



Date: 12th December 2024

To,
National Stock Exchange of India Ltd.
Address: Exchange Plaza, Plot no. C/1,
G Block, Bandra-Kurla Complex, Bandra (E),
Mumbai – 400 051.

NSE Scrip Symbol: VIESL

Dear Sir / Madam,

Sub.: Clarification on Financial Results.

Ref.: NSE's email dated December 10, 2024 "Clarification for Financial results – VIESL".

With reference to your queries in the above captioned email, we submit our response as under:

1. NSE's query: Financial Results submitted is not as per format prescribed by SEBI.

We had disclosed the utilization of issue proceeds in the notes to the accounts of the financial results. However, we inadvertently did not submit a separate certificate for the utilization of issue proceeds, duly certified by the Statutory Auditor, as required under NSE/CML/2024/23 dated 5th September 2024. We are now submitting the required certificate from the Statutory Auditor along with the updated financial results for the half year ended September 2024.

2. NSE's query: Machine Readable Form / Legible copy of Financial Results not submitted as per the requirement.

We would like to inform you that inadvertently the Company uploaded the Financial Results which were not in machine-readable format. We are now submitting the financial results in the required machine-readable/legible format, as per the NSE's guidelines.

We request to kindly accept our clarification and oblige.

Thanking You.

Yours faithfully,

**For and on behalf of Board of Directors of,
For Vision Infra Equipment Solutions Limited**

DIPALI
RAKESH
SHAH

Digitally signed by
DIPALI RAKESH
SHAH
Date: 2024.12.12
16:13:02 +05'30'

**Ms. -Dipali Rakesh Shah
(Company Secretary & Compliance Officer)
Membership No.: 39027**

To,
The Board of Directors,
VISION INFRA EQUIPMENT SOLUTIONS LIMITED
Address: Shop No 401-405, Bhawani, International Business Bay,
Bhavani Peth, Pune City, Maharashtra, India, 411042

Sub: Certificate on Disclosure for utilization of issue proceeds for Listed Entities on NSE EMERGE pursuant to Regulation 32 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, and with reference to NSE Circular No. NSE/CML/2024/23 dated 5th September, 2024

We, A D V & Associates, Chartered Accountants and Statutory Auditors of the Company, pursuant to Regulation 32 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, and with reference to NSE Circular No. NSE/CML/2024/23 dated 5th September 2024, hereby confirm and certify that there was no deviation or variation in the utilization of the funds raised through the IPO by the Company, for the half-year ended 30th September 2024.

Further, we have verified the information mentioned in Annexure-A with respect of the Company, extracted from the standalone financial statements of the company for the half-year ended September 30, 2024 and other relevant records the Company prepared and produced before us by the Board of Directors of the Company. The information mentioned in Annexure-A was reviewed by the Audit Committee and approved and taken on record by the Board of Directors of the Company at their meeting held on November 12, 2024.

For A D V & Associates
Chartered Accountants
FRN: 128045W


Pratik Kabra
Partner

M. No.: 611401

UDIN: 24611401BKCLMAT1129

Date: 11th November, 2024

Place: Mumbai



Encl.: Annexure A

Annexure – A
(Rs. In Lakhs)

Sr. No.	Object as disclosed in the Offer Document	Amount disclosed in the Offer Document	Actual Utilised Amount	Unutilised Amount	Remarks
1	Funding Capital Expenditure towards purchase of additional equipment	4681.15	2526.14	2155.01	Nil
2	Funding to meet working capital requirements	3650.00	2838.5	811.50	Nil
3	General Corporate Purpose	1397.24	858.79	538.45	Nil
4	Issue related expenses	892.69	892.69	-	Nil



**Independent Auditor's Review Report on the Unaudited Standalone Half Yearly Financial Results of
Vision Infra Equipment Solutions Limited pursuant to the regulation 33 of the SEBI (Listing Obligations
and Disclosures Requirements) Regulations, 2015 as amended**

