



VISHNU PRAKASH R PUNGLIA LIMITED

ENGINEER, CONTRACTOR & DESIGNER

An ISO 9001: 2015 Certified Company

August 13, 2025

To, BSE Limited Phiroze Jeejeebhoy Towers, 21 st Floor, Dalal Street, Fort, Mumbai – 400 001 BSE Scrip Code: 543974	To, National Stock Exchange of India Limited Exchange Plaza, Plot No. C/1, Block G, Bandra-Kurla Complex, Bandra (East), Mumbai – 400 051 NSE Scrip Symbol: VPRPL
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Dear Sir/Madam,

Sub: Unaudited Financial Results & Limited Review Report for the Quarter ended on June 30, 2025 pursuant to Regulation 33 of SEBI(LODR) Regulations, 2015.

Dear Sir/Madam,

In furtherance to our Notice dated August 06, 2025 intimating about the meeting of the Board of Directors to consider and approve the Unaudited Financial Results for the Quarter ended as on June 30, 2025, please find enclosed herewith a copy of Unaudited Financial Results for the Quarter ended as on June 30, 2025 which were approved by the Audit Committee of the Board of Directors of the Company today in its meeting held on August 13, 2025 and further approved and taken on record by the Board of Directors of Vishnu Prakash R Punglia Limited in its meeting held today, i.e. August 13, 2025.

This is to inform you that the said Board Meeting commenced at 2.00 PM and concluded at 4.15 PM.

Pursuant to Regulation 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, a copy of the Limited Review report dated 13-08-2025 on the Unaudited Financial Results for the said period from M/s. Banshi Jain & Associates, Statutory Auditors is also forwarded herewith.

We are also in process of filing the aforesaid unaudited Financial Results within the stipulated time of 24 hours from submission of results to BSE and NSE in XBRL format and same shall also be disseminated on the company's website at www.vprp.co.in

Kindly acknowledge receipt and take the intimation on record.

Thanking You,

For VISHNU PRAKASH R PUNGLIA LIMITED

NEHA
MATNANI

Digitally signed by
NEHA MATNANI
Date: 2025.08.13
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NEHA MATNANI
Compliance Officer & Company Secretary
M. No. A-69247

CIN: L45203MH2013PLC243252

Corporate office: B-31/32, Second Floor, Industrial Estate, New Power House Road, Jodhpur-342003, Rajasthan

Telephone: 0291-2434396, Email: accounts@vprp.co.in

Reg. Office – Unit No. 3, 5th Floor, B Wing, Trade Star Premises Co-Opeartive Society Limited, Village Kondivita, Mathuradas Vasanji Road, Near Chakala Metro Station, Andheri (East), Mumbai 400059 Maharashtra

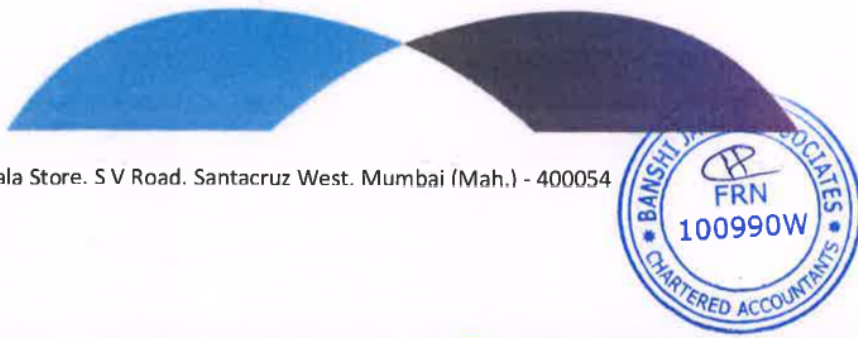
Independent Auditor's Limited Review Report on unaudited financial results of Vishnu Prakash R Punglia Limited for the quarter ended 30th June 2025 pursuant to Regulation 33 of Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended

To
The Board of Directors
Vishnu Prakash R Punglia Limited

1. We have reviewed the accompanying Statement of unaudited financial results of Vishnu Prakash R Punglia Limited for the quarter ended 30th June, 2025 ('the Statement') attached herewith, which includes 18 jointly controlled operations incorporated on a proportionate basis, being submitted by the Company pursuant to the requirements of Regulation 33 of Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended.
2. This Statement, which is the responsibility of the Company's management and approved by its 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, and other accounting principles generally accepted in India and in compliance with Regulation 33 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended ("Listing Regulations"). Our responsibility is to express a conclusion on the Statement based on our review.
3. We conducted our review of the Statement in accordance with the Standard on Review Engagements (SRE) 2410 "Review of Interim Financial Information Performed by the Independent Auditor of the Entity", issued by the Institute of Chartered Accountants of India. A review of interim financial information consists of making inquiries, primarily of persons responsible for financial and accounting matters, and applying analytical and other review procedures. A review is substantially less in scope than an audit conducted in accordance with Standards on Auditing and consequently does not enable us to obtain assurance 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. We did not review the interim financial information of 18 jointly controlled operations included in the Statement, whose financial information reflect total revenues of Rs.447.85 million, total net profit/(loss) after tax of Rs.0.29 million and total comprehensive income of Nil for the quarter ended 30th June, 2025, as included in the Statement. The interim financial information of these jointly controlled operations have been reviewed by the other auditors whose reports have been furnished to us, and our conclusion in so far as it relates

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Banshi Jain & Associates
Chartered Accountants

to the amounts and disclosures included in respect of these jointly controlled operations, is based solely on the report of such other auditors and the procedures performed by us. Our conclusion is not modified in respect of this matter.

Note no. 8 regarding not incorporating financial results of 1 joint operation in the statement on account of financial data not shared by the respective joint venture partner. Our conclusion is not modified in respect of this matter.

5. Based on our review conducted as stated in paragraph 3 above and based on the consideration of the review reports of other auditors referred to in paragraph 4 above, nothing has come to our attention that causes us to believe that the accompanying Statement, prepared in accordance with the recognition and measurement principles laid down in Ind AS 34 and other recognised accounting principles generally accepted in India, has not disclosed the information as required to be disclosed in terms of the Regulations, including the manner in which it is to be disclosed, or that it contains any material misstatement.

For BANSHI JAIN & ASSOCIATES
Chartered Accountants
Firm Registration No. 100990W



HEMANT MALU
(Partner)

Membership No. 404017
UDIN: 25404017 BMNYJR5715

Place: JODHPUR
Date: 13th August, 2025



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VISHNU PRAKASH R PUNGLIA LIMITED

Statement of Financial Results For The Quarter Ended June 30, 2025

(All amounts are in Rupees Millions, unless otherwise stated)

Particulars	For the quarter ended			Year ended
	June 30, 2025	March 31, 2025	June 30, 2024	March 31, 2025
	(Unaudited)	(Refer Note 3)	(Unaudited)	(Audited)
REVENUE :				
Revenue from Operations	2,764.05	4,050.58	2,565.63	12,374.18
Other Income	12.86	24.66	22.45	87.80
Total Income	2,776.91	4,075.24	2,588.08	12,461.98
EXPENSES :				
Cost of Material Consumed	1,247.77	1,324.74	1,489.22	6,439.54
Construction Expenses	1,077.12	2,011.51	1,582.64	6,686.31
Changes in Inventories	(87.13)	(260.68)	(1,000.96)	(3,344.57)
Employee Benefits Expense	150.00	140.47	104.44	496.07
Finance Costs	176.14	216.33	128.18	677.87
Depreciation and Amortisation Expense	50.80	49.98	33.20	159.24
Other Expenses	57.08	377.58	54.42	542.28
Total Expenses	2,671.78	3,859.93	2,391.14	11,656.74
Profit before Tax	105.13	215.31	196.94	805.24
Tax Expenses				
Current Tax	26.45	136.17	52.93	292.68
Deferred Tax	8.63	(83.30)	(2.86)	(90.53)
Prior Period Tax Adjustment		-	(0.76)	17.13
Profit / [Loss] for the period	70.05	162.44	147.63	585.96
OTHER COMPREHENSIVE INCOME				
A. Other Comprehensive income not to be reclassified to profit and loss in subsequent periods:				
Financial Instruments through Other Comprehensive Income	1.00	(0.33)	0.75	(0.01)
Gain on sale of Equity Instruments through Other Comprehensive Income		-	-	-
Remeasurements of defined employee benefit	0.59	(0.67)	(0.64)	(3.45)
Deferred Tax on revaluation of financial instruments	(0.14)	0.05	(0.09)	(0.05)
B. Other Comprehensive income to be reclassified to profit and loss in subsequent periods:				
TOTAL OTHER COMPREHENSIVE INCOME FOR THE PERIOD	1.45	(0.95)	0.02	(3.51)
TOTAL COMPREHENSIVE INCOME FOR THE PERIOD, NET OF TAX	71.50	161.49	147.65	582.45
Earnings Per Share (EPS) attributable to Equity Shareholder				
Basic EPS & Diluted EPS (INR)	0.56	1.30	1.18	4.70

