VVIP Infratech Limited

(Formerly known as Vibhor Vaibhav Infra Private Limited)

By To, **Dated-28/05/2025**
Sr. General Manager
Listing Operations
BSE Limited
P.J. Towers, Dalal Street
Fort, Mumbai- 400001
Dear Sir(s),

Ref.-BSE SCRIP CODE- 544219, SYMBOL- VVIPIL

Sub: Integrated Filing (Financial) for the Half year ended 31st March, 2025 along with Regulation 32 of SEBI(LODR) i.e. Disclosure about the Statement of Deviation and Variation in utilization of funds.

Dear Sir/ Ma'am,

Pursuant to SEBI Circular No. SEBI/HO/CFD/CFD-PoD-2/CIR/P/2024/185 dated December 31, 2024, read with BSE Circular No. 20250102-4 dated January 2, 2025, we are submitting herewith the Integrated Filing (Financial) for the Half year ended 31st March, 2025.

The above information shall also be made available on the website of the Company i.e., www.vvipinfra.com.

You are requested to take the aforesaid on record.

FOR & BEHALF OF

VVIP INFRATECH LIMITED

KANCHAN AGGARWAL
Digitally signed by KANCHAN AGGARWAL
Date: 2025.05.28 12:58:56 +05'30'

Kanchan Aggarwal

Company Secretary Cum Compliance Officer

Membership No. A70481

Enclosed Below:

General information about company		
Scrip code*		544219
NSE Symbol*		NOTLISTED
MSEI Symbol*		NOTLISTED
ISIN*		INE0MNP01016
Name of company		VVIP INFRATECH LIMITED
Type of company		SME
Class of security		Equity
Date of start of financial year		01-04-2024
Date of end of financial year		31-03-2025
Date of board meeting when results were approved		26-05-2025
Date on which prior intimation of the meeting for considering financial results was informed to the exchange		17-05-2025
Description of presentation currency		INR
Level of rounding		Lakhs
Reporting Type		Half Yearly
Reporting Quarter		Yearly
Nature of report standalone or consolidated		Standalone
Whether results are audited or unaudited for the quarter ended		Audited
Whether results are audited or unaudited for the Year to date for current period ended/year ended		Audited
Segment Reporting		Multi segment
Description of single segment		
Start date and time of board meeting		26-05-2025 16:00
End date and time of board meeting		26-05-2025 17:00
Whether cash flow statement is applicable on company		Yes
Type of cash flow statement		Cash Flow Indirect
Declaration of unmodified opinion or statement on impact of audit qualification		Not applicable
Whether the company has any related party?		No
Whether the company has entered into any Related Party transaction during the selected half year for which it wants to submit disclosure?		No
(I) We declare that the acceptance of fixed deposits by the bans/Non-Banking Finance Company are at the terms uniformly applicable/offered to all shareholders/public		No
(II) We declare that the scheduled commercial bank, as per RBI circular RBI/DBR/2015-16/19 dated March 03, 2016, has allowed additional interest of one per cent per annum, over and above the rate of interest mentioned in the schedule of interest rates on savings or a term deposits of bank's staff and their exclusive associations as well as on deposits of Chairman, Chairman & Managing Director, Executive Director or such other Executives appointed for a fixed tenure.		NA
(III) Whether the company is a 'high value debt listed entity' according to regulation 15 (1A)?		No
(a) If answer to above question is Yes, whether complying with proviso to regulation 23 (9), i.e., submitting RPT disclosures on the day of results publication?		
(b) If answer to above question is No, please explain the reason for not complying.		
Whether the updated Related Party Transactions (RPT) Policy (in compliance with Reg. 23 of SEBI LODR) has been uploaded on the website of the Company?		No
Latest Date on which RPT policy is updated		
Indicate Company website link for updated RPT policy of the Company		
Whether statement on deviation or variation for proceeds of public issue, rights issue, preferential issue, qualified institutions placement etc. is applicable to the company for the current quarter?		Yes
No. of times funds raised during the quarter		1
Whether the disclosure for the Default on Loans and Debt Securities is applicable to the entity?	No	NA

