

VVIP INFRA TECH LIMITED

(Formerly known as Vibhor Vaibhav Infra Private Limited)

CIN : L45201UP2001PLC136919



To,
Sr. General Manager
Listing Operations
BSE Limited
P.J. Towers, Dalal Street
Fort, Mumbai- 400001
Dear Sir(s),

Dated-28/05/2026

Ref.-BSE SCRIP CODE- 544219, SYMBOL- VVIPIL

Sub: Integrated Filing (Financial) for the Half Year and Financial Year ended 31st March, 2026 along with disclosures under Regulation 33(5) of SEBI (LODR) Regulations, 2015

Dear Sir/Ma'am,

Pursuant to Regulation 33(5) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, read with the applicable SEBI circulars, we confirm that the Company **has submitted the Integrated Filing (Financial) for the Half Year and Financial Year ended 31st March, 2026, within the prescribed time.** The financial results submitted (which include the Cash Flow Statement, Related Party Transactions disclosure and other prescribed disclosures, under **Regulation 23(9)** have been filed in the prescribed format.

We further confirm that **the PDF of the Financial Results has been uploaded along with the Outcome of the Board Meeting.**

We also confirm that the **Standalone and Consolidated Audited Financial Results for the half year and financial year ended 31st March, 2026 have been submitted in XML format as required and within the prescribed time.**

The **Trading Window** for dealing in the securities of the Company, which was closed in terms of the Code of Conduct for Prevention of Insider Trading, shall now remain **open with effect from Thursday, 29th May, 2026**, after the conclusion of the meeting of the Board of Directors of the Company.

You are requested to take note of the above information on records.

Thanking you
For & behalf of
VVIP Infratech Limited

Kanchan Aggarwal
Company Secretary Cum Compliance Officer
Membership No. A70481

General information about company	
Scrip code*	544219
NSE Symbol*	NOTLISTED
MSEI Symbol*	NOTLISTED
ISIN*	INE0MNP01016
Name of company	VVIP INFRATECH LIMITED
Type of company	SME
Class of security	Equity
Date of start of financial year	01-04-2025
Date of end of financial year	31-03-2026
Date of board meeting when results were approved	27-05-2026
Date on which prior intimation of the meeting for considering financial results was informed to the exchange	19-05-2026
Description of presentation currency	INR
Level of rounding	Lakhs
Reporting Type	Half Yearly
Reporting Quarter	Yearly
Nature of report standalone or consolidated	Consolidated
Whether results are audited or unaudited for the quarter ended	Audited
Whether results are audited or unaudited for the Year to date for current period ended/year ended	Audited
Segment Reporting	Multi segment
Description of single segment	
Start date and time of board meeting	27-05-2026 15:00
End date and time of board meeting	27-05-2026 16:30
Whether cash flow statement is applicable on company	Yes
Type of cash flow statement	Cash Flow Indirect
Declaration of unmodified opinion or statement on impact of audit qualification	Not applicable

Financial Results – Other than Bank			
Particulars		3 months/ 6 months ended (dd-mm-yyyy)	Year to date figures for current period ended (dd-mm-yyyy)
Date of start of reporting period		01-10-2025	01-04-2025
Date of end of reporting period		31-03-2026	31-03-2026
Whether results are audited or unaudited		Audited	Audited
Nature of report standalone or consolidated		Consolidated	Consolidated
Part I	Blue color marked fields are non-mandatory. For Consolidated Results, if the company has no figures for 3 months / 6 months ended, in such case zero shall be inserted in the said column.		
1	Revenue From Operations		
	Revenue from operations	15325.3	34649.31
	Other income	171.45	320.43
	Total Income	15496.75	34969.74
2	Expenses		
(a)	Cost of materials consumed	19213.48	47744.15
(b)	Purchases of stock-in-trade	1626.73	1626.73
(c)	Changes in inventories of finished goods, work-in-progress and stock-in-trade	-9857.45	-23902.24
(d)	Employee benefit expense	536.58	985.39
(e)	Finance costs	374.43	703.29
(f)	Depreciation and amortisation expense	140.43	251.45
(g)	Other Expenses		
1	Other expenses	658.98	1040.48
	Total other expenses	658.98	1040.48
	Total expenses	12693.18	28449.25
3	Profit before exceptional and extraordinary items and tax	2803.57	6520.49
4	Exceptional items	0	0
5	Profit before extraordinary items and tax	2803.57	6520.49
6	Extraordinary items	0	0
7	Profit before tax	2803.57	6520.49
8	Tax Expense		
	Current tax	1090.48	2278.61
	Deferred tax	-16.16	-24.45
	Total tax expenses	1074.32	2254.16
9	Net Profit Loss for the period from continuing operations	1729.25	4266.33
10	Profit (loss) from discontinuing operations before tax	0	0
11	Tax expense of discontinuing operations	0	0
12	Net profit (loss) from discontinuing operation after tax	0	0
13	Profit (loss) for period before minority interest	1729.25	4266.33
14	Share of profit (loss) of associates	0	0
15	Profit (loss) of minority interest	-551.54	-1259.13
16	Net profit (Loss) for the period	1177.71	3007.2
17	Details of equity share capital		
	Paid-up equity share capital	2496.97	2496.97
	Face value of equity share capital	2496.97	2496.97
	Details of debt securities		
18	Reserves excluding revaluation reserve		15550.61
19	Earnings per equity share (for continuing and discontinued operations)		

