



To,

Date :14<sup>th</sup> August, 2024

<b>The Manager, Listing Department, BSE Limited, Phiroze Jeejeebhoy Towers Dalal Street 28<sup>th</sup> Floor, Dalal Street, Mumbai- 400001</b>	<b>Company Symbol: VUENOW Script Code: 531997</b>
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**Subject: Outcome of the Board Meeting pursuant to Regulation 30 of SEBI (Listing Obligations & Disclosures Requirements) Regulations, 2015**

**Dear Sir/Madam,**

Pursuant to Regulation 30 and 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, this is to inform you that the Board of Directors of the Company at their Meeting held on Wednesday, 14<sup>th</sup> August, 2024 at the Registered Office of the Company situated at Unit No. 406 & 407, A Wing, Atrium, Near ACME Plaza Andheri Kurla Road, Andheri East, J.B. Nagar, Mumbai, Maharashtra, India, 400059 Considered and approved the Standalone Unaudited Financial Results of the Company for the Quarter ended on 30<sup>th</sup> June, 2024.

We enclose herewith a copy of the said Standalone Unaudited Financial results along with the Limited Review Report for the Quarter Ended 30<sup>th</sup> June, 2024 by the Statutory Auditors of the Company.

The meeting of the Board of Directors commenced at 7:30 P.M. and concluded at 08:20 P.M.

This is for your information and record.

**Thanking you,  
Yours Faithfully**

**For and on behalf of  
Vuenow Infratech Limited  
(Formerly known as Good Value Irrigation Limited)**

**Rahul Anandrao Bhargav  
Managing Director & CFO  
DIN: 08548577  
Date: 14.08.2024**

**VUENOW INFRATECH LIMITED**

CIN: L62099MH1993PLC074167

Reg. Office: Unit No. 406 & 407, A Wing, Atrium, Near ACME Plaza, Andheri Kurla Road, Andheri East  
Mumbai – 400059, Maharashtra

[E-Mail-goodvalueirrigationltd@gmail.com](mailto:E-Mail-goodvalueirrigationltd@gmail.com) [Website: https://www.vuenowinfratech.co.in](https://www.vuenowinfratech.co.in)



F.R.N. 022743N

# KAPISH JAIN & ASSOCIATES

## CHARTERED ACCOUNTANTS

Head Office: 504, B-Wing, Statesman House, 148, Barakhamba Road, New Delhi - 110001 | Phone : +91-11-43708987  
Mobile : +91 9971 921466 | Email : ca.kapish@gmail.com | Website : www.kapishjainassociates.com; www.cakja.com

### Independent Auditor's Review Report on Standalone unaudited Quarterly Financial Results pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended

**Review Report to  
The Board of Directors  
Vuenow Infratech Limited  
(Formerly known as Good Value Irrigation Limited)**

1. We have reviewed the accompanying Statement of Standalone Unaudited Financial Results ("Statement") of **Vuenow Infratech Limited** (Formerly known as Good Value Irrigation Limited) ("the Company") for the quarter ended 30 June 2024 ("the Statement") attached herewith, being submitted by the Company pursuant to the requirements of Regulation 33 of the SEBI ((Listing Obligations and Disclosure Requirements) Regulation, 2015 (the "Regulation") as amended, including relevant circulars issued by the SEBI from time to time.
2. This statement, which is the responsibility of the Company's Management and approved by the Board of Directors, has been compiled from the related audited interim standalone financial information which has been prepared in accordance with the recognition and measurement principles laid down in the Indian Accounting Standard 34 "Interim Financial Reporting" (Ind AS 34), prescribed under Section 133 of the Companies Act, 2013 read with relevant rules issued thereunder and other accounting principles generally accepted in India. Our responsibility is to express an opinion 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 statements 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 the Standards on Auditing specified under section 143(10) of the Act, 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 as stated 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 Indian Accounting Standards 34 (Ind AS-34) specified under section 133 of the Companies Act, 2013 as amended, read with relevant rules issued thereunder and other recognized accounting practices and policies has not disclosed the information required to be disclosed in terms of the Regulation, read with Circular, including the manner in which it is to be disclosed, or that it contains any material misstatement.



5. The review of audited financial results for the quarter ended 30 June 2023 included in the Statement was carried out and reported by M/s Batliboi & Purohit, Chartered Accountants vide their review report dated 11 August 2023, whose audit and review reports have been furnished to us by the management and which have been relied upon by us for the purpose of our review of the Statement.

