

### General information about company

Scrip code*	511431
NSE Symbol*	VAKRANGE
MSEI Symbol*	NOTLISTED
ISIN*	INE051B01021
Name of company	VAKRANGE LIMITED
Type of company	Main Board
Class of security	Equity
Date of start of financial year	01-04-2025
Date of end of financial year	31-03-2026
Date of board meeting when results were approved	24-10-2025
Date on which prior intimation of the meeting for considering financial results was informed to the exchange	16-10-2025
Description of presentation currency	INR
Level of rounding	Lakhs
Reporting Type	Quarterly
Reporting Quarter	Second quarter
Nature of report standalone or consolidated	Consolidated
Whether results are audited or unaudited for the quarter ended	Unaudited
Whether results are audited or unaudited for the Year to date for current period ended/year ended	Unaudited
Segment Reporting	Multi segment
Description of single segment	
Start date and time of board meeting	24-10-2025 12:00
End date and time of board meeting	24-10-2025 13:45
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	01-07-2025	01-04-2025	
Date of end of reporting period	30-09-2025	30-09-2025	
Whether results are audited or unaudited	Unaudited	Unaudited	
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	6907.96	13791.79	
Other income	149.92	300.82	
<b>Total income</b>	<b>7057.88</b>	<b>14092.61</b>	

#### 2 Expenses

(a) Cost of materials consumed	1345.05	2516.28	

(b)	Purchases of stock-in-trade	3227.58	6694.1	
(c)	Changes in inventories of finished goods, work-in-progress and stock-in-trade	10.52	118.94	
(d)	Employee benefit expense	956.82	1820.2	
(e)	Finance costs	34.69	70.87	
(f)	Depreciation, depletion and amortisation expense	445.25	874.91	
(g)	<b>Other Expenses</b>			
1	Other Expenses	640.87	1133.01	
	<b>Total other expenses</b>	<b>640.87</b>	<b>1133.01</b>	
	<b>Total expenses</b>	<b>6660.78</b>	<b>13228.31</b>	
3	<b>Total profit before exceptional items and tax</b>	<b>397.1</b>	<b>864.3</b>	
4	Exceptional items	13.97	13.97	
5	<b>Total profit before tax</b>	<b>411.07</b>	<b>878.27</b>	
6	<b>Tax expense</b>			
7	Current tax	113.77	241.76	
8	Deferred tax	-5.63	1.68	
9	<b>Total tax expenses</b>	<b>108.14</b>	<b>243.44</b>	
10	Net movement in regulatory deferral account balances related to profit or loss and the related deferred tax movement	0	0	
11	<b>Net Profit Loss for the period from continuing operations</b>	<b>302.93</b>	<b>634.83</b>	
12	Profit (loss) from discontinued operations before tax	0	0	
13	Tax expense of discontinued operations	0	0	
14	<b>Net profit (loss) from discontinued operation after tax</b>	<b>0</b>	<b>0</b>	
15	Share of profit (loss) of associates and joint ventures accounted for using equity method	0	0	
16	<b>Total profit (loss) for period</b>	<b>302.93</b>	<b>634.83</b>	
17	<b>Other comprehensive income net of taxes</b>	<b>-7.15</b>	<b>-34.9</b>	
18	<b>Total Comprehensive Income for the period</b>	<b>295.78</b>	<b>599.93</b>	
19	<b>Total profit or loss, attributable to</b>			
	Profit or loss, attributable to owners of parent	286.08	604.69	
	Total profit or loss, attributable to non-controlling interests	16.85	30.14	
20	<b>Total Comprehensive income for the period attributable to</b>			
	Comprehensive income for the period attributable to owners of parent	293.47	636.06	
	Total comprehensive income for the period attributable to owners of parent non-controlling interests	16.61	33.67	
21	<b>Details of equity share capital</b>			
	Paid-up equity share capital	10831.92	10831.92	
	Face value of equity share capital	1	1	
22	Reserves excluding revaluation reserve			
23	<b>Earnings per share</b>			
i	<b>Earnings per equity share for continuing operations</b>			
	Basic earnings (loss) per share from continuing operations	0.03	0.06	
	Diluted earnings (loss) per share from continuing operations	0.03	0.06	
ii	<b>Earnings per equity share for discontinued operations</b>			
	Basic earnings (loss) per share from discontinued operations	0	0	
	Diluted earnings (loss) per share from discontinued operations	0	0	

iii	<b>Earnings per equity share (for continuing and discontinued operations)</b>			
	Basic earnings (loss) per share from continuing and discontinued operations	0.03	0.06	
	Diluted earnings (loss) per share from continuing and discontinued operations	0.03	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	<b>Disclosure of notes on financial results</b>	Textual Information(4)		

