

VKL/C&L/2025/13

February 06, 2025

To,

Department of Corporate Relationship BSE Ltd. Phiroze Jeejeebhoy Towers, Dalal Street, Fort, Mumbai - 400001 Scrip Code : 511431	Corporate Relationship Department National Stock Exchange of India Ltd. Exchange Plaza, C-1, Block G, Bandra Kurla Complex, Bandra (East), Mumbai - 400 051 SYMBOL: VAKRANGEE
---	--

Dear Sir/Madam,

Sub.: Integrated Filing (Financial) for the quarter and nine-months ended 31st December, 2024

Pursuant to SEBI Circular No. SEBI/HO/CFD/CFD-PoD-2/CIR/P/2024/185 dated 31st December, 2024, read with BSE Circular No. 20250102-4 dated 2nd January, 2025 and NSE Circular No. NSE/CML/2025/02 dated 2nd January, 2025, we are forwarding herewith the Integrated Filing (Financial) for the quarter and nine months ended 31st December, 2024.

The Integrated Filing (Financial) is also available on the Company's website at www.Vakrangee.in in compliance with Regulation 46 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015.

Thanking you,

Yours faithfully,

For Vakrangee Limited

Amit Gadgil
Company Secretary
(Mem. No.: A49442)

Encl.: A/a

S K PATODIA & ASSOCIATES LLP

CHARTERED ACCOUNTANTS

Independent Auditor's Review Report on Standalone Unaudited Financial Results of Vakrangee Limited for the quarter and nine months ended December 31, 2024 pursuant to the Regulation 33 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended

**Review Report to
The Board of Directors of
VAKRANGEE LIMITED**

1. We have reviewed the accompanying statement of standalone unaudited financial results of **Vakrangee Limited**, ("the Company") for the quarter and nine months ended December 31, 2024 ("the Statement"), being submitted by the Company pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended. ("the Listing Regulations").
2. This Statement, which is the responsibility of the Company's Management, has been reviewed by the Audit Committee and approved by the Board of Directors in their meeting held on February 5, 2025, has been prepared in accordance with recognition and measurement principles laid down in Indian Accounting Standard 34 "Interim Financial Reporting" ("Ind AS 34"), as prescribed under Section 133 of the Companies Act, 2013 read with relevant rules 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. This Standard requires that we plan and perform the review to obtain moderate assurance as to whether the Statement is free of material misstatement. A review of interim financial information consists of making inquiries, primarily of the Company's personnel 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 specified under Section 143(10) of the Companies Act, 2013 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. Based on our review conducted and procedures performed as stated in paragraph 3 above, 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 Standards and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in terms of Listing Regulations, as amended, including the manner in which it is to be disclosed, or that it contains any material misstatement.

For S K Patodia & Associates LLP
Chartered Accountants
Firm's Registration No: 112723W/W100962

DHIRAJ RAJENDRA
LALPURIA

Digitally signed by DHIRAJ
RAJENDRA LALPURIA
Date: 2025.02.05 17:34:31
+05'30'

Dhiraj Lalpuria
Partner
Membership No. 146268
UDIN : 25146268BIMIWWL6747

Place : Mumbai
Date : February 5, 2025

Registered Office : Sunil Patodia Tower, J.B. Nagar, Andheri East, Mumbai - 400 099
Tel.: +91 22 6707 9444 | Email : info@skpatodia.in | Website : www.skpatodia.in

(LLP Identification No : ACE - 4113)
(S K Patodia & Associates (a partnership firm) converted into S K Patodia & Associates LLP with effect from December 15, 2023)



VAKRANGEE LIMITED

VAKRANGEE CORPORATE HOUSE, PLOT NO. 93, ROAD NO. 16,
M.I.D.C., MAROL, ANDHERI (EAST), MUMBAI - 400 093. INDIA
CIN : L65990MH1990PLC056669
PHONE : 022 6776 5100

E-mail : info@vakrangee.in Website : www.vakrangee.in

STATEMENT OF STANDALONE UNAUDITED FINANCIAL RESULTS FOR THE QUARTER AND NINE MONTHS ENDED DECEMBER 31, 2024

(₹ in Lakhs)

