

# CIN-L65921DL1983PLC016382

Date: 18th February, 2021

To,

BSE Limited PJ Towers, Dalal Street, Mumbai-400001 Scrip ID: MEFCOM, Scrip Code: 511276

## Subject: Submission of Unaudited Financial Results for quarter ended on 31<sup>st</sup> December, 2020 approved by the Board of Directors in their meeting held on 13<sup>th</sup> February, 2021.

### Dear Sir/Madam,

Please find enclosed herewith unaudited financial result for the quarter ended on 31.12.2020 along with Limited Review Report issued by the Statutory Auditor of the company, approved by the Board of Directors in their meeting held on 13<sup>th</sup> February, 2021.

Please update the same in your records.

FOR VISHVAS PROJECTS LIMITED (Formerly known as Mefcom Agro Projects Limited)

GUPTA KISHC DIRECTOR

| STATEMENT OF UNAUDITED FINANCIAL RESULTS FOR THE QUARTER ENDED on 31.12.2020 |   |                                 |  |   |  |   |                                      |  |  |  |  |
|--|---|---------------------------------|--|---|--|---|--------------------------------------|--|--|--|--|
|  |   | Quarter Ended                   |  |   | Period Ended   |   | Year Ended                           |  |  |  |  |
| Particulars  |   | 3 Months<br>ended<br>31/12/2020 | Preceding 3<br>months<br>ended<br>30/09/2020 | Correspondi<br>ng 3 months<br>ended<br>31/12/2019 | Year to<br>Figure for<br>current<br>year ended<br>31.12.2020 | Year to<br>Figure for<br>previous<br>year ended<br>31.12.2019 | Previous<br>Year Ended<br>31/03/2020 |  |  |  |  |
|  |   | Unaudited                       | Unaudited                                    | Unaudited   | Unaudited  | Unaudited   | Audited                              |  |  |  |  |
| I.   | Total Income from Operations  | -                               | -  | -   | -  | -   | -                                    |  |  |  |  |
| II.  | Other Income  | -                               | -  | -   | -  | -   | -                                    |  |  |  |  |
| III.   | Total Revenue (I+II)  | -                               | -  | -   | -  | -   | -                                    |  |  |  |  |
| IV.  | Expenses  |                                 |  |   |  |   |                                      |  |  |  |  |
|  | a) Cost of Materials consumed   | -                               | -  | -   | -  | -   | -                                    |  |  |  |  |
|  | b) Purchase of Stock-in-trade   | -                               | -  | -   | -  | -   | -                                    |  |  |  |  |
|  | c) Changes in inventories of<br>finished goods, WIP and stock<br>in trade               | -                               | -  | -   | -  | -   | -                                    |  |  |  |  |
|  | d) Employee benefits expenses   | 0.38                            | 0.37   | 0.37  | 1.12   | 1.11  | 1.50                                 |  |  |  |  |
|  | e) Depreciation and amortisation expenses   | -                               | -  | -   | -  | -   | -                                    |  |  |  |  |
|  | f) Other expenses   | 0.02                            | 0.02   | 0.02  | 0.07   | 0.08  | 0.34                                 |  |  |  |  |
|  | Total Expenses  | 0.40                            | 0.40   | 0.40  | 1.19   | 1.19  | 1.84                                 |  |  |  |  |
| V  | Profit/(Loss) before<br>exceptional and extraordinary<br>items and tax (III-V)          | (0.40)                          | (0.40)                                       | (0.40)  | (1.19)   | (1.19)  | (1.84)                               |  |  |  |  |
| VI   | Exceptional Items   | -                               | -  | -   | -  | -   | -                                    |  |  |  |  |
| VII  | Profit/(Loss) before<br>extraordinary items and tax<br>(VI-VII)                         | (0.40)                          | (0.40)                                       | (0.40)  | (1.19)   | (1.19)  | (1.84)                               |  |  |  |  |
| VIII   | Extraordinary items   | -                               | -  | -   | -  | -   | -                                    |  |  |  |  |
| IX   | Profit/(Loss) before tax (VIII-<br>IX)  | (0.40)                          | (0.40)                                       | (0.40)  | (1.19)   | (1.19)  | (1.84)                               |  |  |  |  |
| X  | Tax expenses  |                                 |  |   |  |   |                                      |  |  |  |  |
|  | a) Current Tax  | -                               | -  | -   | -  | -   | -                                    |  |  |  |  |
|  | a) Income Tax Adjustment  | -                               | -  | -   | -  | -   | -                                    |  |  |  |  |
|  | a) MAT Credit Entitlement   | -                               | -  | -   | -  | -   | -                                    |  |  |  |  |
|  | b) Deferred Tax Liabilities /<br>(Assets)   | -                               | -  | -   | -  | -   | 0.00                                 |  |  |  |  |
| XI   | Profit (Loss) for the period<br>from continuing operations<br>(IX-X)                    | (0.40)                          | (0.40)                                       | (0.40)  | (1.19)   | (1.19)  | (1.84)                               |  |  |  |  |
| XII  | Profit/(loss) from<br>discontinuing operations  | -                               | -  | -   | -  | -   | -                                    |  |  |  |  |
| XIII   | Tax expense of discontinuing<br>operations  | -                               | -  | -   | -  | -   | -                                    |  |  |  |  |
| XIV  | Profit/(loss) from<br>Discontinuing operations<br>(after tax) (XII-XIII)                | -                               | -  | -   | -  | -   | -                                    |  |  |  |  |
| XV<br>XVI  | Profit (Loss) for the period (XI<br>+ XIV)<br>Other Comprehensive Income                | (0.40)                          | (0.40)                                       | (0.40)  | (1.19)   | (1.19)  | (1.84)                               |  |  |  |  |
| AVI  | A (i) Items that will not be<br>reclassified to profit or loss                          | -                               | -  | -   | -  | -   | -                                    |  |  |  |  |
|  | (ii) Income tax relating to<br>items that will not be<br>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      | (0.40) | (0.40) | (0.40) | (1.19) | (1.19) | (1.84) |
|       | for the period (XV+XVI)         |        |        |        |        |        |        |
|       | (Comprising Profit (Loss) and   |        |        |        |        |        |        |
|       | Other Comprehensive Income      |        |        |        |        |        |        |
|       | for the period)                 |        |        |        |        |        |        |
| XVIII | Earnings per equity share (for  |        |        |        |        |        |        |
|       | continuing operation):          |        |        |        |        |        |        |
|       | (1) Basic                       | 0.001  | 0.002  | 0.000  | 0.003  | 0.002  | 0.005  |
|       | (2) Diluted                     | 0.001  | 0.002  | 0.000  | 0.003  | 0.002  | 0.005  |
| XIX   | 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  |
| XX    | Earning Per Share (for          |        |        |        |        |        |        |
|       | discontinued & continuing       |        |        |        |        |        |        |
|       | operations)                     |        |        |        |        |        |        |
|       | a) Basic                        | 0.001  | 0.002  | 0.000  | 0.003  | 0.002  | 0.005  |
|       | b) Diluted                      | 0.001  | 0.002  | 0.000  | 0.003  | 0.002  | 0.005  |
|       | <b>N</b> T /                    |        |        |        |        |        | lI     |