	Basic earnings (loss) per share from continuing and discontinued operations	4.72	12.04	
	Diluted earnings (loss) per share from continuing and discontinued operations	4.72	12.04	
20	Debt equity ratio	0.72	0.72	Textual Information(1)
21	Debt service coverage ratio	11.02	11.02	Textual Information(2)
22	Interest service coverage ratio			Textual Information(3)
23	Disclosure of notes on financial results			

Statement of Asset and Liabilities		
	Particulars	Year ended (dd-mm-yyyy)
	Date of start of reporting period	01-04-2025
	Date of end of reporting period	31-03-2026
	Whether results are audited or unaudited	Audited
	Nature of report standalone or consolidated	Consolidated
	Equity and liabilities	
1	Shareholders' funds	
	Share capital	2496.97
	Reserves and surplus	20410.23
	Money received against share warrants	
	Total shareholders' funds	22907.2
2	Share application money pending allotment	0
3	Deferred government grants	
4	Minority interest	3139.25
5	Non-current liabilities	
	Long-term borrowings	13910.41
	Deferred tax liabilities (net)	
	Foreign currency monetary item translation difference liability account	
	Other long-term liabilities	
1	Other Long Term Liabilities	2513.87
2		
3		
4		
5		
	Details of other long-term liabilities	
	Total of other long-term liabilities	2513.87
	Long-term provisions	307.35
	Total non-current liabilities	16731.63
6	Current liabilities	
	Short-term borrowings	5162.11
	Trade Payables	
	(A) Total outstanding dues of micro enterprises and small enterprises	130.27
	(B) Total outstanding dues of creditors other than micro enterprises and small enterprises	7566.19
	Total Trade payable	7696.46
	Other current liabilities	
1	Other Current Liabilities	27822.04
2		
3		
4		
5		
	Details of other current liabilities	
	Total of other current liabilities	27822.04
	Short-term provisions	1525.91
	Total current liabilities	42206.52
	Total equity and liabilities	84984.6
	Assets	
1	Non-current assets	
(i)	Property, Plant and Equipment and Intangible assets	
	Property, Plant and Equipment	905.39

	Producing properties	
	Intangible assets	595.87
	Preproducing properties	
	Property, Plant and Equipment capital work-in-progress	
	Intangible assets under development or work-in-progress	
	Total Property, Plant and Equipment and Intangible assets	1501.26
(ii)	Non-current investments	2717.16
(v)	Deferred tax assets (net)	136.63
(vi)	Foreign currency monetary item translation difference asset account	
(vii)	Long-term loans and advances	0
	Other non-current assets	
1	Other Non Current Assets	3754.33
2		
3		
4		
5		
	Details of other non-current assets	
	Total of other non-current assets	3754.33
	Total non-current assets	8109.38
2	Current assets	
	Current investments	0
	Inventories	46291.26
	Trade receivables	12804.54
	Cash and cash equivalents	4794
	Bank balance other than cash and cash equivalents	0
	Short-term loans and advances	6593.89
	Other current assets	
1	Other Current Assets	6391.53
2		
3		
4		
5		
	Details of other current assets	
	Total of other current assets	6391.53
	Total current assets	76875.22
	Total assets	84984.6
	Disclosure of notes on assets and liabilities	Textual Information(1)

Text Block

Textual Information(1)	
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Format for Reporting Segment wise Revenue, Results and Capital Employed along with the company results			
Particulars		3 months/ 6 months ended (dd-mm-yyyy)	Year to date figures for current period ended (dd-mm-yyyy)
Date of start of reporting period		01-10-2025	01-04-2025
Date of end of reporting period		31-03-2026	31-03-2026
Whether results are audited or unaudited		Audited	Audited
Nature of report standalone or consolidated		Consolidated	Consolidated
1	Segment Revenue		
	(net sale/income from each segment should be disclosed)		
1	Contractor	13307.57	26357.68
2	Real Estate Sector	7685.67	17139.76
	Total segment revenue	20993.24	43497.44
	Less: Inter segment revenue	5667.94	8848.13
	Revenue from operations	15325.3	34649.31
2	Segment Result		
	Profit (+) / Loss (-) before tax and interest from each segment		
1	Contractor	1597.09	3776.23
2	Real Estate Sector	1580.91	3447.55
	Total Profit before tax	3178	7223.78
	i. Finance cost	374.43	703.29
	ii. Other unallocable expenditure net off unallocable income		
	Profit before tax	2803.57	6520.49
3	(Segment Asset - Segment Liabilities)		
	Segment Asset		
1	Contractor	1770.44	1770.44
2	Real Estate Sector	8461.14	8461.14
	Total Segment Assets	10231.58	10231.58
	Un-allocable Assets	0	0
	Net Segment Assets	10231.58	10231.58
4	Segment Liabilities		
	Segment Liabilities		
1	Contractor	1770.44	1770.44
2	Real Estate Sector	8461.14	8461.14
	Total Segment Liabilities	10231.58	10231.58
	Un-allocable Liabilities	0	0
	Net Segment Liabilities	10231.58	10231.58

