



NIMESH MEHTA & ASSOCIATES

CHARTERED ACCOUNTANTS

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Limited review report on unaudited quarterly standalone financial result of **Vishvprabha Ventures Limited** pursuant to Regulation 33 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 (as amended)

To
The Board of Directors
Vishvprabha Ventures Limited.

1. We have reviewed the accompanying statement of unaudited standalone financial results of **Vishvprabha Ventures Limited** (the Company) for the quarter ended **September 30, 2025** (the "Statement"), attached herewith, being submitted by the company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as modified by circular No. CIR/CFD/FAC/62/2016 dated July 5, 2016.
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 Indian Accounting Standard 34 "**Interim Financial Reporting**" ("**IND AS 34**"), prescribed under Section 133 of the Companies Act, 2013 (the "Act") as amended, read with relevant rules issued thereunder and other accounting principles generally accepted in India. Our responsibility is to issue a report on the Statement based on our review.
3. We conducted our review of the Statement in accordance with the Standard on Review Engagement (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). This standard requires that we plan and perform the review to obtain a moderate assurance as to whether the Statement is free of material misstatement. A review of the interim financial information consists of making inquiries, primarily of company personnel responsible for the financial and accounting matters and applying analytical and other review procedure. A review is substantially less in scope than an audit conducted in accordance with the Standards on Auditing specified under section 143 (10) of the Companies Act, 2013 and consequently does not enable us to obtain assurances that we would become aware of all significant matters that might be identified in an audit. Accordingly, we do not express an audit opinion.

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4. Bases on our review conducted as above, nothing has come to our attention that causes us to believe that the accompanying Statement of unaudited standalone financial results prepared in accordance with the recognition and measurement principal laid down in the aforesaid Accounting Standards specified under Section 133 of the Companies Act, 2013 as amended, read with the relevant rules issued thereunder and other recognized accounting practices and policies 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.

Emphasis of matter

5. We draw attention to Note [4] of the Statement, which describes that the Company has not made payment of GST liability for the month of July 2025 and, accordingly, has not filed its GST returns from July 2025 up to the end of the second quarter of the current financial year.
6. We draw attention to Note [5] of the Statement that the Company has not deposited certain statutory dues, including Provident Fund (PF) and Professional Tax (PT), Tax Deducted at Source (TDS) with the appropriate authorities till the date of this report. The management has represented that necessary steps are being taken to regularize the same. Our conclusion is not modified in respect of this matter.
7. We draw attention to Note [6] of the Statemen that the Company's Goa operations have incurred a loss on account of bad debts amounting to INR 79,32,430. The receivable had an opening debit balance of INR 95,99,091, against which the Company has recovered INR 21,00,000 as part of a settlement arrangement, and the remaining balance has been adjusted against the corresponding credit balance of the same party. Our opinion is not modified in respect of this matter.

Our opinion is not modified in respect of the above matters as stated under Emphasis Of Matter.

For Nimesh Mehta & Associates
Chartered Accountants
FRN: 117425W

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MEHTA
Date: 2025.11.14
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CA Nimesh Mehta
Partner
Membership No. 102582
Place : Mumbai
Date : November 14, 2025
UDIN : 25102582BMIGYG9615

Statement of Standalone Assets & Liabilities as at September 30, 2025

(Rs. in Lakhs)

