



RISHI KAPOOR & COMPANY
CHARTERED ACCOUNTANTS

**Plot No. 10, Advocate Chambers, RDC, Raj Nagar
GHAZIABAD-201002**

Phones: 0120-4371050, Fax: 4371070, (M) 9910385499

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INDEPENDENT AUDITOR'S LIMITED REVIEW REPORT

TO
THE BOARD OF DIRECTORS OF
VVIP INFRATECH LIMITED
(Formerly Known as Vibhor Vaibhav Infra Private Limited)

1. We have reviewed the accompanying statement of Unaudited Standalone Financial Results of **VVIP INFRATECH LIMITED (Formerly Known as Vibhor Vaibhav Infra Private Limited)** ("the Company") for the half year ended on **30th September, 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) Regulations, 2015, as amended, read with SEBI Circular No. CIR/CFD/CMDI/44/2019 dated March 29, 2019 ("the Circular").
2. This 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 the Accounting Standard 25 "Interim Financial Reporting" ("AS-25"), prescribed under Section 133 of the Companies Act, 2013 read with relevant rules issued there under from time to time and other accounting principles generally accepted in India. Our responsibility is to issue a report on the Statement based on our review.
3. 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 (ICAI). 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 as 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 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.
5. The standalone statement of unaudited financial results for the half yearly ended 30th September 2024 does not include the results and Profit / Loss from VVIPL BCPL - JV, VVIP KKR - JV, KIPL - VVIP - JV & KVS - JV as the financial statements have not been provided to us by the management of the company.

For Rishi Kapoor & Company
Chartered Accountants
Firm Registration No: 006615C




(Rishi Kapoor)
Partner
Membership No: 075483

Place: Ghaziabad

Date: 13.11.2024

UDIN: 24075483BKBKDF3064



**RISHI KAPOOR & COMPANY
CHARTERED ACCOUNTANTS**

Plot No. 10, Advocate Chambers, RDC, Raj Nagar
GHAZIABAD-201002
Phones: 0120-4371050, Fax: 4371070, (M) 9910385499
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INDEPENDENT AUDITOR'S LIMITED REVIEW REPORT

**TO
THE BOARD OF DIRECTORS OF
VVIP INFRATECH LIMITED
(Formerly Known as Vibhor Vaibhav Infra Private Limited)**

1. We have reviewed the accompanying Statement of Unaudited Consolidated Financial Results of **VVIP INFRATECH LIMITED (Formerly Known as Vibhor Vaibhav Infra Private Limited)** ("the Parent ") and its subsidiaries (the Parent and its subsidiaries together referred to as the "Group") for the half year ended **30th September 2024** ("the Statement") attached herewith, 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 Regulation"), read with SEBI Circular No. CIR/CFD/CMDI/44/2019 dated March 29, 2019 ("the Circular").
2. This Statement, which is the responsibility of the Parent's Management and approved by the Parent's Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in the Accounting Standard 25 "Interim Financial Reporting" ("AS-25), prescribed under Section 133 of the Companies Act, 2013 as amended, read with relevant rules issued there under and other accounting principles generally accepted in India. Our responsibility is to issue a report 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 (ICAI). A review of interim financial information consists of making inquiries, primarily of the Parent'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 SEBI (Listing Obligations and Disclosure Requirements) Regulation, 2015, as amended to the extent possible.



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

S.No.	Company Name	Nature
1.	VVIP Infratech Limited	Holding Company
2.	Subsidiary Entities	
	Vibhor Vaibhav Infrahome Private Limited	Partially Owned Subsidiary Company (90.02 %)
3.	Partnership Firm	
	VVIP EMS Infrahome (Subsidiary of Vibhor Vaibhav Infrahome Private Limited) as per deed dated 05.09.2024 w.e.f 01.04.2024	Partnership Firm (51%)

5. Based on our review conducted and procedures performed as stated in paragraph 3 above and based on the consideration of the review reports of other auditors referred to in paragraph 6 below, nothing has come to our attention that causes us to believe that the accompanying Statement, prepared in accordance with recognition and measurement principles laid down in the aforesaid Indian Accounting Standard specified under Section 133 of the Companies Act, 2013, as amended, read with relevant rules issued there under and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in terms of the Regulation, read with the Circular, including the manner in which it is to be disclosed, or that it contains any material misstatement.
6. The consolidated statement of unaudited financial results for the half yearly ended 30th September 2024 does not include the results and Profit / Loss from VVIPL BCPL - JV, VVIP KKR - JV, KIPL - VVIP - JV & KVS - JV as the financial statements have not been provided to us by the management of the company.

