WHERE YOU WANT TO BE

To May 29, 2025

The BSE Limited Phiroze Jeejeebhoy Towers, Dalal Street, Fort, Mumbai – 400001	National Stock Exchange of India Limited "Exchange Plaza, Bandra Kurla Complex, Bandra (E) Mumbai - 400051
Scrip Code: 517556	Symbol: PVP Debt-18PVL29A, 18PVL29

Subject: Disclosure under Regulation 33, 30, 51 & 52 of the SEBI (Listing Obligations and Disclosures Requirements) Regulations, 2015 ("Listing Regulations") – Outcome of the board meeting

Pursuant to Regulation 30, 33, 51 & 52 of the SEBI Listing Regulations, 2015 we would like to inform you that the Board of Directors of the Company at its meeting held today i.e., May 29, 2025, inter-alia, considered and approved:

1. The Audited standalone and consolidated financial results of the Company for the year ending March 31, 2025 along with Auditors Report with unmodified opinion.

2.The appointment of M/s M Damodaran and Associates LLP, Practicing Company Secretaries as the Secretarial Auditor for the FY 2024-2025.(Annexure 1)

3. Disclosure on large corporate is attached herewith Annexure-2

Kindly note the meeting commenced at 06.00 P.M & concluded at 11.00 P.M

Thanking You,

For PVP Ventures Limited

PRASAD VEERA POTLURI

Digitally signed by PRASAD VEERA POTLURI
Date: 2025.05.29 23:02:15 +05'30'

Prasad V. Potluri

Chairman & Managing Director

PVP Ventures Ltd.
Corp. Office: Plot No. 83 & 84 4th Floor Punnaiah Plaza Road No. 2 Banjara Hills Hyderabad - 500 034 T: +91 40 6730 9999 F: +91 40 6730 9988
Regd. Office: KRM Centre 9th Floor No. 2 Harrington Road Chetpet Chennai - 600 031 T: +91 44 3028 5570 F: +91 44 3028 5571
info@pvpglobal.com | pvpglobal.com

PVP VENTURES LIMITED

Annexure_1

Appointment of Secretarial Auditor

S.NO	**DETAILS OF EVENT THAT NEEDS TO PROVIDED**	**INFORMATION OF SUCH EVENTS**
1	Reason of change viz, appointment	Appointment
2	Date of appointment Term of Appointment	May 29, 2025 Appointed for FY 2024-2025
3	Brief Profile	M. Damodaran & Associates LLP (MDA) is a premier business advisory firm providing holistic advisory and compliance solutions in the areas of corporate laws, statutory matters, secretarial and legal services to numerous corporates.
4	Disclosure of relationship between directors(in case of appointment of a director)	Not Applicable

PRASAD VEERA POTLURI
Digitally signed by PRASAD VEERA POTLURI
Date: 2025.05.29 23:02:53 +05'30'

Annexure-03

Sub: Disclosure of information w.r.t. Large Corporate

With reference to SEBI circular no. SEBI/HO/DDHS/DDHS-RACPODI/P/CIR/2023/172 dated October 19, 2023, and pursuant to email communication received from the Stock Exchanges please find below the details:-

Symbol	NSE: PVP BSE:517556
Name of the Company	PVP Ventures Limited
Financial From	01st April 2024
Financial To	31st March 2025
Outstanding Qualified Borrowings at the start of the financial year (Rs. In Crores)-	27.00
Outstanding Qualified Borrowings at the end of the financial year (Rs. In Crores)	26.24
Highest credit rating of the company relating to the unsupported bank borrowings or plain vanilla bonds, which have no structuring/support built in	NA
Incremental borrowing done during the year (qualified borrowing) (Rs. In Crores)	NA
Borrowings by way of issuance of debt securities during the year (Rs. In Crores)	NA

PRASAD VEERA POTLURI
Digitally signed by PRASAD VEERA POTLURI
Date: 2025.05.29 23:03:09 +05'30'

WHERE YOU WANT TO BE

To May 29, 2025

The BSE Limited Phiroze Jeejeebhoy Towers, Dalal Street, Fort, Mumbai – 400001	National Stock Exchange of India Limited "Exchange Plaza, Bandra Kurla Complex, Bandra (E) Mumbai - 400051
Scrip Code: 517556	Symbol: PVP Debt-18PVL29A, 18PVL29

Subject: Declaration with respect to the Audit Report with unmodified opinion to the Audited Financial Results for the Financial Year ended 31st March 2025

We hereby declare that the Audit report issued by our Statutory Auditor M/s PSDY & Associates on the Audited financial results of the Company for the Financial Year ended 31st March 2025 is unmodified.

The above declaration is made pursuant to the Regulation 33(3)(d) of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended.

Thanking You,
Yours faithfully,

For PVP Ventures Limited

PRASAD VEERA POTLURI Digitally signed by PRASAD VEERA POTLURI Date: 2025.05.29 23:03:30 +05'30'

Prasad V. Potluri

Chairman & Managing Director

PVP VENTURES LIMITED

PSDY & Associates
Chartered Accountants
Old No. 38, New No. 28, 1st Floor,
Sakthi Apartments, College Road,
Nungambakkam, Chennai - 600006
Ph No. 044 2826 2826 / +91 95660 41401

Independent Auditor's Report on the Audit of Annual Standalone Financial Results and Review of Quarterly Financial Results

To The Board of Directors of PVP Ventures Limited

Opinion and Conclusion

We have (a) audited the Standalone Financial Results for the year ended 31 March 2025 and (b) reviewed the Standalone Financial Results for the quarter ended 31 March 2025 (refer 'Other Matter' section below), both included in the accompanying "Statement of Standalone Financial Results for the quarter and year ended 31 March 2025" ("the Statement") of **PVP Ventures Limited** ("the Company"), being submitted by the Company pursuant to the requirements of Regulation 33 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended ("the Listing Regulations").

(a) Opinion on Annual Standalone Financial Results

In our opinion and to the best of our information and according to the explanations given to us, the Statement:

i. is presented in accordance with the requirements of Regulation 33 of the Listing Regulations in this regard; and

ii. gives a true and fair view in conformity with the recognition and measurement principles laid down in the Indian Accounting Standards and other accounting principles generally accepted in India of the net loss and total comprehensive loss and other financial information of the Company for the year ended 31 March 2025.

(b) Conclusion on the Unaudited Standalone Financial Results for the quarter ended 31 March 2025

With respect to the Standalone Financial Results for the quarter ended 31 March 2025, based on our review conducted and procedures performed as stated in paragraph (b) of Auditor's Responsibilities section below, nothing has come to our attention that causes us to believe that the Standalone Financial Results for the quarter ended 31 March 2025, prepared in accordance with the recognition and measurement principles laid down in the Indian Accounting Standards 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.

Basis for Opinion

We conducted our audit in accordance with the Standards on Auditing (SAs) specified under Section 143(10) of the Companies Act, 2013 ("the Act"). Our responsibilities under those Standards are further described in the paragraph (a) of "Auditor's Responsibilities for the Audit of the Standalone 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 ("ICAI") together with the ethical requirements that are relevant to our audit of the Standalone Financial Results under the provisions of the Act and the Rules thereunder, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the ICAI's Code of Ethics. We believe that the audit evidence obtained by us is sufficient and appropriate to provide a basis for our audit opinion.

Emphasis of Matter

a) We draw attention to Note No. 2 & Note No. 3 of the Statement, w.r.t interest free secured loan provided to New Cyberabad City Projects Private Limited (NCCPL) erstwhile subsidiary and currently a related party of the Company and the corresponding accounting. Principal amount of Rs. 21,843.49 lakhs is outstanding from the said party as at 31 March 2025. The Management is confident of recovering the loan within the extended tenor duly factoring in the future business plans of the related party and considering positive developments w.r.t ongoing litigations as highlighted in the said note. Accordingly, the Management believes that there is no necessity to create an allowance for expected credit loss.

   Our opinion / conclusion is not qualified in respect of above matter.

b) We draw attention to Note No. 4 of the Statement, which is related to the sale of Company's erstwhile subsidiary, i.e NCCPL to Picturehouse Media Limited ("PHML"), related party of the Company, for an amount of Rs. 3,256.44 Lakhs out of which an amount of Rs. 2,800 Lakhs is due to be received from PHML as at 31 March 2025. As stated in the said note, the Management is confident of receiving the amount within the stipulated/agreed period and there is no necessity to create an allowance for expected credit loss despite PHML having negative Net worth, continuing losses and no significant business activity being carried out by the said related party, considering the business plans of its subsidiary, NCCPL and considering positive developments w.r.t ongoing litigations as highlighted in point number (a) above.

   Our opinion / conclusion is not qualified in respect of above matter.

c) We draw attention to Note No. 11 & Note No. 12 of the Statement w.r.t appeals which have been filed w.r.t various Income tax and Goods and Service Tax (GST) matters and are pending adjudication with the appellate authorities. The Company has been advised that it has a good case to support its stand and no provision is required to be created in this regard.

   Our opinion / conclusion is not qualified in respect of above matter.

d) We draw attention to Note No. 14 of the Statement regarding management assessment with applicability of the provisions of Section 135 of the Act and rules thereon towards Corporate Social responsibility (CSR) for the year ended 31 March 2024. The Company is in the process of quantifying its liability considering legal interpretations around the computation of profits under Section 198 of the Act on the basis of which the CSR spend is computed. While the Company has created a provision during the current year ended 31 March 2025, which is the estimated maximum amount to be spent, the actual spend could vary based on legal/professional discussions being carried out in this regard. Any adjustment to such an amount would be carried out upon finalization of the management assessment in this regard and when such amount is finally remitted.

   Our opinion / conclusion is not qualified in respect of the above matter.

PSDY & ASSOCIATES Chennai Chartered Accountants

Management's Responsibilities for the Statement

The Statement which includes the Standalone Financial Results is the responsibility of the Company's Board of Directors and has been approved by them for the issuance. This responsibility includes the preparation and presentation of the Statement for the quarter and year ended 31 March 2025 that gives a true and fair view of the net loss and total comprehensive loss and other financial information in accordance with the recognition and measurement principles laid down in the Indian Accounting Standards, prescribed under Section 133 of the Act read with relevant rules issued thereunder 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 the 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 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 Financial Results, 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 are also responsible for overseeing the financial reporting process of the Company.

Auditor's Responsibilities

(a) Audit of the Standalone Financial Results for the year ended 31 March 2025

Our objectives are to obtain reasonable assurance about whether the Standalone Financial Results for the year ended 31 March 2025 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 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 Annual Standalone Financial Results, 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.

PSDY & ASSOCIATES Chennai Chartered Accountants

- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances.

- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the management.

- Evaluate the appropriateness and reasonableness of disclosures made by the Board of Directors in terms of the requirements specified under Regulation 33 of the Listing Regulations.

- Conclude on the appropriateness of the 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 Company's ability to continue as a going concern. 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 Statement 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 Annual Standalone Financial Results, including the disclosures, and whether the Annual Standalone Financial Results represent the underlying transactions and events in a manner that achieves fair presentation.

- Obtain sufficient appropriate audit evidence regarding the Annual Standalone Financial Results of the Company to express an opinion on the Annual Standalone Financial Results.

Materiality is the magnitude of misstatements in the Annual Standalone Financial Results that, individually or in aggregate, makes it probable that the economic decisions of a reasonably knowledgeable user of the Annual Standalone Financial Results may be influenced. We consider quantitative materiality and qualitative factors in (i) planning the scope of our audit work and in evaluating the results of our work; and (ii) to evaluate the effect of any identified misstatements in the Annual Standalone Financial Results.

We communicate with those charged with governance of the Company 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.

(b) Review of the Standalone Financial Results for the quarter ended 31 March 2025

We conducted our review of the Standalone Financial Results for the quarter ended 31 March 2025 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 ICAI. A review of interim financial information consists of making inquiries, primarily of the Company's personnel responsible for

PSDY & ASSOCIATES Chennai Chartered Accountants

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 SAs 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.

Other Matters

The Statement includes the results for the quarter ended 31 March 2025 being the balancing figures between the audited figures in respect of the full financial year and the published year to date figures up to the third quarter of the current financial year, which were subject to limited review by us. Our review conclusion / audit opinion on the statement is not modified in respect of this matter.

