  | 2,431                     | 724                       | (709)                     | 3,154                     | 1,206                     | (147)                   | 2,087                     | 653                       | (727)                     | 2,740                     | 1,163                     | (698)                   |
| 5 Total Comprehensive Income for the period [Comprising Profit / (Loss) for the period (after tax) and Other Comprehensive Income (after tax)] | 2,431                     | 724                       | (709)                     | 3,154                     | 1,206                     | (147)                   | 2,087                     | 653                       | (727)                     | 2,740                     | 1,163                     | (698)                   |
| 6 Equity Share Capital (Face Value Rs. 10/- per share)   | 17,150                    | 17,150                    | 17,150                    | 17,150                    | 17,150                    | 17,150                  | 17,150                    | 17,150                    | 17,150                    | 17,150                    | 17,150                    | 17,150                  |
| 7 Other equity (excluding Revaluation Reserve)   |                           |                           |                           |                           |                           | 24,846                  |                           |                           |                           |                           |                           | 24,137                  |
| 8 Earnings Per Share (of Rs. 10/- each) (for continuing and discontinued operations) (not annualised)  |                           |                           |                           |                           |                           |                         |                           |                           |                           |                           |                           |                         |
| a. Basic:  | 1.42                      | 0.42                      | (0.41)                    | 1.84                      | 0.70                      | (0.09)                  | 1.20                      | 0.38                      | (0.41)                    | 1.57                      | 0.67                      | (0.40)                  |
| b. Diluted:  | 1.42                      | 0.42                      | (0.41)                    | 1.84                      | 0.70                      | (0.09)                  | 1.20                      | 0.38                      | (0.41)                    | 1.57                      | 0.67                      | (0.40)                  |

**Notes:**

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 the quarterly results is available on the Company's website at [www.vishvprabhaventures.com](http://www.vishvprabhaventures.com) and the Stock Exchange websites at [www.bseindia.com](http://www.bseindia.com).

**For Vishvprabha Venture Limited**

(Formerly known as Vishvprabha Trading Limited)



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

Place : Dombivali, Thane  
Date : 11th November, 2023



Vishvprabha Ventures Limited

CIN No. : L51900MH1985PLC034965

Office no 04, Avighna Heights, Survey No 45, Near Sarvoday Park, Nandivali Road, Dombivali - 421021

Statement of Unaudited Financial Results for the Quarter and half year ended September 30, 2023

(Rs. in thousands)

