

VKSC INFRAPROJECTS LIMITED

CIN: U70100MP1996PLC010441

Registered Office: MIG-149, E-7, Arera Colony, Bhopal, 462016, (M.P)

CONSOLIDATED CASH FLOW STATEMENT FOR THE YEAR ENDED ON 31st MARCH 2025

Particulars	For the year ended 31st March 2025	For the year ended 31st March 2024
	(₹in thousands)	(₹in thousands)
A.Cash Flow From Operating Activities		
(Loss)/Profit before Tax as per Statement of Profit & Loss	7,962.44	18,533.79
Adjustments for		
Depreciation and Amortisation	149,642.34	129,736.81
Interest & Financial Charges	56,168.98	77,624.92
Gain on disposal of Fixed Assets	(1,149.22)	(126.66)
Operating Profit before Working Capital changes		
<i>Adjusted for Working Capital changes :</i>		
(Increase) / Decrease in Trade Receivable	13,390.93	(29,634.57)
(Increase) / Decrease in Inventories	(7,879.13)	(4,919.63)
(Increase) / Decrease in Loans and Advances	(7,126.63)	(486.14)
(Increase) / Decrease in Other Current Assets	(2,483.42)	32,305.09
Adjustment joint venture in Current Assets*	(1,773.74)	-
(Increase) / Decrease in Other Non -Current Assets	(6,193.50)	26,222.42
Increase / (Decrease) in Liabilities and Provisions	(36,103.48)	97,663.48
Adjustment for joint venture in Liabilities and Provisions*	7,172.41	-
Income Tax (Paid)	(11,786.75)	(18,454.08)
Net Cash flow from / (used in) operating activities (A)	139,841.23	328,463.43
B.Cash Flow From Investing Activities		
Investment in other companies	(199.80)	-
Purchase of Plant, property and equipment	(3,619.05)	(3,787.11)
Sale of Fixed Assets	3,672.88	377.47
Decrease (Increase) Long Term Loans & Advances	(10,543.17)	(11,251.56)
Net Cash flow from / (used in) investing activities (B)	(10,689.14)	(14,661.20)
C. Cash Flow From Financing Activities		
Interest & Finance Charges Paid	(56,168.98)	(77,624.92)
Share capital issued (including securities premium)	20,000.00	-
Proceeds from Borrowings	(115,805.72)	(220,465.00)
Net Cash flow (used in)/ from Financing Activities (C)	(151,974.70)	(298,089.92)
Net Increase in Cash and Cash Equivalents (A+B+C)	(2,822.59)	15,714.31
Cash and Cash Equivalents as at the beginning of the year	118,560.02	102,845.71
Less: Cash and cash equivalents of joint ventures to be removed*	5,460.96	-
Cash and Cash Equivalents as at the end of the year	110,276.46	118,560.02

* Kindly refer notes to accounts for the same
For VKSC Infraprojects Limited

As per audit report of even date annexed

sd/-
Vinod Kumar Shukla
(Managing Director)
DIN: 01406035

sd/-
Shashi Shukla
(Whole Time Director)
DIN: 02007915

For Sonia Rathore & Associates
Chartered Accountants
FRN: 021403C

sd/-
Srishti Jain
(Company Secretary)

sd/-
Shashi Shukla
(Chief Financial Officer)

sd/-
CA Sonia Rathore
Partner
M.No: 427792

Place: Bhopal
Date : 05.09.2025

VKSC INFRAPROJECTS LIMITED

CIN: U70100MP1996PLC010441

Registered Office: MIG-149, E-7, Arera Colony, Bhopal, 462016, (M.P.)

CONSOLIDATED BALANCE SHEET AS AT 31.03.2025

	Particulars	Note	Figures as at the end of the current reporting period (₹in thousands)	Figures as at the end of the current reporting period (₹in thousands)
A	EQUITY AND LIABILITIES			
1	Shareholder's funds			
	(a) Share capital	<u>2</u>	175,184.80	170,184.80
	(b) Reserves and surplus	<u>3</u>	509,897.36	493,763.15
	(c) Minority interest		14,345.39	14,355.33
	Total Equity		699,427.54	678,303.28
2	Non-current liabilities			
	(a) Long-term borrowings	<u>4</u>	416,816.72	532,622.44
	(b) Deferred Tax Liabilities (net)	<u>5</u>	-	746.10
	Total Non Current Liabilities		416,816.72	533,368.54
3	Current liabilities			
	(a) Short-term borrowings	<u>6</u>	118,068.10	112,835.71
	(b) Trade payables	<u>7</u>		
	(Total outstanding dues of micro enterprises and small enterprises.)		88,044.13	61,091.20
	and			
	(Total outstanding dues of creditors other than micro enterprises and small enterprises.)		101,854.20	146,358.34
	(c) Other current liabilities	<u>8</u>	17,469.19	20,920.49
	(d) Short-term provisions	<u>9</u>	11,085.03	31,418.38
	Total Current Liabilities		336,520.64	372,624.12
A	TOTAL (1+2+3)		1,452,764.90	1,584,295.93