For **PSDY & Associates**
Chartered Accountants
Firm's Registration Number: 010625S

YASHVANT
Digitally signed by YASHVANT
Date: 2025.05.29 22:17:28 +05'30'

PSDY & ASSOCIATES Chennai Chartered Accountants

Yashvant G
Partner
Membership No: 209865

Place: Chennai
Date: 29 May 2025
ICAI UDIN: 25209865BMIDAU5535

PVP Ventures Limited
Registered Office: Door No. 2, 9th Floor, KRM Centre, Harrington Road, Chetpet, Chennai-600031
Web: www.pvpglobal.com
CIN:L72300TN1991PLC020122
Statement of Standalone Financial Results for the quarter and year ended 31 March 2025
(All amounts are in Lakhs unless otherwise stated)

Sl No	Particulars	Quarter ended			Year ended	Year ended
		March 2025 (Refer Note 1)	December 2024 (Unaudited)	March 2024 (Refer Note 1)	March 2025 (Audited)	March 2024 (Audited)
1	**Income**					
	(a) Revenue from operations	1,690.24	-	-	1,690.24	-
	(b) Other Income	277.32	273.72	675.04	1,128.24	767.65
	Total Income (1)	**1,967.56**	**273.72**	**675.04**	**2,818.48**	**767.65**
2	**Expenses**					
	(a) Changes in inventories of finished goods, work-in-progress and Stock-in-Trade	88.50	-	-	88.50	-
	(b) Employee benefit expenses	646.05	148.11	140.07	1,085.52	518.85
	(c) Finance Cost (Refer Note 5 & 7)	85.55	46.34	63.11	361.80	490.33
	(d) Depreciation and Amortization Expenses	21.80	22.32	20.10	89.30	80.47
	(e) Other Expenses	376.56	248.09	154.56	1,068.22	556.65
	Total Expenses (2)	**1,218.46**	**464.86**	**377.84**	**2,693.34**	**1,646.30**
3	**Profit/(Loss) before exceptional items and tax (1-2)**	**749.10**	**(191.14)**	**297.20**	**125.14**	**(878.65)**
4	Exceptional Loss / (Gain) (Refer Note 5)	669.69	-	(4.08)	669.69	(3,650.28)
5	**Profit before tax (3-4)**	**79.41**	**(191.14)**	**301.28**	**(544.55)**	**2,771.63**
6	**Tax expense**					
	a) Current Tax	-	-	-	-	-
	b) Deferred Tax	149.31	(138.67)	(467.77)	(168.73)	(467.77)
	c) Prior period deferred tax	-	(43.99)	-	12.75	-
	d) Income tax for earlier years	-	-	-	1.83	-
	Total Tax expense	**149.31**	**(182.66)**	**(467.77)**	**(154.15)**	**(467.77)**
7	**Net Profit / (Loss) for the period / year (5-6)**	**(69.90)**	**(8.48)**	**769.05**	**(390.40)**	**3,239.40**
8	**Other Comprehensive Income**					
	(A) Item that will not be reclassified to Profit or Loss					
	(i) Remeasurement of the defined benefit liability	(0.01)	-	1.10	(0.01)	1.10
	(ii) Income tax expenses relating to the above	-	-	(0.28)	-	(0.28)
		(0.01)	**-**	**0.82**	**(0.01)**	**0.82**
	(B) Items that will be reclassified to Profit or Loss					
	(i) Fair value gain/(loss) on equity investments classified as FVTOCI	(107.29)	13.96	37.20	(83.37)	(226.12)
	(ii) Income tax expenses relating to the above	-	-	-	-	-
		(107.29)	**13.96**	**37.20**	**(83.37)**	**(226.12)**
	Total Other Comprehensive Income/ (Loss) (8)	**(107.30)**	**13.96**	**38.02**	**(83.38)**	**(225.30)**
9	**Total Comprehensive Income / (Loss) (7+8)**	**(177.20)**	**5.48**	**807.07**	**(473.78)**	**3,014.10**
10	Paid-up equity share capital (Face Value of Rs. 10/- each)	26,040.37	26,040.37	26,040.37	26,040.37	26,040.37
11	Reserves (Other Equity)				(5,045.76)	(4,571.98)
12	Earnings per share (Face Value of Rs. 10/- each)	(not annualised)	(not annualised)	(not annualised)	(annualised)	(annualised)
	(a) Basic (in Rs.)	(0.03)	(0.00)	0.30	(0.15)	1.28
	(b) Diluted (in Rs.)	(0.03)	(0.00)	0.30	(0.15)	1.28

For PVP Ventures Limited

PRASAD VEERA POTLURI
Digitally signed by PRASAD VEERA POTLURI
Date: 2025.05.29 22:00:22 +05'30'

Prasad V. Potluri
Chairman and Managing Director
DIN: 00179175

Place : Hyderabad
Date : 29 May 2025

PSDY & ASSOCIATES
Chennai
Chartered Accountants

PVP Ventures Limited

Registered Office: Door No. 2, 9th Floor, KRM Centre, Harrington Road, Chetpet, Chennai-600031

Web: www.pvpglobal.com

CIN:L72300TN1991PLC020122

Notes to Statement of Standalone Audited Financial Results for the quarter and year ended 31 March 2025

(All amounts are in Lakhs unless otherwise stated)

1 The above Standalone Financial Results for the year ended 31 March 2025 have been audited and for the quarter ended 31 March 2025 have been reviewed by Statutory Auditors of the Company and recommended by the Audit Committee of PVP Ventures Limited ("the Company") and approved by the Board of Directors at their meeting held on 29 May 2025. The statutory auditors of the Company have expressed an unmodified opinion. The figures for the quarter ended 31 March 2025 and 31 March 2024 are the balancing figures between the audited figures in respect of the financial year ended 31 March 2025 and 31 March 2024 and published year to date figures for nine months ended 31 December 2024 and 31 December 2023 respectively, which were subjected to limited review by the statutory auditors.

The Standalone Financial Results for the year ended 31 March 2025 have been prepared in accordance with the Indian Accounting Standards (Ind AS) prescribed under Section 133 of the Companies' Act, 2013 ("the Act") read with relevant rules issued thereunder and other accounting principles generally accepted in India and in compliance with Regulation 33 of Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 ("the Listing Regulations").

2 The Company had invested in 24,832; 22% Secured Redeemable Non-Convertible Debentures (NCDs) of Rs. 100,000 each issued by New Cyberabad City Projects Private Limited ("NCCPL"), erstwhile subsidiary and currently a related party of the Company. Further, on 16 March 2015 the said investment of Rs. 24,832 Lakhs in debentures was converted to an Interest Free Secured loan against the security of Land owned by NCCPL and Land development rights available with NCCPL , repayable on 31 March 2017 which was further extended by 10 years to 31 March 2027. A further extension of 1 year until 31 March 2028 was granted vide supplementary agreement dated 07 February 2024. The outstanding principal loan amount as on 31 March 2025 is Rs. 21,843.49 Lakhs.

Further, the status of ongoing litigation as at 31 March 2025 associated with the enforceability and market value of security is as follows:

i) Attachment by Enforcement Directorate ("ED") of the land owned by Adobe Realtors Private Limited (erstwhile stepdown subsidiary of the Company and currently related party) who have grant development rights to NCCPL Based on legal confirmation obtained by the Company from the lawyer representing the Company in the aforesaid order, the release of the said property has been ordered by the adjudicating authority vide order dated 20 December 2024.

ii) Attachment by SEBI of land owned by Arete Real Estate Developers Private Limited, Expressions Real Estate Developers Private Limited (erstwhile stepdown subsidiaries of the Company and currently related parties) , who have granted development rights to NCCPL. The Honourable Supreme Court of India ("SC") vide order dated 7 March 2025 has ordered release or attachment of the said properties in lieu of deposit of bank guarantees of amount involved in dispute and pending with the SC. The aforesaid entities and NCCPL is in the process of evaluating its options.

Further, NCCPL is in the process of digitization of its land records as required in the State of Telangana.

Though NCCPL is not carrying any business activity, based on the above-mentioned factors, the Company believes that while there could be a further extension of the tenor beyond the stipulated date of 31 March 2028, the amounts are fully recoverable and hence there is no necessity to create an allowance for Expected Credit Loss.

i. Market value of a nearby land serving as a proxy to the land over which development rights held by NCCPL.
ii. Business plans of NCCPL to monetise the land bank by developing residential and/or commercial properties.
iii. Enforceable clause in the Share Purchase Agreement (SPA) which provides the first priority repayment of the loan based on the cash flows to be generated out of the project to be developed as stated in (ii) above. Additionally, the Company is guaranteed 50% payout from the revenues generated in excess of the loan outstanding, out of the sale/development of the aforesaid properties.

The Company believes that the provisions of Section 186(1) & 188 of the Act have been complied with to the extent applicable.

Further based on internal assessment/professional opinion received in this regard, the other provisions of Section 186 of the Act in respect to loans, making investments, providing guarantees and securities are not applicable to the Company as it is involved on the business of providing infrastructural facilities.

3 The Company was treating the aforesaid loan as deemed investment in subsidiary and hence was carrying the same at cost until 30 September 2023. Consequent to NCCPL ceasing to be a subsidiary as highlighted above, the Company has carried the same at amortized cost as at 31 March 2025 and 31 March 2024 in accordance with the requirements of Ind AS-109 – Financial instruments. Accordingly, the Management has carried the loan at present value by discounting the future cash flows at a rate of 8% over an estimated repayment period of 8.5 years (considering the possibility of further extension as stated above as against the balance legal tenor of 4 years).

The accounting has been done in the following manner:

Particulars	Remarks	Amount upon initial recognition	Amount carried as at 31 March 2025
Carried as Loan under Non-Current financial assets	Interest income has been recorded under the Effective Interest Rate (EIR) method*	11,091.29	12,500.41
Carried as Prepayment asset under other Non-Current Assets	Amortization would be done in proportion of revenues accruing to the Company as per the SPA as stated in Note 2 (iii) above	10,752.20	10,752.20
		21,843.49	

* An amount of Rs. 246.73 Lakhs and Rs. 958.01 Lakhs has been recognized as Interest Income under Other Income for the quarter and year ended 31 March 2025 respectively.

PSDY & ASSOCIATES
Chennai
Chartered Accountants

PRASAD VEERA POTLURI

Digitally signed by PRASAD VEERA POTLURI
Date: 2025.05.29 22:00:59 +05'30'

PVP Ventures Limited

Registered Office: Door No. 2, 9th Floor, KRM Centre, Harrington Road, Chetpet, Chennai-600031

Web: www.pvpglobal.com

CIN:L72300TN1991PLC020122

Notes to Statement of Standalone Audited Financial Results for the quarter and year ended 31 March 2025

(All amounts are in Lakhs unless otherwise stated)

4 The Company has entered into a SPA dated 06 October 2023 with Picturehouse Media Limited ("PHML"), a related party for sale of its 100% stake i.e. 81% held by it in its subsidiary NCCPL for consideration payable in cash determined based on the valuation report under Rule 11UA of the Income Tax Rules, 1962 obtained from an independent registered valuer.

The total consideration received / receivable from PHML for sale of NCCPL has been summarised below:

Particulars	Amount
Total Consideration for sale of NCCPL	3,256.44
Less: Consideration already discharged upto 31 March 2024	376.44
Less: Consideration discharged during the current year	80.00
Consideration receivable from PHML*	**2,800.00**

*The amount receivable from PHML has been classified as "Other Non-Current Financial Assets".

During the current year, PHML has repaid an amount of Rs. 80 Lakhs.

PHML along with its subsidiaries (PVP Cinema Private Limited and PVP Capital Limited) have a negative net worth, continuing losses. These aspects coupled with other related factors indicate that there is an existence of material uncertainty that will cast significant doubt on PHML's ability to continue as a going concern. Though PHML is not carrying any significant business activity and there are challenges related to liquidity and Going Concern, the Management is confident of recovering the said receivable within the agreed tenor of October 2033, considering the business plan of its subsidiary, NCCPL as stated in the Note 2 above and has assessed that there is no necessity to create an allowance for expected credit loss under Ind AS 109.

The Company has carried the same at amortized cost as at 31 March 2025 in accordance with the requirements of Ind AS-109. Accordingly, the Management has discounted the said receivable considering the discount rate of 8% over an estimated repayment period of 10 years from October 2023. Further, the consideration receivable from PHML for sale of NCCPL is not subject to any interest on the outstanding amount.

