VISHVPRABHA VENTURES LIMITED

CIN : L51900MH1985PLC034965

GSTIN : 27AAACV9231B1ZK

REGD. OFFICE : USHAKAL CHS LTD, GROUND FLOOR, B-003, PLOT NO- 91, MIDC, DOMBIVLI EAST, THANE, MAHARASHTRA - 421203

To, BSE Limited

Phiroze Jeejeebhoy Towers,

21st Floor, Dalal Street,

Mumbai — 400001.

BSE SCRIP CODE: 512064

Subject: Outcome of Board Meeting dated February 14th 2026.

With reference to the captioned subject, please be informed that the Board of Directors of the Company at their meeting held today i.e., Saturday, February 14, 2026, inter-alia, considered and approved

1. The Un-audited Financial Results (Standalone and Consolidated) along with the Limited Review Report for the quarter ended December 31st, 2025, duly reviewed and recommended by the Audit Committee pursuant to Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015;

The Meeting commenced at 3:20 P.M. and concluded at 11.40 P.M.

For,Vishvprabha Ventures Limited

Mitesh Jayantilal Thakkar

Digitally signed by Mitesh Jayantilal Thakkar
Date: 2026.02.14 23:57:53 +05'30'

Mitesh Jayantilal Thakkar

Managing Director

DIN: 06480213

Date: February 14, 2026.

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 quarterly 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/Nine month ended **December 31, 2025**(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 Opinion

1. According to the information and explanation given to us and based on the audit procedures performed, Advances to/from certain creditors and debtors have remained outstanding for periods exceeding 365 days without charging or providing for interest. In the absence of contractual terms and management assessment, we are unable to determine whether interest income or expense ought to have been recognised and the resultant impact on the financial statements.

2. According to the information and explanation 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. Consequently, we were unable to obtain sufficient appropriate audit evidence regarding the occurrence and accuracy of such expenses.

3. According to the information and explanation given to us and based on the audit procedures performed, the Company has not maintained complete and reliable inventory records in its ERP system. In the absence of system-based inventory records and periodic reconciliations, we were unable to obtain sufficient appropriate audit evidence regarding the reliability on inventories as at the balance sheet date.

4. According to the information and explanation given to us and based on the audit procedures performed, 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, the Company is required to reverse such ITC along with applicable interest where payment to the suppliers is not made within the prescribed period.

5. According to the information and explanation given to us and based on the audit procedures performed, the Company has not taken into consideration the implication of additions on account of Section 43B(h) of the Income Tax Act specifically covers any sum payable by the assesses to micro or small enterprises (MSEs). This section ensures that MSEs receive timely payments within the stipulated time as determined by the Micro, Small and Medium Enterprises Development (MSMED) Act, 2006 hence we are unable to comment on the impact of the same on the income tax provision.

6. According to the information and explanation given to us and based on the audit procedures performed, the Company has not taken into consideration for liability for Gratuity as required under Indian Accounting Standard 19 (IndAS-19) relating to Employees Benefits as referred in note 31 to financial statements. We are unable to comment upon the resultant effect on assets, liabilities, profit / (loss), other comprehensive income / (loss) and Total comprehensive income / (loss) for the year as the amount of such benefit is presently not ascertainable.

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

7. We draw your attention to Note No. 5 of the Standalone Financial Statements which states that the Company has not been regular in depositing certain undisputed statutory dues with the appropriate authorities. Further, adequate provision in respect of such dues has not been made in the financial statements.

Other Matter

8. Company has not filed GST returns since July 2025. 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.

For Nimesh Mehta & Associates
Chartered Accountants
FRN: 117425W

NIMESH MUKUNDRAI MEHTA
Digitally signed by NIMESH MUKUNDRAI MEHTA
Date: 2026.02.14 14:51:57 +05'30'

CA Nimesh Mehta
Partner
Membership No. 102582
Place: Mumbai
Date: February 14, 2026
UDIN: 26102582JDAUMK4999

Vishvprabha Ventures Limited
(Formerly known as Vishvprabha Trading Limited)
CIN No. : L51900MH1985PLC034965
USHAKAL CHS Limited, Ground Floor, Unit No. B-003, Plot No-91, MIDC, Dombivli East, Thane 421203

Extract of Statement of Unaudited Standalone Financial Results for the Quarter and Nine month Ended 31st December, 2025.

