

General information about company	
Scrip code*	511431
NSE Symbol*	VAKRANGEE
MSEI Symbol*	NOTLISTED
ISIN*	INE051B01021
Name of company	VAKRANGEE LIMITED
Type of company	Main Board
Class of security	Equity
Date of start of financial year	01-04-2024
Date of end of financial year	31-03-2025
Date of board meeting when results were approved	26-04-2025
Date on which prior intimation of the meeting for considering financial results was informed to the exchange	19-04-2025
Description of presentation currency	INR
Level of rounding	Lakhs
Reporting Type	Quarterly
Reporting Quarter	Fourth quarter
Nature of report standalone or consolidated	Consolidated
Whether results are audited or unaudited for the quarter ended	Audited
Whether results are audited or unaudited for the Year to date for current period ended/year ended	Audited
Segment Reporting	Multi segment
Description of single segment	
Start date and time of board meeting	26-04-2025 11:00
End date and time of board meeting	26-04-2025 13:00
Whether cash flow statement is applicable on company	Yes
Type of cash flow statement	Cash Flow Indirect
Declaration of unmodified opinion or statement on impact of audit qualification	Declaration of unmodified opinion

Financial Results – Ind-AS			
Particulars		3 months/ 6 months ended (dd-mm-yyyy)	Year to date figures for current period ended (dd-mm-yyyy)
Date of start of reporting period		01-01-2025	01-04-2024
Date of end of reporting period		31-03-2025	31-03-2025
Whether results are audited or unaudited		Audited	Audited
Nature of report standalone or consolidated		Consolidated	Consolidated
Part I	Blue color marked fields are non-mandatory. For Consolidated Results, if the company has no figures for 3 months / 6 months ended, in such case zero shall be inserted in the said column.		
1	Income		
	Revenue from operations	6317.71	25500.74
	Other income	155.35	401.88
	Total income	6473.06	25902.62
2	Expenses		
(a)	Cost of materials consumed	847.75	3155.08
(b)	Purchases of stock-in-trade	3095.83	14781.05
(c)	Changes in inventories of finished goods, work-in-progress and stock-in-trade	46.7	-161.3
(d)	Employee benefit expense	952.09	3574.48
(e)	Finance costs	40.28	182.76
(f)	Depreciation, depletion and amortisation expense	428.94	1669.69
(g)	Other Expenses		
1	Other Expenses	692.14	1740.97
	Total other expenses	692.14	1740.97
	Total expenses	6103.73	24942.73
3	Total profit before exceptional items and tax	369.33	959.89
4	Exceptional items	0	0
5	Total profit before tax	369.33	959.89
6	Tax expense		
7	Current tax	109.47	335.47
8	Deferred tax	8.04	-14.59
9	Total tax expenses	117.51	320.88
10	Net movement in regulatory deferral account balances related to profit or loss and the related deferred tax movement	0	0
11	Net Profit Loss for the period from continuing operations	251.82	639.01
12	Profit (loss) from discontinued operations before tax	0	0
13	Tax expense of discontinued operations	0	0
14	Net profit (loss) from discontinued operation after tax	0	0
15	Share of profit (loss) of associates and joint ventures accounted for using equity method	0	0
16	Total profit (loss) for period	251.82	639.01
17	Other comprehensive income net of taxes	-21.42	1.88
18	Total Comprehensive Income for the period	230.4	640.89
19	Total profit or loss, attributable to		
	Profit or loss, attributable to owners of parent	254.26	665.61
	Total profit or loss, attributable to non-controlling interests	-2.44	-26.6
20	Total Comprehensive income for the period attributable to		
	Comprehensive income for the period attributable to owners of parent	-27.5	-9.79
	Total comprehensive income for the period attributable to owners of parent non-controlling interests	6.08	11.67
21	Details of equity share capital		

