

VKL/C&L/2026/22

April 29, 2026

To,

Department of Corporate Relationship BSE Ltd. Phiroze Jeejeebhoy Towers, Dalal Street, Fort, Mumbai - 400001 Scrip Code: 511431	Corporate Relationship Department National Stock Exchange of India Ltd. Exchange Plaza, C-1, Block G, Bandra Kurla Complex, Bandra (East), Mumbai - 400 051 Symbol: VAKRANGEE
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Dear Sir/Madam,

Sub.: Outcome of Board Meeting held on April 29, 2026

In terms of provision of Regulation 30 and 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 ("SEBI LODR") along with other applicable regulations, if any, as amended from time to time, this is to inform you that the Board of Directors of the Company ("Board") at its Meeting held today i.e. **Wednesday, April 29, 2026**, has inter-alia, considered and approved the following businesses:

- 1. Audited (Standalone & Consolidated) Financial Results for the quarter/year ended March 31, 2026. Copies of Audited Financial Results (Standalone and Consolidated) along with Auditors Report thereon are attached herewith for your records**

We hereby enclose the copy of Audited (Standalone & Consolidated) Financial Results for the Quarter and year ended March 31, 2026, along with the Auditors Report of M/s. S.K. Patodia & Associates LLP, Chartered Accountants, statutory auditors of the Company in respect of the said Financial Results as **Annexure-I**.

We would like to state that M/s. S. K. Patodia & Associates LLP., Statutory Auditors of the Company, have issued audit reports with unmodified opinion in their Standalone and Consolidated Audit Reports.

The Board Meeting commenced at 11.30 A.M. and concluded at 01:45 P.M.

Thanking you,
Yours faithfully,

For Vakrangee Limited

Amit Gadgil
Company Secretary & Compliance Officer
(Mem. No.: A49442)

S K PATODIA & ASSOCIATES LLP

CHARTERED ACCOUNTANTS

Independent Auditor's Report on Audit of Standalone Quarterly and Annual Financial Results of Vakrangee Limited in pursuant to the Regulation 33 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended

To
The Board of Directors of
VAKRANGEE LIMITED

Report on the Audit of the Standalone Financial Results

Opinion

We have audited the accompanying statement of standalone financial results of **Vakrangee Limited** (hereinafter referred to as "the Company") for the quarter and year ended March 31, 2026 ("the Statement"), attached herewith, 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").

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

- a. is presented in accordance with the requirements of Regulations 33 of Listing Regulations; and
- b. gives a true and fair view in conformity with the recognition and measurement principles laid down in the Indian Accounting Standards ("Ind AS") and other accounting principles generally accepted in India of the net profit and total comprehensive income and other financial information of the Company for the quarter and year then ended March 31, 2026.

Basis for Opinion

We conducted our audit in accordance with the Standards on Auditing ("SA"s) specified under section 143(10) of the Companies Act, 2013, as amended ("the Act"). Our responsibilities under those SAs are further described in the 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 Statement for the quarter and year ended March 31, 2026 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 we have obtained is sufficient and appropriate to provide a basis for our opinion.

Management's and Board of Director's Responsibility for the Standalone Financial Results

The Statement, which is the responsibility of the Company's Management and approved by the Board of Directors, has been prepared on the basis of the standalone annual financial statements. The Company's Board of Directors are responsible for the preparation and presentation of this Statement that give a true and fair view of the net profit and other comprehensive income and other financial information in accordance with the applicable 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 the Regulation. This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding of the assets of the Company and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and design, implementation and maintenance of adequate internal financial controls that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the Statement that give a true and fair view and are free from material misstatement, whether due to fraud or error.

Registered Office : Unit No. 202, 2nd Floor, Sumer Plaza, Marol, Andheri (East), Mumbai - 400 059
Tel.: +91 22 6707 9444 | Email : info@skpatodia.in | Website : www.skpatodia.in

(LLP Identification No : ACE - 4113)

(S K Patodia & Associates (a partnership firm) converted into S K Patodia & Associates LLP with effect from December 15, 2023)

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

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

Auditor's Responsibilities for the Audit of the Standalone Financial Results

Our objectives are to obtain reasonable assurance about whether the Statement as a whole is 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 the Statement.

