

VAISHNO CEMENT COMPANY LIMITED

Regd. Office : Vaishno Chambers , 6 Brabourne Road, Kolkatta - 700001

CIN NO :- L26942WB1992PLC057087 | Website : www.vccl.in | Email id :www.vaishno.cement@gmail.com

STATEMENT OF STANDALONE UNAUDITED RESULT FOR THE QUARTER AND NINE MONTHS ENDED 31st DECEMBER , 2017

BSE CODE : 526941

Rs. In Lacs

Sr No	Particulars	Three Months Ended			Nine Months Ended		Year Ended
		31.12.2017	30.09.2017	31.12.2016	31.12.2017	31.12.2016	31.03.2017
		Un- Audited	Un- Audited	Un- Audited	Un- Audited	Un- Audited	Audited
1	Income From Operations						
	a) Net Sales/ Income from Operations (Net of Excise Duty)	-	-	-	-	-	-
	b) Other Operating Income	2.00	-	-	2.00	-	3.00
	Total Income from Operations (Net)	2.00	-	-	2.00	-	3.00
2	Expenses						
	a) Cost of Material consumed	-	-	-	-	-	-
	b) Purchase of Stock in Trade	-	-	-	-	-	-
	c) Change in Inventories of Finished goods, Work-in-Progress and stock-in-trade.						-
	d) Employees Benefit Expenses	0.32	0.32	0.33	0.95	0.99	1.67
	e) Depreciation & Amortization Expenses	-	-	-	-	-	-
	f) Exchange and Depositories Expenses	-	-	-	3.15	2.30	2.30
	g) Other Expenses	0.36	0.40	0.34	1.35	0.95	2.45
	Total Expenses	0.68	0.72	0.67	5.45	4.24	6.42
3	Profit/(Loss) from operations before other income, finance cost and exceptional items (1-2)	1.32	(0.72)	(0.67)	(3.45)	(4.24)	(3.42)
4	Other Income/(Loss)	-	-	-	-	-	-
5	Profit/(Loss) from ordinary activities before , finance cost and exceptional items (3+4)	1.32	(0.72)	(0.67)	(3.45)	(4.24)	(3.42)
6	Finance Costs	-	-	-	-	-	-
7	Profit/(Loss) from ordinary activities after finance cost but before exceptional items (5 +6)	1.32	(0.72)	(0.67)	(3.45)	(4.24)	(3.42)
8	Exceptional Items	-	-	-	-	-	-
9	Profit(+)/Loss(-) from ordinary activities before Tax (7±8)	1.32	(0.72)	(0.67)	(3.45)	(4.24)	(3.42)
10	Tax Expenses	-	-	-	-	-	-
11	Net Profit(+)/Loss(-) from ordinary activities after Tax (9±10)	1.32	(0.72)	(0.67)	(3.45)	(4.24)	(3.42)
12	Extra Ordinary Items (Net of Tax expenses)	-	-	-	-	-	-
13	Net Profit(+)/Loss(-) for the period (11±12)	1.32	(0.72)	(0.67)	(3.45)	(4.24)	(3.42)
14	Share of Profit / (loss) of associates*	-	-	-	-	-	-
15	Minority Interest*	-	-	-	-	-	-
16	Net Profit(+)/Loss(-) after tax, minority interest and share of profit / (Loss) of Associates(13+14+15)*	1.32	(0.72)	(0.67)	(3.45)	(4.24)	(3.42)
17	Paid-up Equity Share Capital (Face Value of Rs.10/- each)	895.02	895.02	895.02	895.02	895.02	895.02
18	Reserves excluding revaluation Reserves as per Balance Sheet of previous accounting year						
19	Earning Per Share (before extra-ordinary Items) of Rs. 10- each						
	(i) (not annualised)						
	a) Basic	0.01	(0.01)	(0.01)	(0.04)	(0.05)	(0.04)
	b) Diluted	0.01	(0.01)	(0.01)	(0.04)	(0.05)	(0.04)
19	Earning Per Share (after extra-ordinary Items) of Rs. 10- each						
	(ii) (not annualised)						
	a) Basic	0.01	(0.01)	(0.01)	(0.04)	(0.05)	(0.04)
	b) Diluted	0.01	(0.01)	(0.01)	(0.04)	(0.05)	(0.04)

Note:-

- 1) The above results have been reviewed by the Audit Committee and have been approved by the Board of Directors at their meeting held on February 12, 2018.
- 2) The company has adopted Indian Accounting Standards (Ind AS) and above result have been prepared in accordance with Ind AS as prescribed under Section 133 of the Companies Act, 2013 and read with relevant rules made thereunder
- 3) A Reconciliation of financial results to those reported under previous Generally Accepted Accounting Principles (GAAP) is summarised as follows

Particulars	Quarter Ended 31.12.2016
Net Loss under Previous GAAP	(0.67)
Add / (Less) : Adjustment	-
Total Comprehensive Income for the Period	(0.67)

- 4) A reconciliation of equity between those reported under previous generally Accepted Accounting Principle (GAAP) and IND' AS as at March 31, 2017 is summarised as follows

Particulars	As at 31.03.2017
Equity and Reserves as per previous GAAP	-12.74
Add / (Less) :- Effect of transition to Ind AS	-
Equity and Reserves as IND As	-12.74

- 5) The IND AS Financial results, pertaining to period ended 31st Dec 2016 have not been subjected to Limited review or audit. However, the management has exercised necessary due diligence to ensure that such financial results provide true and fair view of its affairs.
- 6) Previous period's figures have been regrouped/reclassified wherever necessary to confirm to this periods classification.

Place :-Kolkata

Date :- 12/02/2018

FOR VAISHNO CEMENT COMPANY LIMITED

VAISHNO CEMENT CO. LTD.

N. Babu Kumar

DIRECTOR

Director

Limited Review Report

Review Report to:

The Board of Directors of **Vaishno Cement Company Limited**

1. We have reviewed the accompanying statement of unaudited financial results of **M/s. Vaishno Cement Company Limited** for the quarter ended 31.12.2017. 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) 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 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 provides less assurance than an audit. We have not performed an audit and accordingly, we do not express an audit opinion.

2. 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 Basu & Company
Chartered Accountant
FRN 302040E



S.K.KAR
Partner

M No. 051323

Place: Kolkata

Date: 12th February, 2018