S.No.	Particulars	For the Quarter ended			For the Nine Months ended		For the Year ended
		31-Dec-24	30-Sep-24	31-Dec-23	31-Dec-24	31-Dec-23	31-Mar-24
		(Un-audited)	(Un-audited)	(Un-audited)	(Un-audited)	(Un-audited)	(Audited)
		(1)	(2)	(3)	(4)	(5)	(6)
1	Income						
	Revenue from operations	4,621.04	4,539.66	4,514.16	13,838.99	13,774.44	18,363.66
	Other Income	64.92	73.23	45.77	203.76	146.17	187.65
	Total Income	4,685.96	4,612.89	4,559.93	14,042.75	13,920.61	18,551.31
2	Expenses						
	Purchase of stock in trade and other operating expenditure	3,242.76	3,288.69	3,014.08	9,918.68	9,263.65	12,595.72
	Changes in inventories of stock-in-trade	1.80	0.24	76.46	9.22	117.51	150.23
	Employee benefits expense	603.94	527.46	522.25	1,631.96	1,421.49	1,777.04
	Finance costs	23.06	22.82	192.68	86.19	575.02	771.17
	Depreciation and amortisation expense	388.10	389.20	392.45	1,155.22	1,183.69	1,569.08
	Other expenses	170.71	184.59	230.85	507.86	1,008.47	1,222.71
	Total expenses	4,430.37	4,413.00	4,428.77	13,309.13	13,569.83	18,085.95
3	Profit before tax & Exceptional item (1-2)	255.59	199.89	131.16	733.62	350.78	465.36
4	Exceptional Item	-	-	75.30	-	86.56	54.44
5	Profit before tax (3+4)	255.59	199.89	206.46	733.62	437.34	519.80
6	Tax expense						
	Current tax	73.51	62.24	40.28	221.01	101.57	94.51
	Deferred tax	(8.03)	(8.11)	4.53	(22.41)	49.95	38.63
	Total tax expenses	65.48	54.13	44.81	198.60	151.52	133.14
7	Profit for the period / year (5-6)	190.11	145.76	161.65	535.02	285.82	386.66
8	Other comprehensive income (OCI) / (expenses)						
	Items that will not be reclassified to profit or loss						
	Remeasurement of net defined benefit obligations (net of taxes)	-	-	-	-	-	(11.46)
	Total other comprehensive income / (expenses) for the period / year	-	-	-	-	-	(11.46)
9	Total comprehensive income for the period / year (7+8)	190.11	145.76	161.65	535.02	285.82	375.20
10	Paid up equity share capital (face value ₹ 1/- each)	10,831.88	10,831.88	10,595.13	10,831.88	10,595.13	10,595.13
11	Other Equity excluding revaluation reserves						801.87
12	Earnings per share (EPS) in ₹ (not annualised)						
	(a) Basic	0.02	0.01	0.01	0.05	0.03	0.04
	(b) Diluted	0.02	0.01	0.01	0.05	0.03	0.04

S K PATODIA & ASSOCIATES LLP

CHARTERED ACCOUNTANTS

Independent Auditor's Review Report on Consolidated Unaudited Financial Results of Vakrangee Limited for the quarter and nine months ended December 31, 2024 pursuant to the Regulation 33 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended

Review Report to The Board of Directors of VAKRANGEE LIMITED

1. We have reviewed the accompanying statement of consolidated unaudited financial results of **Vakrangee Limited** ("the Parent") and its subsidiaries (the Parent and its subsidiaries together referred to as "the Group"), for the quarter and nine months ended December 31, 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, ("the Listing Regulations").
2. This Statement, which is the responsibility of the Parent's Management, has been reviewed by the Parent's Audit Committee and approved by the Parent's Board of Directors in their meeting held on February 5, 2025, 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 ("Ind-AS") 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. This Standard requires that we plan and perform the review to obtain moderate assurance as to whether the Statement is free of material misstatement. A review of interim financial information consists of making inquiries, primarily of the Parent Company's personnel 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 specified under Section 143(10) of the Companies Act, 2013 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 Listing Regulations, as amended, to the extent applicable.

