



The Calcutta Stock Exchange Ltd

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CONSORTIUM VYAPAAR LIMITED

159, RABINDRA SARANI 3RD FLOOR ROOM NO 3C

KOLKATA 700007,

CIN- L51109WB1993PLCO60873

Phone Number:- 7835962839

Email-corp.consortium@gmail.com

Website: www.consortiumvyapaar.co.in

Date: November 23, 2021

To,

The Listing Department

The Calcutta Stock Exchange Limited

7, Lyons Range, Dalhousie,

Murgighata, BBD Bagh,

Kolkata – 700001

Subject: Outcome of the Board Meeting held on November 23, 2021

Dear Sir/Madam,

The Board of Directors of the Company in its Meeting held on November 23, 2021 has approved the following:

1. Unaudited Financial Results for the quarter and half year ended September 30, 2021 along with Limited Review Report as enclosed herewith:

You are requested to take the information on your record.

Yours faithfully,

For CONSORTIUM VYAPAAR LTD


Kanika Rawat
Company Secretary
Membership No. - A64729

CONSORTIUM VYAPAAR LIMITED

Statement of Standalone unaudited Financial Results for the Quarter and Half-year ended 30th September, 2021

(Amount in '000)

Particulars	Standalone					
	Quarter ended			Half year ended		Year ended
	30-Sep-21	30-Jun-21	30-Sep-20	30-Sep-21	30-Sep-20	31-Mar-21
	Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
Revenue from Operations						
Interest Income	14	12	-	26	-	-
Dividend Income	9	-	46	9	46	287
Net gain on fair value change	0	23,129	-	-	-	463
Consultancy Income	755	730	-	1,485	-	1,180
Total Revenue from Operations	777	23,871	46	1,519	46	1,929
Other Income	-	2	-	2	0	0
Total Income (I+II)	777	23,873	46	1,521	46	1,929
Expenses						
Net loss on fair value changes	24,041	-	11,404	912	11,404	-
Employee Benefits Expenses	583	481	-	1,065	-	970
Other Expenses	53	126	73	180	142	916
Total Expenses (IV)	24,677	608	11,477	2,156	11,546	1,886
Profit before Exceptional Items & Tax	(23,901)	23,266	(11,431)	(635)	(11,501)	43
Exceptional Items	-	-	-	-	-	-
Profit Before Tax (IV-III)	(23,901)	23,266	(11,431)	(635)	(11,501)	43
Tax Expense:						
(a) Current Tax	34	35	-	70	-	-
(b) Deferred Tax	(5,000)	4,811	(2,372)	(190)	(2,372)	(22,037)
(c) Tax relating to earlier years	-	0	-	0	0	0
Total tax expense (VI)	(4,966)	4,846	(2,372)	(120)	(2,372)	(22,037)
Profit After Tax (V-VI)	(18,934)	18,420	(9,059)	(515)	(9,129)	22,080
Other Comprehensive Income/(Expense)						
A (i) Items that will be reclassified to Profit or Loss						
-Changes in fair valuation of equity instruments	-	-	-	-	-	-
(ii) Income tax relating to items that will not reclassified to profit or loss	-	-	-	-	-	-
B (i) Items that will not be reclassified to Profit or Loss	-	-	-	-	-	(14,633)
(ii) Income tax relating to items that will reclassified to profit or loss	-	-	-	-	-	(1,522)
Total Other Comprehensive Income/(Expense) (VIII)	-	-	-	-	-	(13,111)
Total Comprehensive Income/(Expense) for the period (VII+VIII)	(18,934)	18,420	(9,059)	(515)	(9,129)	8,969
Earnings per Equity share (of ₹ 10 each) (not annualised)						
Basic (₹)	(6.31)	6.14	(3.02)	(0.17)	(3.04)	2.99
Diluted (₹)	(6.31)	6.14	(3.02)	(0.17)	(3.04)	2.99

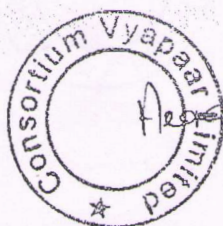


CONSORTIUM VYAPAAR LIMITED

Unaudited Standalone Statement of Assets and liabilities

(Amount in '000)