Cash flow statement - indirect	
Particulars	Year ended (dd-mm-yyyy)
Date of start of reporting period	01-04-2025
Date of end of reporting period	31-03-2026
Whether results are audited or unaudited	Audited
Nature of report standalone or consolidated	Consolidated
1	Statement of cash flows
	Cash flows from used in operating activities
	Profit before extraordinary items and tax 6520.49
2	Adjustments for reconcile profit (loss)
	Adjustments to profit (loss)
	Adjustments for finance costs 0
	Adjustments for depreciation and amortisation expense 251.45
	Adjustments for impairment loss reversal of impairment loss recognised in profit or loss 0
	Adjustments for unrealised foreign exchange losses gains 0
	Adjustments for dividend income 0
	Adjustments for share-based payments 0
	Other adjustments for which cash effects are investing or financing cash flow 0
	Other adjustments to reconcile profit (loss) -4.64
	Other adjustments for non-cash items 0
	Share of profit and loss from partnership firm or association of persons or limited liability partnerships 0
	Total adjustments to profit (loss) 246.81
3	Adjustments for working capital
	Adjustments for decrease (increase) in inventories -23877.44
	Adjustments for decrease (increase) in trade receivables -1182.06
	Adjustments for decrease (increase) in other current assets -6395.03
	Adjustments for increase (decrease) in trade payables -442.55
	Adjustments for increase (decrease) in other current liabilities 19259.44
	Adjustments for provisions 0
	Total adjustments for working capital -12637.64
	Total adjustments for reconcile profit (loss) -12390.83
	Net cash flows from (used in) operations -5870.34
	Dividends received 0
	Interest paid -703.28
	Interest received -289.12
	Income taxes paid (refund) 2570.51
	Other inflows (outflows) of cash 0
	Net cash flows from (used in) operating activities before extraordinary items -8026.69
	Proceeds from extraordinary items 0
	Payment for extraordinary items 0
	Net cash flows from (used in) operating activities -8026.69
4	Cash flows from used in investing activities
	Cash flows from losing control of subsidiaries or other businesses 0
	Cash flows used in obtaining control of subsidiaries or other businesses 0
	Other cash receipts from sales of equity or debt instruments of other entities 0
	Other cash payments to acquire equity or debt instruments of other entities 0
	Other cash receipts from sales of interests in joint ventures 0
	Other cash payments to acquire interests in joint ventures 0
	Cash receipts from share of profits of partnership firm or association of persons or limited liability partnerships 0
	Cash payment for investment in partnership firm or association of persons or limited liability partnerships 0

	Proceeds from sales of property plant and equipment	13.66
	Purchase of property plant and equipment	410.63
	Proceeds from sales of intangible assets	0
	Purchase of intangible assets	0
	Cash advances and loans made to other parties	0
	Cash receipts from repayment of advances and loans made to other parties	0
	Cash payments for future contracts, forward contracts, option contracts and swap contracts	0
	Cash receipts from future contracts, forward contracts, option contracts and swap contracts	0
	Dividends received	0
	Interest received	289.12
	Income taxes paid (refund)	0
	Other inflows (outflows) of cash	396.34
	Proceeds from government grants	0
	Net cash flows from (used in) investing activities before extraordinary items	288.49
	Proceeds from extraordinary items	0
	Payment for extraordinary items	0
	Net cash flows from (used in) investing activities	288.49
5	Cash flows from used in financing activities	
	Proceeds from issuing shares	0
	Proceeds from issuing other equity instruments	0
	Proceeds from issuing debentures notes bonds etc	0
	Proceeds from borrowings	7735.05
	Repayments of borrowings	0
	Dividends paid	0
	Interest paid	703.29
	Income taxes paid (refund)	0
	Other inflows (outflows) of cash	0
	Net cash flows from (used in) financing activities before extraordinary items	7031.76
	Proceeds from extraordinary items	0
	Payment for extraordinary items	0
	Net cash flows from (used in) financing activities	7031.76
	Net increase (decrease) in cash and cash equivalents before effect of exchange rate changes	-706.44
6	Effect of exchange rate changes on cash and cash equivalents	
	Effect of exchange rate changes on cash and cash equivalents	0
	Net increase (decrease) in cash and cash equivalents	-706.44
	Cash and cash equivalents cash flow statement at beginning of period	5500.44
	Cash and cash equivalents cash flow statement at end of period	4794