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

Sr. No.	Name of the Entity	Relationship with the Parent
1	Vakrangee Finserve Limited	Wholly owned subsidiary
2	Vakrangee Digital Ventures Limited	Wholly owned subsidiary
3	Vakrangee E-Solutions Inc. (Philippines)	Wholly owned subsidiary
4	Vortex Engineering Private Limited	Subsidiary (w.e.f. June 4, 2024)

5. Based on our review conducted and procedures performed as stated in paragraph 3 above, 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 Listing Regulations, as amended, including the manner in which it is to be disclosed, or that it contains any material misstatement.

Registered Office : Sunil Patodia Tower, J.B. Nagar, Andheri East, Mumbai - 400 099
Tel.: +91 22 6707 9444 | Email : info@skpatodia.in | Website : www.skpatodia.in

(LLP Identification No : ACE - 4113)

(S K Patodia & Associates (a partnership firm) converted into S K Patodia & Associates LLP with effect from December 15, 2023)

6. We did not review the interim financial results and financial information of two subsidiaries included in the Statement, whose interim financial results / financial information reflects total revenues of ₹ 2,449.29 lakhs and ₹ 6,026.62 lakhs, total net profit / (loss) after tax of ₹ (68.79) lakhs and ₹ (112.51) lakhs and total comprehensive income / (loss) of ₹ (68.43) lakhs and ₹ (89.90) lakhs for the quarter ended December 31, 2024, and for the period from April 1, 2024 to December 31, 2024, respectively. These interim financial results / financial information have been reviewed by the other auditors whose reports have been furnished to us by the Management and our report 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 report 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 matter.

7. The accompanying statement also includes the Group's share of total income (including other income) of ₹ (4.47) lakhs and ₹ (4.29) lakhs, net profit / (loss) after tax of ₹ (4.47) lakhs and ₹ (4.29) lakhs, and total comprehensive income / (loss) of ₹ (5.79) lakhs and ₹ (3.59) lakhs, for the quarter ended December 31, 2024, and for the period from April 1, 2024 to December 31, 2024, respectively, in respect of one subsidiary located outside India, as considered in the Statement, based on their interim financial statements / financial information / financial results which have not been reviewed by their auditors, which are certified by the Management.

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

For S K Patodia & Associates LLP

Chartered Accountants

Firm's Registration No: 112723W/W100962

DHIRAJ
RAJENDRA
LALPURIA

Digitally signed by
DHIRAJ RAJENDRA
LALPURIA
Date: 2025.02.05
17:35:02 +05'30'

Dhiraj Lalpuria

Partner

Membership No. 146268

UDIN : 25146268BMIWWM7121

Place : Mumbai

Date : February 5, 2025



VAKRANGEE LIMITED

VAKRANGEE CORPORATE HOUSE, PLOT NO. 93, ROAD NO. 16,
M.I.D.C., MAROL, ANDHERI (EAST), MUMBAI - 400 093. INDIA
CIN : L65990MH1990PLC056669
PHONE : 022 6776 5100
E-mail : info@vakrangee.in Website : www.vakrangee.in

STATEMENT OF CONSOLIDATED UNAUDITED FINANCIAL RESULTS FOR THE QUARTER AND NINE MONTHS ENDED DECEMBER 31, 2024

(₹ in Lakhs)