	Paid-up equity share capital	10831.92	10831.92	
	Face value of equity share capital	1	1	
22	Reserves excluding revaluation reserve		9411.67	
23	Earnings per share			
i	Earnings per equity share for continuing operations			
	Basic earnings (loss) per share from continuing operations	0.02	0.06	
	Diluted earnings (loss) per share from continuing operations	0.02	0.06	
ii	Earnings per equity share for discontinued operations			
	Basic earnings (loss) per share from discontinued operations	0	0	
	Diluted earnings (loss) per share from discontinued operations	0	0	
iii	Earnings per equity share (for continuing and discontinued operations)			
	Basic earnings (loss) per share from continuing and discontinued operations	0.02	0.06	
	Diluted earnings (loss) per share from continuing and discontinued operations	0.02	0.06	
24	Debt equity ratio			Textual Information(1)
25	Debt service coverage ratio			Textual Information(2)
26	Interest service coverage ratio			Textual Information(3)
27	Disclosure of notes on financial results	Textual Information(4)		

Statement of Asset and Liabilities		
Particulars		Year ended (dd-mm-yyyy)
Date of start of reporting period		01-04-2024
Date of end of reporting period		31-03-2025
Whether results are audited or unaudited		Audited
Nature of report standalone or consolidated		Consolidated
	Assets	
1	Non-current assets	
	Property, plant and equipment	7395.21
	Capital work-in-progress	1236.58
	Investment property	3607.91
	Goodwill	0
	Other intangible assets	30.85
	Intangible assets under development	434.79
	Biological assets other than bearer plants	
	Investments accounted for using equity method	
	Non-current financial assets	
	Non-current investments	439.08
	Trade receivables, non-current	0
	Loans, non-current	0
	Other non-current financial assets	1840.3
	Total non-current financial assets	2279.38
	Deferred tax assets (net)	
	Other non-current assets	128.51
	Total non-current assets	15113.23
2	Current assets	
	Inventories	1829.95
	Current financial asset	
	Current investments	0
	Trade receivables, current	2701.62
	Cash and cash equivalents	3822.52
	Bank balance other than cash and cash equivalents	4365.64
	Loans, current	4.58
	Other current financial assets	372.13
	Total current financial assets	11266.49
	Current tax assets (net)	191.75
	Other current assets	2462.64
	Total current assets	15750.83
3	Non-current assets classified as held for sale	
4	Regulatory deferral account debit balances and related deferred tax Assets	
	Total assets	30864.06
	Total current assets	15750.83
3	Non-current assets classified as held for sale	
4	Regulatory deferral account debit balances and related deferred tax Assets	
	Total assets	30864.06
	Equity and liabilities	
1	Equity	
	Equity attributable to owners of parent	
	Equity share capital	10831.92
	Other equity	9411.66

	Total equity attributable to owners of parent	20243.58
	Non controlling interest	923.32
	Total equity	21166.9
2	Liabilities	
	Non-current liabilities	
	Non-current financial liabilities	
	Borrowings, non-current	0
	Trade Payables, non-current	
	(A) Total outstanding dues of micro enterprises and small enterprises	
	(B) Total outstanding dues of creditors other than micro enterprises and small enterprises	
	Total Trade payable	
	Other non-current financial liabilities	1262.84
	Total non-current financial liabilities	1262.84
	Provisions, non-current	489.44
	Deferred tax liabilities (net)	244.87
	Deferred government grants, Non-current	
	Other non-current liabilities	385.01
	Total non-current liabilities	2382.16
	Current liabilities	
	Current financial liabilities	
	Borrowings, current	0
	Trade Payables, current	
	(A) Total outstanding dues of micro enterprises and small enterprises	3.96
	(B) Total outstanding dues of creditors other than micro enterprises and small enterprises	1774.72
	Total Trade payable	1778.68
	Other current financial liabilities	2836.25
	Total current financial liabilities	4614.93
	Other current liabilities	1237.93
	Provisions, current	1349.3
	Current tax liabilities (Net)	112.84
	Deferred government grants, Current	
	Total current liabilities	7315
3	Liabilities directly associated with assets in disposal group classified as held for sale	
4	Regulatory deferral account credit balances and related deferred tax liability	
	Total liabilities	9697.16
	Total equity and liabilities	30864.06
	Disclosure of notes on assets and liabilities	Textual Information(1)

