INDIA

RISHI KAPOOR & COMPANY
CHARTERED ACCOUNTANTS

Plot No. 10, Advocate Chambers, RDC, Raj Nagar
GHAZIABAD-201002
Phones: 0120-4371060, Fax: 4371070,(M) 9910385499
Email: carishikapoor@yahoo.co.in

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, 2025**("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.

RISHI KAPOOR & CO. GHAZIABAD CHARTERED ACCOUNTANTS

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 2025 does not include the results and Profit / Loss from 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: 14.11.2025
UDIN: 25075483BMIAIO5878

RISHI KAPOOR & COMPANY
CHARTERED ACCOUNTANTS

Plot No. 10, Advocate Chambers, RDC, Raj Nagar
GHAZIABAD-201002
Phones: 0120-4371050, Fax: 4371070,(M) 9910385499
Email: carishikapoor@yahoo.co.in

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 **30thSeptember 2025** ("the Statement") attached herewith, being submitted by the parent pursuant to the requirement of Regulation 33 ofthe 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.

RISHI KAPOOR & CO. GHAZIABAD CHARTERED ACCOUNTANTS

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
	Subsidiary Entities	
2.	Vibhor Vaibhav Infrahome Private Limited	Partially Owned Subsidiary Company (90.02 %)
3.	VVIP Infrahome Private Limited (Formerly known as Luck Real Properties Private Limited) (Subsidiary of Vibhor Vaibhav Infrahome Private Limited)	Partially Owned Subsidiary Company (51.00 %)
	Partnership Firm / AOP	
4.	VVIP EMS Infrahome (Subsidiary of Vibhor Vaibhav Infrahome Private Limited)	Partnership Firm (51%)
5.	VVIPL BCPL JV – AOP (Subsidiary of VVIP Infratech Limited)	AOP (51%)
6.	VVIP KKR JV – Partnership Firm (Subsidiary of VVIP Infratech Limited)	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.

RISHI KAPOOR & CO. GHAZIABAD CHARTERED ACCOUNTANTS

6. The Financial Results of VVIP Infrahome Private Limited (Formerly Known as Luck Real Properties Private Limited) reflects total assets of Rs 10952.54 Lacs as on 30th September, 2025, total revenue of Nil and net profit/(loss) after tax of -1.99 lakhs, and Net Cash Flows of Rs 0.45 Lacs for the period ended 30th September, 2025, whose financial results have been audited by other auditor in accordance with Standards on Auditing notified under section 143 of the Act and in accordance with their report furnished to us by the management.

7. The Financial Results of VVIP-BCPL JV AOP which reflects total assets of Rs 323.24 lacs as on 30th September, 2025, total revenues of Rs 57.98 Lacs and net profit/(loss) after tax of Rs -18.81 lacs , for the period ended 30th September, 2025, whose financial results have been audited by other auditor in accordance with Standards on Auditing notified under section 143 of the Act and in accordance with their report furnished to us by the management

8. The Financial Results of VVIP EMS Infrahome, which reflects total assets of Rs 12327.52 lacs as on 30th September, 2025, total revenues of Rs 6973.59 Lacs and net profit/(loss) after tax of Rs 1219.68 lacs and Net Cash Flows of Rs (77.15) Lacs for the period ended 30th September, 2025, whose financial results have been audited by other auditor in accordance with Standards on Auditing notified under section 143 of the Act and in accordance with their report furnished to us by the management

9. The consolidated financial results does not include the Financial results of associates KIPL VVIP – JV (AOP) and KVS - JV (AOP), whose financial results have been audited by other auditor in accordance with Standards on Auditing but not provided to us by the management as they had told that financials/balance sheets of these firms/AOP has not yet been finalized.

