



Vaghani Techno-Build Limited

D Wing, Karma Sankalp, Corner of 6th and 7th Road of Rajawadi, Ghatkopar (East), Mumbai 400077, INDIA
Board No: +91 22 2501 8824 - Fax No: +91 22 2501 8888

To,

Date: 12th December, 2023

The Manager,

The Listing Compliance Monitoring Department,

Bombay Stock Exchange,

Dalal Street,

Fort- 400001

Subject: Clarification regarding your mail received on 08th December 2023 regarding discrepancies in Financial results

Dear Sir/Madam,

Please note, our Scrip Code is **531676**.

With reference to your mail dated 08th December 2023, please note financial statements for the quarter ended September 2023 was previously signed by Mr. Kantilal Manilal Savla who is the Chairman & Whole-Time Director of the Company. Pursuant to your mail, we have noticed that there is a typo error in designation of Mr Kantilal Manilal Savla and therefore we are uploading the signed financials for the quarter ended 30th September 2023 again with the correct designation.

Kindly acknowledge and take the same on records.

Thanks & regards,

Anis Taher Attar

Anis Taher Attar

Company Secretary



Vaghani Techno-Build Limited

D Wing, Karma Sankalp, Corner of 6th and 7th Road of Rajawadi, Ghatkopar (East), Mumbai 400077, INDIA
Board No: +91 22 2501 8800 ~ Fax No: +91 22 2501 8888

STATEMENT OF UNAUDITED FINANCIAL RESULTS FOR THE QUARTER ENDED SEPTEMBER 30, 2023

Sr. No.	Particulars	Rs. in Lakhs (except for share and per share data)					
		Quarter ended			Half Year ended		Year Ended
		30-09-2023	30-06-2023	30-09-2022	30-09-2023	30-09-2022	31-03-2023
	Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited	
	Income						
1	(a) Revenue From Operations	-	-	-	-	-	-
2	(b) Other Income	4.15	4.20	4.03	8.35	8.09	15.99
3	Total Revenue (1+2)	4.15	4.20	4.03	8.35	8.09	15.99
	Expenses						
4	(a) Cost of Construction	-	-	-	-	-	-
	(b) Purchase of stock-in-trade	-	-	-	-	-	-
	(c) Changes in inventories of stock in trade	-	-	-	-	-	-
	(d) Employee Benefit Expenses	0.48	0.48	0.48	0.96	0.96	1.92
	(e) Finance Costs	-	-	-	-	-	-
	(f) Depreciation and Amortisation Expenses	-	-	-	-	-	-
	(g) Other expenditure	1.68	1.44	1.33	3.12	2.79	6.17
	Total Expenses (4)	2.16	1.92	1.81	4.08	3.75	8.09
5	Profit/(Loss) from ordinary activities before Exceptional Items (3-4)	1.99	2.28	2.22	4.27	4.34	7.91
6	Exceptional Items	-	-	-	-	-	-
7	Profit / (Loss) before tax (5-6)	1.99	2.28	2.22	4.27	4.34	7.91
8	Tax Expense						
	- Current Tax	0.31	0.36	0.35	0.67	0.68	1.23
	- MAT Credit Entitlement	0.31	(0.36)	-0.35	(0.67)	(0.68)	-1.23
	- Tax of earlier years	-	-	-	-	-	-
	- Deferred Tax	17.42	0.59	0.58	18.01	1.13	1.95
	Total Tax Expense	17.42	0.59	0.58	18.01	1.13	1.95
9	Profit / (Loss) for the period (7-8)	(15.43)	1.69	1.65	-13.74	3.21	5.96
10	Other Comprehensive Income, net of income tax						
	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	-	-	-	-	-	-
	Total Other Comprehensive Income, net of income tax	-	-	-	-	-	-
11	Total Comprehensive Income for the period (9 +/- 10)	(15.43)	1.69	1.65	-13.74	3.21	5.96
12	Paid-up equity share capital (face value of Rs 10/- per share)	522	522	522	522	522	522
13	Earning per share (EPS) (of Rs 10/- each) (not annualised)						
	Basic/ Diluted EPS	(0.30)	0.03	0.03	-0.26	0.06	0.11

