

August 10th 2022

To,
The Compliance Department,
BSE Limited,
P. J. Towers,
Dalal Street, Fort,
Mumbai - 400 001
Scrip Code: 538598
Security ID: VISHAL

Dear Sir/Ma'am,

Subject: Revised Outcome of the Board Meeting held on August 08, 2022.

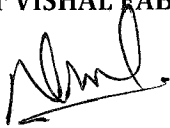
With reference to the captioned subject, we hereby inform you that while uploading the outcome of Board Meeting held on August 08, 2022, in the Un-Audited Financial Results of the Company, details of Paid-up Equity Capital was inadvertently entered old share capital of the Company, hence revised file is attached herewith.

Kindly consider the revised Un-Audited Financial Results and rest all the other details remain unchanged.

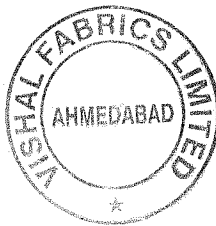
Please take the same on your record.

Thanking you,

For VISHAL FABRICS LIMITED



Nikhil Vadera
Company Secretary &
Compliance Officer
M. No A-49435



Corporate Office :

Shanti Corporate House, Nr. Hira Rupa Hall, Bopal-Ambli Rd,
Bopal, Ahmedabad - 380058, Gujarat, India.
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Registered Address :

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Gujarat, India.

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LIMITED REVIEW REPORT

Independent Auditor's Review Report on Unaudited Financial Results of the Company Pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015

To,
The board of Directors
VISHAL FABRICS LIMITED,

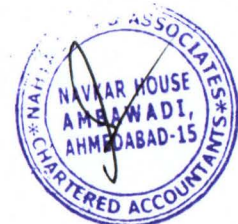
1. We have reviewed the accompanying statement of standalone unaudited financial results of **VISHAL FABRICS LIMITED ("the company")** for the quarter/ half year ended 30th June, 2022 ("the statement") attached herewith, being submitted by the Company pursuant to the requirement of regulation 33 of SEBI (Listing Obligations and Disclosures Requirements, 2015 ("the Regulation")), as amended. 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.

2. Management's Responsibility for the statement:

This statement, which is responsibility of the Company's Management and approved by the Board of Directors has been prepared in accordance with the recognition & measurement principle laid down in the Indian Accounting Standard 34 "Interim Financial Reporting" (Ind As 34), prescribed under section 133 of companies act, 2013 read with relevant rules issued there under and other accounting principles generally accepted in India. Our Responsibility is to issue a report on the Statement based on our review.

3. Auditor's Responsibility:

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 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.



4. Conclusion:

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.

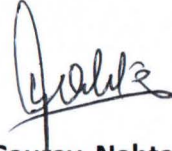
For, Nahta Jain & Associates
Chartered Accountants
Firm Reg No. 106801W

Place: Ahmedabad

Date: 08.08.2022

Udin:- 22116735 AONCZS 86
96




(CA. Gaurav Nahta)
Partner
Mem. No. 116735

VISHAL FABRICS LIMITED

(Rupees in Lakh except per share data)