Particulars	As at 30th September 2021	As at 31st March 2021
	Unaudited	Audited
ASSETS		
Financial assets		
Cash and cash Equivalents	3,156	3,114
Receivables		
-Trade Receivables	146	146
Loans	604	578
Investment in subsidiary and associates	831	831
Other Investments	2,83,211	2,84,123
Other financial assets	679	633
	2,88,627	2,89,424
Non-financial assets		
Current tax assets (net)	344	291
Deferred tax assets (net)	-	-
	344	291
TOTAL ASSETS	2,88,971	2,89,715
LIABILITIES AND EQUITY		
Financial liabilities		
Other financial liabilities	9,114	9,121
	9,114	9,121
Non-financial liabilities		
Provisions	609	609
Deferred tax liabilities (Net)	353	543
Other non-financial liabilities	5	38
	967	1,190
Equity		
(a) Equity share capital	30,008	30,008
(b) Other equity	2,48,881	2,49,396
TOTAL EQUITY	2,78,889	2,79,404
TOTAL LIABILITIES & EQUITY	2,88,971	2,89,715



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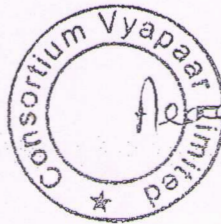


CONSORTIUM VYAPAAR LIMITED

Unaudited Standalone Cash Flow Statement

(Amount in '000)

Particulars	For the half year ended September 30, 2021 Unaudited	For the half year ended September 30, 2020 Audited
A. Cash flows from operating activities		
Profit/(Loss) before Tax	(635)	(11,501)
Add: Allowance for impairment on loan commitment	-	(0)
	(635)	(11,501)
Less: Dividend Income from Investments	9	-
Net gain on fair value changes	-	(11,404)
Operating Profit before Working Capital changes	(643)	(96)
(Increase)/ Decrease in loans and advances and other a	(46)	(28)
(Purchase)/Sale of investments	921	-
Increase/ (Decrease) Liabilities/ Provisions	(40)	35
Cash generated from Operations	191	(89)
Less: Direct Taxes paid (Net)	149	1
Net cash flow from Operating activities	42	(91)
B. CASH FLOW FROM INVESTING ACTIVITIES		
(Purchase)/Sale of fixed assets	-	-
Net Cash flow from Investing activities	-	-
C. CASH FLOW FROM FINANCING ACTIVITIES		
Proceeds/(Repayments) from Borrowings (net)	-	-
Net cash flow from financing activities	-	-
Cash and Cash equivalents (A+B+C)	42	(91)
Cash and Cash equivalents as at 1st April	3,114	3,262
Cash and Cash equivalents as at 30th September	3,156	3,171



Alexandra Michka



Notes to Standalone Financial Results-Q2 FY 2021-22

1	This unaudited Standalone Financial Results has been prepared in accordance with the Companies (Indian Accounting Standards) Rules, 2015 (Ind AS) prescribed under Section 133 of the Companies Act, 2013 and other recognised accounting practices and policies to the extent applicable.
2	The Company is a Non Banking Financial Company and has no activities other than those of an investment company. Accordingly there are no separate reporting segments as in Ind AS 108 "Operating Segment"
3	Previous periods' figures have been regrouped, recomputed, wherever necessary.
4	The above standalone financial results prepared and presented in pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 have been reviewed by the Audit Committee in its meeting held on 23rd November 2021 and were approved by the Board of Directors in its meeting held on that date. The statutory auditors of the Company have carried out the limited review of the aforesaid results.
5	The Company has considered the possible effects that may result from the pandemic relating to COVID-19 on the carrying amounts of, Investments, Inventories, receivables and other current assets. In developing the assumptions relating to the possible future uncertainties in the global economic conditions because of this pandemic, the Company, as at the date of approval of these financial results has used internal and external sources on the expected future performance of the Company and, based on current estimates, the Company expects that the carrying amount of these assets will be recovered. The impact of COVID-19 on the Company's financial results may differ from that estimated as at the date of approval of these financial results.