* See accompanying notes forming part of the standalone financial results.



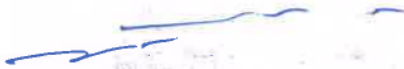
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Notes:

1. The above statement of audited financial results of Vishnu Prakash R Punglia Limited ("the Company") have been prepared in accordance with and comply in all material aspects with the Indian Accounting Standards (Ind AS) notified under Section 133 of the Companies Act 2013 ("the Act") read with relevant rules issued there under and in terms of Regulation 33 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations 2015 (Listing Regulations), as amended. Further, the above statement includes the result of 18 Jointly controlled operations, incorporated on a proportionate basis. There is no change in the Material Accounting Policies adopted during the quarter ended 30th June, 2025 as compared to those followed in the previous financials ended 31st March, 2025.
2. The above statement of audited financial results for the quarter ended 30th June, 2025 have been reviewed and recommended by the Audit Committee at its meeting held on 13th August, 2025. The Board of Directors at its meeting held on 13th August, 2025 have approved the above results and taken them on record.
3. The figures for the quarters ended 31st March, 2025 are balancing figures between audited figure for the full financial year ended on 31st March, 2025 and the unaudited published year to date figures upto the third quarter of the financial year.
4. Previous period's figures have been regrouped and rearranged, to the extent necessary, to confirm to current period's classifications.
5. The statutory auditors of the Company have expressed an unqualified opinion on the unaudited financial results for the quarter ended 30th June, 2025.
6. The Company has Joint Arrangements classified as joint operations as per IND AS 111. The company recognises its direct right to the assets, liabilities, revenues and expenses of joint operations and its share of any jointly held or incurred assets, liabilities, revenues and expenses. These have been incorporated in the standalone financial statements under the appropriate headings.
7. The company and its jointly controlled operations are exclusively engaged in the business of construction and infrastructure development in India, which in the context of Indian Accounting Standard (Ind AS) 108 – "Operating Segment", is considered as the single operating segment of the Company.
8. The company has Joint operation named VPRPL-KALPATARU JV where there has been dispute with the Kalpataru Enterprises (JV Partner), due to which the company does not have any access to the financials of the Joint operation and hence the same has not been incorporated in the financials results of the company.

In case of Joint operation named VPRPL-B&G JV, VPRPL-RBIPL JDA JV & VPRPL-SBEL JV, till the quarter ended 30th June 2025 there are no financial transactions.

**For and on Behalf of Board of
VISHNU PRAKASH R PUNGLIA LIMITED**


Manohar Lal Punglia
Managing Director
(DIN : 02161961)



Place: Jodhpur
Date: 13th August 2025



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B. STATEMENT ON DEVIATION OR VARIATION FOR PROCEEDS OF PUBLIC ISSUE, RIGHTS ISSUE, PREFERENTIAL ISSUE, QUALIFIED INSTITUTIONS PLACEMENT ETC- NOT APPLICABLE

C. FORMAT FOR DISCLOSING OUTSTANDING DEFAULT ON LOANS AND DEBT SECURITIES- NOT APPLICABLE

D. FORMAT FOR DISCLOSURE OF RELATED PARTY TRANSACTIONS (applicable only for half-yearly filings i.e., 2nd and 4th quarter)- **NOT APPLICABLE**

E. STATEMENT ON IMPACT OF AUDIT QUALIFICATIONS (FOR AUDIT REPORT WITH MODIFIED OPINION) SUBMITTED ALONGWITH ANNUAL AUDITED FINANCIAL RESULTS (Standalone and Consolidated separately) (applicable only for Annual Filing i.e., 4th quarter) – **NOT APPLICABLE**

CIN: L45203MH2013PLC243252

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