VISHVPRABHA VENTURES LIMITED

CIN : L51900MH1985PLC034965
GSTIN : 27AAACV9231B1ZK
Regd. Office: OFFICE NO 15, FLOOR NO 1ST, GNP GALLERIA, GOLIVALI, DOMBIVLI EAST, KALYAN ROAD, AJADE 421203 GOLAVALI, THANE

14 November, 2026.

To,
The Manager
The Department of Corporate Services
BSE Limited Floor 25,
P. J. Towers, Dalal Street,
Mumbai – 400 001.

Scrip Code: 512064

Dear Sir / Madam, Sub: Outcome of Board Meeting held on November 14, 2026

1) Financial Results: Pursuant to the provisions of Regulation 30, 33 and other applicable provisions read with Schedule III of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 ("Listing Regulations"), we hereby inform that the Board of Directors of the Company ("Board") at its Meeting held today, i.e. November 14, 2026 has inter alia approved the following: unaudited Standalone and Consolidated Financial Results of the Company for the quarter ended September 30, 2026.

   In this regard, please find enclosed herewith as Annexure I: A copy of the aforementioned unaudited Standalone and Consolidated Financial Results of the Company for the quarter ended November 30, 2026 as approved by the Board today along with the Reports of the Statutory Auditors of the Company on the Standalone and Consolidated Financial Results of the Company;

   The meeting of the board of directors of the company commenced at 3:00 PM and concluded at 4:10 PM

Kindly take the above information on record.

Thanking you,
For Vishvprabha Ventures Limited

MITESH THAKKAR Digitally signed by MITESH THAKKAR Date: 2026.11.14 16:10:56 +05'30'

Mitesh Jayantilal Thakkar
Managing Director
DIN: 06480213

NIMESH MEHTA & ASSOCIATES
CHARTERED ACCOUNTANTS

Reg. Office. : Express Zone, Suite No. 612, 6th Floor, A- Wing, Western Express Highway, Malad(E), Mumbai, Maharashtra 400097
Tel. : 022-46093399 **Mob**. : 9820325824 **Email** : nma1997@gmail.com/nimesh@nmaca.in **Website** : www.nmaca.in

Limited review report on unaudited Half Yearly standalone financial result of **Vishvprabha Ventures Limited** pursuant to Regulation 33 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 (as amended)

To
The Board of Directors
Vishvprabha Ventures Limited.

1. We have reviewed the accompanying statement of unaudited standalone financial results of **Vishvprabha Ventures Limited** ('the Company") for the Quarter/Half Year ended **September 30, 2026**(the "Statement"), attached herewith, being submitted by the company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and1 Disclosure Requirements) Regulations, 2015, as modified by circular No. CIR/CFD/FAC/62/2016 dated July 5, 2016.

2. This statement, which is the responsibility of the Company's Management and approved by the Company's Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34 **"Interim Financial Reporting" ("IND AS 34")**, prescribed under Section 133 of the Companies Act, 2013 (the "Act") as amended, read with relevant rules issued thereunder and other accounting principles generally accepted in India. Our responsibility is to issue a report on the Statement based on our review.

3. We conducted our review of the Statement in accordance with the Standard on Review Engagement (SRE) 2410, "**Review of Interim Financial Information Performed by the Independent Auditor of the Entity**" issued by the Institute of Chartered Accountants of India (ICAI). This standard requires that we plan and perform the review to obtain a moderate assurance as to whether the Statement is free of material misstatement. A review of the interim financial information consists of making inquiries, primarily of company personnel responsible for the financial and accounting matters and applying analytical and other review procedure. A review is substantially less in scope than an audit conducted in accordance with the Standards on Auditing specified under section 143 (10) of the Companies Act, 2013 and consequently does not enable us to obtain assurances that we would become aware of all significant matters that might be identified in an audit. Accordingly, we do not express an audit opinion.

4. Bases on our review conducted as above, nothing has come to our attention that causes us to believe that the accompanying Statement of unaudited standalone financial results prepared in accordance with the recognition and measurement principal laid down in the aforesaid Accounting Standards specified under Section 133 of the Companies Act, 2013 as amended, read with the relevant rules issued thereunder and other recognized accounting practices and policies generally accepted in India, has not disclosed the information required to be disclosed in terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended, including the manner in which it is to be disclosed, or that it contains any material misstatement.

