



# Vaghani Techno-Build Limited

CORPORATE IDENTITY NUMBER : L74999MH1994PLC187866

Registered Office: 903, Krushal Commercial Tower, Ghatkopar-Mahul Road, Chembur (West), Mumbai 400 089.  
Landline No.: +91 22 3100 8500 • E-mail: investor@vaghanitechnobuild.com • Website: www.vaghanitechnobuild.com

Date: 12.08.2025

To,  
The Manager  
**Bombay Stock Exchange Limited,**  
The Corporate Relationship Department,  
14<sup>th</sup> Floor, New Trading Ring,  
Rotunda Building, Phiroze Jeejeebhoy Tower,  
Dalal Street Fort, Mumbai - 400 001

**Sub.: Outcome of Board Meeting & approval of Un-audited Standalone Financial Results for the First Quarter ended on 30<sup>th</sup> June, 2025**

**Ref.: Regulation 30 and 33 of SEBI (listing obligations and Disclosure Requirements) Regulations, 2015**

**Scrip Code - 531676**

Dear Sir / Madam,

Pursuant to Regulation 30 and 33 of the SEBI (listing obligations and Disclosure Requirements) Regulations, 2015, this is to inform you that the Board of Directors of the company in their Meeting held on today i.e. on Tuesday, 12.08.2025 has considered and approved the following items inter alia:

1. The Un-audited Standalone Financial Results of the Company for the Quarter ended on 30<sup>th</sup> June, 2025.
2. Limited Review Report from the Statutory Auditors of the Company in respect with Unaudited Standalone Financial Results of the Company for the quarter ended on 30<sup>th</sup> June, 2025.
3. Appointment of Secretarial Auditor of the Company for a period of five consecutive years commencing from FY 2025-26 till FY 2029-2030:  
Based on recommendations of Audit Committee, the Board of Directors has approved appointment of M/s. Krishna Bhavsar & Associates, Practicing Company Secretaries, (Peer Review Certificate No.- 6323/2024), as the Secretarial Auditor of the company for a period of five consecutive years commencing from financial Year 2025-26 till Financial year 2029-2030, Subject to approval of Shareholders of the company at the ensuing Annual General Meeting.

The additional Information as required under Regulation 30 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 is enclosed as **Annexure- I**.

4. Change of Name of the company from “Vaghani Techno-Build Limited” to “Emrock Corporation Limited” & Consequential Alteration to Clause I of MOA of the company subject to approval of Central Government and Members of the company in ensuing Annual General meeting.



## **5. Resignation of Mr. Rohan Mansukh Shah (DIN: 07490755) (Non-Executive Independent Director):**

The Board took note of the resignation tendered by Mr. Rohan Mansukh Shah (DIN: 07490755), vide letter dated 12<sup>th</sup> August, 2025, from the position of a Non-Executive Independent Director of the Company, with effect from 12<sup>th</sup> August, 2025.

## **6. Resignation of Mr. Bharat Laljee Shah (DIN: 06432795), (Non-Executive Independent Director):**

The Board took note of the resignation tendered by Mr. Bharat Laljee Shah (DIN: 06432795), vide letter dated 12<sup>th</sup> August, 2025, from the position of a Non-Executive Independent Director of the Company, with effect from 12<sup>th</sup> August, 2025.

We are enclosing herewith the brief details of the aforesaid change as prescribed under SEBI LODR, 2015 read with SEBI circular SEBI/HO/CFD/CFDPoD1/P/CIR/2023/123 dated July 13, 2023, as **Annexure - II**

Further, Mr. Rohan Mansukh Shah (DIN: 07490755) and Mr. Bharat Laljee Shah (DIN: 06432795) have also disclosed and confirmed that there is no other material reason for their resignation other than what is stated in their respective resignation letter dated 12<sup>th</sup> August, 2025, the copy of the same is annexed herewith as **Annexure - II** and copy of resignation letters are attached as **Annexure -III**

## **7. Appointment of Internal Auditor of the company**

Based on recommendations of Audit Committee, the Board of Directors has approved appointment of M/s Niyati S Loladia & Associates, Chartered Accountants (Firm registration No.: 141380W) as Internal Auditor for the Financial Year 2024-25.

