



Vegetable Products Limited

Date: 08.11.2021

To,
BSE Limited
Department of Corporate Filings,
Phiroze Jeejeebhoy Towers, Dalal Street,
Mumbai - 400 001

Sub: Submission of following documents for the quarter & half year ended 30th September, 2021 pursuant to Regulation 33 of SEBI (LODR) Regulations, 2015

Ref: Vegetable Products Limited (BSE Scrip Code: 539132)

Dear Sir / Madam,

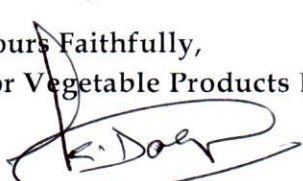
With reference to above, please find enclosed herewith the following documents in compliance with SEBI (LODR) Regulations, 2015:

1. **Approved Standalone Un-audited Financial Results** for the quarter & half year ended 30th September, 2021 as required under Regulation 33 of the SEBI (LODR) Regulation, 2015.
2. **Limited Review Report** by the Statutory Auditors on Un-audited Financial Results for the quarter & half year ended on 30th September, 2021 as required under Regulation 33 of the SEBI (LODR) Regulation, 2015.

Kindly acknowledge the same.

Thanking You,

Yours Faithfully,
For Vegetable Products Limited


Pradeep Kumar Daga
Director
DIN : 00080515



Encl: as above

Registered Office :

Subol Dutt Building, 13, Brabourne Road, 6th Floor, Kolkata - 700 001
Website : www.vegetableindia.com, E-mail : vpl1953@yahoo.com
Tele. No. : +91 33 2231 5686 / 5687, CIN : L01122WB1953PLC021090



VEGETABLE PRODUCTS LTD.
Subol Dutt Building, 13, Brabourne Road, Kolkata-700 001
CIN: L01122WB1953PLC021090

STATEMENT OF UNAUDITED STANDALONE FINANCIAL RESULTS FOR THE QUARTER AND HALF YEAR ENDED 30TH SEPTEMBER, 2021

Part I

(Rs. in Lakhs)

Particulars	Quarter Ended on			Half Year Ended on		Year Ended
	30-09-2021	30-06-2021	30-09-2020	30-09-2021	30-09-2020	31-03-2021
	Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
I. Revenue From operations	0.000	0.000	0.000	0.000	0.000	0.000
II. Other Income	8.269	9.249	10.513	17.518	21.992	42.881
III. Total Income from operations (I + II)	8.269	9.249	10.513	17.518	21.992	42.881
IV. Expenses						
Cost of Materials Consumed	0.000	0.000	0.000	0.000	0.000	0.000
Purchase of Stock-in-Trade	0.000	0.000	0.000	0.000	0.000	0.000
Changes in Inventories of Finished Goods, Work-in-Progress and Stock-in-Trade	0.000	0.000	0.000	0.000	0.000	0.000
Employee Benefit Expenses	2.850	2.027	1.800	4.877	3.600	9.540
Finance Costs	0.013	0.000	0.000	0.013	0.000	9.062
Depreciation and Amortisation Expenses	0.330	0.330	0.366	0.660	0.732	1.464
Power & Fuel	0.332	0.000	0.793	0.332	0.793	1.407
Other expenditure	6.567	3.939	0.517	10.506	13.587	36.929
Total Expenses (IV)	10.092	6.296	3.476	16.387	18.712	58.402
V. Profit/(loss) before exceptional items and tax (I-IV)	(1.823)	2.953	7.037	1.131	3.280	(15.521)
VI. Exceptional Items	0.000	0.000	0.000	0.000	0.000	0.000
VII. Profit/ (loss) before Tax (V-VI)	(1.823)	2.953	7.037	1.131	3.280	(15.521)
VIII. Tax expense :						
(1) Current tax	0.000	0.000	0.000	0.000	0.000	0.075
(2) Deferred tax	0.000	0.000	0.000	0.000	0.000	0.000
(3) MAT Credit Entitlement	0.000	0.000	0.000	0.000	0.000	0.000
IX. Profit (Loss) for the period from continuing operations (VII-VIII)	(1.823)	2.953	7.037	1.131	3.280	(15.596)
X. Profit/(loss) from discontinued operations	0.000	0.000	0.000	0.000	0.000	0.000
XI. Tax expenses of discontinued operations	0.000	0.000	0.000	0.000	0.000	0.000
XII. Profit/(loss) from Discontinued operations (after tax) (X-XI)	0.000	0.000	0.000	0.000	0.000	0.000
XIII. Profit/(loss) for the period (IX+XII)	(1.823)	2.953	7.037	1.131	3.280	(15.596)
XIV. Other Comprehensive Income						
A. (i) Items that will not be reclassified to profit or loss	0.000	0.000	0.000	0.000	0.000	0.000
(ii) Income tax relating to items that will not be reclassified to profit or loss	0.000	0.000	0.000	0.000	0.000	0.000
B. (i) Items that will be reclassified to profit or loss	0.000	0.000	0.000	0.000	0.000	0.000
(ii) Income tax relating to items that will be reclassified to profit or loss	0.000	0.000	0.000	0.000	0.000	0.000
XV. Total Comprehensive Income for the period (XIII+XIV) Comprising Profit (Loss) and Other comprehensive Income for the period)	(1.823)	2.953	7.037	1.131	3.280	(15.596)
XVI. Earnings per equity share (for continuing operation):						
(1) Basic	(0.002)	0.003	0.006	0.001	0.003	(0.014)
(2) Diluted	(0.002)	0.003	0.006	0.001	0.003	(0.014)
XVII. Earnings per equity share (for discontinued operation):						
(1) Basic	0.000	0.000	0.000	0.000	0.000	0.000
(2) Diluted	0.000	0.000	0.000	0.000	0.000	0.000
XVIII. Earning per equity share (for discontinued & continuing operation)						
(1) Basic	(0.002)	0.003	0.006	0.001	0.003	(0.014)
(2) Diluted	(0.002)	0.003	0.006	0.001	0.003	(0.014)
XIX. Paid-up Equity Share Capital	1092.000	1092.000	1092.000	1092.000	1092.000	1092.000
Face value of Equity Share Capital	1.000	1.000	1.000	1.000	1.000	1.000
XX. Other Equity (Reserves excluding Revaluation Reserves)	0.000	0.000	0.000	0.000	0.000	5262.089