The accounting has been done in the following manner:

Particulars	Remarks	Amount upon initial recognition	Amount carried as at 31 March 2025
Carried as receivable under financial assets (Non-Current)	Interest income has been recorded under the EIR method	1,348.13	1,422.25
Carried as Prepayment asset under other non-current assets	Amortization would be done in proportion of revenues accruing to the Company as per the SPA as stated in Note 2 (iii) above	1,451.87	1,451.87
		2,800.00	

5 The Company has entered into an SPA dated 06 October 2023 with PV Potluri Ventures Private Limited ("PV Potluri") and (Humain Health Tech Private Limited) HHT for purchase of 100% of Shares of HHT from PV Potluri for consideration determined based on the valuation report obtained from an independent registered valuer for consideration payable partly in Cash and partly in Shares of the Company.

The details of consideration payable for the acquisition of HHT is summarized below :

Particulars	Amount
Total Consideration for acquisition of HHT	2,249.60
Consideration payable in Cash	691.80
Consideration paid by issue of Equity Shares of the Company*	**1,557.80**

* Discharged by issue of 12,900,000 equity shares of the Company for Rs. 12.076 per share during the Financial Year 2023-24

The details of cash consideration payable have been summarised below:

Particulars	Amount
Total Consideration payable in Cash	691.80
Less: Consideration already discharged upto 31 March 2024	(1.80)
Add: Interest on the outstanding amount at 18% p.a. as per the SPA# for FY 23-24	51.72
Less: TDS on the aforesaid interest	(5.17)
Amount payable to PV Potluri as at 31 March 2024 on account of aforesaid *	736.55
Less: Consideration discharged during the current year	(252.00)
Add: Interest on the outstanding amount at 18% p.a. as per the SPA#	93.39
Less: TDS on the aforesaid interest	(9.29)
Amount payable to PV Potluri as at 31 March 2025 on account of aforesaid *	**568.65**

PSDY & ASSOCIATES ★ Chennai ★ Chartered Accountants

PRASAD VEERA POTLURI

Digitally signed by PRASAD VEERA POTLURI
Date: 2025.05.29 22:01:21 +05'30'

*The amount payable to PV Potluri has been classified as "Other Non-Current Financial Liabilities".

#As per terms of SPA, interest is payable at 18% on the consideration amount remaining outstanding after 31 October 2023. Accordingly an amount of Rs. 19.44 lakhs and Rs. 92.89 Lakhs has been recognised under Finance Cost for the quarter and year ended 31 March 2025 respectively.

Further, during the year ended 31 March 2025, the Company has provided loan to HHT to support its operations and repayment of outstanding debt towards PV Potluri (erstwhile Holding Company of HHT) and other related parties. The amount outstanding as at 31 March 2025 is Rs. 2,215.03 Lakhs. The Company believes that interest free loan, without defining repayment schedule has been provided to the subsidiary as a measure of support to finance operations and expand the business of subsidiary companies and hence is in the nature of equity infusion by the Company resulting in the same being classified as Investments and not as Loans in the Standalone Financial statements. Accordingly , the same has been classified as Deemed investment.

Based on evaluation of performance of the subsidiaries , the Company has entered into a MoU with the said related party that the balance outstanding consideration shall be paid only upon positive turnaround of the business and when the acquired subsidiaries become self-sustaining in terms of generation of cash flows without being dependent on the Company for fund infusion.

Since the consolidated Net worth of the acquired subsidiary is negative and considering various other factors such as significant reduction in the actual sales & significant losses of HHT at Standalone and Consolidated level as against the estimated numbers considered for valuation at the time of acquisition further impacted by suspension of operations at one of its centres, the Management believes that considering the future business projections and estimated cash flows of the subsidiary an impairment of Rs. 669.69 lakhs is provided against the said investments provided for the quarter and year ended 31 March 2025 which has been classified as exceptional loss in the statement of Profit & Loss.

6 The Company has accounted for managerial remuneration payable of Rs. 500 lakhs to Chairman cum Managing Director who is part of the promoter and promoters' group. However, the Company has not obtained special resolution from the shareholders as required under Section 197 of the Act read along with Schedule V considering that the Company has inadequate profits.

The Company proposes to obtain relevant approvals before making payment of the said remuneration.

7 Finance cost includes Rs. 53.42 Lakhs accounted for the year ended 31 March 2025 representing the interest payable under Section 234B and Section 234C of the Income Tax Act, 1961 consequent to the determination of the tax payable for the year ended 31 March 2023 based on the return of income filed during the FY 23-24 and the non-remittance of the determined net tax liability amounting to Rs. 1,325.24 Lakhs to the department of Income Tax as at 31 March 2024. During the year ended 31 March 2025, the said Income Tax Liability along with the interest accrued upon has been remitted to the Department of Income Tax out of the Interest Free Security Deposit (IFSD) received from Brigade.

8 The Company has done a detailed analysis of expenditure incurred during the year ended 31 March 2025 in the process of issuance of NCD subsequent to the year end as stated in Note 16b to the Statement. Consequently, the Company has classified such expenditures into :

a) Transaction costs under Ind AS-109 which would be considered for amortization under the effective interest rate method as part of Borrowing cost to be accounted from the quarter ended 30 June 2025. Such transaction costs amounting to Rs. 436.08 lakhs have been carried as "Prepaid expenses" under other current assets as at 31 March 2025.
b) Period costs or sunk costs which is not considered as transaction costs and consequently charged off to the Statement of Profit and Loss under the head Other Expenses during the year ended 31 March 2025 amounting to Rs. 24.42 lakhs

9 During the current year, the Company received an order from Securities and Exchange Board of India ("SEBI") levying a penalty of Rs. 14 Lakhs for non-submission of Payment Confirmation Status (PCS) and No Default Statement (NDS) to Credit Rating Agencies during the period when NCDs were outstanding. The Company has further appealed against the order and Securities Appellate Tribunal (SAT) had admitted the appeal against a security deposit of Rs. 5 Lakhs and disclosed under the head "Security deposits paid under protest" grouped as part of "Other Non-Current Financial Assets".

10 The Company is in the process of assessing its compliances under the Listing Regulations, particularly w.r.t approval of Related party transactions by the Audit committee under Regulation 23 of the Listing Regulations and the approval of material-related party transactions by the shareholders under the aforesaid Regulations. The impact of past non-compliance, if any, shall be dealt with as and when it is identified and such non-compliance if any shall not have material impact on the Financial Statements.

11 The Company has received a Show Cause Notice from the Directorate General of Goods & Services Tax Intelligence dated 22 July 2024. The notice was served on account of non-payment of GST liability by the Company, in relation to construction services provided for the North Town Project. Following this, the Company received an order dated 17 January 2025, demanding payment of Rs. 687.53 Lakhs, along with a penalty totalling to Rs. 1,375.06 Lakhs. Subsequent to the year end, the Company has filed writ petition with Honourable High court of Madras.

Based on professional advice, the Company believes that it has a good case to support its stand and no provision is required to be created in this regard.

Consequent to the above notice, the Company has started availing GST Input credit on its expenses in the monthly returns being filed such that adequate credit is available to discharge the liability should the said matter be adjudicated against the Company. An amount of Rs. 75.03 lakhs has been recognized under the head "Balances with Government Authorities" grouped as part of "Other Non-Current Assets". Corresponding, the Management has also created a provision for contingencies amounting to Rs. 75.03 lakhs which has been presented under the head non-current provisions , to address a scenario where the said matter is decided in favour of the Company and the Company is unable to utilize the aforesaid accumulated Input tax credit.

12 Appeals have been filed by the Company on various Income Tax matters which have been decided against the Company at various forums and are pending adjudication. Similarly appeals have been filed by the Department/ Statutory Body where the matter has been decided in favour of the Company.

The Company is in the process of revisiting its process of quantification of contingent liability on a wholistic basis by assessing various accounting principles/industry practices/legal interpretations/judicial pronouncements and guidance provided by professional bodies. Such quantification will be disclosed in the annual financial statements prepared under Section 129 of the Act read along with Schedule III to the Act.

13 The Honorable High Court of Madras in its ruling on various aspects with respect to levy of stamp duty on immovable properties has upheld G.O.(Ms.) No. 29 dated 1 March 2019 issued by the Government of Tamil Nadu treating an order sanctioning a scheme of amalgamation as an instrument of conveyance which is subject to stamp duty on 2% of the market value of the immovable property. Further the G.O.(Ms.) No.47 dated 19.02.2020 clarifying the said levy to be applicable w.e.f 1 April 1956 was also upheld. The Company has received a demand for amount of Rs. 1243.24 lakhs vide letter dated 26 May 2025. Pursuant to the said judgement and demand order , the Company has been legally advised that there are interpretative challenges on the application of judgement to the merger of PVP Ventures Private Limited (amalgamating company) into SSI Limited (Amalgamated company) w.e.f 1 October 2007 vide order and subsequent renaming of SSI Limited to PVP Ventures Limited, consequent to which the land bank has vested with the Company. Based on legal advice the Company has not recorded any provision for the year ended 31 March 2025 and the same has been treated as contingent liability arisisng subsequent to the date of Balance sheet.

14 While the Company believes that Section 135 of the Act w.r.t Corporate Social responsibility (CSR) would be applicable for the year ended 31 March 2024, the Company has not yet finalized its computations considering the legal interpretations around certain items accounted in the Statement of Profit and Loss for the financial year 2022-23 and the treatment of the same for the purpose of computing the profits under Section 198 of the Act based on which the amount liable to be spent has to be computed. Consequently, since the amount has not been finalized the same has also not been transferred to a fund specified in Schedule VII of the Act. Such transfer is required to be done within 6 months from that date, i.e by 30 September 2024.

The Company has created a provision of Rs. 92.38 lakhs on a conservative basis, towards unspent CSR for Financial year 2023-24 during the current year ended 31 March 2025 which is the estimated maximum amount to be spent. However, the actual spend could vary based on legal/professional discussions being carried out in this regard. Any adjustment to such an amount would be carried out upon finalization of the management assessment in this regard and when such amount is finally remitted.

Further the Management has assessed that for the year ended 31 March 2025, penalty which might arise on account of past non-compliance, shall be dealt with as and when it arises and the same is quantified/levied by the respective regulatory body. Such non-compliance shall not have a material impact on the current Financial Statements.

PSDY & ASSOCIATES Chennai Chartered Accountants

PRASAD VEERA POTLURI
Digitally signed by PRASAD VEERA POTLURI
Date: 2025.05.29 22:01:38 +05'30'

PVP Ventures Limited

Registered Office: Door No. 2, 9th Floor, KRM Centre, Harrington Road, Chetpet, Chennai-600031

Web: www.pvpglobal.com

CIN:L72300TN1991PLC020122

Notes to Statement of Standalone Audited Financial Results for the quarter and year ended 31 March 2025

(All amounts are in Lakhs unless otherwise stated)

15 The Board of Directors of the Company in its Board Meeting on 12 November 2024 have provided an in-principle approval for the merger of the Company with its wholly owned subsidiary Humain Healthtech Private Limited ("HHT") with an appointed date of 01 April 2024. The Company is in the process of filing the scheme of merger with registrar of regional director.

16 a. The Board of directors of the Company in their meeting held on 28 November 2024 have approved the proposal for acquisition of substantial shares of Biohygea Global Private Limited (Medilabs), While the said Share Purchase cum shareholders Agreement was finalized on the aforesaid date , and the Company had paid an advance of Rs 100 lakhs out of the total purchase consideration payable of Rs. 700 lakhs via a combination of infusion of primary growth capital into Medilabs and buying out certain portion of stake held by existing third party individual shareholders, the balance consideration of Rs. 600 lakhs has been remitted subsequent to the year end and hence control has been acquired after the year end. Consequently, based on provisions of Ind AS-103 – Business Combinations and Ind AS 110- Consolidated Financial Statements, the Company believes that Medilabs is not required to be consolidated as the same does not form of the group as at 31 March 2025.

The amount paid as advance purchase consideration has been classified as Other Non-Current Financial Assets as on 31 March 2025.

b. The Non-Convertible Debenture Committee (“the Committee”) of the Board of Directors of the Company at its meeting held on 11 April 2025 has approved the allotment of 15,000 Secured, Rated, Listed, Non-Convertible Debentures of Face Value of Rs. 1,00,000/- each, aggregating to Rs. 15,000 lakhs on Private Placement basis in the following manner:

i. 9,500 INR denominated, Listed, Rated, Senior, Secured Non-convertible Debentures (NCDs) of face value of INR 1,00,000 each aggregating up to INR 9,500 lakhs (Series A Debentures) to LICHFL Housing & Infrastructure Fund

ii. 5,500 INR denominated, Listed, Rated, Senior, Secured NCDs of face value of INR 1,00,000 each aggregating up to INR 5,500 lakhs (Series B Debentures) to LICHFL Real Estate Debt Opportunities Fund –I

The said NCD’s have been listed on the National Stock Exchange’s (“NSE”) debt platform.