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 Statement, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances. Under Section 143(3)(i) of the Act, we are also responsible for expressing our opinion on whether the company has adequate Internal financial controls with reference to financial statements in place and the operating effectiveness of such controls.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by 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 Director's 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 financial results or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Company to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the Statement, including the disclosures, and whether the Statement represent the underlying transactions and events in a manner that achieves fair presentation.
- Obtain sufficient appropriate audit evidence regarding the Standalone Financial Results of the Company to express an opinion on the Standalone Financial Results.

Materiality is the magnitude of misstatements in the Standalone Financial Results that, individually or in aggregate, makes it probable that the economic decisions of a reasonably knowledgeable user of the 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 Standalone Financial Results.

Independent Auditor's Report on Audit of Standalone Financial Results of Vakrangee Limited pursuant to the Regulation 33 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015

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

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

Other Matter

The Statement includes the results for the quarter ended March 31, 2026 being the balancing figure between the audited standalone figures in respect of the full financial year ended on March 31, 2026 and the published unaudited year-to-date figures up to the third quarter of the current financial year, which were subjected to a limited review by us, as required under the Regulation 33 of the Listing Regulations, as amended.

Our opinion on the Statement is not qualified in respect of the above matter.

For S K Patodia & Associates LLP

Chartered Accountants

Firm's Registration Number: 112723W/W100962

DHIRAJ
RAJENDRA
LALPURIA

Digitally signed by
DHIRAJ RAJENDRA
LALPURIA
Date: 2026.04.29
13:22:57 +05'30'

Dhiraj Lalpuria

Partner

Membership Number: 146268

UDIN: 26146268RGFAHL3152

Date : April 29, 2026

Place : Mumbai



VAKRANGEE LIMITED

VAKRANGEE CORPORATE HOUSE, PLOT NO. 93, ROAD NO. 16,
M.I.D.C., MAROL, ANDHERI (EAST), MUMBAI - 400 093. INDIA
CIN : L65990MH1990PLC056669
PHONE : 022 6776 5100

E-mail : info@vakrangee.in Website : www.vakrangee.in

STATEMENT OF STANDALONE AUDITED FINANCIAL RESULTS FOR THE QUARTER AND YEAR ENDED MARCH 31, 2026

(₹ in Lakhs)

S.No.	Particulars	For the Quarter ended			For the Year ended	
		31-Mar-26	31-Dec-25	31-Mar-25	31-Mar-26	31-Mar-25
		(Audited)	(Un-audited)	(Audited)	(Audited)	(Audited)
		(1)	(2)	(3)	(4)	(5)
1	Income					
	Revenue from operations	4,353.43	4,754.01	4,367.51	18,264.74	18,206.50
	Other Income	148.63	101.75	83.96	381.56	287.61
	Total Income	4,502.06	4,855.76	4,451.47	18,646.30	18,494.11
2	Expenses					
	Purchase of stock in trade and other operating expenditure	2,834.99	3,188.46	2,948.58	12,264.58	12,867.26
	Changes in inventories of stock-in-trade	(3.33)	23.03	(15.01)	10.60	(5.79)
	Employee benefits expense	626.15	475.01	493.43	2,048.61	2,125.39
	Finance costs	24.32	23.01	23.16	93.18	109.35
	Depreciation and amortisation expense	379.70	412.62	377.25	1,588.59	1,532.47
	Other expenses	237.21	242.30	230.29	989.10	738.03
	Total expenses	4,099.04	4,364.43	4,057.70	16,994.66	17,366.71
3	Profit before tax & Exceptional item (1-2)	403.02	491.33	393.77	1,651.64	1,127.40
4	Exceptional Item	(9.34)	-	-	4.63	-
5	Profit before tax (3+4)	393.68	491.33	393.77	1,656.27	1,127.40
6	Tax expense					
	Current tax	54.24	126.35	105.14	402.75	326.15
	Deferred tax	6.47	(6.95)	8.04	28.49	(14.37)
	Total tax expenses	60.71	119.40	113.18	431.24	311.78
7	Profit for the period / year (5-6)	332.97	371.93	280.59	1,225.03	815.62
8	Other comprehensive income (OCI) / (expenses)					
	Items that will not be reclassified to profit or loss					
	Remeasurement of net defined benefit obligations (net of taxes)	50.59	-	(64.86)	50.59	(64.86)
	Total other comprehensive income / (expenses) for the period / year	50.59	-	(64.86)	50.59	(64.86)
9	Total comprehensive income for the period / year (7+8)	383.56	371.93	215.73	1,275.62	750.76
10	Paid up equity share capital (face value ₹ 1/- each)	10,831.92	10,831.92	10,831.92	10,831.92	10,831.92
11	Other Equity excluding revaluation reserves				6,869.87	5,568.36
12	Earnings per share (EPS) in ₹ (not annualised)					
	(a) Basic	0.03	0.03	0.03	0.11	0.08
	(b) Diluted	0.03	0.03	0.02	0.11	0.07