To,

The Board of Directors

Vision Infra Equipment Solutions Limited

1. We have reviewed the accompanying Statement of Unaudited Standalone Financial Results of **Vision Infra Equipment Solutions Limited** ("the Company"), for the half year ended September 30, 2024 ("the Statement"), being submitted by the Company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 as amended (hereinafter referred to as "Listing regulations").
2. The Company's management is responsible for the preparation of the Statement in accordance with the recognition and measurement principles laid down in Accounting Standard 25 "Interim Financial Reporting" prescribed under section 133 of the companies Act, 2013 as amended, read with relevant rules issued thereunder and other accounting principles generally accepted in India and in compliance with Regulation 33 of the Listing Regulations. The Statement has been approved by the Company's Board of Directors, and in compliance with Regulation 33 of Listing Regulations. Our responsibility is to issue 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 of interim financial information 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 an audit conducted in accordance with the Standards on Auditing specified under section 143(10) of the Act, 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 applicable Accounting Standards (AS) and other recognized accounting practices and policies has not disclosed the information required to be disclosed in terms of the Listing Regulations, including the manner in which it is to be disclosed, or that it contains any material misstatement.

For A D V & Associates
Chartered Accountants
FRN: 128045W



Pratik Kabra
Partner

M. No.: 611401

UDIN: 24611401BKCLMG5833



Date: 12th November, 2023
Place: Mumbai

VISION INFRA EQUIPMENT SOLUTIONS LIMITED Shop No 401-405, Bhawani, International BusinessBay, Bhavani Peth, Pune, Maharashtra, India, 411042 CIN : U77309PN2024PLC227226 STANDALONE UNAUDITED BALANCE SHEET AS AT 30.09.2024			
		(Rs in Lakhs)	
Particulars	As at September 30, 2024 (Unaudited)	As at March 31, 2024 (Audited)	
Equity & Liabilities			
Shareholders funds:			
Share Capital	2,464.24	1,730.00	
Reserves and Surplus	12,064.78	574.96	
Non-Current liabilities:			
Long-Term Borrowings	13,468.39	16,583.44	
Deferred Tax Liabilities	105.26	-	
Long Term Provisions	38.18	29.10	
Current Liabilities:			
Short Term Borrowings	11,118.54	7,201.79	
Trade Payables			
(i) Total Outstanding Dues of Micro & Small Enterprises	99.64	817.79	
(ii) Total Outstanding Dues of Creditors Other Than Micro & Small Enterprises	2,842.88	2,404.14	
Other Current Liabilities	2,958.12	5,019.88	
Short Term Provisions	1,193.26	784.90	
Total	46,353.28	35,146.00	
Assets			
Non-Current Assets:			
Property, Plant & Equipment and Intangible Assets			
(i) Property, Plant & Equipment	22,097.29	19,460.14	
(ii) Intangible Assets	4.96	5.70	
(iii) Capital WIP	31.20	27.00	
Non-Current Investments	142.98	142.98	
Long Term Loans & Advances	-	-	
Other Non - Current Assets	823.09	134.10	
Deferred Tax Assets		6.71	
Current Assets:			
Current Investments			
Inventories	3,152.88	2,926.13	
Trade Receivables	12,716.26	9,259.77	
Cash and Cash Equivalents	3,767.63	441.49	
Short Term Loans and Advances	2,110.30	1,319.87	
Other Current Assets	1,506.69	1,422.10	
Total	46,353.28	35,146.00	



