



VISHVPRABHA VENTURES LIMITED

CIN : L51900MH1985PLC034965

GSTIN : 27AAACY9231B1ZK

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 held on February 14, 2025 as per Regulation 30 and Regulation 33 of SEBI (LODR) Regulations 2015.

With reference to the captioned subject, please be informed that the Board of Directors of the Company at their meeting held today i.e., Friday, February 14, 2025 at the Registered office of the Company inter-alia, considered and approved the Un-audited Financial Results (Standalone and Consolidated) along with the Limited Review Report for the quarter ended December 31, 2024, duly reviewed and recommended by the Audit Committee pursuant to Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.

The Financial result available on the website of Stock exchange <http://www.bseindia.com> and in the Company in the website www.vishvprabhaventures.com

The Meeting Commenced at 14:00 IST and Concluded at 17:40 IST

For Vishvprabha Ventures Limited

Rudrabhadur Bhujel
Company Secretary and Compliance Officer
Place: Dombivili, Thane
Date: February 14, 2025

SGCO & Co. LLP

Chartered Accountants

Limited Review Report on Unaudited Consolidated Financial Results for the Quarter and year to date from April 01, 2024 to December 31, 2024 pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended

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 and year to date 01st April, 2024 to 31st December, 2024 ("the Statement"), being submitted by the Holding Company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended ("the Regulations").

2. The Statement, which is the responsibility of the Parent's Management and approved by the Holding 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, 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. This standard requires that we plan and perform the review to obtain moderate assurance as to whether statement are free of material misstatements. 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 Buildcom Private Limited)
 - b. Vishvprabha Foods Private Limited

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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 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, 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. The Statement includes the interim financial information of two subsidiaries included in the consolidated unaudited financial results, before consolidation adjustments, reflects total revenue from operation of Rs. 86.76 lakhs and Rs. 176.76 lakhs for the quarter and nine months ended 31st December 2024 respectively, total net loss after tax of Rs. 50.80 lakhs and Rs. 108.05 lakhs for the quarter and nine months ended 31st December 2024, total comprehensive loss Rs. 50.80 lakhs and Rs. 108.05 lakhs for the quarter and nine months ended 31st December 2024, as considered in the Statement. This consolidated interim financial information has been reviewed by their respective Independent auditors whose report has 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 report of the other auditor and the procedures performed by us as stated in paragraph 3 above.

Our conclusion on the Statement in respect of matter stated herein para 6 is not modified with respect to our reliance on the work done and the reports of the other auditors

For S G C O & Co LLP

Chartered Accountants

Firm Reg. No. 112081W / W100184


Suresh Murarka

Partner

Mem. No. 044739

UDIN: 25044739BMLAJY8454



Place : Mumbai

Date : February 14, 2025

Vishvprabha Ventures Limited

(Formerly known as Vishvprabha Trading Limited)

CIN No. L51000MH1985PL0034985

USHAKAL CHS Limited, Ground Floor, Unit No. B-003, Plot No. 81, MIDC, Dombivli East, Thane 421203

Extracts of Statement of Unaudited Consolidated Financial Results for the Quarter and nine months ended 31st December 2024.

(Rs. in lakhs)

