



To,

Date: 11.06.2025

<b>The Manager, Listing Department, BSE Limited, Phiroze Jeejeebhoy Towers Dalal Street 28<sup>th</sup> Floor, Dalal Street, Mumbai- 400001</b>	<b>Company Symbol: VUENOW Script Code: 531997 ISIN: INE164D01010</b>
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**Subject: Clarification letter in respect of Board meeting outcome dated 30.05.2025**

**Ref: Revised Outcome of the Board Meeting under Regulation 30 & 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.**

Dear Sir/Madam,

Pursuant to Regulation 30 and Regulation 33 of Securities and Exchange Board of India (Listing Obligation and Disclosure Requirements) Regulations, 2015, this is to inform you that the Board of Directors **Vuenow Infratech Limited** at their meeting held on **Friday, 30<sup>th</sup> May, 2025** at the registered office of the Company at **Unit No. 406 & 407, A Wing, Atrium, near Acme Plaza, Andheri Kurla Road, Andheri East, J.B. Nagar, Mumbai, Maharashtra-400059** considered and approved the following agendas:

1. Standalone Audited Financial Results of the Company along with Auditor's Report for the Quarter and year ended on 31<sup>st</sup> March, 2025.
2. Taken on record the resignation of M/s. Kapish Jain & Associates, Chartered Accountants from the post of Statutory Auditors of the Company w.e.f. 30.05.2025.

Kindly note that there is an inadvertent typographical error noticed in the Statement of Impact of Audit Qualification Statement. In view of the above we are filing a revised set of Audited Standalone Financial Results along with Auditor's report and statement of impact of Audit Qualification Statements for the Quarter & year ended 31<sup>st</sup> March 2025.

We enclose herewith a copy of the said financial results (Standalone) along with Auditor's report and statement of impact of Audit Qualification Statements for the Quarter & year ended 31<sup>st</sup> March 2025.

You are requested to take the same on record and do the needful. This is for your information and record.

Thanking you,  
Yours Faithfully

For and on behalf of  
Vuenow Infratech Limited  
(Formerly known as Good Value Irrigation Limited)

Rahul Anandrao Bhargav  
Managing Director & CFO  
DIN: 08548577

**VUENOW INFRATECH LIMITED**

CIN: L62099MH1993PLC074167

Reg. Office: Unit No. 406 & 407, A Wing, Atrium, Near ACME Plaza, Andheri Kurla Road, Andheri East  
Mumbai – 400059, Maharashtra

[E-Mail-goodvalueirrigationltd@gmail.com](mailto:E-Mail-goodvalueirrigationltd@gmail.com) [Website: https://www.vuenowinfratech.co.in](https://www.vuenowinfratech.co.in)



To,

Date: 30<sup>th</sup> May, 2025

<b>The Manager, Listing Department, BSE Limited, Phiroze Jeejeebhoy Towers Dalal Street 28<sup>th</sup> Floor, Dalal Street, Mumbai- 400001</b>	<b>Company Symbol: VUENOW Script Code: 531997 ISIN: INE164D01010</b>
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**Subject: Outcome of the Board Meeting pursuant to Regulation 30 of SEBI (Listing Obligations & Disclosures Requirements) Regulations, 2015**

Dear Sir/Madam,

Pursuant to Regulation 30 and 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, this is to inform you that the Board of Directors of the Company at their Meeting held on Friday, 30<sup>th</sup> May, 2025 at the Registered Office of the Company situated at Unit No. 406 & 407, A Wing, Atrium, Near ACME Plaza Andheri Kurla Road, Andheri East, J.B. Nagar, Mumbai, Maharashtra-400059 inter alia considered and approved the following agendas:

1. Standalone Audited Financial Results along with Auditor's Report of the Company for the Quarter and Financial Year ended on 31<sup>st</sup> March, 2025.
2. Taken on record the resignation of M/s. Kapish Jain & Associates, Chartered Accountants from the post of Statutory Auditors of the Company w.e.f. 30.05.2025.