The details required under SEBI LODR, 2015 read with SEBI Master Circular No. SEBI/HO/CFD/PoD2/CIR/P/2023/120, dated July 11, 2023, read with SEBI Circular No. SEBI SEBI circular SEBI/HO/CFD/CFDPoD1/P/CIR/2023/123 dated July 13, 2023, pertaining to the above-mentioned appointment is enclosed and marked as **Annexure - IV**

Meeting commenced at 3:30 P.M. and concluded at 5.30 P.M.(IST)

Kindly take the same on your records and acknowledge the receipt.

Thanking you,

Yours faithfully,



# Vaghani Techno-Build Limited

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**FOR, VAGHANI TECHNO - BUILD LIMITED**

**JATINKUMAR TULSIBHAI PATEL**

**Managing Director**

**DIN: 01473158**

Encl: As above



# Vaghani Techno-Build Limited

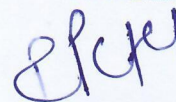
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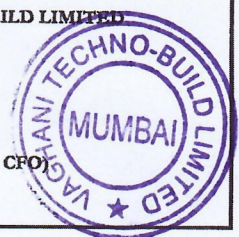
Landline No.: +91 22 3100 8500 • E-mail: investor@vaghanitechnobuild.com • Website: www.vaghanitechnobuild.com

STATEMENT OF UNAUDITED FINANCIAL RESULTS FOR THE QUARTER ENDED JUNE 30, 2025					
903 & 904, 9TH FLOOR, KRUSHAL COMMERCIAL TOWER, GHATKOPAR-MAHUL ROAD, CHEMBUR (WEST), Mumbai, Maharashtra, India, 400089 CIN: L74999MH1994PLC187866					
Email: investor@vaghanitechnobuild.com; WEB: www.vaghanitechnobuild.com					
Sr. No.	Particulars	Rs. in Lakhs (except for share and per share data)			
		Quarter ended			Year ended
		30/06/2025	31/03/2025	30/06/2024	31/03/2025
		Unaudited (Refer Note 3)	Audited (Refer Note 3)	Audited (Refer Note 3)	Audited
	<b>Income</b>				
1	(a) Revenue From Operations	14.80	50.00	-	50.00
2	(b) Other Income	4.49	4.62	4.31	17.40
3	<b>Total Revenue (1+2)</b>	<b>19.29</b>	<b>54.62</b>	<b>4.31</b>	<b>67.40</b>
	<b>Expenses</b>				
4	(a) Cost of Construction	-	-	-	-
	(b) Purchase of stock-in-trade	-	-	-	-
	(c) Changes in inventories of stock in trade	-	-	-	-
	(d) Employee Benefit Expenses	6.34	1.80	0.61	3.61
	(e) Finance Costs	0.00	0.01	0.01	-
	(f) Depreciation and Amortisation Expenses	0.11	0.06	-	0.06
	(g) Other expenditure	3.25	31.63	2.82	40.62
	<b>Total Expenses (4)</b>	<b>9.70</b>	<b>33.48</b>	<b>3.45</b>	<b>44.29</b>
5	<b>Profit/(Loss) from ordinary activities before Exceptional Items (3-4)</b>	<b>9.59</b>	<b>21.14</b>	<b>0.86</b>	<b>23.11</b>
6	Exceptional Items	-	-	-	-
7	<b>Profit / (Loss) before tax (5-6)</b>	<b>9.59</b>	<b>21.14</b>	<b>0.86</b>	<b>23.11</b>
8	<b>Tax Expense</b>				
	- Current Tax	-	4.80	0.13	5.10
	- MAT Credit Entitlement	-	0.30	(0.13)	-
	- Tax of earlier years	-	-	-	-
	- Deferred Tax	0.02	0.51	0.22	1.01
	<b>Total Tax Expense</b>	<b>0.02</b>	<b>5.61</b>	<b>0.22</b>	<b>6.11</b>
9	<b>Profit / (Loss) for the period (7-8)</b>	<b>9.57</b>	<b>15.53</b>	<b>0.64</b>	<b>17.00</b>
10	<b>Other Comprehensive Income, net of income tax</b>				
	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	-	-	-	-
	<b>Total Other Comprehensive Income, net of income tax</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
11	<b>Total Comprehensive Income for the period (9 +/- 10)</b>	<b>9.57</b>	<b>15.53</b>	<b>0.64</b>	<b>17.00</b>
12	<b>Paid-up equity share capital (face value of Rs 10/- per share )</b>	<b>522</b>	<b>522</b>	<b>522</b>	<b>522</b>
13	<b>Earning per share (EPS) (of Rs 10/- each ) (not annualised)</b>				
	Basic/ Diluted EPS	<b>0.18</b>	<b>0.30</b>	<b>0.01</b>	<b>0.33</b>