(Rs. in Lakhs)

	Particulars	Standalone					
		Quarter ended			Nine months ended		Year ended
		31.12.2025 (Unaudited)	30.09.2025 (Unaudited)	31.12.2024 (Unaudited)	31.12.2025 (Unaudited)	31.12.2024 (Unaudited)	31.03.2025 (Audited)
1	Total Income from Operations (net)	42.72	353.72	168.21	710.26	712.89	761.95
2	Net Profit / (Loss) for the period (before Tax, Exceptional and/or Extraordinary items)	(51.09)	58.97	69.86	(37.45)	177.04	58.83
3	Net Profit / (Loss) for the period before tax (after Exceptional and/or Extraordinary items)	(51.09)	58.97	69.86	(37.45)	177.04	58.83
4	Net Profit / (Loss) for the period after tax (after Exceptional and/or Extraordinary items)	(46.93)	53.89	52.50	(38.58)	138.72	48.93
5	Total Comprehensive Income for the period [Comprising Profit / (Loss) for the period (after tax) and Other Comprehensive Income (after tax)]	(46.93)	53.89	52.50	(38.58)	138.72	48.93
6	Equity Share Capital (Face Value Rs. 10/- per share)	311.82	311.82	311.82	311.82	311.82	311.82
7	Other equity (excluding Revaluation Reserve)	-	-	-	-	-	591.55
8	Earnings Per Share (of Rs. 10/- each) (for continuing and discontinued operations) (not annualised)						
	a. Basic:	(1.51)	1.72	2.10	(1.24)	5.55	1.96
	b. Diluted:	(1.51)	1.72	2.10	(1.24)	5.55	1.96

Notes:

1. The above is an extract of the detailed format of Quarterly Financial Results filed with the Stock Exchanges under Regulation 33 of the SEBI (Listing and Other Disclosure Requirements) Regulations, 2015. The full format of the quarterly results is available on the Company's website at www.vishvprabhaventures.com and the Stock Exchange websites at www.bseindia.com.

2. Liabilities in respect of gratuity is accounted for on cash basis which is not in conformity with Indian Accounting Standard (IndAS)19 on Employee Benefits which requires that Gratuity Liabilities be accounted for on accrual basis.

For Vishvprabha Venture Limited
(Formerly known as Vishvprabha Trading Limited)

Paresh R Desai
Whole Time Director
DIN : 08602174

Place: Dombivali, Thane
Date: February 14, 2026

Vishvprabha Ventures Limited
(Formerly known as Vishvprabha Trading Limited)
CIN No. : L51900MH1985PLC034965
USHAKAL CHS Limited, Ground Floor, Unit No. B-003, Plot No-91, MIDC, Dombivli East, Thane 421203

Statement of Unaudited Standalone Financial Results for Quarter / Nine month Ended 31st December 2025.

(Rs. in Lakhs)

