

**VISHVESHAM INVESTMENTS & TRADING LIMITED**

Reg. Off: B-702, Neelkanth Business Park, Vidyavihar (W), Mumbai-400 086

E-Mail ID: roc.viatl@gmail.com

CIN: L74899MH1981PLC272664

14<sup>th</sup> February, 2018

To,  
BSE Limited,  
1st Floor, P.J. Towers,  
Dalal Street, Mumbai – 400001.

To,  
The Calcutta Stock Exchange Ltd  
7, Lyons range, Kolkata-700001.

Dear Sir/Madam,

**Sub: Unaudited Financial Results alongwith Limited review report for the quarter and nine months ended 31.12.2017**

This is to inform you that the Board of Directors of the Company at their meeting held on 14<sup>th</sup> February, 2018, have approved the Unaudited Financial Results of the Company for the quarter and nine months ended December 31, 2017. A copy of the said financial results along with the Limited Review Report of the Statutory Auditors thereon is enclosed herewith.

The meeting of the Board of Directors commenced at 03:00 P.M. and concluded at 03:30 P.M.

You are requested to take the same on record and do the needful.

Thanking you,

Yours faithfully,

For and on behalf of  
Vishvesham Investments and Trading Limited



Ajay Kantilal Vora  
Director

DIN: 06864950

Add: 1004, Parvati Heritage, Cama Lane,  
Ghatkopar (west) Mumbai 400086

Encl: As above

UNAUDITED STANDALONE FINANCIAL RESULTS FOR THE QUARTER AND NINE MONTHS ENDED 31 DECEMBER, 2017

Particulars	Quarter ended			9 Months Ended	
	3 months ended 31.12.2017	Previous 3 months ended 30.09.2017	Corresponding 3 months ended in the previous year 31.12.2016	9 Months ended 31.12.2017	Corresponding 9 Months ended in the previous year 31.12.2016
	(Un-audited)	(Un-audited)	(Un-audited)	(Un-audited)	(Un-audited)
<b>1 Income</b>					
a) Revenue from operations (a+b)					
b) Other Income	0.032	-	-	-	-
c) Total Income	0.021	0.017	0.230	1.248	0.539
<b>2 Expenses</b>					
a) Cost of materials consumed	0.053	0.017	0.003	0.065	0.072
b) Purchases of stock-in-trade	0.010	-	0.232	1.313	0.611
c) Changes in inventories of finished goods, stock-in-trade and work in progress	-	-	-	0.01	-
d) Employee benefits expense	-	-	0.205	-	0.515
e) Finance costs	-	-	-	1.186	-
f) Depreciation and amortisation expense	0.006	0.006	0.003	0.014	0.007
g) Other expenses	-	-	-	-	-
Total Expenses	0.024	0.001	-	0.002	-
3 Profit (+)/ Loss (-) before Exceptional Items and Tax (1-2)	0.040	0.023	0.016	0.085	0.059
4 Exceptional Items	0.013	0.030	0.224	1.297	0.581
5 Profit before Tax (3-4)	-	(0.013)	0.008	0.016	0.030
6 Tax expense	0.013	(0.013)	0.008	0.016	0.030
Current Tax	-	-	-	-	-
Deferred Tax	-	-	-	-	-
7 Profit/(Loss) for the period from continuing operations (5-6)	-	-	-	-	-
8 Profit/(Loss) for the period from discontinued operations (5-6)	0.013	(0.013)	0.008	0.016	0.030
9 Tax expense of discontinued operations	-	-	-	-	-
10 Net Profit/(Loss) from Discontinued operations (after tax) (8-9)	-	-	-	-	-
11 Profit/(Loss) for the period (7+10)	-	-	-	-	-
12 Other Comprehensive Income	0.013	(0.013)	0.008	0.016	0.030
A (i) Items that will not be reclassified to profit or Loss	-	-	-	-	-
(ii) Income Tax relating to items that will not be reclassified to profit or Loss	-	-	-	-	-
B (i) Items that will be reclassified to profit or Loss	-	-	-	-	-
(ii) Income Tax relating to items that will be reclassified to profit or Loss	-	-	-	-	-
13 Total Comprehensive Income for the period (11+12) (Comprising Profit/(Loss) and other Comprehensive Income for the period)	0.013	(0.013)	0.008	0.016	0.030
14 Earning per share (for Continuing operation) (Rs.) (Nominal Value Rs. 10 per share):					
Basic	0.039	(0.041)	0.025	0.050	0.093
Diluted	0.039	(0.041)	0.025	0.050	0.093

