# *Vaishno Cement Company Ltd.*

**CIN**: L26942WB1992PLC057087
**Regd. Office:** 14B, Ram Chandra Moitra Lane, Kolkata 700005.
**Tel:** +91 99031 91724, **Email Id: -** vaishno.cement@gmail.com

**VCCL/SE/Q2/2023-24** **Dated: 14.11.2023**

| | |
|---|---|
| To,<br>The Manager,<br>Department of Corporate Services,<br>Bombay Stock Exchange Limited.<br>Dalal Street, Fort,<br>Mumbai – 400 001 | To,<br>The Secretary,<br>The Calcutta Stock Exchange Limited<br>7, Lyons Range,<br>Kolkata - 700 001 |

**Subject: Board Meeting held on 14th day of November, 2023 for Declaration of Unaudited Financial Results for the quarter ended on 30th September, 2023.**

**Ref. Scrip Code - 526941**

Dear Sir/Madam,

Pursuant to Regulation 30 and 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 as amended, we wish to inform you that the Board of Directors of the Company in its Board Meeting held on today has approved and taken on record the Unaudited Financial Results as per Indian Accounting Standards.

In this regard, please find enclosed herewith the certified true copy of the unaudited financial results for the quarter ended on 30th September, 2023, along with the Limited Review Report and declaration by the Director. The Board Meeting commenced at 19:30 P.M. and concluded at 20:00 P.M.

Kindly take the same on your records and acknowledge the receipt.

Thanking You,

Yours faithfully,

For, **Vaishno Cement Company Limited**

Rajeshwari Bangal

Rajeshwari Bangal
Director
DIN: 09440356

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**VCCL/SE/Q2/2023-24** **Dated: 14.11.2023**

| | |
|---|---|
| To,<br>The Manager,<br>Department of Corporate Services,<br>Bombay Stock Exchange Limited.<br>Dalal Street, Fort,<br>Mumbai – 400 001 | To,<br>The Secretary,<br>The Calcutta Stock Exchange Limited<br>7, Lyons Range,<br>Kolkata - 700 001 |

**Subject: Declaration in Respect of Unmodified Opinion on Unaudited Financial Results for the Quarter Ended on 30th September, 2023.**

**Ref. Scrip Code – 526941**

Dear Sir/Madam,

Pursuant to Regulation 33(3) (d) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 as amended, we hereby declare and confirm that the Statutory Auditors of the Company, **M/s Bijan Ghosh & Associates, FRN: 323214E**, Chartered Accountants, have issued Unmodified Limited Review Report on Unaudited Financial Results of the Company for the quarter ended on 30th September, 2023.

Kindly take the same on your records and acknowledge the receipt.

Thanking You,

Yours faithfully,

For, **Vaishno Cement Company Limited**

Rajeswari Bangal

Rajeshwari Bangal
Director
DIN: 09440356

*BIJAN GHOSH & ASSOCIATES*
Chartered Accountant
C-16, Green Park
P, Majumder Road, Kolkata-700078
Phone: 2484 8879, 6519 6510
Mobile: 93394 40467, 90517 89888
E-mail: bijanghosh1967@gmail.com

**Independent Auditor's Review Report on the Quarterly Unaudited Standalone Financial Results of the Company Pursuant to the Regulation 33 and 52 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended**

**To,**
**The Members of**
**M/s. Vaishno Cement Company Limited.**

1. We have reviewed the accompanying statement of unaudited standalone financial results of **Vaishno Cement Company Limited** (the "Company") for the quarter ended on **30th September, 2023** (the "Statement") attached herewith, being submitted by the Company pursuant to the requirements of Regulation 33 and 52 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended (the "Listing Regulations").

2. The Company's Management is responsible for the preparation of the Statement in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34, (Ind AS 34) "Interim Financial Reporting" prescribed under Section 133 of the Companies Act, 2013 as amended, read with relevant rules issued thereunder and other accounting principles generally accepted in India and in compliance with Regulation 33 and 52 of the Listing Regulations. The Statement has been approved by the Company's 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. This standard requires that we plan and perform the review to obtain moderate assurance as to whether the Statement is free of material misstatement. A review of interim 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 Standards on Auditing 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. Accordingly, we do not express an audit opinion.