Particulars	Standalone					
	Quarter ended			Nine month ended		Year ended
	31.12.2025 (Unaudited)	30.09.2025 (Unaudited)	31.12.2024 (Unaudited)	31.12.2025 (Unaudited)	31.12.2024 (Unaudited)	31.03.2025 (Audited)
1. INCOME						
a. Revenue from Operations	42.72	353.72	168.21	710.26	712.89	761.95
b. Other Income	0.00	0.21	0.19	0.21	0.19	0.22
Total Income	**42.72**	**353.93**	**168.40**	**710.47**	**713.08**	**762.17**
2. EXPENSES						
a. Cost of Contruction and Development	34.31	103.09	103.74	198.35	363.19	735.38
b. Change in Inventories	-0.62	260.00	(62.71)	344.76	(30.27)	(235.44)
c. Purchase of Stock-In-Trade	-	(23.74)	-	-		48.37
d. Employee benefits expenses	3.65	3.37	3.66	10.44	12.24	15.39
e. Finance cost	26.79	12.43	24.79	59.71	64.14	95.01
f. Depreciation & amortizations expenses	12.71	9.57	3.79	25.29	11.34	23.41
g. Bad debts	0.00	-	-	79.32		-
h. Loss on Sale/ Provision for TDR	-0.00	(75.02)	-	3.95		-
g. Other Expenses	16.96	5.26	25.28	26.09	115.40	21.24
Total Expenses	**93.81**	**294.97**	**98.54**	**747.92**	**536.04**	**703.35**
3. Profit/(Loss) before exceptional items and tax (1) - (2)	**(51.09)**	**58.97**	**69.86**	**(37.45)**	**177.04**	**58.83**
4. Exceptional Items	**-**	**-**	**-**	**-**	**-**	**-**
5. Profit/(Loss) from ordinary activities before tax (3)-(4)	**(51.09)**	**58.97**	**69.86**	**(37.45)**	**177.04**	**58.83**
6. Tax expense						
Current Tax	-3.65	3.65	18.10	-	46.10	20.43
Deferred Tax	-0.52	1.43	(0.73)	1.13	(7.77)	(10.53)
7. Net Profit/(loss) after tax (5) - (6)	**(46.93)**	**53.89**	**52.50**	**(38.58)**	**138.72**	**48.93**
8. Other Comprehensive Income / (Loss)						
Items that will not be reclassified to Profit or Loss	-	-	-	-	-	-
Remeasurements of Defined Benefits Plan	-	-	-	-	-	-
Other Comprehensive Income / (Loss)	**-**	**-**	**-**	**-**	**-**	**-**
9. Total Comprehensive Income / (Loss) (7+8)	**(46.93)**	**53.89**	**52.50**	**(38.58)**	**138.72**	**48.93**
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) **as shown in Audited Balance sheet of Previous Year**	-	-	-	-	-	591.55
10. Earnings per share of Rs. 10/- each (in Rs.)						
(a) Basic	(1.51)	1.72	2.10	(1.24)	5.55	1.96
(b) Diluted	(1.51)	1.72	2.10	(1.24)	5.55	1.96

Notes:

1. The above financial results have been reviewed by the Audit Committee and approved by the Board of Directors at their respective meeting held on 14th February, 2026 and have undergone "Limited Review Report" by the Statutory Auditor of the Company.

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. Figures for the previous period have been re-grouped / re-classified wherever necessary.

4. The Company's is engaged in diversified business activities including trading, contracting, and allied commercial operations. Accordingly, there are no separate reportable segments as per IND AS 108.

5. Company has not been regular in depositing certain undisputed statutory dues with the appropriate authorities. Further, adequate provision in respect of such dues has not been made in the financial statements

For and on behalf of the Board of Directors
For Vishvprabha Venture Limited
(Formerly known as Vishvprabha Trading Limited)

Paresh R Desai
Whole Time Director
DIN : 08602174

Place: Dombivali, Thane
Date: February 14, 2026

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 quarterly 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/Nine Month ended **December 31, 2025** (the "Statement"), attached herewith, being submitted by the company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and 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 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 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: -

- Vishvprabha & lichade Buildcon Private Limited
- Vishvprabha Foods Private Limited

5. Based on our review conducted as above, nothing has come to our attention that causes us to believe that the accompanying Statement, prepared in accordance with the recognition and measurement principal laid down in the aforesaid Indian 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 Opinion

1. According to the information and explanation given to us and based on the audit procedures performed, Advances to/from certain creditors and debtors have remained outstanding for periods exceeding 365 days without charging or providing for interest. In the absence of contractual terms and management assessment, we are unable to determine whether interest income or expense ought to have been recognised and the resultant impact on the financial statements.