By Order of Board  
For VAGHANI TECHNO-BUILD LIMITED



**PARTH TULSIBHAI PATEL**  
(CHAIRMAN, DIRECTOR & CFO)  
DIN: 07289967



PLACE : AHMEDABAD  
DATE : 12th August, 2025



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## PART II: STANDLONE AUDITED SEGMENT WISE REPORTING , REVENUE, RESULTS, ASSETS, LIABILITIES

	PARTICULARS	RS.IN LAKHS			
		QUARTER ENDED			YEAR ENDED
		30.06.25	31.03.25	30.06.2024	31.03.2025
		(Unaudited)	(Audited)	(Unaudited)	(Audited)
1	<b>Segment Revenue:</b>				
	(a) Net sales/income from operations				
	Real Estate Business	14.80	50.00	-	50.00
	Solar Business	-	-	-	-
	Other Business	4.49	4.62	4.31	17.40
2	<b>Total</b>	<b>19.290</b>	<b>54.620</b>	<b>4.311</b>	<b>67.400</b>
	<b>Segment Results :</b>				
	Real Estate Business	-	-	-	-
	Solar Business	-	-	-	0.00
	Other Business	9.57	15.53	0.64	17.00
	<b>Total</b>	<b>9.57</b>	<b>15.53</b>	<b>0.64</b>	<b>17.00</b>
	Add: Other Unallocable Income net of unallocable	-	-	-	0.00
	Less Other Unallocable Exp	-	-	-	0.00
	Less Finance Cost	-	-	-	0.00
	<b>Profit Before Tax</b>	<b>9.57</b>	<b>15.53</b>	<b>0.64</b>	<b>17.00</b>
3	<b>Segment Assets :</b>				
	Real Estate Business	325.00	-	-	-
	Solar Business	237.61	-	-	-
	Corporate (Unallocated)	0.81	0.52	0.00	0.52
	<b>Total</b>	<b>563.42</b>	<b>0.52</b>	<b>0.00</b>	<b>0.52</b>
4	<b>Segment Liabilities :</b>				
	Real Estate Business	0.00	-	0.00	0.00
	Solar Business	0.00	-	0.00	0.00
	Corporate (Unallocated)	20.56	15.07	0.00	15.07
	<b>Total</b>	<b>20.56</b>	<b>15.07</b>	<b>0.00</b>	<b>15.07</b>
5	<b>Capitai Employed :</b>				
	<b>(Segment Assets- Segment Liabilites)</b>				
	Real Estate Business	325.000	0.000	0.000	0.000
	Solar Business	237.609	0.000	0.000	0.000
	Corporate (Unallocated)	-19.751	-14.548	0.000	-14.548
	<b>Total</b>	<b>542.86</b>	<b>-14.55</b>	<b>0.00</b>	<b>-14.55</b>

**Note:**

Based on the "Management Approach" as defined in IND-As 108- Operating Segment, the Chief Operating Decision Maker evaluate the Company's Performance and allocate resources based on an analysis of various performance indicators by business segments. Accordingly, information has been presented along these business segments. The Accounting principles used in the preparation of the financial statement are consistently applied to record revenue and expenditure in individual segment.

