

**VISHVA-VISHAL ENGINEERING LTD**

To,  
The Board of Directors  
Vishva Vishal Engineering Limited

### LIMITED REVIEW REPORT

We have reviewed the accompanying statement of unaudited financial results of M/s Vishva-Vishal Engineering Limited for the quarter ended Sep., 2019. 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 these financial statements based on our review.

We conducted our review in accordance with the Standard on Review Engagement (SRE) 2400, Engagements to Review Financial Statements issued by the Institute of Chartered Accountants of India. This standard requires that we plan and perform the review to obtain moderate assurance as to whether the financial statements are free of material misstatement. A review is limited primarily to inquiries of company personnel and analytical procedures applied to financial data and thus provide 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 financial results prepared in accordance with applicable accounting standards and other recognized 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) Regulation, 2015 including the manner in which it is to be disclosed, or that it contains any material misstatement.

For M/s VAN & ASSOCIATES

Chartered Accountants

FRN : 017427C

UDIN 20413519AAAAAM8359

*Demanded*

CA VIKRAM KUMAR DEVNANI

Partner

M.N. 413519

Place : Bhilai

Date : 28-05-2020





### Financial Results – Ind-AS

Particulars		Quarter ended			Half Year ended		Year ended
		30.09.2019	30.06.2019	30.09.2018	30.09.2019	30.09.2018	31.03.2019
A	Date of start of reporting period	7/1/2019	4/1/2019	7/1/2018	4/1/2019	4/1/2017	01-04-2018
B	Date of end of reporting period	9/30/2019	6/30/2019	9/30/2018	9/30/2019	9/30/2018	3/31/2019
C	Whether results are audited or unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
D	Nature of report standalone or consolidated	Standalone	Standalone	Standalone	Standalone	Standalone	Standalone
Part I	Blue color marked fields are non-mandatory.						
1	Consolidated Results, if the company has no figures for 3 months / 6 months ended, in such case zero shall be inserted in the said column.						For
1	Income						(Rs. in Lacs)
	Revenue from operations	2,286.53	1,950.07	1,826.85	4,236.60	3,573.28	7,837.01
	Other income	10.94	14.68	16.88	25.62	147.26	211.55
	<b>Total income</b>	<b>2,297.47</b>	<b>1,964.75</b>	<b>1,843.73</b>	<b>4,262.22</b>	<b>3,720.54</b>	<b>8,048.56</b>
2	Expenses						
(a)	Cost of materials consumed	2,029.67	1,383.98	1,356.64	3,413.66	2,632.35	5,157.19
(b)	Purchases of stock-in-trade	-	-	-	-	-	-
(c)	Changes in inventories of finished goods, work-in-progress and stock-in-trade	(480.96)	(92.64)	(86.75)	(573.60)	(121.19)	356.40
(d)	Employee benefit expense	245.12	218.56	201.79	463.68	367.93	825.23
(e)	Finance costs	18.55	19.12	25.60	37.67	42.92	82.75
(f)	Depreciation, depletion and amortisation expense	30.52	34.54	27.52	65.06	52.68	178.97
(f)	<b>Other Expenses</b>						
1	Other Expenses	369.76	302.32	270.91	672.08	515.61	1,130.01
2							
3							
	<b>Total other expenses</b>	<b>369.76</b>	<b>302.32</b>	<b>270.91</b>	<b>672.08</b>	<b>515.61</b>	<b>1,130.01</b>
	<b>Total expenses</b>	<b>2,212.66</b>	<b>1,865.88</b>	<b>1,795.71</b>	<b>4,078.55</b>	<b>3,490.30</b>	<b>7,730.55</b>
3	<b>Total profit before exceptional items and tax</b>	<b>84.81</b>	<b>98.87</b>	<b>48.02</b>	<b>183.68</b>	<b>230.23</b>	<b>318.01</b>
4	Exceptional items	-	-	-	-	-	-
5	<b>Total profit before tax</b>	<b>84.81</b>	<b>98.87</b>	<b>48.02</b>	<b>183.68</b>	<b>230.23</b>	<b>314.84</b>
7	<b>Tax expense</b>						
8	Current tax	23.59	27.51	13.36	51.10	64.05	98.07
9	Deferred tax	-	-	-	-	-	-
10	<b>Total tax expenses</b>	<b>23.59</b>	<b>27.51</b>	<b>13.36</b>	<b>51.10</b>	<b>64.05</b>	<b>98.07</b>
11	Net movement in regulatory deferral account balances related to profit or loss and the related deferred tax movement	-	-	-	-	-	-
14	<b>Net Profit/Loss for the period from continuing operations</b>	<b>61.22</b>	<b>71.37</b>	<b>34.66</b>	<b>132.58</b>	<b>166.18</b>	<b>216.77</b>
15	Profit (loss) from discontinued operations before tax	-	-	-	-	-	-
16	Tax expense of discontinued operations	-	-	-	-	-	-
17	<b>Net profit (loss) from discontinued operation after tax</b>						
19	Share of profit (loss) of associates and joint ventures accounted for using equity method	-	-	-	-	-	-
21	<b>Total profit (loss) for period</b>	<b>61.22</b>	<b>71.37</b>	<b>34.66</b>	<b>132.58</b>	<b>166.18</b>	<b>216.77</b>
22	Other comprehensive income net of taxes	-	-	-	-	-	-
23	<b>Total Comprehensive Income for the period</b>	<b>61.22</b>	<b>71.37</b>	<b>34.66</b>	<b>132.58</b>	<b>166.18</b>	<b>216.77</b>
24	<b>Total profit or loss, attributable to</b>						
	Profit or loss, attributable to owners of parent	-	-	-	-	-	-
	Total profit or loss, attributable to non-controlling interests	-	-	-	-	-	-
25	<b>Total Comprehensive Income for the period attributable to</b>						
	Comprehensive income for the period attributable to owners of parent	-	-	-	-	-	-
	Total comprehensive income for the period attributable to owners of parent non-controlling interests	-	-	-	-	-	-
26	<b>Details of equity share capital</b>						
	Paid-up equity share capital	250.00	250.00	250.00	250.00	250.00	250.00
	Face value of equity share capital	10.00	10.00	10.00	10.00	10.00	10.00
27	<b>Details of debt securities</b>						
	Reserves excluding revaluation reserve	-	-	-	-	-	-
29	<b>Earnings per share</b>						
i	<b>Earnings per equity share for continuing operations</b>						
	Earnings (loss) per share from continuing operations	2.45	2.85	1.39	5.30	6.65	8.67
	Earnings (loss) per share from continuing operations	2.45	2.85	1.39	5.30	6.65	8.67
ii	<b>Earnings per equity share for discontinued operations</b>						
	Earnings (loss) per share from discontinued operations	-	-	-	-	-	-
	Earnings (loss) per share from discontinued operations	-	-	-	-	-	-
ii	<b>Earnings per equity share</b>						
	Earnings (loss) per share from continuing and discontinued operations	2.45	2.85	1.39	5.30	6.65	8.67
	Earnings (loss) per share from continuing and discontinued operations	2.45	2.85	1.39	5.30	6.65	8.67
30	<b>Equity ratio</b>						
31	<b>Service coverage ratio</b>						
32	<b>Debt service coverage ratio</b>						





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