

VSD CONFIN LIMITED

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

14th February, 2024

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

Ref: Scrip Code 531696 (BSE)

Dear Sir/ Madam,

Sub: Standalone Un-Audited Financial Results for the Quarter and Nine Months ended 31st December, 2023 in compliance with IND AS Rules

This is to inform you that a meeting of the Board of Directors of our Company was held today i.e., 14th February, 2024 at the Registered Office of the Company which approved and took on record the Standalone Un-Audited Financial Results for the Quarter and Nine Months ended 31st December, 2023.

In order to comply with Regulation 33 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 and SEBI Circular No. CIR/CFD/FAC/62/2016 dated 05th July, 2016 read along with Section 129 & Schedule III of Companies Act, 2013, we are attaching with this letter Standalone Un-Audited Financial Results for the Quarter and Nine Months ended 31st December, 2023 along with the "Limited Review Report" issued by the Statutory Auditor.

Start Time of Board Meeting : 13:00 Hrs
End Time of Board Meeting : 16:00 Hrs

Kindly take the same on your record & oblige.

Thanking You,

Yours Faithfully,
FOR VSD CONFIN LIMITED

SANTOSH
H KUMAR
GUPTA

Digitally signed
by SANTOSH
KUMAR GUPTA
Date:
2024.02.14
16:14:36 +05'30'

SANTOSH KUMAR GUPTA
(DIN: 00710533)
EXECUTIVE 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 || Website: www.vsdconfin.in

STATEMENT OF STANDALONE UN-AUDITED FINANCIAL RESULTS FOR THE QUARTER AND NINE MONTHS ENDED DECEMBER 31, 2023

S. No.	Particulars	<i>(Rs. In Lakhs unless otherwise specified)</i>					
		Quarter Ended			Nine Months Ended		Year ended
		31.12.2023 Un-Audited	30.09.2023 Un-Audited	31.12.2022 Un-Audited	31.12.2023 Un-Audited	31.12.2022 Un-Audited	31.03.2023 Audited
I	Revenue from Operations				322.10		
II	Other Income	0.01	-	0.40	0.01	9.34	12.71
III	Net Gain on de-recognition of financial assets at amortized cost	-	-	-	-	-	-
IV	Net Gain on reclassification of financial assets	-	-	-	-	-	-
V	Total Revenue (I+II+III+IV)	0.01	-	0.40	322.11	9.34	12.71
VI	Expenses:						
a.	Cost of Materials Consumed	-	-	-	-	-	-
b.	Excise Duty	-	-	-	-	-	-
c.	Purchases of Stock-in-Trade	-	-	-	315.78	-	-
d.	Changes in inventories of Finished goods/work in progress & Stock in Trade	-	-	-	-	-	-
e.	Employee benefits expenses	1.95	1.95	1.89	5.85	5.61	7.56
f.	Finance Cost	-	-	-	-	-	-
g.	Depreciation & Amortisation Expense	-	-	0.44	-	1.30	1.69
h.	Impairment Losses	-	-	-	-	-	-
i.	Net loss on de-recognition of financial assets at amortized cost	-	-	-	-	-	-
j.	Net loss on reclassification of financial assets	-	-	-	-	-	-
k.	Other Expenses	1.02	2.93	2.32	9.83	7.07	8.78
	Total Expenses (VI)	2.97	4.88	4.65	331.46	13.98	18.03
VII	Profit / (Loss) before exceptional and tax (V-VI)	(2.96)	(4.88)	(4.25)	(9.35)	(4.64)	(5.32)
VIII	Exceptional items	-	-	-	-	-	-
IX	Profit / (Loss) before tax (VII+VIII)	(2.96)	(4.88)	(4.25)	(9.35)	(4.64)	(5.32)
X	Tax expense:						
(1)	Current Tax	-	-	-	-	-	-
(2)	Deferred Tax	-	-	-	-	-	(1.38)
XI	Profit / (Loss) for the period from continuing operations (IX-X)	(2.96)	(4.88)	(4.25)	(9.35)	(4.64)	(3.94)
XII	Profit / (Loss) from discontinued operations	-	-	-	-	-	-
XIII	Tax expense of discontinued operations	-	-	-	-	-	-
XIV	Profit / (Loss) from discontinued operations (after tax) (XII-XIII)	-	-	-	-	-	-
XV	Profit/Loss for the period (XI+XIV)	(2.96)	(4.88)	(4.25)	(9.35)	(4.64)	(3.94)
XVI	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	-	-	-	-	-	-
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	-	-	-	-	-	-
XVII	Total Comprehensive Income for the period (XV + XVI) (Comprehensive Profit/(Loss) and Other Comprehensive Income for the Period)	(2.96)	(4.88)	(4.25)	(9.35)	(4.64)	(3.94)
XVIII	Earning Per Share of Re. 10/- each (for continued operations)						
a)	Basic	(0.02)	(0.03)	(0.03)	(0.06)	(0.03)	(0.03)
b)	Diluted	(0.02)	(0.03)	(0.03)	(0.06)	(0.03)	(0.03)
XIX	Earning Per Share of Re. 10/- each (for discontinued operations)						
a)	Basic	-	-	-	-	-	-
b)	Diluted	-	-	-	-	-	-
XX	Earning Per Share of Re. 10/- each (for continued and discontinued operations)						
a)	Basic	(0.02)	(0.03)	(0.03)	(0.06)	(0.03)	(0.03)
b)	Diluted	(0.02)	(0.03)	(0.03)	(0.06)	(0.03)	(0.03)