We enclose herewith a copy of the said Standalone Audited Financial results along with the Auditor's Report for the Quarter and Financial Year ended on 31<sup>st</sup> March, 2025 by the Statutory Auditors of the Company.

The meeting of the Board of Directors commenced at 09:00 P.M. and concluded at 10:00 P.M.

This is for your information and record.

**Thanking you,  
Yours Faithfully**

**For and on behalf of  
Vuenow Infratech Limited  
(Formerly known as Good Value Irrigation Limited)**

RAHUL  
ANANDRAO  
BHARGAV

Digitally signed by RAHUL ANANDRAO BHARGAV  
DN: cn=RAHUL ANANDRAO BHARGAV, o=VUENOW  
INFRATECH LIMITED, email=rahul.anand@vuenow  
infratech.co.in, c=IN

**Rahul Anand Rao Bhargav  
Managing Director & CFO  
DIN: 08548577**

**VUENOW INFRATECH LIMITED  
CIN: L62099MH1993PLC074167**

Reg. Office: Unit No. 406 & 407, A Wing, Atrium, Near ACME Plaza, Andheri Kurla Road, Andheri East  
Mumbai – 400059, Maharashtra

[E-Mail-goodvalueirrigationltd@gmail.com](mailto:E-Mail-goodvalueirrigationltd@gmail.com) [Website: https://www.vuenowinfratech.co.in](https://www.vuenowinfratech.co.in)



F.R.N. 022743N

# KAPISH JAIN & ASSOCIATES

## CHARTERED ACCOUNTANTS

Head Office: 504, B-Wing, Statesman House, 148, Barakhamba Road, New Delhi - 110001 | Phone : +91-11-43708987  
Mobile : +91 9971 921466 | Email : ca.kapish@gmail.com | Website : www.kapishjainassociates.com; www.cakja.com

### INDEPENDENT AUDITOR'S REPORT

To the Board of Directors of **Vuenow Infratech Limited**  
(Formerly known as Good Value Irrigation Limited)  
**Report on the Audit of the Standalone Annual Financial Results**

#### Qualified Opinion

We have audited the accompanying standalone annual financial results of **Vuenow Infratech Limited** (Formerly known as Good Value Irrigation Limited) ("**the Company**") for the Quarter ended on 31 March 2025 and year to date results for the period from 1 April 2024 to 31 March 2025 ("**the Statement**" or "**standalone annual financial results**"), attached herewith, being submitted by the Company pursuant to the requirement of Regulation 33 of the Securities and Exchange Board of India ("**SEBI**") (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended ("**Listing Regulations**").

In our opinion and to the best of our information and according to the explanations given to us **except for the effects of the matter described in the Basis for Qualified Opinion section of our report**, the aforesaid standalone annual financial results:

- are presented in accordance with the requirements of Regulation 33 of the Listing Regulations in this regard; and
- give a true and fair view in conformity with the recognition and measurement principles laid down in the applicable Indian Accounting Standards, and other accounting principles generally accepted in India, of the net profit and other comprehensive income and other financial information for the Quarter ended 31 March 2025 and year to date results for the period from 1 April 2024 to 31 March 2025.

#### Basis for Qualified Opinion

Attention is invited to the following matters in the Notes to the Standalone Annual Financial Results:

***The confirmations regarding the closing balances of trade receivables, trade payables and loans & advances were not made available to us by the management in certain cases. Therefore, we are unable to comment on whether those balances, as shown in financial results, are correct or not.***

We conducted our audit in accordance with the Standards on Auditing ("**SAs**") specified under section 143(10) of the Companies Act, 2013. Our responsibilities under those Standards are further described in the Auditor's Responsibilities for the Audit of the Standalone Annual Financial Results section of our report. We are independent of the Company, in accordance with the Code of Ethics issued by the Institute of Chartered Accountants of India together with the ethical requirements that are relevant to our audit of the standalone financial statements under the provisions of the Companies Act, 2013 and the Rules thereunder, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the Code of Ethics. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion on the standalone annual financial results.