2. According to the information and explanation 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. Consequently, we were unable to obtain sufficient appropriate audit evidence regarding the occurrence and accuracy of such expenses.

3. According to the information and explanation given to us and based on the audit procedures performed, the Company has not maintained complete and reliable inventory records in its ERP system. In the absence of system-based inventory records and periodic reconciliations, we were unable to obtain sufficient appropriate audit evidence regarding the reliability on inventories as at the balance sheet date.

4. According to the information and explanation given to us and based on the audit procedures performed, 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, the Company is required to reverse such ITC along with applicable interest where payment to the suppliers is not made within the prescribed period.

5. According to the information and explanation given to us and based on the audit procedures performed, the Company has not taken into consideration the implication of additions on account of Section 43B(h) of the Income Tax Act specifically covers any sum payable by the assesses to micro or small enterprises (MSEs). This section ensures that MSEs receive timely payments within the stipulated time as determined by the Micro, Small and Medium Enterprises Development (MSMED) Act, 2006 hence we are unable to comment on the impact of the same on the income tax provision.

6. According to the information and explanation given to us and based on the audit procedures performed, the Company has not taken into consideration for liability for Gratuity as required under Indian Accounting Standard 19 (IndAS-19) relating to Employees Benefits as referred in note 31 to financial statements. We are unable to comment upon the resultant effect on assets, liabilities, profit / (loss), other comprehensive income / (loss) and Total comprehensive income / (loss) for the year as the amount of such benefit is presently not ascertainable.

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

7. We draw your attention to Note No. 5 of the Consolidated Financial Statements which states that the Company has not been regular in depositing certain undisputed statutory dues with the appropriate authorities. Further, adequate provision in respect of such dues has not been made in the financial statements.

Other Matter

8. Company has not filed GST returns since July 2025. 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.

9. The consolidated unaudited results include the interim financial result of 2 subsidiaries whose interim financial statement/ Financial information / Financial Result comprise of Total revenue from operation of Rs. 0.55 Crores and total Net profits/(loss) after tax of Rs. 0.01 Crores for the quarter ended December 31, 2025 which have not reviewed by us. These interim financial results have been reviewed by other auditor whose review report has been furnished to us by the management, and our conclusion in so far as it relates to the amounts and disclosures included in respect of the subsidiaries is based solely on the review report of the such other auditor.

Our conclusion on the statement is not modified in respect of above matters.

For Nimesh Mehta & Associates
Chartered Accountants
FRN: 117425W

NIMESH MUKUNDRAI MEHTA Digitally signed by NIMESH MUKUNDRAI MEHTA Date: 2026.02.14 23:30:21 +05'30'

CA Nimesh Mehta
Partner
Membership No. 102582
Place: Mumbai
Date: February 14, 2025
UDIN: 26102582MNMZQY5721

Vishvprabha Ventures Limited
(Formerly known as Vishvprabha Trading Limited)
CIN No. : L51900MH1985PLC034965
USHAKAL CHS Limited, Ground Floor, Unit No. B-003, Plot No-91, MIDC, Dombivli East, Thane 421203

Statement of Unaudited Consolidated Financial Results for the Quarter and Nine months ended 31st December 2025.

(Rs. in lakhs)