By the Order of the Board
For Consortium Vyapaar Limited

Aradhika Mishra

Aradhika Mishra
Director

Date: 23/11/2021
Place: Kolkata



CONSORTIUM VYAPAAR LIMITED

Statement of Consolidated unaudited Financial Results for the Quarter and Half-year ended 30th September, 2021

(Amount in '000)

Particulars	Consolidated					
	Quarter ended			Half year ended		Year ended
	30-Sep-21	30-Jun-21	30-Sep-20	30-Sep-21	30-Sep-20	31-Mar-21
	Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
Revenue from Operations						
Interest Income	14	12	-	26	-	9,876
Dividend Income	9	-	46	9	46	287
Net gain on fair value change	-	14,473	6,619	-	13,738	26,476
Consultancy Income	755	730	-	1,485	-	1,180
Total Revenue from Operations	777	15,215	6,665	1,519	13,284	37,768
Other Income	51	2	-	53	0	178
Total Income (I+II)	828	15,217	6,665	1,573	13,284	37,896
Expenses						
Change in value of inventories	-	-	-	-	11,404	-
Finance costs	-	-	-	-	-	1,862
Net loss on fair value changes	16,881	-	-	2,408	-	-
Employee Benefits Expenses	583	481	-	1,065	142	970
Other Expenses	80	144	4,605	225	4,532	5,759
Total Expenses (IV)	17,545	626	4,605	3,698	16,079	8,591
Profit before share of profit of Associates Exceptional Items & Tax	(16,717)	14,592	2,059	(2,125)	(2,795)	29,305
Add/Less: Share of profit/loss from associates	-	-	-	-	-	(6)
Exceptional Items	-	-	-	-	-	-
Profit Before Tax (IV-III)	(16,717)	14,592	2,059	(2,125)	(2,795)	29,299
Tax Expense:						
(a) Current Tax	34	35	-	70	-	-
(b) Deferred Tax	(3,511)	3,010	1,377	(501)	2,753	(15,552)
(c) Tax relating to earlier years	-	0	-	0	0	0
Total tax expense (VI)	(3,477)	3,045	1,377	(431)	2,753	(15,552)
Profit After Tax (V-VI)	(13,240)	11,546	683	(1,694)	(5,549)	44,852
Other Comprehensive Income/(Expense)						
A (i) Items that will be reclassified to Profit or Loss						
-Changes in fair valuation of equity instruments	-	-	-	-	-	1,56,061
-Profit/(Loss) on derecognition of equity instruments	-	-	-	-	-	(14,633)
(ii) Income tax relating to items that will not reclassified to profit or loss						30,930
B (i) Items that will not be reclassified to Profit or Loss						
(ii) Income tax relating to items that will reclassified to profit or loss						
Total Other Comprehensive Income/(Expense) (VIII)	-	-	-	-	-	1,10,489
Total Comprehensive Income/(Expense) for the period (VII+VIII)	(13,240)	11,546	683	(1,694)	(5,549)	1,55,341
Add/Less: Profit & Loss for the non controlling interest	2,015	1,995	801	4,011	3,860	14,746
Profit or loss for the period attributable to Owners of the company	(15,255)	9,550	(118)	(5,705)	(9,409)	30,106
Add/Less: Other Comprehensive income for the non controlling interest	-	-	-	-	-	(14,213)
Other Comprehensive income for the period attributable to Owners of the company	-	-	-	-	-	1,24,703
Earnings per Equity share (of ₹ 10 each) (not annualised)						
Basic (₹)	(4.41)	3.85	0.23	(0.56)	(1.85)	51.77
Diluted (₹)	(4.41)	3.85	0.23	(0.56)	(1.85)	51.77



CONSORTIUM VYAPAAR LIMITED

Unaudited Consolidated Statement of Assets and liabilities

(Amount in '000)