Vakrangee Limited

Notes to the standalone audited financial results for the quarter and year ended March 31, 2026:

- 1 The above standalone audited financial results for the quarter and year ended March 31, 2026 have been reviewed by the Audit Committee and approved by the Board of Directors at their respective meetings held on April 29, 2026. The statutory auditors of the Company have audited the above standalone financial results for the quarter and year ended March 31, 2026.
- 2 These results have been prepared on the basis of standalone financial statements, which are prepared in accordance with the Indian Accounting Standards (Ind-AS) as prescribed under Section 133 of the Companies Act, 2013 and notified by the Ministry of Corporate Affairs under the Companies (Indian Accounting Standards) Rules, 2015 (as amended).
- 3 During the quarter ended March 31, 2026, the Company has granted 1,00,000 new options under Company's "ESOP Scheme 2014" to its eligible employees.
- 4 The members of the Company, at an extraordinary general meeting held on January 15, 2025, approved the preferential allotment of 35,00,00,000 warrants convertible into equity shares of face value of ₹ 1, for cash, by way of a private placement, at an issue price of ₹ 28 per warrant in the Non Promoter Category, by passing a Special Resolution. As per Special Resolution, passed by the members, an amount equivalent to twenty five per cent of the consideration shall be payable at the time of subscription and allotment of warrants, and the remaining seventy five per cent of the consideration shall be payable on the exercise of options against each such warrant. In the event that the Proposed Allottee does not exercise the option for Equity Shares against any of the warrants within a period of eighteen months from the date of allotment of such Warrants, the unexercised Warrants shall lapse, and the consideration paid by the Proposed Allottee shall be forfeited by the Company.

Further, the Board of Directors vide their circulation dated June 6, 2025, have approved the withdrawal of In-Principle of application for the above 35,00,00,000 preferential allotment of warrants convertible into equity shares.

- 5 The members of the Company on March 9, 2024, through the postal ballot, approved the preferential allotment of 4,00,00,000 warrants convertible into equity shares of face value of ₹ 1, for cash, by way of a private placement, at an issue price of ₹ 27 per warrant in the Non-Promoter Category and 2,00,00,000 warrants convertible into equity shares of face value of ₹ 1, for cash, by way of a private placement, at an issue price of ₹ 27 per warrant in the Promoter Category, by passing a Special Resolution. As per Special Resolution, passed by the members, an amount equivalent to twenty five per cent of the consideration shall be payable at the time of subscription and allotment of warrants, and the remaining seventy five per cent of the consideration shall be payable on the exercise of options against each such warrant. In the event that the Proposed Allottee does not exercise the option for Equity Shares against any of the warrants within a period of eighteen months from the date of allotment of such Warrants, the unexercised Warrants shall lapse, and the consideration paid by the Proposed Allottee shall be forfeited by the Company.