Particulars	Standalone	
	As at 30.09.2025	As at 31.03.2025
	(Unaudited)	(Audited)
ASSETS:		
Non-Current Assets:		
Property, Plant and Equipments	168.15	50.49
Right of use assets	6.71	
<u>Financial Assets</u>		
Investments	457.55	457.55
Income Tax Assets (Net)	-	-
Total Non-Current Assets	632.41	508.04
Current Assets:		
Inventories	59.01	418.58
<u>Financial Assets</u>		
(i) Trade Receivables	1,200.39	1,248.44
(ii) Cash and Cash Equivalents	4.73	5.72
(iii) Bank Balance other than (ii) above	0.30	0.30
(iv) Loans	226.54	185.04
(v) Other Financial Assets	62.09	18.04
Other Current Assets	135.81	240.47
Total Current Assets	1,688.87	2,116.59
TOTAL ASSETS	2,321.28	2,624.64
EQUITY AND LIABILITIES:		
EQUITY:		
Equity Share Capital	311.82	311.82
Other Equity	600.11	591.56
Equity attributable to equity holders of the parent	911.93	903.37
Minority / Non Controlling Interest	-	-
Total Equity	911.93	903.37
LIABILITIES:		
Non-Current Liabilities:		
<u>Financial Liabilities</u>		
Borrowings	139.02	2.95
Lease Liabilities	3.40	
Deferred tax liabilities (Net)	3.56	2.13
Total Non Current Liabilities	145.99	5.09
Current Liabilities:		
<u>Financial Liabilities</u>		
Borrowings	757.25	830.76
Trade Payable		
- Due to micro and small enterprises	5.60	6.61
- Due to Others	378.21	720.71
Lease Liabilities	3.31	
Other Financial Liabilities	9.97	8.39
Provisions	25.56	21.91
Other Current Liabilities	83.46	127.80
Total Current Liabilities	1,263.36	1,716.18
TOTAL LIABILITIES	1,409.35	1,721.27
TOTAL EQUITY AND LIABILITIES	2,321.28	2,624.64

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

Mitesh Jayantilal
Thakkar

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Thakkar
Date: 2025.11.14 21:49:11 +05'30'

Mitesh Thakkar
Managing Director
(DIN 06480213)

Place : Dombivli, Thane
Date: November 14, 2025

Particulars	Standalone					
	Quarter ended			Half Year ended		Year ended
	30.09.2025 (Unaudited)	30.06.2025 (Unaudited)	30.09.2024 (Unaudited)	30.09.2025 (Unaudited)	30.09.2024 (Unaudited)	31.03.2025 (Audited)
1. INCOME						
a. Revenue from Operations	353.72	313.82	392.17	667.54	544.68	761.95
b. Other Income	0.21	-	-	0.21	-	0.22
Total Income	353.94	313.82	392.17	667.76	544.68	762.17
2. EXPENSES						
a. Cost of Construction and Development	103.09	60.95	240.73	164.04	341.42	735.38
b. Change in Inventories	260.00	85.38	22.67	345.38	32.44	(235.44)
c. Purchase of Stock-In-Trade	-23.74	23.74	-	-	-	48.37
d. Employee benefits expenses	3.37	3.42	6.22	6.79	8.58	15.39
e. Finance cost	12.43	20.49	19.35	32.92	39.35	95.01
f. Depreciation & amortizations expenses	9.57	3.01	3.62	12.58	7.55	23.41
g. Bad debts	-	79.32	-	79.32	-	-
h. Loss on Sale/ Provision for TDR	-75.02	78.97	-	3.95	-	-
g. Other Expenses	5.26	3.87	4.93	9.13	8.15	21.24
Total Expenses	294.97	359.16	297.52	654.12	437.49	703.35
3. Profit/(Loss) before exceptional items and tax (1) - (2)	58.97	(45.33)	94.65	13.64	107.19	58.83
4. Exceptional Items	-	-	-	-	-	-
5. Profit/(Loss) from ordinary activities before tax (3)-(4)	58.97	(45.33)	94.65	13.64	107.19	58.83
6. Tax expense						
Current Tax	3.65	-	24.08	3.65	28.00	20.43
Deferred Tax	1.43	0.22	(5.85)	1.43	(7.04)	(10.53)
7. Net Profit/(loss) after tax (5) - (6)	53.88	(45.56)	76.42	8.56	86.23	48.93
8. Other Comprehensive Income / (Loss)						
Items that will not be reclassified to Profit or Loss	-	-	-	-	-	-
Remeasurements of Defined Benefits Plan	-	-	-	-	-	-
Other Comprehensive Income / (Loss)	-	-	-	-	-	-
9. Total Comprehensive Income / (Loss) (7+8)	53.88	(45.56)	76.42	8.56	86.23	48.93
8. Paid-up Equity Share Capital (Face Value of Rs. 10/- each)	311.82	311.82	311.82	311.82	311.82	311.82
9. Other equity (excluding Revaluation Reserve) as shown in Audited Balance sheet of Previous Year	-	-	-	-	-	591.55
10. Earnings per share of Rs. 10/- each (in Rs.)						
(a) Basic	1.72	(1.46)	3.06	0.26	3.45	1.96
(b) Diluted	1.72	(1.46)	3.06	0.26	3.45	1.96

