

## **VSF PROJECTS LIMITED**

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Particulars	Un Audited financial results for the Quarter and Nine Months Ended 31.12.2024 (Rs.in Lakh							
Name	Particulars					9 months ended December 31,2023	Year ended March 31,2024	
Revenue from operations				Un Audited	Unaudited	Un audited	Audited	
Total Revenue from operations			7					
Other income   21.36	Revenue from operations	-	-		-	-	22.00	
Total Income   21.36   0.26   - 21.61   - 25.5	Total Revenue from operations	-	-	-	-	-	22.00	
Total Income	Other income	21.36	0.26	_	21.61	_	3.56	
Cost of materials consumed Employee benefits expense Employee benefits expense Employee benefits expense	Total Income	21.36	0.26	-	21.61	-	25.56	
Employee benefits expense Finance costs O-	Expenses							
Employee benefits expense Finance costs O-		_	_	_	_	0.12	_	
Finance costs		_	_	_	_		1.95	
Depreciation and amortization expense   3.82   2.48   1.57   7.86   4.68   6.2		_	_	0.01	_		0.00	
1.10   3.1.4   5.42   46.40   24.28   32.7     Total Expenses   4.91   33.62   7.00   54.26   48.40   40.9     Profit/(loss) before exceptional items and tax from continuing operations   16.44   (33.36)   (7.00)   (32.65)   (48.40)   (15.3     Exceptional items   16.44   (33.36)   (7.00)   (32.65)   (48.40)   (35.34.6     Tax expense   1.10   1.14   (33.36)   (7.00)   (32.65)   (48.40)   (35.34.6     Comment tax   1.14   (33.36)   (7.00)   (32.65)   (48.40)   (35.34.5     Comment tax   1.14   (33.36)   (33.46)   (6.44)   (33.36)   (33.46)   (49.15)   (33.46)   (33.46)   (34.46)	Depreciation and amortization expense	3 82	2.48		7.86		6.26	
A 91   33.62   7.00   54.26   48.40   40.9							32.72	
Profit/(loss) before exceptional items and tax from continuing operations   16.44   (33.36)   (7.00)   (32.65)   (48.40)   (15.3   3.550.0   (32.65)   (48.40)   (35.35.50.0   (32.65)   (48.40)   (35.35.46)   (33.36)   (7.00)   (32.65)   (48.40)   (35.36)   (33.36)   (7.00)   (32.65)   (48.40)   (35.36.6   (33.36)   (7.00)   (32.65)   (48.40)   (35.36.6   (33.36)   (7.00)   (32.65)   (48.40)   (35.36.6   (33.36)   (7.00)   (32.65)   (48.40)   (35.36.6   (33.36)   (7.00)   (32.65)   (48.40)   (35.36.6   (33.36)   (7.00)   (32.65)   (48.40)   (35.36.6   (35.36.6   (33.36)   (7.00)   (32.65)   (48.40)   (35.36.6   (35.36.							40.93	
Comparison   Com								
Profit/(loss) before tax (V+VI)	Excentional items	10.11	(55.50)	(7.00)	, ,	(40.40)		
Tax expense (1) Current tax (2) Deferred tax (0.99) 1.28 (0.56) (0.66) 0.75 0.1  Profit/(loss) before exceptional items and tax from continuing operations  17.43 (34.64) (6.44) (31.98) (49.15) 3534.5  Other comprehensive income (OCI) (a) (i) Items that will not be reclassified to profit or loss (ii) Tax on items that will be reclassified to profit or loss (ii) Income tax relating to items that will be reclassified to profit or loss		16 44	(33.36)	(7.00)		(48.40)		
(1) Current tax (2) Deferred tax (0.99) 1.28 (0.56) (0.66) 0.75 0.1  Profit/(loss) before exceptional items and tax from continuing operations  17.43 (34.64) (6.44) (31.98) (49.15) 3534.5  Other comprehensive income (OCI) (a) (i) Items that will not be reclassified to profit or loss (ii) Tax on items that will not be reclassified to profit or loss (ii) Items that will be reclassified to profit or loss (ii) Income tax relating to items that will be reclassified to profit or loss		10.44	(55.50)	(7.00)	(32.03)	(40.40)	3334.03	