### **Management's and Board of Director's Responsibilities for the Standalone Annual Financial Results**

These standalone annual financial results have been prepared on the basis of the standalone annual financial statements.

The Company's Management's and the Board of Director's are responsible for the preparation and presentation of these standalone annual financial results that give a true and fair view of the net profit/loss and other comprehensive income and other financial information in accordance with the recognition and measurement principles laid down in Indian Accounting Standards (Ind AS) prescribed under section 133 of the Act and other accounting principles generally accepted in India and in compliance with Regulation 33 of the Listing Regulations. This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding of the assets of the Company and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and design, implementation and maintenance of adequate internal financial controls that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the standalone annual financial results that give a true and fair view and are free from material misstatement, whether due to fraud or error.

In preparing the standalone annual financial results, the Management and the Board of Directors are responsible for assessing the Company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the Board of Directors either intends to liquidate the Company or to cease operations, or has no realistic alternative but to do so.

The Board of Directors is also responsible for overseeing the company's financial reporting process.

### **Auditor's Responsibilities for the Audit of Standalone Annual Financial Results**

Our objectives are to obtain reasonable assurance about whether the standalone annual financial results as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with SAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these standalone annual financial results.

As part of an audit in accordance with SAs, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the standalone financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances. Under section 143(3)(i) of the Companies Act, 2013, we are also responsible for expressing our opinion on whether the company has internal financial controls with reference to Financial Statements in place and the operating effectiveness of such controls.



- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures in the standalone annual financial results made by the management and Board and Board of Directors.
- Conclude on the appropriateness of Management and Board of Directors use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the appropriateness of this assumption. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the standalone annual financial results or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Company to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the standalone annual financial results, including the disclosures, and whether the standalone annual financial results represent the underlying transactions and events in a manner that achieves fair presentation.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards.

#### **Other Matters**

The standalone annual financial results include the results for the quarter ended 31 March 2025 being the balancing figure between the audited figures in respect of the full financial year and the published unaudited year to date figures up to the third quarter of the current financial year which were subject to limited review by us. Our opinion on the standalone annual financial results is not modified in respect of this matter.

For **Kapish Jain & Associates**  
Chartered Accountants  
Firm Registration Number 022743N

**Amit Kumar Madheshia**  
Partner  
Membership No. 521888  
UDIN:- 25521888BMITSM6391



Place: New Delhi  
Date: 30 May 2025

**VUENOW INFRATECH LIMITED**  
(Formerly known as Good Value Irrigation Limited)  
CIN: L62099MH1993PLC074167

Registered Office: Unit No. 406 & 407, A Wing, Near ACME Plaza, Andheri Kurla Road, Andheri East,  
Mumbai-400059, Maharashtra

Website: www.vuenowinfratech.co.in, Email id: contact@vuenowinfratech.co.in

**STATEMENT OF STANDALONE AUDITED FINANCIAL RESULTS FOR THE QUATER AND YEAR ENDED 31 MARCH 2025**

(Rs. in Lakh unless otherwise stated)