Notes:

1. The above financial results have been reviewed by the Audit Committee and approved by the Board of Directors at their respective meeting held on 14th November, 2025 and have undergone "Limited Review Report" by the Statutory Auditor of the Company.

2. The financial results have been prepared in accordance with Indian Accounting Standard ("Ind AS") prescribed under section 133 of the Companies Act 2013, read with relevant rules thereunder and in terms of Regulation 33 of the SEBI (Listing Obligation & Disclosure Requirements) Regulations, 2015 (as amended) and SEBI LODR Circular Dated 5th July, 2016.

3. Figures for the previous period have been re-grouped / re-classified wherever necessary.

4. The Company has yet to discharge its GST liability for July 2025. Consequently, the GST returns pertaining to the period from July 2025 through the end of the second quarter of the current financial year remain unfiled.

5. As of the date of this report, certain statutory dues—such as Provident Fund (PF), Professional Tax (PT), and Tax Deducted at Source (TDS)—remain unpaid to the respective authorities. The necessary measures are underway to regularize these pending payments

6. The Company's Goa operations have recognized a bad-debt loss totaling INR 79,32,430. The underlying receivable carried an opening debit balance of INR 95,99,091, against which INR 21,00,000 was realized through a settlement arrangement. The balance amount has been offset against the corresponding credit balance of the same counterparty, The Same is booked in Quarter ended June 30 2025

For and on behalf of the Board of Directors

For Vishvprabha Venture Limited

(Formerly known as Vishvprabha Trading Limited)

Mitesh Jayantilal
Thakkar

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Jayantilal Thakkar
Date: 2025.11.14 22:13:14 +05'30'

Mitesh J Thakkar
Managing Director
DIN : 06480213

Place: Dombivali, Thane
Date: November 14, 2025

Vishvprabha Ventures Limited

(Formerly known as Vishvprabha Trading Limited)

CIN No. : L51900MH1985PLC034965

USHAKAL CHS Limited, Ground Floor, Unit No. B-003, Plot No-91, MIDC, Dombivli East, Thane 421203

UnAudited statement of Standalone Cash flow for the year ended March 31, 2025

Particulars	Standalone	
	As at	As at
	30.09.2025 (Unaudited)	31.03.2025 (Audited)
CASH FLOWS FROM OPERATING ACTIVITIES:		
Net Profit / (Loss) Before Tax & Extra-Ordinary Items:	13.64	58.83
Adjustment for:		
<u>Non Cash & Non Operating Expenses</u>		
Depreciation and Amortisation Expenses	12.58	23.41
Finance cost	32.92	95.01
Interest income	-	(0.19)
Provision / Liabilities no longer required written back	-	(0.04)
Expenses for issue of shares	-	-
Operating profit before working capital changes:	59.15	177.02
Adjustment for:		
<u>Changes in Working Capital</u>		
Decrease / (Increase) in Inventories	359.56	(532.12)
Decrease / (Increase) in Trade Receivables	48.04	(226.20)
Decrease / (Increase) in Other Financial Asset	(44.05)	-
(Increase) / Decrease in Other Assets	104.66	(107.13)
(Decrease) / Increase in Trade Payables and other liabilities	(343.51)	613.21
(Decrease) / Increase in Other current liability	(44.34)	(52.95)
(Decrease) / Increase in other Financial liabilities	1.58	0.93
Cash Generated from Operating Activities	141.09	(127.24)
Add: Income Tax Refund / (Paid) (Net of refunds)	0.01	(30.77)
Cash Flow before extraordinary items	141.10	(158.01)
CASH FLOWS FROM INVESTING ACTIVITIES:		
Payment for acquisition of Property, Plant and Equipment	(130.24)	-
Investment made	-	-
Loans & advances received back / (given)	(41.49)	41.10
Interest Received	-	-
Issue of Equity shares	-	430.35
Net Cash used in Investing Activities	(171.74)	471.45
CASH FLOWS FROM FINANCING ACTIVITIES:		
Proceeds/ (Repayment) of from borrowings	62.56	(216.14)
Finance cost	(32.92)	(95.01)
Net Cash Generated from Financing Activities	29.64	(311.15)
Net Increase / (Decrease) in Cash and Cash Equivalent	(0.99)	2.30
Cash & Cash Equivalents as at the begning of the year	5.72	3.42
Cash & Cash Equivalents as at the end of the year	4.73	5.72