Basis for Qualified Conclusion

1. According to the information and explanations given to us and based on the audit procedures performed, certain expenses incurred through imprest arrangements provided to staff were not supported by adequate documentary evidence and approvals. In line with the requirements of SA 500 "Audit Evidence" and SA 540 (Revised) "Auditing Accounting Estimates and Related Disclosures" issued by ICAI, we were unable to obtain sufficient appropriate audit evidence regarding the occurrence and accuracy of such expenses. Consequently, the completeness and reliability of expense recognition in the financial statements is uncertain to this extent.

2. According to the information and explanations provided to us and the audit procedures performed, we observed that the Company is maintaining inventory records through manual controls and supporting documentation instead of a fully integrated ERP-based inventory management system. We were unable to obtain sufficient appropriate audit evidence, as required under SA 500 – Audit Evidence, regarding the accuracy, and valuation of inventories as at the balance sheet date and accordingly, we are unable to comment on the correctness of the inventory balances to that extent.

3. According to the information and explanations given to us and based on the audit procedures performed, the Company has availed Input Tax Credit (ITC) under the Central Goods and Services Tax Act, 2017 in respect of certain trade payables outstanding beyond 180 days from the date of invoice. In terms of Section 16(2) of the CGST Act, 2017 read with Rule 37 of the CGST Rules, 2017, such ITC is required to be reversed along with applicable interest where payment to suppliers is not made within the prescribed period.

4. According to the information and explanations given to us and based on the audit procedures performed, the Company has not considered the implications of Section 43B(h) of the Income Tax Act, 1961, which specifically covers sums payable to micro and small enterprises (MSEs). This provision, read with the Micro, Small and Medium Enterprises Development (MSMED) Act, 2006, mandates timely settlement of dues to MSEs and requires disallowance of unpaid amounts beyond the stipulated period, we were unable to obtain sufficient appropriate audit evidence regarding management's assessment of such liabilities. Consequently, we are unable to comment on the impact of non-compliance with Section 43B(h) on the Company's income tax provision.

5. According to the information and explanations given to us and based on the audit procedures performed, the Company has not recognized liability for gratuity as required under Indian Accounting Standard 19 (Ind AS-19) – Employee Benefits, as disclosed in Note 31 to the financial statements. In the absence of such recognition and actuarial valuation, we were unable to obtain sufficient appropriate audit evidence to comment upon the resultant effect on assets, liabilities, profit/(loss), other comprehensive income/(loss), and total comprehensive income/(loss) for the year.

Qualified Conclusion

Based on our review conducted as above, except for the possible effects of the matters as described in the "Basis of Qualified Conclusion" section above, nothing has come to our attention that causes us to believe that the accompanying Statement of unaudited standalone financial results prepared in accordance with the recognition and measurement principal laid down in the aforesaid Accounting Standards specified under Section 133 of the Companies Act, 2013 as amended, read with the relevant rules issued thereunder and other recognized accounting practices and policies generally accepted in India, has not disclosed the information required to be disclosed in terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended, including the manner in which it is to be disclosed, or that it contains any material misstatement.

Emphasis of Matter

1. We draw attention to Note No. 6 of the Standalone Financial Statements, which discloses that the Company has not been regular in depositing certain undisputed statutory dues with the appropriate authorities. The unpaid statutory dues include Income Tax for FY 24-25 of Rs. 16.98 Lakhs & 1.48 Lakhs Interest thereon, Tax Deducted at source of Rs. 4.12 Lakhs & Rs. 2.13 Lakhs Interest thereon, Professional Tax of Rs. 0.41 Lakhs. Our opinion, however, is not modified in respect of this matter.

Other Matter

1. Company has not filed GST returns since July 2026. Consequently, the GST registration may be liable for suspension or cancellation, and interest, penalties, and other statutory liabilities may arise. The Company has not recognized or provided for such potential liabilities in the financial statements. Our opinion is not modified in respect of the above matters as stated under the Emphasis of Matter Paragraph.

2. As stated in Note 4 of the Statement of Unaudited Financial Results for the Half Year ended September 30, 2026, include the results of quarter ended September 30, 2026, being the balancing figures between the Unaudited figures in respect of Half financial year and the unaudited published figures up to three months of the relevant financial year which were subject to limited reviewed by us.