General information about company		
Scrip code*	544219	
NSE Symbol*	NOTLISTED	
MSEI Symbol*	NOTLISTED	
ISIN*	INE0MNP01016	
Name of company	VVIP INFRATECH LIMITED	
Type of company	SME	
Class of security	Equity	
Date of start of financial year	01-04-2025	
Date of end of financial year	31-03-2026	
Date of board meeting when results were approved	27-05-2026	
Date on which prior intimation of the meeting for considering financial results was informed to the exchange	19-05-2026	
Description of presentation currency	INR	
Level of rounding	Lakhs	
Reporting Type	Half Yearly	
Reporting Quarter	Yearly	
Nature of report standalone or consolidated	Standalone	
Whether results are audited or unaudited for the quarter ended	Audited	
Whether results are audited or unaudited for the Year to date for current period ended/year ended	Audited	
Segment Reporting	Multi segment	
Description of single segment		
Start date and time of board meeting	27-05-2026 15:00	
End date and time of board meeting	27-05-2026 16:30	
Whether cash flow statement is applicable on company	Yes	
Type of cash flow statement	Cash Flow Indirect	
Declaration of unmodified opinion or statement on impact of audit qualification	Not applicable	
Whether the company has any related party?	Yes	
Whether the company has entered into any Related Party transaction during the selected half year for which it wants to submit disclosure?	Yes	
(I) We declare that the acceptance of fixed deposits by the bans/Non-Banking Finance Company are at the terms uniformly applicable/offered to all shareholders/public	NA	
(II) We declare that the scheduled commercial bank, as per RBI circular RBI/DBR/2015-16/19 dated March 03, 2016, has allowed additional interest of one per cent per annum, over and above the rate of interest mentioned in the schedule of interest rates on savings or a term deposits of bank's staff and their exclusive associations as well as on deposits of Chairman, Chairman & Managing Director, Executive Director or such other Executives appointed for a fixed tenure.	No	
(III) Whether the company is a 'high value debt listed entity' according to regulation 15 (1A)?	No	
(a) If answer to above question is Yes, whether complying with proviso to regulation 23 (9), i.e., submitting RPT disclosures on the day of results publication?		
(b) If answer to above question is No, please explain the reason for not complying.		
Whether the updated Related Party Transactions (RPT) Policy (in compliance with Reg. 23 of SEBI LODR) has been uploaded on the website of the Company?	Yes	
Latest Date on which RPT policy is updated	28-03-2026	
Indicate Company website link for updated RPT policy of the Company	Weblink for Geneal Info	
Whether statement on deviation or variation for proceeds of public issue, rights issue, preferential issue, qualified institutions placement etc. is applicable to the company for the current quarter?	No	
No. of times funds raised during the quarter		
Whether the disclosure for the Default on Loans and Debt Securities is applicable to the entity?	No	There is no defaults on loans and Debt Securities. So, it is not applicable to the entity.

Financial Results – Other than Bank			
Particulars		3 months/ 6 months ended (dd-mm-yyyy)	Year to date figures for current period ended (dd-mm-yyyy)
Date of start of reporting period		01-10-2025	01-04-2025
Date of end of reporting period		31-03-2026	31-03-2026
Whether results are audited or unaudited		Audited	Audited
Nature of report standalone or consolidated		Standalone	Standalone
Part I	Blue color marked fields are non-mandatory. For Consolidated Results, if the company has no figures for 3 months / 6 months ended, in such case zero shall be inserted in the said column.		
1	Revenue From Operations		
	Revenue from operations	13071.37	26063.51
	Other income	108.75	211.76
	Total Income	13180.12	26275.27
2	Expenses		
(a)	Cost of materials consumed	12289.65	23805.52
(b)	Purchases of stock-in-trade	0	0
(c)	Changes in inventories of finished goods, work-in-progress and stock-in-trade	-1357.99	-2412.98
(d)	Employee benefit expense	280.55	482.47
(e)	Finance costs	324.98	633.88
(f)	Depreciation and amortisation expense	80.83	153.11
(g)	Other Expenses		
1	Other Expenses	328.38	490.39
	Total other expenses	328.38	490.39
	Total expenses	11946.4	23152.39
3	Profit before exceptional and extraordinary items and tax	1233.72	3122.88
4	Exceptional items	0	0
5	Profit before extraordinary items and tax	1233.72	3122.88
6	Extraordinary items	0	0
7	Profit before tax	1233.72	3122.88
8	Tax Expense		
	Current tax	341.58	869.09
	Deferred tax	-7.26	-12.95
	Total tax expenses	334.32	856.14
9	Net Profit Loss for the period from continuing operations	899.4	2266.74
10	Profit (loss) from discontinuing operations before tax	0	0
11	Tax expense of discontinuing operations	0	0
12	Net profit (loss) from discontinuing operation after tax	0	0
13	Profit (loss) for period before minority interest	899.4	2266.74
14	Share of profit (loss) of associates		
15	Profit (loss) of minority interest		
16	Net profit (Loss) for the period	899.4	2266.74
17	Details of equity share capital		
	Paid-up equity share capital	2496.97	24969.7
	Face value of equity share capital	10	10
	Details of debt securities		
18	Reserves excluding revaluation reserve		15550.61
19	Earnings per equity share (for continuing and discontinued operations)		
	Basic earnings (loss) per share from continuing and discontinued operations	9.08	11.48
	Diluted earnings (loss) per share from continuing and discontinued operations	9.08	11.48
20	Debt equity ratio		Textual Information(1)

21	Debt service coverage ratio			Textual Information(2)
22	Interest service coverage ratio			Textual Information(3)
23	Disclosure of notes on financial results			

Statement of Asset and Liabilities		
	Particulars	Year ended (dd-mm-yyyy)
	Date of start of reporting period	01-04-2025
	Date of end of reporting period	31-03-2026
	Whether results are audited or unaudited	Audited
	Nature of report standalone or consolidated	Standalone
	Equity and liabilities	
1	Shareholders' funds	
	Share capital	2496.97
	Reserves and surplus	15550.61
	Money received against share warrants	0
	Total shareholders' funds	18047.58
2	Share application money pending allotment	0
3	Deferred government grants	0
4	Minority interest	0
5	Non-current liabilities	
	Long-term borrowings	1933.75
	Deferred tax liabilities (net)	0
	Foreign currency monetary item translation difference liability account	0
	Other long-term liabilities	
1	Other longterm Liabilities	1926.54
2		
3		
4		
5		
	Details of other long-term liabilities	
	Total of other long-term liabilities	1926.54
	Long-term provisions	97.26
	Total non-current liabilities	3957.55
6	Current liabilities	
	Short-term borrowings	4230.1
	Trade Payables	
	(A) Total outstanding dues of micro enterprises and small enterprises	92.27
	(B) Total outstanding dues of creditors other than micro enterprises and small enterprises	4813.8
	Total Trade payable	4906.07
	Other current liabilities	
1	Other Current Liabilities	362.96
2		
3		
4		
5		
	Details of other current liabilities	
	Total of other current liabilities	362.96
	Short-term provisions	254.78
	Total current liabilities	9753.91
	Total equity and liabilities	31759.04
	Assets	
1	Non-current assets	
(i)	Property, Plant and Equipment and Intangible assets	
	Property, Plant and Equipment	440.12
	Producing properties	0
	Intangible assets	1.92
	Preproducing properties	0
	Property, Plant and Equipment capital work-in-progress	0