For and on behalf of the Board of Directors**For Vishvprabha Venture Limited**

(Formerly known as Vishvprabha Trading Limited)

Mitesh Jayantilal Thakkar
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 Date: 2025.11.14 21:49:44 +05'30'

Mitesh Thakkar
 Managing Director
 (DIN 06480213)

Place : Dombivali, Thane
 Date: November 14, 2025



NIMESH MEHTA & ASSOCIATES

CHARTERED ACCOUNTANTS

Reg. Office. : Express Zone, Suite No. 612, 6th Floor, A- Wing, Western Express Highway, Malad(E), Mumbai, Maharashtra 400097
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Limited review report on unaudited quarterly consolidated financial result of **Vishvprabha Ventures Limited** pursuant to Regulation 33 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 (as amended)

To
The Board of Directors
Vishvprabha Ventures Limited.

1. We have reviewed the accompanying statement of unaudited consolidated financial results of **Vishvprabha Ventures Limited** ("the Company") for the quarter ended **September 30, 2025** (the "Statement"), attached herewith, being submitted by the company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as modified by circular No. CIR/CFD/FAC/62/2016 dated July 5, 2016.
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 Indian Accounting Standard 34 "**Interim Financial Reporting**" ("**IND AS 34**"), prescribed under Section 133 of the Companies Act, 2013 (the "Act") as amended, 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 Engagement (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). This standard requires that we plan and perform the review to obtain a moderate assurance as to whether the Statement is free of material misstatement. A review of the interim financial information consists of making inquiries, primarily of company personnel responsible for the financial and accounting matters and applying analytical and other review procedure. A review is substantially less in scope than an audit conducted in accordance with the Standards on Auditing specified under section 143 (10) of the Companies Act, 2013 and consequently does not enable us to obtain assurances that we would become aware of all significant matters that might be identified in an audit. Accordingly, we do not express an audit opinion.

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Tel. : 011-26232200/26232850 Email : delhi@nmaca.in/nimesh@nmaca.in

4. The Statement includes the results of the following entities :-
 - Vishvprabha & lichade Buildcon Private Limited
 - Vishvprabha Foods Private Limited
5. Based on our review conducted as above, nothing has come to our attention that causes us to believe that the accompanying Statement, prepared in accordance with the recognition and measurement principal laid down in the aforesaid Indian Accounting Standards specified under Section 133 of the Companies Act, 2013 as amended, read with the relevant rules issued thereunder and other recognized accounting practices and policies 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.

Emphasis Of Matter:

6. We draw attention to Note [4] of the Statement, which describes that the Company has not made payment of GST liability for the month of July 2025 and, accordingly, has not filed its GST returns from July 2025 up to the end of the second quarter of the current financial year.
7. We draw attention to Note [5] of the Statement that the Company has not deposited certain statutory dues, including Provident Fund (PF) and Professional Tax (PT), Tax Deducted at Source (TDS) with the appropriate authorities till the date of this report. The management has represented that necessary steps are being taken to regularize the same. Our conclusion is not modified in respect of this matter.
8. We draw attention to Note [6] of the Statemen that the Company's Goa operations have incurred a loss on account of bad debts amounting to INR 79,32,430. The receivable had an opening debit balance of INR 95,99,091, against which the Company has recovered INR 21,00,000 as part of a settlement arrangement, and the remaining balance has been adjusted against the corresponding credit balance of the same party. Our opinion is not modified in respect of this matter.