S.No.	Particulars	For the Quarter ended			For the Nine Months ended		For the Year ended
		31-Dec-24	30-Sep-24	31-Dec-23	31-Dec-24	31-Dec-23	31-Mar-24
		(Un-audited)	(Un-audited)	(Un-audited)	(Un-audited)	(Un-audited)	(Audited)
		(1)	(2)	(3)	(4)	(5)	(6)
1	Income						
	Revenue from operations	6,787.58	6,525.29	5,156.32	19,183.03	15,869.16	21,258.21
	Other Income	75.42	81.63	56.62	246.53	162.51	233.89
	Total Income	6,863.00	6,606.92	5,212.94	19,429.56	16,031.67	21,492.10
2	Expenses						
	Cost of Materials Consumed	1,048.26	1,259.08	-	2,307.34	-	-
	Purchase of stock in trade and other operating expenditure	3,834.70	3,524.13	3,636.02	11,685.22	11,264.21	15,239.94
	Changes in inventories of stock-in-trade	(126.80)	(88.38)	76.46	(208.00)	117.51	150.23
	Employee benefits expense	1,013.93	960.84	572.02	2,622.39	1,545.91	1,938.80
	Finance costs	37.59	59.78	192.68	142.48	575.02	771.17
	Depreciation and amortisation expense	423.87	427.63	392.45	1,240.75	1,183.69	1,569.08
	Other expenses	470.13	345.13	249.51	1,048.83	1,064.26	1,291.05
	Total Expenses	6,701.68	6,488.21	5,119.14	18,839.01	15,750.60	20,960.27
3	Profit before tax & Exceptional item (1-2)	161.32	118.71	93.80	590.55	281.07	531.83
4	Exceptional Item	-	-	75.30	-	86.56	54.44
5	Profit before tax (3+4)	161.32	118.71	169.10	590.55	367.63	586.27
6	Tax expense						
	Current tax	64.72	68.04	40.28	225.99	101.57	112.38
	Deferred tax	(8.03)	(8.41)	4.52	(22.62)	49.95	38.63
	Total tax expenses	56.69	59.63	44.80	203.37	151.52	151.01
7	Profit for the period / year (5-6)	104.63	59.08	124.30	387.18	216.11	435.26
8	Other comprehensive income (OCI) / (expenses)						
	Items that will be reclassified to profit or loss						
	Exchange difference on translation of foreign operations	(1.33)	17.19	8.45	0.69	12.10	7.48
	Items that will not be reclassified to profit or loss						
	Remeasurement of net defined benefit obligations (net of taxes)	0.36	22.25	-	22.61	-	(11.46)
	Total other comprehensive income / (expenses) for the period / year	(0.97)	39.44	8.45	23.30	12.10	(3.98)
9	Total Comprehensive Income for the Period / Year (7+8)	103.66	98.52	132.75	410.48	228.21	431.28
	Profit is attributable to :						
	Owners of the parent	119.13	68.58	132.75	411.34	228.21	435.26
	Non-controlling Interests	(14.51)	(9.49)	-	(24.16)	-	-
	Other comprehensive income is attributable to :						
	Owners of the parent	(2.84)	35.72	-	17.71	-	(3.98)
	Non-controlling Interests	1.87	3.72	-	5.59	-	-
	Total comprehensive income is attributable to :						
	Owners of the parent	116.28	104.30	132.75	429.05	228.21	431.28
	Non-controlling Interests	(12.62)	(5.77)	-	(18.57)	-	-
10	Paid up equity share capital (face value ₹ 1/- each)	10,831.88	10,831.88	10,595.13	10,831.88	10,595.13	10,595.13
11	Other Equity excluding revaluation reserves						5,615.99
12	Earnings per Share (EPS) in ₹ (not annualised)						
	(a) Basic	0.01	0.01	0.01	0.04	0.02	0.04
	(b) Diluted	0.01	0.01	0.01	0.04	0.02	0.04



Vakrangee Limited

Annexure - I

Consolidated Unaudited Segment Information in terms of Regulation 33 of the Listing Regulations:

(₹ in Lakhs)