S. No.	Particulars	Standalone				
		Quarter ended			Year ended	
		31.03.2025	31.12.2024	31.03.2024	31.03.2025	31.03.2024
	(Audited)	(Unaudited)	(Audited)	(Audited)	(Audited)	
1	<b>Income</b>					
	a) Revenue from operations	658.70	-	2,851.39	1,982.75	3,772.60
	b) Other income	49.80	0.00	-	49.80	0.01
	<b>Total income</b>	<b>708.50</b>	<b>0.00</b>	<b>2,851.39</b>	<b>2,032.55</b>	<b>3,772.61</b>
2	<b>Expenses</b>					
	a) Purchase of stock in trade	35.93	0.00	947.51	208.81	947.51
	b) Changes in inventories of stock in trade	565.15	(0.00)	(483.21)	483.21	(483.21)
	c) Employee benefits expense	(2.62)	35.20	18.35	100.87	234.13
	d) Finance costs	9.10	8.92	7.01	37.29	18.79
	e) Depreciation and amortisation expense	17.95	18.01	19.35	71.96	46.78
	f) Other expenses	254.76	22.44	1,803.30	941.96	2,339.23
	<b>Total expenses</b>	<b>880.27</b>	<b>84.57</b>	<b>2,312.31</b>	<b>1,844.10</b>	<b>3,103.23</b>
3	<b>Profit / (Loss) before exceptional items and tax (1-2)</b>	<b>(171.77)</b>	<b>(84.57)</b>	<b>539.07</b>	<b>188.45</b>	<b>669.38</b>
4	Exceptional items	-	-	-	-	-
5	<b>Profit / (Loss) before tax (3-4)</b>	<b>(171.77)</b>	<b>(84.57)</b>	<b>539.07</b>	<b>188.45</b>	<b>669.38</b>
6	<b>Tax expense</b>					
	a) Current tax	(41.50)	(19.76)	131.85	53.94	160.74
	b) Deferred tax	4.59	1.32	2.86	2.66	(3.66)
7	<b>Profit / (Loss) after Tax (5-6)</b>	<b>(134.86)</b>	<b>(66.14)</b>	<b>404.36</b>	<b>131.85</b>	<b>512.30</b>
8	<b>Other comprehensive income</b>					
	a) Items that will not be reclassified to profit and loss	-	-	-	-	-
	Re-measurement gains (losses) on defined benefit plans	-	-	-	-	-
	Income tax effect	-	-	-	-	-
	b) Income tax relating to items that will not be reclassified to profit and loss	-	-	-	-	-
	Net other comprehensive income to be reclassified to profit or loss in subsequent periods	-	-	-	-	-
	Income tax effect	-	-	-	-	-
	<b>Total other comprehensive income / (loss) for the year</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
9	<b>Total comprehensive income / (loss) for the period/year (7+8)</b>	<b>(134.86)</b>	<b>(66.14)</b>	<b>404.36</b>	<b>131.85</b>	<b>512.30</b>
10	<b>Paid up equity share capital (face value of Rs. 10 per share)</b>	<b>2,320.15</b>	<b>2,320.15</b>	<b>2,320.15</b>	<b>2,320.15</b>	<b>2,320.15</b>
	Less: Calls in arrears from others	43.52	43.52	43.52	43.52	43.52
	<b>Net Paid up Equity Share Capital</b>	<b>2,276.63</b>	<b>2,276.63</b>	<b>2,276.63</b>	<b>2,276.63</b>	<b>2,276.63</b>
11	Other equity	-	-	-	(1,378.88)	(1,336.71)
12	<b>Earnings per equity share (face value of Rs. 10 per share) (not annualised, excluding year end)</b>					
	Basic (Rs.)	(0.58)	(0.29)	1.92	0.57	2.43
	Diluted (Rs.)	(0.58)	(0.29)	1.92	0.57	2.43

Note:

1. The Audited Standalone Financial Results have been reviewed and approved by the Board of Directors at their Meetings held on 30 May, 2025. In compliance with the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations as amended, 2015 ("SEBI Listing Regulations"), a limited review of the above results has been carried out by the Statutory Auditors of the Company.

2. The Audited Standalone Financial Results have been prepared in accordance with the Indian Accounting Standards (Ind AS), Section 133 of the Companies Act, 2013 read with Rules framed thereunder and Schedule III to the Companies Act, 2013 as amended.

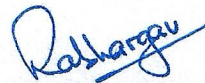
3. The Company has a single reportable segment for the purpose of Ind AS-108.

