

# SGCO & Co. LLP

## Chartered Accountants

Limited Review Report on Unaudited Standalone Financial Results of Vishvprabha Ventures Limited for the quarter ended June 30, 2025 pursuant to the Regulation 33 of SEBI (Listing Obligations and Disclosures Requirements) Regulations, 2015

To,  
The Board of Directors of  
Vishvprabha Ventures Limited

1. We have reviewed the accompanying statement of unaudited Ind AS financial results of Vishvprabha Ventures Limited (The "Company") for the quarter ended June 30, 2025 ('the Statement') attached herewith, being submitted by the Company pursuant to the requirements of Regulation 33 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended ('the Regulation').
2. This Statement, which is the responsibility of the 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 read with relevant rules issued thereunder and other recognized 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. This standard requires that we plan and perform the review to obtain moderate assurance as to whether financial results are free of material misstatements. A review consists of making inquiries, primarily of persons 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 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. *As described in Note 3 of the result, The Company is not accounting for Liability for Gratuity as required under Indian Accounting standard 19 (Ind AS-19) relating to Employees Benefits as referred to in Note no.4 to Financials Results. We are unable to comment upon resultant effect on profit / (Loss), other comprehensive income / (Loss) and Total comprehensive income / (Loss) for the period as the amount of such benefit is presently not ascertainable.*
5. Based on our review conducted as above, *except for the observations as stated in para (4) above*, nothing has come to our attention that causes us to believe that the Statement has not been prepared in all material respects in accordance with Ind AS and other recognized accounting practices and policies, and has not disclosed the information required to be disclosed in terms of Regulation 33 of the SEBI (Listing Obligation

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and Disclosure Requirements) Regulations, 2015 including the manner in which it is to be disclosed, or that it contains any material misstatement.

**6. Other Matter**

As stated in Note 4 to the Statement of Unaudited Financial Results for the Quarter ended June 30, 2025, include the results of quarter ended March 31, 2025, being the balancing figures between the audited figures in respect of full financial year and the unaudited published figures upto nine months of the relevant financial year which were subject to limited reviewed by us.

**For S G C O & Co LLP**

Chartered Accountants

Firm Reg. No. 112081W / W100184

  
**Suresh Murarka**  
Partner

**Mem. No. 044739**

**UDIN: 25044739BMLAMT7630**



Place: Mumbai  
Date: August 14, 2025

(Rs. In Lakhs)

Particulars	Standalone			
	Quarter ended			Year ended
	30.06.2025 (Unaudited)	31.03.2025 (Audited)	30.06.2024 (Unaudited)	31.03.2025 (Audited)
<b>1. INCOME</b>	313.82	49.06	152.50	761.95
a Revenue from Operations	-	0.03	-	0.22
b Other Income	313.82	49.09	152.50	762.17
<b>Total Income</b>				
<b>2. EXPENSES</b>	60.95	269.43	100.69	735.38
a Cost of Contruction and Development	85.38	(205.17)	9.77	(235.44)
b Change in Inventories	23.74	48.37	-	48.37
c Purchase of Stock-In-Trade	3.42	3.15	2.36	15.39
d Employee benefits expenses	20.49	30.87	20.00	95.01
e Finance cost	3.01	12.07	3.93	23.41
f Depreciation & amortizations expenses	79.32	-	-	-
g Bad debts	78.97	-	-	-
h Loss on Sale/ Provision for TDR	3.87	8.60	3.22	21.24
g Other Expenses	359.15	167.32	139.97	703.35
<b>Total Expenses</b>	(45.33)	(118.23)	12.53	58.83
<b>3. Profit/(Loss) before exceptional items and tax (1) - (2)</b>	-	-	12.53	58.83
4. Exceptional Items	(45.33)	(118.23)	-	-
<b>5. Profit/(Loss) from ordinary activities before tax (3)-(4)</b>	-	(25.67)	3.93	20.43
<b>6. Tax expense</b>	0.22	(2.75)	(1.19)	(10.53)
Current Tax	(45.56)	(89.82)	9.79	48.93
Deferred Tax	-	-	-	-
<b>7. Net Profit/(loss) after tax (5) - (6)</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>	(45.56)	(89.82)	9.79	48.93
<b>9. Total Comprehensive Income / (Loss) (7+8)</b>	311.82	311.82	171.50	311.82
8. Paid-up Equity Share Capital (Face Value of Rs. 10/- each)	-	-	-	591.55
9. Other equity (excluding Revaluation Reserve) as shown in Audited Balance sheet of Previous Year	-	-	-	-
<b>10. Earnings per share of Rs. 10/- each (in Rs.)</b>	(1.82)	(3.59)	0.57	1.96
(a) Basic	(1.82)	(3.59)	0.57	1.96
(b) Diluted	-	-	-	-

Notes:

- 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 August, 2025 and have undergone "Limited Review Report" by the Statutory Auditor of the Company.
- 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.
- 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.
- Figures for the quarter ended 31 March 2025 in these financial results are the balancing figures between audited figures in respect of the full financial year ended March 31, 2025 and the Unaudited published figures upto nine month ended December 2024. Also the figures up to the end of the third quarter had only been reviewed and not subjected to audit.
- Figures for the previous period have been re-grouped / re-classified wherever necessary.

