



**RISHI KAPOOR & COMPANY
CHARTERED ACCOUNTANTS**

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Independent Auditor's Report on Standalone Annual Financial Results of the Company for the half year and year ended as on 31st March 2026 Pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (as amended)

**TO
THE MEMBERS OF
VVIP INFRATECH LIMITED
(Formerly Known as VIBHOR VAIBHAV INFRA PRIVATE LIMITED)**

REPORT ON THE STANDALONE FINANCIAL STATEMENTS

We have audited the accompanying standalone financial statements of **VVIP INFRATECH LIMITED, formerly known as VIBHOR VAIBHAV INFRA PRIVATE LIMITED** ("the Company"), for the year ended 31st March 2026 and the notes thereon (hereinafter referred to as "the standalone financial results") 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 from time to time (hereinafter referred to as "the Listing Regulations"). The standalone financial results have been initiated by us for the purpose of identification.

In our opinion and to the best of our information and according to the explanations given to us these standalone financial results:

- i. are presented in accordance with the requirements of Regulation 33 of the Listing Regulations in this regard; and
- ii. gives a true and fair view in conformity with the recognition and measurement principles laid down in the applicable accounting standards prescribed under section 133 of the Companies Act, 2013 ("the Act") read with relevant rules issued there under and other accounting principles generally accepted in India of the net profit and other financial information for the year ended 31st March, 2026.



BASIS OF OPINION

We conducted our audit in accordance with the Standards on Auditing (SAs) specified under Section 143(10) of the Companies Act, 2013, as amended from time to time (hereinafter referred to as "the Act"). Our responsibilities under those SAs are further described in the Auditor's Responsibilities for the Audit of the Standalone Financial Statements section of our report. We are independent of the Company in accordance with the Code of Ethics issued by the Institute of Chartered Accountants of India together with the ethical requirements that are relevant to our audit of the standalone financial statements under the provisions of the Act and the Rules thereunder, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the Code of Ethics. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion on the standalone financial statements.

MANAGEMENT'S RESPONSIBILITY FOR THE STANDALONE FINANCIAL STATEMENTS

These standalone financial results have been prepared based on the standalone audited financial statements and has been approved by the Company's Board of Director. The Company's Board of Directors are responsible for the preparation of these standalone financial results that give a true and fair view of the net profit and other financial information of the Company in accordance with the accounting principles generally accepted in India and in compliance with Regulation 33 of the Listing Regulations. This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding of the assets of the Company and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and design, implementation and maintenance of adequate internal financial controls that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the standalone financial results that give a true and fair view and are free from material misstatement, whether due to fraud or error.

In preparing the standalone financial statements, the Management and Board of Directors are responsible for assessing the Company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the Board of Directors either intends to liquidate the Company or to cease operations, or has no realistic alternative but to do so. The Board of Directors is also responsible for overseeing the Company's financial reporting process.



AUDITOR'S RESPONSIBILITY FOR THE AUDIT OF STANDALONE FINANCIAL STATEMENT.

Our objectives are to obtain reasonable assurance about whether the standalone financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with SAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these standalone financial statements.

As part of an audit in accordance with SAs, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the standalone financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal financial control relevant to the audit in order to design audit procedures that are appropriate in the circumstances. Under section 143(3)(i) of the Act, we are also responsible for expressing our opinion on whether the Company has adequate internal financial controls system in place and the operating effectiveness of such controls.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the management.
- Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Company's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the standalone financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Company to cease to continue as a going concern.



- Evaluate the overall presentation, structure and content of the standalone financial statements, including the disclosures, and whether the standalone financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards. We also performed procedures in accordance with the circular issued by Securities and Exchange Board of India under Regulation 33(8) of the Listing Regulations, to the extent applicable.

OTHER MATTER

1. These standalone financial results include the results for the half year ended 31st March, 2026, being the balancing figures between the audited figures in respect of the full financial year ended 31st March, 2026 and the published unaudited year to date figures up to the half year i.e., 30th September, 2025, which were subject to limited review by us as required under the listing Regulations. Our opinion is not modified in respect of this matter.
2. The audited standalone financial statement does not include the audited 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 these financials/balance sheets of these firms/AOP has not yet been finalized.

Place: Ghaziabad

Date : 27/05/2026

UDIN: 26075483DPINJD3354

For Rishi Kapoor & Company
Chartered Accountants
FRNo. 006615C



(Rishi Kapoor)
Partner
M.No. 075483



**RISHI KAPOOR & COMPANY
CHARTERED ACCOUNTANTS**

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Email: carishikapoor@yahoo.co.in

Independent Auditor's Report on Consolidated Annual Financial Results of the Company for the half year and year ended as on 31st March 2026 pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (as amended)

**TO
THE MEMBERS OF
VVIP INFRA TECH LIMITED
(Formerly Known as VIBHOR VAIBHAV INFRA PRIVATE LIMITED)**

REPORT ON THE CONSOLIDATED FINANCIAL STATEMENTS

We have audited the accompanying consolidated financial statements of **VVIP INFRA TECH LIMITED, formerly known as VIBHOR VAIBHAV INFRA PRIVATE LIMITED** ("the Holding Company") and its subsidiaries for the year ended 31st March 2026 and the notes thereon (hereinafter referred to as "the consolidated financial results") 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 from time to time (hereinafter referred to as "the Listing Regulations"). The consolidated financial results have been initiated by us for the purpose of identification.