Financial Results – Other than Bank

Particulars		3 months/ 6 months ended (dd-mm-yyyy)	Year to date figures for current period ended (dd-mm-yyyy)
	Date of start of reporting period	01-10-2024	01-04-2024
	Date of end of reporting period	31-03-2025	31-03-2025
	Whether results are audited or unaudited	Audited	Audited
	Nature of report standalone or consolidated	Standalone	Standalone
Part I	**Blue color marked fields are non-mandatory. For Consolidated Results, if the company has no figures for 3 months / 6 months ended, in such case zero shall be inserted in the said column.**		
1	**Revenue From Operations**		
	Revenue from operations	16661.49	27705.14
	Other income	134.18	198.79
	Total Income	**16795.67**	**27903.93**
2	**Expenses**		
(a)	Cost of materials consumed	16463.04	25969.73
(b)	Purchases of stock-in-trade	0	0
(c)	Changes in inventories of finished goods, work-in-progress and stock-in-trade	-2622.38	-3103.75
(d)	Employee benefit expense	184.94	329.31
(e)	Finance costs	243.29	492.51
(f)	Depreciation and amortisation expense	66.47	113.39
(g)	**Other Expenses**		
1	Other Expenses	260.8	506.06
	Total other expenses	**260.8**	**506.06**
	Total expenses	**14596.16**	**24307.25**
3	**Profit before exceptional and extraordinary items and tax**	**2199.51**	**3596.68**
4	Exceptional items	0	0
5	**Profit before extraordinary items and tax**	2199.51	3596.68
6	Extraordinary items	0	0
7	**Profit before tax**	2199.51	3596.68
8	**Tax Expense**		
	Current tax	600.02	980.14
	Deferred tax	-7.05	-9.7
	Total tax expenses	592.97	970.44
9	**Net Profit Loss for the period from continuing operations**	1606.54	2626.24
10	Profit (loss) from discontinuing operations before tax	0	0
11	Tax expense of discontinuing operations	0	0
12	**Net profit (loss) from discontinuing operation after tax**	0	0
13	**Profit (loss) for period before minority interest**	1606.54	2626.24
14	Share of profit (loss) of associates		
15	Profit (loss) of minority interest		
16	**Net profit (Loss) for the period**	1606.54	2626.24
17	**Details of equity share capital**		
	Paid-up equity share capital	2496.97	2496.97

	Face value of equity share capital	10	10	
	Details of debt securities			
18	Reserves excluding revaluation reserve		0.00	
19	**Earnings per equity share (for continuing and discontinued operations)**			
	Basic earnings (loss) per share from continuing and discontinued operations	7.72	11.48	
	Diluted earnings (loss) per share from continuing and discontinued operations	7.72	11.48	
20	Debt equity ratio	0	0	Textual Information(1)
21	Debt service coverage ratio	0	0	Textual Information(2)
22	Interest service coverage ratio	0	0	Textual Information(3)
23	Disclosure of notes on financial results			

Statement of Asset and Liabilities		
	Particulars	Year ended (dd-mm-yyyy)
	Date of start of reporting period	01-04-2024
	Date of end of reporting period	31-03-2025
	Whether results are audited or unaudited	Audited
	Nature of report standalone or consolidated	Standalone
	Equity and liabilities	
1	**Shareholders' funds**	
	Share capital	2496.97
	Reserves and surplus	13283.86
	Money received against share warrants	0
	Total shareholders' funds	**15780.83**
2	Share application money pending allotment	0
3	Deferred government grants	0
4	Minority interest	
5	**Non-current liabilities**	
	Long-term borrowings	275.32
	Deferred tax liabilities (net)	0
	Foreign currency monetary item translation difference liability account	0
	Other long-term liabilities	2017.31
	Long-term provisions	107.39
	Total non-current liabilities	**2400.02**
6	**Current liabilities**	
	Short-term borrowings	3243.27
	Trade Payables	
	(A) Total outstanding dues of micro enterprises and small enterprises	40.32
	(B) Total outstanding dues of creditors other than micro enterprises and small enterprises	6093.82
	Total Trade payable	**6134.14**
	Other current liabilities	519.11
	Short-term provisions	444.19
	Total current liabilities	**10340.71**
	Total equity and liabilities	**28521.56**
	Assets	
1	**Non-current assets**	
(i)	**Property, Plant and Equipment and Intangible assets**	
	Property, Plant and Equipment	482.5
	Producing properties	0
	Intangible assets	6.36
	Preproducing properties	0
	Property, Plant and Equipment capital work-in-progress	0
	Intangible assets under development or work-in-progress	0
	Total Property, Plant and Equipment and Intangible assets	**488.86**
(ii)	Non-current investments	2287.52
(v)	Deferred tax assets (net)	51.27
(vi)	Foreign currency monetary item translation difference asset account	0

