# **VSD CONFIN LIMITED**

REGD. OFF: 308-A, 3RD FLOOR, SHALIMAR SQUARE, B.N. ROAD, LALBAGH, LUCKNOW-226001(U.P)

14th November 2022

To; The Deputy Manager Department of Corporate Services BSE Limited P. J. Towers, Dalal Street, Fort Mumbai – 400 001

#### Scrip Code: 531696 (BSE)

Dear Sir,

#### Sub: Un-Audited Financial Results for the half year ended 30th September 2022

This is to inform you that a meeting of the Board of Directors of our Company was held today, 14<sup>th</sup> November, 2022 of the Company which approved and took on record the Un-Audited Financial Results for the quarter ended 30<sup>th</sup> September, 2022.

In order to comply with the Regulation 33of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, we are enclosing with this letter, Un-Audited Financial Results for the quarter ended 30<sup>th</sup> September 2022 along with the "Limited Review Report" issued by the Statutory Auditors.

Kindly take the same on your record & oblige.

This is for the information of Members.

Thanking You,

Yours Faithfully,

FOR VSD CONFIN LIMITED

Santosh

Santosh Kumar Gupta Director DIN : 00710533

CIN:- L70101UP1984PLC006445 E-mail:- vsdconfin@gmail.com Ph.: (0522) 4334796 KAMAL GUPTA ASSOCIATES CHARTERED ACCOUNTANTS S - 2, SIDHARTH VILLA, PAHSE -II, 7/17, TILAK NAGAR, KANPUR - 208002 Mobile :- 9794047000, 9415133770 E-mail:- kgassociates18@gmail.com

# AUDITOR'S LIMITED REVIEW REPORT

Review Report to the Board of Directors of M/s. VSD CONFIN LIMITED

We have reviewed the accompanying statement of unaudited financial results of M/s. VSD CONFIN LIMITED for the period ended 30<sup>th</sup> September , 2022. 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) Regulations, 2015 including the manner in which it is to be disclosed, or that it contains any material misstatement.

For KAMAL GUPTA ASSOCIATES CHARTERED ACCOUNTANTS FRN 0007520, 00PT4 Leche AF

CA. NEHA AGARWAL

PLACE: KANPUR DATE: 14-11-2022 UDIN: 22406713BDACXJ4434

#### VSD CONFIN LIMITED CIN: L70101UP1984PLC006445 Regd. Office: 308-A, 3rd Floor, Shalimar Square, B.N. Road, Lalbagh, Lucknow - 226001 Ph. No. : 0522-4334796 Email: vsdconfin@gmail.com

