

## **VISHVA-VISHAL ENGINEERING LTD**

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CIN- L28920MH1985PLC035656

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November 11, 2020

To,  
The Secretary

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 June, 2020. 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

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) Regulations, 2015 including the manner in which it is to be disclosed, or that it contains any material misstatement.

For M/s VAN & ASSOCIATES





### Financial Results – Ind-AS

Particulars		Quater ended		Year ended	
		30.06.2020	31.03.2020	30.06.2019	31.03.2020
A	Date of start of reporting period	01/01/2020	01/01/2020	01/01/2019	01/01/2019
B	Date of end of reporting period	6/30/2020	3/31/2020	6/30/2019	3/31/2020
C	Whether results are audited or unaudited	Unaudited	Unaudited	Unaudited	Unaudited
D	Nature of report standalone or consolidated	Standalone	Standalone	Standalone	Standalone
Blue color marked fields are non-mandatory. For 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.					
1	<b>Income</b>				(Rs. In Lacs)
	Revenue from operations	1,351.77	2,193.89	1,950.07	8,719.66
	Other income	7.21	5.81	14.68	41.21
	<b>Total income</b>	<b>1,358.98</b>	<b>2,199.70</b>	<b>1,964.75</b>	<b>8,760.87</b>
2	<b>Expenses</b>				
(a)	Cost of materials consumed	820.44	1,478.28	1,383.98	6,507.23
(b)	Purchases of stock-in-trade	-	-	-	-
(c)	Changes in inventories of finished goods, work-in-progress and stock-in-trade	15.09	77.75	(92.64)	(575.85)
(d)	Employee benefit expense	212.04	255.18	218.56	982.85
(e)	Finance costs	15.19	13.88	19.12	74.34
(f)	Depreciation, depletion and amortisation expense	28.02	33.21	34.54	130.95
(f)	<b>Other Expenses</b>				
1	Other Expenses	209.29	434.51	302.32	1,585.07
2					
3					
	<b>Total other expenses</b>	<b>209.29</b>	<b>434.51</b>	<b>302.32</b>	<b>1,585.07</b>
	<b>Total expenses</b>	<b>1,300.07</b>	<b>2,292.81</b>	<b>1,865.88</b>	<b>8,704.59</b>
3	<b>Total profit before exceptional items and tax</b>	<b>58.91</b>	<b>(93.11)</b>	<b>98.87</b>	<b>56.28</b>
4	Exceptional items	-	14.02	-	14.02
5	<b>Total profit before tax</b>	<b>58.91</b>	<b>(107.13)</b>	<b>98.87</b>	<b>42.26</b>
7	<b>Tax expense</b>				
8	Current tax	16.38	(25.90)	27.51	15.66
9	Deferred tax	-	-	-	-
10	<b>Total tax expenses</b>	<b>16.38</b>	<b>(81.23)</b>	<b>27.51</b>	<b>15.66</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>42.53</b>	<b>(81.23)</b>	<b>71.36</b>	<b>26.60</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>	<b>-</b>	<b>(81.23)</b>	<b>-</b>	<b>-</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>42.53</b>	<b>81.23</b>	<b>71.36</b>	<b>26.60</b>
22	Other comprehensive income for the period	-	-	-	-
23	<b>Total Comprehensive Income for the period</b>	<b>42.53</b>	<b>81.23</b>	<b>71.36</b>	<b>26.60</b>
24	<b>Total profit or loss attributable to owners of parent</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 owners of parent</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
	Face value of equity share capital	10.00	10.00	10.00	10.00
27	<b>Details of debt securities</b>				
28	<b>Reserves excluding revaluation reserve</b>				
29	Reserves excluding revaluation reserve	-	-	-	-

Amalendu Jena

