



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/Q2/2022-23

Dated: 12/11/2022

To, The Manager, Department of Corporate Services, Bombay Stock Exchange Limited, Dalal Street, Fort, Mumbai – 400 001	To, The Secretary, The Calcutta Stock Exchange Limited 7, Lyons Range, Kolkata - 700 001
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Sub: Board Meeting held on 12th day of November, 2022, for declaration of unaudited financial results for the quarter and half year ended as on 30th September, 2022.

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 Unaudited Financial Results as per Indian Accounting Standards.

In this regard, please find enclosed herewith the certified true copy of the unaudited financial results for the quarter and half year ended on 30.09.2022 along with the Limited Review Report and declaration by the Director. The Board Meeting commenced at 14:00 P.M. and concluded at 15:00 P.M.

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

Thanking You,

Yours faithfully,

For, Vaishno Cement Company Limited

Rajeshwari Bangal

Rajeshwari Bangal
Director
DIN: 09440356



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Dated: 12/11/2022

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Subject: Declaration in respect of unmodified opinion on unaudited financial results for the quarter and half year ended on 30th September, 2022.

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 Unaudited Financial Results of the Company for the quarter and half year ended on 30.09.2022.

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

Thanking You,

Yours faithfully,

For, **Vaishno Cement Company Limited**

Rajeshwari Bangal

Rajeshwari Bangal

Director

DIN: 09440356



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 reviewed the accompanying Statement of Standalone Financial Results of **Vaishno Cement Company Limited** ("the Company"), for the quarter and half year ended as on **30th September, 2022**, 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 review of such Standalone financial Statements.

We conducted our review 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 review to obtain reasonable assurance about whether the Statement is free from material misstatement.

A review involves performing procedures to obtain audit evidence about the amounts and the disclosures in the Statement. The procedures selected depend on the auditor's judgment, 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 consider Internal control relevant to the company's preparation and fair presentation of the statement in order to design review procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of Company's internal control. A review also includes evaluating the appropriateness of the accounting policies used and the reasonableness of the accounting estimated made by the Management and the overall presentation of the Statement.

We believe that the Review evidence obtained by us is sufficient and appropriate to provide a basis for our Review 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 (loss) and other financial information of the company for the quarter and half year ended as on **30th September, 2022**.

The Statement includes the result for the quarter ended as on **30th September, 2022**, being the balancing figure between unaudited figures in respect of the full financial quarter and half year ended as on **30th September, 2022** and the published year to date figures for the second 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 12th day of November, 2022

UDIN: 22009491BCXSMG1445





Vaishno Cement Company Ltd.

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FINANCIAL RESULTS FOR THE QUARTER & HALF YEAR ENDED AS ON 30TH SEPTEMBER, 2022 BSE CODE : 526941 ISIN : INE116E01018

(Rs. In Lakhs)

Sr.No.	Particulars	Quarter ended			Half Year Ended		Year Ended	
		30.09.2022 (Unaudited)	30.06.2022 (Unaudited)	30.09.2021 (Unaudited)	30.09.2022 (Unaudited)	30.09.2021 (Unaudited)	31.03.2022 (Audited)	31.03.2021 (Audited)
1	Income from Operations							
	(a) Net Sales / Income from Operations [net of excise duty]	-	-	-	-	-	-	-
	(b) Other Income	2.00	-	-	2.00	-	-	-
	Total Income	2.00	-	-	2.00	-	-	-
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	0.82	0.83	0.60	1.65	1.20	2.85	1.47
	e. Depreciation and amortisation expenses	-	-	-	-	-	-	-
	f. Other expenses	1.12	1.12	0.83	2.24	1.94	4.05	49.57
	Total Expenses	1.94	1.95	1.43	3.89	3.14	6.90	51.04
	Profit / (Loss) before Exceptional items and Tax (2-1)	0.06	(1.95)	(1.43)	(1.89)	(3.14)	(6.90)	(51.04)
3	Exceptional items	-	-	-	-	-	-	-
4	Profit / (Loss) before tax (3-4)	0.06	(1.95)	(1.43)	(1.89)	(3.14)	(6.90)	(51.04)
5	Tax Expenses	-	-	-	-	-	-	-
6	Profit (Loss) for the period (5-6)	0.06	(1.95)	(1.43)	(1.89)	(3.14)	(6.90)	(51.04)
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)	-	-	-	-	-	-	-
	Total Comprehensive Income for the period (7+8)(Comprising Profit (Loss) and Other Comprehensive Income for the period)	0.06	(1.95)	(1.43)	(1.89)	(3.14)	(6.90)	(51.04)
9	Paid-up equity share capital (Face Value of Rs.10/-)	-	-	-	-	-	-	-
10	Other Equity as per Balance Sheet	895.02	895.02	895.02	895.02	895.02	895.02	895.02
11	EPS (before Extraordinary items) of Rs.10/- each [Not Annualised]	-	-	-	-	-	-	-
	(a) Basic	0.00	(0.02)	(0.02)	(0.02)	(0.02)	(0.08)	(0.57)
	(b) Diluted	0.00	(0.02)	(0.02)	(0.02)	(0.04)	(0.08)	(0.57)