In our opinion and to the best of our information and according to the explanations given to us and based on the consideration of report of other auditor on audited financial statements of the Subsidiaries, the aforesaid consolidated financial results:

- a. Includes the results of the following entities:
 - i. **The Holding Company -**
 - VVIP Infratech Limited
 - ii. **The Subsidiaries -**
 - VVIP Realtech Private Limited
(Formerly known as Vibhor Vaibhav Infrahome Private Limited)
 - VVIPL BCPL JV - AOP
 - VVIP KKR JV – Partnership Firm
 - VVIP Infrahome Private Limited
(Formerly known as Luck Real Properties Private Limited)
(Subsidiary of VVIP Realtech Private Limited)
 - VVIP EMS Infrahome – Partnership Firm
(Subsidiary of VVIP Realtech Private Limited)



- Colorcity Homes Private Limited
(Subsidiary of VVIP Realtech Private Limited)

- b. are presented in accordance with the requirements of Regulation 33 of the Listing Regulations in this regard; and
- c. gives a true and fair view in conformity with the recognition and measurement principles laid down in the applicable accounting standards prescribed under section 133 of the Companies Act, 2013 ("the Act") read with relevant rules issued there under and other accounting principles generally accepted in India of the net profit and other financial information for the year ended 31" March, 2026.

BASIS OF OPINION

We conducted our audit in accordance with the Standards on Auditing (SAs) specified under Section 143(10) of the Companies Act, 2013, as amended from time to time (hereinafter referred to as "the Act"). Our responsibilities under those SAs are further described in the Auditor's Responsibilities for the Audit of the Consolidated Financial Statements section of our report. We are independent of the Company and its subsidiaries in accordance with the Code of Ethics issued by the Institute of Chartered Accountants of India together with the ethical requirements that are relevant to our audit of the consolidated financial statements under the provisions of the Act and the Rules there under, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the Code of Ethics. We believe that the audit evidence we have obtained, and the audit evidence obtained by the other auditor in terms of their report referred to in "Other Matters" paragraph and "Emphasis of Matter " paragraph below is sufficient and appropriate to provide a basis for our opinion on the consolidated financial results.

MANAGEMENT'S RESPONSIBILITY FOR THE CONSOLIDATED FINANCIAL STATEMENTS

These consolidated financial results have been prepared based on the consolidated audited financial statements and has been approved by the Board of Directors. The Company's Board of Directors are responsible for the preparation of these consolidated financial results that give a true and fair view of the net profit and other financial information of the Company and its Subsidiaries in accordance with the accounting principles generally accepted in India and in compliance with Regulation 33 of the Listing Regulations. This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding of the assets of the Company and its subsidiaries for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and design, implementation and maintenance of adequate internal financial controls that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the consolidated financial results that give a true and fair view and are free from material misstatement, whether due to fraud or error.



In preparing the consolidated financial statements, the Management and Board of Directors are responsible for assessing the Company and its Subsidiaries ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the Board of Directors either intends to liquidate the Company and its subsidiaries or to cease operations, or has no realistic alternative but to do so. The Board of Directors is also responsible for overseeing the holding Company and its subsidiaries financial reporting process.

AUDITOR'S RESPONSIBILITY FOR THE AUDIT OF CONSOLIDATED FINANCIAL STATEMENT.

Our objectives are to obtain reasonable assurance about whether the consolidated financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with SAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these consolidated financial statements.

As part of an audit in accordance with SAs, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the consolidated financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal financial control relevant to the audit in order to design audit procedures that are appropriate in the circumstances. Under section 143(3)(i) of the Act, we are also responsible for expressing our opinion on whether the Company has adequate internal financial controls system in place and the operating effectiveness of such controls.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the management.



- Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Company and its subsidiaries ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the consolidated financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Company and its subsidiaries to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the consolidated financial statements, including the disclosures, and whether the consolidated financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards. We also performed procedures in accordance with the circular issued by Securities and Exchange Board of India under Regulation 33(8) of the Listing Regulations, to the extent applicable.

OTHER MATTER

We draw attention to the following events that occurred during the financial year ended 31st March 2026, which are relevant to the consolidated financial statements:

1. **Acquisition of Subsidiary Colorcity Homes Private Limited** : The Company, Colorcity Homes Private Limited was engaged into development and sale of group housing real estate projects. The company went into Corporate Insolvency Resolution Process ("CIRP") underlying company petition CP (IB) No. 04/ALD/2020 filed by M/S Neon Vincom Pvt. Ltd. on 02.03.2023 and M/s VVIP Realtech Private Limited (formerly known as Vibhor Vaibhav Infrahome Private Limited) has acquired the company as Successful Resolution Applicant(SRA) vide NCLT order no. IA (PLAN) NO.01/2024 dated 14th June 2024. The said order was stayed by Honourable NCLAT vide their order No: IA No. 5674 of 2024 dated 13th August 2024. The said appeals bearing Company Appeal (AT) (Ins) Nos. 1561 to 1564 of 2024 were withdrawn by the appellants vide Dy. No. 991011006828 of 2025 pursuant to the order dated 28.07.2025 passed by the Hon'ble NCLAT. Further, Company Appeal (AT) (Ins) No. 1600 of 2024 was also withdrawn by the appellant pursuant to order dated 29.08.2025