4. Based on our review conducted as above, nothing has come to our attention that causes us to believe that the accompanying Statement, prepared in accordance with the recognition and measurement principles laid down in the aforesaid Indian Accounting Standards (`Ind AS') specified under Section 133 of the Companies Act, 2013 as amended, read with relevant rules issued thereunder and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in terms of the Listing Regulations, including the manner in which it is to be disclosed, or that it contains any material misstatement.

For, **M/s. Bijan Ghosh & Associates**
Chartered Accountants

Bijan Ghosh & Associates * Chartered Accountants * Kolkata

**CA. Bijan Ghosh**
Membership No. 009491
Place: Kolkata
Date: The 14th day of November, 2023
UDIN: 23009491BGBTON4048

# Vaishno Cement Company Ltd.

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**FINANCIAL RESULTS FOR THE QUARTER & HALF YEAR ENDED AS ON 30TH SEPTEMBER, 2023**
**BSE CODE : 526941 ISIN : INE116E01018**

**( Rs. In Lakhs )**

| Sr.No. | Particulars | Quarter ended | | | Half Year Ended | | Year Ended | |
|---|---|---|---|---|---|---|---|---|
| | | 30.09.2023 ( Unaudited ) | 30.06.2023 ( Unaudited ) | 30.09.2022 ( Unaudited ) | 30.09.2023 ( Unaudited ) | 30.09.2022 ( Unaudited ) | 31.03.2023 ( Audited ) | 31.03.2022 (Audited ) |
| 1 | **Income from Operations** | | | | | | | |
| | (a) Net Sales / Income from Operations[net of excise duty] | - | - | - | - | - | - | - |
| | (b) Other Income | - | - | 2.00 | - | 2.00 | 2.00 | - |
| | **Total Income** | **-** | **-** | **2.00** | **-** | **2.00** | **2.00** | **-** |
| 2 | **Expenses** | | | | | | | |
| | a.(Increase)decrease in stock in trade and work in progress | - | - | - | - | - | - | - |
| | b. Purchase of Stock in Trade | - | - | - | - | - | - | - |
| | c. Finance Cost | - | - | - | - | - | - | - |
| | d. Employees benefit expenses | 0.30 | 0.23 | 0.82 | 1.01 | 1.65 | 2.10 | 2.85 |
| | e. Depreciation and amortisation expenses | - | - | - | - | - | - | - |
| | f. Other expenses | 0.60 | 1.44 | 1.12 | 1.56 | 2.24 | 5.06 | 4.05 |
| | **Total Expenses** | **0.90** | **1.67** | **1.94** | **2.57** | **3.89** | **7.16** | **6.90** |
| 3 | **Profit / (Loss) before Exceptional items and Tax (2-1)** | **(0.90)** | **(1.67)** | **0.06** | **(2.57)** | **(1.89)** | **(5.16)** | **(6.90)** |
| 4 | Exceptional items | - | - | - | | | - | - |
| 5 | **Profit / (Loss) before tax (3-4)** | **(0.90)** | **(1.67)** | **0.06** | **(2.57)** | **(1.89)** | **(5.16)** | **(6.90)** |
| 6 | Tax Expenses | - | - | - | - | - | - | - |
| 7 | **Profit (Loss) for the period (5-6)** | **(0.90)** | **(1.67)** | **0.06** | **(2.57)** | **(1.89)** | **(5.16)** | **(6.90)** |
| 8 | **Other Comprehensive Income** | | | | | | | |
| | 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 | - | - | - | - | - | - | - |
| | **Other Comprehensive Income for the poeriod (Net of Tax)** | - | - | - | - | - | - | - |
| 9 | **Total Comprehensive Income for the period (7+8)(Comprising Profit (Loss) and Other Comprehensive Income for the period)** | **(0.90)** | **(1.67)** | **0.06** | **(2.57)** | **(1.89)** | **(5.16)** | **(6.90)** |
| 10 | Paid-up enquity share capital (Face Value of Rs.10/- ) | - | - | - | - | - | - | - |
| 11 | Other Equity as per Balance Sheet | **895.02** | **895.02** | **895.02** | **895.02** | **895.02** | **895.02** | **895.02** |
| | EPS (before Extraordinary items) of Rs.10/- each [Not Annualised] | - | - | - | - | - | - | |
| | **(a) Basic** | **(0.01)** | **(0.02)** | **0.00** | **(0.03)** | **0.00** | **(0.06)** | **(0.08)** |
| | **(b) Diluted** | **(0.01)** | **(0.02)** | **0.00** | **0.00** | **(0.02)** | **(0.06)** | **(0.08)** |

