



# Vaghani Techno-Build Limited

CORPORATE IDENTITY NUMBER : L74999MH1994PLC187866

Registered Office: 903, Krushal Commercial Tower, Ghatkopar-Mahul Road, Chembur (West), Mumbai 400 089.  
Landline No.: +91 22 3100 8500 • E-mail: investor@vaghantechnobuild.com • Website: www.vaghantechnobuild.com

STATEMENT OF AUDITED FINANCIAL RESULTS FOR THE QUARTER AND THE YEAR ENDED MARCH 31, 2024						
Sr. No.	Particulars	Rs. in Lakhs (except for share and per share data)				
		Quarter ended		Year ended		
		31-03-2024	31-12-2023	31-03-2023	31-03-2024	31-03-2023
		Audited (Refer Note 3)	Unaudited	Audited (Refer Note 3)	Audited	Audited
	<b>Income</b>					
1	(a) Revenue From Operations	-	-	-	-	-
2	(b) Other Income	4.04	4.11	3.90	16.50	15.99
3	<b>Total Revenue (1+2)</b>	<b>4.04</b>	<b>4.11</b>	<b>3.90</b>	<b>16.50</b>	<b>15.99</b>
4	<b>Expenses</b>					
	(a) Cost of Construction	-	-	-	-	-
	(b) Purchase of stock-in-trade	-	-	-	-	-
	(c) Changes in inventories of stock in trade	-	-	-	-	-
	(d) Employee Benefit Expenses	0.00	0.47	0.48	1.43	1.92
	(e) Finance Costs	-	-	-	-	-
	(f) Depreciation and Amortisation Expenses	-	-	-	-	-
	(g) Other expenditure	1.44	1.34	1.80	5.90	6.17
	<b>Total Expenses (4)</b>	<b>1.44</b>	<b>1.81</b>	<b>2.28</b>	<b>7.33</b>	<b>8.09</b>
5	<b>Profit/(Loss) from ordinary activities before Exceptional Items (3-4)</b>	<b>2.60</b>	<b>2.30</b>	<b>1.61</b>	<b>9.17</b>	<b>7.91</b>
6	Exceptional Items	-	-	-	-	-
7	<b>Profit / (Loss) before tax (5-6)</b>	<b>2.60</b>	<b>2.30</b>	<b>1.61</b>	<b>9.17</b>	<b>7.91</b>
8	<b>Tax Expense</b>					
	- Current Tax	0.41	0.35	0.25	1.43	1.23
	- MAT Credit Entitlement	(0.41)	(0.35)	-	(1.43)	(1.23)
	- Tax of earlier years	-	-	-	-	-
	- Deferred Tax	0.69	0.60	0.32	19.29	1.95
	<b>Total Tax Expense</b>	<b>0.69</b>	<b>0.60</b>	<b>0.57</b>	<b>19.29</b>	<b>1.95</b>
9	<b>Profit / (Loss) for the period (7-8)</b>	<b>1.92</b>	<b>1.70</b>	<b>1.04</b>	<b>(10.12)</b>	<b>5.96</b>
10	<b>Other Comprehensive Income, net of income tax</b>					
	A. (i) Items that will be reclassified to Profit or Loss	-	-	-	-	-
	(ii) Income tax relating to items that will be reclassified to profit or loss	-	-	-	-	-
	B. (i) Items that will not be reclassified to Profit or Loss	-	-	-	-	-
	(ii) Income tax relating to items that will not be reclassified to profit or loss	-	-	-	-	-
	<b>Total Other Comprehensive Income, net of income tax</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
11	<b>Total Comprehensive Income for the period (9 +/- 10)</b>	<b>1.92</b>	<b>1.70</b>	<b>1.04</b>	<b>(10.12)</b>	<b>5.96</b>
12	<b>Paid-up equity share capital (face value of Rs 10/- per share )</b>	<b>522</b>	<b>522</b>	<b>522</b>	<b>522</b>	<b>522</b>
13	<b>Earning per share (EPS) (of Rs 10/- each ) (not annualised)</b>					
	Basic/ Diluted EPS	<b>0.04</b>	<b>0.03</b>	<b>0.02</b>	<b>(0.19)</b>	<b>0.11</b>



