

**Vishvprabha Ventures Limited**

(Formerly known as Vishvprabha Trading Limited)

CIN No. : L51900MH1985PLC034965

Ground Floor Avighna Heights Survey No 45-4B Behind Sarvoday Park, Nandivali Road, Dombivili East, Thane, Dombivili, Maharashtra, India, 421201.

**Statement of Unaudited Consolidated Financial Results for the Quarter 30th June 2024.**

(Rs. in lakhs)

Particulars	Consolidated			
	Quarter ended			Year ended
	30.06.2024 (Unaudited)	31.03.2024 (Audited)	30.06.2023 (Unaudited)	31.03.2024 (Audited)
<b>1. INCOME</b>				
a. Revenue from Operations	199.75	73.00	83.75	595.13
b. Other Income	36.54	-	0.27	0.78
<b>Total Income</b>	<b>236.29</b>	<b>73.00</b>	<b>84.02</b>	<b>595.91</b>
<b>2. EXPENSES</b>				
a. Cost of Construction and development	100.69	33.67	64.88	467.22
b. Cost of Material consumed	20.77	114.88	-	125.10
c. Change in Inventories	23.74	(137.26)	(4.63)	(186.00)
d. Employee benefits expenses	4.38	3.17	2.18	13.98
e. Finance cost	38.49	22.20	6.98	79.80
f. Depreciation & amortizations expenses	36.79	25.67	2.95	59.43
g. Other Expenses	17.72	16.10	5.13	49.45
<b>Total Expenses</b>	<b>242.58</b>	<b>78.43</b>	<b>77.49</b>	<b>608.98</b>
<b>3. Profit / (loss) before tax</b>	<b>(6.29)</b>	<b>(5.43)</b>	<b>6.53</b>	<b>(13.07)</b>
<b>4. Tax expense</b>				
Current Tax	3.93	1.48	-	1.48
Deferred Tax	(1.19)	12.65	-	12.65
<b>5. Profit / (loss) after tax</b>	<b>(9.03)</b>	<b>(19.56)</b>	<b>6.53</b>	<b>(27.20)</b>
<b>6. Other Comprehensive Income / (Loss)</b>				
Items that will not be reclassified to Profit or Loss	-	-	-	-
Items that will be reclassified to Profit or Loss	-	-	-	-
<b>Other Comprehensive Income / (Loss)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>7. Total Comprehensive Income</b>	<b>(9.03)</b>	<b>(19.56)</b>	<b>6.53</b>	<b>(27.20)</b>
<b>Net Profit attributable to</b>				
Owners of equity	(9.02)	(19.56)	6.61	(27.05)
Non Controlling Interest	(0.01)	-	(0.08)	(0.15)
<b>Total Comprehensive Income attributable to</b>				
Owners of Equity	(9.02)	(19.56)	6.61	(27.07)
Non Controlling Interest	(0.00)	-	(0.08)	(0.15)
<b>8. Paid-up Equity Share Capital (Face Value of Rs. 10/- each)</b>	<b>171.50</b>	<b>171.50</b>	<b>171.50</b>	<b>171.50</b>
<b>9. Other equity (excluding Revaluation Reserve)</b>	<b>-</b>	<b>214.18</b>	<b>-</b>	<b>214.18</b>
<b>10. Earnings per share of Rs. 10/- each (in Rs.)</b>				
(a) Basic	(0.53)	(1.14)	0.38	(1.59)
(b) Diluted	(0.53)	(1.14)	0.38	(1.59)

**Notes:**

1. The above consolidated financial results which are published in accordance with Regulation 33 of the SEBI (Listing Obligations & Disclosure Requirements) Regulations, 2015 have been reviewed by the Audit Committee and approved by the Board of Directors at their meeting held on 14th August, 2024.

2. This statement has been prepared in accordance with the Companies (Indian Accounting Standard) Rules, 2015 (Ind AS) prescribed under section 133 of the Companies Act, 2013 and other recognized accounting practices and policies to the extent applicable.

3. The Consolidated financial results have been prepared in accordance with Ind AS 110 on Consolidated Financial Statements.

4. Liabilities in respect of gratuity is accounted for on cash basis which is not in conformity with Indian Accounting Standard (IndAS)19 on Employee Benefits which requires that Gratuity Liabilities be accounted for on accrual basis.

5. Figures for the quarter ended 31 March 2024 as reported in these financial results are the balancing figures between audited figures in respect of the full financial year and the published year to date figures up to the end of the third quarter of relevant financial year. Also the figures up to the end of the third quarter of financial year 2023-24, had only been reviewed and not subjected to audit.

6. Comparative financial information have been regrouped and reclassified, wherever necessary, to correspond to the figures of the current period.