For **Kapish Jain & Associates,**  
*Chartered Accountants*  
Firm Registration No. 022743N



**Amit Kumar Madheshia**  
*Partner*  
Membership No. 521888

UDIN: 24521888BKCEUH4095

Place: Delhi  
Date: 14 August 2024

**VUENOW INFRATECH LIMITED**  
(Formerly known as Good Value Irrigation Limited)  
CIN: L62099MH1993PLC074167

Registered Office: Unit No. 406 & 407, A Wing, Near ACME Plaza, Andheri Kurla Road, Andheri East,  
Mumbai-400059, Maharashtra

Website: www.vuenowinfratech.co.in, Email id: contact@vuenowinfratech.co.in

**STATEMENT OF STANDALONE UNAUDITED FINANCIAL RESULTS FOR THE QUARTER ENDED 30 JUNE 2024**

(Rs. in Lakh unless otherwise stated)

S. No.	Particulars	Standalone			
		Quarter ended		Year ended	
		30 JUNE 2024 (Unaudited)	31 MARCH 2024 (Audited)	30 JUNE 2023 (Unaudited)	31 MARCH 2024 (Audited)
1	<b>Income</b>				
	a) Revenue from operations	1,324.05	2,851.39	18.50	3,772.60
	b) Other income	-	-	-	0.01
	<b>Total income</b>	<b>1,324.05</b>	<b>2,851.39</b>	<b>18.50</b>	<b>3,772.61</b>
2	<b>Expenses</b>				
	a) Purchase of stock in trade	172.88	947.51	-	947.51
	b) Changes in inventories of stock in trade	(81.94)	(483.21)	-	(483.21)
	c) Employee benefits expense	33.46	18.35	0.30	234.13
	d) Finance costs	9.87	7.01	-	18.79
	e) Depreciation and amortisation expense	17.98	19.35	2.87	46.78
	f) Other expenses	652.34	1,803.30	2.82	2,339.22
	<b>Total expenses</b>	<b>804.59</b>	<b>2,312.32</b>	<b>5.99</b>	<b>3,103.23</b>
3	<b>Profit / (Loss) before exceptional items and tax (1-2)</b>	<b>519.46</b>	<b>539.07</b>	<b>12.51</b>	<b>669.38</b>
4	Exceptional items	-	-	-	-
5	<b>Profit / (Loss) before tax (3-4)</b>	<b>519.46</b>	<b>539.07</b>	<b>12.51</b>	<b>669.38</b>
6	<b>Tax expense</b>				
	a) Current tax	132.45	131.85	3.25	160.74
	b) Deferred tax	(2.36)	2.86	-	(3.66)
	<b>Total (a+b)</b>	<b>130.09</b>	<b>134.71</b>	<b>3.25</b>	<b>157.08</b>
7	<b>Profit / (Loss) after Tax (5-6)</b>	<b>389.37</b>	<b>404.36</b>	<b>9.26</b>	<b>512.30</b>
8	<b>Other comprehensive income</b>				
	a) Items that will not be reclassified to profit and loss	-	-	-	-
	Re-measurement gains (losses) on defined benefit plans	-	-	-	-
	Income tax effect	-	-	-	-
	b) Income tax relating to items that will not be reclassified to profit and loss	-	-	-	-
	Net other comprehensive income to be reclassified to profit or loss in subsequent periods	-	-	-	-
	Income tax effect	-	-	-	-
	<b>Total other comprehensive income / (loss) for the year</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
9	<b>Total comprehensive income / (loss) for the period/year (7+8)</b>	<b>389.37</b>	<b>404.36</b>	<b>9.26</b>	<b>512.30</b>
10	<b>Paid up equity share capital (face value of Rs. 10 per share)</b>	<b>2,320.15</b>	<b>2,320.15</b>	<b>1,780.15</b>	<b>2,320.15</b>
	Less: Calls in arrears from others	43.52	43.52	43.52	43.52
	<b>Net Paid up Equity Share Capital</b>	<b>2,276.63</b>	<b>2,276.63</b>	<b>1,736.63</b>	<b>2,276.63</b>
11	Other equity				(1,336.71)
12	<b>Earnings per equity share (face value of Rs. 10 per share) (not annualised, excluding year end)</b>				
	Basic (Rs.)	1.68	1.92	0.05	2.43
	Diluted (Rs.)	1.68	1.92	0.05	2.43

Note:

- The Audited Standalone Financial Results have been reviewed and approved by the Board of Directors at their Meetings held on 14 August, 2024. In compliance with the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations as amended, 2015 ("SEBI Listing Regulations"), a limited review of the above results has been carried out by the Statutory Auditors of the Company.
- The Unaudited Standalone Financial Results have been prepared in accordance with the Indian Accounting Standards (Ind AS), Section 133 of the Companies Act, 2013 read with Rules framed thereunder and Schedule III to the Companies Act, 2013 as amended.
- Considering the Nature of Business activities and related risks and returns, the Company has determined that it operates a single primary business segment.
- The figures for the previous periods have been regrouped/ rearranged whenever considered necessary, to confirm current period classification.
- The first interim dividend of 0.25 per equity share and second interim dividend of 0.50 per equity share were declared on 23 April 2024 and 27 May 2024 respectively.

For and on behalf of the Board of Directors  
**VUENOW INFRATECH LIMITED**  
(Formerly known as Good Value Irrigation Limited)



**Rahul Anandrao Bhargav**  
Managing Director & CFO  
DIN : 08548577  
Date : 14 August 2024  
Place: Mumbai