passed by the Hon'ble NCLAT. Pursuant to approval of the Resolution Plan by the Hon'ble National Company Law Tribunal ("NCLT"), effects of the approved Resolution Plan have been considered in the financial statements wherever applicable. As per the approved Resolution Plan, the entire existing shareholding of the Company stood extinguished and fresh infusion of capital of Rs. 1,00,00,000 (Rupees One Crore only) was made by the VVIP Realtech Private Limited (formerly known as Vibhor Vaibhav Infracore Private Limited) as Successful Resolution Applicant(SRA) and shares were allotted on 03.10.2025. As per the report of the other Auditor of Colorcity Homes Private Limited , Comparative figures for the previous year have not been presented / are not available, as these financial statements are being prepared subsequent to the implementation of the CIRP Resolution Plan and the requisite historical data is presently not available. Resolution Professional could not find the Books of Accounts of the Corporate Debtors and ROC related compliances were also pending post 2020. Pursuant to the approval of the Resolution Plan by the Hon'ble National Company Law Tribunal ("NCLT") under the provisions of the Insolvency and Bankruptcy Code, 2016, the management has reassessed the future business operations and financial position of the Company. Considering the implementation of the approved Resolution Plan and the financial and operational support expected from the Successful Resolution Applicant, the financial statements have been prepared on a going concern basis. Further, the financial statements of the Company have been prepared for the period from 03.10.2025 to 31.03.2026, being the period subsequent to the implementation of the Resolution Plan, and accordingly, the profit for the period has been determined for the said period only and consolidated accordingly. The investment has been recorded at cost price in the books of accounts. As represented by the Management, no valuation was carried out for the purchase/allotment of shares. Accordingly, no goodwill has arisen on acquisition and the value of goodwill is considered Nil.

2. The Financial Results of Colorcity Homes Private Limited reflects total assets of Rs 561.41 Lacs as on 31st March 2026, total revenue of 1725.00 lakhs and net profit after tax of 28.94 lakhs, for the year ended 31st March, 2026, 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.
3. The Financial Results of VVIP Infracore Private Limited (Formerly Known as Luck Real Properties Private Limited) reflects total assets of Rs 13767.80 Lacs as on 31st March 2026, total revenue of Nil lakhs and net Profit after tax of (20.85) lakhs, for the year ended 31st March, 2026, 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.



4. The Financial Statement of VVIP EMS Infrahome reflects total assets of Rs 12904.90 Lacs as on 31st March 2026, total revenue of Rs 12865.52 lakhs and net profit after tax of 2170.13 lakhs, for the year ended 31st March, 2026, 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.
5. The Financial Statement of VVIP BCPL JV AOP reflects total assets of Rs 330.13 Lacs as on 31st March 2026, total revenue of Rs 172.39 lakhs and net profit after tax of 0.88 lakhs, for the year ended 31st March, 2026, 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.
6. The audited consolidated financial results does not include the audited 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 these financials/balance sheets of these firms/AOP has not yet been finalized.

These events have been appropriately reflected in the consolidated financial statements of VVIP Infratech Limited, which include the financial results of Consolidated Financial Statement of VVIP Realtech Private Limited (Formerly known as Vibhor Vaibhav Infrahome Pvt Ltd) and other subsidiaries of VVIP Infratech Limited

7. The consolidated financial results include the results for the Half Year ended 31st March, 2026, being the balancing figure between the audited figures in respect of the full financial year ended 31st March, 2026 and the published unaudited year to date figures up to 30th September, 2025, which were subject to limited review by us as required under the Listing Regulations.

Emphasis of Matter (EOM)

The Other auditor of the Subsidiary, Colorcity Homes Private Limited which is a Subsidiary of VVIP Realtech Private Limited (Formerly Known as Vibhor Vaibhav Infrahome Private Limited) (subsidiary of VVIP Infratech Limited) has specified Emphasis of Matter Para in its Audit Report stating that :-

The Company, Colorcity Homes Private Limited has undergone Corporate Insolvency Resolution Process (CIRP) under the Insolvency and Bankruptcy Code, 2016 and that the Resolution Plan approved by the Hon'ble National Company Law Tribunal (NCLT) has been implemented during the year.



Pursuant to the implementation of the approved Resolution Plan, there has been a fundamental restructuring of the Company's capital structure, including extinguishment/cancellation of existing equity shares, and significant changes in the recognition and measurement of assets and liabilities.

In view of the aforesaid restructuring and as explained in the said Note, the financial statements have been prepared on a restructured basis and the figures of the previous year have not been presented as the historical data is presently not available. Resolution Professional could not find the Books of Accounts of the Corporate Debtors and ROC related compliances were also pending post 2020.

The Corporate Insolvency Resolution Process ("CIRP") was initiated pursuant to a petition filed by one of its Financial Creditor, M/S Neon Vincom Pvt. Ltd. under Section 7 of the Insolvency and Bankruptcy Code, 2016 ("IBC"). M/S Neon Vincom Pvt. filed the petition before the National Company Law Tribunal, Allahabad Bench, Prayagraj ("Adjudicating Authority") vide Company Petition No. CP (IB) No. 04/ALD/2020 . The Adjudicating Authority admitted the said petition and the CIRP for the Company commenced on March 02, 2023. The CIRP culminated into the approval of the Resolution Plan submitted by VVIP Realtech Private Limited (formerly known as Vibhor vaibhav Infrahome Private Limited) by the Adjudicating Authority vide its order dated June 14th, 2024 ("Order").

Accordingly, keeping in view the Order dated June 14, 2024:

- CIRP costs - The total CIRP cost is assumed to be approx. INR 50,00,000/- upto the date of approval of Resolution plan. As such the resolution applicant proposes to pay INR 50,00,000/- or the actual cost incurred as on the Approval date and the same shall be paid towards full and final payment of the insolvency Resolution process cost payable in terms of Section 30(2)(a) of the code and regulation 38(1)(a) of the CIRP Regulations. Actual cost incurred is Rs 59,00,000/- due to which excess 9,00,000/- capitalized to Land cost.
- Unsecured Financial Creditors (Whose claims have been admitted upto the date of filing of Resolution Plan) - The Unsecured financial creditors have been paid 100% of the admitted amount i.e INR 5,31,00,000 (Indian Rupees Five crores Thirty One Lacs) and the same was paid with in 100 days from the approval date.
- Unsecured Financial Creditors in class (Home Buyers) (Whose claims have been admitted upto the date of filing of Resolution Plan) - The Home Buyers have been paid 100% of the admitted amount i.e INR 6,13,22,264.57 (Indian Rupees Six crores Twenty-Eight Lacs Seventeen Thousand Three hundred thirty five and fifty seven paisa only) and the same has been paid with in 100 days from the approval date. One Financial creditor in class amounting to Rs. 14,95,074/- is also not traceable therefore company has created FDR of the same amount.