(2) Deferred tax (0.99) 1.28 (0.56) (0.66) 0.75 0.1  Profit/(loss) before exceptional items and tax from continuing operations 17.43 (34.64) (6.44) (31.98) (49.15) 3534.5  Other comprehensive income (OCI) (a) (i) Items that will not be reclassified to profit or loss (ii) Tax on items that will not be reclassified to profit or loss (ii) Income tax relating to items that will be reclassified to profit or loss (ii) Income tax relating to items that will be reclassified to profit or loss (ii) Income tax relating to items that will be reclassified to profit or loss (ii) Income tax relating to items that will be reclassified to profit or loss (ii) Income tax relating to items that will be reclassified to profit or loss (ii) Income tax relating to items that will be reclassified to profit or loss (ii) Income tax relating to items that will be reclassified to profit or loss (ii) Income tax relating to items that will be reclassified to profit or loss (ii) Income tax relating to items that will be reclassified to profit or loss (ii) Income tax relating to items that will be reclassified to profit or loss (ii) Income tax relating to items that will be reclassified to profit or loss (ii) Income tax relating to items that will be reclassified to profit or loss (ii) Income tax relating to items that will be reclassified to profit or loss (ii) Income tax relating to items that will be reclassified to profit or loss (ii) Income tax relating to items that will be reclassified to profit or loss (ii) Income tax relating to items that will be reclassified to profit or loss (ii) Income tax relating to items that will be reclassified to profit or loss (ii) Income tax relating to items that will be reclassified to profit or loss (ii) Income tax relating to items that will be reclassified to profit or loss (ii) Income tax relating to items that will be reclassified to profit or loss (ii) Income tax relating to items that will be reclassified to profit or loss (ii) Income tax relating to items that will be reclassified to profit or lo	•						- AMERICA.	
Profit/(loss) before exceptional items and tax from continuing operations  17.43 (34.64) (6.44) (31.98) (49.15) 3534.5  Other comprehensive income (OCI) (a) (i) Items that will not be reclassified to profit or loss (ii) Tax on items that will not be reclassified to profit or loss (ii) Items that will be reclassified to profit or loss (ii) Income tax relating to items that will be reclassified to profit or loss	S. A. C. S. C.	(0.00)	1.20	(0.56)	(0.66)	0.75	0.11	
Other comprehensive income (OCI) (a) (i) Items that will not be reclassified to profit or loss (ii) Tax on items that will not be reclassified to profit or loss (ii) Items that will be reclassified to profit or loss (ii) Income tax relating to items that will be reclassified to profit or loss (ii) Income tax relating to items that will be reclassified to profit or loss  Total Other Comprehensive income  17.43 (34.64) (6.45) (31.98) (49.15) 3534.5  Total Comprehensive income  17.43 (34.64) (6.45) (31.98) (49.15) 3534.5  Res., 10/- per Equity Share Capital (Rs., 10/- per Equity Share)  Earnings per equity share (Face value of Rs. 10/- each) (1) Basic  0.15 (0.37) (0.10) (0.28) (0.75) (0.5	(2) Deterred tax	(0.99)	1.28	(0.36)	(0.66)	0.73	0.11	
(a) (i) Items that will not be reclassified to profit or loss  (ii) Tax on items that will not be reclassified to profit or loss  (b) (i) Items that will be reclassified to profit or loss  (ii) Income tax relating to items that will be reclassified to profit or loss  Total Other Comprehensive income  Total Comprehensive income  Total Comprehensive income  17.43 (34.64) (6.45) (31.98) (49.15) 3534.5  Paid-up Equity Share Capital (Rs.,10/- per Equity Share)  Earnings per equity share (Face value of Rs.10/- each)  (1) Basic  0.15 (0.37) (0.10) (0.28) (0.75) (0.5	Profit/(loss) before exceptional items and tax from continuing operations	17.43	(34.64)	(6.44)	(31.98)	(49.15)	3534.52	