3. We draw attention to the fact that, as disclosed by the Company vide its intimation dated September 01, 2026, Mr. Manish Prabhakar Patil (DIN: 09160437) has resigned from the position of Independent Director of the Company due to personal and unavoidable circumstances, with effect from August 31, 2026.

For Nimesh Mehta & Associates
Chartered Accountants
FRN: 117425W

NIMESH MUKUNDRAI MEHTA
Digitally signed by NIMESH MUKUNDRAI MEHTA
Date: 2026.11.14 16:13:08 +05'30'

CA Nimesh Mehta
Partner
Membership No. 102582
Place: Mumbai
Date: 14-11-2026
UDIN: 26102582XJWYNQ4231

Vishvprabha Ventures Limited
(Formerly known as Vishvprabha Trading Limited)
CIN No. : L51900MH1985PLC034965
Office No. 15, 1st Floor, GNP Galleria, Kalyan Road, Golivali, Dombivali East 421203

Statement of UnAudited Financial Results for the Quarter & Half Year Ended 30th September, 2026

(Rs. in Lakhs)

Particulars	Standalone					
	Quarter ended			Half Year ended		Year ended
	30.09.2026 (UnAudited)	30.06.2026 (UnAudited)	30.09.2025 (UnAudited)	30.09.2026 (UnAudited)	30.09.2025 (UnAudited)	31.03.2026 (Audited)
1. INCOME						
a. Revenue from Operations	80.95	250.34	353.72	331.28	667.54	831.26
b. Other Income	2.80	3.02	0.21	5.82	0.21	9.58
Total Income	**83.74**	**253.36**	**353.94**	**337.10**	**667.76**	**840.83**
2. EXPENSES						
a. Cost of Contruction and Development	78.30	161.96	103.09	240.26	164.04	356.31
b. Change in Inventories of Finished Goods, Work-in-Progress and Stock in trade	(0.67)	(1.95)	260.00	(2.61)	345.38	319.83
c.Purchase of Stock in trade	-	-	(23.74)	-	-	-
d. Employee benefits expenses	2.64	2.16	3.37	4.80	6.79	12.36
e. Finance cost	24.20	17.90	12.43	42.10	32.92	89.60
f. Depreciation & amortizations expenses	14.04	13.67	9.57	27.72	12.58	49.75
g. Bad debts	-	-	-	-	79.32	79.32
h. Loss on Sale/ Provision for TDR	-	-	(75.02)	-	3.95	-
i. Other Expenses	(2.50)	6.16	5.26	3.66	9.13	33.63
Total Expenses	**116.00**	**199.91**	**294.97**	**315.91**	**654.12**	**940.80**
3. Profit / (loss) before tax	**(32.26)**	**53.45**	**58.97**	**21.19**	**13.64**	**(99.96)**
4. Tax expense						
Current Tax	(9.70)	24.60	3.65	14.90	3.65	(5.73)
Deferred Tax	(3.93)	(4.43)	1.43	(8.36)	1.43	(29.92)
5. Profit / (loss) after tax	**(18.62)**	**33.27**	**53.88**	**14.65**	**8.56**	**(64.31)**
6. Other Comprehensive Income / (Loss)	**-**					
Items that will not be reclassified to Profit or Loss	-	-	-	-	-	-
Items that will be reclassified to Profit or Loss	-	-	-	-	-	-
Other Comprehensive Income / (Loss)	**-**	**-**	**-**	**-**	**-**	**-**
7. Total Comprehensive Income	**(18.62)**	**33.27**	**53.88**	**14.65**	**8.56**	**(64.31)**
8. Paid-up Equity Share Capital (Face Value of Rs. 10/- each)	311.82	311.82	311.82	311.82	311.82	311.82
9. Other equity (excluding Revaluation Reserve)	-	-	-	-	-	527.24
10. Earnings per share of Rs. 10/- each (in Rs.)						
(a) Basic	(0.60)	1.07	1.72	0.47	0.26	(2.06)
(b) Diluted	(0.60)	1.07	1.72	0.47	0.26	(2.06)

Notes:

1. The above standalone financial results which are published in accordance with Regulation 33 of the SEBI (Listing Obligations & Disclosure Requirements) Regulations, 2015 have been reviewed by the Audit Committee and approved by the Board of Directors at their meeting held on 14th November, 2026.