- Unsecured Financial Creditors (Claims under Verification) - As per Information Memorandum and addendums thereto/updated list of claims it can be seen that claims amounting to INR 5,93,09,612.06/- pertaining to Unsecured Financial Creditor are still under verification.
- The resolution applicant proposed to pay them out of total contingency pool-1 of INR 75,00,000/- on pro rata basis, to such Unsecured Financials creditors whose claims are under verification and the same shall be paid within 150 days from the approval date. The said amount shall only be payable to the creditors whose claims are admitted. The surplus of contingency pool-1, if any shall belong to Resolution Applicant
- Unsecured Financial Creditors in class (Claims under verification) - As per information Memorandum and addendums thereto/updated liist of claims it can be seen that claims amounting to INR 20,62,96,360.98 (Indian rupees Twenty crore sixty two lacs ninety six thousand three hundred sixty and Ninety eight paisa) pertaining to Unsecured Financial Creditor in class are still under verification.
- The Resolution applicant subject to clause 1.3.3.2 & 1.3.3.3 proposes to pay them out of total contingency Pool-II of INR 2,50,00,000/- on pro rata basis, to such unsecured financial creditors in class whose claims are under verification and the same shall be paid within 150 days from the approval date. The said amount shall only be payable to the creditor whose claims are admitted. The surplus of the contingency pool-i, if any shall belong to Resolution Applicant. In this Category, claims of Rs. 4,94,82,047/- were admitted by the honourable NCLT. Financial creditor in Class whose claim was admitted for Rs. 2,23,19,210/- is not willing to get the payment as per approved resolution plan. Therefore the company has created FDR of Rs. 2,23,19,210/- for payment of their claim and other unclaimed amounts. Balance amount in the contingency pool has been paid.
- Financial Creditors/Operational Creditors (No Claim Received) - The Resolution Applicant proposes to pay propotionate amount of total contingency pool-III of INR 25,00,000/- (Indian Rupees Twenty five lacs) on pro rata basis, to the creditors who have not filed their claims with the resolution professional. The same shall be payable subject to succesful verification of claims by the resolution applicant within 150 days from the Approval date. The surplus of contingency pool-III, if any shall belong to Resolution Applicant.
- Financial Creditor in class (no claim received) - The Resolution Applicant proposes to pay them out of total contingency pool IV of INR 75,00,000/- (Indian Rupees Seventy five Lacs) on pro rata basis, to the creditors who have not filed their claims with the resolution professional. The same shall be payable subject to successful verification of claims by the Resolution applicant and submission of documents by such creditors as stated in clause 1.3.3.2 & 1.3.3.3. The same shall be paid within 150 days from the Approval date. The surplus of the contingency pool IV, if any shall belong to Resolution Applicant.



- The said order was stayed by Honourable NCLAT vide their order No: IA No. 5674 of 2024 dated 13th August 2024. The said appeals bearing Company Appeal (AT) (Ins) Nos. 1561 to 1564 of 2024 were withdrawn by the appellants vide Dy. No. 991011006828 of 2025 pursuant to the order dated 28.07.2025 passed by the Hon'ble NCLAT. Further, Company Appeal (AT) (Ins) No. 1600 of 2024 was also withdrawn by the appellant pursuant to order dated 29.08.2025 passed by the Hon'ble NCLAT.

Our opinion on consolidated financial results in respect of the above matters including with respect to our reliance on work performed and reports submitted by independent auditor on the audited financial statements of subsidiaries is not modified.

**For Rishi Kapoor & Company
Chartered Accountants**

FRNo. 006615C



**(Rishi Kapoor)
Partner
M.No. 075483**

Place: Ghaziabad

Date : 27/05/2026

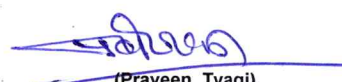
UDIN: 26075483MWYISG4594

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

(₹ In Lakhs)