**Notes:**

1 The above Financal Results were reviewed and recommended by the Audit Committee and approved by the Board of Directors at thetr meeting held on 14th day of November, 2023.

2 The Statutory Auditors of the company have carried out a limited review of the result for the quarter and half year ended 30th September, 2023. However, the management has exercised nesesary due diligence to ensure that the standalone financial results provide true and fair view of its Affairs.

3 The figures for the previous periods / year are re-classified / re-arranged / re-grouped , wherever necessary , to confirm current period classification.

4 The segment wise details are not applicable to the company as the company has no segment

5 This result and Limited Review Report is avilable on company Website www.vaishnocement.com.

6 Investor Complaint for the Quarter and Half Year Ended as on 30.09.2023, Opening· 0, Received ·0. Resolved ·0, Closing· 0.

Bijan Ghosh & Associates Chartered Accountants Kolkata

For, **Vaishno Cement Company Limited.**

Rajeswari Bangal

Place: Kolkata
Dated: 14th day of November, 2023
UDIN: 23009491BGQTON4048

**Rajeshwari Bangal**
**Director**
**DIN: 09440356**

# Vaishno Cement Company Ltd.

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## SATEMENT OF ASSETS & LIABILITIES AS AT 30TH SEPTEMBER, 2023

(Rs. In Lakhs)

| | PARTICULARS | As at 30th September, 2023 Unaudited | As at 31st March, 2023 Audited |
|---|---|---|---|
| A | **ASSETS** | | |
| 1 | **Non Current Assets** | | |
| | (a) Property, Plant & equipment | - | - |
| | (b) Capital work in Progress | - | - |
| | (C) Other Intangible Assets | - | - |
| | (d) Intangible Assets under Development | - | - |
| | (e) Financial assets | - | - |
| | (i) Investments | 30.00 | 30.00 |
| | (ii) Loans | 5.00 | 5.00 |
| | (f) Deferred Tax Assets (Net) | - | - |
| | (g) Other non-current assets | - | - |
| | **Sub-total Non Current Assets** | **35.00** | **35.00** |
| 2 | **Current Assets** | | |
| | (a) Inventories | - | - |
| | (b)Financial Assets | - | - |
| | (i) Investments | - | - |
| | (ii) Trade Receivables | - | - |
| | (iii) Cash & Cash Equivalents | 6.53 | 9.93 |
| | (iv) Bank Balances ither than (iii) above | - | - |
| | (v) Loans | - | - |
| | (vi) Other financial assets | - | - |
| | (c) Other current assets | 0.41 | 0.41 |
| | **Sub Total of Current Assets** | **6.94** | **10.34** |
| | **TOTAL ASSETS** | **41.94** | **45.34** |
| B | **EQUITY AND LIABILITIES** | | |
| 1 | **Equity** | | |
| | (a) Equity Share Capital | 895.02 | 895.02 |
| | (b) Other Equity | (991.11) | (988.54) |
| | **Total Equity** | **(96.09)** | **(93.52)** |
| 2 | **Liabilities** | | |
| | **Non-current liabilities** | | |
| | (a) Financial Liabilities | | |
| | (i) Borrowings | 91.50 | 91.50 |
| | (ii) Other financial liabilities | - | - |
| | (b) Deferred Tax Liabilities (net) | - | - |
| | (c) Provisions | - | - |
| | (d) Other non current liabilities | - | - |
| | **Sub -total Non current liabilities** | **91.50** | **91.50** |
| | **Current Liabilities** | | |
| | (a) Financial Liabilities | | |
| | (i) Borrowings | - | - |
| | (ii) Trade Payables | 45.92 | 46.74 |
| | (iii) Other financial liabilities | - | - |
| | (b) Provisions | - | - |
| | (c) Other Current Liabilities | 0.61 | 0.62 |
| | **Sub Total Of Currebt Liabilities** | **46.53** | **47.36** |
| | **TOTAL EQUITY AND LIABILITIES** | **41.94** | **45.34** |