S.No.	Particulars	For the Quarter ended			For the Nine Months ended		For the Year ended
		31-Dec-24	30-Sep-24	31-Dec-23	31-Dec-24	31-Dec-23	31-Mar-24
		(Un-audited)	(Un-audited)	(Un-audited)	(Un-audited)	(Un-audited)	(Audited)
	(1)	(2)	(3)	(4)	(5)	(6)	
1	Segment Revenue						
a)	Vakrangee Kendra	5,325.73	5,289.62	5,212.94	16,084.75	16,031.67	21,492.10
b)	Sale of Automated Teller Machines ('ATM') Products/Services	1,625.85	1,457.55	-	3,593.54	-	-
c)	Unallocable	-	-	-	-	-	-
	Total	6,951.58	6,747.17	5,212.94	19,678.29	16,031.67	21,492.10
	Less: Inter Segment Revenue	88.58	140.25	-	248.73	-	-
	Total Revenue	6,863.00	6,606.92	5,212.94	19,429.56	16,031.67	21,492.10
2	Segment Results						
a)	Vakrangee Kendra	201.61	191.47	169.10	710.99	367.63	586.27
b)	Sale of Automated Teller Machines ('ATM') Products/Services	(40.29)	(72.76)	-	(120.44)	-	-
c)	Unallocable	-	-	-	-	-	-
	Profit before Tax	161.32	118.71	169.10	590.55	367.63	586.27
	Less: Tax Expenses	56.69	59.63	44.80	203.37	151.52	151.01
	Profit after Tax	104.63	59.08	124.30	387.18	216.11	435.26
3	Segment Assets						
a)	Vakrangee Kendra	29,306.20	28,722.62	32,222.16	29,306.20	32,222.16	29,999.57
b)	Sale of Automated Teller Machines ('ATM') Products/Services	5,481.36	6,364.56	-	5,481.36	-	-
c)	Unallocable	-	-	-	-	-	-
	Total Assets	34,787.56	35,087.18	32,222.16	34,787.56	32,222.16	29,999.57
4	Segment Liabilities						
a)	Vakrangee Kendra	11,896.30	11,461.83	20,210.27	11,896.30	20,210.27	13,788.44
b)	Sale of Automated Teller Machines ('ATM') Products/Services	1,874.91	3,218.18	-	1,874.91	-	-
c)	Unallocable	-	-	-	-	-	-
	Total Liabilities	13,771.21	14,680.01	20,210.27	13,771.21	20,210.27	13,788.44



Vakrangee Limited "Vakrangee Corporate House", Plot No.93,
 Road No.16, M.I.D.C. Marol, Andheri (East), Mumbai - 400093. Maharashtra,
 W: www.vakrangee.in | L:+91 22 6776 5100
 CIN: L65990MH11990PLC056669

B. Statement on Deviation or Variation for proceeds of public issue, rights issue, preferential issue, qualified institutions placement etc. –
 Applicable.

Annexure B

Statement of Deviation / Variation in utilisation of funds raised						
Name of listed entity	Vakrangee Limited					
Mode of Fund Raising	Preferential Issues					
Date of Raising Funds	30 th March, 2024					
Amount Raised	NIL					
Report filed for Quarter ended	December 30, 2024					
Monitoring Agency	Applicable					
Monitoring Agency Name, if applicable	CARE Ratings Limited					
Is there a Deviation / Variation in use of funds raised	No					
If yes, whether the same is pursuant to change in terms of a contract or objects, which was approved by the shareholders	Not Applicable					
If Yes, Date of shareholder Approval	Not Applicable					
Explanation for the Deviation / Variation	Not Applicable					
Comments of the Audit Committee after review	None					
Comments of the auditors, if any	None					
Objects for which funds have been raised and where there has been a deviation, in the following table	Not Applicable					
Original Object	Modified Object, if any	Original Allocation (Amt in crores)	Modified allocation if any	Funds Utilised (Amt in crores)	Amount of Deviation/ Variation for the quarter according to applicable object	Remarks if any
Repayment of Secured / Unsecured Loans / Creditors and General Corporate Purpose	N. A	88.94	N. A	^0.10	NIL	No Deviation



Vakrangee Limited "Vakrangee Corporate House", Plot No.93,
Road No.16, M.I.D.C. Marol, Andheri (East), Mumbai - 400093. Maharashtra,
W: www.vakrangee.in | L:+91 22 6776 5100
CIN: L65990MH1990PLC056669

Deviation or variation could mean: (a) Deviation in the objects or purposes for which the funds have been raised or (b) Deviation in the amount of funds actually utilized as against what was originally disclosed or (c) Change in terms of a contract referred to in the fund raising document i.e. prospectus, letter of offer, etc	Name of Signatory – Amit Gadgil Designation – Company Secretary & Compliance Officer
--	---

^ Unutilised amount of Rs. 10,16,004.57/- lying in the MA Account.

C. Disclosure relating to Outstanding Default on loans and debt securities – Not Applicable.

D. Disclosure of Related Party Transactions (applicable only for half-yearly filings i.e., 2nd and 4th quarter) - Not Applicable.

C. Statement on Impact of Audit Qualifications (for Audit Report with Modified Opinion) submitted along-with Annual Audited Financial Results (Standalone and Consolidated separately) (applicable only for Annual Filing i.e., 4th quarter) – Not Applicable.