	Intangible assets under development or work-in-progress	0
	Total Property, Plant and Equipment and Intangible assets	442.04
(ii)	Non-current investments	2441.56
(v)	Deferred tax assets (net)	64.22
(vi)	Foreign currency monetary item translation difference asset account	0
(vii)	Long-term loans and advances	0
	Other non-current assets	
1	Other Non current assets	3520.36
2		
3		
4		
5		
	Details of other non-current assets	
	Total of other non-current assets	3520.36
	Total non-current assets	6468.18
2	Current assets	
	Current investments	0
	Inventories	9817.18
	Trade receivables	5876.6
	Cash and cash equivalents	2279.91
	Bank balance other than cash and cash equivalents	0
	Short-term loans and advances	1551.27
	Other current assets	
1	Other Current Assets	5765.9
2		
3		
4		
5		
	Details of other current assets	
	Total of other current assets	5765.9
	Total current assets	25290.86
	Total assets	31759.04
	Disclosure of notes on assets and liabilities	Textual Information(1)

Text Block	
Textual Information(1)	

Format for Reporting Segment wise Revenue, Results and Capital Employed along with the company results		
Particulars	3 months/ 6 months ended (dd-mm-yyyy)	Year to date figures for current period ended (dd-mm-yyyy)
Date of start of reporting period	01-10-2025	01-04-2025
Date of end of reporting period	31-03-2026	31-03-2026
Whether results are audited or unaudited	Audited	Audited
Nature of report standalone or consolidated	Standalone	Standalone
1 Segment Revenue		
(net sale/income from each segment should be disclosed)		
1 Contractor	13307.57	26357.68
2 Real Estate Sector	7685.67	17139.76
Total segment revenue	20993.24	43497.44
Less: Inter segment revenue	5667.94	8848.13
Revenue from operations	15325.3	34649.31
2 Segment Result		
Profit (+) / Loss (-) before tax and interest from each segment		
1 Contractor	1597.09	3776.23
2 Real Estate Sector	1580.91	3447.55
Total Profit before tax	3178	7223.78
i. Finance cost	374.43	703.29
ii. Other unallocable expenditure net off unallocable income	0	0
Profit before tax	2803.57	6520.49
3 (Segment Asset - Segment Liabilities)		
Segment Asset		
1 Contractor	1770.44	1770.44
2 Real Estate Sector	8461.14	8461.14
Total Segment Assets	10231.58	10231.58
Un-allocable Assets	0	0
Net Segment Assets	10231.58	10231.58
4 Segment Liabilities		
Segment Liabilities		
1 Contractor	1770.44	1770.44
2 Real Estate Sector	8461.14	8461.14
Total Segment Liabilities	10231.58	10231.58
Un-allocable Liabilities	0	0
Net Segment Liabilities	10231.58	10231.58

Cash flow statement - indirect	
Particulars	Year ended (dd-mm-yyyy)
Date of start of reporting period	01-04-2025
Date of end of reporting period	31-03-2026
Whether results are audited or unaudited	Audited
Nature of report standalone or consolidated	Standalone
1 Statement of cash flows	
Cash flows from used in operating activities	
Profit before extraordinary items and tax	3122.88
2 Adjustments for reconcile profit (loss)	
Adjustments to profit (loss)	
Adjustments for finance costs	0
Adjustments for depreciation and amortisation expense	153.11
Adjustments for impairment loss reversal of impairment loss recognised in profit or loss	0
Adjustments for unrealised foreign exchange losses gains	0
Adjustments for dividend income	0
Adjustments for share-based payments	0
Other adjustments for which cash effects are investing or financing cash flow	-4.64
Other adjustments to reconcile profit (loss)	0
Other adjustments for non-cash items	0
Share of profit and loss from partnership firm or association of persons or limited liability partnerships	-1.64
Total adjustments to profit (loss)	146.83
3 Adjustments for working capital	
Adjustments for decrease (increase) in inventories	-2412.98
Adjustments for decrease (increase) in trade receivables	1153.5
Adjustments for decrease (increase) in other current assets	-2789.06
Adjustments for increase (decrease) in trade payables	-976.1
Adjustments for increase (decrease) in other current liabilities	496.2
Adjustments for provisions	0
Total adjustments for working capital	-4528.44
Total adjustments for reconcile profit (loss)	-4381.61
Net cash flows from (used in) operations	-1258.73
Dividends received	0
Interest paid	-633.88
Interest received	-202.05
Income taxes paid (refund)	1076.88
Other inflows (outflows) of cash	0
Net cash flows from (used in) operating activities before extraordinary items	-1903.78
Proceeds from extraordinary items	0
Payment for extraordinary items	0
Net cash flows from (used in) operating activities	-1903.78
4 Cash flows from used in investing activities	
Cash flows from losing control of subsidiaries or other businesses	0
Cash flows used in obtaining control of subsidiaries or other businesses	0
Other cash receipts from sales of equity or debt instruments of other entities	0
Other cash payments to acquire equity or debt instruments of other entities	0
Other cash receipts from sales of interests in joint ventures	0
Other cash payments to acquire interests in joint ventures	0
Cash receipts from share of profits of partnership firm or association of persons or limited liability partnerships	1.64
Cash payment for investment in partnership firm or association of persons or limited liability partnerships	0
Proceeds from sales of property plant and equipment	13.66
Purchase of property plant and equipment	115.32
Proceeds from sales of intangible assets	0
Purchase of intangible assets	0