2. The financial results have been prepared in accordance with Indian Accounting Standard ("Ind AS") prescribed under section 133 of the Companies Act 2013, read with relevent rules thereunder and in terms of Regulation 33 of the SEBI (Listing Obligation & Disclosure Requirements) Regulations, 2015 (as amended) and SEBI LODR Circular Dated 5th July, 2016.

3. The figures for the quarter ended 30th September, 2026, represent the difference between the published figures for the six months ended 30th September, 2026, and the figures for the quarter ended 30th June, 2026. The figures for the corresponding quarter ended 30th September, 2025, have been derived on the same basis.

4. Comparative financial information have been regrouped and reclassified, wherever necessary, to correspond to the figures of the current period.

For and on behalf of the Board of Directors
For Vishvprabha Ventures Limited

MITESH THAKKAR
Digitally signed by MITESH THAKKAR
Date: 2026.11.14 16:29:10 +05'30'

Mitesh Thakkar
Managing Director
(DIN 06480213)

Place : Dombivali, Thane
Date :- 14-11-2026

Notes:

1) The above financial results have been reviewed by the Audit Committee and approved by the Board of Directors at their respective meetings held on August 14, 2026. The Statutory Auditors of the Company has carried audit of the results pursuant to Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.

2) This statement has been prepared in accordance with the companies (Indian Accounting Standards) Rules,2015 (Ind AS) prescribed under section 133 of the Companies Act, 2013 and other recognised accounting practices and policies to the extent applicable.

3) The Company has identified two reportable segments in accordance with the applicable accounting standards, namely (i) Construction Activity and (ii) Manufacturing of Food & Beverages. The financial performance and results of these segments are separately disclosed in the financial results to provide relevant information regarding the nature and financial effects of each business activity.

4) The figures for the corresponding previous period have been regrouped/ reclassified wherever necessary, to make them comparable.

5) The Company has not yet paid the statutory dues as on June 30, 2026 to the tune of over INR 21.03 Lakhs consisting of Self-Assessment Income Tax Gross of INR 15.26 Lakhs and interest payable INR 1.48 Lakhs, Professional Tax of INR 0.34 Lakhs, Tax Deducted at Source Gross of INR 3.54 Lakhs and interest payable INR 1.95 Lakhs.

6) The Company's bank account with Bank of Maharashtra which was classified as a Non-Performing Asset (NPA) as at 31 March 2026 has been upgraded. The classification was made pursuant to observations made by the statutory auditors of the bank during the course of their audit.

For and on behalf of the Board
Vishvprabha ventures Limited

MITESH THAKKAR
Digitally signed by MITESH THAKKAR
Date: 2026.11.14 16:25:32 +05'30'

Mitesh Thakkar
Managing Director
DIN : 06480213

NIMESH MEHTA & ASSOCIATES
CHARTERED ACCOUNTANTS

Reg. Office. : Express Zone, Suite No. 612, 6th Floor, A- Wing, Western Express Highway, Malad(E), Mumbai, Maharashtra 400097
Tel. : 022-46093399 **Mob**. : 9820325824 **Email** : nma1997@gmail.com/nimesh@nmaca.in **Website** : www.nmaca.in

Limited review report on unaudited Half Yearly Consolidated financial result of **Vishvprabha Ventures Limited** pursuant to Regulation 33 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 (as amended)

To
The Board of Directors
Vishvprabha Ventures Limited.

1. We have reviewed the accompanying statement of unaudited Consolidated financial results of **Vishvprabha Ventures Limited** ('the Company") for the Quarter/Half Year month ended **September 30, 2026**(the "Statement"), attached herewith, being submitted by the company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and1 Disclosure Requirements) Regulations, 2015, as modified by circular No. CIR/CFD/FAC/62/2016 dated July 5, 2016.

2. This statement, which is the responsibility of the Company's Management and approved by the Company's Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34 **"Interim Financial Reporting" ("IND AS 34")**, prescribed under Section 133 of the Companies Act, 2013 (the "Act") as amended, read with relevant rules issued thereunder and other accounting principles generally accepted in India. Our responsibility is to issue a report on the Statement based on our review.