For and on behalf of the Board of Directors  
 For Vishvprabha Venture Limited  
 (Formerly known as Vishvprabha Trading Limited)

*Paresh R. Desai*

Paresh R Desai  
 Whole Time Director  
 DIN : 08602174



Place: Dombivli, Thane  
 Date: August 14, 2025

# **SGCO & Co.LLP**

**Chartered Accountants**

## **Limited Review Report on Unaudited Consolidated Financial Results for the quarter ended on 30<sup>th</sup> June, 2025 of Vishvprabha Ventures Limited pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015**

To,  
The Board of Directors of  
**Vishvprabha Ventures Limited**

1. We have reviewed the accompanying Statement of Unaudited Consolidated Financial Results of **Vishvprabha Ventures Limited** ("the Parent") and its subsidiaries (the Parent and its subsidiaries together referred to as "the Group") for the quarter ended on June 30, 2025 ("the Statement"), being submitted by the Parent 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 Parent's Management and approved by the Parent's the 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, 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. A review of interim financial information consists of making inquiries, primarily of persons 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 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.

We also performed procedures in accordance with the circular issued by the SEBI under Regulation 33 (8) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended, to the extent applicable.

4. The Statement includes the results of the following entities:

- i. Vishvprabha Ventures Limited (Parent Company)
- ii. List of Subsidiaries:
  - a. Vishvprabha & Lichade Buildcon Private Limited ( Formerly known as Vishvprabha & VS Buildcon Private Limited)
  - b. Vishvprabha Foods Private Limited

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5. As described in Note 4 of the result, The Group is not accounting for Liability for Gratuity as required under Indian Accounting standard 19 (Ind AS-19) relating to Employees Benefits as referred to in Note no.4 to Financials Results. We are unable to comment upon resultant effect on profit / (Loss), other comprehensive income / (Loss) and Total comprehensive income / (Loss) for the period as the amount of such benefit is presently not ascertainable.

6. Based on our review conducted and procedures performed as stated in paragraph 3 above and based on the consideration of the review reports of the other auditors referred to in paragraph 7 below, 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.

7. We did not review the financial results of two subsidiaries vis Vishvprabha & Lichade Buildcon Private Limited ( Formerly known as Vishvprabha & VS Buildcon Private Limited) and Vishvprabha Foods Private Limited included in the consolidated unaudited financial results, whose financial results reflect total revenues of Rs. 84.20 Lakhs, total net profit / (loss) after tax of Rs. (25.97) Lakhs and total comprehensive income / (loss) of Rs. (25.97) lakhs for the quarter ended 30<sup>th</sup> June, 2025, as considered in the consolidated unaudited financial results. These financial results have been reviewed by other auditors whose reports have been furnished to us by the Management and our conclusion on the Statement, in so far as it relates to the amounts and disclosures included in respect of these subsidiaries, is based solely on the reports of the other auditors and the procedures performed by us as stated in paragraph 3 above.

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

#### 8. Other Matters

As stated in Note 5 to the Statement of Unaudited Financial Results for the Quarter ended June 30, 2025, include the results of quarter ended March 31, 2025, being the balancing figures between the audited figures in respect of full financial year and the unaudited published figures up to nine months of the relevant financial year which were subject to limited reviewed by us.

**For S G C O & Co LLP**  
Chartered Accountants  
Firm Reg. No. 112081W / W100184

  
**Suresh Murarka**  
Partner  
Mem. No. 044739  
UDIN: 25044739BMLAMU9940



Place : Mumbai  
Date : August 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

**Statement of Unaudited Consolidated Financial Results for the Quarter 30th June 2025.**

(Rs. in lakhs)

