



VASUNDHARA RASAYANS LTD.

Regd. Office : Shed No. 42, Phase II, IDA Mallapur, Hyderabad - 500076. T.S., INDIA
Tel : +91 40 23437617/27 CIN No.: L24110TG1987PLC007242 e-mail : info@vrlindia.in
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13.02.2021/VRL/SEC/20-21

To,
BSE Limited,
PhirozeJeejeebhoy Tower,
Dalal Street,
Mumbai – 400001
Scrip Code: 538634
Dear Sir/Madam,

Sub: Outcome of Board Meeting held on Saturday 13.02.2020 – Q3 Financial Result.


Reference: Script Code:538634

As required under Regulation 33(3) of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 ('the Listing Regulations'), we would like to inform you that the Board of Directors of the Company at its meeting held today, have approved the Unaudited Financial Results for the quarter ended 31st December 2020 and other business as transacted.

A copy of the said Unaudited financial results together with the Limited Review Report dated, 13th December 2020 is enclosed.

Please take the same on record.

Thanking You,
for VASUNDHARA RASAYANS LIMITED


SUNIL KUMAR JAIN
DIRECTOR.
DIN No.00117331

Encl.: As above



Mamta Jain & Associates
Chartered Accountants

12, Siraj-Ud-Doula Sarani
(Formerly known as Waterloo Street)
2nd Floor, Room No. 8, Kolkata - 700 089
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To
The BOARD OF DIRECTORS
VASUNDHARA RASAYANS LIMITED

Dear Sir/s,

LIMITED REVIEW REPORT

1. We have reviewed the accompanying statement of "Un-Audited Financial Results" of Vasundhara Rasayans Limited for the Quarter and nine months ended December 31, 2020 being submitted by the Company pursuant to requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulation 2015, as amended.
2. The statement is the responsibility of the Company's management and has been approved by the Board of Directors, has been prepared in accordance with recognition and measurement principle laid down in the Indian Accounting Standard 34- "Interim Financial Reporting" (Ind AS 34) prescribed under section 133 of the Companies Act 2013 read with relevant rules issued there under and other accounting principle generally accepted in India. Our responsibility is to issue a report on these financial statements based on our review.
3. We conducted our review in accordance with the Standard on Review Engagement (SRE) 2410, *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 misstatements. A review is limited primarily to inquiries to the Company personnel and analytical procedures applied to financial data and thus provide less assurance than an audit. We have not performed an audit and accordingly, we do not express an audit opinion.
4. 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 accounting standards and other recognized accounting practices and policies has not disclosed the information required to be disclosed in terms of Regulations 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 Mamta Jain & Associates
Chartered Accountants
FRN: 328746E

Mamta Jain
Mamta Jain
Partner

Membership No 304549

UDIN: 21304549AAAAABA9365

Date: 13.02.2021

Place: Kolkata



Branch Office :

Gurudwara Market, 2nd Floor, Sevoke Road, Siliguri - 734 001, West Bengal, Mobile : +91 98323 13311

STATEMENT OF UNAUDITED FINANCIAL RESULTS FOR THE QUARTER ENDED
31ST DECEMBER 2020

Sl. No	Particulars	Quarter Ended			Nine Months Ended	
		31.12.2020 (Unaudited)	30.09.2020 (Unaudited)	31.12.2019 (Unaudited)	31.12.2020 (Unaudited)	31.12.2019 (Unaudited)
1	a) Net Sales/Income from Operations	594.74	672.33	587.92	1,669.66	1,631.14
	b) Other Income	8.06	17.52	18.80	33.39	59.57
	Total Income	602.81	689.85	606.72	1,703.06	1,690.71
2	Expenditure					
	a) Cost of materials consumed	253.99	316.28	254.72	775.00	701.49
	b) Purchases of stock - in - trade	-	-	-	-	-
	c) (Increase) / decrease in stock in trade	37.64	(1.05)	(42.39)	5.67	0.60
	d) Employee benefits expense	74.88	78.75	72.69	223.98	222.25
	e) Finance Cost	1.50	0.00	1.00	1.52	1.55
	f) Depreciation and amortisation expense	0.68	1.35	0.29	3.25	1.81
	g) Other Expenses	126.34	166.14	195.36	374.15	494.02
	Total Expenses	495.02	561.48	481.67	1,383.57	1,421.72
3	Profit(+)/Loss(-) for the period before exceptional items and tax (1-2)	107.79	128.37	125.05	319.48	269.00
4	Exceptional items	-	-	-	-	-
5	Profit(+)/Loss(-) before tax (3-4)	107.79	128.37	125.05	319.48	269.00
6	Tax Expense					
	a) Current Tax	15.00	25.00	20.96	65.00	55.96
	b) Deferred Tax	-	-	-	-	-
7	Net Profit(+)/Loss(-) after tax (5-6)	92.79	103.37	104.08	254.48	213.04
8	Other Comprehensive Income					
9	Total comprehensive income for the period	92.79	103.37	104.08	254.48	213.04
10	Paid-up Equity Share Capital (Face Value)	317.82	317.82	317.82	317.82	317.82
11	Earnings Per Share (EPS) (not to be annualised)					
	a) Basic & Diluted EPS before Extraordinary	2.92	3.25	3.27	8.01	6.70
	b) Basic & Diluted EPS after Extraordinary	2.92	3.25	3.27	8.01	6.70

Notes :

- The above Unaudited financial results for the quarter ended 31st December, 2020 have been reviewed by the Audit Committee and taken on record by the Board of Directors at their meeting held on 13-02-2021. The statutory auditors of the company have carried out a limited review of the above audited Financial Statements.
- Previous period's figures have been re-arranged / re-grouped wherever necessary.