I. STATEMENT OF ASSETS AND LIABILITIES AS AT 30th September, 2023			
		<i>Rs. in Lakhs</i>	<i>Rs. in Lakhs</i>
PARTICULARS		As at 30.09.23	As at 31.03.23
		Unaudited	Audited
ASSETS			
Non - Current Assets			
a)	Deferred Tax Assets	55.30	73.31
b)	Financial Assets		
	(i) Loans	182.36	189.56
c)	Non Current Tax Assets (Net)	2.39	2.39
d)	Other Non Current Assets	-	-
Sub-Total- Non Current Assets		240.05	265.26
Current Assets			
a)	Inventories	450.33	450.33
b)	Financial assets		
	i. Trade Receivables		-
	i. Cash and Cash equivalents	1.00	0.86
	ii. Other Financial Assets	8.35	-
c)	Current Tax Assets (Net)	9.70	9.70
d)	Other Current Assets	9.27	6.83
Sub-Total- Current Assets		478.65	467.72
TOTAL- ASSETS		718.70	732.98
EQUITY AND LIABILITIES			
Equity			
a)	Equity share capital	522.00	522.00
b)	Other equity	190.64	204.38
Sub-Total- Equity		712.64	726.38
Liabilities			
Current liabilities			
a)	Financial liabilities		
	(i) Borrowings	0.15	-
	(ii) Trade payables -		
	(a) Dues of micro enterprises and small enterprises	-	-
	(b) Dues other than micro enterprises and small enterprises	2.22	1.49
	(iii) Other Financial Liabilities	-	-
b)	Other current liabilities	0.08	1.51
c)	Current tax liabilities (Net)	3.60	3.60
Sub-Total- Current Liabilities		6.06	6.60
TOTAL- EQUITY AND LIABILITIES		718.70	732.98

II. UNAUDITED STATEMENT OF CASH FLOWS FOR THE HALF YEAR ENDED 30th September, 2023

Rs. in Lakhs

PARTICULARS		For the half year ended 30.09.2023	For the half year ended 30.09.2022
A	CASH FLOW FROM OPERATING ACTIVITIES		
	Net Profit before tax	4.27	4.34
	Adjustment for:		
	Interest received on loans given	(8.35)	(8.09)
	Interest Paid on Loans	-	-
	OPERATING PROFIT BEFORE WORKING CAPITAL CHANGES	(4.08)	(3.75)
	ADJUSTMENTS FOR :		
	Inventories	-	-
	Trade Receivables	-	-
	Other Current Financial Assets	(8.35)	(8.09)
	Other Non Current Assets	-	-
	Other Current Assets	(2.44)	(2.79)
	Trade Payables	0.73	0.97
	Other Current Liabilities	(1.42)	(0.09)
		(11.48)	(10.00)
	Cash Generated from (lost in) Operations	(15.55)	(13.75)
	Less: Income taxes	-	-
	NET CASH GENERATED FROM (LOST IN) OPERATIONS	(15.55)	(13.75)
B	CASH FLOW FROM INVESTING ACTIVITIES		
	NET CASH FROM (USED IN) INVESTING ACTIVITIES	-	-
C	CASH FLOW FROM FINANCING ACTIVITIES		
	Loans given during the year	-	-
	Repayment of loan	7.20	5.50
	Interest received on Loan given	8.35	8.09
	Proceeds from / (Repayment) of Borrowings	0.15	-
	Interest Paid on Borrowings	-	-
	NET CASH USED IN FINANCING ACTIVITY	15.70	13.59
	NET CHANGES IN CASH & CASH EQUIVALENTS(A+B+C)	0.14	(0.16)
	OPENING BALANCE OF CASH & CASH EQUIVALENTS	0.86	1.19
	CLOSING BALANCE OF CASH & CASH EQUIVALENTS	1.00	1.03
		0.14	(0.16)

- The above results have been reviewed and recommended by the Audit Committee and approved by the Board of Directors in their meeting held on November 7, 2023. The statutory Auditors have reviewed the above Unaudited financial Results.
- These financial results have been prepared in accordance with the recognition and measurement principles under Ind AS as prescribed under Section 133 of the Companies Act, 2013 read with the relevant rules issued thereunder and the other accounting principles generally accepted in India.
- The figures for the quarter ended 30th Sep, 2023 are the balancing figures between the audited figures in respect of the full financial year and the unaudited published figures upto six months of the relevant financial year.
- The Company is engaged in the Real Estate Business and accordingly there are no reportable segments.
- Figures for the corresponding previous period (s) have been regrouped/reclassified/restated wherever necessary to make them comparable with those of the current period.

Place: Mumbai
Dated: November 07, 2023

For and behalf of Board of Directors
KANTILAL
MANILAL
SAVLA
Kantilal Manilal Savla
Chairman & Whole-Time Director
DIN 00403389

Digitally signed by
KANTILAL MANILAL
SAVLA
Date: 2023.12.11
15:50:58 +05'30'