Considering that the NCD’s have been issued and listed subsequent to the year end and since the Company was not a debt-listed company as at 31 March 2025, the disclosures under Regulation 52(4) and regulation 54(2) of the Listing Regulations would not be applicable for the annual results for the year ended 31 March 2025.

c. The Board of Directors of the Company in their meeting held on 23 April 2025 have approved the proposal for acquisition of 56% shareholding in Optimus Oncology Private Limited ("Optimus")., via a combination of infusion of primary growth capital into Optimus and buying out certain portion of the stake held by existing third party institutional and individual shareholders with the total investment being Rs. 54.73 lakhs with the Company holding 56.01% of the Company post-acquisition. Consequently, the Company has entered into Shareholders’ Agreement, Share Purchase Agreement and Share subscription agreement on the aforesaid date.

d. The Board of Directors vide circular resolution dated 10 July 2024, has approved the voluntary strike off of Safetrunk Services Private Limited (SSPL) and vide order dated 8 May 2025, SSPL has been struck off from the Register of Companies.

17 As per Ind AS-108 "Operating Segment", the Company has disclosed the segment information only as part of the Consolidated audited Financial Results for the quarter and year ended 31 March 2025.

18 The Statement of Standalone Assets and Liabilities as at 31 March 2025 and Statement of Standalone Cash flow are provided in Annexure 1 & 2 respectively.

19 Previous period figures have been reclassified to conform to the current period classification/presentation.

20 Transactions with values below the rounding off norm adopted by the Company have been reflected as “0” in the relevant notes in these Standalone Financial Results.

For PVP Ventures Limited

PRASAD VEERA POTLURI

Digitally signed by PRASAD VEERA POTLURI Date: 2025.05.29 22:01:57 +05'30'

Prasad V. Potluri
Chairman and Managing Director
DIN: 00179175

Place : Hyderabad
Date : 29 May 2025

PSDY & ASSOCIATES
Chennai
Chartered Accountants

PVP Ventures Limited
Registered Office: Door No. 2, 9th Floor, KRM Centre, Harrington Road, Chetpet, Chennai-600031
Web: www.pvpglobal.com
CIN:L72300TN1991PLC020122

Annexure 1 - Statement of Standalone Assets and Liabilities as at 31 March 2025
(All amounts are in Lakhs unless otherwise stated)

	Particulars	As at 31 March 2025	As at 31 March 2024
		Audited	Audited
I	**ASSETS**		
(1)	**Non Current Assets**		
	(a) Property, Plant and Equipment	221.21	59.81
	(b) Right of use Assets	74.94	121.42
	(c) Financial Assets		
	(i) Investments	4,061.51	2,599.54
	(ii) Loans	12,500.41	11,542.39
	(iii) Other financial assets	1,547.50	1,369.50
	(d) Income Tax Asset (net)	150.00	150.00
	(e) Deferred Tax Assets (net)	623.47	467.49
	(f) Other Non-Current Assets	12,275.08	12,510.42
	Total Non Current Assets	**31,454.12**	**28,820.57**
(2)	**Current assets**		
	(a) Inventories	5,019.87	5,108.37
	(b) Financial Assets		
	(i) Investments	-	473.79
	(ii) Trade receivables	3.40	-
	(iii) Cash and Cash Equivalents	40.69	27.72
	(iv) Loans	11.90	6.12
	(v) Other Financial Assets	1.94	4.22
	(c) Other current assets	468.41	422.07
	Total Current Assets	**5,546.21**	**6,042.29**
	Total Assets	**37,000.33**	**34,862.86**
II.	**EQUITY AND LIABILITIES**		
A	**EQUITY**		
	(a) Equity Share Capital	26,040.37	26,040.37
	(b) Other Equity	(5,045.76)	(4,571.98)
	Total Equity	**20,994.61**	**21,468.39**
B	**LIABILITIES**		
(1)	**Non Current Liabilities**		
	(a) Financial Liabilities		
	(i) Borrowings	108.20	139.18
	(ii) Lease Liabilities	90.10	115.61
	(iii) Other Financial Liabilities	568.65	736.55
	(b) Provisions	185.59	12.73
	(c) Other non current liabilities	10,313.01	7,205.06
	Total Non Current Liabilities	**11,265.55**	**8,209.13**
(2)	**Current Liabilities**		
	(a) Financial Liabilities		
	(i) Borrowings	3,092.83	3,002.35
	(ii) Lease Liabilities	25.50	48.57
	(iii) Trade payables		
	- Total Outstanding dues to Micro and Small Enterprises	2.35	2.01
	- Total Outstanding dues to creditors other than Micro and Small Enterprises	72.57	107.80
	(iv) Other financial liabilities	535.53	39.70
	(b) Other current liabilities	661.72	94.59
	(c) Provisions	1.18	0.85
	(d) Current Tax Liabilities (Net)	348.49	1,889.47
	Total Current Liabilities	**4,740.17**	**5,185.34**
	Total Liabilities	**16,005.72**	**13,394.47**
	Total Equity and Liabilities	**37,000.33**	**34,862.86**

For PVP Ventures Limited

PRASAD VEERA POTLURI
Digitally signed by PRASAD VEERA POTLURI
Date: 2025.05.29 22:02:14 +05'30'

Prasad V. Potluri
Chairman and Managing Director
DIN: 00179175

Place : Hyderabad
Date : 29 May 2025

PSDY & ASSOCIATES
Chennai
Chartered Accountants

PVP VENTURES LIMITED
Registered Office: Door No. 2, 9th Floor, KRM Centre, Harrington Road, Chetpet, Chennai-600031
Web: www.pvpglobal.com
CIN:L72300TN1991PLC020122
Annexure 2 - Statement of Standalone Cashflow for the year ended 31 March 2025
(All amounts are in Lakhs unless otherwise stated)

	Particulars	For the year ended 31st March 2025 Audited	For the year ended 31st March 2024 Audited
I	**CASH FLOW FROM OPERATING ACTIVITIES**		
	Profit / (Loss) before Tax	**(544.55)**	**2,771.63**
	Adjustments for:		
	Provision on investment written back	-	(55,021.74)
	Loss on sale of investments (net)	-	51,371.46
	Provision for impairment	669.69	
	Depreciation and Amortization	89.30	80.47
	Provision for Diminution in value of Investments	0.18	17.00
	Interest Income	(142.05)	(7.43)
	Liabilities no longer required written back	(6.34)	(5.00)
	Provision for Advances no longer required written back	-	(250.26)
	Interest Income on Financial Assets	(979.36)	(503.88)
	Assets written off	2.09	0.02
	Finance Cost	361.80	490.33
	Operating profit / (Loss) before working capital / other changes	**(549.24)**	**(1,057.40)**
	Adjustments for (increase) / decrease in operating assets:		
	Trade Receivables	(3.40)	-
	Loans	(5.78)	(2.16)
	Inventories	88.50	-
	Other non-current Financial Assets	(4.96)	-
	Other current Financial Assets	(1.41)	150.00
	Other Current Assets	(46.33)	2.53
	Adjustments for increase / (decrease) in operating liabilities:		
	Trade Payables	(34.89)	42.88
	Other non-current Financial Liabilities	-	(5.17)
	Other current Financial Liabilities	502.17	14.14
	Non-current Provisions	172.85	3.84
	Current Provisions	(74.70)	0.85
	Other non-current Liabilities	3,713.16	800.06
	Other current Liabilities	(38.08)	(5.53)
	Cash Generated From / (Used in) Operations	**3,717.89**	**(55.95)**
	Direct Taxes Paid (net)	(1,550.27)	(1.02)
	Net Cash Flow From / (Used in) Operating Activities	**2,167.62**	**(56.97)**
II	**CASH FLOW FROM INVESTING ACTIVITIES**		
	Capital expenditure towards tangible assets (including Capital advances, net of capital creditors)	(27.52)	(179.11)
	Proceeds from Redemption of Debentures	473.79	473.79
	Discharge of partial purchase consideration payable towards subsidiary	(252.00)	(1.80)
	Advance paid for acquisition of subsidiary	(100.00)	83.27
	Loans to related parties (net) - Repayment/(Granted)	(2,215.03)	378.44
	Receipt of partial purchase consideration for sale of subsidiary	80.00	9.02
	Interest Income Received	143.60	
	Net Cash Flow From / (Used in) Investing Activities	**(1,897.16)**	**763.61**

PSDY & ASSOCIATES Chennai Chartered Accountants

PRASAD VEERA POTLURI
Digitally signed by PRASAD VEERA POTLURI
Date: 2025.05.29 22:02:32 +05'30'

PVP VENTURES LIMITED
Registered Office: Door No. 2, 9th Floor, KRM Centre, Harrington Road, Chetpet, Chennai-600031
Web: www.pvpglobal.com
CIN:L72300TN1991PLC020122
Annexure 2 - Statement of Standalone Cashflow for the year ended 31 March 2025
(All amounts are in Lakhs unless otherwise stated)

	Particulars	For the year ended 31st March 2025 Audited	For the year ended 31st March 2024 Audited
III	**CASH FLOW FROM FINANCING ACTIVITIES**		
	Long term borrowings taken	-	167.47
	Long term borrowings repaid/ waived off	(28.29)	(4.20)
	Short term borrowings taken / (repaid) (net)	6.27	(912.20)
	Payment of Lease Liabilities	(72.73)	(71.97)
	Finance costs paid	(162.74)	(19.45)
	Net Cash Flow From / (Used in) Financing Activities	**(257.49)**	**(840.35)**
IV	**Net Increase / (Decrease) in Cash and Cash Equivalents (I + II + III)**	12.97	(133.71)
V	**Cash and Cash Equivalents at the beginning of the year**	27.72	161.43
VI	**Cash and Cash Equivalents at the end of the year**	**40.69**	**27.72**

For PVP Ventures Limited
PRASAD VEERA POTLURI
Digitally signed by PRASAD VEERA POTLURI
Date: 2025.05.29 22:02:48 +05'30'
Prasad V. Potluri
Chairman and Managing Director
DIN: 00179175

Place : Hyderabad
Date : 29 May 2025

PSDY & ASSOCIATES
Chennai
Chartered Accountants

PSDY & Associates
Chartered Accountants
Old No. 38, New No. 28, 1st Floor,
Sakthi Apartments, College Road,
Nungambakkam, Chennai - 600006
Ph No. 044 2826 2826 / +91 95660 41401

Independent Auditor's Report on the Audit of Annual Consolidated Financial Results and Review of Quarterly Financial Results

To The Board of Directors of PVP Ventures Limited

Opinion and Conclusion

We have (a) audited the Consolidated Financial Results for the year ended 31 March 2025 and (b) reviewed the Consolidated Financial Results for the quarter ended 31 March 2025 (refer Others Matters' section below), both included in the accompanying "Statement of Consolidated Financial Results for the quarter and year ended 31 March 2025" ("the Statement") of **PVP Ventures Limited** ("the Parent" or "the Company") and its subsidiaries (the Parent and its subsidiaries together referred to as "the Group") being submitted by the Parent pursuant to the requirement of Regulation 33 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended ("the Listing Regulations").

(a) Opinion on Annual Consolidated Financial Results

In our opinion and to the best of our information and according to the explanations given to us, and based on the consideration of the reports of the other auditors on separate financial results of the subsidiaries referred to in Other Matter Section below, the Statement:

i. includes the results of the following entities forming part of the Group as at 31 March 2025:

SI.No	Name of the Entity	Relationship
1	PVP Corporate Parks Private Limited	Wholly Owned Subsidiary
2	Safetrunk Services Private Limited	Wholly Owned Subsidiary
3	Humain Health Tech Private Limited	Wholly Owned Subsidiary
4	Apta Medical Imaging Private Limited	Subsidiary of (3) above
5	Noble Diagnostics Private Limited	Subsidiary of (3) above

ii. is presented in accordance with the requirements of Regulation 33 of the Listing Regulations in this regard; and

PSDY & ASSOCIATES Chennai Chartered Accountants

iii. gives a true and fair view in conformity with the recognition and measurement principles laid down in the Indian Accounting Standards and other accounting principles generally accepted in India of the consolidated net loss and consolidated total comprehensive loss and other financial information of the Group for the year ended 31 March 2025.