Place : Hyderabad

Date : 13-02-2021



VASUNDHARA RASAYANS LIMITED

S. J. P.
Director

VASUNDHARA RASAYANS LIMITED

UNAUDITED BALANCE SHEET FOR 9 MONTHS ENDED 31ST DECEMBER 2020

Particulars	As at 31st December 2020	As at 31st March 2020
	(UnAudited)	(Audited)
<u>ASSETS</u>		
Non-current assets		
Property, Plant and Equipment	47,86,288	30,01,613
Financial Assets		
(a) Investments		-
Other Non current assets	6,02,250	6,02,250
Total Non-Current Assets	53,88,538	36,03,863
Current assets		
Inventories	1,43,93,127	1,49,59,730
Financial Assets		
(a) Investments	1,07,64,240	97,00,000
(b) Trade Receivables	6,50,92,078	6,22,40,289
(c) Cash and cash equivalents	93,52,664	80,97,003
(d) Loans	3,38,91,333	4,42,42,102
(e) Other Financial Assets	7,72,03,158	4,68,70,442
Other Current Assets	5,65,00,592	4,72,89,390
Total Current Assets	26,71,97,192	23,33,98,956
TOTAL ASSETS	27,25,85,730	23,70,02,819
<u>EQUITY AND LIABILITIES</u>		
EQUITY		
(a) Equity Share capital	3,17,82,000	3,17,82,000
(b) Other Equity	17,44,52,986	14,23,35,576
Total Equity	20,62,34,986	17,41,17,576
LIABILITIES		
Non current liabilities		
Financial Liabilities		
(a) Other Financial liabilities	24,02,375	21,25,784
Deferred Tax Liabilities (Net)	2,65,394	2,65,394
Total Non-Current Liabilities	26,67,769	23,91,178
Current liabilities		
Financial Liabilities		
(a) Borrowings	-	-
(b) Trade Payables	1,28,82,369	1,28,80,904
(c) Other Financial Liabilities	86,86,628	66,65,905
Other current liabilities	(64,84,554)	(76,51,276)
Current Tax Liabilities	4,85,98,532	4,85,98,532
Total Current Liabilities	6,36,82,975	6,04,94,065
TOTAL EQUITY & LIABILITIES	27,25,85,730	23,70,02,819

Date : 13-02-2020

Place : HYDERABAD

VASUNDHARA RASAYANS LIMITED
CASH FLOW STATEMENT FOR THE QUARTER ENDED 31ST DECEMBER 2020

PARTICULARS	As at 31st December, 2020		As at 31st March, 2020	
A. CASH FLOW FROM OPERATING ACTIVITIES				
Net Profit Before Tax		3,21,17,410		4,09,04,699
ADJUSTMENT FOR				
Depreciation	3,24,628		2,62,784	
Interest Received	(27,92,115)		(88,52,191)	
Profit on sale of Fixed Assets	-		-	
Interest Paid	1,52,287	(23,15,200)	3,11,255	(82,78,152)
OPERATING PROFIT BEFORE WORKING CAPITAL CHANGES		2,98,02,210		3,26,26,547
ADJUSTED FOR:				
Trade And Other Receivable	(28,51,788)		(1,11,23,702)	
Inventories	5,66,603		5,23,415	
Loans & Advances	1,03,50,769		87,29,073	
Other Current/Financial Assets	(3,95,43,919)		(2,34,69,312)	
Other Current/Financial Liabilities	34,64,036		59,64,490	
Trade Payables and others	1,465	(2,80,12,834)	13,30,773	(1,80,45,263)
CASH GENERATED FROM OPERATIONS		17,89,376		1,45,81,284
CASH FLOW BEFORE EXTRA ORDINARY ITEMS		17,89,376		1,45,81,284
Extra Ordinary Items				
Expense Of earlier Years.		-		-
NET CASH FROM OPERATING ACTIVITIES BEFORE TAXES PAID		17,89,376		1,45,81,284
Taxes Paid	-	-	1,10,28,013	(1,10,28,013)
NET CASH FROM OPERATING ACTIVITIES (A)		17,89,376		35,53,271
B. CASH FLOW FROM INVESTING ACTIVITIES				
Purchase Of Fixed Assets	(21,09,303)		(12,74,223)	
Sale of Fixed Assets	-		-	
Transfer of Investment			-	
(Acquisition)/Sale of current investment	(10,64,240)		26,00,000	
Interest Received	27,92,115		88,52,191	
		(3,81,428)		1,01,77,968
NET CASH USED IN INVESTING ACTIVITIES (B)		(3,81,428)		1,01,77,968
C. CASH FLOW FROM FINANCING ACTIVITIES				
Repayment of Long Term Borrowings	-		-	
Proceeds From/(Repayment of) Short Term Borrowings	-		(46,04,648)	
Interest Paid	(1,52,287)		(3,11,255)	
Dividend Paid	-	(1,52,287)	(38,25,282)	(87,41,185)
NET CASH USED IN FINANCING ACTIVITIES (C)		(1,52,287)		(87,41,185)
D. NET (DECREASE) IN CASH & CASH EQUIVALENT (A+B+C)		12,55,661		49,90,054
NET INCREASED / (DECREASED) IN CASH AND CASH EQUIVALENTS				
CASH AND CASH EQUIVALENTS AS AT 1-04-2020	80,97,003		31,06,949	
LESS: CASH AND CASH EQUIVALENTS AS AT 31-12-2020	93,52,664		80,97,003	
		12,55,661		49,90,054

PLACE : Hyderabad
DATE: 13-02-2020