For Rishi Kapoor & Company
Chartered Accountants
Firm Registration No: 006615C



(Rishi Kapoor)
Partner

Membership No: 075483

Place: Ghaziabad

Date: 13.11.2024

UDIN: 24075483BKBKDG9065

M/s VVIP INFRA TECH LIMITED
(Formerly known as M/s VIBHOR VAIBHAV INFRA PRIVATE LIMITED)
CIN : U45201UP2001PLC136919
STATEMENT OF ASSETS & LIABILITIES

(₹ In Lakhs)

PARTICULARS	STANDALONE		CONSOLIDATED	
	AS	AT	AS	AT
	30.09.2024	31.03.2024	30.09.2024	31.03.2024
	(Unaudited)	(Audited)	(Unaudited)	(Audited)
I. EQUITY & LIABILITIES				
1. SHAREHOLDER' FUNDS				
a Share Capital	2496.97	1838.77	2496.97	1838.77
b Reserves & Surplus	11677.32	6034.70	15544.72	9170.28
c Money received against Share Warrants	-	-	-	-
MINORITY INTEREST	-	-	1453.88	451.94
2. SHARE APPLICATION MONEY PENDING ALLOTMENT	-	-	-	-
3. NON CURRENT LIABILITIES				
a Long Term Borrowings	615.72	407.23	8415.19	1565.63
b Deferred Tax Liabilities (Net)	-	-	-	-
c Other Long Term Liabilities	1330.19	1402.57	2854.74	3849.58
d Long Term Provisions	91.40	90.15	239.39	224.53
4. CURRENT LIABILITIES				
a Short Term Borrowings	3108.20	2730.19	3557.12	2866.35
b Trade Payables :-				
(i) Total outstanding dues of Micro & Small Enterprises	266.97	338.37	545.62	464.26
(ii) Total outstanding dues of other than Micro & Small Enterprises	1900.98	1606.55	2943.58	2742.56
c Other Current Liabilities	379.50	280.96	4738.66	2836.34
d Short Term Provisions	606.07	634.50	1683.08	719.01
	22473.31	15363.99	44472.95	26729.25
II. ASSETS				
1. NON CURRENT ASSETS				
a Property, Plant & Equipment and Intangible Assets				
(i) Property, Plant & Equipment	316.51	275.53	599.06	586.02
(ii) Intangible Assets including Goodwill	4.93	6.36	566.00	567.43
(iii) Capital Work In Progress	-	-	-	-
(iv) Intangible Assets Under Development	-	-	-	-
(v) Fixed Assets held for Sale	-	-	-	-
b Non Current Investments	2281.13	2274.44	2754.46	3582.90
c Deferred Tax Assets (Net)	44.22	41.57	88.15	82.03
d Long Term Loans & Advances	-	-	-	-
e Other Non Current Assets	2907.56	1413.13	2990.75	1531.95
2. CURRENT ASSETS				
a Current Investments	-	-	-	-
b Inventories	4781.82	4300.45	15116.31	6938.11
c Trade Receivables	5462.39	2617.62	11406.14	6522.45
d Cash & Cash Equivalents	4173.07	2919.25	5611.07	3165.12
e Short Term Loans & advances	1733.62	571.51	4303.59	2563.35
f Other Current Assets	768.07	944.12	1037.44	1189.88
	22473.31	15363.99	44472.95	26729.25

For and on behalf of the Board of Directors

(Praveen Tyagi)
Chairman & Director
Din : 00834200

(Vaibhav Tyagi)
Managing Director
Din : 00797558

(Kanshan Agarwal)
Company Secretary
M.No. AOS-70481

(Prasant Wahi)
CFO
RAN : AAWPW2919G

Place : Ghaziabad
Date : 13.11.2024

M/s VVIP INFRA TECH LIMITED
(Formerly known as M/s VIBHOR VAIBHAV INFRA PRIVATE LIMITED)
CIN : U45201UP2001PLC136919

STATEMENT OF STANDALONE UNAUDITED FINANCIAL RESULTS FOR THE HALF YEAR ENDED 30th SEPTEMBER, 2024

(₹ In Lakhs)