Bijan Ghosh & Associates * Chartered Accountants * Kolkata

**For, Vaishno Cement Company Limited.**

Rajeswari Bangal

**Rajeshwari Bangal**
**Director**
**DIN: 09440356**

Place: Kolkata
Dated: 14th day of November, 2023
UDIN: 23009491BGQTON4048

# Vaishno Cement Company Ltd.

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## CASH FLOW STATEMENT FOR THE PERIOD ENDED 30TH SEPTEMBER, 2023

| Statement of Cash Flow | Six Months Ended Unaudited | | For The Year Ended Audited |
|---|---|---|---|
| | 30th September, 2023 | 30th September, 2022 | 31st March, 2023 |
| **Cash flows from operating activities** | | | |
| Profit / (Loss) before taxation | (2.57) | (1.89) | (5.16) |
| ***Adjustments for:*** | - | - | - |
| Interest Income | - | - | - |
| Speculative Profit | - | - | - |
| Investment income | - | - | - |
| Profit On F&O | - | - | - |
| Profit / (Loss) on the sale of property, plant & equipment | - | - | - |
| Profit / (Loss) on the sale of intangible assets | - | - | - |
| Movement in reserves | - | - | - |
| ***Working capital changes:*** | - | | |
| (Increase) / Decrease in Loans & Advances | - | - | (4.96) |
| (Increase) / Decrease in trade and other receivables | - | - | - |
| (Increase) / Decrease in other Financial Assets | - | - | - |
| (Increase) / Decrease in other Current Assets | - | - | 0.16 |
| (Increase) / (Decrease) in inventories | - | - | - |
| Increase / (Decrease) in trade and other payables | (0.82) | (1.76) | (1.05) |
| Increase / (Decrease) in Non Current Liabilities | - | - | - |
| Increase / (Decrease) in Other Financial Liabilities | - | 3.10 | 48.10 |
| Increase / (Decrease) in Other Current Liabilities | (0.01) | 0.55 | 0.08 |
| Increase / (Decrease) in Provisions | - | - | - |
| (Increase) / Decrease in Investments | - | - | (30.00) |
| **Cash generated from operations** | **(3.40)** | **0.00** | **7.17** |
| Interest paid | - | - | - |
| Income taxes paid | - | - | - |
| Dividends paid | - | - | - |
| ***Net cash from operating activities*** | **(3.40)** | **0.00** | **7.17** |
| **Cash flows from investing activities** | | | |
| Loans & Advances Given | - | - | - |
| Profit On F&O | - | - | - |
| Investment income | - | - | - |
| ***Net cash used in investing activities*** | - | - | - |
| **Cash flows from financing activities** | | | |
| Proceeds from issue of share capital | - | - | - |
| Proceeds from long-term borrowings | - | - | - |
| Payment of long-term borrowings | - | - | - |
| ***Net cash used in financing activities*** | - | - | - |
| **Net increase in cash and cash equivalents** | **(3.40)** | **0.00** | **7.17** |
| **Cash and cash equivalents at beginning of period** | **9.93** | **2.76** | **2.76** |
| **Cash and cash equivalents at end of period** | **6.53** | **2.76** | **9.93** |

**For, Vaishno Cement Company Limited.**

Rajeswari Bangal

**Rajeshwari Bangal**
***Director***
**DIN: 09440356**

Bijan Ghosh & Associates Chartered Accountants Kolkata

Place: Kolkata
Dated: 14th day of November, 2023
UDIN: 23009491BGQTON4048