3. We conducted our review of the Statement in accordance with the Standard on Review Engagement (SRE) 2410, "**Review of Interim Financial Information Performed by the Independent Auditor of the Entity**" issued by the Institute of Chartered Accountants of India (ICAI). This standard requires that we plan and perform the review to obtain a moderate assurance as to whether the Statement is free of material misstatement. A review of the interim financial information consists of making inquiries, primarily of company personnel responsible for the financial and accounting matters and applying analytical and other review procedure. A review is substantially less in scope than an audit conducted in accordance with the Standards on Auditing specified under section 143 (10) of the Companies Act, 2013 and consequently does not enable us to obtain assurances that we would become aware of all significant matters that might be identified in an audit. Accordingly, we do not express an audit opinion.

4. The Statement includes the results of the following entities: -
   i. Vishvprabha Ventures Limited (Parent Company)
   ii. List of Subsidiaries:
      a. Vishvprabha & Lichade Buildcon Private Limited
      b. Vishvprabha Foods Private Limited

5. Bases on our review conducted as above, nothing has come to our attention that causes us to believe that the accompanying Statement of unaudited Consolidated financial results prepared in accordance with the recognition and measurement principal laid down in the aforesaid Accounting Standards specified under Section 133 of the Companies Act, 2013 as amended, read with the relevant rules issued thereunder and other recognized accounting practices and policies generally accepted in India, has not disclosed the information required to be disclosed in terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended, including the manner in which it is to be disclosed, or that it contains any material misstatement.

Basis for Qualified Conclusion

1. According to the information and explanations given to us and based on the audit procedures performed, certain expenses incurred through imprest arrangements provided to staff were not supported by adequate documentary evidence and approvals. In line with the requirements of SA 500 "Audit Evidence" and SA 540 (Revised) "Auditing Accounting Estimates and Related Disclosures" issued by ICAI, we were unable to obtain sufficient appropriate audit evidence regarding the occurrence and accuracy of such expenses. Consequently, the completeness and reliability of expense recognition in the financial statements is uncertain to this extent.

2. According to the information and explanations provided to us and the audit procedures performed, we observed that the Company is maintaining inventory records through manual controls and supporting documentation instead of a fully integrated ERP-based inventory management system. We were unable to obtain sufficient appropriate audit evidence, as required under SA 500 – Audit Evidence, regarding the accuracy, and valuation of inventories as at the balance sheet date and accordingly, we are unable to comment on the correctness of the inventory balances to that extent.

3. According to the information and explanations given to us and based on the audit procedures performed, the Company has availed Input Tax Credit (ITC) under the Central Goods and Services Tax Act, 2017 in respect of certain trade payables outstanding beyond 180 days from the date of invoice. In terms of Section 16(2) of the CGST Act, 2017 read with Rule 37 of the CGST Rules, 2017, such ITC is required to be reversed along with applicable interest where payment to suppliers is not made within the prescribed period.

4. According to the information and explanations given to us and based on the audit procedures performed, the Company has not considered the implications of Section 43B(h) of the Income Tax Act, 1961, which specifically covers sums payable to micro and small enterprises (MSEs). This provision, read with the Micro, Small and Medium Enterprises Development (MSMED) Act, 2006, mandates timely settlement of dues to MSEs and requires disallowance of unpaid amounts beyond the stipulated period, we were unable to obtain sufficient appropriate audit evidence regarding management's assessment of such liabilities. Consequently, we are unable to comment on the impact of non-compliance with Section 43B(h) on the Company's income tax provision.

5. According to the information and explanations given to us and based on the audit procedures performed, the Company has not recognized liability for gratuity as required under Indian Accounting Standard 19 (Ind AS-19) – Employee Benefits, as disclosed in Note 31 to the financial statements. In the absence of such recognition and actuarial valuation, we were unable to obtain sufficient appropriate audit evidence to comment upon the resultant effect on assets, liabilities, profit/(loss), other comprehensive income/(loss), and total comprehensive income/(loss) for the year.

