



VISHVPRABHA VENTURES LIMITED

CIN : L51900MH1985PLC034965

GSTIN : 27AAACV9231B1ZK

REGD. OFFICE : USHAKAL CHS LTD, GROUND FLOOR, B-003, PLOT NO- 91, MIDC, DOMBIVLI EAST, THANE, MAHARASHTRA - 421203

To,
BSE Limited
Phiroze Jeejeebhoy Towers,
Dalal Street, Mumbai-400 001.

Scrip Code: 512064

Subject: Outcome of Board Meeting dated held on November 14, 2024

With reference to our letter dated November 09, 2024, the Board of Directors in their meeting held today i.e. Thursday, November 14, 2024 have considered and approved inter alia the following:

1. Approved the Unaudited Standalone and Consolidated Financial Statements for the Quarter and half year Ended September 30, 2024 along with the Limited Review report which is enclosed herewith.

The Meeting Commenced at 17:00 IST and Concluded at 20:00 IST

For Vishvprabha Ventures Limited

Rudrabhadur Bhujel
Company Secretary and Compliance Officer
Place: Dombivili, Thane
Date: November 14, 2024

SGCO & Co.LLP

Chartered Accountants

Limited Review Report on Unaudited Consolidated Financial Results for the quarter ended and half year ended on 30th September, 2024 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 and half year ended on September 30, 2024 ("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 & VS Buildcom Private Limited
 - b. Vishvprabha Foods Private Limited



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SGCO & Co. LLP

Chartered Accountants

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 & VS Buildcom Private Limited, Vishvprabha Foods Private Limited included in the consolidated unaudited financial results, whose financial results reflect total assets of Rs. 1,119.28 lakhs as at September 30, 2024 and total revenue of Rs. 42.74 Lakhs and Rs. 89.99 lakhs, total net profit after tax of Rs. 76.09 lakhs and Rs. 57.26 lakhs and total comprehensive income of Rs.76.09 lakhs and Rs. 57.26 lakhs for the quarter ended and half year ended September 30, 2024, respectively, and Net cash inflows/(outflows) of Rs. 4.92 lakhs for the half year ended September 30, 2024, 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.

For S G C O & Co LLP

Chartered Accountants

Firm Reg. No. 112081W / W100184


Suresh Murarka

Partner

Mem. No. 044739

UDIN: 24044739BKARTO9723



Place : Mumbai

Date : 14th November, 2024

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, 2024

(Rs. in lakhs)

Particulars	Consolidated	
	As at 30.09.2024 (Unaudited)	As at 31.03.2024 (Audited)
ASSETS:		
Non-Current Assets:		
Property, Plant and Equipments	1,117.82	1,146.03
Capital work-in-progress	1.47	1.47
<u>Financial Assets</u>		
Other Financial Assets	0.62	3.40
Income Tax Assets (Net)	10.49	-
Other Non-Current Assets	-	-
Total Non-Current Assets	1,130.40	1,150.89
Current Assets:		
Inventories	259.31	338.38
<u>Financial Assets</u>		
(i) Trade Receivables	1,043.38	736.72
(ii) Cash and Cash Equivalents	35.40	7.75
(iii) Bank Balance other than (ii) above	0.30	0.30
(iv) Other Financial Assets	18.35	19.16
Other Current Assets	344.80	271.60
Total Current Assets	1,701.54	1,373.91
TOTAL ASSETS	2,831.94	2,524.80
EQUITY AND LIABILITIES:		
EQUITY:		
Equity Share Capital	311.82	171.50
Other Equity	533.49	214.18
Equity attributable to equity holders of the parent	845.32	385.68
Minority / Non Controlling Interest	2.09	2.10
Total Equity	847.40	387.79
LIABILITIES:		
Non-Current Liabilities:		
<u>Financial Liabilities</u>		
Borrowings	377.47	391.79
Deferred tax liability	5.61	12.65
Total Non Current Liabilities	383.08	404.44
Current Liabilities:		
<u>Financial Liabilities</u>		
(i) Borrowings	1,207.17	1,318.23
(ii) Trade Payable		
- Due to micro and small enterprises	3.61	3.62
- Due to Others	296.37	194.10
(iii) Other Financial Liabilities	6.01	14.47
Current tax liability	29.58	1.48
Other current liabilities	58.71	200.70
Total Current Liabilities	1,601.46	1,732.60
TOTAL LIABILITIES	1,984.55	2,137.04
TOTAL EQUITY AND LIABILITIES	2,831.94	2,524.83

For and on behalf of the Board of Directors

For Vishvprabha Ventures Limited



Mitesh Thakkar
Managing Director
(DIN 06480213)



Place : Dombivali, Thane
Date : 14th November 2024

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 Cash flow statement for the year ended 30th September, 2024.

