

VKSC INFRAPROJECTS LIMITED

CIN: U70100MP1996PLC010441

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

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	17,646.87	13,556.41
Adjustments for		
Depreciation and Amortisation	16,382.90	19,222.85
Interest & Financial Charges	26,106.85	24,404.98
Gain/Loss on disposal of Fixed Assets	(1,149.22)	(126.66)
Operating Profit before Working Capital changes		
Adjusted for Working Capital changes :		
(Increase) / Decrease in Trade Receivable	9,153.90	6,447.55
(Increase) / Decrease in Inventories	(7,879.13)	(4,919.63)
(Increase) / Decrease in Loans and Advances	(4,618.14)	(1,547.37)
(Increase) / Decrease in Other Current Assets	(1,437.11)	33,756.60
(Increase) / Decrease in Other Non -Current Assets	(6,013.50)	26,222.42
Increase / (Decrease) in Liabilities and Provisions	(11,447.19)	63,428.64
Income Tax (Paid)	(10,312.91)	(17,482.45)
Net Cash flow from / (used in) operating activities (A)	26,433.32	162,963.34
B.Cash Flow From Investing Activities		
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	(7,056.62)	(25,491.21)
Net Cash fl ow from / (used in) investing activities (B)	(7,002.78)	(28,900.85)
C. Cash Flow From Financing Activities		
Shares issued	20,000.00	-
Interest & Finance Charges Paid	(26,106.85)	(24,404.98)
Proceeds from Borrowings	(9,537.41)	(89,298.51)
Net Cash fl ow (used in)/ from Financing Activities (C)	(15,644.26)	(113,703.50)
Net Increase in Cash and Cash Equivalents (A+B+C)	3,786.28	20,359.00
Cash and Cash Equivalents as at the beginning of the year	85,550.26	65,191.26
Cash and Cash Equivalents as at the end of the year	89,336.54	85,550.26

The accompanying notes are an integral part of the Financial Statements

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

UDIN:25427792BMUOGG5748

BALANCE SHEET

VKSC INFRAPROJECTS LIMITED

CIN: U70100MP1996PLC010441

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

BALANCE SHEET AS AT 31.03.2025

	Particulars	Note	Figures as at the end of the current reporting period	Figures as at the end of the previous reporting period
			(₹in thousands)	(₹in thousands)
A	EQUITY AND LIABILITIES			
1	<u>Shareholder's funds</u>			
	(a) Share capital	<u>2</u>	175,184.80	170,184.80
	(b) Reserves and surplus	<u>3</u>	429,860.72	412,815.26
	Total Equity		605,045.52	583,000.06
2	<u>Non-current liabilities</u>			
	(a) Long-term borrowings	<u>4</u>	273,576.47	283,113.87
	Total Non Current Liabilities		273,576.47	283,113.87
3	<u>Current liabilities</u>			
	(a) Short-term borrowings	<u>6</u>	100,471.13	103,335.71
	(b) Trade payables	<u>7</u>		
	(Total outstanding dues of micro enterprises and small enterprises.)		87,968.69	60,888.32
	and			
	(Total outstanding dues of creditors other than micro enterprises and small enterprises.)		95,831.69	128,373.58
	(c) Other current liabilities	<u>8</u>	17,450.04	20,796.63
	(d) Short-term provisions	<u>9</u>	3,140.72	2,915.21
	Total Current Liabilities		304,862.27	316,309.46
A	TOTAL (1+2+3)		1,183,484.26	1,182,423.40

	Particulars	Note	Figures as at the end of the current reporting period	Figures as at the end of the previous reporting period
			(₹in thousands)	(₹in thousands)
B	ASSETS			
1	Non-current assets			
	(a) Plant, property and equipment and Intangible Assets			
	(i) Plant , Property and Equipment	10	109,201.71	124,489.22
	Sub total		109,201.71	124,489.22
	(b) Non-current investments	11	413,840.80	413,840.80
	(c) Deferred Tax Assets	5	1,333.00	6,621.50
	(d) Long-term loans and advances	12	117,329.01	110,272.40
	(e) Other Non-Current Assets	13	61,088.83	55,075.34
	Total Non Current Assets (1)		593,591.65	585,810.04
2	Current assets			
	(a) Inventories	14	237,129.13	229,250.00
	(b) Trade receivables	15	83,286.65	92,440.55
	(c) Cash and cash equivalents	16	89,336.54	85,550.26
	(d) Short-term loans and advances	17	26,653.20	22,035.06
	(e) Other current assets	18	44,285.39	42,848.28
	Total Current Assets (2)		480,690.91	472,124.14
B	TOTAL (1 + 2)		1,183,484.26	1,182,423.40

Contingent Liabilities

₹ 5,39,947.33

₹ 8,98,074.13

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/-
Shrishti Jain
(Company Secretary)

Sd/-
Shashi Shukla
(Chief Financial Officer)

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

Place: Bhopal

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STATEMENT OF PROFIT AND LOSS

VKSC INFRAPROJECTS LIMITED

CIN: U70100MP1996PLC010441

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

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>	410,880.95	533,264.91
	Other Incomes	<u>20</u>	50,350.76	11,341.83
1	Total Income from Operations		461,231.71	544,606.75
B	EXPENSES			
	a) Cost of material consumed	<u>21</u>	356,933.47	441,435.89
	b) Employee benefit & administrative expenses	<u>22</u>	16,793.21	18,649.25
	c) Other expenses	<u>23</u>	27,368.41	27,337.37
2	Total Expenses		401,095.09	487,422.51
3	Profits before exceptional items, extraordinary items, interest, tax, depreciation and amortisation (EBITDA)(1 -2)		60,136.62	57,184.24
4	Finance costs	<u>24</u>	26,106.85	24,404.98
5	Depreciation and amortisation expense	<u>10</u>	16,382.90	19,222.85
6	Profit / (Loss) before exceptional and extraordinary items and tax (3-4-5)		17,646.87	13,556.41
7	Exceptional items		-	-
8	Profit / (Loss) before extraordinary items and tax (6-7)		17,646.87	13,556.41

	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)		17,646.87	13,556.41
11	<u>Tax Expenses :-</u> a) Tax expense for current year b) Tax expense for previous years c) Deferred Tax (Income)/Expenses		6,154.96 4,157.96 5,288.50	6,063.89 11,418.56 (10,458.10)
	Total Tax Expenses (a+b+c+d)		15,601.42	7,024.35
12	Profit / (Loss) from continuing operations (10-11)		2,045.46	6,532.06
13	Profit / (Loss) for the year		2,045.46	6,532.06
14	Earnings per share (of Rs.10/- each):			
	(a) Basic EPS		0.09	0.38
	(b) Diluted EPS		0.09	0.38

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
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