Particulars	Consolidated			
	Quarter ended			Year ended
	30.06.2025 (Unaudited)	31.03.2025 (Audited)	30.06.2024 (Unaudited)	31.03.2025 (Audited)
<b>1. INCOME</b>	398.02	102.56	199.75	992.21
a. Revenue from Operations	6.08	31.20	36.54	80.43
b. Other Income	404.10	133.76	236.29	1,072.64
<b>Total Income</b>				
<b>2. EXPENSES</b>	60.95	269.43	100.69	735.38
a. Cost of Construction and development	36.94	17.41	20.77	143.71
b. Cost of Material consumed	128.30	(214.68)	23.74	(234.68)
c. Change in Inventories	23.74	48.37	-	48.38
d. Purchase of Stock-In-Trade	3.86	4.21	4.38	22.31
e. Employee benefits expenses	36.94	52.39	38.49	170.97
f. Finance cost	18.05	6.13	36.79	121.82
g. Depreciation & amortizations expenses	79.32	-	-	-
h. Bad debts	78.97	-	-	-
i. Loss on Sale/ Provision for TDR	8.32	11.87	17.72	57.12
j. Other Expenses	475.39	195.13	242.58	1,065.01
<b>Total Expenses</b>	(71.29)	(61.37)	(6.29)	7.63
<b>3. Profit / (loss) before tax</b>				
<b>4. Tax expense</b>		(25.73)	3.93	20.43
Current Tax	0.22	(2.75)	(1.19)	(10.52)
Deferred Tax	(71.51)	(32.89)	(9.03)	(2.28)
<b>5. Profit / (loss) after tax</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>	(71.51)	(32.89)	(9.03)	(2.28)
<b>7. Total Comprehensive Income</b>				
<b>Net Profit attributable to</b>	(71.49)	(32.80)	(9.02)	(1.92)
Owners of equity	(0.02)	(0.09)	(0.01)	(0.37)
Non Controlling Interest				
<b>Total Comprehensive Income attributable to</b>	(71.49)	(32.80)	(9.02)	(1.92)
Owners of Equity	(0.02)	(0.09)	(0.00)	(0.37)
Non Controlling Interest	311.82	311.82	171.50	311.82
<b>8. Paid-up Equity Share Capital (Face Value of Rs. 10/- each)</b>				502.59
<b>9. Other equity (excluding Revaluation Reserve)</b>				
<b>10. Earnings per share of Rs. 10/- each (in Rs.)</b>				
(a) Basic	(2.86)	(1.32)	(0.53)	(0.09)
(b) Diluted	(2.86)	(1.32)	(0.53)	(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 August, 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. 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 2025 in these financial results are the balancing figures between audited figures in respect of the full financial year ended March 31, 2025 and the Unaudited published figures upto nine month ended December 2024. Also the figures up to the end of the third quarter 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			Year ended
	Quarter ended		30.06.2024	31.03.2025
	30.06.2025 (Unaudited)	31.03.2025 (Audited)	(Unaudited)	(Audited)
<b>A. Segment Revenue</b>				
Construction Activity	313.82	49.06	152.50	761.95
Manufacturing of food & beverages	84.20	53.51	47.25	230.27
<b>Total Revenue</b>	<b>398.02</b>	<b>102.56</b>	<b>199.75</b>	<b>992.21</b>
<b>B. Segment Results</b>				
Construction Activity	(21.82)	(75.32)	36.47	177.02
Manufacturing of food & beverages	(0.55)	41.27	(4.01)	42.97
Less : Depreciation and amortisation expense	(22.37)	(34.05)	32.46	219.99
<b>Operating Profit</b>	18.05	6.13	36.79	121.82
Less : Finance Cost	(40.42)	(40.18)	(4.33)	98.17
Add : Other Income	36.94	52.39	38.49	170.97
<b>Profit Before Tax</b>	6.08	31.21	36.54	80.43
Less : Tax expense (Net)	(71.29)	(61.37)	(6.29)	7.63
<b>Profit After Tax</b>	0.22	(28.48)	2.74	9.91
	(71.51)	(32.89)	(9.03)	(2.28)
<b>C. Segments Assets</b>				
Construction Activity	1,729.24	1,982.04	1,255.38	1,982.04
Manufacturing of food & beverages	1,426.44	1,432.16	1,364.87	1,432.16
<b>Total</b>	<b>3,155.68</b>	<b>3,414.20</b>	<b>2,620.25</b>	<b>3,414.20</b>
<b>D. Segments Liabilities</b>				
Construction Activity	1,328.98	1,536.22	1,512.06	1,536.22
Manufacturing of food & beverages	1,082.09	1,061.83	729.11	1,061.83
<b>Total</b>	<b>2,411.07</b>	<b>2,598.05</b>	<b>2,241.17</b>	<b>2,598.05</b>

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

*Paresh R Desai*  
Paresh R Desai  
Whole Time Director  
DIN : 08602174



Place : Dombivali, Thane  
Date : August 14, 2025