(vii)	Long-term loans and advances	0
(viii)	Other non-current assets	2873.9
	Total non-current assets	**5701.55**
2	**Current assets**	
	Current investments	0
	Inventories	7404.2
	Trade receivables	7030.09
	Cash and cash equivalents	3476.22
	Bank balance other than cash and cash equivalents	0
	Short-term loans and advances	943.49
	Other current assets	3966.01
	Total current assets	**22820.01**
	Total assets	**28521.56**

Format for Reporting Segment wise Revenue, Results and Capital Employed along with the company results			
	Particulars	3 months/ 6 months ended (dd-mm-yyyy)	Year to date figures for current period ended (dd-mm-yyyy)
	Date of start of reporting period	01-10-2024	01-04-2024
	Date of end of reporting period	31-03-2025	31-03-2025
	Whether results are audited or unaudited	Audited	Audited
	Nature of report standalone or consolidated	Standalone	Standalone
1	**Segment Revenue**		
	(net sale/income from each segment should be disclosed)		
1	Contractor	11043.65	17047.18
	Total segment revenue	11043.65	17047.18
	Less: Inter segment revenue	4114.96	4325.83
	Revenue from operations	6928.69	12721.35
2	**Segment Result**		
	Profit (+) / Loss (-) before tax and interest from each segment		
1	Contractor	1646.39	2443.22
	Total Profit before tax	1646.39	2443.22
	i. Finance cost	271.03	266.62
	ii. Other unallocable expenditure net off unallocable income	0	0
	Profit before tax	1375.36	2176.6
3	**(Segment Asset - Segment Liabilities)**		
	Segment Asset		
1	Contractor	6464.47	6464.47
	Total Segment Assets	6464.47	6464.47
	Un-allocable Assets	0	0
	Net Segment Assets	6464.47	6464.47
4	**Segment Liabilities**		
	Segment Liabilities		
1	Contractor	20638.76	20638.76
	Total Segment Liabilities	20638.76	20638.76
	Un-allocable Liabilities	0	0
	Net Segment Liabilities	20638.76	20638.76

Cash flow statement - indirect		
	Particulars	Year ended (dd-mm-yyyy)
	Date of start of reporting period	01-04-2024
	Date of end of reporting period	31-03-2025
	Whether results are audited or unaudited	Audited
	Nature of report standalone or consolidated	Standalone
1	**Statement of cash flows**	
	Cash flows from used in operating activities	
	Profit before extraordinary items and tax	3596.68
2	**Adjustments for reconcile profit (loss)**	
	Adjustments to profit (loss)	
	Adjustments for finance costs	492.51
	Adjustments for depreciation and amortisation expense	113.39
	Adjustments for impairment loss reversal of impairment loss recognised in profit or loss	0
	Adjustments for unrealised foreign exchange losses gains	0
	Adjustments for dividend income	0
	Adjustments for share-based payments	0
	Other adjustments for which cash effects are investing or financing cash flow	0
	Other adjustments to reconcile profit (loss)	0
	Other adjustments for non-cash items	-180.41
	Share of profit and loss from partnership firm or association of persons or limited liability partnerships	-16.95
	Total adjustments to profit (loss)	**408.54**
3	**Adjustments for working capital**	
	Adjustments for decrease (increase) in inventories	-3103.75
	Adjustments for decrease (increase) in trade receivables	-4412.47
	Adjustments for decrease (increase) in other current assets	-4718.89
	Adjustments for increase (decrease) in trade payables	4189.22
	Adjustments for increase (decrease) in other current liabilities	1385.26
	Adjustments for provisions	0
	Total adjustments for working capital	**-6660.63**
	Total adjustments for reconcile profit (loss)	**-6252.09**
	Net cash flows from (used in) operations	**-2655.41**
	Dividends received	0
	Interest paid	0
	Interest received	0
	Income taxes paid (refund)	762.83
	Other inflows (outflows) of cash	0
	Net cash flows from (used in) operating activities before extraordinary items	**-3418.24**
	Proceeds from extraordinary items	0
	Payment for extraordinary items	0
	Net cash flows from (used in) operating activities	**-3418.24**
4	**Cash flows from used in investing activities**	
	Cash flows from losing control of subsidiaries or other businesses	0
	Cash flows used in obtaining control of subsidiaries or other businesses	0
	Other cash receipts from sales of equity or debt instruments of other entities	0

