### VAS INFRASTRUCTURE LIMITED

CIN: L65100MH1994PLC076538 Email: -cirp@vasinfra.com

November 06, 2025

To,
The Manager – CRD,
BSE Limited,
Phiroze Jeejeebhoy Towers,
Dalal Street, Fort,
Mumbai – 400 001
Scrip No. 531574

Sub. Outcome of RP Committee Meeting

Ref: Regulation 29 of SEBI (Listing Obligations & Disclosure Requirements), 2015.

Dear Sir/Ma'am,

With reference to our letter dated October31, 2025 we wish to inform you that the RP Committee at its meeting held today i.e. Thursday, November 06, 2025, has approved the following agendas:

- 1. The Committee approved the Unaudited financial results for the 2nd quarter and Half Year ended September 30, 2025, alongwith the Limited Review Report given by the Statutory Auditors, M/s. Satyaprakash Natani & Company, Chartered Accountants, on the Unaudited Financial Results for 2nd Quarter and Half Year ended September 30, 2025.
- 2. The Committee noted Statutory Compliance for the Quarter ended September 30, 2025.
- 3. The Meeting of the RP Committee Meeting commenced at 4.00 p.m. and concluded at 4.30 p.m.

Please take note of the same and upload on our website.

Yours faithfully, ForVas Infrastructure Limited

INSOLVENCY PROFESSIONAL REPROFESSIONAL REPROPERSIONAL REPROPERSION

Ashok Kumar Golechha Resolution Professional Vas Infrastructure Ltd. (Under CIRP) IBBI Reg. No. IBBI/IPA-002/IP-N000932/2019-20/12973 AFA Valid upto 31.12.2025



CIN NO: L65100MH1994PLC076538

Regd. Off.: Madhav Niwas CHSL, Flat No. B-1B, 1st floor, Natakwala Lane, Opp S. V. Road Borivali (West), Mumbai - 400 092. Tel.: 022-2899 3092 / 0841 Fax: +91-22-2899 7806 Email: cs@vasinfrastructureltd.com # Website: www.vasinfrastructureltd.com

### VAS INFRASTRUCTURE LIMITED

						Rs	in Lakh (except EPS
S.No	Particulars	Quarter ended 30.09.2025	Quarter ended 30.06.2025	Quarter ended 30.09.2024	Half Year Ended 30.09.2025	Half Year Ended 30.09.2024	Year ending 31.03.2025
		Unaudited*	Unaudited*	Unaudited*	Unaudited*	Unaudited*	Audited*
1	Total revenue from Operations	14	-				-
2	Net Profit/(Loss) for the period (before Tax, Exceptional)	8.986	(17.813)	(23.470)	(8.826)	(34.830)	(49.348)
3	Net Profit/(Loss) for the period before Tax,(after Exceptional)	8.986	(17.813)	(23.470)	(8.826)	(34.830)	(49.348)
4	Net Profit/(Loss) for the period after Tax (after Exceptional)	8.986	(17.813)	(23.470)	(8.826)	(34.830)	(50.458)
5	Total Comprehensive income for the period (comprising Profit/(Loss) for the period (after Tax) and other Comprehensive Income (after tax)	8.986	(17.813)	(23.469)	(8.826)	(37.250)	(52.878)
6	Equity Share capital	1,512.940	1,512.940	1,512.940	1,512.940	1,512.940	1,512.940
7	Other Equity		20	-	(27,476.649)	(27,452.199)	(27,467.823)
8	Earning per share (of Rs.10/- each) (not annualized				W.		
	1. Basic	0.059	(0.118)	(0.155)	(0.058)	(0.230)	(0.334)
	2. Diluted	0.059	(0.118)	(0.155)	(0.058)	(0.230)	(0.334)

Notes:

a)The Financial Results have been reviewed and approved by the R P Committee meeting held on 6th November, 2025. The Statutory Auditor have submitted Auditors Report on the above unaudited Financial Results for the Quarter & Half Year ended 30th Sept, 2025

b) The above is an extract of the detailed format of Quarterly Financial Results filed with the Stock Exchange under Regulation 33 of the SEBI (Listing and Other Disclosure Requirements) Regulations, 2015. The full format of the Quarterly Financial Results are available on the websites (www.bseindia.com and Company's Website (www.vasinfrastructureltd.com))

In the presence of FOR VAS INFRASTRUCTURE LIMITED

Ashok Kumar Golechha Resolution Professional (IBBI/IPA-02/IP-N000932/2019-2020/12973)