PARTICULARS	FOR THE HALF YEAR			FOR THE YEAR
	ENDED 30.09.2024	ENDED 31.03.2024	ENDED 30.09.2023	ENDED 31.03.2024
	Unaudited	Audited	Audited	Audited
I. CONTINUING OPERATIONS				
1 Revenue from Operations (Net)	11043.65	13044.71	8443.51	21488.23
2 Other Income	64.62	104.12	47.54	151.66
3 Total Income (1+2)	11108.26	13148.83	8491.06	21639.89
4 EXPENSES				
a Cost of Revenue Operations	9506.70	12207.65	7721.70	19929.34
b Purchase of Stock In Trade	-	-	-	-
c Change in Inventories of Finished Goods, Work In Progress & Stock In Trade	-481.38	-719.81	-992.58	-1712.38
d Employee Benefit Expenses	144.38	119.61	127.98	247.58
e Finance Costs	249.22	176.22	174.29	350.50
f Depreciation & Amortisation Expenses	46.92	51.40	49.21	100.61
G Other Expenses	245.26	121.04	252.26	373.29
Total	9711.09	11956.10	7332.85	19288.95
5 Profit / (Loss) before Exceptional & Extraordinary Items & Tax (3+/-4)	1397.17	1192.73	1158.21	2350.94
6 Exceptional Items	-	-	-	-
7 Profit / (Loss) before Extraordinary Items & Tax (5+/-6)	1397.17	1192.73	1158.21	2350.94
8 Extraordinary Items	-	-	-	-
9 Profit / (Loss) before Tax (7+/-8)	1397.17	1192.73	1158.21	2350.94
Net Tax Expenses	380.12	291.24	366.46	657.70
Deferred Tax Asset	2.65	2.39	4.86	7.26
Total	377.47	288.85	361.60	650.45
11 Profit / (Loss) from Continuing Operations (9+/- 10)	1019.70	903.88	796.61	1700.49
12 Profit / (Loss) from Discontinuing Operations Before Tax	-	-	-	-
13 Tax Expenses of Discontinuing Operations	-	-	-	-
14 Profit / (Loss) from Discontinuing Operations After Tax (12+/-13)	-	-	-	-
15 Profit / (Loss) For the Year (11+/-14)	1019.70	903.88	796.61	1700.49
16 Earning per Share (of Rs.10/- each) :				
a Basic	4.90	8.76	27.28	16.48
b Diluted	4.90	8.76	27.28	16.48
Weighted Average Number of shares used in computing earning per share				
a Basic (Nos.)	20797503	10316198	2920655	10316198
b Diluted (Nos.)	20797503	10316198	2920655	10316198

For and on behalf of the Board of Directors



(Praveen Tyagi)
Chairman & Director
Din : 00834200

(Anchan Aggarwal)
Company Secretary
M.No. ACS-70481

(Vajbhav Tyagi)
Managing Director
Din : 01797558

(Prashant Wahi)
CFO
PAN : AAWPW2919G

Place : Ghaziabad
Date : 13.11.2024

M/s VVIP INFRA TECH LIMITED
(Formerly known as M/s VIBHOR VAIBHAV INFRA PRIVATE LIMITED)
CIN : U45201UP2001PLC136919

STATEMENT OF CONSOLIDATED UNAUDITED FINANCIAL RESULTS FOR THE HALF YEAR ENDED 30th SEPTEMBER, 2024

(₹ In Lakhs)