(b) Conclusion on the Unaudited Consolidated Financial Results for the quarter ended 31 March 2025

With respect to the Consolidated Financial Results for the quarter ended 31 March 2025, based on our review conducted and procedures performed as stated in paragraph (b) of Auditor's Responsibilities section below, nothing has come to our attention that causes us to believe that the Consolidated Financial Results for the quarter ended 31 March 2025, prepared in accordance with the recognition and measurement principles laid down in the Indian Accounting Standards 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.

Basis for Opinion

We conducted our audit in accordance with the Standards on Auditing (SAs) specified under Section 143(10) of the Companies Act, 2013 (“the Act”). Our responsibilities under those Standards are further described in the paragraph (a) of “Auditor’s Responsibilities for the Audit of the Consolidated Financial Results” section of our report. We are independent of the Group, in accordance with the Code of Ethics issued by the Institute of Chartered Accountants of India (“ICAI”) together with the ethical requirements that are relevant to our audit of the Consolidated Financial Results under the provisions of the Act and the Rules thereunder, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the ICAI’s Code of Ethics. We believe that the audit evidence obtained by us and the audit evidence obtained by other auditors in terms of their reports referred to in “Other Matter” paragraph below, is sufficient and appropriate to provide a basis for our audit opinion.

Emphasis of Matter

a) We draw attention to Note No. 2 & Note No. 3 of the Statement, w.r.t interest free secured loan provided to New Cyberabad City Projects Private Limited (NCCPL) erstwhile subsidiary and currently a related party of the Company and the corresponding accounting. Principal amount of Rs. 21,843.49 lakhs is outstanding from the said party as at 31 March 2025. The Management is confident of recovering the loan within the extended tenor duly factoring in the future business plans of the related party and considering positive developments w.r.t ongoing litigations as highlighted in the said note. Accordingly, the Management believes that there is no necessity to create an allowance for expected credit loss.

   Our opinion / conclusion is not qualified in respect of above matter.

b) We draw attention to Note No. 4 of the Statement, which is related to the sale of Company’s erstwhile subsidiary, i.e NCCPL to Picturehouse Media Limited (“PHML”), related party of the Company, for an amount of Rs. 3,256.44 Lakhs out of which an amount of Rs. 2,800 Lakhs is due to be received from PHML as at 31 March 2025. As stated in the said note, the Management is confident of receiving the

PSDY & ASSOCIATES Chennai Chartered Accountants

amount within the stipulated/agreed period and there is no necessity to create an allowance for expected credit loss despite PHML having negative Net worth, continuing losses and no significant business activity being carried out by the said related party, considering the business plans of its subsidiary, NCCPL and considering positive developments w.r.t ongoing litigations as highlighted in point number (a) above.

Our opinion / conclusion is not qualified in respect of above matter.

c) We draw attention to Note No. 11 & Note No. 12 of the Statement w.r.t appeals which have been filed w.r.t various Income tax and Goods and Service Tax (GST) matters and are pending adjudication with the appellate authorities. The Company has been advised that it has a good case to support its stand and no provision is required to be created in this regard.

Our opinion / conclusion is not qualified in respect of above matter.

d) We draw attention to Note No. 14 of the Statement regarding management assessment with applicability of the provisions of Section 135 of the Act and rules thereon towards Corporate Social responsibility (CSR) for the year ended 31 March 2024. The Company is in the process of quantifying its liability considering legal interpretations around the computation of profits under Section 198 of the Act on the basis of which the CSR spend is computed. While the Company has created a provision during the current year ended 31 March 2025, based on the estimated maximum amount to be spent, the actual spend could vary based on legal/professional discussions being carried out in this regard. Any adjustment to such an amount would be carried out upon finalization of the management assessment in this regard and when such amount is finally remitted.

Our opinion / conclusion is not qualified in respect of the above matter.

Management's Responsibilities for the Statement

This Statement which includes the Consolidated Financial Results is the responsibility of the Parent's Board of Directors and has been approved by them for the issuance. This responsibility includes the preparation and presentation of the Statement for the quarter and year ended 31 March 2025 that give a true and fair view of the Consolidated net loss and consolidated total comprehensive loss and other financial information of the Group in accordance with the recognition and measurement principles laid down in the Indian Accounting Standards, prescribed under Section 133 of the Act, 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 respective Board of Directors of the Companies included in the Group are responsible for maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding of the assets of the Group 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 the design, implementation and maintenance of adequate internal financial controls, that were operating effectively for ensuring accuracy and completeness of the accounting records, relevant to the preparation

PSDY & ASSOCIATES Chennai Chartered Accountants

and presentation of the respective Financial Results that give a true and fair view and are free from material misstatement, whether due to fraud or error, which have been used for the purpose of preparation of the Consolidated Financial Results by the Directors of the Parent, as aforesaid.

In preparing the Consolidated Financial Results, the respective Board of Directors of the Companies included in the Group are responsible for assessing the ability of the respective entities to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the respective Board of Directors either intends to liquidate their respective entities or to cease operations, or has no realistic alternative but to do so.

The respective Board of Directors of the Companies included in the Group are responsible for overseeing the financial reporting process of the respective entities.

Auditor's Responsibilities

(a) Audit of the Consolidated Financial Results for the year ended 31 March 2025

Our objectives are to obtain reasonable assurance about whether the Consolidated Financial Results for the year ended 31 March 2025 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 this Consolidated 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 Annual Consolidated Financial Results, 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.

- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates made by the management.

- Evaluate the appropriateness and reasonableness of disclosures made by the Board of Directors in terms of the requirements specified under Regulation 33 of the Listing Regulations.

PSDY & ASSOCIATES Chennai Chartered Accountants

- Conclude on the appropriateness of the 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 ability of the Group to continue as a going concern. 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 Statement 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 Group to cease to continue as a going concern.

- Evaluate the overall presentation, structure and content of the Annual Consolidated Financial Results, including the disclosures, and whether the Annual Consolidated Financial Results represent the underlying transactions and events in a manner that achieves fair presentation.

- Perform procedures in accordance with the circular issued by SEBI under Regulation 33(8) of the Listing Regulations to the extent applicable.

- Obtain sufficient appropriate audit evidence regarding the Annual Standalone Financial Results, entities within the Group to express an opinion on the Consolidated Financial Results. We are responsible for the direction, supervision and performance of the audit of financial information of such entities included in the Annual Consolidated Financial Results of which we are the independent auditors. For the other entities included in the Consolidated Financial Results, which have been audited by other auditors, such other auditors remain responsible for the direction, supervision and performance of the audits carried out by them. We remain solely responsible for our audit opinion.

Materiality is the magnitude of misstatements in the Annual Consolidated Financial Results that, individually or in aggregate, makes it probable that the economic decisions of a reasonably knowledgeable user of the Annual Consolidated Financial Results may be influenced. We consider quantitative materiality and qualitative factors in (i) planning the scope of our audit work and in evaluating the results of our work; and (ii) to evaluate the effect of any identified misstatements in the Annual Consolidated Financial Results.

We communicate with those charged with governance of the Parent and such other entities included in the Consolidated Financial Results of which we are the independent auditors 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.

(b) Review of the Consolidated Financial Results for the quarter ended 31 March 2025

We conducted our review of the Consolidated Financial Results for the quarter ended 31 March 2025 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 ICAI. A review of interim financial information consists of making inquiries, primarily of the Company's personnel responsible for financial and

PSDY & ASSOCIATES Chennai Chartered Accountants

accounting matters, and applying analytical and other review procedures. A review is substantially less in scope than an audit conducted in accordance with SAs 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.

The Statement includes the results of the entities as listed under paragraph (a)(i) and a(ii) of Opinion and Conclusion section above.

We also performed procedures in accordance with the circular issued by the SEBI under Regulation 33(8) of the Listing Regulations as amended, to the extent applicable.

Other Matters

- This Statement includes the results for the quarter ended 31 March 2025, being the balancing figure between audited figures in respect of the full financial year and the published year to date figures up to the third quarter of the current financial year which were subject to limited review by us. Our review conclusion / audit opinion on the statement is not modified in respect of this matter

- We did not audit the Financial Statements of five subsidiaries (including 2 step down subsidiaries) forming part of the group as on 31 March 2025, whose financial information reflects total assets of Rs. 3,808.42 lakhs as at 31 March 2025 and total revenue of Rs. 240.83 lakhs and Rs. 1,111.10 lakhs for the quarter and year ended 31 March 2025 respectively, total net loss after tax of Rs. 186.48 lakhs and Rs. 465.71 lakhs for the quarter and year ended 31 March 2025 respectively and total comprehensive loss of Rs. 183.10 lakhs and Rs. 462.33 lakhs for the quarter and year ended 31 March 2025 respectively and net negative cash flows of Rs. 27.79 lakhs for the year ended 31 March 2025 as considered in the Statement. This Financial Statements have been audited/reviewed, by other auditors whose reports have been furnished to us by the management and our opinion and conclusion on the statement, in so far as it is relates to the amounts and disclosure included in respect of these subsidiaries, is based solely on the reports of the other auditors and the procedures performed by us as stated under the Auditors' Responsibilities section above.

  Our report on the statement is not modified in respect of the above matters with respect to the reliance on the work done and the reports of the other auditors.

For **PSDY & Associates**
Chartered Accountants
Firm's Registration Number: 010625S

PSDY & ASSOCIATES * Chennai * Chartered Accountants

YASHVANT

Digitally signed by YASHVANT
Date: 2025.05.29 22:18:41 +05'30'

Yashvant G
Partner
Membership No: 209865

Place: Chennai
Date: 29 May 2025
ICAI UDIN: 25209865BMIDAV5447

PVP Ventures Limited

Registered Office: Door No. 2, 9th Floor, KRM Centre, Harrington Road, Chetpet, Chennai-600031

Web: www.pvpglobal.com

CIN:L72300TN1991PLC020122

Statement of Consolidated Financial Results for the quarter and year ended 31 March 2025

(All amounts are in Lakhs unless otherwise stated)