PLACE:- MUMBAI DATE:- 06/11/2025





CIN NO: L65100MH1994PLC076538

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### UNAUDITED FINANCIAL RESULTS FOR THE QUARTER AND HALF YEAR ENDED 30TH SEPT, 2025

Amount in Lakhs

Part I -Statement of Standalone Unaudited Financial Results for the Quarter & Half Year Ended 30th September, 2025

	Part I -Statement of Standalone Unaudited Financial Results for the Quarter & Half Year Ended 30th September, 2025								
Sr. No.	Particulars	Quarter ended 30.09.2025	Quarter ended 30.06.2025	Quarter ended 30.09.2024	Half Year Ended 30.09.2025	Half Year Ended 30.09.2024	Year ending 31.03.2025		
-		Unaudited*	Unaudited*	Unaudited*	Unaudited*	Unaudited*	Audited*		
	Income								
I	Revenue from Operations	-	-						
II	Other Income	20.878	0.033	0.109	20.912	1.397	12.107		
		1		0.00					
Ш	Total Income	20.878	0.033	0.109	20.912	1.397	12.107		
2	Expenses								
	a) Cost of Construction & Development	-		-					
	b) Purchase of Stock in Trade		_			*			
	c) Change in inventories of finished goods , work in progress &			2.19	_				
	stock in trade.	0.500	0.700		1.70		1.100		
	d. Employee benefit expenses	0.780	0.780	0.00	1.560	-	1.198		
	e. Finance Cost	0.001	0.000	0.087	0.001	0.107	0.107		
	f. Depreciation & amortisation expense	0.300	0.300	1.072	0.600	2.144	3.112		
	g. Other expenditure	10.811	16.766	22.420	27.576	33.976	57.037		
IV	Total Expenses	11.892	17.846	23.579	29.738	36.226	61.454		
V	Profit/(loss) before Exceptional Items & Tax (III -IV)	8.986	(17.813)	(23.470)	(8.826)	(34.830)	(49.348)		
VI	Exceptional Items		-	-	-	-	-		
VII	Profit/(loss) before Tax (V-VI)	8.986	(17.813)	(23.470)	(8.826)	(34.830)	(49.348)		
VIII	Tax Expense								
	a) Current Tax				-		1.110		
	b) Deferred Tax		-		-		-		
IX	Profit/(Loss) for the period from Continuing Operations (VII- VII)	8.986	(17.813)	(23.470)	(8.826)	(34.830)	(50.458)		
X	Profit/(Loss) from discontinued operations before tax				(2)				
XI	Tax Expense of discontinued operations					-	-		
XII	Profit/(Loss) from discontinued operations after tax (X-XI)				-	-	(1-)		
XIII	Profit/(Loss) for the period (IX+XII)	8.986	(17.813)	(23.470)	(8.826)	(34.830)	(50.458)		
XIV	Other Comprehensive Income								
	A (i) Items that will not be reclassified to profit or loss	-	-	0.001	-	(2.420)	(2.420)		
	(ii) Income Tax relating to 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				-	-	-		
XV	Total Comprehensive Income for the period (XIII+XIV)	8.986	(17.813)	(23.469)	(8.826)	(37.250)	(52.878)		
XVI	Earnings per equity Share (for continuing operation):	-					•		
	(1) Basic	0.059	(0.118)	(0.155)	(0.058)	(0.230)	(0.334)		
	(2) Diluted	0.059	(0.118)	(0.155)	(0.058)	(0.230)	(0.334)		
XVII	Earnings per equity Share (for discontinued operation):	-							
	(1) Basic	-		u u	-	-	-		
	(2) Diluted	-		-		-	-		
XVIII	Earnings per equity Share (for discontinued & continuing operations):	9 (6)							
	(1) Basic	0.059	(0.118)	(0.155)	(0.058)	(0.230)	(0.334)		
	(1) Dasic	0.037	(0)						
	(2) Diluted	0.059	(0.118)	(0.155)	(0.058)	(0.230)	(0.334)		





CIN NO: L65100MH1994PLC076538

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See accompanying notes to the financial statements:

#### Notes:-

- 1. The Unaudited standalone financial results of the Company for the Quarter & Half Year ended 30th Sept, 2025 have been prepared in accordance with the Indian Accounting Standards ("Ind As") as prescribed under section 133 of the Companies Act, 2013 read with the Companies (India Accounting Standards) Rules, 2015, as ammended.
- 2. The above unaudited standalone financial results of the Company for the Quarter and Half Year ended 30th Sept, 2025 have been reviewed and thereafter approved by the R P Committee at their meeting held on 6th Nov, 2025.
- 3. The Company has adopted Ind AS 116 "Leases" effective April 01, 2019, using modified retrospective method. The Company has applied the standard to all its leases with the cumulative impact recognized on the date of initial application i.e. April 01, 2019.
- 4. Complaints lying pending as on 30-09-2025 NIL.
- 5.Complaints Received during the year NIL
- 6. Complaints disposed off during the year NIL
- 7. Complaints lying unsolved as on 30.09.2025 NIL
- 8. The Company has been admitted in National Company Law Tribunal (NCLT) on 11th March 2024 Order no. C.P. (IB) 314/MB/2023, as per the order the company is under Corporate Insolvency Resolution process (CIRP) with Resolution professional namely "Mr. Ashok Kumar Golechha" having IP registration No.IBBI/IPA-02/IP-N000932/2019-2020/12973 and the management of the affairs of the Corporate Debtor (Vas Infrastructure Limited) vests with the Resolution Professional. Pursuant to this Order, the Resolution Professional is carrying out the Compliances for the Quarter and Half year ended 30th Sept, 2025.

9. The figures of the previous periods have been regrouped wherever necessary to conform to the current period presentation.

For Satya Prakash Natani & Co. Firm Registration Number 115488W

Chartered Accountants

MUMBAI M. No.048091 Satyaprakash Raumanellar Nataobw

rered Accou

Partner
Membership No. 048091

PLACE :- MUMBAI DATE :- 06/11/2025 For and on behalf of the Board of Directors

INSOLVENCY

PROFESSIONAL

VAS Infrastructure Limited

Ashok Kumar Golechha Resolution Professional

(IBBI/IPA-02/IP-N000932/2019-2020/12973)

PLACE :- MUMBAI

DATE: - 06/11/2025



CIN NO: L65100MH1994PLC076538

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	Amount in					
	Particulars	As at 30-09-2025	As at 31-03-20			
		Unaudited	Audite			
A	Assets					
1 N	Non-Current Assets					
P	Property ,Plant & Equipment	1.24				
C	Capital Work in Progress	21				
I	nvestment Property	-				
C	Other Intangible Assets					
N	Non-current financial Assets					
N	Non-current investments	8,462.29	8,46			
T	rade receivables, non current					
L	oans , non-current	-				
C	Other non-current financial assets					
	Total non-current financial assets	8,462.29	8,462			
D	Deferred tax assets (net)		1 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2			
O	Other non-current assets	-				
	Total non-current assets	8,463.53	8,46			
2 C	Current Assets		***			
Iı	nventories	5,314.47	5,314			
C	Current financial asset	-				
C	Current investments	-				
Т	rade receivables, current	-				
C	Cash and cash equivalents	5.88				
В	Bank balance other than cash and cash equivalents	1,744.40	240			
L	oans ,current	-				
О	Other current financial assets	0.89	9			
	Total current financial assets	1,751.17	261			
C	Current tax assets (net)	22.89	20			
О	Other current assets	-				
	Total current assets	7,088.53	5,595			
3 N	on-current assets classified as held for sale	-	ig.			
4	degulatory deferral account debit balances and related deferred tax		16			
	Total assets	15,552.06	14,059			
E	quity and Liabilities					
1 E	quity					
	quity attributable to owners of parent					
_	quity Share Capital	1,512.94	1,512			
	Other Equity	(27,476.65)	(27,467			
	Total Equity attributable to owners of parent	(25,963.71)	(25,954			
N	on controling interest					
	Total equity	(25,963.71)	(25,954			





CIN NO: L65100MH1994PLC076538

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	Particulars	As at 30-09-2025	As at 31-03-2025
2	Liabilities		
	Non-current liabilities		
	Non-current financial liabilities		
	Borrowings , non-current	10,831.30	10,831.3
	Trade payables ,non-current		
	Other non-current financial liabilities	-	-
	Total non-current financial liabilities	10,831.30	10,831.3
	Provisions ,non-current	-	
6	Deferred tax liabilities (net)	y 14	
	Deferred Governments grants, non-current	-	-
	Other non-current liabilities	112.73	112.7
	Total non-current liabilities	10,944.03	10,944.0
	Current liabilities		
	Current financial liabilities		
	Borrowings ,current	1,157.71	1,157.7
	Trade payables ,Total Outstanding dues of Micro & Small Enterprises	-	0.8
	Trade payables ,Total Outstanding dues of other than Micro & Small Enterprises	27.28	27.2
	Other current financial liabilities	27,479.52	27,479.5
	Total current financial liabilities	28,664.51	28,665.3
	Other current liabilities	1,888.33	385.7
	Provisions ,current	18.90	19.4
	Current tax liabilities (Net)		
	Deferred Governments grants ,current		
	Total current liabilities	30,571.74	29,070.5
	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	41,515.77	40,014.5
	Total equity and liabilities	15,552.06	14,059.66