STATEMENT OF STANDALONE UNAUDITED FINANCIAL RESULTS FOR THE QUARTER ENDED ON 30.06.2022

Sr. No.	Particulars	Quarter ended			Year Ended
		30.06.2022	31.03.2022	30.06.2021	31.03.2022
		Un-audited	Audited	Un-audited	Audited
	Income				
I	Revenue from operations	44210.31	42554.81	29492.70	154676.32
II	Other Income	93.56	191.83	9.80	307.91
III	Total Income (I + II)	44303.87	42746.64	29502.50	154984.23
IV	Expenses:				
(a)	Cost of materials consumed	38926.48	34344.11	26539.01	128377.15
(b)	Purchases of stock-in-trade	0.03	139.78	43.43	675.08
(c)	Changes in inventories of finished goods, work-in-progress and stock-in-trade	(2,391.31)	254.59	(2,395.42)	(2,103.77)
(d)	Employee benefits expense	2028.57	2437.95	1479.92	7735.66
(e)	Finance Costs	1042.74	1049.88	867.83	3782.48
(f)	Depreciation, depletion and amortisation expense	827.37	995.91	842.95	3343.71
(g)	Other expenses	1219.89	935.15	735.69	3853.86
	Total expenses (IV)	41653.77	40157.37	28113.41	145664.16
V	Total Profit / (Loss) before exceptional, extraordinary items & tax (III-IV)	2650.10	2589.27	1389.09	9320.07
VI	Exceptional items	-	-	-	-
VII	Total Profit / (Loss) before extraordinary items & tax (V+VI)	2650.10	2589.27	1389.09	9320.07
VIII	Extraordinary items	-	-	-	-
IX	Profit before tax (VII-VIII)	2650.10	2589.27	1389.09	9320.07
X	Tax expense				
	Current Tax	738.92	734.20	391.59	2514.66
	Tax expense of earlier year	-	35.00	-	35.00
	Deferred Tax	15.33	(146.13)	(26.52)	(133.83)
	MAT Credit	-	-	-	-
	Total Tax Expenses (X)	754.25	623.07	365.07	2415.84
XI	Profit / (Loss) for the period from continuing operations (IX-X)	1895.85	1966.20	1024.02	6904.23
XII	Profit/(Loss) from Discontinued Operations	-	-	-	-
XIII	Tax expences of Discontinued Operations	-	-	-	-
XIV	Profit/(Loss) from Discontinued Operations (After Tax)(XII-XIII)	-	-	-	-
XV	Profit/(Loss) for the Period (XI+XIV)	1895.85	1966.20	1024.02	6904.23
XVI	Profit / (Loss) for the period from continuing operations (IX-X)	1895.85	1966.20	1024.02	6904.23

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VISHAL FABRICS LIMITED
STATEMENT OF STANDALONE UNAUDITED FINANCIAL RESULTS FOR THE QUARTER ENDED ON 30.06.2022

Sr. No.	Particulars	Quarter ended		Year Ended	
		30.06.2022	31.03.2022	30.06.2021	31.03.2022
		Un-audited	Audited	Un-audited	Audited
XVII	Other Comprehensive Income, net of Tax				
	(a)				
	(i) items that will not be reclassified to profit or loss	45.97	192.12	23.82	263.58
	(ii) Income Tax relating to items that will not be reclassified to profit or loss	(11.78)	(48.98)	(6.19)	(67.54)
	(b)				
	(i) items that will be reclassified to profit or loss	-	-	-	-
	(ii) Income Tax relating to items that will not be reclassified to profit or loss	-	-	-	-
	Total other comprehensive income, net of tax	34.19	143.15	17.63	196.05
XVIII	Total Comprehensive Income for the period (XV+XVII) (Comprising Profit(Loss) and other Comprehensive Income for the period)	1930.04	2109.34	1041.65	7100.27
XIX	Earnings per equity share (EPS) (For Continuing Operation)				
	(1) Basic	0.96	0.99	0.52	3.49
	(2) Diluted	0.96	0.99	0.52	3.49
XX	Earnings per equity share (EPS) (For Discontinuing Operation)				
	(1) Basic	-	-	-	-
	(2) Diluted	-	-	-	-
XXI	Earnings per equity share (EPS) (For Continuing and Discontinuing Operation)				
	(1) Basic	0.96	0.99	0.52	3.49
	(2) Diluted	0.96	0.99	0.52	3.49
	Paid up Equity Share Capital (Face Value Rs. 5 each)	9880.50	9880.50	3293.50	9880.50
	Reserve excluding Revaluation Reserve as per Balance sheet of previous accounting year				23580.70

Notes :

- The figures of the corresponding previous quarter or year have been regrouped or reclassified where ever necessary, to make them comparable.
- Results are prepared in compliance with Indian Accounting Standards, ("Ind-AS") notified by the Ministry of Corporate Affairs.
- The above Financial Results were reviewed by the Audit Committee and approved by the Board of Directors at their respective meetings held on 8th August, 2022.
- The Company has only one segment of activity namely Textile.
- The Income Tax Department conducted a Search activity under section 132 of the Income Tax Act on the company in July 2022. Subsequently, the company has provided all support and cooperation and given the necessary documents and data to the department, as requested by the Department. The Company is examining and reviewing the details of the matter and will take appropriate actions, including addressing regulatory actions, if and when they occur.

Place : Ahmedabad

Date : 8th August, 2022



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