| PARTICULARS | STANDALONE | | CONSOLIDATED | |
|---|-----------------|-----------------|-----------------|-----------------|
| | AS | AT | AS | AT |
| | 31.03.2026 | 31.03.2025 | 31.03.2026 | 31.03.2025 |
| | (Audited) | (Audited) | (Audited) | (Audited) |
| I. EQUITY & LIABILITIES | | | | |
| 1. SHAREHOLDER' FUNDS | | | | |
| a Share Capital | 2496.97 | 2496.97 | 2496.97 | 2496.97 |
| b Reserves & Surplus | 15550.61 | 13283.86 | 20410.23 | 17403.02 |
| c Money received against Share Warrants | - | - | - | - |
| MINORITY INTEREST | - | - | 3139.25 | 1880.12 |
| 2. SHARE APPLICATION MONEY PENDING ALLOTMENT | - | - | - | - |
| 3. NON CURRENT LIABILITIES | | | | |
| a Long Term Borrowings | 1933.75 | 275.32 | 13910.41 | 6175.36 |
| b Deferred Tax Liabilities (Net) | - | - | - | - |
| c Other Long Term Liabilities | 1926.54 | 2017.31 | 2513.87 | 3376.71 |
| d Long Term Provisions | 97.26 | 107.39 | 307.35 | 351.45 |
| 4. CURRENT LIABILITIES | | | | |
| a Short Term Borrowings | 4230.10 | 3495.24 | 5162.11 | 3696.56 |
| b Trade Payables :- | | | | |
| (i) Total outstanding dues of Micro & Small Enterprises | 92.27 | 40.32 | 130.27 | 87.37 |
| (ii) Total outstanding dues of other than Micro & Small Enterprises | 4813.80 | 5841.85 | 7566.19 | 8051.64 |
| c Other Current Liabilities | 362.97 | 519.11 | 27822.04 | 9204.71 |
| d Short Term Provisions | 254.78 | 444.19 | 1525.91 | 1734.31 |
| | 31759.04 | 28521.56 | 84984.59 | 54458.23 |
| II. ASSETS | | | | |
| 1. NON CURRENT ASSETS | | | | |
| a Property, Plant & Equipment and Intangible Assets | | | | |
| (i) Property, Plant & Equipment | 440.12 | 482.49 | 905.39 | 750.78 |
| (ii) Intangible Assets including Goodwill | 1.92 | 6.36 | 595.87 | 600.31 |
| (iii) Capital Work In Progress | - | - | - | - |
| (iv) Intangible Assets Under Development | - | - | - | - |
| (v) Fixed Assets held for Sale | - | - | - | - |
| b Non Current Investments | 2441.56 | 2287.52 | 2717.16 | 3378.65 |
| c Deferred Tax Assets (Net) | 64.22 | 51.27 | 136.63 | 112.18 |
| d Long Term Loans & Advances | - | - | - | - |
| e Other Non Current Assets | 3520.36 | 2873.90 | 3754.32 | 2895.06 |
| 2. CURRENT ASSETS | | | | |
| a Current Investments | - | - | - | - |
| b Inventories | 9817.18 | 7404.20 | 46291.26 | 22413.83 |
| c Trade Receivables | 5876.60 | 7030.09 | 12804.54 | 11622.48 |
| d Cash & Cash Equivalents | 2279.91 | 3476.22 | 4794.00 | 5500.44 |
| e Short Term Loans & advances | 1551.27 | 943.49 | 6593.89 | 3003.68 |
| f Other Current Assets | 5765.90 | 3966.01 | 6391.53 | 4180.81 |
| | 31759.04 | 28521.56 | 84984.59 | 54458.23 |

For and on behalf of the Board of Directors


(Praveen Tyagi)
Chairman & Director
Din : 00834200


(Vaibhav Tyagi)
Managing Director
Din : 01797558


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


(Prashant Wahi)
CFO
PAN :AAWPW2919G



Place : Ghaziabad
Date : 27.05.2026

VVIP INFRA TECH LIMITED
(Formerly known as VIBHOR VAIBHAV INFRA PRIVATE LIMITED)
CIN : L45201UP2001PLC136919

STATEMENT OF STANDALONE AUDITED FINANCIAL RESULTS FOR THE YEAR ENDED 31st MARCH, 2026

(₹ In Lakhs)


| PARTICULARS | FOR THE HALF YEAR | | | FOR THE YEAR | |
|--|---------------------|---------------------|---------------------|---------------------|---------------------|
| | ENDED 31.03.2026 | ENDED 30.09.2025 | ENDED 31.03.2025 | ENDED 31.03.2026 | ENDED 31.03.2025 |
| | Audited | Unaudited | Audited | Audited | Audited |
| I. CONTINUING OPERATIONS | | | | | |
| 1 Revenue from Operations (Net) | 13071.37 | 12992.14 | 16661.49 | 26063.51 | 27705.14 |
| 2 Other Income | 108.75 | 103.01 | 134.18 | 211.76 | 198.79 |
| 3 Total Income (1+2) | 13180.12 | 13095.15 | 16795.67 | 26275.27 | 27903.93 |
| 4 EXPENSES | | | | | |
| a Cost of Revenue Operations | 12289.65 | 11515.87 | 16463.04 | 23805.52 | 25969.73 |
| b Purchase of Stock In Trade | - | - | - | - | - |
| c Change in Inventories of Finished Goods, Work In Progress & Stock In Trade | -1357.99 | -1054.99 | -2622.38 | -2412.98 | -3103.75 |
| d Employee Benefit Expenses | 280.55 | 201.91 | 184.94 | 482.47 | 329.31 |
| e Finance Costs | 324.98 | 308.89 | 236.06 | 633.88 | 485.28 |
| f Depreciation & Amortisation Expenses | 80.83 | 72.28 | 66.47 | 153.11 | 113.39 |
| G Other Expenses | 328.38 | 162.02 | 268.03 | 490.40 | 513.29 |
| Total | 11946.40 | 11205.99 | 14596.16 | 23152.39 | 24307.25 |
| 5 Profit / (Loss) before Exceptional & Extraordinary Items & Tax (3+/-4) | 1233.72 | 1889.16 | 2199.51 | 3122.88 | 3596.68 |
| 6 Exceptional Items | - | - | - | - | - |
| 7 Profit / (Loss) before Extraordinary Items & Tax (5+/-6) | 1233.72 | 1889.16 | 2199.51 | 3122.88 | 3596.68 |
| 8 Extraordinary Items | - | - | - | - | - |
| 9 Profit / (Loss) before Tax (7+/-8) | 1233.72 | 1889.16 | 2199.51 | 3122.88 | 3596.68 |
| Net Tax Expenses | 341.58 | 527.50 | 600.02 | 869.09 | 980.14 |
| Deferred Tax Asset | 7.26 | 5.70 | 7.05 | 12.95 | 9.70 |
| Total | 334.33 | 521.81 | 592.97 | 856.14 | 970.44 |
| 11 Profit / (Loss) from Continuing Operations (9+/- 10) | 899.39 | 1367.35 | 1606.54 | 2266.74 | 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) | 899.39 | 1367.35 | 1606.54 | 2266.74 | 2626.24 |
| 16 Earning per Share (of Rs.10/- each) : | | | | | |
| a Basic | 3.60 | 5.48 | 7.02 | 9.08 | 11.48 |
| b Diluted | 3.60 | 5.48 | 7.02 | 9.08 | 11.48 |
| Weighted Average Number of shares used in computing earning per share | | | | | |
| a Basic (Nos.) | 24969700 | 24969700 | 22877886 | 24969700 | 22877886 |
| b Diluted (Nos.) | 24969700 | 24969700 | 22877886 | 24969700 | 22877886 |