Particulars	Consolidated					
	Quarter ended			Nine months ended		Year ended
	31.12.2025 (Unaudited)	30.09.2025 (Unaudited)	31.12.2024 (Unaudited)	31.12.2025 (Unaudited)	31.12.2024 (Unaudited)	31.03.2025 (Audited)
1. INCOME						
a. Revenue from Operations	97.82	490.40	254.98	902.04	889.65	992.21
b. Other Income	3.05	6.57	0.19	9.62	49.23	80.43
Total Income	**100.87**	**496.97**	**255.16**	**911.66**	**938.88**	**1,072.64**
2. EXPENSES						
a. Cost of Construction and development	34.31	103.09	125.53	198.35	363.19	740.57
b. Cost of Material consumed	25.95	68.80	25.05	94.74	90.91	143.71
c. Change in Inventories	22.78	299.64	(50.61)	407.80	(20.00)	(239.86)
d. Purchase of Stock-In-Trade	-	(23.74)	-	-		48.38
e. Employee benefits expenses	5.61	4.21	6.50	13.24	18.10	22.31
f. Finance cost	43.40	44.60	38.81	108.49	118.58	170.97
g. Depreciation & amortizations expenses	27.76	39.66	39.93	70.43	115.69	121.82
h. Bad debts	-	(79.32)	-	79.32	-	-
i. Loss on Sale/ Provision for TDR	-	(78.97)	-	3.95	-	-
j. Other Expenses	19.98	96.00	51.74	36.58	183.41	57.12
Total Expenses	**179.79**	**473.97**	**236.96**	**1,012.91**	**869.89**	**1,065.01**
3. Profit / (loss) before tax	**(78.92)**	**23.00**	**18.21**	**(101.25)**	**69.00**	**7.62**
4. Tax expense						
Current Tax	(3.65)	3.65	18.16	-	46.16	20.43
Deferred Tax	(0.30)	1.21	(0.73)	1.13	(7.77)	(10.52)
5. Profit / (loss) after tax	**(74.98)**	**18.13**	**0.78**	**(102.38)**	**30.60**	**(2.28)**
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	**(74.98)**	**18.13**	**0.78**	**(102.38)**	**30.60**	**(2.28)**
Net Profit attributable to						
Owners of equity	(74.93)	18.18	1.07	(102.34)	30.88	(1.92)
Non Controlling Interest	(0.05)	(0.04)	(0.28)	(0.05)	(0.28)	(0.37)
Total Comprehensive Income attributable to						
Owners of Equity	(74.93)	18.18	1.07	(102.34)	30.88	(1.92)
Non Controlling Interest	(0.05)	(0.04)	(0.28)	(0.05)	(0.28)	(0.37)
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)						502.59
10. Earnings per share of Rs. 10/- each (in Rs.)						
(a) Basic	(2.40)	(1.10)	0.03	(3.28)	1.24	(0.09)
(b) Diluted	(2.40)	(1.10)	0.03	(3.28)	1.24	(0.09)

Notes:

1. The above consolidated financial results have been reviewed by the Audit Committee and approved by the Board of Directors at their respective meeting held on 14th February, 2026 and have undergone "Limited Review Report" by the Statutory Auditor of the Company.

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

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

7. Segment Results

Particulars	Consolidated					
	Quarter ended			Nine months ended		Year ended
	31.12.2025 (Unaudited)	30.09.2025 (Unaudited)	31.12.2024 (Unaudited)	31.12.2025 (Unaudited)	31.12.2024 (Unaudited)	31.03.2025 (Audited)
A. Segment Revenue						
Construction Activity	42.71	353.72	168.21	710.26	712.89	761.95
Manufacturing of food & beverages	(29.09)	136.68	86.77	191.78	176.76	230.27
Total Revenue	**13.62**	**490.40**	**254.98**	**902.04**	**889.65**	**992.21**
B. Segment Results						
Construction Activity	(11.60)	72.72	98.25	47.34	252.34	177.02
Manufacturing of food & beverages	80.65	(41.07)	(1.48)	20.71	1.70	42.97
	(10.80)	**113.79**	**96.77**	**68.06**	**254.04**	**219.99**
Less : Depreciation and amortisation expense	27.76	42.12	39.93	70.43	115.69	121.82
Operating Profit	**(38.57)**	**71.67**	**56.83**	**(2.38)**	**138.35**	**98.17**
Less : Finance Cost	43.40	55.19	38.81	108.49	118.58	170.97
Add : Other Income	3.05	6.57	0.19	9.62	49.23	80.43
Profit Before Tax	**(78.92)**	**23.05**	**18.21**	**(101.25)**	**69.00**	**7.62**
Less : Tax expense (Net)	(3.95)	4.86	17.42	1.13	38.39	9.90
Profit After Tax	**(74.97)**	**18.18**	**0.78**	**(102.38)**	**30.60**	**(2.28)**
C. Segments Assets						
Construction Activity	2,220.96	2,328.00	1,622.09	2,220.96	1,141.34	1,982.04
Manufacturing of food & beverages	1,405.22	1,409.18	1,394.72	1,405.22	1,383.47	1,432.16
Unallocated						
Total	**3,626.18**	**3,737.18**	**3,016.81**	**3,626.18**	**2,524.81**	**3,414.20**
D. Segments Liabilities						
Construction Activity	1,352.73	1,412.62	1,086.53	1,352.73	1,086.53	1,536.22
Manufacturing of food & beverages	1,102.14	1,078.29	1,081.08	1,102.14	1,081.08	1,061.83
Unallocated						
Total	**2,454.87**	**2,490.92**	**2,167.61**	**2,454.87**	**2,167.61**	**2,598.05**