Qualified Conclusion

Based on our review conducted as above, except for the possible effects of the matters as described in the "Basis of Qualified Conclusion" section above, nothing has come to our attention that causes us to believe that the accompanying Statement of unaudited Consolidated financial results prepared in accordance with the recognition and measurement principal laid down in the aforesaid Accounting Standards specified under Section 133 of the Companies Act, 2013 as amended, read with the relevant rules issued thereunder and other recognized accounting practices and policies generally accepted in India, has not disclosed the information required to be disclosed in terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended, including the manner in which it is to be disclosed, or that it contains any material misstatement.

Emphasis of Matter

1. We draw attention to Note No. 5 of the Consolidated Financial Statements, which discloses that the Company has not been regular in depositing certain undisputed statutory dues with the appropriate authorities. The unpaid statutory dues include Income Tax for FY 24-25 of Rs. 16.98 Lakhs & 1.48 Lakhs Interest thereon, Tax Deducted at source of Rs. 4.12 Lakhs & Rs. 2.73 Lakhs Interest thereon, Professional Tax of Rs. 0.41 Lakhs. Our opinion, however, is not modified in respect of this matter.

Other Matter

1. Company has not filed GST returns since July 2026. Consequently, the GST registration may be liable for suspension or cancellation, and interest, penalties, and other statutory liabilities may arise. The Company has not recognized or provided for such potential liabilities in the financial statements. Our opinion is not modified in respect of the above matters as stated under the Emphasis of Matter Paragraph.

2. We did not review the financial results of two subsidiaries vis Vishvprabha & Lichade Buildcon Private Limited and Vishvprabha Foods Private Limited included in the consolidated unaudited financial results, whose financial results reflect total revenues of Rs. 65.72 Lakhs, total net profit / (loss) after tax of Rs. (42.40) Lakhs and total comprehensive income / (loss) of Rs. (42.40) lakhs for the Half Year ended 30th September 2026, as considered in the consolidated unaudited financial results. These financial results have been reviewed by other auditors whose reports have been furnished to us by the Management and our conclusion on the Statement, in so far as it relates to the amounts and disclosures included in respect of these subsidiaries, is based solely on the reports of the other auditors and the procedures performed by us as stated in paragraph 3 above.

3. As stated in Note 4 of the Statement of Unaudited Financial Results for the Half Year ended September 30, 2026, include the results of quarter ended September 30, 2026, being the balancing figures between the Unaudited figures in respect of Half financial year and the unaudited published figures up to three months of the relevant financial year which were subject to limited reviewed by us.

4. We draw attention to the fact that, as disclosed by the Company vide its intimation dated September 01, 2026, Mr. Manish Prabhakar Patil (DIN: 09160437) has resigned from the position of Independent Director of the Company due to personal and unavoidable circumstances, with effect from August 31, 2026.

For Nimesh Mehta & Associates
Chartered Accountants
FRN: 117425W

NIMESH MUKUNDRAI MEHTA
Digitally signed by NIMESH MUKUNDRAI MEHTA
Date: 2026.11.14 16:18:50 +05'30'

CA Nimesh Mehta
Partner
Membership No. 102582
Place: Mumbai
Date: 14-11-2026
UDIN: 26102582BARNAZ3230

Vishvprabha Ventures Limited
(Formerly known as Vishvprabha Trading Limited)
CIN No. : L51900MH1985PLC034965
Office No. 15, 1st Floor, GNP Galleria, Kalyan Road, Golivali, Dombivali East 421203

Statement of UnAudited Consolidated Financial Results for the Quarter Ended 30th September 2026

(Rs. in Lakhs)