Particulars	As at 30th September 2021	As at 31st March 2021
	Unaudited	Audited
ASSETS		
Financial assets		
Cash and cash Equivalents	10,313	16,449
Other Receivable	61	
Loans	2,53,979	2,13,940
Investment in associates	16,399	8,194
Other Investments	7,74,561	7,67,630
Other financial assets	679	12,643
	10,55,993	10,78,856
Non-financial assets		
Inventories	848	778
Current tax assets (net)	5,505	5,154
Deferred tax assets (net)	-	-
	6,354	5,932
TOTAL ASSETS	10,62,347	10,84,788
LIABILITIES AND EQUITY		
Financial liabilities		
Debt Securities	-	-
Borrowings	77,373	1,31,873
Other financial liabilities	9,289	9,429
	86,662	1,41,302
Non-financial liabilities		
Provisions	18,142	8,977
Deferred tax liabilities (Net)	35,262	35,975
Other non-financial liabilities	5	192
	53,409	45,144
Equity		
(a) Equity share capital	30,008	30,008
(b) Other equity	6,59,953	6,40,029
(c) Minority Interest	2,32,315	2,28,304
TOTAL EQUITY	9,22,276	8,98,342
TOTAL LIABILITIES & EQUITY	10,62,347	10,84,788



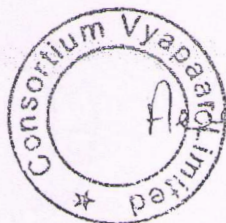
Aeghnila Mishra



CONSORTIUM VYAPAAR LIMITED
Unaudited Consolidated Cash Flow Statement

(Amount in '000)

Particulars	For the half year ended September 30, 2021	For the half year ended September 30, 2020
	Unaudited	Audited
A. Cash flows from operating activities		
Profit/(Loss) before Tax	(2,125)	(2,795)
Add: Allowance for impairment on loan commitment	-	(0)
	(2,125)	(2,795)
Less: Dividend Income from Investments	9	-
Net gain on fair value changes Adjustment	(1,497)	(14,947)
Operating Profit before Working Capital changes	(637)	12,151
(Increase)/ Decrease in loans and advances and other assets	(44,846)	(14,808)
(Purchase)/Sale of investments	921	-
Increase/ (Decrease) Liabilities/ Provisions	(298)	(213)
Cash generated from Operations	(44,860)	(2,870)
Less: Direct Taxes paid (Net)	1,275	1
Net cash flow from Operating activities	(46,135)	(2,871)
B. CASH FLOW FROM INVESTING ACTIVITIES		
(Purchase)/Sale of fixed assets	-	-
Net Cash flow from Investing activities	-	-
C. CASH FLOW FROM FINANCING ACTIVITIES		
Proceeds/(Repayments) from Borrowings (net)	40,000	2,500
Net cash flow from Financing activities	40,000	2,500
Cash and Cash equivalents (A+B+C)	(6,135)	(371)
Cash and Cash equivalents as at 1st April	16,449	6,353
Cash and Cash equivalents as at 30th September	10,313	5,981



Notes to Consolidated Financial Results-Q2 FY 2021-22

1	This unaudited Consolidated Financial Results has been prepared in accordance with the Companies (Indian Accounting Standards) Rules, 2015 (Ind AS) prescribed under Section 133 of the Companies Act, 2013 and other recognised accounting practices and policies to the extent applicable.
2	The Company is a Non Banking Financial Company and has no activities other than those of an Investment company. Accordingly there are no separate reporting segments as in Ind AS 108 "Operating Segment"
3	Previous periods' figures have been regrouped, recomputed, wherever necessary.
4	The above Consolidated financial results prepared and presented in pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 have been reviewed by the Audit Committee in its meeting held on 23rd November 2021 and were approved by the Board of Directors in its meeting held on that date. The statutory auditors of the Company have carried out the limited review of the aforesaid results.
5	The Company has considered the possible effects that may result from the pandemic relating to COVID-19 on the carrying amounts of, Investments, Inventories, receivables and other current assets. In developing the assumptions relating to the possible future uncertainties in the global economic conditions because of this pandemic, the Company, as at the date of approval of these financial results has used internal and external sources on the expected future performance of the Company and, based on current estimates, the Company expects that the carrying amount of these assets will be recovered. The impact of COVID-19 on the Company's financial results may differ from that estimated as at the date of approval of these financial results.