PARTICULARS	FOR THE HALF YEAR			FOR THE YEAR
	ENDED 30.09.2024	ENDED 31.03.2024	ENDED 30.09.2023	ENDED 31.03.2024
	Unaudited	Audited	Audited	Audited
I. CONTINUING OPERATIONS				
1 Revenue from Operations (Net)	17092.13	16238.44	12114.48	28352.92
2 Other Income	98.12	142.50	82.34	224.85
3 Total Income (1+2)	17190.25	16380.94	12196.82	28577.76
4 EXPENSES				
a Cost of Revenue Operations	20200.11	14907.36	9873.15	24780.51
b Purchase of Stock In Trade	-	-	-	-
c Change in Inventories of Finished Goods, Work In Progress & Stock In Trade	-8333.94	-559.77	-270.01	-829.77
d Employee Benefit Expenses	411.69	251.55	278.31	529.86
e Finance Costs	271.03	228.29	176.69	404.98
f Depreciation & Amortisation Expenses	77.64	89.30	65.54	154.85
g Other Expenses	535.76	310.80	492.42	803.21
Total	13162.29	15227.54	10616.10	25843.64
5 Profit / (Loss) before Exceptional & Extraordinary Items & Tax (3+/-4)	4027.96	1153.40	1580.72	2734.12
6 Exceptional Items	-	-	-	-
7 Profit / (Loss) before Extraordinary Items & Tax (5+/-6)	4027.96	1153.40	1580.72	2734.12
8 Extraordinary Items	-	-	-	-
9 Profit / (Loss) before Tax (7+/-8)	4027.96	1153.40	1580.72	2734.12
10 Tax Expenses				
a Current Tax Expenses for Current Year	1300.50	277.00	415.50	692.50
b MAT Credit (Where applicable)	-	-	-	-
c Firm Tax	-	-	-	-
d Current Tax Expenses Relating to Prior Years	-19.88	1.59	25.02	26.61
e Net Current Tax Expenses	1280.62	278.59	440.52	719.11
f Deferred Tax Asset	6.11	5.78	5.27	11.05
Total	1274.50	272.80	435.25	708.06
11 Profit / (Loss) from Continuing Operations (9+/- 10)	2753.46	880.60	1145.46	2026.07
11A Profit attributable to Minority Interest	1001.94	-2.32	21.40	19.08
11B Profit attributable to Equity Shareholders (11+/-11A)	1751.51	882.93	1124.06	2006.99
12 Profit / (Loss) from Discontinuing Operations Before Tax	-	-	-	-
13 Tax Expenses of Discontinuing Operations	-	-	-	-
14 Profit / (Loss) from Discontinuing Operations After Tax (12+/-13)	-	-	-	-
15 Profit / (Loss) For the Period/Year (11B+/-14)	1751.51	882.93	1124.06	2006.99
16 Earning per Share (of Rs.10/- each) :				
a Basic	8.42	8.56	38.49	19.45
b Diluted	8.42	8.56	38.49	19.45
Weighted Average Number of shares used in computing earning per share				
a Basic (Nos.)	20797503	10316198	2920655	10316198
b Diluted (Nos.)	20797503	10316198	2920655	10316198

For and on behalf of the Board of Directors



(Praveen Tyagi)
Chairman & Director
Din : 00834200

(Kanchan Aggarwal)
Company Secretary
M.No. ACS-70481

(Vaibhav Tyagi)
Managing Director
Din : 01797558

(Prashant Wahi)
CFO
PAN : AAWPW2919G

Place : Ghaziabad
Date : 13.11.2024

M/s VVIP INFRA TECH LIMITED
(Formerly known as M/s VIBHOR VAIBHAV INFRA PRIVATE LIMITED)
CIN : U45201UP2001PLC136919
CASH FLOW STATEMENT

(₹ In Lakhs)

PARTICULARS	STANDALONE		CONSOLIDATED	
	For the Period	For the Year	For the Period	For the Year
	Ended 30.09.2024 (Unaudited)	Ended 31.03.2024 (Audited)	Ended 30.09.2024 (Unaudited)	Ended 31.03.2024 (Audited)
A CASH FLOW FROM OPERATING ACTIVITIES:				
Net profit / (Loss) before tax	1397.17	2350.94	4027.96	2734.12
Less:- Interest Received	54.08	148.71	58.21	158.98
Less:- Other Adjustments	-	114.16	-1.60	248.54
Less:- Profit on sale of PPE	2.81	-	2.81	-
Add: Non Cash Item Items				
Depreciation	46.92	100.61	77.64	154.85
Interest Paid	249.22	350.50	271.03	404.98
Operating Profit/(Loss) before Working Capital changes	1636.41	2539.19	4317.20	2886.44
Adjustments for:				
Increase/ (Decrease) in Trade payables	223.03	-915.24	282.38	-729.30
Increase/ (Decrease) in other current liabilities & Provisions	101.04	235.42	1931.70	121.06
Increase/ (Decrease) in Short term borrowings	378.01	1452.64	690.77	1571.10
(Increase)/ Decrease in Inventories	-481.38	-1712.38	-8178.20	-550.92
(Increase)/ Decrease in Trade Receivable	-2844.77	1068.14	-4883.69	204.32
(Increase)/ Decrease in Other Current Assets	176.06	267.73	152.44	252.92
(Increase)/ Decrease in Short Term Loans & Advances	-1162.11	-89.14	-1740.24	-153.57
NET CASH FROM/(USED IN) OPERATING ACTIVITIES	-1973.71	2846.35	-7427.64	3602.04
Less :- Direct Taxes Paid (Net of Refund)	409.81	451.70	331.07	587.50
	-2383.52	2394.64	-7758.71	3014.54
B CASH FLOW FROM INVESTING ACTIVITIES:				
Purchase of Property, Plant and Equipment	-88.14	-53.11	-92.52	-238.90
Sale proceeds from sale of PPE	4.49	-	4.49	-
Purchase / (Sale) of Investments	-6.68	-4.99	828.44	-420.80
Interest Received	54.08	148.71	58.21	158.98
(Increase)/ Decrease in Other Non Current Assets	-1494.43	-1001.24	-1458.79	-1018.38
NET CASH FROM/(USED IN) INVESTING ACTIVITIES	-1530.68	-910.63	-660.17	-1519.10
C CASH FLOW FROM FINANCING ACTIVITIES:				
Increase/ (Decrease) in Long term borrowings	208.49	-1362.89	6849.56	-737.51
Increase/ (Decrease) in other long term liabilities	-72.38	131.64	-994.84	-422.18
Increase/ (Decrease) in Equity Share Capital & Securities Premium (Net of Share Issue Expenses)	5281.12	2045.12	5281.12	2045.12
Decrease in Reserves & Surplus due to bonus issue	-	-1694.84	-	-1694.84
Interest Paid	-249.22	-350.50	-271.03	-404.98
NET CASH FROM/(USED IN) FINANCING ACTIVITIES	5168.02	-1231.47	10864.82	-1214.39
Net Increase/(Decrease) in Cash & Cash Equivalents (A+B+C)	1253.82	252.55	2445.94	281.05
NET INCREASE/(DECREASE) IN CASH & CASH EQUIVALENTS				
Cash and cash equivalents as at beginning	2919.25	2666.71	3165.12	2884.08
Cash and cash equivalents as at end	4173.07	2919.25	5611.07	3165.12
NET INCREASE/(DECREASE) IN CASH & CASH EQUIVALENTS	1253.82	252.55	2445.94	281.05