Particulars	As at 31-Mar-25	As at 31-Mar-24
<b>ASSETS:</b>		
<b>1 Non-current assets</b>		
a) Property, plant and equipment	1,018.68	35.90
b) Right-to-use Asset	173.68	377.64
c) Financial assets		
i) Loans & advances	-	-
ii) Other financial assets	-	-
d) Non - Current tax assets (Net)	-	-
e) Deferred Tax Assets	1.00	3.66
f) Other non-current assets	167.44	41.15
<b>Total non-current assets</b>	<b>1,360.80</b>	<b>458.35</b>
<b>2 Current assets</b>		
a) Inventories	-	483.21
b) Financial assets		
i) Trade receivables	1,407.04	3,792.41
ii) Cash and cash equivalents	70.05	579.34
iii) Other financial assets	-	-
c) Other current assets	2,854.35	215.60
<b>Total current assets</b>	<b>4,331.44</b>	<b>5,070.56</b>
<b>Total assets</b>	<b>5,692.24</b>	<b>5,528.91</b>
<b>EQUITY AND LIABILITIES:</b>		
<b>1 Equity</b>		
a) Equity share capital	2,276.63	2,276.63
b) Reserve and Surplus	(1,378.88)	(1,336.71)
<b>Total-Shareholders' Funds</b>	<b>897.75</b>	<b>939.92</b>
<b>2 Non-current liabilities</b>		
a) Financial liabilities		
i) Borrowings	124.28	120.79
ii) Lease Liabilities	167.68	347.80
b) Provisions	-	-
c) Deferred tax liabilities (net)	-	-
d) Other non-current liabilities	-	-
<b>Total non-current liabilities</b>	<b>291.96</b>	<b>468.59</b>
<b>3 Current liabilities</b>		
a) Financial liabilities		
i) Borrowings	2.12	41.42
ii) Trade payables	-	-
(a) Total outstanding dues of micro enterprises and small enterprises	-	-
(b) Total outstanding dues of creditors other than micro enterprises and small enterprises	3,261.72	3,817.65
b) Provisions	553.70	29.94
c) Other current liabilities	461.09	70.65
d) Current tax liabilities	223.90	160.74
<b>Total - Current liabilities</b>	<b>4,502.53</b>	<b>4,120.40</b>
<b>TOTAL - EQUITY AND LIABILITIES</b>	<b>5,692.24</b>	<b>5,528.91</b>

Particulars	For the year ended on	
	31-Mar-25	31-Mar-24
<b>Cash flow from operating activities</b>		
Profit / (loss) before tax	188.45	669.39
Adjustment to reconcile profit before tax to net cash flows:		
Depreciation and amortisation expense	71.96	46.78
Finance cost	37.29	18.78
Provision for bad debts	11.01	-
<b>Operating cash flows before working capital changes</b>	<b>308.71</b>	<b>734.95</b>
Adjustments for changes in working capital:		
Increase in inventories	483.21	(483.21)
Decrease/ (increase) in trade receivables	2,396.38	(3,792.41)
Decrease/ (increase) in non current assets	(126.29)	(33.03)
Decrease/ (increase) in current assets	(2,638.75)	(215.46)
Increase/ (Decrease) in financial liabilities	-	-
Increase/ (Decrease) in current liabilities	390.44	69.34
Increase/ (Decrease) in provisions	523.77	29.93
Increase/ (Decrease) in trade payables	(556.12)	3,817.65
<b>Cash generated from / (used in) operations</b>	<b>781.35</b>	<b>127.76</b>
Income taxes paid / Refund - Net	(10.30)	-
<b>Net cash flow from / (used in) operating activities (A)</b>	<b>771.05</b>	<b>127.76</b>
<b>Cash flow from investing activities:</b>		
Purchase of fixed assets, including intangible assets	(994.04)	(41.05)
Proceeds from sale of fixed assets	-	-
Investment/ (redemption) in fixed deposits	-	-
Interest received	-	-
<b>Net cash flow (used in) investing activities (B)</b>	<b>(994.04)</b>	<b>(41.05)</b>
<b>Net cash flow from financing activities:</b>		
Payment of lease liabilities	(78.48)	(48.84)
Dividend paid	(174.01)	-
Proceeds from non-current borrowings	3.49	-
Repayment of non current borrowing	-	0.75
(Repayment)/proceeds from short term borrowings (net)	-	-
Net proceeds from issuance of equity shares to non-controlling interest	-	540.00
Interest paid	(37.29)	-
<b>Net cash flow from financing activities (C)</b>	<b>(286.29)</b>	<b>491.91</b>
<b>Net (decrease) / increase in cash and cash equivalents (A + B + C)</b>	<b>(509.29)</b>	<b>578.62</b>
Cash and cash equivalents at the beginning of the year	579.34	0.72
<b>Cash and cash equivalents at the end of the year</b>	<b>70.05</b>	<b>579.34</b>