Particulars	Consolidated					
	Quarter ended			Nine Months Ended		Year ended
	31.12.2024 (Unaudited)	30.09.2024 (Unaudited)	31.12.2023 (Unaudited)	31.12.2024 (Unaudited)	31.12.2023 (Unaudited)	31.03.2024 (Audited)
1. INCOME						
a Revenue from Operations	254.98	434.92	227.42	889.65	522.13	595.13
b Other Income	0.19	12.50	3.17	49.23	3.64	0.78
Total Income	255.16	447.42	230.59	938.87	525.77	595.91
2. EXPENSES						
a Cost of Construction and development	125.53	240.73	207.24	363.19	163.61	182.38
b Cost of Material consumed	25.05	23.29	32.49	90.91	33.51	67.53
c Change in Inventories	-50.61	6.87	(28.84)	(20.00)	(48.74)	(196.00)
d Employee benefits expenses	6.50	7.22	4.92	18.10	10.81	13.98
e Finance cost	38.81	41.28	32.19	118.58	57.60	79.80
f Depreciation & amortizations expenses	39.93	38.97	4.34	115.69	10.47	59.43
g Other Expenses	51.74	31.99	13.27	183.41	306.15	391.85
Total Expenses	236.96	390.35	265.61	869.89	533.41	608.98
3. Profit / (loss) before tax	18.21	57.07	(35.02)	68.99	(7.64)	(13.07)
4. Tax expense						
Current Tax	18.16	24.07	-	46.16	5.36	1.48
Deferred Tax	-0.73	(5.85)	-	(7.77)	-	12.65
5. Profit / (loss) after tax	0.78	38.85	(35.02)	30.60	(13.00)	(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	0.78	38.85	(35.02)	30.60	(13.00)	(27.20)
Net Profit attributable to						
Owners of equity	1.07	38.85	(35.01)	30.88	(12.85)	(27.05)
Non Controlling Interest	(0.28)	-	(0.01)	(0.28)	(0.15)	(0.15)
Total Comprehensive Income attributable to						
Owners of Equity	1.07	38.85	(35.01)	30.88	(12.85)	(27.05)
Non Controlling Interest	(0.28)	-	(0.01)	(0.28)	(0.15)	(0.15)
8. Paid-up Equity Share Capital (Face Value of Rs. 10/- each)	311.82	311.82	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	0.03	1.55	(2.04)	1.24	(0.76)	(1.58)
(b) Diluted	0.03	1.55	(2.04)	1.24	(0.76)	(1.58)

Notes:

- 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 February, 2025 and have undergone "Limited Review" by the statutory auditors of the company.
- 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.
- The Consolidated financial results have been prepared in accordance with Ind AS 110 on Consolidated Financial Statements.
- 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.
- In the absence of future taxable profit, The Company has not recognised deferred tax asset on its business losses/depreciation in accordance with Ind As 12 " Income taxes"
- Comparative financial information have been regrouped and reclassified, wherever necessary, to correspond to the figures of the current period.



7. Segment Results

Particulars	Consolidated					
	Quarter ended			Nine Months Ended		Year ended
	31.12.2024 (Unaudited)	30.09.2024 (Unaudited)	31.12.2023 (Unaudited)	31.12.2024 (Unaudited)	31.12.2023 (Unaudited)	31.03.2024 (Audited)
A. Segment Revenue						
Construction Activity	168.21	392.18	227.37	712.89	522.08	546.63
Manufacturing of food & beverages	86.77	42.74	0.05	176.76	0.05	48.50
Total Revenue	254.98	434.92	227.42	889.65	522.13	595.13
B. Segment Results						
Construction Activity	98.25	117.62	2.63	252.34	62.61	100.31
Manufacturing of food & beverages	(1.48)	7.20	(5.45)	1.70	(5.82)	25.07
	96.77	124.82	(2.82)	254.04	56.79	125.38
Less : Depreciation and amortisation expense	39.93	38.97	3.18	115.69	10.47	59.43
Operating Profit	56.83	85.85	(6.00)	138.34	46.32	65.95
Less : Finance Cost	38.81	41.28	32.19	118.58	57.60	79.80
Add : Other Income	0.19	12.50	3.17	49.23	3.64	0.78
Profit Before Tax	18.21	57.07	(35.02)	68.99	(7.64)	(13.07)
Less : Tax expense (Net)	17.42	18.22	-	38.39	5.36	14.13
Profit After Tax	0.78	38.85	(35.02)	30.60	(13.00)	(27.20)
C. Segments Assets						
Construction Activity	1,622.09	1,395.32	1,047.07	1,622.09	1,047.07	1,141.34
Manufacturing of food & beverages	1,394.72	1,436.61	1,259.02	1,394.72	1,259.02	1,383.47
Total	3,016.80	2,831.93	2,306.08	3,016.80	2,306.08	2,524.81
D. Segments Liabilities						
Construction Activity	1,086.53	912.21	1,036.53	1,086.53	1,036.53	1,398.64
Manufacturing of food & beverages	1,081.08	1,072.18	867.41	1,081.08	867.41	738.39
Total	2,167.61	1,984.39	1,903.94	2,167.61	1,903.94	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 February 2025