Notes:

- The above Financial Results were reviewed and recommended by the Audit Committee and approved by the Board of Directors at their meeting held on 12th November, 2022.
- The Statutory Auditors of the company have carried out a limited review of the result for the quarter and half year ended 30th September, 2022. However, the management has exercised necessary due diligence to ensure that the standalone financial results provide true and fair view of its Affairs.
- The figures for the previous periods / year are re-classified / re-arranged / re-grouped , wherever necessary , to confirm current period classification.
- The segment wise details are not applicable to the company as the company has no segment
- This result and Limited Review Report is available on company Website www.vaishnocement.com.
- Investor Complaint for the Quarter and Half Year Ended as on 30/09/2022. Opening: 0, Received: 0, Resolved: 0, Closing: 0.



For, Vaishno Cement Company Limited.

Rajeshwari Bangal

Place: Kolkata
Date: 12.11.2022

UDIN: 22009491BCXSMQ1445

Rajeshwari Bangal
Director
DIN: 09440356



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Statement of Assets & Liabilities as at 30th September, 2022

(Rs. In Lakhs)

PARTICULARS	As at	
	30th September, 2022	31st March, 2022
	Unaudited	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	2.76	2.76
(iv) Bank Balances other than (iii) above	-	-
(v) Loans	0.09	0.03
(vi) Other financial assets	0.51	-
(c) Other current assets	-	0.57
Sub Total of Current Assets	3.36	3.36
TOTAL ASSETS	3.36	3.36
B EQUITY AND LIABILITIES		
1 Equity		
(a) Equity Share Capital	895.02	895.02
(b) Other Equity	(985.27)	(983.38)
Total Equity	(90.25)	(88.36)
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	46.50	43.40
(ii) Trade Payables	46.02	47.78
(iii) Other financial liabilities	-	-
(b) Provisions	-	-
(c) Other Current Liabilities	1.09	0.54
Sub Total Of Current Liabilities	93.61	91.72
TOTAL EQUITY AND LIABILITIES	3.36	3.36

For, Vaishno Cement Company Limited.

Rajeshwari Bangal.



Place: Kolkata

Date: 12.11.2022

UDIN: 22009491BCXSMG1445

Rajeshwari Bangal

Director

DIN: 09440356



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Cash Flow Statement for the Period Ended 30th September, 2022

Statement of Cash Flow	Six Months Ended		For The Year Ended
	Unaudited		Audited
	30th September, 2022	30th September, 2021	31st March, 2022
Cash flows from operating activities			
Profit / (Loss) before taxation	(1.89)	(3.14)	(6.90)
Adjustments for:	-	-	-
Interest Income	-	-	-
Speculative Profit	-	-	-
Investment income	-	-	-
Profit On F&O	-	-	-
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	-	-	(0.03)
(Increase) / Decrease in trade and other receivables	-	-	-
(Increase) / Decrease in other Financial Assets	-	-	-
(Increase) / Decrease in other Current Assets	-	-	(0.58)
(Increase) / (Decrease) in inventories	-	-	-
Increase / (Decrease) in trade and other payables	(1.76)	0.10	0.78
Increase / (Decrease) in Non Current Liabilities	-	-	-
Increase / (Decrease) in Other Financial Liabilities	3.10	3.00	7.90
Increase / (Decrease) in Other Current Liabilities	0.55	-	-
Increase / (Decrease) in Provisions	-	-	-
Cash generated from operations	0.00	(0.04)	1.18
Interest paid	-	-	-
Income taxes paid	-	-	-
Dividends paid	-	-	-
Net cash from operating activities	0.00	(0.04)	1.18
Cash flows from investing activities			
Loans & Advances Given	-	-	-
Profit On F&O	-	-	-
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	0.00	(0.04)	1.18
Cash and cash equivalents at beginning of period	2.76	1.58	3.75
Cash and cash equivalents at end of period	2.76	1.54	2.76

#REF!

For, Vaishno Cement Company Limited.



Rajeshwari Bangal

Place: Kolkata

Date: 12.11.2022

UDIN: 22009491BCXSM01445

Rajeshwari Bangal

Director

DIN: 09440356