



Date: March 10, 2026

To,  
Listing Department,  
The National Stock Exchange of India Limited,  
'Exchange Plaza', C-1 Block G, Bandra Kurla Complex,  
Bandra (E), Mumbai - 400051.

NSE Symbol: VR | ISIN: INE0QQM01017

Subject: Submission of Revised Cash Flow Statement for the Financial Year 2024-25 due to Regrouping of Figures.

Dear Sir/Madam,

We refer to our earlier submission dated May 14, 2025, of the Audited Financial Results for the financial year ended March 31, 2025, along with the Cash Flow Statement. With reference to your communication, the Company has re-examined the classification of "Other Non-Current Assets" amounting to Rs. 1,948.64 Lakhs as appearing in the Cash Flow Statement and has accordingly reviewed the presentation thereof in the financial statements.

In accordance with the applicable accounting presentation requirements, the above amounts have now been appropriately regrouped under Cash Flow from Investing Activities. Further, certain reclassifications within the Cash Flow Statement have also been carried out in accordance with the applicable accounting standards to better present the nature of the transactions.

We confirm that there is no change in the net increase or decrease in cash and cash equivalents for the period and that the revision pertains only to re-classification/regrouping of certain items and does not result in any change to the profit after tax, total comprehensive income, net worth, earnings per share, or any other financial line items for FY 2024-25. The overall true and fair view of the financial statements remains unaffected.

Accordingly, we are submitting herewith the revised Cash Flow Statement for the financial year ended March 31, 2025, for your kind records and information.

We request you to kindly take the same on record and update your records accordingly.

Thanking You,

Yours Faithfully,  
For V R INFRASPACE LIMITED

*V. D. Rupareliya*

VIPULBHAI DEVCHANDBHAI RUPARELIYA  
(Managing Director)  
DIN: 07364323



Encl.: As stated above.

V R INFRASPACE LIMITED

Registered office: Office FRF-12, V R One, Nr. L & T Knowledge City, Ajwa Road, Vadodara -390019, Gujarat, India.

CIN: L45203GJ2015PLC085400

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**V R INFRASPACE LIMITED**  
(CIN: L45203GJ2015PLC085400)

**Standalone Cash Flow Statement for the year ended 31 March 2025**

(Rs in lacs)

Particulars	Note	31 March 2025	31 March 2024
<b>CASH FLOW FROM OPERATING ACTIVITIES</b>			
Net Profit before tax		131.25	269.49
Profit/(loss) from Discontinuing Operation (after tax)		-	-
Depreciation and Amortisation Expense		1.55	1.15
Net Loss/(Gain) on Sale of Investments		-	-19.86
Interest Income		-127.42	-23.84
Finance Costs		8.43	27.84
<b>Operating Profit before working capital changes</b>		<b>13.81</b>	<b>254.78</b>
<b>Adjustment for:</b>			
Inventories		-274.75	-129.03
Trade Receivables		-438.79	407.13
Loans and Advances		-	-
Other Current Assets		37.18	113.46
Other Non current Assets		8.62	-
Trade Payables		375.19	19.84
Other Current Liabilities		-33.66	76.58
Short-term Provisions		-11.68	-4.73
Long-term Provisions		2.92	11.45
Cash (Used in)/Generated from Operations		-321.17	749.48
Tax paid(Net)		40.40	73.69
<b>Net Cash (Used in)/Generated from Operating Activities</b>		<b>-361.57</b>	<b>675.79</b>
<b>CASH FLOW FROM INVESTING ACTIVITIES</b>			
Purchase of Property, Plant and Equipment		-4.38	-
Purchase of Equity Instruments		-424.13	-
Proceeds from Sale of Equity Instruments		430.11	-
Proceeds from Sale/Redemption of Government or trust securities		2.04	-
Purchase of Other Investments		-	8.96
Sale / Redemption of Other Investments		-	19.86
Loans and Advances given		-1,524.52	-
Movement in other non current assets		-	-10.28
Interest received		127.42	42.45
<b>Net Cash (Used in)/Generated from Investing Activities</b>		<b>-1,393.46</b>	<b>60.99</b>
<b>CASH FLOW FROM FINANCING ACTIVITIES</b>			
Proceeds from Issue of Share Capital		-	2,040.00
Proceeds from Long Term Borrowings		-	-820.46
Repayment of Long Term Borrowings		-151.47	-
Dividends Paid (including Dividend Distribution Tax)		-26.64	-
Interest Paid		-8.43	-27.84
<b>Net Cash (Used in)/Generated from Financing Activities</b>		<b>-186.54</b>	<b>1,191.70</b>
<b>Net Increase/(Decrease) in Cash and Cash Equivalents</b>		<b>-1,941.57</b>	<b>1,928.48</b>
Opening Balance of Cash and Cash Equivalents		1,967.41	38.93
Exchange difference of Foreign Currency Cash and Cash equivalents		-	-
<b>Closing Balance of Cash and Cash Equivalents</b>	18	<b>25.84</b>	<b>1,967.41</b>

Components of cash and cash equivalents	31 March 2025	31 March 2024
Cash on hand	20.84	26.17
Cheques, drafts on hand	-	-
Balances with banks in current accounts	5.00	191.23
Bank Deposit having maturity of less than 3 months	-	1,750.00
Others	-	-
<b>Cash and cash equivalents as per Cash Flow Statement</b>	<b>25.84</b>	<b>1,967.40</b>

**Note:**

The above Cash Flow Statement has been prepared under the 'Indirect Method' as set out in the Accounting Standard 3 (AS-3), "Cash Flow Statements".