Date : 12th November, 2024
Place - Pune

For Vision Infra Equipment Solutions Limited


Sachin Vinod Gandhi
Managing Director
DIN : 09857165


Nilesh Pokhrana
CFO

VISION INFRA EQUIPMENT SOLUTIONS LIMITED Shop No 401-405, Bhawani, International BusinessBay, Bhavani Peth, Pune, Maharashtra, India, 411042 CIN : U77309PN2024PLC227226 STANDALONE UNAUDITED PROFIT & LOSS AS AT 30.09.2024				
				(Rs. In Lakhs)
Particulars	Half Year Ended		Year Ended	
	September 30, 2024	March 31, 2024	September 30, 2023	March 31, 2024
	(Unaudited)	(Audited)	(Unaudited)	(Audited)
Incomes				
I.Revenue from Operations	19,382.70	6,946.26		6,946.26
II.Other Incomes	557.26	336.68		336.68
III.Total Revenue (a)	19,939.96	7,282.93		7,282.93
Expenses				
1.Cost of Raw Materials Consumed	451.25	757.13		757.13
2.Purchase of Stock in Trade	7,289.69	3,144.31		3,144.31
3.Cost of Service provided	3,751.75	935.99		935.99
4.Change in Inventories	446.11	-492.46		-492.46
5.Employee Benefits Expenses	770.00	309.83		309.83
6.Finance Costs	1,264.43	339.27		339.27
7.Depreciation	2,315.51	920.60		920.60
8.Other Expenses	1,537.80	564.39		564.39
Total Expenses	17,826.55	6,479.06		6,479.06
Profit before exceptional and extraordinary Items and tax	2,113.41	803.87		803.87
Exceptional Items	-	-		-
Profit before extraordinary Items and tax	2,113.41	803.87		803.87
Extraordinary Items	-	-		-
Profit before tax	2,113.41	803.87		803.87
Tax Expense				
Current Tax	531.90	235.62		235.62
Deferred Tax	111.97	(6.71)		(6.71)
Profit for the period from Continuing Operations	1,469.54	574.96		574.96
Profit from Discontinuing Operations	-	-		-
Tax Expense of Discontinuing Operations	-	-		-
Profit for the period	1,469.54	574.96		574.96
Earning per share				
Basic (in Rs)	8.15	3.32		3.32
Diluted (in Rs)	8.15	3.32		3.32
Date : 12th November, 2024 Place - Pune  Sachin Vinod Gandhi Managing Director DIN : 09857165 For Vision Infra Equipment Solutions Limited  Nilesh Pokhrana CFO 				

VISION INFRA EQUIPMENT SOLUTIONS LIMITED Shop No 401-405, Bhawani, International BusinessBay, Bhavani Peth, Pune, Maharashtra, India, 411042 CIN : U77309PN2024PLC227226 STANDALONE UNAUDITED CASHFLOW STATEMENT FOR THE PERIOD ENDED 30.09.2024		
	(Rs. In lakhs)	
Particulars	For the half year ended September 30, 2024	For the year ended March 31, 2024
	(Unaudited)	(Unaudited)
Cash Flow From Operating Activities:		
Net Profit before tax as per Profit And Loss A/c	2,113.41	803.87
Adjustments for:	-	-
Depreciation & Amortisation Expense	2,315.51	920.60
Interest Income	(10.11)	(2.46)
Profit on Sale of Fixed Assets	(424.24)	-
Finance Cost	1,264.43	339.27
Operating Profit/ (loss) Before Working Capital Changes	5,259.01	2,061.27
Adjusted for (Increase)/ Decrease in Working Capital:		
Long term provision	9.08	(80.74)
Trade Payables	(279.41)	574.02
Other Current Liabilities	(2,061.76)	2,657.38
Short term provision	200.62	(684.57)
Long Term Loans & Advances	-	(31.51)
Inventories	(226.75)	(977.34)
Trade Receivables	(3,456.49)	854.98
Short Term Loans and Advances	(790.43)	(693.51)
Other current assets	(84.59)	(550.44)
Cash (used in)/Generated From Operations	(1,430.73)	3,129.55
Appropriation of Profit	-	-
Net Income Tax paid/ refunded	(324.17)	(235.62)
Net Cash Flow generated from/(used in) Operating Activities: (A)	(1,754.89)	2,893.93
Cash Flow From Investing Activities:		
Net (Purchases) (including capital work in progress)	(5,463.70)	(2,726.99)
Sales of Fixed Assets (including capital work in progress)	931.81	-
Interest Income	10.11	2.46
Net Increase/(Decrease) in Other Non Current Assets	(688.99)	-
Net Increase/(Decrease) in Non Current Investment	-	(33.36)
Net Increase/(Decrease) in Current Investment	-	-
Net Cash Flow generated from/(used in) Investing Activities: (B)	(5,210.76)	(2,757.88)
Cash Flow from Financing Activities:		
Net Increase/(Decrease) in Long Term Borrowings	(3,115.05)	(5,730.80)
Net Increase/(Decrease) in Short Term Borrowings	3,916.75	6,286.72
Proceeds from issuance of share capital with securities premium	11,761.51	-
Expenses related to Initial Public Offer	(1,006.99)	-
Interest on borrowings	(1,264.43)	(339.27)
Net Cash Flow generated from/(used in) Financing Activities (C)	10,291.79	216.65
Net Increase/(Decrease) in Cash & Cash Equivalents (A+B+C)	3,326.14	352.69
Cash & Cash Equivalents As At Beginning of the Year	441.49	88.80
Cash & Cash Equivalents As At End of the period	3,767.63	441.49
Date : 12th November, 2024 Place - Pune  For Vision Infra Equipment Solutions Limited  Sachin Vinod Gandhi Managing Director DIN : 09857165  Nilesh Pokhrana CFO		

