

VSD CONFIN LIMITED

REGD. OFF: 308-B, 3RD FLOOR, SHALIMAR SQUARE, B. N. ROAD, LALBAGH, LUCKNOW – 226001 (U.P.)

November 14, 2024

To,
The Deputy Manager
Department of Corporate Services
BSE Limited
P. J. Towers, Dalal Street, Fort
Mumbai – 400 001

Ref: Scrip Code 531696 (BSE)

Dear Sir/ Madam,

Sub: Standalone Un-Audited Financial Results for the Quarter and Half Year Ended September 30, 2024 as per IND-AS Rules

This is to inform you that a meeting of the Board of Directors of our Company was held today i.e., November 14, 2024 at the Registered Office of the Company which approved and took on record the Standalone Un-Audited Financial Results for the Quarter and Half Year ended September 30, 2024.

In order to comply with the Regulation 33 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements Regulations, 2015 and SEBI Circular No. CIR/CFD/FAC/62/2016 dated 05th July, 2016 read along with Section 129 & Schedule III of Companies Act, 2013, we are attaching with this letter Standalone Un-Audited Financial Results for the Quarter and Half Year ended September 30, 2024 along with the "Limited Review Report" issued by the Statutory Auditor.

Start Time of Board Meeting : 15:00 Hrs

End Time of Board Meeting : 16:45 Hrs

Kindly take the same on your record & oblige.

Thanking you

For VSD CONFIN LIMITED

SANTOSH KUMAR GUPTA
(DIN: 00710533)
EXECUTIVE DIRECTOR

AUDITOR'S LIMITED REVIEW REPORT

TO THE BOARD OF DIRECTORS OF VSD CONFIN LIMITED

1. We have reviewed the accompanying statement of Standalone Un-Audited Financial Results of **VSD CONFIN LIMITED** ("the Company"), for the Quarter and Half Year ended **September 30, 2024**. 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 Statement based on our review.
2. We conducted our review of the Statement in accordance with the Standard on Review Engagements (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 statement 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.
3. Based on our review conducted as stated above, nothing has come to our attention that causes us to believe that the accompanying statement of Un-Audited Financial Results prepared in accordance with applicable Accounting Standards and other recognised 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 Bakliwal & Co.
Chartered Accountants
Regn.No.130381W


Ankur Jain
Partner

Membership No. 197643
Place: Mumbai
Date: 14/11/2024
UDIN: 24197643BKBOGH1726



VSD CONFIN LIMITED

CIN: L70101UP1984PLC006445

Regd. Office: 308-B, 3rd Floor, Shalimar Square, B.N. Road, Lalbagh, Lucknow - 226001

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STATEMENT OF STANDALONE UN-AUDITED FINANCIAL RESULTS FOR THE QUARTER AND HALF YEAR ENDED 30TH SEPTEMBER 2024