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I. STATEMENT OF AUDITED ASSETS AND LIABILITIES AS AT 31.03.2024				
	PARTICULARS	Rs. in Lakhs		
		As at 31.03.24	As at 31.03.23	
		Audited	Audited	
	<b>ASSETS</b>			
	<b>Non - current Assets</b>			
a)	Deferred Tax Assets	54.02	73.31	
b)	Financial Assets			
	(i) Loans	194.61	189.56	
c)	Non Current Tax Assets (Net)	-	-	
d)	Other Non Current Assets	4.47	2.39	
	<b>Sub-Total- Non Current Assets</b>	<b>253.11</b>	<b>265.26</b>	
	<b>Current Assets</b>			
a)	Inventories	450.33	450.33	
b)	Financial assets			
	i. Trade Receivables	-	-	
	ii. Cash and Cash equivalents	0.93	0.86	
c)	Current Tax Assets (Net)	5.67	9.70	
d)	Other Current Assets	7.61	6.83	
	<b>Sub-Total- Current Assets</b>	<b>464.54</b>	<b>467.72</b>	
	<b>TOTAL- ASSETS</b>	<b>717.64</b>	<b>732.98</b>	
	<b>EQUITY AND LIABILITIES</b>			
	<b>Equity</b>			
a)	Equity share capital	522.00	522.00	
b)	Other equity	194.26	204.38	
	<b>Sub-Total- Equity</b>	<b>716.26</b>	<b>726.38</b>	
	<b>Liabilities</b>			
	<b>Current liabilities</b>			
a)	Financial liabilities			
	(i) Borrowings	-	-	
	(ii) Trade payables			
	(a) Dues of micro enterprises and small enterprises	-	-	
	(b) Dues other than micro enterprises and small enterprises	1.25	1.49	
b)	Other current liabilities	0.13	1.51	
c)	Current tax liabilities (Net)	-	3.60	
	<b>Sub-Total- Current Liabilities</b>	<b>1.39</b>	<b>6.60</b>	
	<b>TOTAL- EQUITY AND LIABILITIES</b>	<b>717.64</b>	<b>732.98</b>	



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## II. AUDITED STATEMENT OF CASH FLOWS FOR THE YEAR ENDED 31.03.2024

PARTICULARS	Rs. in Lakhs	
	2023-24	2022-23
<b>A CASH FLOW FROM OPERATING ACTIVITIES</b>		
Net Profit before tax		7.91
<b>Adjustment for:</b>		
Interest received on loans given	(16.50)	(15.99)
Interest Paid on Loans	-	-
	(16.50)	(15.99)
<b>OPERATING PROFIT BEFORE WORKING CAPITAL CHANGES</b>	<b>(7.33)</b>	<b>(8.09)</b>
<b>ADJUSTMENTS FOR :</b>		
Other Financial Assets	-	-
Other Non Current Assets	(2.08)	2.85
Other Current Assets	(0.78)	(1.30)
Trade Payables	(0.24)	0.42
Other Current Liabilities	(1.38)	1.24
	(4.48)	3.21
<b>Cash Generated from Operations</b>	<b>(11.81)</b>	<b>(4.87)</b>
Less: Direct Taxes Paid	0.43	(4.45)
<b>NET CASH GENERATED FROM OPERATING ACTIVITIES (A)</b>	<b>(11.38)</b>	<b>(9.32)</b>
<b>B CASH FLOW FROM INVESTING ACTIVITIES</b>		
Loan given during the year	-	-
Interest received during the year	-	-
	-	-
<b>NET CASH FROM INVESTING ACTIVITY (B)</b>	<b>-</b>	<b>-</b>
<b>C CASH FLOW FROM FINANCING ACTIVITIES</b>		
Repayment of Loan	(5.05)	(7.00)
Interest received on Loan given	16.50	15.99
Proceeds from Borrowings	-	-
Repayment of Borrowings	-	-
Interest Paid on Borrowings	-	-
<b>NET CASH USED IN FINANCING ACTIVITY (C)</b>	<b>11.45</b>	<b>8.99</b>
<b>NET CHANGES IN CASH &amp; CASH EQUIVALENTS(A+B+C)</b>	<b>0.07</b>	<b>(0.34)</b>
<b>OPENING BALANCE OF CASH &amp; CASH EQUIVALENTS</b>	<b>0.86</b>	<b>1.19</b>
<b>CLOSING BALANCE OF CASH &amp; CASH EQUIVALENTS</b>	<b>0.93</b>	<b>0.86</b>
	<b>0.07</b>	<b>(0.34)</b>



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Notes:	
1	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 read with Rule 3 of the Companies (Indian Accounting Standards) Rules, 2015 (including any amendment(s) / modification(s) / re-enactment(s) thereto).and other recognised accounting practices and policies to the extent applicable.
2	The above audited financial results were reviewed by the Audit Committee and approved by the Board of Directors at their meeting held on 7th May, 2024.
3	The figure of the current quarter and quarter ended 31st March, 2024 are the balancing figures between audited figures of the full financial year ended 31st March, 2024 and 31st March, 2023 respectively and published year to date figures upto third quarter 31st December, 2023 & 31st December, 2022 respectively.
4	The Audited statement of cash flow has been prepared under the indirect method as set out in Ind-AS- 7 on the " Statement of Cash Flows.
5	The Company is engaged in the Real Estate Business and accordingly there are no reportable segments.
6	The Earning Per Share in respect of financial year ended 31st March, 2024 is for the whole year, whereas for the quarter ended period(s), it is only for that period.
7	The Board has not recommended any final dividend for the financial year ended on March 31, 2024.
8	Figures for the corresponding previous period (s) have been regrouped/reclassified/restated wherever necessary to make them comparable with those of the current period.
<b>For and behalf of Board of Directors</b>	
<b>Place: Mumbai</b> <b>Date: 7th May, 2024</b>	<b>Kantilal Manilal Savla</b> <b>Chairman &amp; Whole-Time Director</b> <b>DIN 00403389</b>