VISION INFRA EQUIPMENT SOLUTIONS LIMITED
 Shop No 401-405, Bhawani, International Business Bay, Bhawani Peth, Pune, Maharashtra, India, 411042
 CIN : U77309PN2024PLC227226
NOTES TO STANDALONE AUDITED FINANCIAL RESULTS FOR THE HALF YEAR AND YEAR ENDED 30.09.2024

Notes:

Basis of preparation:

- 1 The above unaudited standalone financial results of Vision Infra Equipment Solutions Limited ("the Company") for the half year ended September 30, 2024 have been reviewed by the Audit Committee and approved by the Board of Directors at its meeting held on November 12, 2024.
- 2 The above unaudited standalone financial results of the Vision Infra Equipment Solutions Limited for the half year ended September 30, 2024, are prepared in accordance with the recognition and measurement principles laid down in Accounting Standard (AS) 25 - Interim Financial Reporting, prescribed under section 133 of the Companies Act, 2013 and other recognised accounting principles generally accepted in India.
- 3 In terms of Regulation 33 of the SEBI (Listing Obligation and Disclosure Requirements) Regulations, 2015, the unaudited standalone financial results for the half year ended September 30, 2024 has been reviewed by Statutory Auditors of the Company.
- 4 These financial statements are prepared in accordance with Indian Generally Accepted Accounting Principles (IGAAP) under the historical cost convention on the accrual basis. IGAAP comprises mandatory accounting standards as prescribed under Section 133 of the Companies Act, 2013 ('the Act') read with Rule 3 of the Companies (Indian Accounting Standards) Rules, 2015 and the relevant amendment rules thereafter.
- 5 During the half-year ended September 30, 2024, the company has issued 65,16,000 equity shares of 10 each at a premium of 153 each by way of initial public offer ("IPO") and got listed on Emerge Platform of National Stock Exchange of India Limited on 13th September, 2024.
- 6 During the half-year ended September 30, 2024, the company has issued 8,26,400 equity shares of 10 each at a premium of 128 each a Pre-IPO placement by way of private placement to the Board Resolution dated July 31, 2024.
- 7 The comparative result for the half-year ended September 30, 2023 have not been prepared since the company has been incorporated on 12 January, 2024.
- 8 As per AS 17- Segment Reporting, the Company has Two reportable Operating Segments namely "Rental Services" and "Trading and Refurbishment Products". The financial information for these segments have been provided in Financial Results as per AS 17- Segment Reporting.
- 9 The company has utilised proceeds From IPO as per the Object clause of the prospectus as details below:

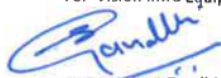
S.R.	Objects the Issue	Allocated amount (In Lakhs)	Amount Utilised till 30 September, 2024 (In Lakhs)	Amount Unutilised till 30 September, 2024 (In Lakhs)	Remark (If any)
1	Funding Capital Expenditure towards purchase of additional equipment	4681.15	2526.14	2154.86	
2	Funding to meet working capital requirements	3650.00	2838.5	811.5	
3	General Corporate Purpose	1397.24	858.79	538.6	

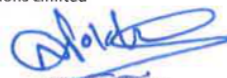
Others/General

- 1 As per MCA Notification dated 16th February, 2015 Companies whose shares are listed on SME exchange as referred to in Chapter XB of SEBI (Issue of Capital and Disclosure Requirements) Regulation, 2009, are exempted from the compulsory requirement of adoption of IND-AS.
- 2 Earning Per share: Earning Per share is calculated on the weighted average of the share capital received by the company. Half yearly EPS is not annualised.
- 3 The figures of the previous period have been re-grouped or rearranged, wherever considered necessary.