	Other cash payments to acquire equity or debt instruments of other entities	0
	Other cash receipts from sales of interests in joint ventures	0
	Other cash payments to acquire interests in joint ventures	0
	Cash receipts from share of profits of partnership firm or association of persons or limited liability partnerships	14.12
	Cash payment for investment in partnership firm or association of persons or limited liability partnerships	13.07
	Proceeds from sales of property plant and equipment	4.49
	Purchase of property plant and equipment	322.01
	Proceeds from sales of intangible assets	0
	Purchase of intangible assets	0
	Cash advances and loans made to other parties	0
	Cash receipts from repayment of advances and loans made to other parties	0
	Cash payments for future contracts, forward contracts, option contracts and swap contracts	0
	Cash receipts from future contracts, forward contracts, option contracts and swap contracts	0
	Dividends received	0
	Interest received	180.41
	Income taxes paid (refund)	0
	Other inflows (outflows) of cash	1721.25
	Proceeds from government grants	0
	Net cash flows from (used in) investing activities before extraordinary items	**1585.19**
	Proceeds from extraordinary items	0
	Payment for extraordinary items	0
	Net cash flows from (used in) investing activities	**1585.19**
5	**Cash flows from used in financing activities**	
	Proceeds from issuing shares	5281.12
	Proceeds from issuing other equity instruments	0
	Proceeds from issuing debentures notes bonds etc	0
	Proceeds from borrowings	0
	Repayments of borrowings	131.91
	Dividends paid	0
	Interest paid	492.51
	Income taxes paid (refund)	0
	Other inflows (outflows) of cash	0
	Net cash flows from (used in) financing activities before extraordinary items	**4656.7**
	Proceeds from extraordinary items	0
	Payment for extraordinary items	0
	Net cash flows from (used in) financing activities	**4656.7**
	Net increase (decrease) in cash and cash equivalents before effect of exchange rate changes	**2823.65**
6	**Effect of exchange rate changes on cash and cash equivalents**	
	Effect of exchange rate changes on cash and cash equivalents	0
	Net increase (decrease) in cash and cash equivalents	**2823.65**
	Cash and cash equivalents cash flow statement at beginning of period	652.57
	Cash and cash equivalents cash flow statement at end of period	**3476.22**

Statement on Deviation or Variation for proceeds of Public Issue, Rights Issue, Preferential Issue, Qualified Institutions Placement Etc. (1)	
Mode of Fund Raising	Public Issues
Description of mode of fund raising (Applicable in case of others is selected)	
Date of Raising Funds	26-07-2024
Amount Raised	61216000
Report filed for Quarter ended	31-03-2025
Monitoring Agency	Not applicable
Monitoring Agency Name, if applicable	
Is there a Deviation / Variation in use of funds raised	Yes
If yes, whether the same is pursuant to change in terms of a contract or objects, which was approved by the shareholders	Yes
If Yes, Date of shareholder Approval	24-02-2025
Explanation for the Deviation / Variation	Original Object (as per Prospectus): Utilization of Rs. 10.49 Crores towards Capital Expenditure. Revised Object: Utilization of Rs.10.49 Crores towards Working Capital Requirements. Reason for Deviation/Variation: Based on operational analysis, the Company has decided to lease plant and machinery instead of outright purchase due to the logistical challenges of moving equipment across distant project sites e.g., Roorkee, Rishikesh. Leased equipment offers cost efficiency and flexibility, prompting reallocation of funds towards working capital to support ongoing and new projects. Impact of the Deviation: There is no adverse impact on business operations. The revised use enhances liquidity and operational efficiency without altering the overall IPO object framework.
Comments of the Audit Committee after review	Reviewed and Approved by the Audit Committee
Comments of the auditors, if any	No Comments by the Auditor

Sr.	Original Object	Modified Object, if any	Original Allocation	Modified allocation, if any	Funds Utilised	Amount of Deviation/Variation for the quarter according to applicable object	Remarks if any
1	Working Capital Requirement	NA	400000000	0	400000000	0	
2	Capital Expenditure	Working Capital Requirements	104978000	104978000	104978000	104978000	The fund has been utilized fully as on 31-03-2025. Now there is no unutilized fund in the Account.
3	General Corporate Purpose & Issue Expenses	NA	107148000	0	107148000	0	