| | | <i>(Rs. In Lakhs unless otherwise stated)</i> | | | | | |
|--------|--|---|---------------|---------------|-----------------|---------------|----------------|
| S. No. | Particulars | Quarter Ended | | | Half Year Ended | | Year Ended |
| | | 30.09.2024 | 30.06.2024 | 30.09.2023 | 30.09.2024 | 30.09.2023 | 31.03.2024 |
| | | Unaudited | Unaudited | Unaudited | Unaudited | Unaudited | Audited |
| I | Revenue from Operations | - | - | - | - | 322.10 | 322.10 |
| II | Other Income | - | - | - | - | - | 0.01 |
| III | Net Gain on de-recognition of financial assets at amortized cost | - | - | - | - | - | - |
| IV | Net Gain on reclassification of financial assets | - | - | - | - | - | - |
| V | Total Revenue (I+II+III+IV) | - | - | - | - | 322.10 | 322.11 |
| VI | Expenses: | | | | | | |
| a. | Cost of Materials Consumed | - | - | - | - | - | - |
| b. | Excise Duty | - | - | - | - | - | - |
| c. | Purchases of Stock-in-Trade | - | - | - | - | 315.78 | 315.78 |
| d. | Changes in inventories of Finished goods/work in progress & Stock in Trade | - | - | - | - | - | - |
| e. | Employee benefits expenses | 1.95 | 1.95 | 1.95 | 3.90 | 3.90 | 7.80 |
| f. | Finance Cost | - | - | - | - | - | - |
| g. | Depreciation & Amortisation Expense | 0.02 | 0.03 | - | 0.05 | - | 0.02 |
| h. | Impairment Losses | - | - | - | - | - | - |
| i. | Net loss on de-recognition of financial assets at amortized cost | - | - | - | - | - | - |
| j. | Net loss on reclassification of financial assets | - | - | - | - | - | - |
| k. | Other Expenses | 1.02 | 5.08 | 2.93 | 6.09 | 8.81 | 14.29 |
| | Total Expenses (VI) | 2.99 | 7.05 | 4.88 | 10.04 | 328.49 | 337.88 |
| VII | Profit / (Loss) before exceptional and tax (V-VI) | (2.99) | (7.05) | (4.88) | (10.04) | (6.39) | (15.77) |
| VIII | Exceptional items | - | - | - | - | - | - |
| IX | Profit / (Loss) before tax (VII+VIII) | (2.99) | (7.05) | (4.88) | (10.04) | (6.39) | (15.77) |
| X | Tax expense: | | | | | | |
| | (1) Current Tax | - | - | - | - | - | - |
| | (2) Deferred Tax | - | - | - | - | - | (4.11) |
| XI | Profit / (Loss) for the period from continuing operations (IX-X) | (2.99) | (7.05) | (4.88) | (10.04) | (6.39) | (11.67) |
| XII | Profit / (Loss) from discontinued operations | - | - | - | - | - | - |
| XIII | Tax expense of discontinued operations | - | - | - | - | - | - |
| XIV | Profit / (Loss) from discontinued operations (after tax) (XII-XIII) | - | - | - | - | - | - |
| XV | Profit/Loss for the period (XI+XIV) | (2.99) | (7.05) | (4.88) | (10.04) | (6.39) | (11.67) |
| XVI | 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 | - | - | - | - | - | - |
| | 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 for the period(XV + XVI) (Comprehensive Profit/(Loss) and Other Comprehensive Income for the Period) | (2.99) | (7.05) | (4.88) | (10.04) | (6.39) | (11.67) |
| XVIII | Earning Per Share of Re. 10/- each (for continued operations) | | | | | | |
| a) | Basic | (0.02) | (0.05) | (0.03) | (0.06) | (0.04) | (0.08) |
| b) | Diluted | (0.02) | (0.05) | (0.03) | (0.06) | (0.04) | (0.08) |
| XIX | Earning Per Share of Re. 10/- each (for discontinued operations) | | | | | | |
| a) | Basic | - | - | - | - | - | - |
| b) | Diluted | - | - | - | - | - | - |
| XX | Earning Per Share of Re. 10/- each (for continued and discontinued operations) | | | | | | |
| a) | Basic | (0.02) | (0.05) | (0.03) | (0.06) | (0.04) | (0.08) |
| b) | Diluted | (0.02) | (0.05) | (0.03) | (0.06) | (0.04) | (0.08) |

1. The above Standalone Un-Audited Financial Results were reviewed by Audit Committee and approved by the Board of Directors in their Board Meeting held on 14th November 2024. The Statutory Auditor has carried out Limited Review of the above results in terms of Regulation 33 of SEBI (Listing Obligation and Disclosure Requirements) Regulations, 2015

2. The Company adopted Indian Accounting Standard (Ind AS) and accordingly these financial results have been prepared in accordance with the recognition and measurement principles laid down in the Ind AS 34 Interim Financial Reporting prescribed under Section 133 of the Companies Act, 2013 read with the relevant rules issued thereunder. The results have been prepared in accordance with Regulation 33 of SEBI (Listing Obligation and Disclosure Requirements) Regulation, 2015 read with SEBI circular dated 5th July, 2016

3. The Company operates in a single segment and hence information pursuant to Ind AS108/AS-17 is not applicable.

4. EPS is not annualized for the quarter ended September, 2024, June, 2024 & September, 2023 and half year ended September, 2024 & September, 2023

5. Provision for Tax will be provided for at the year end.

6. Figures for the prior periods/years have been re-grouped and/or re-classified wherever considered necessary.

For VSD Confin Limited

Place: Lucknow
Date: November 14, 2024

Santosh Kumar Gupta
DIN : 00710533
Executive Director

VSD CONFIN LIMITED

CIN: L70101UP1984PLC006445

Regd. Office: 308-B, 3rd Floor, Shaikmar Square, B.N. Road, Lalbagh, Lucknow - 226001

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STATEMENT OF STANDALONE ASSETS AND LIABILITIES FOR THE QUARTER AND HALF YEAR ENDED 30TH SEPTEMBER 2024