(Rs. in Lakhs)

Particulars	Consolidated	
	As at 30.09.2024 (Unaudited)	As at 31.03.2024 (Audited)
CASH FLOWS FROM OPERATING ACTIVITIES:		
Net Profit / (Loss) Before Tax & Extra-Ordinary Items:	50.77	(13.07)
Adjustment for:		
Non Cash & Non Operating Expenses		
Depreciation and Amortisation Expenses	75.76	59.43
Finance cost	79.77	79.80
Interest income	-	(0.10)
Liabilities no longer required written back	-	(0.53)
Operating profit before working capital changes:	206.31	125.53
Adjustment for:		
Changes in Working Capital		
Decrease / (Increase) in Inventories	79.07	(283.20)
Decrease / (Increase) in Trade Receivables	(306.66)	(573.96)
Decrease / (Increase) in Other Financial Asset	3.59	(8.85)
(Increase) / Decrease in Other Assets	(83.69)	(29.29)
(Decrease) / Increase in Trade Payables	117.68	102.20
(Decrease) / Increase in Other current liabilities	(141.99)	176.57
(Decrease) / Increase in other Financial liabilities	(8.46)	8.48
Cash Generated from Operating Activities	(134.15)	(482.52)
Add: Income Tax Refund / (Paid) (Net of refunds)	(35.14)	4.04
Cash Flow before extraordinary items	(169.29)	(478.49)
CASH FLOWS FROM INVESTING ACTIVITIES:		
Payment for acquisition of Property, Plant and Equipment	(28.22)	(470.66)
Interest Received	-	0.13
Net Cash used in Investing Activities	(28.23)	(470.53)
CASH FLOWS FROM FINANCING ACTIVITIES:		
Proceeds from long-term borrowings	(125.41)	1,031.14
Finance cost	(79.77)	(79.80)
Issue of Equity shares	430.35	-
Net Cash Generated from Financiang Activities	225.16	951.34
Net Increase / (Decrease) in Cash and Cash Equivalent	27.65	2.32
Cash & Cash Equivalents as at the begning of the year	7.75	5.43
Cash & Cash Equivalents as at the end of the year	35.40	7.75

For and on behalf of the Board of Directors

For Vishvprabha Ventures Limited

(Formerly known as Vishvprabha Trading Limited)



Mitesh Thakkar
Managing Director
(DIN 06480213)



Place : Dombivali, Thane
Date : 14th November 2024

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

Extracts of Statement of Unaudited Consolidated Financial Results for the Quarter ended and half year ended 30th September 2024.**(Rs. in lakhs)**

Particulars	Consolidated					
	Quarter ended			Half Year Ended		Year ended
	30.09.2024 (Unaudited)	30.06.2024 (Unaudited)	30.09.2023 (Unaudited)	30.09.2024 (Unaudited)	30.09.2023 (Unaudited)	31.03.2024 (Audited)
1. INCOME						
a. Revenue from Operations	434.92	199.75	210.96	634.67	294.71	595.13
b. Other Income	12.50	36.54	0.20	49.04	0.47	0.78
Total Income	447.42	236.29	211.16	683.71	295.18	595.91
2. EXPENSES						
a. Cost of Construction and development	240.73	100.69	-	341.42	-	467.22
b. Cost of Material consumed	45.09	20.77	162.44	65.86	227.32	125.10
c. Change in Inventories	6.87	23.74	(15.27)	30.61	(19.90)	(186.00)
d. Employee benefits expenses	7.22	4.38	3.71	11.60	5.89	13.98
e. Finance cost	41.28	38.49	18.43	79.77	25.41	79.80
f. Depreciation & amortizations expenses	38.97	36.79	3.18	75.76	6.13	59.43
g. Other Expenses	10.19	17.72	17.81	27.91	22.94	49.45
Total Expenses	390.35	242.58	190.30	632.93	267.78	608.98
3. Profit / (loss) before tax	57.07	(6.29)	20.86	50.78	27.40	(13.07)
4. Tax expense						
Current Tax	24.07	3.93	-	28.00	-	1.48
Deferred Tax	(5.85)	(1.19)	-	(7.04)	-	12.65
5. Profit / (loss) after tax	38.84	(9.03)	20.86	29.81	27.40	(27.20)
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	38.84	(9.03)	20.86	29.81	27.40	(27.20)
Net Profit attributable to						
Owners of equity	38.84	(9.02)	20.91	29.83	27.54	(27.05)
Non Controlling Interest	-	(0.01)	(0.05)	(0.01)	(0.14)	(0.15)
Total Comprehensive Income attributable to						
Owners of Equity	38.84	(9.02)	20.91	29.83	27.54	(27.05)
Non Controlling Interest	-	(0.01)	(0.05)	(0.01)	(0.14)	(0.15)
8. Paid-up Equity Share Capital (Face Value of Rs. 10/- each)	311.82	171.50	171.50	311.82	171.50	171.50
9. Other equity (excluding Revaluation Reserve)	-	-	-	-	-	214.18
10. Earnings per share of Rs. 10/- each (in Rs.)						
(a) Basic	1.55	(0.53)	1.22	1.19	1.61	(1.58)
(b) Diluted	1.55	(0.53)	1.22	1.19	1.61	(1.58)