Part II

Select Information for the Quarter and Half Year ended on 30th September, 2021

Particulars	Quarter Ended on			Half Year Ended on		Year Ended
	30-09-2021	30-06-2021	30-09-2020	30-09-2021	30-09-2020	31-03-2021
	Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
A. PARTICULARS OF SHAREHOLDING						
1 Public shareholdings						
- No. of shares	82142480	82142480	82142480	82142480	82142480	82142480
- % of Shareholdings	75.22%	75.22%	75.22%	75.22%	75.22%	75.22%
2 Promoters and promoter group shareholding						
a) Pledged/Encumbered						
Number of shares	-	-	-	-	-	-
Percentage of shares (as a % of the total shareholding of promoter and promoter group)	-	-	-	-	-	-
Percentage of shares (as a % of the total share capital of the Company)	-	-	-	-	-	-
b) Non-encumbered						
Number of shares	27057520	27057520	27057520	27057520	27057520	27057520
Percentage of shares (as a % of the total shareholding of promoter and promoter group)	100%	100%	100%	100%	100%	100%
Percentage of shares (as a % of the total share capital of the Company)	24.78%	24.78%	24.78%	24.78%	24.78%	24.78%



UNAUDITED STANDALONE BALANCE SHEET

(Rs. in Lakhs)