By Order of Board  
For VAGHANI TECHNO-BUILD LIMITED

PARTH TULSIBHAI PATEL  
(CHAIRMAN, DIRECTOR & CFO)  
DIN: 07289967



Place : AHMEDABAD  
DATE : 12th August,2025



**Independent Auditor's Review Report on Quarterly and year to date Unaudited Financial Results of the Company under Regulation 33 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended.**

To

The Board of Directors of

VAGHANI TECHNO-BUILD LIMITED

1. We have reviewed the accompanying Statement of unaudited financial results of Vaghani Techno- Build Limited (the Company) for the quarter ended 30<sup>th</sup> June, 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, as amended (the Regulation).
2. This Statement, which is the responsibility of the Company's management and approved by the 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, 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 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 financial statements are free of material misstatement. A review of interim financial statement consists of making inquiries, primarily of persons responsible for financial and accounting matters, and applying analytical and other review procedures. A review is substantially less in scope than as audit conducted in accordance with standards on auditing and consequently does not enable us to obtain assurance 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. 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 principles laid down in the aforesaid Indian Accounting Standard and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in terms of Regulation 33 of the Listing Regulations including the manner in which it is to be disclosed, or that it contains any material misstatement.

**5. Emphasis of matter**

1. We draw attention to the matter that there are inherent risks involved in estimating the costs to complete each inventory i.e. TDR development project and the future selling prices for each TDR development projects. There also exists uncertainty regarding the eligibility of generating the TDR considering the extant regulations applicable to a project which entitles the original owner to claim TDR in the form of Development Rights Certificate (DRC) upon surrendering the compensation amount and complying with the conditions as may be prescribed by the Municipal authorities. The Management has obtained an independent valuation of the inventory. On the Basis of Valuation report, no provision for diminution in the value of inventory has been considered necessary by the management.
2. We draw attention to the financial statements, which describes the allotment of 2,35,35,491 Convertible Warrants on a preferential basis by the Company, as approved by the Board of Directors in their meeting held on May 10, 2025. The issue price of each warrant is Rs. 10 and each warrant is convertible into



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one fully paid-up equity share of Rs. 10/- each at any time within eighteen months from the date of allotment, subject to payment of 75% of the total consideration by the allottees.

The Company has received 25% of the issue price, amounting to Rs. 6,47,22,600.25, as upfront payment for the allotment of these warrants. The details of allottees, including promoters and non-promoters, and the consideration received, have been disclosed in the letter submitted to the Bombay Stock Exchange and appropriate approval of BSE Ltd received for the allotment of said warrants.

The conversion of these warrants into equity shares will result in an increase in the Company's paid-up equity share capital upon the payment of the remaining consideration. However, as of the quarter-end, there has been no change in the paid-up equity share capital of the Company.

Our opinion is not modified in respect of this matter.

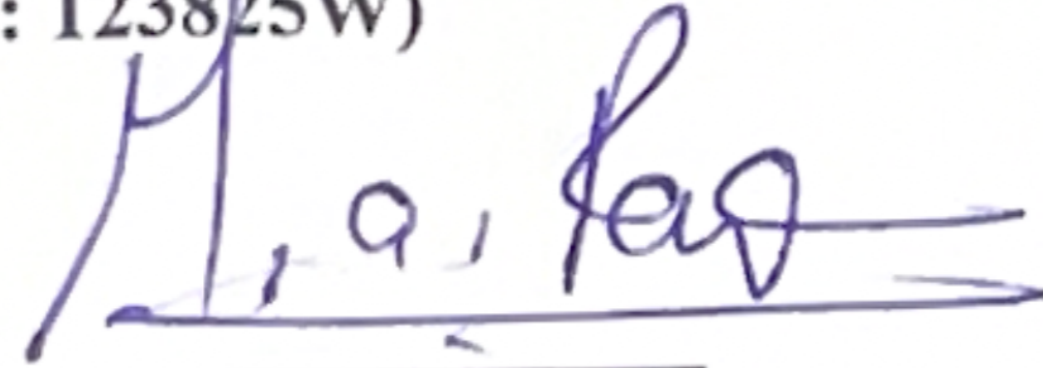
3. The Company has provided a loan to a related party, outstanding balance amounting to ₹ 201.84 lakhs as on 30<sup>th</sup> June, 2025 at an interest rate of 9% per annum. The loan is repayable after a period of 24 months from the date of disbursement. It is noted that no formal written agreement has been executed for this loan transaction. The management has confirmed that the terms of the loan, including the interest rate and repayment period, are on an arm's length basis.