Cash advances and loans made to other parties	0
Cash receipts from repayment of advances and loans made to other parties	0
Cash payments for future contracts, forward contracts, option contracts and swap contracts	0
Cash receipts from future contracts, forward contracts, option contracts and swap contracts	0
Dividends received	0
Interest received	202.05
Income taxes paid (refund)	0
Other inflows (outflows) of cash	-419.11
Proceeds from government grants	0
Net cash flows from (used in) investing activities before extraordinary items	-317.08
Proceeds from extraordinary items	0
Payment for extraordinary items	0
Net cash flows from (used in) investing activities	-317.08
5 Cash flows from used in financing activities	
Proceeds from issuing shares	0
Proceeds from issuing other equity instruments	0
Proceeds from issuing debentures notes bonds etc	0
Proceeds from borrowings	1658.43
Repayments of borrowings	0
Dividends paid	0
Interest paid	633.88
Income taxes paid (refund)	0
Other inflows (outflows) of cash	0
Net cash flows from (used in) financing activities before extraordinary items	1024.55
Proceeds from extraordinary items	0
Payment for extraordinary items	0
Net cash flows from (used in) financing activities	1024.55
Net increase (decrease) in cash and cash equivalents before effect of exchange rate changes	-1196.31
6 Effect of exchange rate changes on cash and cash equivalents	
Effect of exchange rate changes on cash and cash equivalents	0
Net increase (decrease) in cash and cash equivalents	-1196.31
Cash and cash equivalents cash flow statement at beginning of period	3476.22
Cash and cash equivalents cash flow statement at end of period	2279.91

Format for Disclosure of Related Party Transactions (applicable only 1

Sr. No.	Details of the party (listed entity /subsidiary) entering into the transaction		Details of the counterparty			Type of related party transaction	Details of other related party transaction	Value of the related party transaction as approved by the audit committee	Remarks on approval by audit committee	Value of the related party transaction ratified by the audit committee	Date of Audit Committee Meeting where the ratification was approved
	Name	PAN	Name	PAN	Relationship of the counterparty with the listed entity or its subsidiary						
1	VVIP INFRATECH LIMITED	AABCV2953P	KVS JV	ZZZZZ9999Z	Firm in which directors and their relative are interested	Sale of goods or services			ALREADY APPROVED		
2	VVIP INFRATECH LIMITED	AABCV2953P	VVIP Infrahome Private Limited (Luck Real Properties Private Limited)	AACCL3458J	Subsidiary of Subsidiary	Sale of goods or services			ALREADY APPROVED		
3	VVIP INFRATECH LIMITED	AABCV2953P	VVIP EMS Infrahome - Firm	AAWFC5456H	Firm in which directors and their relative are interested	Sale of goods or services			ALREADY APPROVED		
4	VVIP INFRATECH LIMITED	AABCV2953P	VVIP Realtech Private Limited	AABCF2720J	Subsidiary	Sale of goods or services			ALREADY APPROVED		
5	VVIP INFRATECH LIMITED	AABCV2953P	KIPL VVIP JV	ZZZZZ9999Z	Firm in which directors and their relative are interested	Sale of goods or services			ALREADY APPROVED		
6	VVIP INFRATECH LIMITED	AABCV2953P	Urmila Devi Charitable Society	ZZZZZ9999Z	Firm in which directors and their relative are interested	Sale of goods or services			ALREADY APPROVED		
7	VVIP INFRATECH LIMITED	AABCV2953P	VVIP BCPL JV	ZZZZZ9999Z	Firm in which directors and their relative are interested	Sale of goods or services			ALREADY APPROVED		
8	VVIP INFRATECH LIMITED	AABCV2953P	Tyag Readymix Private Limited	AAHCT6453C	Firm in which directors and their relative are interested	Purchase of goods or services			ALREADY APPROVED		
9	VVIP INFRATECH LIMITED	AABCV2953P	VVIP Realtech Private Limited	AABCF2720J	Subsidiary	Purchase of goods or services			ALREADY APPROVED		
10	VVIP INFRATECH LIMITED	AABCV2953P	KIPL VVIP JV	ZZZZZ9999Z	Firm in which directors and their relative are interested	Purchase of goods or services			ALREADY APPROVED		
11	VVIP INFRATECH LIMITED	AABCV2953P	KVS JV	ZZZZZ9999Z	Firm in which directors and their relative are interested	Purchase of goods or services			ALREADY APPROVED		
12	VVIP INFRATECH LIMITED	AABCV2953P	VVIP EMS Infrahome	AAWFC5456H	Firm in which directors and their relative are interested	Purchase of goods or services			ALREADY APPROVED		
13	VVIP INFRATECH LIMITED	AABCV2953P	VVIP Realtech Private Limited - Rent Paid	AABCF2720J	Firm in which directors and their relative are interested	Purchase of goods or services			ALREADY APPROVED		
14	VVIP INFRATECH LIMITED	AABCV2953P	Praveen Tyagi	ACSPT4021E	Key Managerial Personnel(KMP)	Any other transaction	Loan Taken		ALREADY APPROVED		
15	VVIP INFRATECH LIMITED	AABCV2953P	VVIP Realtech	AABCF2720J	Subsidiary	Any other transaction	Loan Taken		ALREADY APPROVED		