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 Wahli)
 CFO
 PAN :AAWPW2919G

Place : Ghaziabad
Date : 27.05.2026

VVIP INFRA TECH LIMITED
(Formerly known as VIBHOR VAIBHAV INFRA PRIVATE LIMITED)
CIN : L45201UP2001PLC136919

STATEMENT OF CONSOLIDATED AUDITED FINANCIAL RESULTS FOR THE YEAR ENDED 31st MARCH, 2026

(₹ In Lakhs)

| PARTICULARS | FOR THE HALF YEAR | | | FOR THE YEAR | |
|---|---------------------|---------------------|---------------------|---------------------|---------------------|
| | ENDED 31.03.2026 | ENDED 30.09.2025 | ENDED 31.03.2025 | ENDED 31.03.2026 | ENDED 31.03.2025 |
| | Audited | Unaudited | Audited | Audited | Audited |
| I. CONTINUING OPERATIONS | | | | | |
| 1 Revenue from Operations (Net) | 15325.30 | 19324.01 | 19974.62 | 34649.31 | 37066.75 |
| 2 Other Income | 171.45 | 148.98 | 156.12 | 320.43 | 254.24 |
| 3 Total Income (1+2) | 15496.75 | 19472.99 | 20130.74 | 34969.74 | 37320.99 |
| 4 EXPENSES | | | | | |
| a Cost of Revenue Operations | 19213.48 | 28530.68 | 22318.95 | 47744.15 | 42519.05 |
| b Purchase of Stock In Trade | 1626.73 | - | - | 1626.73 | - |
| c Change in Inventories of Finished Goods, Work In Progress & Stock In Trade | -9857.45 | -14044.79 | -7349.11 | -23902.24 | -15683.05 |
| d Employee Benefit Expenses | 536.58 | 448.82 | 633.96 | 985.39 | 1045.65 |
| e Finance Costs | 374.43 | 328.86 | 266.62 | 703.29 | 537.65 |
| f Depreciation & Amortisation Expenses | 140.43 | 111.02 | 99.42 | 251.45 | 177.06 |
| g Other Expenses | 658.98 | 381.50 | 842.31 | 1040.48 | 1378.07 |
| Total | 12693.17 | 15756.08 | 16812.14 | 28449.26 | 29974.43 |
| 5 Profit / (Loss) before Exceptional & Extraordinary Items & Tax (3+/-4) | 2803.57 | 3716.91 | 3318.60 | 6520.49 | 7346.56 |
| 6 Exceptional Items | - | - | - | - | - |
| 7 Profit / (Loss) before Extraordinary Items & Tax (5+/-6) | 2803.57 | 3716.91 | 3318.60 | 6520.49 | 7346.56 |
| 8 Extraordinary Items | - | - | - | - | - |
| 9 Profit / (Loss) before Tax (7+/-8) | 2803.57 | 3716.91 | 3318.60 | 6520.49 | 7346.56 |
| 10 Tax Expenses | | | | | |
| a Current Tax Expenses for Current Year | 991.92 | 1185.00 | 1066.42 | 2176.92 | 2366.92 |
| b MAT Credit (Where applicable) | - | - | - | - | - |
| c Firm Tax | - | - | - | - | - |
| d Current Tax Expenses Relating to Prior Years | 98.56 | 3.13 | 8.82 | 101.69 | -11.06 |
| e Net Current Tax Expenses | 1090.48 | 1188.13 | 1075.25 | 2278.61 | 2355.86 |
| f Deferred Tax Asset | 16.16 | 8.29 | 24.03 | 24.45 | 30.15 |
| Total | 1074.32 | 1179.83 | 1051.21 | 2254.15 | 2325.72 |
| 11 Profit / (Loss) from Continuing Operations (9+/- 10) | 1729.26 | 2537.08 | 2267.39 | 4266.33 | 5020.85 |
| 11A Profit attributable to Minority Interest | 551.54 | 707.59 | 409.09 | 1259.13 | 1411.03 |
| 11B Profit attributable to Equity Shareholders (11+/-11A) | 1177.72 | 1829.49 | 1858.30 | 3007.21 | 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) | 1177.72 | 1829.49 | 1858.30 | 3007.21 | 3609.82 |
| 16 Earning per Share (of Rs.10/- each) : | | | | | |
| a Basic | 4.72 | 7.33 | 8.12 | 12.04 | 15.78 |
| b Diluted | 4.72 | 7.33 | 8.12 | 12.04 | 15.78 |
| Weighted Average Number of shares used in computing earning per share | | | | | |
| a Basic (Nos.) | 24969700 | 24969700 | 22877886 | 24969700 | 22877886 |
| b Diluted (Nos.) | 24969700 | 24969700 | 22877886 | 24969700 | 22877886 |