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

RISHI KAPOOR & CO. GHAZIABAD CHARTERED ACCOUNTANTS

(Rishi Kapoor)
Partner
Membership No: 075483

Place: Ghaziabad
Date: 14.11.2025
UDIN: 25075483BMIAIP1508

VVIP INFRATECH LIMITED
(Formerly known as VIBHOR VAIBHAV INFRA PRIVATE LIMITED)
CIN : L45201UP2001PLC136919
STATEMENT OF ASSETS & LIABILITIES

(₹ In Lakhs)

			PARTICULARS	STANDALONE		CONSOLIDATED	
				Half Year Ended 30.09.2025	Year Ended 31.03.2025	Half Year Ended 30.09.2025	Year Ended 31.03.2025
				(Unaudited)	(Audited)	(Unaudited)	(Audited)
I.	EQUITY & LIABILITIES						
	1. SHAREHOLDER' FUNDS						
		a	Share Capital	2496.97	2496.97	2496.97	2496.97
		b	Reserves & Surplus	14643.72	13283.86	19225.01	17403.02
		c	Money received against Share Warrants	-	-	-	-
	MINORITY INTEREST			-	-	2587.71	1880.12
	2. SHARE APPLICATION MONEY PENDING ALLOTMENT			-	-	-	-
	3. NON CURRENT LIABILITIES						
		a	Long Term Borrowings	210.34	275.32	10567.26	6175.36
		b	Deferred Tax Liabilities (Net)	-			
		c	Other Long Term Liabilities	1856.10	2017.31	4126.85	3376.71
		d	Long Term Provisions	108.89	107.39	355.95	351.45
	4. CURRENT LIABILITIES						
		a	Short Term Borrowings	4099.71	3495.24	5012.62	3696.56
		b	Trade Payables :-				
		(i)	Total outstanding dues of Micro & Small Enterprises	217.57	40.32	256.25	87.37
		(ii)	Total outstanding dues of other than Micro & Small Enterprises	5317.43	5841.85	8420.29	8051.64
		c	Other Current Liabilities	350.87	519.11	19663.37	9204.71
		d	Short Term Provisions	647.62	444.19	2040.73	1734.32
				29949.22	28521.56	74753.01	54458.23
II.	ASSETS						
	1. NON CURRENT ASSETS						
		a	Property,Plant & Equipment and Intangible Assets				
			(i) Property, Plant & Equipment	449.15	482.49	820.86	750.78
			(ii) Intangible Assets including Goodwill	5.58	6.36	599.52	600.31
			(iii) Capital Work In Progress	-	-	-	-
			(iv) Intangible Assets Under Development	-	-	-	-
			(v) Fixed Assets held for Sale	-	-	-	-
		b	Non Current Investments	2276.28	2287.52	2717.16	3378.65
		c	Deferred Tax Assets (Net)	56.97	51.27	120.47	112.18
		d	Long Term Loans & Advances	-	-	-	-
		e	Other Non Current Assets	3048.60	2873.90	3129.44	2895.06
	2. CURRENT ASSETS						
		a	Current Investments	-	-	-	-
		b	Inventories	8459.19	7404.20	36433.81	22413.83
		c	Trade Receivables	6127.71	7030.09	16267.01	11622.48
		d	Cash & Cash Equivalents	2731.35	3476.22	3359.02	5500.44
		e	Short Term Loans & advances	1328.79	943.49	5273.75	3003.68
		f	Other Current Assets	5465.60	3966.02	6031.97	4180.82
				29949.22	28521.56	74753.01	54458.23

For and on behalf of the Board of Directors

(Praveen Tyagi)
Chairman & Director
Din : 00834200

(Vaibhav Tyagi)
Managing Director
Din : 01797558

RISHI KAPOOR & CO. GHAZIABAD CHARTERED ACCOUNTANTS

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

(Prashant Wahi)
CFO
PAN :AAWPW2919G

Place : Ghaziabad
Date : 14.11.2025

VVIP INFRATECH LIMITED
(Formerly known as VIBHOR VAIBHAV INFRA PRIVATE LIMITED)
CIN : L45201UP2001PLC136919
CASH FLOW STATEMENT

(₹ In Lakhs)