			Private Limited								
16	VVIP INFRATECH LIMITED	AABCV2953P	Praveen Tyagi	ACSPT4021E	Key Managerial Personnel(KMP)	Any other transaction	Repayment of Loan taken		ALREADY APPROVED		
17	VVIP INFRATECH LIMITED	AABCV2953P	VVIP Realtech Private Limited	AABCF2720J	Subsidiary	Any other transaction	Repayment of Loan taken		ALREADY APPROVED		
18	VVIP INFRATECH LIMITED	AABCV2953P	Vaibhav Tyagi	AGDPT6742K	Key Managerial Personnel(KMP)	Any other transaction	Loan and Advances given		ALREADY APPROVED		
19	VVIP INFRATECH LIMITED	AABCV2953P	Praveen Tyagi	ACSPT4021E	Key Managerial Personnel(KMP)	Any other transaction	Loan and Advances given		ALREADY APPROVED		
20	VVIP INFRATECH LIMITED	AABCV2953P	VVIP Realtech Private Limited	AABCF2720J	Subsidiary	Any other transaction	Loan and Advances given		ALREADY APPROVED		
21	VVIP INFRATECH LIMITED	AABCV2953P	Vaibhav Tyagi	AGDPT6742K	Key Managerial Personnel(KMP)	Any other transaction	Loans and Advances received back		ALREADY APPROVED		
22	VVIP INFRATECH LIMITED	AABCV2953P	Praveen Tyagi	ACSPT4021E	Key Managerial Personnel(KMP)	Any other transaction	Loans and Advances received back		ALREADY APPROVED		
23	VVIP INFRATECH LIMITED	AABCV2953P	VVIP Realtech Private Limited	AABCF2720J	Subsidiary	Any other transaction	Loans and Advances received back		ALREADY APPROVED		
24	VVIP INFRATECH LIMITED	AABCV2953P	Praveen Tyagi	ACSPT4021E	Key Managerial Personnel(KMP)	Remuneration			ALREADY APPROVED		
25	VVIP INFRATECH LIMITED	AABCV2953P	Vaibhav Tyagi	AGDPT6742K	Key Managerial Personnel(KMP)	Remuneration			ALREADY APPROVED		
26	VVIP INFRATECH LIMITED	AABCV2953P	Vibhor Tyagi	AFWPT4235R	Key Managerial Personnel(KMP)	Remuneration			ALREADY APPROVED		
27	VVIP INFRATECH LIMITED	AABCV2953P	Prashant Wahi	AAWPW2919G	CFO	Remuneration			ALREADY APPROVED		
28	VVIP INFRATECH LIMITED	AABCV2953P	Kanchan Aggarwal	BQLPA7607P	CS	Remuneration			ALREADY APPROVED		
29	VVIP REALTECH PRIVATE LIMITED	AABCF2720J	VVIP Infrahome Private Limited (Luck Real Properties Private Limited)	AACCL3458J	Subsidiary of Subsidiary	Sale of goods or services			ALREADY APPROVED		
30	VVIP REALTECH PRIVATE LIMITED	AABCF2720J	Tyag Readymix Private Limited	AAHCT6453C	Firm in which directors and their relative are interested	Any other transaction	RENTAL INCOME		ALREADY APPROVED		
31	VVIP REALTECH PRIVATE LIMITED	AABCF2720J	VVIP EMS Infrahome - Firm	AAWFC5456H	Firm in which directors and their relative are interested	Any other transaction	RENTAL INCOME		ALREADY APPROVED		
32	VVIP REALTECH PRIVATE LIMITED	AABCF2720J	VVIP Infrahome Private Limited (Luck Real Properties Private Limited)	AACCL3458J	Subsidiary of Subsidiary	Any other transaction	RENTAL INCOME		ALREADY APPROVED		
33	VVIP REALTECH PRIVATE LIMITED	AABCF2720J	VVIP-BCPL JV	ZZZZ9999Z	Firm in which directors and their relative are interested	Any other transaction	RENTAL INCOME		ALREADY APPROVED		
34	VVIP REALTECH PRIVATE LIMITED	AABCF2720J	VVIP Infratech Limited	AABCV2953P	HOLDING COMPANY	Any other transaction	RENTAL INCOME		ALREADY APPROVED		
35	VVIP REALTECH PRIVATE LIMITED	AABCF2720J	VVIP Infratech Limited	AABCV2953P	HOLDING COMPANY	Purchase of goods or services			ALREADY APPROVED		
36	VVIP REALTECH	AABCF2720J	VVIP-BCPL JV	ZZZZ9999Z	Firm in which directors and	Purchase of goods or services			ALREADY APPROVED		