| Particulars   | Standalone                |                           |                           |                           |                           |                         | Consolidated              |                           |                           |                           |                           |                         |
|---|---------------------------|---------------------------|---------------------------|---------------------------|---------------------------|-------------------------|---------------------------|---------------------------|---------------------------|---------------------------|---------------------------|-------------------------|
|   | Quarter ended             |                           |                           | Half Year Ended           |                           | Year ended              | Quarter ended             |                           |                           | Half Year Ended           |                           | Year ended              |
|   | 30.09.2023<br>(Unaudited) | 30.06.2023<br>(Unaudited) | 30.09.2022<br>(Unaudited) | 30.09.2023<br>(Unaudited) | 30.09.2022<br>(Unaudited) | 31.03.2023<br>(Audited) | 30.09.2023<br>(Unaudited) | 30.06.2023<br>(Unaudited) | 30.09.2022<br>(Unaudited) | 30.09.2023<br>(Unaudited) | 30.09.2022<br>(Unaudited) | 31.03.2023<br>(Audited) |
| <b>1. INCOME</b>  |                           |                           |                           |                           |                           |                         |                           |                           |                           |                           |                           |                         |
| a. Revenue from Operations  | 21,096                    | 8,375                     | 8,211                     | 29,471                    | 15,367                    | 18,358                  | 21,096                    | 8,375                     | 8,211                     | 29,471                    | 15,367                    | 18,358                  |
| b. Other Income   | 20                        | 27                        | 178                       | 47                        | 178                       | 442                     | 20                        | 27                        | 178                       | 47                        | 178                       | 481                     |
| <b>Total Income</b>   | <b>21,116</b>             | <b>8,402</b>              | <b>8,389</b>              | <b>29,519</b>             | <b>15,545</b>             | <b>18,801</b>           | <b>21,116</b>             | <b>8,402</b>              | <b>8,389</b>              | <b>29,519</b>             | <b>15,545</b>             | <b>18,840</b>           |
| <b>2. EXPENSES</b>  |                           |                           |                           |                           |                           |                         |                           |                           |                           |                           |                           |                         |
| a. Cost of Materials consumed and direct expenses                               | 16,143                    | 6,488                     | 6,675                     | 22,631                    | 8,830                     | 9,877                   | 16,244                    | 6,488                     | 6,675                     | 22,732                    | 8,830                     | 9,895                   |
| b. Change in Inventories of Finished Goods, Work-in-Progress and Stock in trade | (1,397)                   | (463)                     | (150)                     | (1,860)                   | (584)                     | (286)                   | (1,527)                   | (463)                     | (150)                     | (1,990)                   | (584)                     | (286)                   |
| d. Employee benefits expenses   | 371                       | 218                       | 1,511                     | 589                       | 3,846                     | 4,941                   | 371                       | 218                       | 1,513                     | 589                       | 3,848                     | 4,943                   |
| e. Finance cost   | 1,843                     | 698                       | 15                        | 2,541                     | 15                        | 108                     | 1,843                     | 698                       | 15                        | 2,541                     | 15                        | 108                     |
| f. Depreciation & amortizations expenses  | 318                       | 295                       | 358                       | 613                       | 637                       | 1,744                   | 318                       | 295                       | 358                       | 613                       | 637                       | 1,744                   |
| g. Other Expenses   | 1,408                     | 442                       | 689                       | 1,850                     | 1,595                     | 2,563                   | 1,781                     | 513                       | 705                       | 2,294                     | 1,636                     | 3,134                   |
| <b>Total Expenses</b>   | <b>18,686</b>             | <b>7,678</b>              | <b>9,098</b>              | <b>26,364</b>             | <b>14,339</b>             | <b>18,947</b>           | <b>19,030</b>             | <b>7,749</b>              | <b>9,116</b>              | <b>26,779</b>             | <b>14,382</b>             | <b>19,538</b>           |
| <b>3. Profit / (loss) before tax</b>  | <b>2,431</b>              | <b>724</b>                | <b>(709)</b>              | <b>3,154</b>              | <b>1,206</b>              | <b>(147)</b>            | <b>2,087</b>              | <b>653</b>                | <b>(727)</b>              | <b>2,740</b>              | <b>1,163</b>              | <b>(698)</b>            |
| <b>4. Tax expense</b>   |                           |                           |                           |                           |                           |                         |                           |                           |                           |                           |                           |                         |
| Current Tax   | -                         | -                         | -                         | -                         | -                         | -                       | -                         | -                         | -                         | -                         | -                         | -                       |
| Deferred Tax  | -                         | -                         | -                         | -                         | -                         | -                       | -                         | -                         | -                         | -                         | -                         | -                       |
| <b>5. Profit / (loss) after tax</b>   | <b>2,431</b>              | <b>724</b>                | <b>(709)</b>              | <b>3,154</b>              | <b>1,206</b>              | <b>(147)</b>            | <b>2,087</b>              | <b>653</b>                | <b>(727)</b>              | <b>2,740</b>              | <b>1,163</b>              | <b>(698)</b>            |
| <b>6. Other Comprehensive Income / (Loss)</b>                                   |                           |                           |                           |                           |                           |                         |                           |                           |                           |                           |                           |                         |
| Items that will not be reclassified to Profit or Loss                           | -                         | -                         | -                         | -                         | -                         | -                       | -                         | -                         | -                         | -                         | -                         | -                       |
| Items that will be reclassified to Profit or Loss                               | -                         | -                         | -                         | -                         | -                         | -                       | -                         | -                         | -                         | -                         | -                         | -                       |
| <b>Other Comprehensive Income / (Loss)</b>                                      | <b>-</b>                  | <b>-</b>                  | <b>-</b>                  | <b>-</b>                  | <b>-</b>                  | <b>-</b>                | <b>-</b>                  | <b>-</b>                  | <b>-</b>                  | <b>-</b>                  | <b>-</b>                  | <b>-</b>                |
| <b>7. Total Comprehensive Income</b>  | <b>2,431</b>              | <b>724</b>                | <b>(709)</b>              | <b>3,154</b>              | <b>1,206</b>              | <b>(147)</b>            | <b>2,087</b>              | <b>653</b>                | <b>(727)</b>              | <b>2,740</b>              | <b>1,163</b>              | <b>(698)</b>            |
| <b>Net Profit attributable to</b>   |                           |                           |                           |                           |                           |                         |                           |                           |                           |                           |                           |                         |
| Owners of equity  |                           |                           |                           |                           |                           |                         | 2,092                     | 662                       | (726)                     | 2,754                     | 1,168                     | (687)                   |
| Non Controlling Interest  |                           |                           |                           |                           |                           |                         | (5)                       | (8)                       | (1)                       | (14)                      | (5)                       | (11)                    |
| <b>Total Comprehensive Income attributable to</b>                               |                           |                           |                           |                           |                           |                         |                           |                           |                           |                           |                           |                         |
| Owners of Equity  |                           |                           |                           |                           |                           |                         | 2,092                     | 662                       | (726)                     | 2,754                     | 1,168                     | (687)                   |
| Non Controlling Interest  |                           |                           |                           |                           |                           |                         | (5)                       | (8)                       | (1)                       | (14)                      | (5)                       | (11)                    |
| <b>8. Paid-up Equity Share Capital (Face Value of Rs. 10/- each)</b>            | <b>17,150</b>             | <b>17,150</b>             | <b>17,150</b>             | <b>17,150</b>             | <b>17,150</b>             | <b>17,150</b>           | <b>17,150</b>             | <b>17,150</b>             | <b>17,150</b>             | <b>17,150</b>             | <b>17,150</b>             | <b>17,150</b>           |
| <b>9. Other equity (excluding Revaluation Reserve)</b>                          |                           |                           |                           |                           |                           |                         | 24,846                    |                           |                           |                           |                           | 24,137                  |
| <b>10. Earnings per share of Rs. 10/- each (in Rs.)</b>                         |                           |                           |                           |                           |                           |                         |                           |                           |                           |                           |                           |                         |
| (a) Basic   | 1.42                      | 0.42                      | (0.41)                    | 1.84                      | 0.70                      | (0.09)                  | 1.20                      | 0.38                      | (0.41)                    | 1.57                      | 0.67                      | (0.40)                  |
| (b) Diluted   | 1.42                      | 0.42                      | (0.41)                    | 1.84                      | 0.70                      | (0.09)                  | 1.20                      | 0.38                      | (0.41)                    | 1.57                      | 0.67                      | (0.40)                  |