	PARTICULARS	STANDALONE		CONSOLIDATED	
		Half Year Ended 30.09.2025	Year Ended 31.03.2025	Half Year Ended 30.09.2025	Year Ended 31.03.2025
		(Unaudited)	(Audited)	(Unaudited)	(Audited)
A	**CASH FLOW FROM OPERATING ACTIVITIES:**				
	Net profit / (Loss) before tax	1889.16	3596.68	3716.91	7346.56
	Less:- Interest Received	100.59	180.41	125.61	205.15
	Less:-Other Adjustments	-	-	-	-1.60
	Less:-Profit on Investments of Partnership Firms	-9.65	14.12	-	-
	Less:-Profit on sale of PPE	2.18	2.83	2.18	4.82
	Add: Non Cash Item Items				
	Depreciation	72.28	113.39	111.03	177.06
	Interest Paid	308.89	492.52	328.86	537.65
	Operating Profit/(Loss) before Working Capital changes	**2177.21**	**4005.23**	**4029.01**	**7852.90**
	Adjustments for:				
	Increase/ (Decrease) in Trade payables	-347.17	3937.25	537.52	5134.15
	Increase/ (Decrease) in other current liabilities & Provisions	-165.24	257.45	10467.65	6512.82
	Increase/ (Decrease) in Short term borrowings	604.47	765.05	1316.06	578.25
	(Increase)/ Decrease in Inventories	-1054.99	-3103.75	-14019.99	-15475.72
	(Increase)/ Decrease in Trade Receivable	902.38	-4412.47	-4644.52	-5100.04
	(Increase)/ Decrease in Other Current Assets - Other Bank Deposits	-109.83	-915.33	-169.43	-725.50
	Increase/ (Decrease) in other long term liabilities	-161.21	614.74	750.14	-472.86
	(Increase)/ Decrease in Other Current Assets	-1499.59	-3431.58	-1851.15	-3467.16
	(Increase)/ Decrease in Short Term Loans & Advances	-385.29	-371.98	-2270.06	-440.34
	NET CASH FROM/(USED IN) OPERATING ACTIVITIES	**-39.26**	**-2655.39**	**-5854.77**	**-5553.50**
	Less :- Direct Taxes Paid (Net of Refund)	325.57	762.83	886.20	881.86
		-364.83	**-3418.22**	**-6740.97**	**-6435.36**
B	**CASH FLOW FROM INVESTING ACTIVITIES:**				
	Purchase of Property,Plant and Equipment	-43.08	-322.01	-185.24	-380.61
	Sale proceeds from sale of PPE	7.11	4.49	7.11	9.13
	Purchase / (Sale) of Investments	11.24	-13.07	661.49	204.25
	Profit on Investments of Partnership Firms	-9.65	14.12	-	-
	Interest Received	100.59	180.41	125.61	205.15
	(Increase)/ Decrease in Bank Deposits	-64.87	1721.24	-64.96	1721.25
	NET CASH FROM/(USED IN) INVESTING ACTIVITIES	**1.34**	**1585.18**	**544.01**	**1759.17**
C	**CASH FLOW FROM FINANCING ACTIVITIES:**				
	Contribution from Minority Interest	-	-	-	17.15
	Increase/ (Decrease) in Long term borrowings	-64.98	-131.91	4391.90	4609.73
	Increase/ (Decrease) in Equity Share Capital & Securities Premium (Net of Share Issue Expenses) on account of Public Issue in C.Y / Bonus Issue/ Preferential Allotment in Previous year	-7.50	5281.12	-7.50	5281.12
	Decrease in Reserves & Surplus due to bonus issue	-	-	-	-
	Interest Paid	-308.89	-492.51	-328.87	-537.64
	NET CASH FROM/(USED IN) FINANCING ACTIVITIES	**-381.37**	**4656.70**	**4055.53**	**9370.36**
	Net Increase/(Decrease) in Cash & Cash Equivalents (A+B+C)	**-744.86**	**2823.66**	**-2141.43**	**4694.17**
	NET INCREASE/(DECREASE) IN CASH & CASH EQUIVALENTS				
	Cash and cash equivalents as at beginning	3476.22	652.56	5500.44	806.27
	Cash and cash equivalents as at end	2731.36	3476.22	3359.01	5500.44
	NET INCREASE/(DECREASE) IN CASH & CASH EQUIVALENTS	**-744.86**	**2823.66**	**-2141.43**	**4694.17**