In terms of the Chapter V, Regulation 162 of the Securities and Exchange Board of India (Issue of Capital and Disclosure Requirements) Regulations, 2018, as amended, the conversion period for the warrants has expired upon completion of 18 months from the allotment date of warrants. Accordingly, the application money received against such warrants which are pending for allotment amounting to ₹ 2,503.55 lakhs stands forfeited. Thus, such forfeited amount has been transferred to the Capital Reserve as per the prescribed accounting treatment.

- 6 The Company has filed a Petition before the Hon'ble National Company Law Tribunal, Mumbai Bench-IV on October 28, 2025 seeking consolidation of every 1,08,31,91,807 fully paid-up Equity Shares of face value of ₹ 1/- each into 10,83,19,180 fully paid-up Equity Share of face value of ₹ 10/-. The said Company Petition was admitted by the Hon'ble Tribunal on December 11, 2025. Pursuant to the order dated December 11, 2025, passed by the Hon'ble Tribunal, the Company has duly made newspaper publications of the next date of hearing i.e. January 29, 2026 in two newspapers, namely "Financial Express" (Mumbai Edition) in the English language and "Navshakti" (Mumbai Edition) in the Marathi language.

Further, notices were served on January 8, 2026 to the Regional Director (Western Region), Registrar of Companies, Maharashtra, Mumbai, National Stock Exchange of India Limited, and BSE Limited, inviting representations, if any. The matter is currently listed for further consideration before the Hon'ble NCLT on April 30, 2026.

- 7 The Company's activities predominantly comprise providing various services through Vakrangee Kendra. Considering the nature of the Company's business and operations, there is only one reportable operating segment i.e. Vakrangee Kendra.
- 8 The figures of the previous year / period have been regrouped / rearranged / recast to render them comparable with the figures of the current period.
- 9 The above results of the Company are available on the Company's website www.vakrangee.in and also on www.bseindia.com and www.nseindia.com.

For and on behalf of the Board of Directors

VEDANT

DINESH

NANDWANA

Vedant NANDwana

Managing Director

DIN: 08420950

Digitaly signed by VEDANT DINESH
NANDWANA
DIR, CSR, VP, VAKRANGEE LIMITED,
www.VAKRANGEE.COM
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C=IN, E=dinesh.nandwana@vakrangee.com, OU=VAKRANGEE LIMITED, O=VEDANT DINESH NANDWANA
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Date: 2026.04.29 11:18:13 +05:30

Place : Mumbai

Date : April 29, 2026



Vakrangee Limited

Statement of Audited Standalone Assets and Liabilities as at March 31, 2026

(₹ in Lakhs)

Particulars	As at	As at
	March 31, 2026	March 31, 2025
	(Audited)	(Audited)
I. ASSETS		
1. Non-Current Assets		
(a) Property, plant and equipment	7,765.00	7,252.02
(b) Right-of-use Assets	2,989.27	3,139.97
(c) Capital work-in-progress	283.03	726.69
(d) Intangible Assets under development	434.79	434.79
(e) Financial assets		
(i) Investments	7,776.20	5,659.82
(ii) Trade Receivables	-	-
(iii) Loans	-	-
(iv) Other financial assets	565.91	1,223.79
(f) Other non-current assets	21.59	79.32
Total Non-Current Assets	19,835.79	18,516.40
2. Current Assets		
(a) Inventories	65.79	76.39
(b) Financial assets		
(i) Trade receivables	195.18	187.04
(ii) Cash and cash equivalents	2,754.40	2,213.08
(iii) Bank balances other than (ii) above	473.63	36.84
(iv) Loans	7.48	4.58
(v) Other financial assets	91.13	243.84
(c) Current tax assets (net)	-	-
(d) Other current assets	1,436.62	2,686.81
Total Current Assets	5,024.23	5,448.58
TOTAL ASSETS	24,860.02	23,964.98
II. EQUITY AND LIABILITIES		
1. Equity		
(a) Equity share capital	10,831.92	10,831.92
(b) Other equity	6,869.87	5,568.36
Total Equity	17,701.79	16,400.28
2. Liabilities		
Non Current Liabilities		
(a) Financial liabilities		
(i) Borrowings	-	-
(ii) Trade payables		
- Dues of micro enterprises and small enterprises	-	-
- Dues of Creditors other than micro enterprises and small enterprises	-	-
(iii) Other financial liabilities	1,358.93	1,262.83
(b) Deferred Tax Liabilities (net)	273.37	244.88
(c) Employee benefit obligations	244.10	372.78
Total Non-Current Liabilities	1,876.40	1,880.49
3. Current Liabilities		
(a) Financial liabilities		
(i) Borrowings	-	-
(ii) Trade payables		
- Dues of micro enterprises and small enterprises	-	-
- Dues of Creditors other than micro enterprises and small enterprises	869.40	847.86
(iii) Other financial liabilities	2,594.77	2,836.25
(b) Other current liabilities	588.74	999.04
(c) Provisions	1,044.49	918.94
(d) Employee benefit obligations	52.54	52.25
(e) Current Tax Liabilities (Net)	131.89	29.87
Total Current Liabilities	5,281.83	5,684.21
TOTAL EQUITY AND LIABILITIES	24,860.02	23,964.98