1. The above Standalone Un Audited Financial Results were reviewed by Audit Committee and approved by the Board of Directors in their Board Meeting held on February 14, 2024. The Statutory Auditor has carried out Limited Review of the above results in terms of Regulation 33 of SEBI (Listing Obligation and Disclosure Requirements) Regulations, 2015

2. 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 thereunder. The results have been prepared in accordance with Regulation 33 of SEBI (Listing Obligation and Disclosure Requirements) Regulation, 2015 read with SEBI circular dated 5th July, 2016

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

4. EPS is not annualized for the quarter ended December, 2023, September, 2023 and December, 2022 and nine months ended December, 2023 and December, 2022.

5. Provision for Tax will be provided for at the year end.

6. Figures for the prior periods/years have been regrouped and/or re-classified wherever considered necessary.

For VSD Confin Limited



Santosh Kumar Gupta

DIN : 00710533

Executive Director

Place : Lucknow

Date : February 14, 2024

Bakliwal & Co.

CHARTERED ACCOUNTANTS

Independent Auditors' Review Report

To the Board of Directors of
VSD CONFIN LIMITED

We have reviewed the accompanying financial report as at December 31, 2023, of **VSD CONFIN LIMITED** for the period ended December 31, 2023 ("the unaudited financial statements") being submitted by the Company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended.

Management is responsible for the preparation and fair presentation of these unaudited financial statements in accordance with recognition and measurement principle of Ind AS 34, "Interim Financial Reporting" prescribed under Companies (Indian Accounting Standard) Rules, 2015 ("Ind AS"), as amended, under Section 133 of the Companies Act, 2013. Our responsibility is to express a conclusion on these unaudited financial statements based on our review.

Scope of Review

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. 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 the Standards on Auditing specified under section 143(10) of the Act 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.

Conclusion

Based on our review, nothing has come to our attention that causes us to believe that the unaudited financial statements prepared in accordance with the recognition and measurement principles laid down in Ind AS 34, prescribed under Section 133 of the Act, the SEBI Circular and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in accordance with the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (as amended), including the manner in which it is to be disclosed, or that it contains any material misstatement.

For Bakliwal & Co.
Chartered Accountants
Regn.No.130381W



Ashish Bakliwal
Partner
Membership No.133823

Place: Mumbai
Date: 14/02/2024

UDIN: 24133823BKAKSE6132