Notes:

1. The above standalone and 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 November, 2024 and have undergone "Limited Review" by the statutory auditors of the company.

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

6. Segment Results

Particulars	Consolidated					
	Quarter ended			Half Year Ended		Year ended
	30.09.2024 (Unaudited)	30.06.2024 (Unaudited)	30.09.2023 (Unaudited)	30.09.2024 (Unaudited)	30.09.2023 (Unaudited)	31.03.2024 (Audited)
A. Segment Revenue						
Construction Activity	392.16	152.50	210.96	544.68	294.71	546.63
Manufacturing of food & beverages	42.74	47.25	-	89.99	-	48.50
Total Revenue	434.91	199.75	210.96	634.67	294.71	595.13
B. Segment Results						
Construction Activity	117.62	36.47	45.71	154.09	62.61	100.31
Manufacturing of food & beverages	7.20	(4.01)	(3.44)	3.18	(4.15)	25.08
	124.82	32.46	42.27	157.27	58.46	125.39
Less : Depreciation and amortisation expense	38.97	36.79	3.18	75.76	6.13	59.43
Operating Profit	85.85	(4.33)	39.09	81.51	52.33	65.96
Less : Finance Cost	41.28	38.49	18.43	79.77	25.41	79.80
Add : Other Income	12.50	36.54	0.20	49.04	0.47	0.78
Profit Before Tax	57.07	(6.28)	20.87	50.78	27.40	(13.06)
Less : Tax expense (Net)	18.23	2.74	-	20.97	-	14.14
Profit After Tax	38.85	(9.02)	20.87	29.81	27.40	(27.20)
C. Segments Assets						
Construction Activity	1,395.32	1,264.80	1,639.01	1,395.32	1,639.01	1,141.79
Manufacturing of food & beverages	1,436.61	1,364.87	445.09	1,436.61	445.09	1,383.47
Total	2,831.94	2,629.67	2,084.10	2,831.94	2,084.10	2,525.26
D. Segments Liabilities						
Construction Activity	912.21	1,512.06	1,187.50	912.21	1,187.50	1,398.64
Manufacturing of food & beverages	1,072.18	738.54	454.08	1,072.18	454.08	738.39
Total	1,984.38	2,250.60	1,641.58	1,984.38	1,641.58	2,137.03

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



Mitesh Thakkar
Managing Director
DIN : 06480213



Place : Dombivali, Thane
Date : 14th November 2024

SGCO & Co.LLP

Chartered Accountants

Limited Review Report on Unaudited Standalone Financial Results of Vishvprabha Ventures Limited for the quarter and half year ended on 30th September, 2024 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 Standalone Financial Results of Vishvprabha Ventures Limited (The "Company"), for the quarter ended on 30th September 2024. This Statement which is the responsibility of the Company's Management and approved by the Board of Directors. Our responsibility is to issue a report on the Statement based on our review.
2. We conducted our review 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 the financial statements are free of material misstatement.
3. A review is limited primarily to inquiries of company personnel and analytical procedure applied to financial data and thus provides less assurance than an audit. We have not performed an audit and, 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.3 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 and Disclosure Requirements) Regulations, 2015 including the manner in which it is to be disclosed, or that it contains any material misstatement.