#### STATEMENT OF UNAUDITED FINANCIAL RESULTS FOR THE QUARTER AND PERIOD ENDED 30TH SEPTEMBER 2022

		Outside Factor			Half Your Fedad		Rs. In Lacs
		Quarter Ended			Half Year Ended		Year Ended
. No.	Particulars	30.09.2022	30.06.2022	30.09.2021	30.09.2022	30.09.2021	31.03.2022
		Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
Sec. 23.14	Revenue from Operations	1.2.1		1 A			
11	Other Income	8.94	200	22	8.94		0.0
ш	Net Gain on de-recognition of financial assets at		1.000				
	amortized cost		print and	198 - A.			
IV	Net Gain on reclassification of financial assets		14 J		+	197	-
N	Total Revenue (1+11+111+1V)	8.94			8,94		0.0
VI.	Expenses:						
п.	Cost of Materials Consumed		1.	-	(A)	-	+
ь	Excise Duty	81		÷.	14.01		-
-C	Purchases of Stock-in-Trade		10-10-1	-		-	23
	Changes in inventories of Finished goods/work in						22
d	progress & Stock in Trade		1000		52.1		
	Employee benefits expenses	1.86	1.86	1.86	3.72	3.72	7.4
10.00	Finance Cost		11 m	-	-	-	-
	Depreciation & Amortisation Expense	0.44	0.43	0.44	0.87	0.87	1.5
	Impairment Losses	(a)	12	1	1	-	-
	Net lass on de-recognition of financial assets at				5775 C		
1	amortized cost	25		· · · ·	100	-	
-	Net loss on reclassification of financial aseets						-
		0.53	4.21	10.62	4.74	14.72	39.3
н.	Other Expenses	2.83	6,50	12.92	9.33	19.31	48.7
	Total Expenses (VI)	6.03	.0,30	12.72	7,33	12.01	40.
VH	Profit / (Loss) before exceptional and tax (V-VI)	6.11	(6,50)	(12,92)	(0.39)	(19.31)	(48.)
VIII	Exceptional items		-	-	-	(e)	-
IN	Profit / (Loss) before tax (VII+VIII)	6.11	(6.50)	(12.92)	(0.39)	(19.31)	(48.
N	Tax expense:						
and the deside of the local division of the	(1) Current Tax		-		-	-	
				-			(10.
-	(2) Defferred Tax	-		and the second se			
XI	Profit / (Loss) for the period from continuing operations (IX-X)	6.11	(6.50)	(12.92)	(0.39)	(19.31)	(38.
XII.	Profit / (Loss) from discontinued operations	-		(*)	18.1		-
NIII	Tax expense of discontinued operations	-			-		-
	Profit / (Loss) from discontinued operations (after						
ZIV.	tax) (XII-XIII)		-		12	5.	
XY	Profit/Loss for the period (XI+XIV)	6.11	(6.50)	(12.92)	(0.39)	(19.31)	(38.
	Other Comprehensive Income		Contract of				
221	conter comprehensive income						
	A (i) Items that will not be reclassified to profit or loss	-		18	1.55		ā
	and a strategy of the strategy						
	(a) Income Tax relating to items that will not be	8		18	5		5
	reclassified to profit or loss						
	Is (i) Items that will be reclassified to profit or loss					10	(3,
	(ii) become Tax relating to items that will be	121		12	10		-
	reclassified to profit or loss						
NVH.	Total Comprehensive Income for the period(XV+						
	XVI) (Comprehensive Profit/(Loss) and Other	6.11	(6.50)	(12.92)	(0.39)	(19.31)	(38,
	Comprehensive Income for the Period)		Thereas	(120/2)	1.1.1.1.1.1	61227220	1.000
	s imprenensive meanie of the renout						
(VIII	Earning Per Share of Re. 10/- each (for continued						
	operations)				1000000	100270007	
	a) Basic	0.03	(0.04)	(0.07)	(0.00)	(0.11)	(0)
	b) Diluted	0.03	(0.04)	(0.07)	(0.00)	(0.11)	(0)
XIX	Earning Per Share of Re. 10/- each (for	1.					
	discontinued operations)						
	a) Basic				23	S2	84
	n) passe b) Ddoted	. S. S.			+		
N/ 81							
XX	Earning Per Share of Re. 10/- each (for continued		1 1				
	and discontinued operations)	0.03	(0.04)	(0.07)	(0.00)	(0.11)	(0
	a) Basic						

Above results were reviewed by Audit Committee and approved by the Board of Directors in their Board Meeting held on 14th November, 2022.
Figures for the prior periods/years have been regrouped and or classified wherever considered necessary.

3. The Statutory Auditors of the company has carried out the "Limited Review" of the above financials in terms of Regulation 33 of SEBI (Listing Obligation and Disclosure Requirements) Regulations, 2015

4. The Company operates in a single segment and hence information pursuant to Ind AS108/AS+17 is not applicable

5: Provision for Tax and Depreciation will be provided for as at year end. Since the net profit (loss) reported in accordance with the Indian GAAP is the same without adjustments to total comprehensive income in accordance with Ind AS for the corresponding figures in the previous year, reconciliation for the same is not provided separately.