Format for Reporting Segment wise Revenue, Results and Capital Employed along with the company results			
Particulars		3 months/ 6 month ended (dd-mm-yyyy)	Year to date figures for current period ended (dd-mm-yyyy)
Date of start of reporting period		01-01-2025	01-04-2024
Date of end of reporting period		31-03-2025	31-03-2025
Whether results are audited or unaudited		Audited	Audited
Nature of report standalone or consolidated		Consolidated	Consolidated
1	Segment Revenue (Income)		
	(net sale/income from each segment should be disclosed)		
1	Vakrangee Kendra	5158.92	21243.66
2	Sale of ATM products/ services	1885.41	5478.96
	Total Segment Revenue	7044.33	26722.62
	Less: Inter segment revenue	571.27	820
	Revenue from operations	6473.06	25902.62
2	Segment Result		
	Profit (+) / Loss (-) before tax and interest from each segment		
1	Vakrangee Kendra	403.76	1114.76
2	Sale of ATM products/ services	-34.43	-154.87
	Total Profit before tax	369.33	959.89
	i. Finance cost		
	ii. Other Unallocable Expenditure net off Unallocable income		
	Profit before tax	369.33	959.89
3	(Segment Asset - Segment Liabilities)		
	Segment Asset		
1	Vakrangee Kendra	24447.93	24447.93
2	Sale of ATM products/ services	6416.13	6416.13
	Total Segment Asset	30864.06	30864.06
	Un-allocable Assets	0	0
	Net Segment Asset	30864.06	30864.06
4	Segment Liabilities		
	Segment Liabilities		
1	Vakrangee Kendra	6877.59	6877.59
2	Sale of ATM products/ services	2819.57	2819.57
	Total Segment Liabilities	9697.16	9697.16
	Un-allocable Liabilities	0	0
	Net Segment Liabilities	9697.16	9697.16
	Disclosure of notes on segments		

Other Comprehensive Income		
Date of start of reporting period		01-01-2025 01-04-2024
Date of end of reporting period		31-03-2025 31-03-2025
Whether results are audited or unaudited		Audited Audited
Nature of report standalone or consolidated		Consolidated Consolidated
	Other comprehensive income [Abstract]	
1	Amount of items that will not be reclassified to profit and loss	
	Total Amount of items that will not be reclassified to profit and loss	
2	Income tax relating to items that will not be reclassified to profit or loss	40.31 17.70
3	Amount of items that will be reclassified to profit and loss	
	Total Amount of items that will be reclassified to profit and loss	
4	Income tax relating to items that will be reclassified to profit or loss	-18.89 -19.58
5	Total Other comprehensive income	-21.42 1.88

Cash flow statement, indirect		
Particulars		Year ended (dd-mm-yyyy)
Date of start of reporting period		01-04-2024
Date of end of reporting period		31-03-2025
Whether results are audited or unaudited		Audited
Nature of report standalone or consolidated		Consolidated
Part I	Blue color marked fields are non-mandatory.	
1	Statement of cash flows	
	Cash flows from used in operating activities	
	Profit before tax	959.89
2	Adjustments for reconcile profit (loss)	
	Adjustments for finance costs	0
	Adjustments for decrease (increase) in inventories	-1759.35
	Adjustments for decrease (increase) in trade receivables, current	1533.8
	Adjustments for decrease (increase) in trade receivables, non-current	72.62
	Adjustments for decrease (increase) in other current assets	1581.81
	Adjustments for decrease (increase) in other non-current assets	-28.43
	Adjustments for other financial assets, non-current	-3651.4
	Adjustments for other financial assets, current	0
	Adjustments for other bank balances	0
	Adjustments for increase (decrease) in trade payables, current	-159.71
	Adjustments for increase (decrease) in trade payables, non-current	97.93
	Adjustments for increase (decrease) in other current liabilities	-41.65
	Adjustments for increase (decrease) in other non-current liabilities	0
	Adjustments for depreciation and amortisation expense	1669.69
	Adjustments for impairment loss reversal of impairment loss recognised in profit or loss	0
	Adjustments for provisions, current	20.33
	Adjustments for provisions, non-current	0
	Adjustments for other financial liabilities, current	-3246.21
	Adjustments for other financial liabilities, non-current	0
	Adjustments for unrealised foreign exchange losses gains	0.23
	Adjustments for dividend income	1.5
	Adjustments for interest income	245.34
	Adjustments for share-based payments	0
	Adjustments for fair value losses (gains)	-84.91
	Adjustments for undistributed profits of associates	0
	Other adjustments for which cash effects are investing or financing cash flow	0
	Other adjustments to reconcile profit (loss)	242.87
	Other adjustments for non-cash items	350.72
	Share of profit and loss from partnership firm or association of persons or limited liability partnerships	0
	Total adjustments for reconcile profit (loss)	-3648.5
	Net cash flows from (used in) operations	-2688.61
	Dividends received	0
	Interest paid	0
	Interest received	0
	Income taxes paid (refund)	-630.36
	Other inflows (outflows) of cash	0
	Net cash flows from (used in) operating activities	-2058.25
3	Cash flows from used in investing activities	
	Cash flows from losing control of subsidiaries or other businesses	0