For and on behalf of the Board of Directors

(Praveen Tyagi)
Chairman & Director
Din : 00834200

(Vaibhav Tyagi)
Managing Director
Din : 01797558

RISHI KAPOOR & CO. GHAZIABAD CHARTERED ACCOUNTANTS

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

(Prashant Wani)
CFO
PAN :AAWPW2919G

Place : Ghaziabad
Date : 14.11.2025

VVIP INFRATECH LIMITED
(Formerly known as VIBHOR VAIBHAV INFRA PRIVATE LIMITED)
CIN : L45201UP2001PLC136919
STATEMENT OF STANDALONE FINANCIAL RESULTS FOR THE YEAR PERIOD ENDED 30TH SEPTEMBER, 2025

(₹ in Lakhs)

PARTICULARS		FOR THE HALF YEAR			FOR THE YEAR
		ENDED 30.09.2025	ENDED 31.03.2025	ENDED 30.09.2024	ENDED 31.03.2025
		Unaudited	Audited	Unaudited	Audited
I.	CONTINUING OPERATIONS				
1	Revenue from Operations (Net)	12992.14	16661.49	11043.65	27705.14
2	Other Income	103.01	134.18	64.62	198.79
3	Total Income (1+2)	13095.15	16795.67	11108.26	27903.93
4	EXPENSES				
a	Cost of Revenue Operations	11515.87	16463.04	9506.70	25969.73
b	Purchase of Stock In Trade	-	-	-	-
c	Change in Inventories of Finished Goods, Work In Progress & Stock In Trade	-1054.99	-2622.38	-481.38	-3103.75
d	Employee Benefit Expenses	201.91	184.94	144.38	329.31
e	Finance Costs	308.89	243.29	249.22	492.51
f	Depreciation & Amortisation Expenses	72.28	66.47	46.92	113.39
G	Other Expenses	162.02	260.80	245.26	506.06
	Total	11205.99	14596.16	9711.09	24307.25
5	Profit / (Loss) before Exceptional & Extraordinary Items & Tax (3+/-4)	1889.16	2199.51	1397.17	3596.68
6	Exceptional Items	-	-	-	-
7	Profit / (Loss) before Extraordinary Items & Tax (5+/-6)	1889.16	2199.51	1397.17	3596.68
8	Extraordinary Items	-	-	-	-
9	Profit / (Loss) before Tax (7+/-8)	1889.16	2199.51	1397.17	3596.68
10	Net Tax Expenses	527.50	600.02	380.12	980.14
	Deferred Tax Asset	5.70	7.05	2.65	9.70
	Total	521.81	592.97	377.47	970.44
11	Profit / (Loss) from Continuing Operations (9+/- 10)	1367.35	1606.54	1019.70	2626.24
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)	1367.35	1606.54	1019.70	2626.24
16	Earning per Share (of Rs.10/- each) :				
a	Basic	5.48	7.02	4.90	11.48
b	Diluted	5.48	7.02	4.90	11.48
	Weighted Average Number of shares used in computing earning per share				
a	Basic (Nos.)	24969700	22877886	20797503	22877886
b	Diluted (Nos.)	24969700	22877886	20797503	22877886

For and on behalf of the Board of Directors

(Praveen Tyagi)
Chairman & Director
Din : 00834200

(Vaibhav Tyagi)
Managing Director
Din : 01797558

RISHI KAPOOR & CO. GHAZIABAD CHARTERED ACCOUNTANTS

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

(Prashant Wahi)
CFO
PAN :AAWPW2919G

Place : Ghaziabad
Date : 14.11.2025

VVIP INFRATECH LIMITED

(Formerly known as VIBHOR VAIBHAV INFRA PRIVATE LIMITED)