	Particulars	Note	Figures as at the end of the current reporting period (₹in thousands)	Figures as at the end of the current reporting period (₹in thousands)
B	ASSETS			
1	Non-current assets			
	(a) Plant, property and equipment and Intangible Assets			
	(i) Plant , Property and Equipment	<u>10</u>	109,390.15	124,704.01
	(ii) Intangible assets		554,007.44	687,240.54
	Sub total		663,397.59	811,944.55
	(b) Non-current investments	<u>11</u>	68,576.69	64,066.89
	(c) Deferred Tax Assets	<u>5</u>	8,075.68	8,120.90
	(d) Long-term loans and advances	<u>12</u>	94,073.10	83,529.93
	(e) Other Non-Current Assets	<u>13</u>	67,333.69	61,140.19
	Total Non Current Assets (1)		238,059.15	216,857.91
2	Current assets			
	(a) Inventories	<u>14</u>	237,129.13	229,250.00
	(b) Trade receivables	<u>15</u>	115,980.36	129,371.29
	(c) Cash and cash equivalents	<u>16</u>	110,276.46	118,560.02
	(d) Short-term loans and advances	<u>17</u>	30,483.48	23,356.85
	(e) Other current assets	<u>18</u>	57,438.72	54,955.30
	Total Current Assets (2)		551,308.16	555,493.47
B	TOTAL (1 + 2)		1,452,764.90	1,584,295.93

Contingent Liabilities

₹ 4,29,418.16

₹ 89,80,74.13

Notes to accounts

1(a)

Significant accounting policies

1(b)

The accompanying notes (1-30) are an integral part of the Financial Statements.

For VKSC Infraprojects Limited

sd/-
Vinod Kumar Shukla
(Managing Director)
DIN: 01406035

sd/-
Shashi Shukla
(Whole Time Director)
DIN: 02007915

As per audit report of even date annexed
For Sonia Rathore & Associates
Chartered Accountants
FRN: 021403C

sd/-
Srishti Jain
(Company Secretary)

sd/-
Shashi Shukla
(Chief Financial Officer)

sd/-
CA Sonia Rathore
Partner
M.No: 427792

Place: Bhopal

Dat Date : 05.09.2025

CONSOLIDATED STATEMENT OF PROFIT AND LOSS

VKSC INFRAPROJECTS LIMITED

CIN: U70100MP1996PLC010441

Registered Office: MIG-149, E-7, Arera Colony, Bhopal, 462016, (M.P.)

Consolidated Profit and loss statement for the year ended on 31.03.2025

	Particulars	Note	For the Year ended on	For the Year ended on
			31st Mar 2025	31st Mar 2024
			(₹in thousands)	(₹in thousands)
A	CONTINUOUS OPERATIONS			
	Revenue from Operations (Gross)	<u>19</u>	579,958.49	715,056.90
	Other Incomes	<u>20</u>	54,096.53	18,867.75
1	Total Income from Operations		634,055.02	733,924.65
B	EXPENSES			
	a) Cost of material consumed	<u>21</u>	349,026.05	444,501.78
	b) Employee benefit	<u>22</u>	34,645.18	30,565.22
	c) Other expenses	<u>23</u>	36,610.03	32,962.13
2	Total Expenses		420,281.26	508,029.13
3	Profits before exceptional items, extraordinary items, interest, tax, depreciation and amortisation (EBITDA)(1 - 2)		213,773.76	225,895.52
4	Finance costs	<u>24</u>	56,168.98	77,624.92
5	Depreciation and amortisation expense	<u>10</u>	16,409.24	19,257.54
6	Amortization on Construction of Road		133,233.10	110,479.28
6	Profit / (Loss) before exceptional and extraordinary items and tax (3-4-5)		7,962.44	18,533.79
7	Exceptional items		-	-
8	Profit / (Loss) before extraordinary items and tax (6-7)		7,962.44	18,533.79

	Particulars	Note	For the year ended on	For the year ended on
			31st Mar 2025	31st Mar 2024
			(₹in thousands)	(₹in thousands)
9	Extraordinary items		-	-
10	Profit / (Loss) before tax (8-9)		7,962.44	18,533.79
11	Tax Expenses :-			
	a) Tax expense for current year		7,129.55	7,035.52
	b) Tax expense for previous years		4,657.20	11,418.56
	c) Deferred Tax Income/Expenses		(700.91)	(11,709.50)
	Total Tax Expenses (a+b+c+d)		11,085.83	6,744.58
12	Profit / (Loss) from continuing operations (10-11)		(3,123.39)	11,789.21
13	Profit / (Loss) for the year		(3,123.39)	11,789.21
14	Share of Profit in Associates		4,309.99	1,491.01
15	Profit before Minority Interest		1,186.60	13,280.22
16	Minority Interest		(9.97)	22.58
17	Profit for the year		1,196.57	13,257.64
18	Earnings per share (of Rs.10/- each):			
	(a) Basic EPS		0.07	0.78
	(b) Diluted EPS		0.07	0.78

Notes to Accounts

1(a)

Significant Accounting Policies

1(b)

The accompanying notes (1-30) are an integral part of the Financial Statements

For VKSC Infraprojects Limited

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Vinod Kumar Shukla
(Managing Director)
DIN: 01406035

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