Date : 12th November, 2024
 Place - Pune

For Vision Infra Equipment Solutions Limited


 Sachin Vinod Gandhi
 Managing Director
 DIN : 09857165


 Nitesh Pokhrana
 CFO



VISION INFRA EQUIPMENTS SOLUTIONS LIMITED

Shop No 401-405, Bhawani, International BusinessBay, Bhavani Peth, Pune, Maharashtra, India, 411042

CIN : U77309PN2024PLC227226

STANDALONE UNAUDITED SEGMENT REPORT AS AT 30.09.2024

Particulars	(Rs In Lakhs)	
	As at 30th Sept, 2024	As at 31st March, 2024
	Amount	Amount
Segment Revenue		
a) From Rental Services	8,824.63	3,598.53
b) From Trading and Refurbishment Products	10,558.07	3,347.72
Total Segmental Revenue	19,382.70	6,946.26
c) Other Income	557.26	336.68
Net Sales / Income from Operations	19,939.96	7,282.93
Segment Results (Profit before Finance Costs and Tax)		
a) From Rental Services	4,759.62	2,923.55
b) From Trading and Refurbishment Products	8,471.45	2,651.85
Total Segment Result	13,231.07	5,575.40
Less: i) Finance Cost	1,264.43	339.27
ii) Other Un-allocable Expenditure	3,331.05	564.39
Profit / (Loss) before Tax	2,113.41	803.87
Segment Assets		
a) Rental of Construction Equipment	28,650.77	25,479.56
b) Trading and Refurbishment Products	9,351.82	6,199.17
c) Unallocated	8,350.69	3,467.27
Total Assets	46,353.28	35,146.00
Segment Liabilities		
a) Rental of Construction Equipment	11,085.87	8,631.28
b) Trading and Refurbishment Products	1,397.23	892.30
c) Unallocated	5,729.33	6,704.92
	18,212.43	16,228.50
Capital Employed (Including Goodwill) (Segment Assets - Segment Liabilities)		
a) Rental of Construction Equipment	17,564.90	16,848.28
b) Trading and Refurbishment Products	7,954.59	5,306.87
c) Unallocated	2,621.36	(3,237.65)
Total Capital Employed	28,140.85	18,917.50



FOR Vision Infra Equipment Solutions Limited

Date : 12th November, 2024
Place - Pune

Sachin Vinod Gandhi

Sachin Vinod Gandhi
Managing Director
DIN : 09857165

Nilesh Pokhrana

Nilesh Pokhrana
CFO

Independent Auditor's Limited Review Report on Unaudited Consolidated Half Yearly Financial results of Vision Infra Equipment Solutions Limited pursuant to the regulation 33 of the SEBI (Listing Obligations and Disclosures Requirements) Regulations, 2015 as amended

To,
The Board of Directors
Vision Infra Equipment Solutions Limited

We have reviewed the accompanying statement of unaudited Consolidated financial results ('the Statement') of Vision Infra Equipment Solutions Limited ('the Holding Company'), its Subsidiaries (together referred to as "the Group" for the Half Year ended 30th September, 2024 being submitted by the company pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (as amended), including relevant circulars issued by the SEBI from time to time.

The preparation of the statement in accordance with the recognition and measurement principles laid down in Accounting Standard 25 "Interim Financial Reporting" prescribed under section 133 of the companies Act, 2013 as amended, read with relevant rules issued thereunder and other accounting principles and generally accepted in India, read with the circular is the responsibility of the Holding company's management and has been approved by the Board of Director of the Company. Our responsibility is to issue a report on these financial statements based on our review.

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. A review of interim financial information 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 an audit conducted in accordance with the Standards on Auditing specified under section 143(10) of the Companies Act 2013, 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.

This statement Includes the results of the following entity
M/s Equipment Hub

We have also reviewed the financial statements of the subsidiary which is a **Partnership Firm** included in the consolidated financial statements; whose financial statements include total revenues of Rs. 89.50 Lakhs, total assets of Rs. 3177.18 Lakhs and net assets of Rs. 214.89 Lakhs for the half year ended on that date.

Based on our review conducted as above, nothing has come to our attention that causes us to believe that the accompanying statement of unaudited consolidated financial results prepared in accordance with applicable Accounting Standards (AS) 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 (as amended) including the manner in which it is to be disclosed, or that it contains any material misstatement.