6 The Company adopted Indian Accounting Standard (Ind AS) 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 thereander

For VSD Confin Limited

20

Santosh Kumar Gupta DIN: 00710533 Director

## VSD CONFIN LIMITED CIN: L70101UP1984PLC006445

# Regd. Office: 308-A, 3rd Floor, Shalimar Square, B.N. Road, Lalbagh, Lucknow - 226001 Ph. No. : 0522-4334796

Email: vsdconfin@gmail.com

	Particulars	Note No.	As at 30.09.2022	As at 31.03.2022
	1	2	3	4
	ASSETS			
	Non-current assets			
-	(a) Property, Plant and Equipment		1.37	2.24
	(b) Capital work-in-progress			-
	(c) Investment Property		(A)	
	(d) Goodwill	3		
	(e) Other Intangible assets		-	
	(f) Intangible assets under development			
	(g) Biological Assets other than bearer plants			
	(h) Financial Assets			
	(i) Investments		21.18	21.18
	(ii) Trade receivables			
	(iii) Loans			7
	(iv) Others (to be specified)		-	
	(i) Deferred tax assets (net)		34.26	34.26
	(j) Other non-current assets		22.17	22.17
	Current assets		1996,000	
	(a) Inventories			
	(b) Financial Assets			
	(i) Investments			
			-	
	(ii) Trade receivables (iii) Cash and eash equivalents		10.03	105.7
	(iv) Bank balances other than(iii) above		1,523.00	1,544.0
	(v) Loans		1 2.07 40 - 57 57	
	(vi) Others (to be specified) (Advances)			-
	(c) Current Tax Assets (Net)		12.65	20.96
_	(d) Other current assets Total Assets		1,624.66	1.750.5
_			1,024.00	13.1.1.11
	EQUITY AND LIABILITIES			
	Equity		1,546.30	1,546.3
	(a) Equity Share capital		(82.58)	1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1
	(b) Other Equity	1.00	704.00)	104-1
	LIABILITIES			
	Non-current liabilities		1 E.	
	(a) Financial Liabilities			
	(i) Borrowings			
	(ii) Trade payables			
	(iii)Other financial liabilities (other than those specified in			
	item (b), to be specified)			
	(h) Provisions		100	
	(c) Deferred tax liabilities (Net)		1. The second	
	(d) Other non-current liabilities		0.11	0.1
	2 Current liabilities			
	(a) Financial Liabilities		160.00	285.0
	(i) Borrowings		-	2.
	(ii) Trade payables		1.000	1
	(iii) Other financial liabilities (other than those specified	1		
	in item (c)			10 BB
	(b) Other current liabilities		0.83	1.3
	(c) Provisions		1	
	(d) Current Tax Liabilities (Net)		-	
	Total Equity and Liabilitie		1,624.66	1,750.5

For VSD Confin Limited

01

Santosh Kumar Gupta DIN : 00710533 Director

Place : Lucknow Date : November 14, 2022

# VSD Confin Limited CIN: L70101UP1984PLC006445 Cash Flow statement for the period ended September 30, 2022

### (Amount in Rs. Lacs)

	Half Year ended as on 30.09.2022	Year Ended as on 31.03.2022
A. Cash Flow From Operating Activities		
Net Profit before taxation	-0.38	-48.68
Add: Depreciation	0.87	1.73
Add: Interest Expenses	-	
Add: Loss on sale of Fixed Asset		-
Less Profit on Sale of Fixed Asset	100 Mar	
Operating Profit before working Capital Changes	0.49	-46.95
Adjustment for:		
Non Current Financial Assets	N=2	
Other Non Current Assets		
Inventories		
Trade receivable		3.25
Other Current Assets	8.30	-6.78
Loans and Advances	21.00	56.00
Trade payable and other Liabilities	-125.00	
Other Financial Liabilities	-	-
Other Current liabilities	-0.54	10.67
Net Cash inflow from/(outflow) from operating activities	-95.75	16.18
B. Cash flow from Investing Activities		
Sale Proceeds from fixed Assets	(4)	-
Interest received		
Fixed Assets Purchase		
Income tax		-
Net Cash inflow from/(outflow) from Investing Activities		
C. Cash flow from Financing Activities		
Proceeds from Borrowing		
Interest paid		
Dividend Paid		-
Net Cash inflow from/(outflow) from Financing Activities	-	
Net Increase /(decrease) in cash and Cash Equivalents	-95.75	16.18
Opening cash and Cash Equivalents	105.78	. 89,60
Closing cash and Cash Equivalents	10.03	105.78

For VSD Confin Limited

Santosn

Santosh Kumar Gupta DIN:00710533

Date :- 14.11.2022