SGCO & Co.LLP

Chartered Accountants

Limited Review Report on Unaudited Standalone Financial Results of Vishvprabha Ventures Limited for Quarter and year to date from April 01, 2024 to December 31, 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 December 31, 2024 and year to date from 01st April 2024 to 31st December 2024 ("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. The Statement, which is the responsibility of the Company's management and approved by the Company's Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34, Interim Financial Reporting ('Ind AS 34'), prescribed under Section 133 of the Companies Act, 2013 ('the Act'), and other accounting principles generally accepted in India and is in compliance with the presentation and disclosure requirements of Regulation 33 of the Listing Regulations. 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 standalone 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.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 accompanying Statement, prepared in accordance with the recognition and measurement principles laid down in 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 has not disclosed the information required to be disclosed

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SGCO & Co. LLP

Chartered Accountants

in terms of the Regulation including the manner in which it is to be disclosed, or that it contains any material misstatement

For SGCO & Co LLP

Chartered Accountants

Firm Reg. No. 112081W / W100184


Suresh Murarka

Partner

Mem. No. 044739

UDIN: 25044739BMLAJX139B



Place: Mumbai

Date: 14th February, 2025

Vishvprabha Ventures Limited

CIN No. L51900MH1985PLC034965

Ushakal GHS Limited, Ground Floor, Unit No. B-003, Plot No.-91, MIDC, Dombivli East, Dombivli I.A., Thane, Kalyan, Maharashtra, India, 421203

Statement of Unaudited Financial Results for the quarter and year ended 31st December 2024

(Rs. in Lakhs)

Particulars	Standalone					
	Quarter ended			Nine months Ended		Year ended
	31.12.2024 (Unaudited)	30.09.2024 (Unaudited)	31.12.2023 (Unaudited)	31.12.2024 (Unaudited)	31.12.2023 (Unaudited)	31.03.2024 (Audited)
1. INCOME						
a. Revenue from Operations	168.21	392.17	227.37	712.89	522.08	546.53
b. Other Income	0.19	-	3.17	0.19	3.64	0.78
Total Income	168.40	392.17	230.54	713.08	525.72	547.41
2. EXPENSES						
a. Cost of Construction and Development	103.74	194.17	102.33	363.19	196.37	214.79
b. Change in Inventories	-62.71	22.67	(30.15)	(30.27)	(48.74)	(99.09)
c. Employee benefits expenses	3.66	6.22	1.16	12.24	7.05	9.23
d. Finance cost	24.79	19.35	16.34	64.14	41.75	67.28
e. Depreciation & amortizations expenses	3.79	3.62	4.34	11.34	10.47	15.52
f. Other Expenses	25.28	51.49	113.78	115.40	264.55	321.41
Total Expenses	98.54	297.52	207.80	536.04	471.45	529.14
3. Profit/(Loss) before exceptional items and tax (1) - (2)	69.86	94.65	22.74	177.04	54.27	18.27
4. Exceptional Items	-	-	-	-	-	-
5. Profit/(Loss) from ordinary activities before tax (3)-(4)	69.86	94.65	22.74	177.04	54.27	18.27
6. Tax expense						
Current Tax	18.10	24.08	5.36	46.10	5.36	1.48
Deferred Tax	(0.73)	(5.85)	-	(7.77)	-	12.65
7. Net Profit/(loss) after tax (5) - (6)	52.50	76.42	17.38	138.72	48.91	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)	52.50	76.42	17.38	138.72	48.91	4.14
8. Paid-up Equity Share Capital (Face Value of Rs. 10/- each)	311.82	311.82	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	2.10	3.06	1.01	5.55	2.85	0.24
(b) Diluted	2.10	3.06	1.01	5.55	2.85	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 February, 2025.
- 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.
- 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 Venture Limited

(Formerly known as Vishvprabha Trading Limited)



Mitesh Thakkar
Managing Director
DIN : 06480213



Place : Dombivli, Thane
Date : 14th February, 2025