NOTES:

- The above financial results, duly reviewed by the Audit Committee, were approved and taken on record by the Board of Directors in their meeting held on 14.02.2018.
- The limited review for the quarter ended on 31st December, 2017 as required under regulation 33 of SEBI (Listing obligation & disclosure requirements) Regulation, 2015 has been carried out by the Statutory Auditor. The financial results relating to quarter ended 31st December, 2017 and year ended 30th September, 2017 under Ind AS have been subjected to limited review/ Audit by the Statutory Auditor of the company. However, the management has exercised due diligence to ensure that the financial results provide true and fair view of the Company's affairs.
- The company adopted Indian Accounting standards ("Ind AS") from April 1, 2017 and accordingly these financial results have been prepared in accordance with the recognition and measurement principles laid down in the 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. Financial results for all the periods presented have been prepared in accordance with the recognition and measurement principles of Ind AS 34. The date of transition to Ind AS is April 1, 2016 and impact of transition has been accounted for in opening reserves and the comparative period results disclosed herein are restated accordingly.
- The Statement does not include Ind AS-compliant results for the previous year ended March 31, 2017 as the same are not mandatory as per SEBI's circular dated July 05, 2016.
- Corresponding figures of the previous period have been regrouped / rearranged, wherever necessary.

Date: 14/02/2018  
 Place: Mumbai

For and behalf of the Board  
 Vishvesham Investments & Trading Ltd

Ajay Vora  
 Director  
 DIN-06861950





# TDK & Co.

Chartered Accountants  
(An ISO 9001 : 2015 Certified Co.)

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Website : www.tdk.net.in

Review report to  
The Board of Directors  
Vishvesham Investments and Trading Limited  
B-702, Neelkanth Business Park,  
Near Vidyavihar Bus Depot,  
Vidyavihar (W), Mumbai-400 086.


### Independent Auditor's Report on Limited Review of the unaudited financial results of the company for the quarter ended 31<sup>st</sup> December, 2017

We have reviewed the accompanying statement of unaudited financial results ("the Statement") of Vishvesham Investments And Trading Limited for the quarter ended December 31, 2017. 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 results based on our review.

We conducted our review of the statement in accordance with the Standard on review Engagements (SRE) 2400, issued by the Institute of Chartered Accountants of India. This Standard requires that we plan and perform the 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 opinion.

Based on our review, nothing has come to our attention that causes us to believe that the accompanying Statement prepared in accordance with the accounting standards referred to in Section 133 of the Companies Act, 2013 and other recognized accounting practices and policies has not disclosed the information required to be disclosed in terms of Regulation 33(3) of the SEBI (Listing obligation & disclosure requirement), Regulation 2015 with the stock exchanges including the manner in which it is to be disclosed, or that it contains any material misstatement.

For TDK & Co.  
Chartered Accountants

  
Neelanj Shali  
Partner

Membership No. 121057

Place: Mumbai

Date: 14<sup>th</sup> February, 2018



Head Office : 102, Lotus Heights, 15th Road, Opp. Gandhi Maidan, Chembur, Mumbai - 400 071, Maharashtra.  
Pune : A-15, Shiv-Saifam Developers, Serial No. 61-75, Bavdhan BK, Pune - 411 021.  
Ahmedabad : 13, Dipavali CHS, Narayan Nagar Road, Vishwakunj Cross Roads, Paldi, Ahmedabad - 380 007.  
Vapi : 105, Sunrise Complex, Behind Indian Bank, Telephone Exchange Road, GIDC Char Rasta, Vapi - 396 195.