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CIN No. : L51900MH1985PLC034965

Office no 04, Avighna Heights, Survey No 45, Near Sarvoday Park, Nandivali Road, Dombivali - 421021

**Notes:**

1. The above standalone and consolidated financial results which are published in accordance with Regulation 33 of the SEBI (Listing Obligations & Disclosure Requirements) Regulations, 2015 have been reviewed by the Audit Committee and approved by the Board of Directors at their meeting held on 11th November, 2023 and have undergone "Limited Review by the Statutory Auditors of the Company.
2. This statement has been prepared in accordance with the Companies (Indian Accounting Standard) Rules, 2015 (Ind AS) prescribed under section 133 of the Companies Act, 2013 and other recognized accounting practices and policies to the extent applicable.
3. The Consolidated financial results have been prepared in accordance with Ind AS 110 on Consolidated Financial Statements.
4. Liabilities in respect of gratuity is accounted for on cash basis which is not in conformity with Indian Accounting Standard (IndAS)19 on Employee Benefits which requires that Gratuity Liabilities be accounted for on accrual basis.
5. Comparative financial information have been regrouped and reclassified, wherever necessary, to correspond to the figures of the current period.

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



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

Place : Dombivali, Thane  
Date : 11th November, 2023



**Vishvprabha Ventures Limited**

(Formerly known as Vishvprabha Trading Limited)

CIN No. : L51900MH1985PLC034965

Office no 04, Avighna Heights, Survey No 45, Near Sarvoday Park, Nandivali Road, Dombivali - 421021

**Statement of Assets & Liabilities as at September 30, 2023**

(Rs. in thousands)