Our report is not modified in respect of the matters mentioned in above paragraphs.

For, Purushottam Khandelwal & Co.

Chartered Accountants

(FRN: 123825W)



Mahendrasingh S Rao

(Partner)

M. No.: 154239

UDIN: 25154239BMGYZS8282

Place: Ahmedabad

Date: 12-08-2025





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## Annexure- I

### Disclosure under SEBI (Listing obligations and Disclosure Requirements) Regulations, 2015

Sr. No.	Particulars	Description
1	Reason for Disclosure viz., Appointment, <del>Resignation</del> , Removal, Death or otherwise	Appointment of CS Mrs. Krishna Hardik Bhavsar, Proprietor of M/s. Krishna Bhavsar & Associates, Peer Reviewed Practicing Company Secretary, ( <b>Peer Review Certificate No.- 6323/2024</b> ) as a Secretarial Auditor of the Company
2	Date of Appointment	The Board of Directors at its meeting held on Tuesday, 12 <sup>th</sup> August, 2025, has approved appointment of M/s. Krishna Bhavsar & Associates, Practicing Company Secretaries, (Peer Review Certificate No.- 6323/2024), as the Secretarial Auditor of the company for a period of five consecutive years commencing from the Financial Year 2025-26 till Financial year 2029-2030, Subject to approval of Shareholders of the company at the ensuing Annual General Meeting
3	Brief profile (in case of appointment)	Mrs. Krishna Hardik Bhavsar, an Associate member of Institute of Company Secretaries of India (ICSI), a Peer Reviewed Unit and a Practicing Professional, offers a wide range of professional services across Corporate Laws and SEBI Regulations. Her Expertise includes Conducting Secretarial Audit, Compliance Audit, etc.
4	Disclosure of relationships between directors (in case of appointment of a director)	Not applicable

## Annexure-II

Details as per Regulation 30 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 read with SEBI Circular No. SEBI/HO/CFD/CFD-PoD-1/P/CIR/2023/123 dated July 13, 2023

Sr. No.	Particulars	Details	Details
1	Name & Designation	Mr. Rohan Mansukh Shah (DIN: 07490755), Independent director	Mr. Bharat Laljee Shah (DIN: 06432795), Independent director
2	Reason for change	Resignation of Mr. Rohan Mansukh Shah (DIN: 07490755),	Resignation of Mr. Bharat Laljee Shah (DIN: 06432795), as a Non-



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		as a Non-Executive Independent director of the Company, from the Board and all the committees thereof with effect from 12 <sup>th</sup> August, 2025 due to personal commitments and pre-occupation	Executive Independent director of the Company, from the Board and all the committees thereof with effect from 12 <sup>th</sup> August, 2025 due to personal commitments and pre-occupation
3	Date of cessation	w.e.f. closing business hours on 12 <sup>th</sup> August, 2025	w.e.f. closing business hours on 12 <sup>th</sup> August, 2025
4	Brief Profile (In case of appointment)	Not Applicable	Not Applicable
5	Disclosure of relationship with Directors (In case of appointment)	Not Applicable	Not Applicable
6	Letter of resignation along with detailed reason for resignation	Enclosed herewith	Enclosed herewith
7	Names of entities in which the resigning director holds directorships, indicating the category of directorship and membership of board committees, if any.	<b>Directorship:</b> 1. Integrated Spaces Limited-Independent Director  <b>Committees: NIL</b>	<b>Directorship:</b> 1. Integrated Spaces Limited-Independent Director  <b>Committees: NIL</b>
8	The independent director shall, along with the detailed reasons, also provide a confirmation that there are no other material reasons other than those provided.	Mr. Rohan Mansukh Shah has confirmed that there are no material reasons for his resignation other than those mentioned in his resignation letter.	Mr. Bharat Laljee Shah has confirmed that there are no material reasons for his resignation other than those mentioned in his resignation letter.