6. The figures for the previous periods have been regrouped/ rearranged whenever considered necessary, to confirm current period classification.

For and on behalf of the Board of Directors  
**VUENOW INFRA TECH LIMITED**  
(Formerly known as Good Value Irrigation Limited)



**Rahul Anandrao Bhargav**  
Managing Director & CFO  
DIN : 08548577

Date : 30 May 2025  
Place: Mumbai

**Statement on Impact of Audit Qualifications (for audit report with modified opinion) submitted along-with Annual Audited Financial Results - (Standalone)**

**Statement on Impact of Audit Qualifications for the Financial Year ended March 31, 2025  
[Regulation 52 of the SEBI (LODR) Regulations, 2015]**

**I**

S. No.	Particulars	Audited Figures (as reported before adjusting for qualifications) (Amt in Lacs)	Adjusted Figures (audited figures after adjusting for qualifications) (Amt. in Lacs)
1	Turnover / Total income	2,032.55	0
2	Total Expenditure	1844.10	0
3	Net Profit/(Loss)	188.45	0
4	Earnings Per Share	0.57	0
5	Total Assets	5,692.24	0
6	Total Liabilities	5,692.24	0
7	Net Worth	897.75	0
8	Any other financial item(s) (as felt appropriate by the management)	-	-

**II Audit Qualification (each audit qualification separately):**

S. No	Particulars	Remarks
1.	Details of Audit Qualification:	Following qualification has been given by the Auditors in the audit report on Standalone Financial Statements of the Company:  The confirmations regarding the closing balances of trade receivables, trade payables and loans & advances were not made available to us by the management in certain cases. Therefore, we are unable to comment on whether those balances, as shown in financial results, are correct or not.
2.	Type of Audit Qualification: Qualified Opinion / Disclaimer of Opinion / Adverse Opinion	Qualified
3.	Frequency of qualification: Whether appeared first time / repetitive / since how long continuing	Repetitive
4.	For Audit Qualification(s) where the impact is quantified by the auditor, Management's Views:	Not Applicable
5.	For Audit Qualification(s) where the impact is not quantified by the auditor: (i) Management's estimation on the	The Company is currently in the process of obtaining confirmations with respect to the

**VUENOW INFRATECH LIMITED**

CIN: L62099MH1993PLC074167

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E-Mail: [goodvalueirrigationltd@gmail.com](mailto:goodvalueirrigationltd@gmail.com) Website: <https://www.vuenowinfratech.co.in>

	impact of audit qualification:	balances of trade receivables, trade payables and loans & advances. Once, we receive the confirmation we will provide the same to the auditor.
	(ii) If management is unable to estimate the impact, reasons for the same:	Not Ascertainable
	(iii) Auditors' Comments on (i) or (ii) above:	Not Applicable


**III. Signatories:**



**Rahul Anandrao Bhargav**  
Managing Director & CFO  
DIN: 08548577



**Vandana Chib**  
Chairperson of Audit Committee



**CA Amit Kumar Madheshia**  
Partner  
Membership No. 521888

**Place: Mumbai**  
**Date: 30-05-2025**

**VUENOW INFRATECH LIMITED**

CIN: L62099MH1993PLC074167

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