# Vaishno Cement Company Ltd.

**CIN**: L26942WB1992PLC057087
**Regd. Office:** 14B, Ram Chandra Moitra Lane, Kolkata 700005.
**Tel:** +91 91395 38896, **Email Id: -** vaishno.cement@gmail.com


**VCCL/SE/Q4/2020-21** **Date: 30/06/2021**

| | |
|---|---|
| To,<br>The Manager,<br>Department of Corporate Services,<br>BSE Ltd.<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 |

**Sub: Declaration in respect of unmodified opinion on Audited Financial Results for the quarter and financial year ended 31 March, 2021.**

**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 Audited Financial Results of the Company for the quarter and financial year ended as on 31.03.2021.

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

Thanking You,

Yours faithfully,

For, **Vaishno Cement Company Limited**

m Agrawal

Manu Shekhar Agrawal
Director
DIN: 08332799

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| To,<br>The Manager,<br>Department of Corporate Services,<br>BSE Ltd.<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 |

**Sub: Board Meeting held on 30.06.2021, declaration of Audited Financial Results for the quarter and financial year ended 31st March 2021.**

**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 Audited Financial Results as per Indian Accounting Standards.

In this regard, please find enclosed herewith the certified true copy of the audited financial results for the quarter and financial year ended 31.03.2021 along with the Audit Report and declaration by the Director. The Board Meeting commenced at 3.00 P.M. and concluded at 4.00 P.M.

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

Thanking You,

Yours faithfully,

For, **Vaishno Cement Company Limited**

M Agrawal

Manu Shekhar Agrawal
Director
DIN: 08332799

*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 Report

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

**Report on the Standalone Financial Statements**

We have audited the accompanying Statement of Standalone Financial Results of **Vaishno Cement Company Limited.** (the Company), for the year ended **31st March, 2021**, being submitted by the Company pursuant to the requirement of regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.

This Statement, which is the responsibility of the Company's Management and has been approved by the Board of Directors, has been compiled from the related Standalone Financial statements which have been prepared in accordance with the Accounting Standards prescribed under Section 133 of the Companies Act, 2013 ("the Act") read with relevant rules issued thereunder and other accounting principles generally accepted in India. Our responsibility is to express an opinion on the Statement based on our audit of such Standalone financial Statements.

We conducted our audit in accordance with the Standards on Auditing issued by the Institute of Chartered Accountants of India. Those Standards require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the Statement is free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and the disclosures in the Statement. The procedures selected depend on the auditor's judgement, including the assessment of the risks of material misstatement of the Statement, whether due to fraud or error. In making those risk assessments, the auditors considers Internal control relevant to the company's preparation and fair presentation of the statement in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of Company's internal control. An audit also includes evaluating the appropriateness of the accounting policies used and the reasonableness of the accounting estimated made by the Manager the overall presentation of the Statement.

We believe that the audit evidence obtained by us is sufficient and appropriate to provide a basis for our audit opinion.

In our opinion and to the best of our information and according to the explanations given to us the Standalone Financial Statement:

1. is presented in accordance with the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 in this regard; and
2. give a true and fair view in conformity with the aforesaid Accounting Standards and other accounting principles generally accepted in India of the net profit and other financial information of the company for the year ended 31st March, 2021.

The Statement includes the result for the quarter ended 31st March, 2021, being the balancing figure between audited figures in respect of the full financial year ended 31st March, 2021 and the published year to date figures upto the fourth quarter of the current financial year which were subject to limited review by us.

**For, M/s. Bijan Ghosh & Associates**
Chartered Accountants
Firm's registration number: 323214E

**CA. Bijan Ghosh**
Membership No: 009491
Place: Kolkata
Date: The 30th day of June, 2021
**UDIN:** 21009491AAAAC51760

Bijan Ghosh & Associates ★ Kolkata ★ Chartered Accountants

# Vaishno Cement Company Ltd.

**CIN NO** of the company: L26942WB1992PLC057087
14B Ramchandra Moitra Lane Kolkata-700005
**Tel:** +91 3322253542/4407, **Fax:** +91 332225 7463
**Email Id:** - vaishno.cement@gmail.com