### Statement of Asset and Liabilities

	Particulars	Half Year ended (dd-mm-yyyy)
	Date of start of reporting period	01-04-2025
	Date of end of reporting period	30-09-2025
	Whether results are audited or unaudited	Unaudited
	Nature of report standalone or consolidated	Consolidated
<b>Assets</b>		
<b>1</b>	<b>Non-current assets</b>	
	Property, plant and equipment	7931.27
	Capital work-in-progress	935.48
	Investment property	3477.78
	Goodwill	0
	Other intangible assets	29.13
	Intangible assets under development	434.79
	Biological assets other than bearer plants	0
	Investments accounted for using equity method	0
<b>Non-current financial assets</b>		
	Non-current investments	481.09
	Trade receivables, non-current	0
	Loans, non-current	0
	Other non-current financial assets	1513.89
	<b>Total non-current financial assets</b>	<b>1994.98</b>
	Deferred tax assets (net)	0
	Other non-current assets	436.27
	<b>Total non-current assets</b>	<b>15239.7</b>
<b>2</b>	<b>Current assets</b>	
	Inventories	1634.54
<b>Current financial asset</b>		
	Current investments	0
	Trade receivables, current	4592.7

	Cash and cash equivalents	5078.1
	Bank balance other than cash and cash equivalents	4113.27
	Loans, current	9.56
	Other current financial assets	1236.01
	<b>Total current financial assets</b>	<b>15029.64</b>
	Current tax assets (net)	270.1
	Other current assets	2095.12
	Total current assets	19029.4
3	Non-current assets classified as held for sale	0
4	Regulatory deferral account debit balances and related deferred tax Assets	0
	<b>Total assets</b>	<b>34269.1</b>
	<b>Total current assets</b>	<b>19029.4</b>
3	Non-current assets classified as held for sale	0
4	Regulatory deferral account debit balances and related deferred tax Assets	0
	<b>Total assets</b>	<b>34269.1</b>
	<b>Equity and liabilities</b>	
1	<b>Equity</b>	
	<b>Equity attributable to owners of parent</b>	
	Equity share capital	10831.92
	Other equity	10024.7
	<b>Total equity attributable to owners of parent</b>	<b>20856.62</b>
	Non controlling interest	929.37
	<b>Total equity</b>	<b>21785.99</b>
2	<b>Liabilities</b>	
	<b>Non-current liabilities</b>	
	<b>Non-current financial liabilities</b>	
	Borrowings, non-current	339.38
	<b>Trade Payables, non-current</b>	
	(A) Total outstanding dues of micro enterprises and small enterprises	0
	(B) Total outstanding dues of creditors other than micro enterprises and small enterprises	0
	<b>Total Trade payable</b>	<b>0</b>
	Other non-current financial liabilities	1316.47
	<b>Total non-current financial liabilities</b>	<b>1655.85</b>
	Provisions, non-current	0
	Deferred tax liabilities (net)	273.85
	Deferred government grants, Non-current	0
	Other non-current liabilities	415.3
	<b>Total non-current liabilities</b>	<b>2345</b>
	<b>Current liabilities</b>	
	<b>Current financial liabilities</b>	
	Borrowings, current	78.78
	<b>Trade Payables, current</b>	
	(A) Total outstanding dues of micro enterprises and small enterprises	5.01
	(B) Total outstanding dues of creditors other than micro enterprises and small enterprises	3018.61

		<b>Total Trade payable</b>	3023.62
	Other current financial liabilities		2741.64
		<b>Total current financial liabilities</b>	5844.04
	Other current liabilities		2569.23
	Provisions, current		1279.35
	Current tax liabilities (Net)		445.49
	Deferred government grants, Current		0
		<b>Total current liabilities</b>	10138.11
3	Liabilities directly associated with assets in disposal group classified as held for sale		0
4	Regulatory deferral account credit balances and related deferred tax liability		0
		<b>Total liabilities</b>	12483.11
		<b>Total equity and liabilities</b>	34269.1
	<b>Disclosure of notes on assets and liabilities</b>		<b>Textual Information(1)</b>

### Format for Reporting Segmenet 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	01-07-2025	01-04-2025
	Date of end of reporting period	30-09-2025	30-09-2025
	Whether results are audited or unaudited	Unaudited	Unaudited
	Nature of report standalone or consolidated	Consolidated	Consolidated
<b>1</b>	<b>Segment Revenue (Income)</b>		
	<b>(net sale/income from each segment should be disclosed)</b>		
1	Vakrangee Kendra	5132.41	10602.99
2	Sale of ATM Products and Services	2319.64	4433.37
	<b>Total Segment Revenue</b>	7452.05	15036.36
	<b>Less: Inter segment revenue</b>	394.17	549.58
	<b>Revenue from operations</b>	7057.88	14486.78
<b>2</b>	<b>Segment Result</b>		
	<b>Profit (+) / Loss (-) before tax and interest from each segment</b>		
1	Vakrangee Kendra	356.7	788.41
2	Sale of ATM Products and Services	54.37	89.86
	<b>Total Profit before tax</b>	411.07	878.27
	<b>i. Finance cost</b>	0	0
	<b>ii. Other Unallocable Expenditure net off Unallocable income</b>	0	0
	<b>Profit before tax</b>	411.07	878.27
<b>3</b>	<b>(Segment Asset - Segment Liabilities)</b>		
	<b>Segment Asset</b>		
1	Vakrangee Kendra	27848.59	27848.59
2	Sale of ATM Products and Services	6420.51	6420.51
	<b>Total Segment Asset</b>	34269.1	34269.1
	<b>Un-allocable Assets</b>	0	0
	<b>Net Segment Asset</b>	34269.1	34269.1