## Annexure III -resignation letters

**Date: 12.08.2025**

**From: Rohan Mansukh Shah**

Address: Room No 6, Jeevan Shanti CHS,  
Dr. Moose Road, Talao Pali, Thane (W),  
Naupada, Thane- 400602

To,  
The Board of Directors,  
**VAGHANI TECHNO - BUILD LIMITED**  
Mumbai

**Sub.: Resignation Letter from Independent Directorship of the company.**

Dear Sir,

This is to inform you that I Rohan Mansukh Shah, hereby tender my resignation from the position of Independent Director of Vaghani Techno Build Limited ("the Company") due to personal and unavoidable reason with effect from closing of the business hours on 12<sup>th</sup> August 2025. I humbly request you to accept my resignation and take the same on your record.

Further, I request you to notify my resignation to the regulatory authorities within time period allowed under SEBI (Listing Obligations and Disclosures Requirements) Regulations, 2015 and Companies Act, 2013.

I am thankful to the Board of Directors for their support.

Kindly acknowledge the receipt of this letter and do the needful.

Yours Faithfully,



**Rohan Mansukh Shah**  
Designation: Director  
DIN: 07490755

**Date: 12.08.2025**

**From: Bharat Laljee Shah**  
Address: Borivali West,  
Mumbai- 400092

To,  
The Board of Directors,  
**VAGHANI TECHNO - BUILD LIMITED**  
Mumbai

**Sub.: Resignation Letter from Independent Directorship of the company.**

Dear Sir,

This is to inform you that I Bharat Laljee Shah, hereby tender my resignation from the position of Independent Director of Vaghani Techno Build Limited ("the Company") due to personal and unavoidable reason with effect from closing of the business hours on 12<sup>th</sup> August 2025. I humbly request you to accept my resignation and take the same on your record.

Further, I request you to notify my resignation to the regulatory authorities within time period allowed under SEBI (Listing Obligations and Disclosures Requirements) Regulations, 2015 and Companies Act, 2013.

I am thankful to the Board of Directors for their support.

Kindly acknowledge the receipt of this letter and do the needful.

**Yours Faithfully,**



---

**Bharat Laljee Shah**  
Independent Director  
DIN: 06432795



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## Annexure IV

Sr. No.	Particulars	Description
1	Reason for Disclosure viz., Appointment, Resignation, Removal, Death or otherwise	Appointment of M/s Niyati S Loladia & Associates, Chartered Accountants (Firm registration No.: 141380W) as an Internal Auditor of the Company, to comply with The Companies Act, 2013 and the requirements under SEBI (LODR) Regulations, 2015
2	Date of Appointment	The Board of Directors at its meeting held on Tuesday, 12 <sup>th</sup> August, 2025, has approved appointment of M/s Niyati S Loladia & Associates, Chartered Accountants (Firm registration No.: 141380W) as an Internal Auditor of the Company for the financial year 2024-25
3	Brief profile (in case of appointment)	M/s Niyati S Loladia & Associates is professionally managed Chartered Accountants Firm providing one-stop professional services. M/s Niyati S Loladia & Associates are committed in providing financial and consulting services to small, medium and large-sized businesses in the field of Accounting, Auditing, Taxation (Direct – Indirect), ROC Work, and other compliances as per law.
4	Disclosure of relationships between directors (in case of appointment of a director)	Not applicable