For A D V & Associates
Chartered Accountants
FRN: 128045W


Pratik Kabra

Partner

M. No.: 611401

UDIN: 24611401BKCLMH5514

Date: 12th November, 2024

Place: Mumbai



VISION INFRA EQUIPMENT SOLUTIONS LIMITED

Shop No 401-405, Bhawani, International Business Bay, Bhavani Peth, Pune, Maharashtra, India, 411042

CIN : U77309PN2024PLC227226

CONSOLIDATED UNAUDITED BALANCE SHEET AS AT 30.09.2024

(Rs in Lakhs)

Particulars	As at September 30, 2024 (Unaudited)	As at March 31, 2024 (Audited)
Equity & Liabilities		
Shareholders funds		
Share Capital	2,464.24	1,730.00
Reserves and Surplus	12,048.39	575.16
Minority Interest	6.67	7.54
Non-Current Liabilities:		
Long-Term Borrowings	15,892.90	18,350.98
Deferred Tax Liabilities	105.26	-
Long Term Provisions	38.18	202.01
Current Liabilities:		
Short Term Borrowings	11,418.10	7,700.13
Trade Payables		
(I) Total Outstanding Dues of Micro & Small Enterprises	99.64	817.79
(II) Total Outstanding Dues of Creditors Other Than Micro & Small Enterprises	1,181.06	2,530.54
Other Current Liabilities	3,170.29	2,962.01
Short Term Provisions	1,295.04	817.99
Total	47,719.77	35,694.14
Assets		
Non-Current Assets		
Property, Plant & Equipment and Intangible Assets		
(i) Property, Plant & Equipment	22,610.75	19,460.14
(ii) Intangible Assets	4.96	5.70
(iii) Capital WIP	31.20	27.00
Non-Current Investments	-	0.05
Long Term Loans & Advances	-	134.05
Other Non Current Assets	1,125.37	-
Deferred Tax Assets	-	6.71
Current Assets:		
Current Investments	-	-
Inventories	3,152.88	2,926.13
Trade Receivables	13,253.61	9,585.84
Cash and Cash Equivalents	3,788.60	762.51
Short Term Loans and Advances	2,110.30	1,319.87
Other Current Assets	1,642.09	1,466.13
Total	47,719.77	35,694.14

Place - Pune
Date : 12th November, 2024



For Vision Infra Equipment Solutions Limited

Sachin Vinod Gandhi
Sachin Vinod Gandhi
Managing Director
DIN : 09857165

Nilesh Pokhrana
Nilesh Pokhrana
CFO

VISION INFRA EQUIPMENT SOLUTIONS LIMITED

Shop No 401-405, Bhawani, International Business Bay, Bhawani Peth, Pune, Maharashtra, India, 411042

CIN : U77309PN2024PLC227226

STATEMENT OF CONSOLIDATED UNAUDITED FINANCIAL RESULTS FOR THE HALF YEAR ENDED 30th SEPTEMBER, 2024

Particulars	(Rs in Lakhs)			
	Half Year Ended		Year Ended	
	September 30, 2024 (Unaudited)	March 31, 2024 (Audited)	September 30, 2023 (Unaudited)	March 31, 2024 (Audited)
Incomes				
I. Revenue from Operations	19,382.70	6,946.26		6,946.26
II. Other Incomes	567.66	337.18		337.18
Total Income	19,950.36	7,283.43		7,283.43
Expenses				
1. Cost of Raw Materials Consumed	451.25	757.13		757.13
2. Purchase of Stock in Trade	7,289.69	3,144.31		3,144.31
3. Cost of Service provided	3,672.65	935.99		935.99
4. Change In Inventories	446.11	(492.46)		-492.46
5. Employee Benefits Expenses	770.00	309.83		309.83
6. Finance Costs	1,323.27	339.34		339.34
7. Depreciation	2,357.15	920.60		920.60
8. Other Expenses	1,544.29	564.39		564.39
Total Expenses	17,854.41	6,479.14		6,479.14
Profit before exceptional and extraordinary items and tax	2,095.95	804.29		804.29
Exceptional Items	-	-		-
Profit before extraordinary items and tax	2,095.95	804.29		804.29
Extraordinary Items	-	-		-
Profit before tax	2,095.95	804.29		804.29
Tax expense:				
Current Tax	531.90	235.84		235.84
Deferred Tax	111.97	(6.71)		-6.71
Profit (Loss) for the period from continuing operations	1,452.08	575.17		575.17
Profit/(loss) From Discontinuing Operations	-	-		-
Tax Expense of Discontinuing Operations	-	-		-
Profit/(loss) from Discontinuing operations (after tax)	-	-		-
Profit (Loss) for the period before Minority Interest	1,452.08	575.17		575.17
Minority Interest	(0.87)	0.01		0.01
Profit for the year	1,452.95	575.16		575.16
Earnings per equity Share				
Basic	8.06	3.32		3.32
Diluted	8.06	3.32		3.32