Particulars	As at 30-09-2021	As at 31-03-2021
	Unaudited	Audited
ASSETS		
NON-CURRENT ASSETS		
(a) Property, Plant and Equipment	5711.233	5716.227
(b) Capital work-in-progress	0.000	0.000
(c) Investment Property	0.000	0.000
(d) Goodwill	0.010	0.010
(e) Other Intangible assets		
(f) Intangible assets under development	0.000	0.000
(g) Biological Assets other than bearer plants	0.000	0.000
(h) Financial Assets		
(i) Investments	190.475	190.475
(ii) Trade receivables	0.000	0.000
(iii) Loans/ Advances	11.507	11.507
(i) Deferred tax assets (net)	35.294	35.294
(j) Other non-current assets	0.000	0.000
Total Non-Current Assets :	5948.519	5953.513
CURRENT ASSETS		
(a) Inventories	0.000	0.000
(b) Financial Assets		
(i) Investments	0.000	0.000
(ii) Trade receivables	16.157	16.157
(iii) Cash and cash equivalents	636.608	621.425
(iv) Bank balances other than (iii) above	0.000	0.000
(v) Loans	58.908	78.640
(vi) Others (to be specified)	1.118	1.118
(c) Current Tax Assets (Net)	0.000	0.000
(d) Other current assets	0.000	0.000
Total Current Assets :	712.791	717.340
TOTAL ASSETS	6661.310	6670.853
EQUITY AND LIABILITIES		
EQUITY		
(a) Equity Share capital	1092.000	1092.000
(b) Other Equity	5258.886	5262.089
Total Equity :	6350.886	6354.089
LIABILITIES		
Non-Current Liabilities		
(a) Financial Liabilities		
(i) Borrowings	269.804	269.804
(ii) Trade payables	0.000	0.000
(iii) Other financial liabilities (other than those specified in item (b), to be specified)	0.000	0.000
(b) Provisions	0.000	0.000
(c) Deferred tax liabilities (Net)	0.000	0.000
(d) Other non-current liabilities	3.010	3.010
Total Non-Current Liabilities :	272.814	272.814
Current Liabilities		
(a) Financial Liabilities		
(i) Borrowings	0.000	0.000
(ii) Trade payables	0.000	0.000
(iii) Other financial liabilities (other than those specified in item (b))	0.000	0.000
(b) Other current liabilities	35.591	41.931
(c) Provisions	2.019	2.019
(d) Current Tax Liabilities (Net)	0.000	0.000
Total Current Liabilities :	37.610	43.950
TOTAL EQUITY AND LIABILITIES	6661.310	6670.853



Statment of Changes in Equity for the period ended 30th September, 2021

(Rs. in Lakhs)

A. Equity Share Capital	30.09.2021	31.03.2021
Balance at the beginning of the reporting period	1092.000	1092.000
Changes in equity share capital during the year	0.000	0.000
Balance at the end of the reporting period	1092.000	1092.000

(Rs. in Lakhs)

B. Other Equity	30.09.2021			31.03.2021		
	Securities Premium	Revaluation Reserve	Profit & Loss A/c	Securities Premium	Revaluation Reserve	Profit & Loss A/c
Balance at the beginning of the reporting period	58.000	5699.861	(495.772)	58.000	5709.440	(480.176)
Changes in accounting policy or prior period errors	0.000	0.000	0.000	0.000	0.000	0.000
Restated balance at the beginning of the reporting period	0.000	0.000	0.000	0.000	0.000	0.000
Total comprehensive	0.000	0.000	0.000	0.000	0.000	0.000
Income for the year	0.000	0.000	1.131	0.000	0.000	(15.596)
Transfer to retained earnings	0.000	0.000	0.000	0.000	0.000	0.000
Any other change (to be specified) :Deduction during the half year/year	0.000	(4.334)	0.000	0.000	(9.579)	0.000
Balance at the end of the reporting period	58.000	5695.527	(494.640)	58.000	5699.861	(495.772)
Total Other Equity	5258.886			5262.089		

Investors Complaint	As at 30/09/2021
Pending at the beginning of the quarter	NIL
Received during the quarter	NIL
Disposed off during the quarter	NIL
Remaining unresolved at the end of the quarter	NIL

Notes:

1.The above unaudited standalone Financial Results after review of the Audit Committee were approved by the Board of Directors at its meeting held on 08th November, 2021. The Statutory Auditors of the Company have carried out a "Limited Review" of the Financial Results for the Quarter and Half Year ended in terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015. There are no qualifications in the audit report.

2. Estimation uncertainty relating to the global health pandemic on COVID-19

The management has assessed the potential impact of COVID-19 on the financial results of the company. In assessing the carrying value of its assets, the Company has considered internal and certain external information up to the date of approval of these financial results including economic forecasts. The Company expects to recover the carrying amount of these assets. The extent to which global health pandemic will impact the Company's assessment and resultant provision on investment will depend on future developments, which are highly uncertain. The impact of the global health pandemic may be different from that estimated as at the date of approval of these financial results.

3.No Investors complaint remains pending at the quarter ended on 30th September, 2021

4.The figures for the corresponding previous period have been regrouped/rearranged wherever necessary, to confirm to Current Year's classification.

5.Provision for Deferred Tax Liability, if any will be considered at year end.