	Cash flows used in obtaining control of subsidiaries or other businesses	0
	Other cash receipts from sales of equity or debt instruments of other entities	0
	Other cash payments to acquire equity or debt instruments of other entities	0
	Other cash receipts from sales of interests in joint ventures	0
	Other cash payments to acquire interests in joint ventures	0
	Cash receipts from share of profits of partnership firm or association of persons or limited liability partnerships	0
	Cash payment for investment in partnership firm or association of persons or limited liability partnerships	0
	Proceeds from sales of property, plant and equipment	0
	Purchase of property, plant and equipment	1437.78
	Proceeds from sales of investment property	0
	Purchase of investment property	0
	Proceeds from sales of intangible assets	0
	Purchase of intangible assets	0
	Proceeds from sales of intangible assets under development	0
	Purchase of intangible assets under development	0
	Proceeds from sales of goodwill	0
	Purchase of goodwill	0
	Proceeds from biological assets other than bearer plants	0
	Purchase of biological assets other than bearer plants	0
	Proceeds from government grants	0
	Proceeds from sales of other long-term assets	0
	Purchase of other long-term assets	0
	Cash advances and loans made to other parties	0
	Cash receipts from repayment of advances and loans made to other parties	0
	Cash payments for future contracts, forward contracts, option contracts and swap contracts	0
	Cash receipts from future contracts, forward contracts, option contracts and swap contracts	0
	Dividends received	1.5
	Interest received	245.34
	Income taxes paid (refund)	0
	Other inflows (outflows) of cash	-12.25
	Net cash flows from (used in) investing activities	-1203.19
4	Cash flows from used in financing activities	
	Proceeds from changes in ownership interests in subsidiaries	0
	Payments from changes in ownership interests in subsidiaries	0
	Proceeds from issuing shares	0
	Proceeds from issuing other equity instruments	0
	Payments to acquire or redeem entity's shares	0
	Payments of other equity instruments	0
	Proceeds from exercise of stock options	1.73
	Proceeds from issuing debentures notes bonds etc	0
	Proceeds from borrowings	-1205.77
	Repayments of borrowings	0
	Payments of lease liabilities	0
	Dividends paid	540.34
	Interest paid	0
	Income taxes paid (refund)	0
	Other inflows (outflows) of cash	4718.52
	Net cash flows from (used in) financing activities	2974.14
	Net increase (decrease) in cash and cash equivalents before effect of exchange rate changes	-287.3
5	Effect of exchange rate changes on cash and cash equivalents	
	Effect of exchange rate changes on cash and cash equivalents	-0.23
	Net increase (decrease) in cash and cash equivalents	-287.53

	Cash and cash equivalents cash flow statement at beginning of period	4110.05
	Cash and cash equivalents cash flow statement at end of period	3822.52

Details of Impact of Audit Qualification			
Whether results are audited or unaudited		Audited	
Declaration of unmodified opinion or statement on impact of audit qualification		Declaration of unmodified opinion	
Auditor's opinion			
Declaration pursuant to Regulation 33 (3) (d) of SEBI (LODR) Regulation, 2015: The company declares that its Statutory Auditor/s have issued an Audit Report with unmodified opinion for the period on Consolidated results		Yes	
	Audit firm's name	Whether the firm holds a valid peer review certificate issued by Peer Review Board of ICAI	Certificate valid upto
1	S K Patodia and Associates LLP	Yes	30-04-2025

