



Limited Review Report for VISCO TRADE ASSOCIATES LTD

TO
The Board Of Directors
VISCO TRADE ASSOCIATES LTD

We have reviewed the accompanying statement of unaudited financial result **VISCO TRADE ASSOCIATES LTD** for the period ended **31ST DECEMBER 2015** 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) 2400, *Engagements to Review Financial Statements* 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.

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.

Place: KOLKATA
Date: 15.01.2016



For M.K. KOTHARI & ASSOCIATE
Firm Reg No.: 323929E
Chartered Accountants

CA M.K. KOTHARI
Partner
Membership Number: 059513

Sr. No.	Particulars	3 Months ended on			Year to date figures for		(Rs. In Lacs)
		31.12.2015	Preceding 3 Months ended on 30.09.2015	Corresponding 3 Months in the previous year ended 31.12.2014	current year ended on 31.12.2015	previous year ended on 31.12.2014	
		(Unaudited) Quarterly			(Unaudited)		(Audited)
1	(a) Net Sales /Income from Operation (net of excise duty)	70.72	51.73	0.75	243.25	11.53	231.45
	(b) Other Operating Income	0.00	0.00	0.70	0.00	0.70	0.70
2	Total Expenditure	70.72	51.73	1.45	122.45	12.23	232.15
a)	Cost Of Materials						
b)	Purchase Of Stock	0.00	0.00	0.00	0.00	0.00	0.00
c)	Change In Inventory	65.49	44.21	0.00	114.46	0.00	504.92
d)	Employee Benefit Expenses	-18.51	1.39	0.00	97.11	0.00	-294.35
D)	Depreciation	2.47	2.37	0.00	6.35	0.00	0.00
m)	Other Expenses	0.00	0.00	0.00	0.00	0.00	0.00
n)	Loss on sale of Investment	3.17	0.62	1.24	5.42	7.73	17.83
3	Total (Any item exceeding 10% of the total expenditure to be shown separately)	52.62	48.59	1.24	9.91	7.73	228.40
4	Other Income	18.10	3.14	0.21	10.00	4.50	3.75
5	Profit / (Loss) from operations before finance costs and exceptional items (1-2)	0.00	0.00	0.00	0.00	0.00	0.00
6	Interest	18.10	3.14	0.21	10.00	4.50	3.75
7	Profit / (Loss) from ordinary activities after finance costs but before exceptional items (5 + 6)	0.00	0.00	0.21	0.00	4.50	0.00
8	Exceptional Items	18.10	3.14	0.21	10.00	4.50	3.75
9	Profit / (Loss) from ordinary activities before tax (7 + 8)	0.00	0.00	0.00	0.00	0.00	0.00
10	Tax expense	18.10	3.14	0.21	10.00	4.50	3.75
11	Net Profit / (Loss) from ordinary activities after tax (9 + 10)	0.00	0.00	0.06	0.00	0.00	1.47
12	Extraordinary Items (net of tax expense Rs. _____)	18.10	3.14	0.15	10.00	4.50	4.76
13	Net Profit / (Loss) for the period (11 + 12)	0.00	0.00	0.00	0.00	0.00	0.00
14	Share Of Profit / (loss) of associates *	18.10	3.14	0.15	10.00	4.50	4.76
15	Minority Interest*	0.00	0.00	0.00	0.00	0.00	0.00
16	Net Profit / (Loss) after taxes, minority interest and share of profit / (loss) of associates (13 + 14 + 15) *	18.10	3.14	0.15	10.00	4.50	4.76



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17	Paid-up equity share capital (face Value of the Share shall be indicated)									
18	Reserves excluding Revaluation Reserves as per balance sheet of previous accounting year Rs. _____)	480.28		480.28	480.28		480.28	480.28		480.28
19	Earnings Per Share (EPS)									
	(i) (Earnings Per Share (before extraordinary items) (of _____/- each) (not annualised):	N.A.	N.A.							445.08
	(a) Basic									
	(b) Diluted									
	(ii) Earnings Per Share (after extraordinary items) (of _____/- each) (not annualised):	0.38		0.07	0.00		0.21		0.09	0.10
	(a) Basic									
	(b) Diluted									
	See accompanying note to the financial	0.38		0.07	0.00		0.21		0.09	0.10

* Applicable in the case of consolidated results.

Note:

1. Profit / loss from discontinuing operations, if any, included in the above shall be disclosed separately with details thereof.
2. A company which presents quarterly financial results in accordance with Ind AS34 Interim Financial Reporting (applicable under Companies (Indian Accounting Standards) Rules, 2015) for the period ended by its first Ind AS financial statement shall comply with the requirements of paragraph 32 of Ind AS 101 – First time Adoption of Ind AS 101 – Accounting Standard.

DATE:- 15/04/2023
PLACE:- KOLKATA



For Visco Trade Associates Limited
VISCO TRADE ASSOCIATES LIMITED
MANAGING DIRECTOR

(Signature)
Managing Director

MANAGING DIRECTOR