Signatory Details	
Name of signatory	Kanchan Aggarwal
Designation of person	Company Secretary and Compliance Officer
Place	Ghaziabad
Date	26-05-2025

General information about company	
Scrip code*	544219
NSE Symbol*	NOTLISTED
MSEI Symbol*	NOTLISTED
ISIN*	INE0MNP01016
Name of company	VVIP INFRATECH LIMITED
Type of company	SME
Class of security	Equity
Date of start of financial year	01-04-2024
Date of end of financial year	31-03-2025
Date of board meeting when results were approved	26-05-2025
Date on which prior intimation of the meeting for considering financial results was informed to the exchange	17-05-2025
Description of presentation currency	INR
Level of rounding	Lakhs
Reporting Type	Half Yearly
Reporting Quarter	Yearly
Nature of report standalone or consolidated	Consolidated
Whether results are audited or unaudited for the quarter ended	Audited
Whether results are audited or unaudited for the Year to date for current period ended/year ended	Audited
Segment Reporting	Multi segment
Description of single segment	
Start date and time of board meeting	26-05-2025 16:00
End date and time of board meeting	26-05-2025 17:30
Whether cash flow statement is applicable on company	Yes
Type of cash flow statement	Cash Flow Indirect
Declaration of unmodified opinion or statement on impact of audit qualification	Not applicable

Financial Results – Other than Bank				
Particulars		3 months/ 6 months ended (dd-mm-yyyy)	Year to date figures for current period ended (dd-mm-yyyy)	
	Date of start of reporting period	01-10-2024	01-04-2024	
	Date of end of reporting period	31-03-2025	31-03-2025	
	Whether results are audited or unaudited	Audited	Audited	
	Nature of report standalone or consolidated	Consolidated	Consolidated	
Part I	**Blue color marked fields are non-mandatory. For Consolidated Results, if the company has no figures for 3 months / 6 months ended, in such case zero shall be inserted in the said column.**			
1	**Revenue From Operations**			
	Revenue from operations	19974.62	37066.75	
	Other income	156.12	254.24	
	Total Income	**20130.74**	**37320.99**	
2	**Expenses**			
(a)	Cost of materials consumed	22318.95	42519.05	
(b)	Purchases of stock-in-trade	0	0	
(c)	Changes in inventories of finished goods, work-in-progress and stock-in-trade	-7349.11	-15683.05	
(d)	Employee benefit expense	633.96	1045.65	
(e)	Finance costs	266.62	537.65	
(f)	Depreciation and amortisation expense	99.42	177.06	
(g)	**Other Expenses**			
1	Other Expenses	842.3	1378.07	
	Total other expenses	**842.3**	**1378.07**	
	Total expenses	**16812.14**	**29974.43**	
3	**Profit before exceptional and extraordinary items and tax**	**3318.6**	**7346.56**	
4	Exceptional items	0	0	
5	**Profit before extraordinary items and tax**	3318.6	7346.56	
6	Extraordinary items	0	0	
7	**Profit before tax**	3318.6	7346.56	
8	**Tax Expense**			
	Current tax	1066.42	2366.92	
	Deferred tax	8.82	-11.06	
	Total tax expenses	1075.24	2355.86	
9	**Net Profit Loss for the period from continuing operations**	2243.36	4990.7	
10	Profit (loss) from discontinuing operations before tax	2267.39	5020.85	
11	Tax expense of discontinuing operations	0	0	
12	**Net profit (loss) from discontinuing operation after tax**	2267.39	5020.85	
13	**Profit (loss) for period before minority interest**	4510.75	10011.55	
14	Share of profit (loss) of associates	0	0	
15	Profit (loss) of minority interest	409.09	1411.03	
16	**Net profit (Loss) for the period**	4919.84	11422.58	
17	**Details of equity share capital**			
	Paid-up equity share capital	2496.97	2496.97	

	Face value of equity share capital	10	10	
	Details of debt securities			
18	Reserves excluding revaluation reserve		0.00	
19	**Earnings per equity share (for continuing and discontinued operations)**			
	Basic earnings (loss) per share from continuing and discontinued operations	8.12	15.78	
	Diluted earnings (loss) per share from continuing and discontinued operations	8.12	15.78	
20	Debt equity ratio	0	0	Textual Information(1)
21	Debt service coverage ratio	0	0	Textual Information(2)
22	Interest service coverage ratio	0	0	Textual Information(3)
23	Disclosure of notes on financial results			