CIN : L45201UP2001PLC136919

STATEMENT OF CONSOLIDATED FINANCIAL RESULTS FOR THE PERIOD ENDED 30TH SEPTEMBER, 2025

(₹ In Lakhs)

	PARTICULARS	FOR THE HALF YEAR			FOR THE YEAR
		ENDED 30.09.2025	ENDED 31.03.2025	ENDED 30.09.2024	ENDED 31.03.2025
		Unaudited	Audited	Unaudited	Audited
I.	CONTINUING OPERATIONS				
1	Revenue from Operations (Net)	19324.01	19974.62	17092.13	37066.75
2	Other Income	148.98	156.12	98.12	254.24
3	Total Income (1+2)	19472.99	20130.74	17190.25	37320.99
4	EXPENSES				
a	Cost of Revenue Operations	28530.68	22318.95	20200.11	42519.05
b	Purchase of Stock In Trade	-	-	-	-
c	Change in Inventories of Finished Goods, Work In Progress & Stock In Trade	-14044.79	-7349.11	-8333.94	-15683.05
d	Employee Benefit Expenses	448.82	633.96	411.69	1045.65
e	Finance Costs	328.86	266.62	271.03	537.65
f	Depreciation & Amortisation Expenses	111.02	99.42	77.64	177.06
g	Other Expenses	381.50	842.31	535.76	1378.07
	Total	15756.08	16812.14	13162.29	29974.43
5	Profit / (Loss) before Exceptional & Extraordinary Items & Tax (3+/-4)	3716.91	3318.60	4027.96	7346.56
6	Exceptional Items	-	-	-	-
7	Profit / (Loss) before Extraordinary Items & Tax (5+/-6)	3716.91	3318.60	4027.96	7346.56
8	Extraordinary Items	-	-	-	-
9	Profit / (Loss) before Tax (7+/-8)	3716.91	3318.60	4027.96	7346.56
10	Tax Expenses				
a	Current Tax Expenses for Current Year	1185.00	1066.42	1300.50	2366.92
b	MAT Credit (Where applicable)	-	-	-	-
c	Firm Tax	-	-	-	-
d	Current Tax Expenses Relating to Prior Years	3.13	8.82	-19.88	-11.06
e	Net Current Tax Expenses	1188.13	1075.25	1280.62	2355.86
f	Deferred Tax Asset	8.29	24.03	6.11	30.15
	Total	1179.83	1051.21	1274.50	2325.72
11	Profit / (Loss) from Continuing Operations (9+/- 10)	2537.08	2267.39	2753.46	5020.85
11A	Profit attributable to Minority Interest	707.59	409.09	1001.94	1411.03
11B	Profit attributable to Equity Shareholders (11+/-11A)	1829.49	1858.30	1751.51	3609.82
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)	1829.49	1858.30	1751.51	3609.82
16	Earning per Share (of Rs.10/- each) :				
a	Basic	7.33	8.12	8.42	15.78
b	Diluted	7.33	8.12	8.42	15.78
	Weighted Average Number of shares used in computing earning per share				
a	Basic (Nos.)	[illegible]	[illegible]	[illegible]	22877886
b	Diluted (Nos.)	24969700	22877886	20797503	22877886