Statement of Standalone Cash Flows for the year ended March 31, 2026

(₹ in lakhs)

S. No	Particulars	For the year ended March 31, 2026	For the year ended March 31, 2025
		(Audited)	(Audited)
I	Cash flow from operating activities		
	Profit before tax from continuing operations	1,656.27	1,127.40
	Profit before tax	1,656.27	1,127.40
	Non-cash adjustment to reconcile profit before tax to net cash flows		
	Depreciation of property, plant and equipment	1,588.59	1,532.47
	Finance Cost	93.18	109.35
	Employee share based payment expenses	25.90	72.62
	Net foreign exchange differences	(0.39)	0.23
	Allowance for credit losses	0.78	(10.97)
	Fair value gain on financial instrument at fair value through Profit and loss	(77.30)	(84.91)
	Remeasurement of defined benefit obligations	50.59	(86.68)
	Gain on disposal of property, plant and equipment (net)	(4.63)	-
	Interest income	(296.35)	(177.41)
	Dividend income	(1.35)	(1.50)
	Operating profit before working capital changes	3,035.29	2,480.60
	Movements in assets and liabilities :		
	Decrease / (increase) in inventories	10.60	(5.79)
	Decrease / (increase) in trade receivables	(8.92)	472.40
	Decrease / (increase) in loans and other financial assets	370.89	1,154.64
	Decrease / (increase) in other current assets	1,250.20	(715.70)
	Decrease / (increase) in other non-current assets	60.82	(30.12)
	Increase / (decrease) in trade payables	21.53	(1,036.72)
	Increase / (decrease) in employee benefit obligations	(128.38)	(72.15)
	Increase / (decrease) in provisions	125.55	(73.54)
	Increase / (decrease) in other financial liabilities	(145.39)	(3,246.22)
	Increase / (decrease) in other current liabilities	(503.49)	(250.62)
	Cash generated from operations	4,088.70	(1,323.22)
	Income taxes paid (net of refunds)	(302.17)	429.10
	Net cash flow generated from operating activities (A)	3,786.53	(894.12)
II	Cash flow from investing activities		
	Purchase of property, plant and equipment, including CWIP and ROU Assets	(1,512.73)	(1,031.01)
	Proceeds from sale of property, plant and equipment	10.14	-
	Investment in subsidiaries	(81.06)	(3,290.70)
	Investment in Mutual Funds	(1,959.65)	-
	Loans to subsidiaries	-	433.85
	Interest received	296.35	177.41
	Dividend received	1.35	1.50
	Net cash flow generated from / (used in) investing activities (B)	(3,245.60)	(3,708.95)
III	Cash flow from financing activities		
	Proceeds / (Repayment) from borrowings	-	(1,205.77)
	Finance Costs paid	-	(20.87)
	Share application money received against preferential share warrants	-	4,718.52
	Share application money received against employee stock options	-	1.73
	Dividend paid to company's shareholders	-	(540.34)
	Net cash flow (used in) in financing activities (C)	-	2,953.27
	Net increase / (decrease) in cash and cash equivalents (A + B + C)	540.93	(1,649.80)
	Effects of exchange rate changes on cash and cash equivalents	0.39	(0.23)
	Cash and cash equivalents at the beginning of the year	2,213.08	3,863.11
	Cash and cash equivalents at the end of the year	2,754.40	2,213.08