6.Company has only one segment & hence no separate segment result has been given.

7. Pursuant to the enactment of the Companies Act 2013 (the 'Act'), the Company has, effective 1st April, 2014, reviewed and revised the estimated useful lives of its property, plant & equipment generally in accordance with the provisions of Schedule II to the Act. The consequential impact (after considering the transition provision specified in Schedule II) on the depreciation charged and on the results for the quarter is not material.

By Order Of the Board
For Vegetable Products Ltd.



Ramesh Chandra Daga
Managing Director
DIN :: 00080751

Place : Kolkata
Dated : 08.11.2021



VEGETABLE PRODUCTS LIMITED				
(CIN : L01122WB1953PLC021090)				
CASH FLOW STATEMENT FOR THE YEAR ENDED 30TH SEPTEMBER, 2021				
	Particulars	As at 30.09.2021		As at 31.03.2021
A	Cash Flow From Operating Activities			
	Net Profit Before Tax and Extraordinary Items		1.131	(15.521)
	Adjustment For:			
	Interest Paid	17.507		9.062
	Depreciation	0.660	18.166	1.464
	Operating Profit Before Working Capital Changes		19.297	(4.995)
	Changes in Working Capital :			
	Decrease/(Increase) in Loans & Advances	19.732		7.772
	Decrease/(Increase) in Other Current Assets	-		(0.490)
	(Decrease)/Increase in Current Liabilities	(6.340)		13.123
	Decrease/(Increase) in Trade Receivables	-		-
			13.392	20.405
	Cash Generated From Operating Activities		32.689	15.410
	Less: Income Tax paid/(refund)		-	-
	Net Cash From Operating Activities		32.689	15.410
B	Cash Flow From Investing Activities			
	Increase/ (Decrease) of Fixed Assets	-		-
	Purchase of Fixed Asset	-		-
	Increase/ (Decrease) of Investments		-	-
			-	-
C	Cash Flow From Financing Activities			
	(Increase) /Decrease in Unsecured Loans	-		8.875
	Interest Paid	(17.507)	(17.507)	(9.062)
			(17.507)	(0.187)
	Net Increase/(Decrease) in Cash & Cash Equivalent		15.183	15.223
	Cash & Cash Equivalent At the Beginning of the Year		621.425	606.202
	Cash & Cash Equivalent at the End of the Year		636.608	621.425
NOTES				
1	Cash Flow Statement has been prepared under the indirect method as set out in Ind AS -7 "Statement of Cash flows" issued by the Institute of Chartered Accountants of India.			
2	Cash & Cash Equivalents Comprise:		As at 30.09.2021	As at 31.03.2021
	Cash on Hand		2.813	2.998
	Balance With Schedule Banks in current Account		633.795	618.427
			636.608	621.425



Maroti & Associates

(Chartered Accountants)

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Ph.: +011 43580996

Email:- audit@maroti.in

INDEPENDENT AUDITOR'S REVIEW REPORT ON REVIEW OF UN-AUDITED STANDALONE QUARTERLY FINANCIAL RESULTS OF THE COMPANY FOR THE QUARTER AND HALF YEAR ENDED SEPTEMBER 30, 2021.

TO
THE BOARD OF DIRECTORS OF
VEGETABLE PRODUCTS LTD

1. We have reviewed the accompanying statement of un-audited standalone financial results of Vegetable Products Ltd (the 'Company') for the quarter and half year ended September 30, 2021 ("the statement") being submitted by the Company pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 as amended.
2. This Statement which is the responsibility of the Company's management and approved by the Board of Directors of the company at their meeting held on November 8, 2021 has been prepared in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34 "Interim Financial Reporting" ("Ind AS 34") prescribed under Section 133 of the Companies Act, 2013 read with relevant rules issued thereunder and other Accounting Principles generally accepted in India. 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 Engagement (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 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 provides less assurance than an audit. We have not performed an audit and, 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 of un-audited standalone financial results, prepared in accordance with the recognition and measurement principles laid down in the applicable Indian Accounting Standards prescribed under 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 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.

Our conclusion on the statement is not modified in respect of the above matter.

For MAROTI & ASSOCIATES

Chartered Accountants

(Firm Registration No. 322770E)



CA Radhika Patodia

Partner

M. No. 309219

UDIN: 21309219AAAA PF4239

Place: Kolkata

Date: November 8, 2021