Statement of Asset and Liabilities		
	Particulars	Year ended (dd-mm-yyyy)
	Date of start of reporting period	01-04-2024
	Date of end of reporting period	31-03-2025
	Whether results are audited or unaudited	Audited
	Nature of report standalone or consolidated	Consolidated
	Equity and liabilities	
1	**Shareholders' funds**	
	Share capital	2496.97
	Reserves and surplus	17403.02
	Money received against share warrants	0
	Total shareholders' funds	**19899.99**
2	Share application money pending allotment	0
3	Deferred government grants	0
4	Minority interest	1880.12
5	**Non-current liabilities**	
	Long-term borrowings	6175.36
	Deferred tax liabilities (net)	0
	Foreign currency monetary item translation difference liability account	0
	Other long-term liabilities	3376.71
	Long-term provisions	351.45
	Total non-current liabilities	**9903.52**
6	**Current liabilities**	
	Short-term borrowings	3444.59
	Trade Payables	
	(A) Total outstanding dues of micro enterprises and small enterprises	87.37
	(B) Total outstanding dues of creditors other than micro enterprises and small enterprises	8303.61
	Total Trade payable	**8390.98**
	Other current liabilities	9204.71
	Short-term provisions	1734.31
	Total current liabilities	**22774.59**
	Total equity and liabilities	**54458.22**
	Assets	
1	**Non-current assets**	
(i)	**Property, Plant and Equipment and Intangible assets**	
	Property, Plant and Equipment	750.78
	Producing properties	0
	Intangible assets	600.31
	Preproducing properties	0
	Property, Plant and Equipment capital work-in-progress	0
	Intangible assets under development or work-in-progress	0
	Total Property, Plant and Equipment and Intangible assets	**1351.09**
(ii)	Non-current investments	3378.65
(v)	Deferred tax assets (net)	112.18
(vi)	Foreign currency monetary item translation difference asset account	0

(vii)	Long-term loans and advances	0
(viii)	Other non-current assets	2895.06
	Total non-current assets	**7736.98**
2	**Current assets**	
	Current investments	0
	Inventories	22413.83
	Trade receivables	11622.48
	Cash and cash equivalents	5500.44
	Bank balance other than cash and cash equivalents	0
	Short-term loans and advances	3003.68
	Other current assets	4180.81
	Total current assets	**46721.24**
	Total assets	**54458.22**

Format for Reporting Segment wise Revenue, Results and Capital Employed along with the company results			
	Particulars	3 months/ 6 months ended (dd-mm-yyyy)	Year to date figures for current period ended (dd-mm-yyyy)
	Date of start of reporting period	01-10-2024	01-04-2024
	Date of end of reporting period	31-03-2025	31-03-2025
	Whether results are audited or unaudited	Audited	Audited
	Nature of report standalone or consolidated	Consolidated	Consolidated
1	**Segment Revenue**		
	(net sale/income from each segment should be disclosed)		
1	Contractor	28090.83	28090.83
2	Real Estate Sector	17416.71	17416.71
	Total segment revenue	45507.54	45507.54
	Less: Inter segment revenue	8440.79	8440.79
	Revenue from operations	37066.75	37066.75
2	**Segment Result**		
	Profit (+) / Loss (-) before tax and interest from each segment		
1	Contractor	4089.61	4089.61
2	Real Estate Sector	3794.6	3794.6
	Total Profit before tax	7884.21	7884.21
	i. Finance cost	537.65	537.65
	ii. Other unallocable expenditure net off unallocable income	0	0
	Profit before tax	7346.56	7346.56
3	**(Segment Asset - Segment Liabilities)**		
	Segment Asset		
1	Contractor	28937.78	28937.78
2	Real Estate Sector	25520.45	25520.45
	Total Segment Assets	54458.23	54458.23
	Un-allocable Assets	0	0
	Net Segment Assets	54458.23	54458.23
4	**Segment Liabilities**		
	Segment Liabilities		
1	Contractor	28937.78	28937.78
2	Real Estate Sector	25520.45	25520.45
	Total Segment Liabilities	54458.23	54458.23
	Un-allocable Liabilities	0	0
	Net Segment Liabilities	54458.23	54458.23