For and on behalf of the Board of Directors

(Praveen Tyagi)
Chairman & Director
Din : 00834200

(Vaibhav Tyagi)
Managing Director
Din : 01797558

RISHI KAPOOR & CO.
GHAZIABAD
CHARTERED ACCOUNTANTS

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

(Prashant Wahi)
CFO
PAN :AAWPW2919G

Place : Ghaziabad
Date : 14.11.2025

VVIP INFRATECH 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 30.09.2025	Ended 31.03.2025	Ended 30.09.2024	Ended 31.03.2025
		Unaudited	Audited	Audited	Audited
1	Segment Revenue				
a)	Contractor	13050.11	17047.18	11043.65	28090.83
b)	Real Estate Sector	9454.09	7253.27	10163.44	17416.71
	Total	**22504.20**	**24300.45**	**21207.09**	**45507.54**
	Less: Intersegment Revenue	3180.19	4325.83	4114.96	8440.79
	Revenue from Operations	**19324.01**	**19974.62**	**17092.13**	**37066.75**
2	Segment Results- Profit /Loss before Tax, finance cost and exceptional items				
a)	Contractor	2179.13	2443.22	1646.39	4089.61
b)	Real Estate Sector (Balancing Figures)	1866.64	1142.00	2652.60	3794.60
	Total	**4045.77**	**3585.22**	**4298.99**	**7884.21**
	Less: Finance Cost	328.86	266.62	271.03	537.65
	Profit before Tax	**3716.91**	**3318.60**	**4027.96**	**7346.56**
3	Segment Assets				
a)	Contractor	30345.00	6464.47	22473.31	28937.78
b)	Real Estate Sector (Balancing Figure)	44408.01	3520.81	21999.63	25520.45
	Total	**74753.01**	**9985.28**	**44472.95**	**54458.23**
	Segment Liabilities				
a)	Contractor	30345.00	20638.76	8299.02	28937.78
b)	Real Estate Sector (Balancing Figure)	44408.01	8842.09	16678.36	25520.45
	Total	**74753.01**	**29480.85**	**24977.38**	**54458.23**

For and on behalf of the Board of Directors

RISHI KAPOOR & CO. GHAZIABAD CHARTERED ACCOUNTANTS

(Praveen Tyagi)
Chairman & Director
Din : 00834200

(Vaibhav Tyagi)
Managing Director
Din : 01797558

(Kanchan Aggarwal)
Company Secreatary
M.No. ACS-70401

(Prashant Wahi)
CFO
PAN :AAWPW2919G

Place : Ghaziabad
Date : 14.11.2025

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, 2025 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 14, 2025 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, 2025 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 In the previous year, company had made Initial Public Offering of 6562000 (Fresh Issue of 6562000 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. As told by the management of the company had fully utilised all the funds during the last financial year ended 31st March 2025.The details as under ;

(Rs. In Cr.)

Particulars	Original Allocation	Funds Utilised	Funds Unutilised
	FY 2024-25	FY 2024-25	FY 2024-25
Working Capital Requirement	40.00	40.00	-
Working Capital Requirement *	10.50	10.50	
(Originally for Capital expenditure)			
General Corporate Purpose & Issue Expenses	10.71	10.71	-
Total	- 61.21	61.21	-

5 The above Statement of Unaudited Standalone and Consolidated Financial Results for the half yearly ended 30th September 2025 does not include the Profit / Loss from KIPL - VVIP - JV & KVS - JV as financials/balance sheet of these JV/firms for the period has not been prepeared.

6 Previous periods'/years' figures have been regrouped and rearranged whenever necessary to make them comparable with those of the current period's figures.

7 The Board of Directors of the company, at its meeting held on August 25,2025 has approved a proposal to increase authorised share capital to Rs 35,00,00,000/-(Rupees Thirty Five Crore only) divided into 3,50,00,000 (Three Crore Fifty Lakh) Equity Shares of Rs 10/- each from Rs 25,00,00,000 (Rupees Twenty Five Crore only) divided into 2,50,00,000 (Two Crore Fifty Lakh) Equity Shares of Rs 10/- each.The Resolution was passed on September 20, 2025

8 The Unaudited standalone and Consolidated financial results for the Period ended 30th September, 2025 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

RISHI KAPOOR & CO.
GHAZIABAD
CHARTERED ACCOUNTANTS

(Praveen Tyagi)
Chairman & Director
Din : 00834200

(Vaibhav Tyagi)
Managing Director
Din : 01797558

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

(Prashant Wahi)
CFO
PAN :AAWPW2919G

Place : Ghaziabad
Date : 14.11.2025