Sl No	Particulars	Quarter ended			Year ended	Year ended
		March 2025 (Refer Note 1)	December 2024 (Unaudited)	March 2024 (Refer Note 1)	March 2025 (Audited)	March 2024 (Audited)
1	**Income**					
	(a) Revenue from operations	1,902.79	247.78	367.04	2,720.33	847.28
	(b) Other Income	276.93	277.81	735.98	1,140.85	832.99
	Total Income (1)	**2,179.72**	**525.59**	**1,103.02**	**3,861.18**	**1,680.27**
2	**Expenses**					
	(a) Cost of materials consumed	37.06	38.98	52.08	153.45	125.44
	(b) Changes in inventories of finished goods, work-in-progress and Stock-in-Trade	88.46	(1.48)	7.34	84.99	12.82
	(c) Employee benefit expenses	713.75	211.32	238.35	1,365.13	767.41
	(d) Finance Cost (Refer Note 5 & 7)	86.15	48.83	83.38	395.23	536.62
	(e) Depreciation and Amortization expenses	23.91	59.25	75.18	204.38	190.13
	(f) Other Expenses	542.51	425.00	405.63	1,873.31	1,138.36
	Total Expenses (2)	**1,491.84**	**781.90**	**861.96**	**4,076.49**	**2,770.78**
3	**Profit / (Loss) before exceptional items and tax (1-2)**	**687.88**	**(256.31)**	**241.06**	**(215.31)**	**(1,090.51)**
4	Exceptional Loss / (Gain) (Refer Note 5)	669.69	-	(4.14)	669.69	(7,248.20)
5	**Profit / (Loss) before tax (3-4)**	**18.19**	**(256.31)**	**245.20**	**(885.00)**	**6,157.69**
6	**Tax expense**					
	a) Current Tax	-	-	-	-	-
	b) Deferred Tax	274.70	(138.80)	(496.28)	(43.47)	(496.28)
	c) Prior Period Deferred Tax	-	(43.99)	-	12.75	-
	d) Income tax for earlier years	-	-	-	1.83	-
	Total Tax expense	**274.70**	**(182.79)**	**(496.28)**	**(28.89)**	**(496.28)**
7	**Net Profit / (Loss) for the period / year (5-6)**	**(256.51)**	**(73.52)**	**741.48**	**(856.11)**	**6,653.97**
8	**Other Comprehensive Income**					
	(A) Items that will not be reclassified to profit or loss					
	(i) Remeasurement of defined benefit liability	3.37	-	3.84	3.37	3.84
	(ii) Income tax expense relating to the above	-	-	(0.28)	-	(0.28)
		3.37	**-**	**3.56**	**3.37**	**3.56**
	(B) Item that will be reclassified to profit or Loss	-				
	(i) Fair value gain/(loss) on equity investments classified as FVTOCI	(107.29)	13.96	37.19	(83.37)	(226.12)
	(ii) Income tax expenses relating to the above	-	-	-	-	-
		(107.29)	**13.96**	**37.19**	**(83.37)**	**(226.12)**
	Total Other Comprehensive Income/ (Loss) (8)	**(103.92)**	**13.96**	**40.75**	**(80.00)**	**(222.56)**
9	**Total Comprehensive Income / (Loss) (7+8)**	**(360.43)**	**(59.56)**	**782.23**	**(936.11)**	**6,431.41**
10	**Net Profit attributable to:**					
	a) Owners of the Company	(166.94)	(45.69)	736.80	(673.30)	6,700.87
	b) Non controlling interest	(89.57)	(27.83)	4.68	(182.81)	(46.90)
		(256.51)	**(73.52)**	**741.48**	**(856.11)**	**6,653.97**
11	**Other Comprehensive Income / (Loss) attributable to:**					
	a) Owners of the Company	(104.00)	13.96	40.68	(80.08)	(222.63)
	b) Non controlling interest	0.08	-	0.07	0.08	0.07
		(103.92)	**13.96**	**40.75**	**(80.00)**	**(222.56)**
12	**Total Comprehensive Income/(Loss) attributable to:**					
	a) Owners of the Company	(270.94)	(31.73)	777.48	(753.38)	6,478.24
	b) Non controlling interest	(89.49)	(27.83)	4.75	(182.73)	(46.83)
		(360.43)	**(59.56)**	**782.23**	**(936.11)**	**6,431.41**
13	Paid-up equity share capital (Face Value of Rs. 10/- each)	26,040.37	26,040.37	26,040.37	26,040.37	26,040.37
14	Reserves (Other Equity)				(3,840.63)	(3,087.25)
15	Earnings per share (Face Value of Rs. 10/- each)	(not annualised)	(not annualised)	(not annualised)	(annualised)	(annualised)
	(a) Basic (in Rs.)	(0.06)	(0.02)	0.28	(0.26)	2.64
	(b) Diluted (in Rs.)	(0.06)	(0.02)	0.28	(0.26)	2.64

For PVP Ventures Limited

PRASAD VEERA POTLURI

Digitally signed by PRASAD VEERA POTLURI
Date: 2025.05.29 22:04:18 +05'30'

Prasad V. Potluri
Chairman and Managing Director
DIN: 00179175

Place: Hyderabad
Date : 29 May 2025

PSDY & ASSOCIATES
Chennai
Chartered Accountants

PVP Ventures Limited

Registered Office: Door No. 2, 9th Floor, KRM Centre, Harrington Road, Chetpet, Chennai-600031

Web: www.pvpglobal.com

CIN:L72300TN1991PLC020122

Notes to Statement of Consolidated Audited Financial Results for the quarter and year ended 31 March 2025

(All amounts are in Lakhs unless otherwise stated)

1 The above Consolidated Financial Results for the year ended 31 March 2025 have been audited and for the quarter ended 31 March 2025 have been reviewed by Statutory Auditors of the Company and recommended by the Audit Committee of PVP Ventures Limited ("the Company" or "the Holding Company") and approved by the Board of Directors at their meeting held on 29 May 2025. The statutory auditors of the Company have expressed an unmodified opinion. The figures for the quarter ended 31 March 2025 and 31 March 2024 are the balancing figures between the audited figures in respect of the financial year ended 31 March 2025 and 31 March 2024 and published year to date figures for nine months ended 31 December 2024 and 31 December 2023 respectively, which were subjected to limited review by the statutory auditors.

The Consolidated Financial Results for the year ended 31 March 2025 have been prepared in accordance with the Indian Accounting Standards (Ind AS) prescribed under Section 133 of the Companies' Act, 2013 ("the Act") read with relevant rules issued thereunder and other accounting principles generally accepted in India and in compliance with Regulation 33 of Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 ("the Listing Regulations").

The Company and its subsidiaries are together referred to as the Group.

2 The Company had invested in 24,832; 22% Secured Redeemable Non-Convertible Debentures (NCDs) of Rs. 100,000 each issued by New Cyberabad City Projects Private Limited ("NCCPL"), erstwhile subsidiary and currently a related party of the Company. Further, on 16 March 2015 the said investment of Rs. 24,832 Lakhs in debentures was converted to an Interest Free Secured loan against the security of Land owned by NCCPL and Land development rights available with NCCPL repayable on 31 March 2017 which was further extended by 10 years to 31 March 2027. A further extension of 1 year until 31 March 2028 was granted vide supplementary agreement dated 07 February 2024. The outstanding principal loan amount as on 31 March 2025 is Rs. 21,843.49 Lakhs.

Further, the status of ongoing litigation as at 31 March 2025 associated with the enforceability and market value of security is as follows:

i) Attachment by Enforcement Directorate ("ED") of the land owned by Adobe Realtors Private Limited (erstwhile stepdown subsidiary of the Company and currently related party) who have grant development rights to NCCPL based on legal confirmation obtained by the Company from the lawyer representing the Company in the aforesaid order, the release of the said property has been ordered by the adjudicating authority vide order dated 20 December 2024.

ii) Attachment by SEBI of land owned by Arete Real Estate Developers Private Limited, Expressions Real Estate Developers Private Limited (erstwhile stepdown subsidiaries of the Company and currently related parties), who have granted development rights to NCCPL. The Honourable Supreme Court of India ("SC") vide order dated 7 March 2025 has ordered release or attachment of the said properties in lieu of deposit of bank guarantees of amount involved in dispute and pending with the SC. The aforesaid entities and NCCPL is in the process of evaluating its options.

Further, NCCPL is in the process of digitization of its land records as required in the State of Telangana.

Though NCCPL is not carrying any business activity, based on the above-mentioned factors, the Company believes that while there could be a further extension of the tenor beyond the stipulated date of 31 March 2028, the amounts are fully recoverable and hence there is no necessity to create an allowance for Expected Credit Loss.

i. Market value of a nearby land serving as a proxy to the land over which development rights held by NCCPL.
ii. Business plans of NCCPL to monetise the land bank by developing residential and/or commercial properties.
iii. Enforceable clause in the Share Purchase Agreement (SPA) which provides the first priority repayment of the loan based on the cash flows to be generated out of the project to be developed as stated in (ii) above. Additionally, the Company is guaranteed 50% payout from the revenues generated in excess of the loan outstanding, out of the sale/development of the aforesaid properties.

The Company believes that the provisions of Section 186(1) & 188 of the Act have been complied with to the extent applicable.

Further based on internal assessment/professional opinion received in this regard, the other provisions of Section 186 of the Act in respect to loans, making investments, providing guarantees and securities are not applicable to the Company as it is involved on the business of providing infrastructural facilities.

3 The Company was treating the aforesaid loan as deemed investment in subsidiary and hence was carrying the same at cost until 30 September 2023. Consequent to NCCPL ceasing to be a subsidiary as highlighted above, the Company has carried the same at amortized cost as at 31 March 2025 and 31 March 2024 in accordance with the requirements of Ind AS-109 – Financial Instruments. Accordingly, the Management has carried the loan at present value by discounting the future cash flows at a rate of 8% over an estimated repayment period of 8.5 years (considering the possibility of further extension as stated above as against the balance legal tenor of 4 years).

The accounting has been done in the following manner:

Particulars	Remarks	Amount upon initial recognition	Amount carried as at 31 March 2025
Carried as Loan under Non-Current financial assets	Interest income has been recorded under the Effective Interest Rate (EIR) method*	11,091.29	12,500.41
Carried as Prepayment asset under other Non-Current Assets	Amortization would be done in proportion of revenues accruing to the Company as per the SPA as stated in Note 2 (iii) above	10,752.20	10,752.20
		21,843.49	

* An amount of Rs. 246.73 Lakhs and Rs. 958.01 Lakhs has been recognized as Interest Income under Other Income for the quarter and year ended 31 March 2025 respectively.

4 The Company has entered into a SPA dated 06 October 2023 with Picturehouse Media Limited ("PHML"), a related party for sale of its 100% stake i.e. 81% held by it in its subsidiary NCCPL for consideration payable in cash determined based on the valuation report under Rule 11UA of the Income Tax Rules, 1962 obtained from an independent registered valuer.

The total consideration received / receivable from PHML for sale of NCCPL has been summarised below:

Particulars	Amount
Total Consideration for sale of NCCPL	3,256.44
Less: Consideration already discharged upto 31 March 2024	376.44
Less: Consideration discharged during the current year	80.00
Consideration receivable from PHML*	**2,800.00**

*The amount receivable from PHML has been classified as "Other Non-Current Financial Assets".

PSDY & ASSOCIATES Chennai Chartered Accountants

PRASAD VEERA POTLURI

Digitally signed by PRASAD VEERA POTLURI
Date: 2025.05.29 22:04:34 +05'30'

During the current year, PHML has repaid an amount of Rs. 80 Lakhs.

PHML along with its subsidiaries (PVP Cinema Private Limited and PVP Capital Limited) have a negative net worth, continuing losses. These aspects coupled with other related factors indicate that there is an existence of material uncertainty that will cast significant doubt on PHML's ability to continue as a going concern. Though PHML is not carrying any significant business activity and there are challenges related to liquidity and Going Concern, the Management is confident of recovering the said receivable within the agreed tenor of October 2033, considering the business plan of its subsidiary, NCCPL as stated in the Note 2 above and has assessed that there is no necessity to create an allowance for expected credit loss under Ind AS 109.

The Company has carried the same at amortized cost as at 31 March 2025 in accordance with the requirements of Ind AS-109. Accordingly, the Management has discounted the said receivable considering the discount rate of 8% over an estimated repayment period of 10 years from October 2023. Further, the consideration receivable from PHML for sale of NCCPL is not subject to any interest on the outstanding amount.

The accounting has been done in the following manner:

Particulars	Remarks	Amount upon initial recognition	Amount carried as at 31 March 2025
Carried as receivable under financial assets (Non-Current)	Interest income has been recorded under the EIR method	1,348.13	1,422.25
Carried as Prepayment asset under other non-current assets	Amortization would be done in proportion of revenues accruing to the Company as per the SPA as stated in Note 2 (iii) above	1,451.87	1,451.87
		2,800.00	

5 The Company has entered into an SPA dated 06 October 2023 with PV Potluri Ventures Private Limited ("PV Potluri") and HHT for purchase of 100% of Shares of HHT from PV Potluri for consideration determined based on the valuation report obtained from an independent registered valuer for consideration payable partly in Cash and partly in Shares of the Company.

The details of consideration payable for the acquisition of HHT is summarized below :

Particulars	Amount
Total Consideration for acquisition of HHT	2,249.60
Consideration payable in Cash	691.80
Consideration paid by issue of Equity Shares of the Company*	**1,557.80**

* Discharged by issue of 12,900,000 equity shares of the Company for Rs. 12.076 per share during the Financial Year 2023-24

The details of cash consideration payable have been summarised below:

Particulars	Amount
Total Consideration payable in Cash	691.80
Less: Consideration already discharged upto 31 March 2024	(1.80)
Add: Interest on the outstanding amount at 18% p.a. as per the SPA# for FY 23-24	51.72
Less: TDS on the aforesaid interest	(5.17)
Amount payable to PV Potluri as at 31 March 2024 on account of aforesaid *	736.55
Less: Consideration discharged during the current year	(252.00)
Add: Interest on the outstanding amount at 18% p.a. as per the SPA#	93.39
Less: TDS on the aforesaid interest	(9.29)
Amount payable to PV Potluri as at 31 March 2025 on account of aforesaid *	**568.65**

*The amount payable to PV Potluri has been classified as "Other Non-Current Financial Liabilities".

#As per terms of SPA, interest is payable at 18% on the consideration amount remaining outstanding after 31 October 2023. Accordingly an amount of Rs. 19.44 lakhs and Rs. 92.89 Lakhs has been recognised under Finance Cost for the quarter and year ended 31 March 2025 respectively.