For and on behalf of the Board of Directors



(Praveen Tyagi)
Chairman & Director
Din : 00834200

(Kapchan Aggarwal)
Company Secretary
M.No. ACS-70481

(Vajbhav Tyagi)
Managing Director
Din : 01797558

(Prashant Wahi)
CFO
PAN : AAWPW2919G

Place : Ghaziabad
Date : 13.11.2024

Notes :-

- 1 In terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulation 2015, this Statement of Unaudited Standalone & Consolidated Financial Results for the half year ended on 30th September, 2024 including the Statement of Unaudited Standalone & Consolidated Assets and Liabilities and the Statement of Standalone & Consolidated Cash Flows have been reviewed by the Audit Committee and thereafter, approved by the Board of Directors and were taken on record at their meeting held on November 13, 2024 and have limited reviewed by the Statutory auditor of the company.
 - 2 These Unaudited Standalone & Consolidated Financial Results of the Company for the half year ended 30th September, 2024 have been prepared in accordance with Accounting Standards prescribed under section 133 of the Companies, 2013 and other recognized accounting practices and policies, as applicable.
 - 3 The Group is engaged in the business of construction of Infrastructure Projects , Sewer, Sewer Treatment plants, Water Tanks, Water treatment plants, Road sector development, Electrification Development and its Transmission and Distribution Infrastructure, Building Construction and real estate sector. Accordingly, there is a separate reportable segment as defined by AS 17 "Segment Reporting".
 - 4 The Company has made Initial Public Offering of 6582000 (Fresh Issue of 6582000 equity shares) of Rs. 10/- each at premium of Rs. 83/- per share aggregating to Rs. 61,21,26,000/- on 23rd July, 2024. The issue closed on 25th July, 2024 and was over-subscribed by 236.92 times. The equity shares are listed on Bombay Stock Exchange Limited (BSE) on 30th July, 2024. Accordingly, the Unaudited Standalone & Consolidated Financial Results for the half year ended September 30, 2024 are drawn up for the first time in accordance with the Listing Requirements.
- | Particulars | Original Allocation | (Rs. In Cr.) | |
|--|---------------------|----------------|------------------|
| | | Funds Utilised | Funds Unutilised |
| Working Capital Requirement | 40.00 | 40.00 | - |
| Capital Expenditure | 10.50 | - | 10.50 |
| General Corporate Purpose & Issue Expenses | 10.71 | 10.71 | - |
| Total | 61.21 | 50.71 | 10.50 |
- 5 The equity shares of the Company have been listed on 30th July, 2024 and in accordance with the listing approval given by the Bombay Stock Exchange Limited (BSE) vide its letter/notice dated 29th July, 2024, the financial results for the half year ended 30th September 2024 have been submitted and given corresponding comparatives in accordance with the Regulation 33 of the SEBI (Listing Obligation and Disclosures Requirements), 2015.
 - 6 The above Statement of Unaudited Standalone Financial Results for the half yearly ended 30th September 2024 does not include the Profit / Loss from VWPL BCPL - JV, VWIP KKR - JV, KIPL - VWIP - JV & KVS - JV as financials/balance sheet of these JV/firms for the period has not been prepared.
 - 7 The consolidated statement of financial results for the half yearly ended 30th September 2024 does not include the results and Profit / Loss from VWPL BCPL - JV, VWIP KKR - JV, KIPL - VWIP - JV & KVS - JV as balance sheets of these JV/firms for the period has not been prepared.
 - 8 Previous periods'years' figures have been regrouped and rearranged whenever necessary to make them comparable with those of the current period's figures.
 - 9 During the year, Profit sharing ratio of Vibhor Vaibhav Infrahome Private Limited (Subsidiary of Parent Company) has been increased in VWIP EMS Infrahome (Partnership Firm) from 10% to 51% vide deed dated 05.09.2024 w.e.f 01.04.2024, hence being subsidiary, considered in consolidation for the half year ended 30th September 2024.
 - 10 The figures for the half year ended 31st March 2024 represents the difference between the audited figures for the year ended 31st March 2024 and the half year ended 30th September 2023.
 - 11 The unaudited standalone financial results for the half yearly ended 30 September 2024 are available on the website of the Company (www.vvipinfra.com) and on Stock Exchanges website (www.bseindia.com).