For S G C O & Co LLP

Chartered Accountants

Firm Reg. No. 112081W / W100184


Suresh Murarka

Partner

Mem. No. 044739

UDIN: 24044739BKARTP9683



Place: Mumbai

Date: 14th November, 2024

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Vishvprabha Ventures Limited

(Formerly known as Vishvprabha Trading Limited)

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

Statement of Standalone Assets & Liabilities as at September 30, 2024

(Rs. in Lakhs)

Particulars	Standalone	
	As at 30.09.2024	As at 31.03.2024
	(Unaudited)	(Audited)
ASSETS:		
Non-Current Assets:		
Property, Plant and Equipments	67.78	75.24
<u>Financial Assets</u>		
Investments	457.55	457.55
Income Tax Assets (Net)	-	-
Total Non-Current Assets	525.33	532.79
Current Assets:		
Inventories	106.17	192.38
<u>Financial Assets</u>		
(i) Trade Receivables	1,006.74	716.31
(ii) Cash and Cash Equivalents	26.87	3.42
(iii) Bank Balance other than (ii) above	0.30	0.30
(iv) Loans	224.23	226.15
(v) Other Financial Assets	18.04	18.04
Other Current Assets	168.80	133.34
Total Current Assets	1,551.15	1,289.94
TOTAL ASSETS	2,076.48	1,822.73
EQUITY AND LIABILITIES:		
EQUITY:		
Equity Share Capital	311.82	171.50
Other Equity	628.85	252.59
Equity attributable to equity holders of the parent	940.67	424.09
Minority / Non Controlling Interest	-	-
Total Equity	940.67	424.09
LIABILITIES:		
Non-Current Liabilities:		
<u>Financial Liabilities</u>		
Borrowings	4.92	5.80
Deferred tax liabilities (Net)	5.61	12.65
Total Non Current Liabilities	10.53	18.45
Current Liabilities:		
<u>Financial Liabilities</u>		
(i) Borrowings	786.17	1,044.06
(ii) Trade Payable		
- Due to micro and small enterprises	3.61	3.60
- Due to Others	244.85	131.64
(iii) Other Financial Liabilities	3.77	7.46
Provisions	29.48	1.48
Other Current Liabilities	57.40	191.95
Total Current Liabilities	1,125.28	1,380.19
TOTAL LIABILITIES	1,135.81	1,398.64
TOTAL EQUITY AND LIABILITIES	2,076.48	1,822.73

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



Mitesh Thakkar
Managing Director
(DIN 06480213)



Place : Dombivli, Thane
Date : 14th November, 2024

Vishvprabha Ventures Limited

(Formerly known as Vishvprabha Trading Limited)

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

Audited statement of Standalone Cash flow for the year ended September 30, 2024

Particulars	Standalone	
	As at 30.09.2024	As at 31.03.2024
	(Unaudited)	(Audited)
CASH FLOWS FROM OPERATING ACTIVITIES:		
Net Profit / (Loss) Before Tax & Extra-Ordinary Items:	107.19	18.27
Adjustment for:		
<u>Non Cash & Non Operating Expenses</u>		
Depreciation and Amortisation Expenses	7.55	15.52
Finance cost	39.35	67.28
Interest income	-	(0.13)
Provision / Liabilities no longer required written back	-	(0.53)
Expenses for issue of shares	-	-
Operating profit before working capital changes:	154.09	100.40
Adjustment for:		
<u>Changes in Working Capital</u>		
Decrease / (Increase) in Inventories	86.21	(143.88)
Decrease / (Increase) in Trade Receivables	(290.43)	(555.36)
Decrease / (Increase) in Other Financial Asset	-	(12.90)
(Increase) / Decrease in Other Assets	(35.45)	(98.31)
(Decrease) / Increase in Trade Payables and other liabilities	131.89	42.41
(Decrease) / Increase in Other current liability	(132.90)	170.43
(Decrease) / Increase in other Financial liabilities	(3.69)	3.45
Cash Generated from Operating Activities	(90.28)	(493.76)
Add: Income Tax Refund / (Paid) (Net of refunds)	(20.43)	1.45
Cash Flow before extraordinary items	(110.70)	(492.31)
CASH FLOWS FROM INVESTING ACTIVITIES:		
Payment for acquisition of Property, Plant and Equipment	-	(22.30)
Investment made	-	(450.00)
Loans & advances received back / (given)	1.91	435.33
Interest Received	-	0.13
Net Cash used in Investing Activities	1.91	(36.84)
CASH FLOWS FROM FINANCING ACTIVITIES:		
Proceeds/ (Repayment) of from long-term borrowings	(258.77)	(0.83)
Proceeds from / (Repayment of) short-term borrowings (net)	-	599.17
Issue of Equity shares (Including premium and netoff expenses)	430.35	-
Finance cost	(39.35)	(67.28)
Net Cash Generated from Financiang Activities	132.23	531.05
Net Increase / (Decrease) in Cash and Cash Equivalent	23.45	1.91
Cash & Cash Equivalents as at the begning of the year	3.42	1.51
Cash & Cash Equivalents as at the end of the year	26.87	3.42