Further, during the year ended 31 March 2025, the Company has provided loan to HHT to support its operations and repayment of outstanding debt towards PV Potluri (erstwhile Holding Company of HHT) and other related parties. The amount outstanding as at 31 March 2025 is Rs. 2,215.03 Lakhs. The Company believes that interest free loan, without defining repayment schedule has been provided to the subsidiary as a measure of support to finance operations and expand the business of subsidiary companies and hence is in the nature of equity infusion by the Company.

Based on evaluation of performance of the subsidiaries , the Company has entered into a MoU with the said related party that the balance outstanding consideration shall be paid only upon positive turnaround of the business and when the acquired subsidiaries become self-sustaining in terms of generation of cash flows without being dependent on the Company for fund infusion.

Since the consolidated Net worth of the acquired subsidiary is negative and considering various other factors such as significant reduction in the actual sales & significant losses of HHT at Standalone and Consolidated level as against the estimated numbers considered for valuation at the time of acquisition further impacted by suspension of operations at one of its centres, the Management believes that considering the future business projections and estimated cash flows of the subsidiary an impairment of Rs. 669.69 lakhs is provided against the said goodwill provided for the quarter and year ended 31 March 2025 which has been classified as exceptional loss in the statement of Profit & Loss.

6 The Company has accounted for managerial remuneration payable of Rs. 500 lakhs to Chairman cum Managing Director who is part of the promoter and promoters' group. However, the Company has not obtained special resolution from the shareholders as required under Section 197 of the Act read along with Schedule V considering that the Company has inadequate profits.

The Company proposes to obtain relevant approvals before making payment of the said remuneration.

7 Finance cost includes Rs. 53.42 Lakhs accounted for the year ended 31 March 2025 representing the interest payable under Section 234B and Section 234C of the Income Tax Act, 1961 consequent to the determination of the tax payable for the year ended 31 March 2023 based on the return of income filed during the FY 23-24 and the non-remittance of the determined net tax liability amounting to Rs. 1,325.24 Lakhs to the department of Income Tax as at 31 March 2024. During the year ended 31 March 2025, the said Income Tax Liability along with the interest accrued upon has been remitted to the Department of Income Tax out of the Interest Free Security Deposit (IFSD) received from Brigade.

PSDY & ASSOCIATES Chennai Chartered Accountants

PRASAD VEERA POTLURI

Digitally signed by PRASAD VEERA POTLURI
Date: 2025.05.29 22:04:49 +05'30'

Notes to Statement of Consolidated Audited Financial Results for the quarter and year ended 31 March 2025

(All amounts are in Lakhs unless otherwise stated)

8	The Company has done a detailed analysis of expenditure incurred during the year ended 31 March 2025 in the process of issuance of NCD subsequent to the year end as stated in Note 16b to the Statement. Consequently, the Company has classified such expenditures into : a) Transaction costs under Ind AS-109 which would be considered for amortization under the effective interest rate method as part of Borrowing cost to be accounted from the quarter ended 30 June 2025. Such transaction costs amounting to Rs. 436.08 lakhs have been carried as "Prepaid expenses" under other current assets as at 31 March 2025. b) Period costs or sunk costs which is not considered as transaction costs and consequently charged off to the Statement of Profit and Loss under the head Other Expenses during the year ended 31 March 2025 amounting to Rs. 24.42 lakhs
9	During the current year, the Company received an order from Securities and Exchange Board of India ("SEBI") levying a penalty of Rs. 14 Lakhs for non-submission of Payment Confirmation Status (PCS) and No Default Statement (NDS) to Credit Rating Agencies during the period when NCDs were outstanding. The Company has further appealed against the order and Securities Appellate Tribunal (SAT) had admitted the appeal against a security deposit of Rs. 5 Lakhs and disclosed under the head "Security deposits paid under protest" grouped as part of "Other Non-Current Financial Assets".
10	The Company is in the process of assessing its compliances under the Listing Regulations, particularly w.r.t approval of Related party transactions by the Audit committee under Regulation 23 of the Listing Regulations and the approval of material-related party transactions by the shareholders under the aforesaid Regulations. The impact of past non-compliance, if any, shall be dealt with as and when it is identified and such non-compliance if any shall not have material impact on the Financial Statements.
11	The Company has received a Show Cause Notice from the Directorate General of Goods & Services Tax Intelligence dated 22 July 2024. The notice was served on account of non-payment of GST liability by the Company, in relation to construction services provided for the North Town Project. Following this, the Company received an order dated 17 January 2025, demanding payment of Rs. 687.53 Lakhs, along with a penalty totalling to Rs. 1,375.06 Lakhs. Subsequent to the year end, the Company has filed writ petition with Honourable High court of Madras. Based on professional advice, the Company believes that it has a good case to support its stand and no provision is required to be created in this regard. Consequent to the above notice, the Company has started availing GST Input credit on its expenses in the monthly returns being filed such that adequate credit is available to discharge the liability should the said matter be adjudicated against the Company. An amount of Rs. 75.03 lakhs has been recognized under the head "Balances with Government Authorities" grouped as part of "Other Non-Current Assets". Corresponding, the Management has also created a provision for contingencies amounting to Rs. 75.03 lakhs which has been presented under the head non-current provisions , to address a scenario where the said matter is decided in favour of the Company and the Company is unable to utilize the aforesaid accumulated Input tax credit.
12	Appeals have been filed by the Company on various Income Tax matters which have been decided against the Company at various forums and are pending adjudication. Similarly appeals have been filed by the Department/ Statutory Body where the matter has been decided in favour of the Company. The Company is in the process of revisiting its process of quantification of contingent liability on a wholistic basis by assessing various accounting principles/industry practices/legal interpretations/judicial pronouncements and guidance provided by professional bodies. Such quantification will be disclosed in the annual financial statements prepared under Section 129 of the Act read along with Schedule III to the Act.
13	The Honorable High Court of Madras in its ruling on various aspects with respect to levy of stamp duty on immovable properties has upheld G.O.(Ms.) No. 29 dated March 1, 2019 issued by the Government of Tamil Nadu treating an order sanctioning a scheme of amalgamation as an instrument of conveyance which is subject to stamp duty on 2% of the market value of the immovable property. Further the G.O.(Ms.) No.47 dated 19.02.2020 clarifying the said levy to be applicable w.e.f 1 April 1956 was also upheld. The Company has received a demand for amount of Rs. 1243.24 lakhs vide letter dated 26 May 2025. Pursuant to the said judgement and demand order , the Company has been legally advised that there are interpretative challenges on the application of judgement to the merger of PVP Ventures Private Limited (amalgamating company) into SSI Limited (Amalgamated company) w.e.f 1 October 2007 vide order and subsequent renaming of SSI Limited to PVP Ventures Limited, consequent to which the land bank has vested with the Company. Based on legal advice the Company has not recorded any provision for the year ended 31 March 2025 and the same has been treated as contingent liability arisisng subsequent to the date of Balance sheet.
14	While the Company believes that Section 135 of the Act w.r.t Corporate Social responsibility (CSR) would be applicable for the year ended 31 March 2024, the Company has not yet finalized its computations considering the legal interpretations around certain items accounted in the Statement of Profit and Loss for the financial year 2022-23 and the treatment of the same for the purpose of computing the profits under Section 198 of the Act based on which the amount liable to be spent has to be computed. Consequently, since the amount has not been finalized the same has also not been transferred to a fund specified in Schedule VII of the Act. Such transfer is required to be done within 6 months from that date, i.e by 30 September 2024. The Company has created a provision of Rs. 92.38 lakhs on a conservative basis, towards unspent CSR for Financial year 2023-24 during the current year ended 31 March 2025 which is the estimated maximum amount to be spent. However, the actual spend could vary based on legal/professional discussions being carried out in this regard. Any adjustment to such an amount would be carried out upon finalization of the management assessment in this regard and when such amount is finally remitted. Further the Management has assessed that for the year ended 31 March 2025, penalty which might arise on account of past non-compliance, shall be dealt with as and when it arises and the same is quantified/levied by the respective regulatory body. Such non-compliance shall not have a material impact on the current Financial Statements.
15	The Board of Directors of the Company in its Board Meeting on 12 November 2024 have provided an in-principle approval for the merger of the Company with its wholly owned subsidiary Humain Healthtech Private Limited ("HHT") with an appointed date of 01 April 2024. The Company is in the process of filing the scheme of merger with registrar of regional director.

PSDY & ASSOCIATES Chennai Chartered Accountants

PRASAD VEERA POTLURI

Digitally signed by PRASAD VEERA POTLURI
Date: 2025.05.29 22:05:05 +05'30'

PVP Ventures Limited

Registered Office: Door No. 2, 9th Floor, KRM Centre, Harrington Road, Chetpet, Chennai-600031

Web: www.pvpglobal.com

CIN:L72300TN1991PLC020122

Notes to Statement of Consolidated Audited Financial Results for the quarter and year ended 31 March 2025

(All amounts are in Lakhs unless otherwise stated)

16 a. The Board of directors of the Company in their meeting held on 28 November 2024 have approved the proposal for acquisition of substantial shares of Biohygea Global Private Limited (Medilabs), While the said Share Purchase cum shareholders Agreement was finalized on the aforesaid date , and the Company had paid an advance of Rs 100 lakhs out of the total purchase consideration payable of Rs. 700 lakhs via a combination of infusion of primary growth capital into Medilabs and buying out certain portion of stake held by existing third party individual shareholders, the balance consideration of Rs. 600 lakhs has been remitted subsequent to the year end and hence control has been acquired after the year end. Consequently, based on provisions of Ind AS-103 – Business Combinations and Ind AS 110- Consolidated Financial Statements, the Company believes that Medilabs is not required to be consolidated as the same does not form of the group as at 31 March 2025.

The amount paid as advance purchase consideration has been classified as Other Non-Current Financial Assets as on 31 March 2025.

b. The Non-Convertible Debenture Committee (“the Committee”) of the Board of Directors of the Company at its meeting held on April 11, 2025 has approved the allotment of 15,000 Secured, Rated, Listed, Non-Convertible Debentures of Face Value of Rs. 1,00,000/- each, aggregating to Rs. 15,000 lakhs on Private Placement basis in the following manner:

i. 9,500 INR denominated, Listed, Rated, Senior, Secured Non-convertible Debentures (NCDs) of face value of INR 1,00,000 each aggregating up to INR 9,500 lakhs (Series A Debentures) to LICHFL Housing & Infrastructure Fund

ii. 5,500 INR denominated, Listed, Rated, Senior, Secured NCDs of face value of INR 1,00,000 each aggregating up to INR 5,500 lakhs (Series B Debentures) to LICHFL Real Estate Debt Opportunities Fund –I

The said NCD’s have been listed on the National Stock Exchange’s (“NSE”) debt platform.

Considering that the NCD’s have been issued and listed subsequent to the year end and since the Company was not a debt-listed company as at 31 March 2025, the disclosures under Regulation 52(4) and regulation 54(2) of the Listing Regulations would not be applicable for the annual results for the year ended 31 March 2025.

c. The Board of Directors of the Company in their meeting held on 23 April 2025 have approved the proposal for acquisition of 56% shareholding in Optimus Oncology Private Limited ("Optimus")., via a combination of infusion of primary growth capital into Optimus and buying out certain portion of the stake held by existing third party institutional and individual shareholders with the total investment being Rs. 54.73 lakhs with the Company holding 56.01% of the Company post-acquisition. Consequently, the Company has entered into Shareholders’ Agreement, Share Purchase Agreement and Share subscription agreement on the aforesaid date.

d. The Board of Directors vide circular resolution dated 10 July 2024, has approved the voluntary strike off of Safetrunk Services Private Limited (SSPL) and vide order dated 8 May 2025, SSPL has been struck off from the Register of Companies.

17 The Group has identified reportable segments in accordance with Ind AS 108-Operating Segments. Accordingly, three reportable segments, i.e. Real Estate, Health Care Services and Others have been identified the details of which are given in Segment Results - Annexure -3. The Company has discontinued the Movie Related Activities segment w.e.f 30 September 2023 and have disclosed the said Segment only upto September 2023.

18 The Statement of Consolidated Assets and Liabilities as at 31 March 2025 and Statement of Consolidated Cash flow are provided in Annexure 1 & 2 respectively.