For and on behalf of the Board of Directors

(Signature)
(Praveen Tyagi)
Chairman & Director
Din : 00834200

(Signature)
(Vaibhav Tyagi)
Managing Director
Din : 01797558

(Signature)
(Kanchan Aggarwal)
Company Secretary
M.No. ACS-70481

(Signature)
(Prashant Wahi)
CFO
PAN : AAWPW2919G

Place : Ghaziabad
Date : 13.11.2024

VVIP INFRA TECH LIMITED
(Formerly known as M/s VIBHOR VAIBHAV INFRA PRIVATE LIMITED)
CIN : U45201UP2001PLC136919

SEGMENT INFORMATION (Consolidated)

The Group is engaged in the business of construction of Infrastructure Projects, Sewer, Sewer Treatment plants, Water Tanks, Water treatment plants, Road sector development, Electrification Development and its Transmission and Distribution Infrastructure, Building Construction and real estate sector. Accordingly, there is a separate reportable segment as defined by AS 17 "Segment Reporting".

		(₹ In Lakhs)			
		Particulars			
		For The Half Year			For The Year
S.No	Particulars	Ended 30.09.2024	Ended 31.03.2024	Ended 30.09.2023	Ended 31.03.2024
		Unaudited	Audited	Audited	Audited
1	Segment Revenue				
a)	Contractor	11043.65	13044.71	8443.51	21488.23
b)	Real Estate Sector	10163.44	3195.00	3670.96	6865.96
	Total	21207.09	16239.71	12114.48	28354.19
	Less: Intersegment Revenue	4114.96	1.27	-	1.27
	Revenue from Operations	17092.13	16238.44	12114.48	28352.92
2	Segment Results- Profit /Loss before Tax, finance cost and exceptional items				
a)	Contractor	1646.39	1368.94	1332.50	2701.44
b)	Real Estate Sector (Balancing Figures)	2652.60	12.75	424.91	437.66
	Total	4298.99	1381.70	1757.41	3139.11
	Less: Finance Cost	271.03	228.29	176.69	404.98
	Profit before Tax	4027.96	1153.40	1580.72	2734.12
3	Segment Assets				
a)	Contractor	22473.31	15363.99	15106.94	15363.99
b)	Real Estate Sector (Balancing Figure)	21999.63	11365.26	11489.35	11365.26
	Total	44472.95	26729.25	26596.29	26729.25
	Segment Liabilities				
a)	Contractor	8299.02	7490.52	8475.11	7490.52
b)	Real Estate Sector (Balancing Figure)	16678.36	7777.74	7878.55	7777.74
	Total	24977.38	15268.26	16353.66	15268.26

For and on behalf of the Board of Directors



(Praveen Tyagi)
Chairman & Director
Din : 00834200

(Kanchan Aggarwal)
Company Secretary
M.No. ACS-70481

(Vaibhav Tyagi)
Managing Director
Din : 01797558

(Prashant Wahi)
CFO
PAN :AAWPW2919G

Place : Ghaziabad
Date : 13.11.2024