For Satya Prakash Natani & Co. Firm Registration Number 115438W

Chartered Accountants

M. No.048091 RN: 115438W

MUMBAI

Satyaprakash Rammanohar Natani

Partner

Membership No.: 048091

PLACE :- MUMBAI DATE:- 06-Nov-2025 For and on behalf of the Board of Directors

INSOLVENCY PROFESSIONAL

VAS Infrastructure Limited

Ashok Kumar Golechha Resolution Professional

(IBBI/IPA-02/IP-N000932/2019-2020/12973)



CIN NO: L65100MH1994PLC076538

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CIN No.: [L74999MH1994PLC076538]

Cash Flow Statement for the Half Year Ended 30th Sept, 2025 (All amounts in Lakhs, except as otherwise stated)

Particulars	For the yea 30 Sept, 2		For the year ended 31 March, 2025		
	Unaudited		Audited		
	Amount	Amount	Amount	Amount	
A. Cash flow from operating activities					
Net Profit / (Loss) before tax	1 1	(8.826)		(49.347	
Adjustments for:			1		
Depreciation and amortisation	0.600		3.114		
(Profit) / loss on sale / write off of assets					
Finance costs	0.001		0.107		
Interest income	(20.912)	- 1	(12.107)		
Non Cash Item	1				
Ammortization of Rent Deposits	8 -		-		
Operating profit //Look before working equited aboves	(20.310)	(20.310)	(8.886)	(8.886)	
Operating profit / (loss) before working capital changes		(29.136)		(58.233)	
Changes in working capital:	1 1				
Adjustments for (increase) / decrease in operating assets:	1				
Inventories			360		
Trade receivables	.0		0.500		
Financial Assets ( Current )	8.395		(8.397)		
Other Current Assets	(2.893)		(0.122)		
Adjustments for increase / (decrease) in operating liabilities:			· .		
Trade payables	(0.846)	- 1	2.956		
Other current liabilities	1,502.572	- 1	284.796		
Provisions	(0.500)	1	0.460		
Other financial Liabilities	(0.000)				
	1,506.727	1,506.727	280.194	280.194	
		1,477.591	Г	221.961	
Cash generated from operations	1 -	1,477.591	-	221.961	
Net income tax (paid) / refunds		-		(1.110)	
Net cash flow from / (used in) operating activities (A)	1 [	1,477.591	Г	220.850	
B. Cash flow from investing activities					
Capital expenditure on fixed assets, including capital advances		140			
Non -Current Investment	-		0.002		
Proceeds from sale of fixed assets			-		
Interest received	1.5		3 <b>5</b> 3		
- Others	20.912		12.107		
Rent Received	0=0	<u>⇒</u>	-		
Loan Given ( Current )	20.912	20.912	12.109	12.109	
	-	20.912	-	12.109	
Net income tax (paid) / refunds			1	-	
Net cash flow from / (used in) investing activities (B)	ı —	20.912	-	12.109	





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Particulars	For the y- 30 Sep	ear ended t, 2025	For the year ended 31 March, 2025 Audited		
	Unau	dited			
	Amount	Amount	Amount	Amount	
C. Cash flow from financing activities	F				
Long Term Borrowings		=	-		
Short term borrowing			4.996		
Net Working Capital		50	300		
Shares Allotment	*	*			
Application money refunded					
Finance cost	(0.001)		(0.107)		
	(0.001)	(0.001)	4.889	4.889	
Net cash flow from / (used in) financing activities (C)		(0.001)		4.889	
Net increase / (decrease) in Cash and cash equivalents (A+B+C)		1,498.501		237.857	
Cash and cash equivalents at the beginning of the year	25	250.719	11	12.862	
Cash and cash equivalents at the end of the year		1,749.220	Г	250.719	
Reconciliation of Cash and cash equivalents with the Balance Sheet:			100		
Cash and cash equivalents as per Balance Sheet (Refer Note 19)		1,749.220		250.719	
Net Cash and cash equivalents (as defined in IND AS 7 Cash Flow Statements) included in Note 19	0	1,749.220		250.719	
Cash and cash equivalents at the end of the year *		1,749.220		250.719	
* Comprises:			-		
(a) Cash on hand		0.011		0.011	
(b) Balances with banks					
(i) In current accounts		5.866	ė.	5.708	
(ii) In EEFC accounts			=		
(iii) In deposit accounts with maturity of more than 12 months		1,743.344		245.000	
		1,749.220	r	250.719	

In terms of our report attached.