By the Order of the Board
For Consortium Vyapaar Limited

Aradhika Mishra

Aradhika Mishra
Director

Date: 23/11/2021
Place: Kolkata



N. AGARWALA & ASSOCIATES
CHARTERED ACCOUNTANTS

29A, Weston Street
2nd Fl. Rm. No. B-8
Kolkata - 700 012
Ph. : (033) 2211-7714 / 98300 80381
E-mail : modimkm2010@yahoo.in

INDEPENDENT AUDITOR'S REVIEW REPORT ON REVIEW OF INTERIM FINANCIAL RESULTS

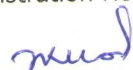
TO THE BOARD OF DIRECTORS OF CONSORTIUM VYAPAAR LIMITED

1. We have reviewed the accompanying Statement of Unaudited Standalone Financial Results of CONSORTIUM VYAPAAR LIMITED ("the Company"), for the quarter ended September 30, 2021 ("the Statement"), being submitted by the Company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended.
2. This Statement, which is the responsibility of the Company's Management and approved by the Company's Board of Directors, has been prepared in accordance with the recognition and measurement principles 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 thereunder and other accounting principles generally accepted in India. Our responsibility is to express a conclusion on the Statement based on our review.
3. 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 (ICAI). A review of interim financial information consists of making inquiries, primarily of the Company's personnel responsible for financial and accounting matters, and applying analytical and other review procedures. A review is substantially less in scope than an audit conducted in accordance with Standards on Auditing specified under section 143(10) of the Companies Act, 2013 and consequently does not enable us to obtain assurance that we would become aware of all significant matters that might be identified in an audit. Accordingly, we do not express an audit opinion.
4. Based on our review conducted as stated in paragraph 3 above, nothing has come to our attention that causes us to believe that the accompanying Statement, prepared in accordance with the recognition and measurement principles laid down in the aforesaid Indian Accounting Standard and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended, including the manner in which it is to be disclosed, or that it contains any material misstatement.

For N AGARWALA & ASSOCIATES
Chartered Accountants
Firm Registration No- 315097E



Place: Kolkata
Date: 23/11/2021


CA. Manoj Kumar Modi
Partner

UDIN: 21054041AAAADC4336

N. AGARWALA & ASSOCIATES
CHARTERED ACCOUNTANTS

29A, Weston Street
2nd Fl. Rm. No. B-8
Kolkata - 700 012
Ph. : (033) 2211-7714 / 98300 80381
E-mail : modimkm2010@yahoo.in

INDEPENDENT AUDITOR'S REVIEW REPORT ON REVIEW OF INTERIM FINANCIAL RESULTS

TO THE BOARD OF DIRECTORS OF CONSORTIUM VYAPAAR LIMITED

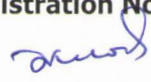
1. We have reviewed the accompanying Statement of Unaudited Consolidated Financial Results of **CONSORTIUM VYAPAAR LIMITED** ("the Company"), for the quarter ended September 30, 2021 ("the Statement"), being submitted by the Company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended.

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3. 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 (ICAI). A review of interim financial information consists of making inquiries, primarily of the Company's personnel responsible for financial and accounting matters, and applying analytical and other review procedures. A review is substantially less in scope than an audit conducted in accordance with Standards on Auditing specified under section 143(10) of the Companies Act, 2013 and consequently does not enable us to obtain assurance that we would become aware of all significant matters that might be identified in an audit. Accordingly, we do not express an audit opinion.

4. Based on our review conducted as stated in paragraph 3 above, nothing has come to our attention that causes us to believe that the accompanying Statement, prepared in accordance with the recognition and measurement principles laid down in the aforesaid Indian Accounting Standard and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended, including the manner in which it is to be disclosed, or that it contains any material misstatement.

For N AGARWALA & ASSOCIATES
Chartered Accountants
Firm Registration No- 315097E


CA. Manoj Kumar Modi
Partner

UDIN: 21054041AAAADA2623

Place: Kolkata
Date: 23/11/2021