19 Previous period figures have been reclassified to conform to the current period classification/presentation.

20 Transactions with values below the rounding off norm adopted by the Company have been reflected as “0” in the relevant notes in these Consolidated Financial Results.

For PVP Ventures Limited

PRASAD VEERA POTLURI

Digitally signed by PRASAD VEERA POTLURI Date: 2025.05.29 22:05:23 +05'30'

Prasad V. Potluri

Chairman and Managing Director

DIN: 00179175

Place : Hyderabad

Date : 29 May 2025

PSDY & ASSOCIATES Chennai Chartered Accountants

PVP Ventures Limited

Registered Office: Door No. 2, 9th Floor, KRM Centre, Harrington Road, Chetpet, Chennai-600031

Web: www.pvpglobal.com

CIN:L72300TN1991PLC020122

Annexure 1 - Statement of Consolidated Assets and Liabilities as at 31 March 2025

(All amounts are in Lakhs unless otherwise stated)

	Particulars	As at 31 March 2025	As at 31 March 2024
		Audited	Audited
I	**ASSETS**		
(1)	**Non Current Assets**		
	(a) Property, Plant and Equipment	567.35	502.07
	(b) Right of use assets	83.80	159.68
	(c) Goodwill	3,011.30	3,680.99
	(d) Other Intangible assets	-	0.04
	(e) Financial assets		
	(i) Investments	216.57	299.94
	(ii) Loans	12,500.41	11,552.35
	(iii) Other financial assets	1,602.22	1,428.71
	(f) Income Tax Assets	856.57	878.05
	(g) Deferred tax assets (net)	623.47	592.75
	(h) Other non-current assets	12,275.96	12,510.42
	Total Non-current Assets	**31,737.65**	**31,605.00**
(2)	**Current Assets**		
	(a) Inventories	5,065.88	5,150.86
	(b) Financial Assets		
	(i) Investments	0.58	474.37
	(ii) Trade Receivables	136.86	179.19
	(iii) Cash and Cash Equivalents	60.98	75.80
	(iv) Loans	13.73	7.95
	(v) Other Financial Assets	1.98	4.27
	(c) Other Current Assets	469.16	422.57
	Total Current Assets	**5,749.17**	**6,315.01**
	Total Assets	**37,486.82**	**37,920.01**
II	**EQUITY AND LIABILITIES**		
A	**Equity**		
	(a) Equity Share Capital	26,040.37	26,040.37
	(b) Other Equity	(3,840.63)	(3,087.25)
	Equity attributable to owners of the Company	**22,199.74**	**22,953.12**
	(c) Non Controlling Interest	(174.08)	8.64
	Total Equity	**22,025.66**	**22,961.76**
B	**Liabilities**		
(1)	**Non Current Liabilities**		
	(a) Financial Liabilities		
	(i) Borrowings	112.19	150.47
	(ii) Lease Liabilities	90.99	137.15
	(iii) Others financial liabilities	568.65	736.55
	(b) Provisions	197.17	24.42
	(c) Other non current liabilities	10,313.02	7,205.06
	Total Non Current Liabilities	**11,282.02**	**8,253.65**
(2)	**Current Liabilities**		
	(a) Financial Liabilities		
	(i) Borrowings	2,086.37	3,964.59
	(ii) Lease liabilities	35.52	70.83
	(iii) Trade payables		
	- Total outstanding dues of micro and small enterprises	2.35	2.01
	- Total Outstanding dues of creditors other than micro and small enterprises	463.75	579.87
	(iv) Other financial liabilities	570.67	83.04
	(b) Other current liabilities	669.23	113.06
	(c) Provisions	1.18	1.74
	(d) Current tax liabilities (net)	350.07	1,889.48
	Total Current Liabilities	**4,179.14**	**6,704.60**
	Total Liabilities	**15,461.16**	**14,958.25**
	Total Equity and Liabilities	**37,486.82**	**37,920.01**

PSDY & ASSOCIATES Chennai Chartered Accountants

For PVP Ventures Limited

PRASAD VEERA POTLURI

Digitally signed by PRASAD VEERA POTLURI Date: 2025.05.29 22:05:41 +05'30'

Prasad V. Potluri

Chairman and Managing Director

DIN : 00179175

Place: Hyderabad

Date : 29 May 2025

PVP Ventures Limited
Registered Office: Door No. 2, 9th Floor, KRM Centre, Harrington Road, Chetpet, Chennai-600031
Web: www.pvpglobal.com
CIN:L72300TN1991PLC020122
Annexure 2 - Statement of Consolidated Cash Flow Statement for the year ended 31 March 2025
(All amounts are in Lakhs Indian Rupees unless otherwise stated)

	Particulars	Year ended 31 March 2025	Year ended 31 March 2024
		Audited	Audited
I	**CASH FLOW FROM OPERATING ACTIVITIES**		
	Profit / (Loss) before Tax	**(885.00)**	**6,157.69**
	Adjustments for:		
	Provision for Doubtful Debts and advances	8.05	-
	Provision on investment written back	-	(55,021.74)
	Loss on sale of investments (net)	-	51,371.46
	Adjustments on account of de-consolidation	-	(3,597.92)
	Provision for impairment of investment	669.69	-
	Depreciation and Amortization	204.38	190.13
	Provision for diminution in value of Investments	0.18	-
	Interest Income	(145.39)	(10.46)
	Bad debts written off	-	21.67
	Liabilities no longer required written back	(10.37)	(60.01)
	Provisions no longer required written back	-	(5.86)
	Provision for Advances no longer required written back	-	(250.29)
	Interest Income on Financial Assets	(979.36)	(503.88)
	Assets written off	2.09	0.02
	Finance Cost	395.23	536.62
	Gain on termination/modification of leases	(3.61)	-
	Operating profit / (Loss) before working capital / other changes	**(744.11)**	**(1,172.57)**
	Adjustments for (increase)/decrease in operating assets:		
	Trade Receivables	34.28	29.20
	Loans	(5.77)	39.17
	Inventories	84.98	41.24
	Other non-current Financial Assets	(3.08)	0.11
	Other current Financial Assets	1.41	155.00
	Other non-current Assets	-	10.02
	Other current Assets	(46.59)	(2.72)
	Adjustments for increase / (decrease) in operating liabilities:		
	Trade Payables	(105.41)	47.58
	Other non-current Financial Liabilities	-	(5.17)
	Other current Financial Liabilities	487.63	54.80
	Non-current Provisions	172.75	(0.87)
	Current Provisions	(3.93)	5.11
	Other non-current Liabilities	3,713.43	800.06
	Other current Liabilities	(49.31)	9.92
	Cash Generated From Operations / (Used in)	**3,536.28**	**10.88**
	Direct Taxes Paid (net)	(1,517.93)	(7.15)
	Net Cash flow from / (Used in) Operating Activities	**2,018.35**	**3.73**
II	**CASH FLOW FROM INVESTING ACTIVITIES**		
	Capital expenditure towards tangible assets (including capital advances, net of capital creditors)	(94.04)	(222.54)
	Capital expenditure towards intangible assets (including capital advances, net of capital creditors)	0.04	(0.02)
	Proceeds from Redemption of Debentures	473.79	473.21
	Discharge of partial purchase consideration payable towards subsidiary	(252.00)	(1.80)
	Proceeds from Sale of Non-Current Investments	80.00	378.44
	Interest Income Received	147.58	11.90
	Advance paid for acquisition of subsidiary	(100.00)	
	Net Cash flow from / (Used in) Investing Activities	**255.37**	**639.19**

PSDY & ASSOCIATES
Chennai
Chartered Accountants

PRASAD VEERA POTLURI
Digitally signed by PRASAD VEERA POTLURI
Date: 2025.05.29 22:05:59 +05'30'

PVP Ventures Limited
Registered Office: Door No. 2, 9th Floor, KRM Centre, Harrington Road, Chetpet, Chennai-600031
Web: www.pvpglobal.com
CIN:L72300TN1991PLC020122
Annexure 2 - Statement of Consolidated Cash Flow Statement for the year ended 31 March 2025
(All amounts are in Lakhs Indian Rupees unless otherwise stated)

	Particulars	Year ended 31 March 2025	Year ended 31 March 2024
		Audited	Audited
III	**CASH FLOW FROM FINANCING ACTIVITIES**		
	Long term borrowings taken	-	167.47
	Long term borrowings repaid / waived off	(38.75)	(6.66)
	Short term borrowings taken / (repaid) (net)	(1,877.75)	(805.05)
	Payment of Lease Liabilities	(82.63)	(95.80)
	Finance costs paid	(289.41)	(44.48)
	Net Cash flow from / (used in) Financing Activities	**(2,288.54)**	**(784.52)**
IV	**Net Increase / (Decrease) in Cash and Cash Equivalents (I + II + III)**	(14.82)	(141.60)
V	**Cash and Cash Equivalents at the beginning of the year**	75.80	169.56
	Cash and Cash Equivalents on account of deconsolidation	-	(11.63)
	Cash and Cash Equivalents On account of business combination	-	59.47
VI	**Cash and Cash Equivalents at the end of the year**	**60.98**	**75.80**

For PVP Ventures Limited

PRASAD VEERA POTLURI
Digitally signed by PRASAD VEERA POTLURI
Date: 2025.05.29 22:06:20 +05'30'

Prasad V. Potluri
Chairman and Managing Director
DIN : 00179175

Place: Hyderabad
Date : 29 May 2025

PSDY & ASSOCIATES * Chartered Accountants * Chennai

PVP Ventures Limited

Registered Office: Door No. 2, 9th Floor, KRM Centre, Harrington Road, Chetpet, Chennai-600031
Web: www.pvpglobal.com

CIN:L72300TN1991PLC020122
Annexure 3 - Statement of Consolidated Segment Results for the quarter and year ended 31 March 2025
(All amounts are in Lakhs Indian Rupees unless otherwise stated)

Sl No	PARTICULARS	Quarter ended			Year Ended	Year Ended
		March 2025	**December 2024**	**March 2024**	**March 2025**	**March 2024**
		Refer Note 1	**Unaudited**	**Refer Note 1**	**Audited**	**Audited**
1	**Segment Revenue from operations**					
	Real Estate	1,690.24	-	-	1,690.24	-
	Movie Related Activities	-	-	-	-	48.28
	Health care services	212.55	247.78	367.04	1,030.09	799.00
	Others	-	-	-	-	-
	Total	**1,902.79**	**247.78**	**367.04**	**2,720.33**	**847.28**
2	**Segment Profit/(Loss) before finance and tax**					
	Real Estate	835.97	(145.08)	360.09	487.85	(394.91)
	Movie Related Activities	-	-	-	-	(46.66)
	Health care services	(61.94)	(62.40)	(90.72)	(307.93)	(166.28)
	Others	-	-	55.04	-	53.95
	Segment Profit/(Loss) before finance and tax	**774.03**	**(207.48)**	**324.41**	**179.92**	**(553.90)**
	Less: Finance cost	86.15	48.83	83.38	395.23	536.62
	Profit before exceptional items	**687.88**	**(256.31)**	**241.03**	**(215.31)**	**(1,090.51)**
	Exceptional items	669.69	-	(4.14)	669.69	(7,248.20)
	Total profit before tax	**18.19**	**(256.31)**	**245.17**	**(885.00)**	**6,157.69**
3	**Segment Assets**					
	Real Estate	33,841.51	33,876.70	33,249.42	33,841.51	33,249.42
	Movie Related Activities	-	-	-	-	-
	Health care services	3,645.31	4,541.42	4,670.59	3,645.31	4,670.59
	Others	-	-	-	-	-
	Total	**37,486.82**	**38,418.13**	**37,920.01**	**37,486.82**	**37,920.01**
4	**Segment Liabilities**					
	Real Estate	12,784.77	13,313.59	12,388.17	12,784.77	12,388.17
	Movie Related Activities	-	-	-	-	-
	Health care services	2,676.39	2,718.45	2,569.85	2,676.39	2,569.85
	Others	-	-	0.23	-	0.23
	Total	**15,461.16**	**16,032.04**	**14,958.25**	**15,461.16**	**14,958.25**

For PVP Ventures Limited

PRASAD VEERA POTLURI

Digitally signed by PRASAD VEERA POTLURI
Date: 2025.05.29 22:06:36 +05'30'

Prasad V. Potluri
Chairman and Managing Director
DIN : 00179175

Place: Hyderabad
Date : 29 May 2025

PSDY & ASSOCIATES Chennai Chartered Accountants