## 7. Segment Results

Particulars	Consolidated			
	Quarter ended			Year ended
	30.06.2024 (Unaudited)	31.03.2024 (Audited)	30.06.2023 (Unaudited)	31.03.2024 (Audited)
<b>A. Segment Revenue</b>				
Construction Activity	152.50	21.08	83.75	546.63
Manufacturing of food & beverages	47.25	51.92	-	48.50
<b>Total Revenue</b>	<b>199.75</b>	<b>73.00</b>	<b>83.75</b>	<b>595.13</b>
<b>B. Segment Results</b>				
Construction Activity	36.47	(5.42)	16.89	100.31
Manufacturing of food & beverages	(4.01)	47.87	(0.70)	25.08
	<b>32.46</b>	<b>42.45</b>	<b>16.19</b>	<b>125.39</b>
Less : Depreciation and amortisation expense	36.79	25.67	2.95	59.43
<b>Operating Profit</b>	<b>(4.33)</b>	<b>16.78</b>	<b>13.24</b>	<b>65.96</b>
Less : Finance Cost	38.49	22.20	6.98	79.80
Add : Other Income	36.54	-	0.27	0.78
<b>Profit Before Tax</b>	<b>(6.29)</b>	<b>(5.42)</b>	<b>6.53</b>	<b>(13.07)</b>
Less : Tax expense (Net)	2.74	14.13	-	14.13
<b>Profit After Tax</b>	<b>(9.03)</b>	<b>(19.55)</b>	<b>6.53</b>	<b>(27.20)</b>
<b>C. Segments Assets</b>				
Construction Activity	1,255.38	1,141.79	831.46	1,141.79
Manufacturing of food & beverages	1,364.87	1,383.47	1,113.43	1,383.47
<b>Total</b>	<b>2,620.25</b>	<b>2,525.26</b>	<b>1,944.89</b>	<b>2,525.26</b>
<b>D. Segments Liabilities</b>				
Construction Activity	1,512.06	1,398.64	1,087.46	1,398.64
Manufacturing of food & beverages	729.11	738.39	435.77	738.39
<b>Total</b>	<b>2,241.17</b>	<b>2,137.03</b>	<b>1,523.23</b>	<b>2,137.03</b>

For and on behalf of the Board of Directors  
For Vishvprabha Ventures Limited



Mitesh Thakkar  
Managing Director  
DIN : 06480213



Place : Dombivali, Thane  
Date : 14 August, 2024

**Vishvprabha Ventures Limited**

CIN No. : L51900MH1985PLC034965

Ground Floor Avighna Heights Survey No 45-4B Behind Sarvoday Park, Nandivali Road, Dombivili East, Thane, Dombivili, Maharashtra, India, 421201

**Statement of Unaudited Financial Results for the Quarter Ended 30th June 2024**

(Rs. in Lakhs)

Particulars	Standalone			
	Quarter ended			Year ended
	30.06.2024 (Unaudited)	31.03.2024 (Audited)	30.06.2023 (Unaudited)	31.03.2024 (Audited)
<b>1. INCOME</b>				
a. Revenue from Operations	152.50	24.55	83.75	546.63
b. Other Income	-	-	0.27	0.78
<b>Total Income</b>	<b>152.50</b>	<b>24.55</b>	<b>84.02</b>	<b>547.41</b>
<b>2. EXPENSES</b>				
a. Cost of Construction and Development	100.69	66.08	64.88	499.63
b. Change in Inventories	9.77	(50.35)	(4.63)	(99.09)
c. Employee benefits expenses	2.36	2.19	2.18	9.23
d. Finance cost	20.00	25.53	6.98	67.28
e. Depreciation & amortizations expenses	3.93	5.05	2.95	15.52
f. Other Expenses	3.22	12.06	4.42	36.57
<b>Total Expenses</b>	<b>139.97</b>	<b>60.56</b>	<b>76.78</b>	<b>529.14</b>
<b>3. Profit/(Loss) before exceptional items and tax (1) - (2)</b>	<b>12.53</b>	<b>(36.01)</b>	<b>7.24</b>	<b>18.27</b>
4. Exceptional Items	-	-	-	-
<b>5. Profit/(Loss) from ordinary activities before tax (3)-(4)</b>	<b>12.53</b>	<b>(36.01)</b>	<b>7.24</b>	<b>18.27</b>
<b>6. Tax expense</b>				
Current Tax	3.93	(3.88)	-	1.48
Deferred Tax	(1.19)	12.65	-	12.65
<b>7. Net Profit/(loss) after tax (5) - (6)</b>	<b>9.79</b>	<b>(44.78)</b>	<b>7.24</b>	<b>4.14</b>
<b>8. Other Comprehensive Income / (Loss)</b>				
Items that will not be reclassified to Profit or Loss	-	-	-	-
Remeasurements of Defined Benefits Plan	-	-	-	-
<b>Other Comprehensive Income / (Loss)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>9. Total Comprehensive Income / (Loss) (7+8)</b>	<b>9.79</b>	<b>(44.78)</b>	<b>7.24</b>	<b>4.14</b>
<b>8. Paid-up Equity Share Capital (Face Value of Rs. 10/- each)</b>	<b>171.50</b>	<b>171.50</b>	<b>171.50</b>	<b>171.50</b>
<b>9. Other equity (excluding Revaluation Reserve) as shown in Audited Balance sheet of Previous Year</b>	<b>-</b>	<b>248.46</b>	<b>-</b>	<b>248.46</b>
<b>10. Earnings per share of Rs. 10/- each (in Rs.)</b>				
(a) Basic	0.57	(2.61)	0.42	0.24
(b) Diluted	0.57	(2.61)	0.42	0.24

**Notes:**

- The above standalone financial results which are published in accordance with Regulation 33 of the SEBI (Listing Obligations & Disclosure Requirements) Regulations, 2015 have been reviewed by the Audit Committee and approved by the Board of Directors at their meeting held on 14th August, 2024.
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For and on behalf of the Board of Directors  
For Vishvprabha Venture Limited  
(Formerly known as Vishvprabha Trading Limited)



Mitesh Thakkar  
Managing Director  
DIN : 06480213



Place : Dombivali, Thane  
Date : 14th August, 2024