#### Notes:-

1) The above results have been reviewed by the Audit Committee and approved by the Board of Directors in their meeting held on 13/02/2021. The Statutory auditors have issued limited review report of the same.

2) The previous period figures have been rearranged / regrouped, wherever necessary to confirm to current period classifications.

3) The Company has made business only in one segment during the period hence no segment reporting is required.

#### FOR VISHVAS PROJECTS LIMITED (Formerly known as Mefcom Agro Projects Limited)

KISHO GUPTA DIRECTORIS

Date : 13.02.2021 Place : Delhi LIMITED REVIEW REPORT

To, Board of Directors of M/S VISHVAS PROJECTS LIMITED

We have reviewed the accompanying statement of Unaudited Financial Results of M/S <u>VISHVAS PROJECTS LIMITED</u> (the "Company"), for the quarter and period ended 31st December 2020, being submitted by the company pursuant to Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015. This Statement is the responsibility of the Companies 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) 2410, Review of Interim Financial information Performed by the Independent Auditors 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 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 accordingly, we do not express and\ audit opinion.

Based on our review conducted as above, nothing has come to our attention that caused us to believe that the accompanying statement of unaudited financial results prepared in accordance with applicable accounting standards i.e. Indian Accounting Standards prescribed under Section 133 of the Companies Act. 2013 read with relevant rules issued hereunder 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 Obligation and disclosed Requirements) Regulations, 2015 and SEBI circular dated 5<sup>th</sup> July 2016 including the manner in which it is to be disclosed, or that its contains any material misstatement.

For M/s Manoj Raj & Associates Chartered Accountants

(Manoj Kumar)

Partner M No.: 095531 FRN: 017373N

Place: New Delhi Date: 13.02.2021 UDIN - **21095531AAAACO7499** 

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