Particulars	Consolidated					
	Quarter ended			Half Year ended		Year ended
	30.09.2026 (UnAudited)	30.06.2026 (UnAudited)	30.09.2025 (UnAudited)	30.09.2026 (UnAudited)	30.09.2025 (UnAudited)	31.03.2026 (Audited)
1. INCOME						
a. Revenue from Operations	93.09	303.91	490.40	397.00	804.22	1,070.87
b. Other Income	5.85	7.30	6.57	13.15	6.57	22.14
Total Income	**98.94**	**311.21**	**496.97**	**410.15**	**810.79**	**1,093.01**
2. EXPENSES						
a. Cost of Contruction and Development	78.30	161.96	103.09	240.26	164.04	356.31
b. Cost of Material Consumed	12.08	44.44	68.80	56.52	68.80	131.86
c. Change in Inventories of Finished Goods, Work-in-Progress and Stock in trade	(4.75)	(1.29)	299.64	(6.04)	385.02	370.46
d.Purchase of Stock in trade	-	-	(23.74)	-	-	-
e. Employee benefits expenses	4.04	3.13	4.21	7.17	7.63	15.42
f. Finance cost	34.73	33.56	44.60	68.29	65.09	153.88
g. Depreciation & amortizations expenses	29.09	28.72	39.66	57.81	42.67	109.94
h. Bad debts	-	-	(79.32)	-	-	-
i. Loss on Sale/ Provision for TDR	-	-	(75.02)	-	3.95	-
j. Other Expenses	(0.85)	8.20	92.05	7.35	95.92	128.14
Total Expenses	**152.64**	**278.72**	**473.97**	**431.36**	**833.13**	**1,266.00**
3. Profit / (loss) before tax	**(53.70)**	**32.49**	**23.00**	**(21.21)**	**(22.34)**	**(172.99)**
4. Tax expense						
Current Tax	(9.70)	24.60	3.65	14.90	3.65	(5.73)
Deferred Tax	(3.93)	(4.43)	1.21	(8.36)	1.43	(29.92)
5. Profit / (loss) after tax	**(40.07)**	**12.32**	**18.13**	**(27.75)**	**(27.43)**	**(137.34)**
6. Other Comprehensive Income / (Loss)						
Items that will not be reclassified to Profit or Loss	-	-	-	-	-	-
Items that will be reclassified to Profit or Loss	-	-	-	-	-	-
Other Comprehensive Income / (Loss)	**-**	**-**	**-**	**-**	**-**	**-**
7. Total Comprehensive Income	**(40.07)**	**12.32**	**18.13**	**(27.75)**	**(27.43)**	**(137.34)**
Net Profit attributable to						
Owners of equity	**(40.07)**	**12.37**	**18.18**	**(137.29)**	**(27.39)**	**(137.29)**
Non Controlling Interest	**0.00**	**(0.05)**	**(0.04)**	**(0.05)**	**(0.04)**	**(0.05)**
Total Comprehensive Income attributable to						
Owners of Equity	**-**	**-**	**-**	**-**	**-**	**-**
Non Controlling Interest	**-**	**-**	**-**	**-**	**-**	**-**
8. Paid-up Equity Share Capital (Face Value of Rs. 10/- each)	311.82	311.82	311.82	311.82	311.82	311.82
9. Other equity (excluding Revaluation Reserve)	-	-	-	-	-	365.26
10. Earnings per share of Rs. 10/- each (in Rs.)						
(a) Basic	(1.28)	0.40	0.58	(0.89)	(0.88)	(4.40)
(b) Diluted	(1.28)	0.40	0.58	(0.89)	(0.88)	(4.40)

Notes:

1. The above Consolidated financial results which are published in accordance with Regulation 33 of the SEBI (Listing Obligations & Disclosure Requirements) Regulations, 2015 have been reviewed by the Audit Committee and approved by the Board of Directors at their meeting held on 14th August, 2026.

2. The financial results have been prepared in accordance with Indian Accounting Standard ("Ind AS") prescribed under section 133 of the Companies Act 2013, read with relevent rules thereunder and in terms of Regulation 33 of the SEBI (Listing Obligation & Disclosure Requirements) Regulations, 2015 (as amended) and SEBI LODR Circular Dated 5th July, 2016.

Notes:

1) The above financial results have been reviewed by the Audit Committee and approved by the Board of Directors at their respective meetings held on November 14, 2026. The Statutory Auditors of the Company has carried audit of the results pursuant to Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.

2) This statement has been prepared in accordance with the companies (Indian Accounting Standards) Rules,2015 (Ind AS) prescribed under section 133 of the Companies Act, 2013 and other recognised accounting practices and policies to the extent applicable.

3) The Company has identified two reportable segments in accordance with the applicable accounting standards, namely (i) Construction Activity and (ii) Manufacturing of Food & Beverages. The financial performance and results of these segments are separately disclosed in the financial results to provide relevant information regarding the nature and financial effects of each business activity.

4) The figures for the corresponding previous period have been regrouped/ reclassified wherever necessary, to make them comparable.