For and on behalf of the Board of Directors

For Vishvprabha Ventures Limited

(Formerly known as Vishvprabha Trading Limited)



Mitesh Thakkar
Managing Director
(DIN 06480213)



Place : Dombivli, Thane
Date : 14th November, 2024

Vishvprabha Ventures Limited

CIN No. : L51900MH1985PLC034965

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

Statement of Unaudited Financial Results for the quarter and year ended 30th September 2024**(Rs. in Lakhs)**

Particulars	Standalone					
	Quarter ended			Half Year Ended		Year ended
	30.09.2024 (Unaudited)	30.06.2024 (Unaudited)	30.09.2023 (Unaudited)	30.09.2024 (Unaudited)	30.09.2023 (Unaudited)	31.03.2024 (Audited)
1. INCOME						
a. Revenue from Operations	392.17	152.50	210.96	544.68	294.71	546.63
b. Other Income	-	-	0.20	-	0.47	0.78
Total Income	392.17	152.50	211.16	544.68	295.18	547.41
2. EXPENSES						
a. Cost of Construction and Development	240.73	100.69	161.43	341.42	226.31	499.63
b. Change in Inventories	22.67	9.77	(13.97)	32.44	(18.60)	(99.09)
c. Employee benefits expenses	6.22	2.36	3.71	8.58	5.89	9.23
d. Finance cost	19.35	20.00	18.43	39.35	25.41	67.28
e. Depreciation & amortizations expenses	3.62	3.93	3.18	7.55	6.13	15.52
f. Other Expenses	4.93	3.22	14.08	8.15	18.50	36.57
Total Expenses	297.52	139.97	186.86	437.49	263.64	529.14
3. Profit/(Loss) before exceptional items and tax (1) - (2)	94.65	12.53	24.30	107.19	31.53	18.27
4. Exceptional Items	-	-	-	-	-	-
5. Profit/(Loss) from ordinary activities before tax (3)-(4)	94.65	12.53	24.30	107.19	31.53	18.27
6. Tax expense						
Current Tax	24.08	3.93	-	28.00	-	1.48
Deferred Tax	(5.85)	(1.19)	-	(7.04)	-	12.65
7. Net Profit/(loss) after tax (5) - (6)	76.42	9.79	24.30	86.23	31.53	4.14
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)	76.42	9.79	24.30	86.23	31.53	4.14
9. Paid-up Equity Share Capital (Face Value of Rs. 10/- each)	311.82	171.50	171.50	311.82	171.50	171.50
9. Other equity (excluding Revaluation Reserve) as shown in Audited Balance sheet of Previous Year	-	-	-	-	-	252.59
10. Earnings per share of Rs. 10/- each (in Rs.)						
(a) Basic	3.06	0.57	1.42	3.45	1.84	0.24
(b) Diluted	3.06	0.57	1.42	3.45	1.84	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 November, 2024.
- 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.
- 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.
- During the period the Company has issued share by way of Right share on September 09, 2024. The number of share was issued is 14,03,182 at the price of Rs 32 per share. Total proceeds from right issue is Rs 449.02 lakhs. The object of the right issue was Repayment or pre-payment of a portion of unsecured loans availed by our Company from our promoters and General corporate purposes. The Utilisation are as follows:

Particulars	Amount (in Lakhs)
Total proceeds of right issue	449.02
Total	449.02
Less: Repayment of Loan	330.00
General Corporate Purpose	100.00
less: Right issues expenses	19.02
Total	449.02

- 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
(Formerly known as Vishvprabha Trading Limited)



Mitesh Thakkar
Managing Director
DIN : 06480213



Place : Dombivli, Thane
Date : 14th November, 2024