For and on behalf of the Board of Directors



Place : Ghaziabad
Date : 27.05.2026

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

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

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

(Signature)
(Prashant Wahi)
CFO
PAN : AAWPW2919G

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

(₹ In Lakhs)

| PARTICULARS | STANDALONE | | CONSOLIDATED | |
|--|---|---|---|---|
| | For the Year Ended 31.03.2026 (Audited) | For the Year Ended 31.03.2025 (Audited) | For the Year Ended 31.03.2026 (Audited) | For the Year Ended 31.03.2025 (Audited) |
| A CASH FLOW FROM OPERATING ACTIVITIES: | | | | |
| Net profit / (Loss) before tax | 3122.88 | 3596.68 | 6520.49 | 7346.56 |
| Less:- Interest Received | 202.05 | 180.41 | 289.12 | 205.15 |
| Less:-Profit/(Loss) on Investments of Partnership Firms | 1.64 | 14.12 | - | - |
| Less:-Other Adjustments | - | - | - | -1.60 |
| Less:-Profit on sale of PPE | 4.64 | 2.83 | 4.64 | 4.82 |
| Add: Non Cash Item Items | | | | |
| Depreciation | 153.11 | 113.39 | 251.45 | 177.06 |
| Interest Paid | 633.88 | 485.28 | 703.29 | 537.65 |
| Operating Profit/(Loss) before Working Capital changes | 3701.53 | 3998.00 | 7181.46 | 7852.90 |
| Adjustments for: | | | | |
| Increase/ (Decrease) in Trade payables | -976.10 | 4189.55 | -442.55 | 5184.48 |
| Increase/ (Decrease) in other current liabilities & Provisions | -147.89 | 257.45 | 18656.73 | 6512.82 |
| Increase/ (Decrease) in Short term borrowings | 734.86 | 512.75 | 1465.55 | 577.91 |
| (Increase)/ Decrease in Inventories | -2412.98 | -3103.75 | -23877.44 | -15475.72 |
| (Increase)/ Decrease in Trade Receivable | 1153.50 | -4412.47 | -1182.06 | -5100.04 |
| (Increase)/ Decrease in Other Current Assets - Other Bank Deposits | -381.39 | -915.33 | -594.11 | -725.50 |
| Increase/ (Decrease) in other long term liabilities | -90.77 | 614.74 | -862.85 | -472.87 |
| (Increase)/ Decrease in Other Current Assets | -1799.88 | -3431.58 | -2210.72 | -3467.16 |
| (Increase)/ Decrease in Short Term Loans & Advances | -607.78 | -371.98 | -3590.21 | -440.34 |
| NET CASH FROM/(USED IN) OPERATING ACTIVITIES | -826.91 | -2662.62 | -5456.18 | -5553.50 |
| Less :- Direct Taxes Paid (Net of Refund) | 1076.88 | 762.83 | 2570.51 | 881.86 |
| | -1903.79 | -3425.45 | -8026.69 | -6435.36 |
| B CASH FLOW FROM INVESTING ACTIVITIES: | | | | |
| Purchase of Property, Plant and Equipment | -115.32 | -322.01 | -410.63 | -380.61 |
| Sale proceeds from sale of PPE | 13.66 | 4.49 | 13.66 | 9.13 |
| Purchase / (Sale) of Investments | -154.05 | -13.07 | 661.49 | 204.25 |
| Profit on Investments of Partnership Firms | 1.64 | 14.12 | - | - |
| Interest Received | 202.05 | 180.41 | 289.12 | 205.15 |
| (Increase)/ Decrease in Bank Deposits | -265.07 | 1721.25 | -265.15 | 1721.25 |
| NET CASH FROM/(USED IN) INVESTING ACTIVITIES | -317.08 | 1585.18 | 288.49 | 1759.17 |
| C CASH FLOW FROM FINANCING ACTIVITIES: | | | | |
| Contribution from Minority Interest | - | - | - | 17.15 |
| Increase/ (Decrease) in Long term borrowings | 1658.43 | -131.91 | 7735.05 | 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 | - | 5281.12 | - | 5281.12 |
| Decrease in Reserves & Surplus due to bonus issue | - | - | - | - |
| Interest Paid | -633.88 | -485.28 | -703.29 | -537.65 |
| NET CASH FROM/(USED IN) FINANCING ACTIVITIES | 1024.55 | 4663.93 | 7031.76 | 9370.36 |
| Net Increase/(Decrease) in Cash & Cash Equivalents (A+B+C) | -1196.31 | 2823.65 | -706.45 | 4694.17 |
| NET INCREASE/(DECREASE) IN CASH & CASH EQUIVALENTS | | | | |
| Cash and cash equivalents as at beginning | 3476.22 | 652.57 | 5500.44 | 806.27 |
| Cash and cash equivalents as at end | 2279.91 | 3476.22 | 4794.00 | 5500.44 |
| NET INCREASE/(DECREASE) IN CASH & CASH EQUIVALENTS | -1196.31 | 2823.65 | -706.45 | 4694.17 |