	PRIVATE LIMITED				their relative are interested						
37	VVIP REALTECH PRIVATE LIMITED	AABCF2720J	VVIP Infratech Limited	AABCV2953P	HOLDING COMPANY	Any other transaction	Loan Taken		ALREADY APPROVED		
38	VVIP REALTECH PRIVATE LIMITED	AABCF2720J	VVIP Infrahome Private Limited (Luck Real Properties Private Limited)	AACCL3458J	Subsidiary of Subsidiary	Any other transaction	Loan Taken		ALREADY APPROVED		
39	VVIP REALTECH PRIVATE LIMITED	AABCF2720J	Tyag Readymix Private Limited	AAHCT6453C	Firm in which directors and their relative are interested	Any other transaction	Loan Taken		ALREADY APPROVED		
40	VVIP REALTECH PRIVATE LIMITED	AABCF2720J	Praveen Tyagi	ACSPT4021E	Key Managerial Personnel(KMP)	Any other transaction	Repayment of Loan taken		ALREADY APPROVED		
41	VVIP REALTECH PRIVATE LIMITED	AABCF2720J	VVIP Infratech Limited	AABCV2953P	HOLDING COMPANY	Any other transaction	Repayment of Loan taken		ALREADY APPROVED		
42	VVIP REALTECH PRIVATE LIMITED	AABCF2720J	VVIP Infrahome Private Limited (Luck Real Properties Private Limited)	AACCL3458J	Subsidiary of Subsidiary	Any other transaction	Repayment of Loan taken		ALREADY APPROVED		
43	VVIP REALTECH PRIVATE LIMITED	AABCF2720J	Tyag Readymix Private Limited	AAHCT6453C	Firm in which directors and their relative are interested	Any other transaction	Repayment of Loan taken		ALREADY APPROVED		
44	VVIP REALTECH PRIVATE LIMITED	AABCF2720J	VVIP Infratech Limited	AABCV2953P	HOLDING COMPANY	Any other transaction	Loan and Advances given		ALREADY APPROVED		
45	VVIP REALTECH PRIVATE LIMITED	AABCF2720J	VVIP Infrahome Private Limited (Luck Real Properties Private Limited)	AACCL3458J	Subsidiary of Subsidiary	Any other transaction	Loan and Advances given		ALREADY APPROVED		
46	VVIP REALTECH PRIVATE LIMITED	AABCF2720J	Vibhor Tyagi	AFWPT4235R	Key Managerial Personnel(KMP)	Any other transaction	Loan and Advances given		ALREADY APPROVED		
47	VVIP REALTECH PRIVATE LIMITED	AABCF2720J	VVIP Infratech Limited	AABCV2953P	HOLDING COMPANY	Any other transaction	Loans and Advances received back		ALREADY APPROVED		
48	VVIP REALTECH PRIVATE LIMITED	AABCF2720J	Praveen Tyagi	ACSPT4021E	Key Managerial Personnel(KMP)	Any other transaction	Salary & Remuneration paid - Key Managerial Personnel		ALREADY APPROVED		
49	VVIP REALTECH PRIVATE LIMITED	AABCF2720J	Vaibhav Tyagi	AGDPT6742K	Key Managerial Personnel(KMP)	Any other transaction	Salary & Remuneration paid - Key Managerial Personnel		ALREADY APPROVED		
50	VVIP REALTECH PRIVATE LIMITED	AABCF2720J	Vibhor Tyagi	AFWPT4235R	Key Managerial Personnel(KMP)	Any other transaction	Salary & Remuneration paid - Key Managerial Personnel		ALREADY APPROVED		
51	VVIP REALTECH PRIVATE LIMITED	AABCF2720J	Colorcity Homes Private Limited	ZZZZZ9999Z	OTHER	Investment			ALREADY APPROVED		
52	VVIP REALTECH PRIVATE LIMITED	AABCF2720J	TAYG READYMIX	ZZZZZ9999Z	Firm in which directors and their relative are interested	Any other transaction	Trade Payables		ALREADY APPROVED		
Total value of transaction during the											

reporting
period



**RISHI KAPOOR & COMPANY
CHARTERED ACCOUNTANTS**

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Email: carishikapoor@yahoo.co.in**

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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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 INFRATECH 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 INFRATECH 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)


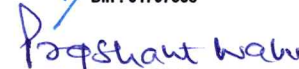
PARTICULARS	FOR THE HALF YEAR			FOR THE YEAR	
	ENDED 31.03.2026	ENDED 30.09.2025	ENDED 31.03.2025	ENDED 31.03.2026	ENDED 31.03.2025
	Audited	Unaudited	Audited	Audited	Audited
I. CONTINUING OPERATIONS					
1 Revenue from Operations (Net)	13071.37	12992.14	16661.49	26063.51	27705.14
2 Other Income	108.75	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)


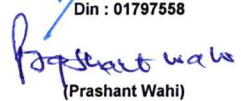
PARTICULARS	FOR THE HALF YEAR			FOR THE YEAR	
	ENDED 31.03.2026	ENDED 30.09.2025	ENDED 31.03.2025	ENDED 31.03.2026	ENDED 31.03.2025
	Audited	Unaudited	Audited	Audited	Audited
I. CONTINUING OPERATIONS					
1 Revenue from Operations (Net)	15325.30	19324.01	19974.62	34649.31	37066.75
2 Other Income	171.45	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




 (Praveen Tyagi)
 Chairman & Director
 Din : 00834200

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


 (Vajbhav Tyagi)
 Managing Director
 Din : 01797558

 (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
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