Other Matters

9. The consolidated unaudited results include the interim financial result of 2 subsidiaries whose interim financial statement/ Financial information / Financial Result comprise of Total revenue from operation of Rs. 1.43 Crores and total Net profits/(loss) after tax of Rs. (35.98) Lakhs for the quarter ended September 30, 2025 which have not reviewed by us. These interim financial results have been reviewed by other auditor whose review report has been furnished to us by the management, and our conclusion in so far as it relates to the amounts and disclosures included in respect of the subsidiaries is based solely on the review report of the such other auditor.

Our conclusion on the statement is not modified in respect of above matters.

For Nimesh Mehta & Associates
Chartered Accountants
FRN: 117425W

NIMESH MUKUNDRAI
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MEHTA

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by NIMESH
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Date: 2025.11.14
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CA Nimesh Mehta
Partner
Membership No. 102582
Place : Mumbai
Date : November 14, 2025
UDIN : 25102582BMIGYH4690

Vishvprabha Ventures Limited

(Formerly known as Vishvprabha Trading Limited)

CIN No. : L51900MH1985PLC034965

USHAKAL CHS Limited, Ground Floor, Unit No. B-003, Plot No-91, MIDC, Dombivli East, Thane 421203

Statement of Consolidated Assets and Liabilities as at 30th September, 2025

(Rs. in lakhs)

Particulars	Consolidated	
	As at 30.09.2025 (Unaudited)	As at 31.03.2025 (Audited)
ASSETS:		
Non-Current Assets:		
Property, Plant and Equipments	1,190.42	1,102.70
Right of Use Asset	6.71	
Capital work-in-progress	1.47	1.47
<u>Financial Assets</u>		
Other Financial Assets	20.04	15.69
Total Non-Current Assets	1,218.64	1,119.86
Current Assets:		
Inventories	160.25	587.19
<u>Financial Assets</u>		
(i) Trade Receivables	1,360.98	1,309.98
(ii) Cash and Cash Equivalents	13.13	21.12
(iii) Bank Balance other than (ii) above	0.30	0.30
(iv) Other Financial Assets	62.09	18.04
Other Current Assets	237.71	357.71
Total Current Assets	1,834.45	2,294.34
TOTAL ASSETS	3,053.10	3,414.20
EQUITY AND LIABILITIES:		
EQUITY:		
Equity Share Capital	311.82	311.82
Other Equity	475.18	502.59
Equity attributable to equity holders of the parent	786.99	814.41
Minority / Non Controlling Interest	1.69	1.74
Total Equity	788.68	816.14
LIABILITIES:		
Non-Current Liabilities:		
<u>Financial Liabilities</u>		
Borrowings	467.87	339.15
Lease liabilities	3.40	
Deferred tax liability	3.56	2.13
Total Non Current Liabilities	474.84	341.28
Current Liabilities:		
<u>Financial Liabilities</u>		
(i) Borrowings	1,218.18	1,301.11
(ii) Trade Payable		
- Due to micro and small enterprises	5.37	6.61
- Due to Others	381.42	781.40
(iii) Other Financial Liabilities	18.39	12.47
Lease liabilities	3.31	
Current tax liability	25.66	22.01
Other current liabilities	137.24	133.18
Total Current Liabilities	1,789.57	2,256.78
TOTAL LIABILITIES	2,264.41	2,598.05
TOTAL EQUITY AND LIABILITIES	3,053.09	3,414.20

For and on behalf of the Board of Directors

For Vishvprabha Ventures Limited

Mitesh Jayantilal Thakkar

Digitally signed by Mitesh Jayantilal Thakkar
Date: 2025.11.14 21:47:34 +05'30'**Mitesh Thakkar**

Managing Director

(DIN 06480213)