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

Mitesh Jayantilal Thakkar
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Date: 2026.02.14 23:27:08 +05'30'

Mitesh Jayantilal Thakkar
Managing Director
DIN : 0648013

Place : Dombivali, Thane
Date : February 14, 2026

7. Segment Results

Particulars	Consolidated					
	Quarter ended			Nine months ended		Year ended
	31.12.2025 (Unaudited)	30.09.2025 (Unaudited)	31.12.2024 (Unaudited)	31.12.2025 (Unaudited)	31.12.2024 (Unaudited)	31.03.2025 (Audited)
A. Segment Revenue						
Construction Activity	42.71	353.72	168.21	710.26	712.89	761.95
Manufacturing of food & beverages	55.11	52.48	86.77	191.78	176.76	230.27
Total Revenue	**97.82**	**406.20**	**254.98**	**902.04**	**889.65**	**992.21**
B. Segment Results						
Construction Activity	(11.60)	80.76	98.25	47.34	252.34	177.02
Manufacturing of food & beverages	1.33	19.93	(1.48)	20.71	1.70	42.97
	(10.81)	**100.69**	**96.77**	**68.06**	**254.04**	**219.99**
Less : Depreciation and amortisation expense	27.76	39.66	39.93	70.43	115.69	121.82
Operating Profit	**(38.57)**	**61.03**	**56.83**	**(2.38)**	**138.34**	**98.17**
Less : Finance Cost	43.40	44.60	38.81	108.49	118.58	170.97
Add : Other Income	3.05	6.57	0.19	9.62	49.23	80.43
Profit Before Tax	**(78.92)**	**23.00**	**18.21**	**(101.25)**	**68.99**	**7.63**
Less : Tax expense (Net)	(3.95)	4.86	17.42	1.13	38.39	9.91
Profit After Tax	**(74.97)**	**18.14**	**0.78**	**(102.38)**	**30.60**	**(2.28)**
C. Segments Assets						
Construction Activity	2,220.96	2,328.00	1,622.09	2,220.96	1,622.09	1,982.04
Manufacturing of food & beverages	1,405.22	1,409.18	1,394.72	1,405.22	1,394.72	1,432.16
Unallocated						
Total	**3,626.18**	**3,737.18**	**3,016.80**	**3,626.18**	**3,016.80**	**3,414.20**
D. Segments Liabilities						
Construction Activity	1,352.73	1,412.62	1,086.53	1,352.73	1,086.53	1,536.22
Manufacturing of food & beverages	1,102.14	1,078.29	1,081.08	1,102.14	1,081.08	1,061.83
Unallocated						
Total	**2,454.87**	**2,490.92**	**2,167.61**	**2,454.87**	**2,167.61**	**2,598.05**

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

Mitesh Jayantilal Thakkar
Digitally signed by Mitesh Jayantilal Thakkar
Date: 2026.02.14 23:28:45 +05'30'

Mitesh Jayantilal Thakkar
Managing Director
DIN : 0648013

Place : Dombivali, Thane
Date : February 14, 2026