loss	Other comprehensive income (OCI)					,		
loss	(a) (i) Items that will not be reclassified to profit or							
(b) (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 be reclassified to profit or loss (ii) Income tax relating to items that will be reclassified to profit or loss	(ii) Tax on items that will not be reclassified to profit or loss	_	_	_	_		- with the -	
(ii) Income tax relating to items that will be reclassified to profit or loss		_	_	_	_		_	
Total Other Comprehensive income   Total Co								
Total Other Comprehensive income  Total Comprehensive income  17.43 (34.64) (6.45) (31.98) (49.15) 3534.5  Paid-up Equity Share Capital (8s.,10/- per Equity Share)  Earnings per equity share (Face value of Rs.10/- each) (1) Basic 0.15 (0.37) (0.10) (0.28) (0.75) (0.5		_	-	_	_		_	
Total Comprehensive income  17.43 (34.64) (6.45) (31.98) (49.15) 3534.5  Paid-up Equity Share Capital (Rs.,10/- per Equity Share)  Earnings per equity share (Face value of Rs.10/- each) (1) Basic 0.15 (0.37) (0.10) (0.28) (0.75) (0.5		_	_	_	_			
Paid-up Equity Share Capital       1,635.08       1,150.93       657.67       1,635.08       657.67       657.67         (Rs.,10/- per Equity Share)       Earnings per equity share       (Face value of Rs.10/- each)       (0.37)       (0.10)       (0.28)       (0.75)       (0.5)	Total Other Comprehensive income	-		-	-		(308)	
Paid-up Equity Share Capital       1,635.08       1,150.93       657.67       1,635.08       657.67       657.67         (Rs.,10/- per Equity Share)       Earnings per equity share       (Face value of Rs.10/- each)       (0.37)       (0.10)       (0.28)       (0.75)       (0.5)	Total Comprehensive income	17 43	(34 64)	(6.45)	(31.98)	(49.15)	3534 52	
(Rs.,10/- per Equity Share)  Earnings per equity share (Face value of Rs.10/- each)  (1) Basic  0.15  (0.37)  (0.10)  (0.28)  (0.75)							657.67	
Earnings per equity share (Face value of Rs.10/- each) (1) Basic 0.15 (0.37) (0.10) (0.28) (0.75) (0.5)		1,055.00	1,150.75	057.07	1,055.00	057.07	-057.07	
(Face value of Rs.10/- each) (1) Basic 0.15 (0.37) (0.10) (0.28) (0.75) (0.5								
(1) Basic 0.15 (0.37) (0.10) (0.28) (0.75) (0.5								
	•	0.15	(0.37)	(0.10)	(0.28)	(0.75)	(0.59)	
	(2) Diluted	0.15	(0.37)	(0.10)	(0.28)		(0.59)	

## Notes:

- 1. The financial result have been prepared in accordance with Indian Accounting Standards ('Ind AS') prescribed under section 133 of the Companies Act, 2013 read with relevant
- 2. The aforementioned results are reviewed by the Audit Committee of the Board and susequently taken on record by the board of directors at its meeting held on 14th feb, 2025.
- 3 The Statutory Auditors of the Company have carried out the limited review of the above unaudited financial results and their report has been placed before the board at the said Meeting as required under Regulation 33 of SEBI (LODR) Regulations, 2015.
- 4. Based on the "Management Approach" as defined in Ind AS 108-Operating Segments the chief operating decision maker evaluates Companies performance as one segment.
- 5. The results for the quarter and Nine months ended 31 December 2024 are also available on website of BSE Limited and on the Company's website.
- 6. Figures for the previous periods have been rearranged/ reclassified wherever necessary to conform to the current period presentation.

By and on behalf of the Board VSF Projects Limited

B N Murthy
MANAGING DIRECTOR
(DIN: 00073068)

Place: Hyderabad Date: 14-02-2025