(Rs. In Lakhs unless otherwise stated)

| S.No | Particulars | As at 30.09.2024 | As at 31.03.2024 |
|------|--|------------------|------------------|
| | | Un-Audited | Audited |
| | ASSETS | | |
| 1 | Non-current assets | | |
| | (a) Property, Plant and Equipment | 0.80 | 0.85 |
| | (b) Capital work-in-progress | - | - |
| | (c) Investment Property | - | - |
| | (d) Goodwill | - | - |
| | (e) Other Intangible assets | - | - |
| | (f) Intangible assets under development | - | - |
| | (g) Biological Assets other than bearer plants | - | - |
| | (h) Financial Assets | | |
| | (i) Investments | 21.18 | 21.18 |
| | (ii) Trade receivables | | |
| | (a) Trade Receivables considered good - Secured | - | - |
| | (b) Trade Receivables considered good - Unsecured | - | - |
| | (c) Trade Receivables which have significant increase in Credit Risk and | - | - |
| | (d) Trade Receivables - credit impaired | - | - |
| | (iii) Loans | | |
| | (a) Loans Receivables considered good - Secured | - | - |
| | (b) Loans Receivables considered good - Unsecured | - | - |
| | (c) Loans Receivables which have significant increase in Credit Risk and | - | - |
| | (d) Loans Receivables - credit impaired | - | - |
| | (iv) Others (Other Financial Assets) | - | - |
| | (i) Deferred tax assets (Net) | 39.75 | 39.75 |
| | (j) Other non-current assets | 22.17 | 22.17 |
| | Total Non Current Assets | 83.90 | 83.96 |
| 2 | Current assets | | |
| | (a) Inventories | - | - |
| | (b) Financial Assets | | |
| | (i) Investments | - | - |
| | (ii) Trade receivables | | |
| | (a) Trade Receivables considered good - Secured | - | - |
| | (b) Trade Receivables considered good - Unsecured | 83.22 | 83.22 |
| | (c) Trade Receivables which have significant increase in Credit Risk and | - | - |
| | (d) Trade Receivables - credit impaired | - | - |
| | (iii) Cash and cash equivalents | 7.71 | 9.04 |
| | (iv) Bank balances other than(iii) above | - | - |
| | (v) Loans | | |
| | (a) Loans Receivables considered good - Secured | - | - |
| | (b) Loans Receivables considered good - Unsecured | 1,988.00 | 1,483.00 |
| | (c) Loans Receivables which have significant increase in Credit Risk and | - | - |
| | (d) Loans Receivables - credit impaired | - | - |
| | (vi) Others (to be specified) | - | - |
| | (c) Current Tax Assets (Net) | - | - |
| | (d) Other current assets | 14.79 | 13.53 |
| | Total Current Assets | 2,093.72 | 1,588.79 |
| | Total Assets | 2,177.62 | 1,672.74 |
| | EQUITY AND LIABILITIES | | |
| | Equity | | |
| | (a) Equity Share capital | 1,546.30 | 1,546.30 |
| | (b) Other Equity | (107.84) | (97.80) |
| | Total Equity | 1,438.46 | 1,448.50 |
| 1 | LIABILITIES | | |
| | Non-Current Liabilities | | |
| | (a) Financial Liabilities | | |
| | (i) Borrowings | 735.00 | 220.00 |
| | (ii) Trade payables | - | - |
| | (a) Total Outstanding Dues of MSME | - | - |
| | (b) Total Outstanding Dues of Creditors other than MSME | - | - |
| | (iii) Other financial liabilities | - | - |
| | (b) Provisions | - | - |
| | (c) Deferred tax liabilities (Net) | - | - |
| | (d) Other non-current liabilities | 0.11 | 0.11 |
| | Total Non-Current Liabilities | 735.11 | 220.11 |
| 2 | Current liabilities | | |
| | (a) Financial Liabilities | | |
| | (i) Borrowings | - | - |
| | (ii) Trade payables | | |
| | (a) Total Outstanding Dues of MSME | - | - |
| | (b) Total Outstanding Dues of Creditors other than MSME | 1.03 | 1.03 |
| | (iii) Other financial liabilities | - | - |
| | (b) Other current liabilities | 3.02 | 3.10 |
| | (c) Provisions | - | - |
| | (d) Current Tax Liabilities (Net) | - | - |
| | Total Current Liabilities | 4.05 | 4.13 |
| | Total Equity and Liabilities | 2,177.62 | 1,672.74 |

For VSD Confin Limited

Place : Lucknow
Date : November 14, 2024

Santosh Kumar Gupta
DIN : 00710533
Executive Director

VSD CONFIN LIMITED

CIN: L70101UP1984PLC006445

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CASH FLOW STATEMENT FOR THE HALF YEAR ENDED 30TH SEPTEMBER, 2024

(Rs. In Lakhs unless otherwise stated)