**AUDITED FINANCIAL RESULTS FOR THE QUARTER AND YEAR ENDED 31st MARCH, 2021**
**BSE CODE : 526941 ISIN : INE116E01018**

( Rs. In Lakhs )

| Sr.No. | Particulars | Quarter ended | | | Year Ended | |
|---|---|---|---|---|---|---|
| | | 31.03.2021 | 31.12.2020 | 31.03.2020 | 31.03.2021 | 31.03.2020 |
| | | ( Audited ) | ( Unaudited ) | ( Audited ) | ( Audited ) | (Audited ) |
| 1 | **Income from Operations** | | | | | |
| | (a) Net Sales / Income from Operations[net of excise duty] | - | - | - | - | - |
| | (b) Other Income | - | - | - | - | - |
| | **Total Income** | - | - | - | - | - |
| 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 | 0.60 | 0.60 | 0.20 | 1.47 | 0.67 |
| | e. Depreciation and amortisation expense | - | - | | - | - |
| | f. Other expenses | 47.11 | 0.88 | 4.32 | 49.56 | 7.05 |
| | **Total Expenses** | **47.71** | **1.48** | **4.52** | **51.03** | **7.72** |
| 3 | **Profit / (Loss) before Exceptional items and Tax (2-1)** | **(47.71)** | **(1.48)** | **(4.52)** | **(51.03)** | **(7.72)** |
| 4 | Exceptional items | - | - | - | - | - |
| 5 | **Profit / (Loss) before tax (3-4)** | **(47.71)** | **(1.48)** | **(4.52)** | **(51.03)** | **(7.72)** |
| 6 | Tax Expenses | - | - | - | - | - |
| 7 | **Profit (Loss) for the period (5-6)** | **(47.71)** | **(1.48)** | **(4.52)** | **(51.03)** | **(7.72)** |
| 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)** | **(47.71)** | **(1.48)** | **(4.52)** | **(51.03)** | **(7.72)** |
| 10 | Paid-up enquity share capital (Face Value of Rs.10/-) | **895.02** | **895.02** | **895.02** | **895.02** | **895.02** |
| | EPS (before Extraordinary items) of Rs.10/- each [Not Annualised] | - | - | - | - | - |
| | **(a) Basic** | **(0.53)** | **(0.02)** | **(0.05)** | **(0.57)** | **(0.09)** |
| | **(b) Diluted** | **(0.53)** | **(0.02)** | **(0.05)** | **(0.57)** | **(0.09)** |

**Notes:**

1 The above Fmancal Results were reviewed and recommended by the Audit Committee and approved by the Board of Directors at their meeting held on 30th June 2021.

2 The Statutory Auditors of the company have carried out a limited review of the result for the quarter ended 31st March,2021. 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.vccl.in as well as BSE website www.bseindia.com

6 Investor Complaint for the Quarter Ended as on 31/03/2021.Opening- 0, Received -0. Resolved -0, Closing- 0.

BIJAN GHOSH & ASSOCIATES
Chartered Accountants
Proprietor

Place: Kolkata
Date: 30.06.2021
UDIN- 21009491AAAACS1760

Bijan Ghosh & Associates ★ Kolkata ★ Chartered Accountants

**For, Vaishno Cement Company Limited**

M Agrawal

**Manu Shekhar Agrawal**
**Director**
**DIN: 08332799**

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Email Id: - vaishno.cement@gmail.com