Place : Dombivali, Thane

Date : November 14, 2025

Vishvprabha Ventures Limited

(Formerly known as Vishvprabha Trading Limited)

CIN No. : L51900MH1985PLC034965

USHAKAL CHS Limited, Ground Floor, Unit No. B-003, Plot No-91, MIDC, Dombivli East, Thane 421203

Consolidated Statement of Cash flow for the period ended eptember 30, 2025

(Rs. in Lakhs)

Particulars	Consolidated	
	As at 30.09.2025 (Unaudited)	As at 31.03.2025 (Audited)
CASH FLOWS FROM OPERATING ACTIVITIES:		
Net Profit / (Loss) Before Tax & Extra-Ordinary Items:	(22.33)	7.63
Adjustment for:		
Non Cash & Non Operating Expenses		
Depreciation and Amortisation Expenses	42.67	121.82
Finance cost	65.09	170.97
Interest income	-	(0.19)
Loss on Discard of Property Plant and Equipment	-	9.03
Liabilities no longer required written back	-	(0.31)
Operating profit before working capital changes:	85.43	308.95
Adjustment for:		
Changes in Working Capital		
Decrease / (Increase) in Inventories	426.91	(573.26)
Decrease / (Increase) in Trade Receivables	(51.00)	(248.81)
Decrease / (Increase) in Other Financial Asset	(48.40)	(11.17)
(Increase) / Decrease in Other Assets	120.01	(86.11)
(Decrease) / Increase in Trade Payables	(401.22)	583.86
(Decrease) / Increase in Other current liabilities	4.06	(67.53)
(Decrease) / Increase in other Financial liabilities	5.93	(2.00)
Cash Generated from Operating Activities	141.71	(96.07)
Add: Income Tax Refund / (Paid) (Net of refunds)	-	(31.24)
Cash Flow before extraordinary items	141.71	(127.32)
CASH FLOWS FROM INVESTING ACTIVITIES:		
Payment for acquisition of Property, Plant and Equipment	(130.39)	(48.94)
Interest Received	-	-
Net Cash used in Investing Activities	(130.39)	(48.94)
CASH FLOWS FROM FINANCING ACTIVITIES:		
Proceeds from Borrowings	45.80	(69.75)
Finance cost	(65.09)	(170.97)
Issue of Equity shares	-	430.35
Net Cash Generated from Financiang Activities	(19.30)	189.63
Net Increase / (Decrease) in Cash and Cash Equivalent	(7.98)	13.37
Cash & Cash Equivalents as at the begning of the year	21.12	7.75
Cash & Cash Equivalents as at the end of the year	13.14	21.12

For and on behalf of the Board of Directors

For Vishvprabha Ventures Limited

(Formerly known as Vishvprabha Trading Limited)

Mitesh Jayantilal Thakkar

Digitally signed by Mitesh Jayantilal
Thakkar
Date: 2025.11.14 21:50:19 +05'30'**Mitesh Thakkar**

Managing Director

(DIN 06480213)

Place : Dombivali, Thane

Date : November 14, 2025

Statement of Unaudited Consolidated Financial Results for the Quarter ended and Half year ended 30th September 2025.

(Rs. in lakhs)