| | Particulars | As at 30.09.2024 | As at 31.03.2024 |
|----------|--|------------------|------------------|
| A | Cash Flow From Operating Activities | | |
| | Net Profit/ (Loss) Before Tax & Extraordinary items | (10.04) | (15.77) |
| | Adjustments : | | |
| | Finance cost | - | - |
| | Depreciation | 0.05 | 0.02 |
| | Interest Income | - | - |
| | Other Non-Operating Income | - | - |
| | Profit/ Loss of Fixed Asset | - | - |
| | Operating profit Before Working Capital Changes | (9.99) | (15.76) |
| | Increase/(decrease) in Trade Payables | - | - |
| | Increase/(decrease) in Other Financial Liabilities | 515.00 | - |
| | Increase/(decrease) in Other Current Liabilities | (0.08) | 72.73 |
| | Decrease/(Increase) in Non Current Financial Assets | - | - |
| | Decrease/(Increase) in Other Non Current Financial Assets | - | - |
| | Decrease/(Increase) in Other Non Current Assets | - | - |
| | Decrease/(Increase) in Inventories | - | - |
| | Decrease/(Increase) in Trade & Other Receivables | - | (83.22) |
| | Decrease/(Increase) in Other Current Financial Assets | (505.00) | (406.50) |
| | Decrease/(Increase) in Other Current Assets | (1.26) | (0.90) |
| | Cash Generated from Operating Activities | (1.33) | (433.65) |
| | Taxes paid (including earlier year taxes) | - | - |
| | Net Cash flow from/(used in) Operating Activities (A) | (1.33) | (433.65) |
| B | Cash Flow From Investing Activities | | |
| | Purchase of Fixed Assets(including Capital Work-in-Progress) | - | (0.32) |
| | Proceeds from Sale of Fixed Assets | - | - |
| | Interest received | - | - |
| | Net Cash From Investing Activities (B) | - | (0.32) |
| C | Cash Flow From Financing Activities | | |
| | Proceeds From / (Repayment of) Long Term Borrowings | - | - |
| | Proceeds From / (Repayment of) Short Term Borrowings | - | - |
| | Interest paid | - | - |
| | Other Non-Operating Income | - | - |
| | Net Cash From Financing Activities (C) | - | - |
| | Net Increase/(Decrease) in cash and cash equivalents(A+B+C) | (1.33) | (433.97) |
| | Opening Cash and Cash Equivalent | 9.04 | 443.01 |
| | Closing Cash and Cash Equivalent | 7.71 | 9.04 |

For VSD Confin Limited

Place: Lucknow

Date: November 14, 2024

Santosh Kumar Gupta

DIN : 00710533

Executive Director

VSD CONFIN LIMITED

REGD. OFF: 308-B, 3RD FLOOR, SHALIMAR SQUARE, B. N. ROAD, LALBAGH, LUCKNOW – 226001 (U.P.)

CERTIFIED TRUE COPY OF THE RESOLUTION PASSED AT THE MEETING OF THE BOARD OF DIRECTORS OF VSD CONFIN PRIVATE LIMITED HELD ON THURSDAY, NOVEMBER 14, 2024 AT 308-B, 3RD FLOOR, SHALIMAR SQUARE, B. N. ROAD, LALBAGH, LUCKNOW - 226001

APPROVAL OF THE UN-AUDITED FINANCIAL RESULTS FOR THE QUARTER AND HALF YEAR ENDED SEPTEMBER 30, 2024 IN ACCORDANCE WITH THE PROVISIONS OF REGULATION 33 OF THE SEBI(LODR) REGULATIONS, 2015:

"RESOLVED THAT the Un-Audited Financial Results for the Quarter and Half Year ended September 30, 2024 in accordance with the provisions of Regulation 33 of the SEBI(LODR) Regulations, 2015, as recommended by the Audit Committee and placed before the Board and signed by the Chairman for identification, be and is hereby approved;

RESOLVED FURTHER THAT Mr. Santosh Kumar Gupta (DIN: 00710533), Executive Director, of the Company, be and is hereby authorized to sign the Standalone Un-Audited Financial Results for the Quarter and Half Year ended September 30, 2024, on behalf of the Board of Directors and release the same to the general public in accordance with the provisions of Listing Regulations;

RESOLVED FURTHER THAT the Director of the Company be and is hereby authorized to do all such acts and deeds to give effect to the above resolution."

//CERTIFIED TRUE COPY//

FOR VSD CONFIN LIMITED

**ASHUTOSH
SH
SHARMA**

Digital signed by ASHUTOSH SHARMA
DN: cn=ASHUTOSH SHARMA, o=VSD CONFIN LIMITED, ou=VSD CONFIN LIMITED, email=ASHUTOSH.SHARMA@VSDCONFIN.COM, c=IN
serialNumber=03141114165059+00797

**ASHUTOSH SHARMA
DIN: 08198684
MANAGING DIRECTOR**

CIN :- L70101UP1984PLC006445

Website :- www.vsdconfin.in

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Ph. :- 0522 4334796