4	Segment Liabilities			
Segment Liabilities				
1	Vakrangee Kendra	9809.56		9809.56
2	Sale of ATM Products and Services	2673.55		2673.55
	<b>Total Segment Liabilities</b>	12483.11		12483.11
	<b>Un-allocable Liabilities</b>	0		0
	<b>Net Segment Liabilities</b>	12483.11		12483.11
<b>Disclosure of notes on segments</b>				

### Other Comprehensive Income

	Date of start of reporting period	01-07-2025	01-04-2025
	Date of end of reporting period	30-09-2025	30-09-2025
	Whether results are audited or unaudited	Unaudited	Unaudited
	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	0.45	14.53
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	6.70	20.37
5	Total Other comprehensive income	-7.15	-34.90

### Cash flow statement, indirect

	Particulars	Half Year ended (dd-mm-yyyy)
	Date of start of reporting period	01-04-2025
	Date of end of reporting period	30-09-2025
	Whether results are audited or unaudited	Unaudited
	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	878.27
2	<b>Adjustments for reconcile profit (loss)</b>	
	Adjustments for finance costs	22.04
	Adjustments for decrease (increase) in inventories	195.41
	Adjustments for decrease (increase) in trade receivables, current	-2003.47
	Adjustments for decrease (increase) in trade receivables, non-current	0
	Adjustments for decrease (increase) in other current assets	367.53
	Adjustments for decrease (increase) in other non-current assets	-7.91
	Adjustments for other financial assets, non-current	-290.08
	Adjustments for other financial assets, current	0
	Adjustments for other bank balances	0

Adjustments for increase (decrease) in trade payables, current	1244.95
Adjustments for increase (decrease) in trade payables, non-current	0
Adjustments for increase (decrease) in other current liabilities	1331.29
Adjustments for increase (decrease) in other non-current liabilities	0
Adjustments for depreciation and amortisation expense	874.91
Adjustments for impairment loss reversal of impairment loss recognised in profit or loss	0
Adjustments for provisions, current	-144.09
Adjustments for provisions, non-current	0
Adjustments for other financial liabilities, current	-40.99
Adjustments for other financial liabilities, non-current	0
Adjustments for unrealised foreign exchange losses gains	0
Adjustments for dividend income	0
Adjustments for interest income	238.29
Adjustments for share-based payments	0.54
Adjustments for fair value losses (gains)	-42
Adjustments for undistributed profits of associates	0
Other adjustments for which cash effects are investing or financing cash flow	112.38
Other adjustments to reconcile profit (loss)	0
Other adjustments for non-cash items	-13.97
Share of profit and loss from partnership firm or association of persons or limited liability partnerships	0
<b>Total adjustments for reconcile profit (loss)</b>	<b>1368.25</b>
<b>Net cash flows from (used in) operations</b>	<b>2246.52</b>
Dividends received	0
Interest paid	0
Interest received	0
Income taxes paid (refund)	211.76
Other inflows (outflows) of cash	0
<b>Net cash flows from (used in) operating activities</b>	<b>2034.76</b>
<b>3 Cash flows from used in investing activities</b>	
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	16.31
Purchase of property, plant and equipment	983.87
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	0
	Interest received	238.29
	Income taxes paid (refund)	0
	Other inflows (outflows) of cash	0.79
	<b>Net cash flows from (used in) investing activities</b>	<b>-728.48</b>
<b>4</b>	<b>Cash flows from used in financing activities</b>	
	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	0
	Proceeds from issuing debentures notes bonds etc	0
	Proceeds from borrowings	0
	Repayments of borrowings	0
	Payments of lease liabilities	56.75
	Dividends paid	0
	Interest paid	0
	Income taxes paid (refund)	0
	Other inflows (outflows) of cash	6.05
	<b>Net cash flows from (used in) financing activities</b>	<b>-50.7</b>
	<b>Net increase (decrease) in cash and cash equivalents before effect of exchange rate changes</b>	<b>1255.58</b>
<b>5</b>	<b>Effect of exchange rate changes on cash and cash equivalents</b>	
	Effect of exchange rate changes on cash and cash equivalents	0
	<b>Net increase (decrease) in cash and cash equivalents</b>	<b>1255.58</b>
	Cash and cash equivalents cash flow statement at beginning of period	3822.52
	<b>Cash and cash equivalents cash flow statement at end of period</b>	<b>5078.1</b>

### Details of Impact of Audit Qualification

Whether results are audited or unaudited	Unaudited		
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	30-04-2028