For Satya Prakash Natani & Co.

Firm Registration Number: 115438W Chartered Accountants KASH NA

FRN: 115438W Satyaprakash Rammanohar Natani

No.048091

Partner Membership No.: 048091

Place: Mumbai DATE:- 06-Nov-2025 By Order of the Board of Directors

For VAS Infrastructure Limited

Ashok Kumar Golechha Resolution Professional

(IBBI/IPA-02/IP-N000932/2019-2020/12973)

SOLVENCY

Place: Mumbai DATE:- 06-Nov-2025



# Satya Prakash Natani & Co.

### CHARTERED ACCOUNTANTS

CA SATYA PRAKASH NATANI DISA(ICAI),FAFD CA SANGEETA PAREKH

CA SURESHKUMAR YADAV

CA ARCHANA JAIN

CA ANU OSWAL

Independent Auditor's Limited Review Report on the Quarter & Half Yearly Unaudited Financial Results of the Company Pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 as amended.

Review Report to
The RP Committee
Vas Infrastructure Limited,

- We have reviewed the accompanying statement of unaudited financial results of VAS INFRASTRUCTURE LIMITED ("the company") for the quarter and half yearly ended September 30, 2025 (the "Statement") attached herewith being submitted by the company pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 ('the Regulation') as amended, read with SEBI Circular No. CIR/CFD/CMD1/80/2019 dated July 19, 2019 ('the Circular').
- 2. The preparation of the Statement in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34, (Ind AS 34) "Interim Financial Reporting" prescribed under Section 133 of the Companies Act, 2013 read with Rule 3 of Companies (Indian Accounting Standards) Rules, 2015, as amended and other accounting principles generally accepted in India, read with the Circular is the responsibility of the Company's management and has been approved by the RP Committee of the Company. 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 Engagements (SRE) 2410, 'Review of Interim Financial Information Performed by the Independent Auditor of the Entity' issued by the Institute of Chartered Accountants of India. This standard requires that we plan and perform the review to obtain moderate assurance as to whether the Statement is free of material misstatement. A review is limited primarily to inquiries of company personnel and analytical procedures applied to financial data and thus provide less assurance than an audit. We have not performed an audit and accordingly, we do not express an audit opinion.

### **Basis for Qualified Conclusion**

### Material Uncertainty Related to Going Concern

We draw your attention that the company has engaged with all its lenders for arriving at the debt resolution plan. Consequently, the accounts of the company have been prepared by the management on Going Concern Basis. In view of the significance of event, material uncertainty exists that cast significant doubt on the Company's ability to continue as a going concern.

Office: 505, Goyal Trade Center, Sona Cinema, Shantivan, Borivali (E), Mumbai-400 066.

Tel.: 2897 6621 Email: spnatani@gmail.com Web.: www.caspnatani.in



# Satya Prakash Natani & Co.

### CHARTERED ACCOUNTANTS

CA SATYA PRAKASH NATANI DISA(ICAI), FAFD

CA SANGEETA PAREKH

CA SURESHKUMAR YADAV

CA ARCHANA JAIN

CA ANU OSWAL

### 4. Qualified Conclusion

Based on our review conducted as above, with the exception of the matter described in Basis for Qualified Conclusion, nothing has come to our attention that causes us to believe that the accompanying statement of unaudited financial results prepared in accordance with applicable accounting standards i.e. Ind AS prescribed under Section 133 of the Companies Act, 2013 read with relevant rules issued there under or by the Institute of Chartered Accountants of India and other recognized accounting practices and policies has not disclosed the information required to be disclosed in terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 and SEBI Circular dated 5th July, 2016 including the manner in which it is to be disclosed, or that it contains any material misstatement.

For Satya Prakash Natani and Co.

Chartered Accountants
Firm's Registration Number 115438W

MUMBAI M. No.048091

FRN: 115438W Natani

Partner

Membership Number: 048091

UDIN: 25048091BMKQRZ3017

Place: Mumbai

Date: November 6, 2025

Office: 505, Goyal Trade Center, Sona Cinema, Shantivan, Borivali (E), Mumbai-400 066. Tel.: 2897 6621 Email: spnatani@gmail.com Web.: www.caspnatani.in