Cash flow statement - indirect		
	Particulars	Year ended (dd-mm-yyyy)
	Date of start of reporting period	01-04-2024
	Date of end of reporting period	31-03-2025
	Whether results are audited or unaudited	Audited
	Nature of report standalone or consolidated	Consolidated
1	**Statement of cash flows**	
	Cash flows from used in operating activities	
	Profit before extraordinary items and tax	7346.56
2	**Adjustments for reconcile profit (loss)**	
	Adjustments to profit (loss)	
	Adjustments for finance costs	537.65
	Adjustments for depreciation and amortisation expense	177.06
	Adjustments for impairment loss reversal of impairment loss recognised in profit or loss	0
	Adjustments for unrealised foreign exchange losses gains	0
	Adjustments for dividend income	0
	Adjustments for share-based payments	0
	Other adjustments for which cash effects are investing or financing cash flow	0
	Other adjustments to reconcile profit (loss)	0
	Other adjustments for non-cash items	-203.55
	Share of profit and loss from partnership firm or association of persons or limited liability partnerships	-4.82
	Total adjustments to profit (loss)	**506.34**
3	**Adjustments for working capital**	
	Adjustments for decrease (increase) in inventories	-15475.72
	Adjustments for decrease (increase) in trade receivables	-5100.04
	Adjustments for decrease (increase) in other current assets	-4633
	Adjustments for increase (decrease) in trade payables	5184.15
	Adjustments for increase (decrease) in other current liabilities	6618.21
	Adjustments for provisions	0
	Total adjustments for working capital	**-13406.4**
	Total adjustments for reconcile profit (loss)	**-12900.06**
	Net cash flows from (used in) operations	**-5553.5**
	Dividends received	0
	Interest paid	0
	Interest received	0
	Income taxes paid (refund)	881.86
	Other inflows (outflows) of cash	0
	Net cash flows from (used in) operating activities before extraordinary items	**-6435.36**
	Proceeds from extraordinary items	0
	Payment for extraordinary items	0
	Net cash flows from (used in) operating activities	**-6435.36**
4	**Cash flows from used in investing activities**	
	Cash flows from losing control of subsidiaries or other businesses	0
	Cash flows used in obtaining control of subsidiaries or other businesses	0
	Other cash receipts from sales of equity or debt instruments of other entities	0

	Other cash payments to acquire equity or debt instruments of other entities	0
	Other cash receipts from sales of interests in joint ventures	0
	Other cash payments to acquire interests in joint ventures	0
	Cash receipts from share of profits of partnership firm or association of persons or limited liability partnerships	0
	Cash payment for investment in partnership firm or association of persons or limited liability partnerships	-204.25
	Proceeds from sales of property plant and equipment	9.13
	Purchase of property plant and equipment	380.61
	Proceeds from sales of intangible assets	0
	Purchase of intangible assets	0
	Cash advances and loans made to other parties	0
	Cash receipts from repayment of advances and loans made to other parties	0
	Cash payments for future contracts, forward contracts, option contracts and swap contracts	0
	Cash receipts from future contracts, forward contracts, option contracts and swap contracts	0
	Dividends received	0
	Interest received	205.15
	Income taxes paid (refund)	0
	Other inflows (outflows) of cash	1721.25
	Proceeds from government grants	0
	Net cash flows from (used in) investing activities before extraordinary items	**1759.17**
	Proceeds from extraordinary items	0
	Payment for extraordinary items	0
	Net cash flows from (used in) investing activities	**1759.17**
5	**Cash flows from used in financing activities**	
	Proceeds from issuing shares	5281.12
	Proceeds from issuing other equity instruments	0
	Proceeds from issuing debentures notes bonds etc	0
	Proceeds from borrowings	0
	Repayments of borrowings	-4609.73
	Dividends paid	0
	Interest paid	537.65
	Income taxes paid (refund)	0
	Other inflows (outflows) of cash	17.16
	Net cash flows from (used in) financing activities before extraordinary items	**9370.36**
	Proceeds from extraordinary items	0
	Payment for extraordinary items	0
	Net cash flows from (used in) financing activities	**9370.36**
	Net increase (decrease) in cash and cash equivalents before effect of exchange rate changes	**4694.17**
6	**Effect of exchange rate changes on cash and cash equivalents**	
	Effect of exchange rate changes on cash and cash equivalents	0
	Net increase (decrease) in cash and cash equivalents	**4694.17**
	Cash and cash equivalents cash flow statement at beginning of period	806.27
	Cash and cash equivalents cash flow statement at end of period	**5500.44**