Particulars	Consolidated					
	Quarter ended			Half Year ended		Year ended
	30.09.2025 (Unaudited)	30.06.2025 (Unaudited)	30.09.2024 (Unaudited)	30.09.2025 (Unaudited)	30.09.2024 (Unaudited)	31.03.2025 (Audited)
1. INCOME						
a. Revenue from Operations	490.40	313.82	434.92	804.22	634.67	992.21
b. Other Income	6.57	-	12.50	6.57	49.04	80.43
Total Income	496.97	313.82	447.42	810.79	683.71	1,072.64
2. EXPENSES						
a. Cost of Construction and development	103.09	60.95	240.73	164.04	341.42	735.38
b. Cost of Material consumed	68.80	-	45.09	68.80	65.86	143.71
c. Change in Inventories	299.64	85.38	6.87	385.02	30.61	(234.68)
d. Purchase of Stock-In-Trade	(23.74)	23.74	-	-	-	48.38
e. Employee benefits expenses	4.21	3.42	7.22	7.63	11.60	22.31
f. Finance cost	44.60	20.49	41.28	65.09	79.77	170.97
g. Depreciation & amortizations expenses	39.66	3.01	38.97	42.67	75.76	121.82
h. Bad debts	(79.32)	79.32	-	-	-	-
i. Loss on Sale/ Provision for TDR	(75.02)	78.97	-	3.95	-	-
j. Other Expenses	92.05	3.87	10.19	95.92	27.91	57.12
Total Expenses	473.97	359.15	390.36	833.13	632.93	1,065.01
3. Profit / (loss) before tax	23.00	(45.33)	57.07	(22.34)	50.78	7.63
4. Tax expense						
Current Tax	3.65	-	24.07	3.65	28.00	20.43
Deferred Tax	1.21	0.22	(5.85)	1.43	(7.04)	(10.52)
5. Profit / (loss) after tax	18.13	(45.56)	38.84	(27.43)	29.81	(2.28)
6. Other Comprehensive Income / (Loss)						
Items that will not be reclassified to Profit or Loss	-	-	-	-	-	-
Items that will be reclassified to Profit or Loss	-	-	-	-	-	-
Other Comprehensive Income / (Loss)	-	-	-	-	-	-
7. Total Comprehensive Income	18.13	(45.56)	38.84	(27.43)	29.81	(2.28)
Net Profit attributable to						
Owners of equity	18.18	(45.56)	38.84	(27.38)	29.83	(1.92)
Non Controlling Interest	(0.04)	-	-	(0.04)	(0.01)	(0.37)
Total Comprehensive Income attributable to						
Owners of Equity	18.18	(45.56)	38.84	(27.38)	29.83	(1.92)
Non Controlling Interest	(0.04)	-	(0.00)	(0.04)	(0.01)	(0.37)
8. Paid-up Equity Share Capital (Face Value of Rs. 10/- each)	311.82	311.82	311.82	311.82	311.82	311.82
9. Other equity (excluding Revaluation Reserve)						
10. Earnings per share of Rs. 10/- each (in Rs.)						
(a) Basic	0.58	(1.46)	1.55	(0.88)	1.19	(0.09)
(b) Diluted	0.58	(1.46)	1.55	(0.88)	1.19	(0.09)

Notes:

1. The above consolidated financial results have been reviewed by the Audit Committee and approved by the Board of Directors at their respective meeting held on 14th November, 2025 and have undergone "Limited Review Report" by the Statutory Auditor of the Company.

2. The financial results have been prepared in accordance with Indian Accounting Standard ("Ind AS") prescribed under section 133 of the Companies Act 2013, read with relevant rules thereunder and in terms of Regulation 33 of the SEBI (Listing Obligation & Disclosure Requirements) Regulations, 2015 (as amended) and SEBI LODR Circular Dated 5th July, 2016.

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

4. The Company has yet to discharge its GST liability for July 2025. Consequently, the GST returns pertaining to the period from July 2025 through the end of the second quarter of the current financial year remain unfiled.

5. As of the date of this report, certain statutory dues—such as Provident Fund (PF), Professional Tax (PT), and Tax Deducted at Source (TDS)—remain unpaid to the respective authorities. The necessary measures are underway to regularize these pending payments

6. The Company's Goa operations have recognized a bad-debt loss totaling INR 79,32,430. The underlying receivable carried an opening debit balance of INR 95,99,091, against which INR 21,00,000 was realized through a settlement arrangement. The balance amount has been offset against the corresponding credit balance of the same counterparty, The Bad debt is booked in Quarter 1 ended June 30 2025

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

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

Mitesh Jayantilal Thakkar
Digitally signed by Mitesh Jayantilal Thakkar
Date: 2025.11.14 22:19:45 +05'30'

Mitesh J Thakkar
Managing Director
DIN : 06480213

Place : Dombivali, Thane
Date : November 14, 2025