| Particulars  | Standalone      |               | Consolidated    |                 |
|--|-----------------|---------------|-----------------|-----------------|
|  | As at           | As at         | As at           | As at           |
|  | 30.09.2023      | 31.03.2023    | 30.09.2023      | 31.03.2023      |
|  | (Unaudited)     | (Audited)     | (Unaudited)     | (Audited)       |
| <b>ASSETS:</b>   |                 |               |                 |                 |
| <b>Non-Current Assets:</b>                                 |                 |               |                 |                 |
| Property, Plant and Equipments                             | 6,278           | 6,846         | 66,243          | 32,121          |
| Capital work-in-progress                                   | -               | -             | 43,666          | 41,502          |
| <u>Financial Assets</u>                                    |                 |               |                 |                 |
| Investments  | 45,755          | 755           | -               | -               |
| Other Financial Assets                                     | -               | -             | -               | 46              |
| Income Tax Assets (Net)                                    | 404             | 404           | 404             | 404             |
| Other Non-Current Assets                                   | -               | -             | 2,364           | 17,367          |
| <b>Total Non-Current Assets</b>                            | <b>52,437</b>   | <b>8,005</b>  | <b>1,12,677</b> | <b>91,440</b>   |
| <b>Current Assets:</b>                                     |                 |               |                 |                 |
| Inventories  | 8,095           | 4,850         | 8,894           | 5,518           |
| <u>Financial Assets</u>                                    |                 |               |                 |                 |
| (i) Trade Receivables                                      | 52,440          | 16,095        | 52,621          | 16,276          |
| (ii) Cash and Cash Equivalents                             | 409             | 152           | 451             | 543             |
| (iii) Bank Balance other than (ii) above                   | 30              | 30            | 30              | 30              |
| (iv) Loans   | 28,746          | 66,148        | -               | -               |
| (v) Other Financial Assets                                 | 887             | 514           | 2,424           | 1,295           |
| Other Current Assets                                       | 20,857          | 3,375         | 31,315          | 6,864           |
| <b>Total Current Assets</b>                                | <b>1,11,463</b> | <b>91,164</b> | <b>95,733</b>   | <b>30,526</b>   |
| <b>TOTAL ASSETS</b>  | <b>1,63,901</b> | <b>99,169</b> | <b>2,08,410</b> | <b>1,21,966</b> |
| <b>EQUITY AND LIABILITIES:</b>                             |                 |               |                 |                 |
| <b>EQUITY:</b>   |                 |               |                 |                 |
| Equity Share Capital                                       | 17,150          | 17,150        | 17,150          | 17,150          |
| Other Equity   | 28,001          | 24,846        | 26,891          | 24,137          |
| <b>Equity attributable to equity holders of the parent</b> | <b>45,151</b>   | <b>41,996</b> | <b>44,041</b>   | <b>41,287</b>   |
| Minority / Non Controlling Interest                        | -               | -             | 212             | 226             |
| <b>Total Equity</b>  | <b>45,151</b>   | <b>41,996</b> | <b>44,253</b>   | <b>41,513</b>   |
| <b>LIABILITIES:</b>  |                 |               |                 |                 |
| <b>Non-Current Liabilities:</b>                            |                 |               |                 |                 |
| <u>Financial Liabilities</u>                               |                 |               |                 |                 |
| Borrowings   | 657             | 663           | 36,717          | 16,374          |
| <b>Total Non Current Liabilities</b>                       | <b>657</b>      | <b>663</b>    | <b>36,717</b>   | <b>16,374</b>   |
| <b>Current Liabilities:</b>                                |                 |               |                 |                 |
| <u>Financial Liabilities</u>                               |                 |               |                 |                 |
| (i) Borrowings   | 1,01,210        | 44,526        | 1,08,706        | 51,515          |
| (ii) Trade Payable   |                 |               |                 |                 |
| - Due to micro and small enterprises                       | 27              | 62            | 27              | 62              |
| - Due to Others  | 6,740           | 8,999         | 8,191           | 9,284           |
| (iii) Other Financial Liabilities                          | 10,116          | 2,922         | 10,518          | 3,218           |
| <b>Total Current Liabilities</b>                           | <b>1,18,092</b> | <b>56,509</b> | <b>1,27,441</b> | <b>64,079</b>   |
| <b>TOTAL LIABILITIES</b>                                   | <b>1,18,750</b> | <b>57,172</b> | <b>1,64,158</b> | <b>80,453</b>   |
| <b>TOTAL EQUITY AND LIABILITIES</b>                        | <b>1,63,901</b> | <b>99,169</b> | <b>2,08,410</b> | <b>1,21,966</b> |

For and on behalf of the Board of Directors

For Vishvprabha Venture Limited



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



Place : Dombivali, Thane  
Date : 11th November, 2023

Unaudited statement of Cash flow for the half year ended September 30, 2023

(Rs. in thousands)