Place - Pune
Date : 12th November, 2024



For Vision Infra Equipment Solutions Limited

Sachin Vinod Gandhi
Managing Director
DIN : 09857165

Nilesh Pokhrana
CFO

CONSOLIDATED UNAUDITED CASH FLOW STATEMENT FOR THE PERIOD ENDED 30.09.2024

Rs. In Lakhs

Particulars	For the period ended	
	September 30, 2024 (Unaudited)	March 31, 2024 (Audited)
A CASH FLOW FROM OPERATING ACTIVITIES		
Net Profit before tax as per Profit And Loss A/c	2,095.95	804.29
Adjustments for :-		
Depreciation & Amortisation Expense	2,357.15	920.60
Interest Income	(20.52)	(2.96)
Profit on Sale of Fixed Assets	(424.24)	-
Finance Cost	1,323.27	339.34
Operating profit before working capital changes	5331.61	2061.27
Adjusted for (Increase)/ Decrease in Working Capital:		
Long term provision	(163.82)	92.17
Trade Payables	(2,067.63)	700.42
Other Current Liabilities	208.28	599.51
Short term provision	269.32	(651.48)
Long Term Loans & Advances	134.05	(31.51)
Inventories	(226.75)	(977.34)
Trade Receivables	(3,667.77)	528.91
Short Term Loans and Advances	(790.43)	(693.51)
Other current assets	(175.96)	(594.47)
Cash generated from operations	2568.86	7819.03
Net Income Tax paid/ refunded	(324.17)	(235.84)
Net cash from operating activities (A)	2244.70	7583.19
B CASH FLOW FROM INVESTING ACTIVITIES		
Net (Purchases) Fixed Assets (including capital work in progress)	(6,018.79)	(2,726.99)
Net Sales of Fixed Assets	931.81	-
Interest Income	20.52	2.96
Profit on Sale of Fixed Assets	-	-
Net Increase/(Decrease) in Other Non Current Assets	(1,125.37)	-
Net Increase/(Decrease) in Non Current Investment	0.05	109.62
Net Increase/(Decrease) in Current Investment	-	-
Net cash flow from investment activities (B)	(6191.78)	(2614.40)
C CASH FLOW FROM FINANCING ACTIVITIES		
Net Increase/(Decrease) in Long Term Borrowings	(2,458.08)	(3,963.26)
Proceeds from issuance of share capital with securities premium	11,761.51	-
Expenses related to Initial Public Offer	(1,006.99)	-
Net Increase/(Decrease) in Miniorty Interest	-	7.53
Interest on borrowings	(1,323.27)	(339.34)
Net cash flow from financing activities (C)	6973.18	(4295.08)
Net decrease in cash & cash equivalentents (A+B+C)	3026.09	673.71
Cash & Cash Equivalentents at the beginning of the Year	762.51	88.80
Cash & Cash Equivalentents at the end of the Year	3788.60	762.51

Place - Pune
Date : 12th November, 2024



For Vision Infra Equipment Solutions Limited

Sachin Vinod Gandhi
Managing Director
DIN : 09857165

Nilesh Pokhrana
CFO

VISION INFRA EQUIPMENT SOLUTIONS LIMITED

Shop No 401-405, Bhawani, International Business Bay, Bhawani Peth, Pune, Maharashtra, India, 411042

CIN : U77309PN2024PLC227226

NOTES TO CONSOLIDATED UNAUDITED FINANCIAL RESULTS FOR THE HALF YEAR AND YEAR ENDED 30.09.2024

Notes:

Basis of preparation:

- 1 The above unaudited consolidated financial results of Vision Infra Equipment Solutions Limited ("the Holding Company"), and its subsidiaries (the Holding Company along with subsidiaries together referred to as "the Group") for the half year ended September 30, 2024 have been reviewed by the Audit Committee and approved by the Board of Directors at its meeting held on November 12, 2024.
- 2 The above unaudited consolidated financial results of the Vision Infra Equipment Solutions Limited for the half year ended September 30, 2024, are prepared in accordance with the recognition and measurement principles laid down in Accounting Standard (AS) 25 - Interim Financial Reporting, prescribed under section 133 of the Companies Act, 2013 and other recognised accounting principles generally accepted in India.
- 3 In terms of Regulation 33 of the SEBI (Listing Obligation and Disclosure Requirements) Regulations, 2015, the unaudited consolidated financial results for the half year ended September 30, 2024 has been reviewed by Statutory Auditors of the Company.
- 4 These financial statements are prepared in accordance with Indian Generally Accepted Accounting Principles (IGAAP) under the historical cost convention on the accrual basis. IGAAP comprises mandatory accounting standards as prescribed under Section 133 of the Companies Act, 2013 ('the Act') read with Rule 3 of the Companies (Indian Accounting Standards) Rules, 2015 and the relevant amendment rules thereafter.
- 5 The comparative result for the half-year ended September 30, 2023 have not been prepared since the company has been incorporated on 12 January, 2024.
- 6 As per AS 17- Segment Reporting, the Company has Two reportable Operating Segments namely "Rental Services" and "Trading and Refurbishment Products". The financial information for these segments have been provided in Financial Results as per AS 17- Segment Reporting
- 7 During the half-year ended September 30, 2024, the company has issued 65,16,000 equity shares of 10 each at a premium of 153 each by way of initial public offer ("IPO") and got listed on Emerge Platform of National Stock Exchange of India Limited on 13th September, 2024
- 8 During the half-year ended September 30, 2024, the company has issued 8,26,400 equity shares of 10 each at a premium of 128 each a Pre-IPO placement by way of private placement to the Board Resolution dated July 31, 2024.

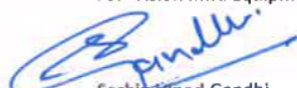
Others/General

- 1 As per MCA Notification dated 16th February, 2015 Companies whose shares are listed on SME exchange as referred to in Chapter XB of SEBI (Issue of Capital and Disclosure Requirements) Regulation, 2009, are exempted from the compulsory requirement of adoption of IND-AS.
- 2 Earning Per Share: Earning Per Share is calculated on the weighted average of the share capital received by the company. Half yearly EPS is not annualised.
- 3 The figures of the previous period have been re-grouped or rearranged, wherever considered necessary.

Place - Pune
Date : 12th November, 2024



For Vision Infra Equipment Solutions Limited


Sachin Vinod Gandhi
Managing Director
DIN : 09857165


Nilesh Pokhrana
CFO

VISION INFRA EQUIPMENTS SOLUTIONS LIMITED Shop No 401-405, Bhawani, International BusinessBay, Bhavani Peth, Pune, Maharashtra, India, 411042 CIN : U77309PN2024PLC227226 CONSOLIDATED UNAUDITED SEGMENT REPORT AS AT 30.09.2024		
(Rs In Lakhs)		
Particulars	As at 30th Sept, 2024 Amount	As at 31st March, 2024 Amount
Segment Revenue		
a) From Rental Services	8,824.63	3,598.53
b) From Trading and Refurbishment Products	10,558.07	3,347.72
Total Segmental Revenue	19,382.70	6,946.26
c) Other Income	567.66	336.91
Net Sales / Income from Operations	19,950.37	7,283.17
Segment Results (Profit before Finance Costs and Tax)		
a) From Rental Services	4,759.62	2,923.55
b) From Trading and Refurbishment Products	8,499.32	2,651.67
Total Segment Result	13,258.93	5,575.21
Less: i) Finance Cost	1,264.43	339.27
ii) Other Un-allocable Expenditure	3,331.05	564.39
Profit I (Loss) before Tax	2,095.95	804.29
Segment Assets		
a) Rental of Construction Equipment	28,650.77	25,479.56
b) Trading and Refurbishment Products	10,718.31	6,747.31
c) Unallocated	8,350.69	3,467.27
Total Assets	47,719.77	35,694.14
Segment Liabilities		
a) Rental of Construction Equipment	11,085.87	8,631.28
b) Trading and Refurbishment Products	348.93	(436.55)
c) Unallocated	5,729.33	6,704.92
	17,164.13	14,899.65
Capital Employed (Including Goodwill) (Segment Assets - Segment Liabilities)		
a) Rental of Construction Equipment	17,564.90	16,848.28
b) Trading and Refurbishment Products	10,369.38	7,183.86
c) Unallocated	2,621.36	(3,237.65)
Total Capital Employed	30,555.64	20,794.48
Date : 12th November, 2024 Place - Pune  FOR Vision Infra Equipment Solutions Limited  Sachin Vinod Gandhi Managing Director DIN : 09857165  Nitesh Pokhrana CFO		