For and on behalf of the Board of Directors



Place : Ghaziabad
Date : 27.05.2026

(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

Notes :-

- 1 In terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulation 2015, this Statement of Audited Consolidated & Standalone Financial Results for the Half year and year ended on 31st March, 2026 including the Audited Standalone and Consolidated Statement of Assets and Liabilities and the Audited Standalone and Consolidated Statement of 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 May 27, 2026.
- 2 These Audited Standalone and Consolidated Financial Results of the Company for the Half year and year ended 31st March, 2026 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 Company 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, Civil Construction & Real Estate. Accordingly, there is separate reportable segment as defined by AS 17 "Segment Reporting".
- 4 We draw attention to the following events that occurred during the financial year ended 31st March 2026, which are relevant to the consolidated financial statements:
Acquisition of Subsidiary Colorcity Homes Private Limited :The Company, Colorcity Homes Private Limited was engaged into development and sale of group housing real estate projects. The company went into Corporate Insolvency Resolution Process ("CIRP") underlying company petition CP (IB) No. 04/ALD/2020 filed by M/S Neon Vincom Pvt. Ltd. on 02.03.2023 and M/s VVIP Realtech Private Limited (formerly known as Vibhor Vaibhav Infrahome Private Limited) has acquired the company as Successful Resolution Applicant(SRA) vide NCLT order no. IA (PLAN) NO.01/2024 dated 14th June 2024. The said order was stayed by Honourable NCLAT vide their order No: IA No. 5674 of 2024 dated 13th August 2024. The said appeals bearing Company Appeal (AT) (Ins) Nos. 1561 to 1564 of 2024 were withdrawn by the appellants vide Dy. No. 991011006628 of 2025 pursuant to the order dated 28.07.2025 passed by the Hon'ble NCLAT. Further, Company Appeal (AT) (Ins) No. 1600 of 2024 was also withdrawn by the appellant pursuant to order dated 29.08.2025 passed by the Hon'ble NCLAT. Pursuant to approval of the Resolution Plan by the Hon'ble National Company Law Tribunal ("NCLT"), effects of the approved Resolution Plan have been considered in the financial statements wherever applicable. As per the approved Resolution Plan, the entire existing shareholding of the Company stood extinguished and fresh infusion of capital of Rs. 1,00,00,000 (Rupees One Crore only) was made by the VVIP Realtech Private Limited (formerly known as Vibhor Vaibhav Infrahome Private Limited) as Successful Resolution Applicant(SRA) and shares were allotted on 03.10.2025. As per the report of the other Auditor of Colorcity Homes Private Limited Comparative figures for the previous year have not been presented / are not available, as these financial statements are being prepared subsequent to the implementation of the CIRP Resolution Plan and the requisite historical data is presently not available. Resolution Professional could not find the Books of Accounts of the Corporate Debtors and ROC related compliances were also pending post 2020. Pursuant to the approval of the Resolution Plan by the Hon'ble National Company Law Tribunal ("NCLT") under the provisions of the Insolvency and Bankruptcy Code, 2016, the management has reassessed the future business operations and financial position of the Company. Considering the implementation of the approved Resolution Plan and the financial and operational support expected from the Successful Resolution Applicant, the financial statements have been prepared on a going concern basis. Further, the financial statements of the Company have been prepared for the period from 03.10.2025 to 31.03.2026, being the period subsequent to the implementation of the Resolution Plan, and accordingly, the profit for the period has been determined for the said period only and consolidated accordingly. The investment has been recorded at cost price in the books of accounts. As represented by the Management, no valuation was carried out for the purchase/allotment of shares. Accordingly, no goodwill has arisen on acquisition and the value of goodwill is considered Nil.
- 5 The above Statement of Audited Consolidated & Standalone Financial Results for the Year ended 31st March, 2026 does not includes the Profit / Loss from KIPL VVIP JV (33 % Share) & KVS JV (36 % Share) as financials/balance sheet of these JV/firms has not been prepared till the date of finalization of the balance sheet of the Company.
- 6 Previous periods/'years' figures have been regrouped and rearranged wherever necessary to make them comparable with those of the current period's figures.
- 7 The figures for the half year ended 31st March 2026 represents the difference between the audited figures for the year ended 31st March 2026 and the unaudited figures of half year ended 30th September 2025..
- 8 The Audited standalone and Consolidated financial results for the Year ended 31st March, 2026 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

(Praveen Tyagi)
Chairman & Director
Din : 00834200

(Vaibhav Tyagi)
Managing Director
Din : 01797558

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

(Prashant Wahj)
CFO
PAN :AAWPPW2919G

Place : Ghaziabad
Date : 27/05/2026

VVIP INFRA TECH LIMITED

(Formerly known as VIBHOR VAIBHAV INFRA PRIVATE LIMITED)

CIN : L45201UP2001PLC136919

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, Civil 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 31.03.2026 | Ended 30.09.2025 | Ended 31.03.2025 | Ended 31.03.2026 | Ended 31.03.2025 |
| | | Audited | Unaudited | Audited | Audited | Audited |
| 1 | Segment Revenue | | | | | |
| a) | Contractor | 13307.57 | 13050.11 | 17047.18 | 26357.68 | 28090.83 |
| b) | Real Estate Sector | 7685.67 | 9454.09 | 7253.27 | 17139.76 | 17416.71 |
| | Total | 20993.24 | 22504.20 | 24300.45 | 43497.44 | 45507.54 |
| | Less: Intersegment Revenue | 5667.94 | 3180.19 | 4325.83 | 8848.13 | 8440.79 |
| | Revenue from Operations | 15325.30 | 19324.01 | 19974.62 | 34649.31 | 37066.75 |
| 2 | Segment Results- Profit /Loss before Tax, finance cost and exceptional items | | | | | |
| a) | Contractor | 1597.09 | 2179.13 | 2443.22 | 3776.23 | 4089.61 |
| b) | Real Estate Sector (Balancing Figures) | 1580.91 | 1866.64 | 1142.00 | 3447.55 | 3794.60 |
| | Total | 3178.00 | 4045.77 | 3585.22 | 7223.78 | 7884.21 |
| | Less: Finance Cost | 374.43 | 328.86 | 266.62 | 703.29 | 537.65 |
| | Profit before Tax | 2803.57 | 3716.91 | 3318.60 | 6520.49 | 7346.56 |
| 3 | Segment Assets | | | | | |
| a) | Contractor | 1770.44 | 30345.00 | 6464.47 | 32115.44 | 28937.78 |
| b) | Real Estate Sector (Balancing Figure) | 8461.14 | 44408.01 | 3520.81 | 52869.15 | 25520.45 |
| | Total | 10231.58 | 74753.01 | 9985.28 | 84984.59 | 54458.23 |
| | Segment Liabilities | | | | | |
| a) | Contractor | 1770.44 | 30345.00 | 20638.76 | 32115.44 | 28937.78 |
| b) | Real Estate Sector (Balancing Figure) | 8461.14 | 44408.01 | 8842.09 | 52869.15 | 25520.45 |
| | Total | 10231.58 | 74753.01 | 29480.85 | 84984.59 | 54458.23 |

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 : 27.05.2026