| Particulars   | Standalone                    |                               | Consolidated                  |                               |
|---|-------------------------------|-------------------------------|-------------------------------|-------------------------------|
|   | Half Year ended<br>30.09.2023 | Half Year ended<br>30.09.2022 | Half Year ended<br>30.09.2023 | Half Year ended<br>30.09.2022 |
| <b>CASH FLOWS FROM OPERATING ACTIVITIES:</b>                      |                               |                               |                               |                               |
| <b>Net Profit / (Loss) Before Tax &amp; Extra-Ordinary Items:</b> | 3,154                         | 1,206                         | 2,740                         | 1,163                         |
| <b>Adjustment for:</b>  |                               |                               |                               |                               |
| <u>Non Cash &amp; Non Operating Expenses</u>                      |                               |                               |                               |                               |
| Depreciation and Amortisation Expenses                            | 613                           | 637                           | 613                           | 637                           |
| Finance cost  | 2,541                         | 15                            | 2,541                         | 15                            |
| Provision / Liabilities no longer required written back           | (41)                          | (178)                         | (41)                          | (178)                         |
| <b>Operating profit before working capital changes:</b>           | <b>6,267</b>                  | <b>1,680</b>                  | <b>5,853</b>                  | <b>1,637</b>                  |
| <b>Adjustment for:</b>  |                               |                               |                               |                               |
| <u>Changes in Working Capital</u>                                 |                               |                               |                               |                               |
| Decrease / (Increase) in Inventories                              | (3,245)                       | 9,211                         | (3,375)                       | 9,211                         |
| Decrease / (Increase) in Trade Receivables                        | (36,345)                      | (14,376)                      | (36,345)                      | (14,376)                      |
| Decrease / (Increase) in Other Financial Asset                    | (373)                         | -                             | (1,084)                       | -                             |
| (Increase) / Decrease in Other Assets                             | (17,441)                      | 2,509                         | (24,409)                      | 2,050                         |
| Decrease / (increase) in other Non current assets                 | -                             | -                             | 15,004                        | -                             |
| (Decrease) / Increase in Trade Payables and other liabilities     | (2,294)                       | (1,005)                       | (1,129)                       | (1,375)                       |
| (Decrease) / Increase in other Financial liabilities              | 7,194                         |                               | 7,300                         |                               |
| <b>Cash Generated from Operating Activities</b>                   | <b>(46,236)</b>               | <b>(1,981)</b>                | <b>(38,185)</b>               | <b>(2,853)</b>                |
| Add: Income Tax Refund / (Paid) (Net of refunds)                  | -                             | -                             | -                             | -                             |
| <b>Cash Flow before extraordinary items</b>                       | <b>(46,236)</b>               | <b>(1,981)</b>                | <b>(38,185)</b>               | <b>(2,853)</b>                |
| <b>CASH FLOWS FROM INVESTING ACTIVITIES:</b>                      |                               |                               |                               |                               |
| Payment for acquisition of Property, Plant and Equipment          | (45)                          | (1,506)                       | (36,899)                      | (3,633)                       |
| Fixed Deposits not considered as Cash and Cash Equipment          |                               | (550)                         |                               | (10)                          |
| Investment  | (45,000)                      | -                             | -                             | -                             |
| Loans & advances received back / (given)                          | 37,402                        | -                             | -                             | -                             |
| <b>Net Cash used in Investing Activities</b>                      | <b>(7,643)</b>                | <b>(2,055)</b>                | <b>(36,899)</b>               | <b>(3,643)</b>                |
| <b>CASH FLOWS FROM FINANCING ACTIVITIES:</b>                      |                               |                               |                               |                               |
| Proceeds from long-term borrowings                                | -                             | 743                           | 20,276                        | 743                           |
| Repayment of long-term borrowings                                 | (72)                          | -                             | -                             | -                             |
| Proceeds from / (Repayment of) short-term borrowings (net)        | 56,750                        | 3,209                         | 57,257                        | 5,659                         |
| Finance cost  | (2,541)                       | (15)                          | (2,541)                       | (15)                          |
| Dividend paid - Final / Interim                                   | -                             | -                             | -                             | -                             |
| <b>Net Cash Generated from Financing Activities</b>               | <b>54,136</b>                 | <b>3,936</b>                  | <b>74,992</b>                 | <b>6,386</b>                  |
| <b>Net Increase / (Decrease) in Cash and Cash Equivalent</b>      | <b>257</b>                    | <b>(100)</b>                  | <b>(92)</b>                   | <b>(110)</b>                  |
| Cash & Cash Equivalents as at the beginning of the year           | 152                           | 208                           | 543                           | 233                           |
| <b>Cash &amp; Cash Equivalents as at the end of the year</b>      | <b>409</b>                    | <b>108</b>                    | <b>451</b>                    | <b>123</b>                    |

For and on behalf of the Board of Directors

For Vishvprabha Venture Limited

(Formerly known as Vishvprabha Trading Limited)



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



Place : Dombivali, Thane  
Date : 11th November, 2023