Rs. In lacs

**Statement of Assets & Liabilities as at 31st March, 2021**

| | PARTICULARS | As at 31st March,2021 | As at 31st March 2020 |
|---|---|---|---|
| | | Audited | 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 | - | - |
| | (ii) Loans | - | - |
| | (f) Deferred Tax Assets (Net) | - | - |
| | (g) Other non-current assets | - | - |
| | **Sub -total Non Current Assets** | - | - |
| 2 | **Current Assets** | - | - |
| | (a) Inventories | - | - |
| | (b)Financial Assets | - | - |
| | (i) Investments | - | - |
| | (ii) Trade Receivables | - | - |
| | (iii) Cash & Cash Equivalents | 1.58 | 3.75 |
| | (iv) Bank Balances other than (iii) above | - | - |
| | (v) Loans | - | - |
| | (vi) Other financial assets | - | - |
| | (c) Other current assets | - | - |
| | **Sub Total of Current Assets** | **1.58** | **3.75** |
| | **TOTAL ASSETS** | **1.58** | **3.75** |
| B | **EQUITY AND LIABILITIES** | | |
| 1 | **Equity** | | |
| | (a) Equity Share Capital | 895.02 | 895.02 |
| | (b) Other Equity | (976.47) | (925.43) |
| | **Total Equity** | **(81.45)** | **(30.41)** |
| 2 | **Liabilities** | | |
| | **Non-current liabilities** | | |
| | (a) Financial Liabilities | - | - |
| | (i) Borrowings | - | - |
| | (ii) Other financial liabilities | - | - |
| | (b) Deferred Tax Liabilities (net) | - | - |
| | (c) Provisions | - | - |
| | (d) Other non current liabilities | - | - |
| | **Sub -total Non current liabilities** | - | - |
| | **Current Liabilities** | | |
| | (a) Financial Liabilities | | |
| | (i) Borrowings | 35.80 | 33.00 |
| | (ii) Trade Payables | 46.99 | 0.35 |
| | (iii) Other financial liabilities | - | - |
| | (b) Provisions | - | - |
| | (c) Other Current Liabilities | 0.54 | 0.81 |
| | **Sub Total Of Currebt Liabilities** | **83.03** | **34.16** |
| | **TOTAL EQUITY AND LIABILITIES** | **1.58** | **3.75** |

BIJAN GHOSH & ASSOCIATES
Chartered Accountants
Proprietor

Bijan Ghosh & Associates ★ Chartered Accountants ★ Kolkata

**For, Vaishno Cement Company Limited**

**Manu Shekhar Agrawal**
**Director**
**DIN: 08332799**

Place: Kolkata
Date: 30.06.2021
UDIN - 21009491AAAAC51760

# Vaishno Cement Company Ltd.

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**Cash Flow Statement for the Period Ended on 31st March, 2021**

| Statement of Cash Flows | For The Year Ended Audited 31st March, 2021 | For The Year Ended Audited 31st March, 2020 |
|---|---|---|
| **Cash flows from operating activities** | | |
| Profit / (Loss) before taxation | (51.03) | (7.72) |
| ***Adjustments for:*** | | |
| Depreciation | - | - |
| Amortization | - | - |
| Investment income | - | - |
| Interest expense | - | - |
| 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 | - | - |
| (Increase) / Decrease in trade and other receivables | - | - |
| (Increase) / Decrease in other Financial Assets | - | - |
| (Increase) / Decrease in other Current Assets | - | 0.51 |
| (Increase) / (Decrease) in inventories | - | - |
| Increase / (Decrease) in trade and other payables | 46.63 | (0.35) |
| Increase / (Decrease) in Non Current Liabilities | - | - |
| Increase / (Decrease) in Other Financial Liabilities | 2.50 | 10.00 |
| Increase / (Decrease) in Other Current Liabilities | (0.27) | (2.50) |
| Increase / (Decrease) in Provisions | | |
| **Cash generated from operations** | **(2.17)** | **(0.06)** |
| Interest paid | | - |
| Income taxes paid | | - |
| Dividends paid | | - |
| ***Net cash from operating activities*** | **(2.17)** | **(0.06)** |
| **Cash flows from investing activities** | | |
| Business acquisitions, net of cash acquired | - | - |
| Purchase of property, plant and equipment | - | - |
| Purchase of intangible assets | - | - |
| Proceeds from sale of equipment | - | - |
| Proceeds from sale of intagibles | - | - |
| Acquisition of investments | - | - |
| 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** | **(2.17)** | **(0.06)** |
| **Cash and cash equivalents at beginning of period** | **3.75** | **3.81** |
| **Cash and cash equivalents at end of period** | **1.58** | **3.75** |

BIJAN GHOSH & ASSOCIATES
Chartered Accountants
Proprietor

Bijan Ghosh & Associates Kolkata Chartered Accountants

UDIN - 21009491AAAAQS1760