5) The Company has not yet paid the statutory dues as on September 30, 2026 to the tune of over INR 21.03 Lakhs consisting of Self-Assessment Income Tax Gross of INR 16.98 Lakhs and interest payable INR 1.48 Lakhs, Professional Tax of INR 0.41 Lakhs, Tax Deducted at Source Gross of INR 4.12 Lakhs and interest payable INR 2.13 Lakhs.

6) The Company's bank account with Bank of Maharashtra which was classified as a Non-Performing Asset (NPA) as at 31 March 2026 has been upgraded. The classification was made pursuant to observations made by the statutory auditors of the bank during the course of their audit.

For and on behalf of the Board
Vishvprabha ventures Limited

MITESH THAKKAR
Digitally signed by MITESH THAKKAR
Date: 2026.11.14 16:26:17 +05'30'

Mitesh Thakkar
Managing Director
DIN : 06480213

3. The Consolidated financial results have been prepared in accordance with Ind AS 110 on Consolidated Financial Statements.

4. The figures for the quarter ended 30th September, 2026, represent the difference between the published figures for the six months ended 30th September, 2026, and the figures for the quarter ended 30th June, 2026. The figures for the corresponding quarter ended 30th September, 2025, have been derived on the same basis.

5. Comparative financial information have been regrouped and reclassified, wherever necessary, to correspond to the figures of the current period.

6. Segment Results

(Rs. in Lakhs)

Particulars	Consolidated					
	Quarter ended			Half Year ended		Year ended
	30.09.2026 (UnAudited)	30.06.2026 (UnAudited)	30.09.2025 (UnAudited)	30.09.2026 (UnAudited)	30.09.2025 (UnAudited)	31.03.2026 (Audited)
A. Segment Revenue						
Construction Activity	80.95	250.34	353.72	331.28	667.54	831.26
Manufacturing of food & beverages	12.14	53.57	52.48	65.72	137	239.61
Total Revenue	**93.09**	**303.91**	**406.20**	**397.00**	**804.22**	**1,070.87**
B. Segment Results						
Construction Activity	(11.63)	96.81	37.54	85.18	59.36	17.16
Manufacturing of food & beverages	15.90	(9.24)	32.17	6.66	32.72	51.54
	4.28	**87.57**	**69.71**	**91.85**	**92.08**	**68.69**
Less : Depreciation and amortisation expense	29.09	28.72	24.62	57.81	42.67	109.94
Operating Profit	**33.36**	**58.85**	**45.09**	**34.04**	**49.41**	**(41.24)**
Less : Finance Cost	34.74	33.56	28.15	68.29	65.09	153.88
Add : Other Income	5.85	7.30	0.49	13.15	6.57	22.14
Profit Before Tax	**40.58**	**32.59**	**27.66**	**(21.11)**	**(9.10)**	**(172.98)**
Less : Tax expense (Net)	(13.63)	20.17	4.86	6.54	5.08	(35.65)
Profit After Tax	**26.95**	**12.42**	**22.80**	**(27.65)**	**(14.18)**	**(137.34)**
C. Segments Assets						
Construction Activity	2,102.06	2,103.42	2,320.48	2,102.06	2,320.48	2,202.91
Manufacturing of food & beverages	1,412.82	1,413.88	1,409.18	1,412.82	1,409.18	1,435.45
Unallocated	-	-	-	-	-	-
Total	**3,514.88**	**3,517.30**	**3,729.67**	**3,514.88**	**3,729.67**	**3,638.36**
D. Segments Liabilities						
Construction Activity	2,102.06	2,103.42	2,320.48	2,102.06	2,320.48	2,202.91
Manufacturing of food & beverages	1,412.82	1,413.88	1,409.18	1,412.82	1,409.18	1,435.45
Unallocated	-	-	-	-	-	-
Total	**3,514.88**	**3,517.30**	**3,729.67**	**3,514.88**	**3,729.67**	**3,638.36**

For and on behalf of the Board of Directors
For Vishvprabha Ventures Limited

MITESH THAKKAR

Digitally signed by MITESH THAKKAR
Date: 2026.11.14 17:03:21 +05'30'

Mitesh Thakkar
Managing Director
(DIN 06480213)

Place : Dombivali, Thane
Date :- 14-11-2026