Note : The above Statement of Cash Flows has been prepared under the 'Indirect Method' as set out in Ind AS 7, 'Statement of Cash Flows'.

S K PATODIA & ASSOCIATES LLP

CHARTERED ACCOUNTANTS

Independent Auditor's Report on Audit of Consolidated Quarterly and Annual Financial Results of Vakrangee Limited in pursuant to the Regulation 33 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended

To
The Board of Directors of
VAKRANGEE LIMITED

Report on the Audit of the Consolidated Financial Results

Opinion

We have audited the accompanying Statement of consolidated financial results of **Vakrangee Limited** (hereinafter referred to as "the Holding Company") and its subsidiaries (the Holding Company and its subsidiaries together referred to as "the Group") for the quarter and year ended March 31, 2026 ("the Statement"), attached herewith, being submitted by the Holding 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").

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

- a. includes the annual financial results of the Holding Company and following entities:

Sr. No.	Name of the Entity	Relationship with the Holding Company
1	Vakrangee Finserve Limited	Wholly owned subsidiary
2	Vakrangee Digital Ventures Limited	Wholly owned subsidiary
3	Vakrangee E-Solutions Inc. (Philippines)	Wholly owned subsidiary
4	Vortex Engineering Private Limited	Subsidiary (w.e.f. June 4, 2024)

- b. is presented in accordance with the requirements of Regulations 33 of Listing Regulations; and
- c. gives a true and fair view in conformity with the recognition and measurement principles laid down in the Indian Accounting Standards ("Ind AS") and other accounting principles generally accepted in India of the net profit and total comprehensive income and other financial information of the Company for the quarter and year then ended March 31, 2026.

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, as amended ("the Act"). Our responsibilities under those SAs are further described in the 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 financial statements under the provisions of the Act and the Rules thereunder, and we have fulfilled our other ethical responsibilities in accordance with these requirements and ICAI's Code of Ethics. We believe that the audit evidence we have obtained and other auditors in terms of their reports referred to in "Other Matter" paragraph below is sufficient and appropriate to provide a basis for our opinion.

Registered Office : Unit No. 202, 2nd Floor, Sumer Plaza, Marol, Andheri (East), Mumbai - 400 059
Tel.: +91 22 6707 9444 | Email : info@skpatodia.in | Website : www.skpatodia.in

(LLP Identification No : ACE - 4113)

(S K Patodia & Associates (a partnership firm) converted into S K Patodia & Associates LLP with effect from December 15, 2023)

Management's and Board of Directors' Responsibilities for the Consolidated Financial Results

The Statement has been prepared on the basis of the consolidated annual financial statements. The Holding Company's Board of Directors are responsible for the preparation and presentation of these consolidated financial results that give a true and fair view of the consolidated net profit and other comprehensive income and other financial information of the Group in accordance with the applicable 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 the 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 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 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 consolidated financial statement 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 consolidated financial results by the Directors of the Company, as aforesaid.

In preparing the Statement, the respective Board of Directors of the companies included in the Group are responsible for assessing the respective 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 management either intends to liquidate the Company 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 is also responsible for overseeing the financial reporting process of the Group.

Auditor's Responsibilities for the Audit of the Consolidated Financial Results

Our objectives are to obtain reasonable assurance about whether the consolidated financial statements 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 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 Consolidated financial statement, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances. Under Section 143(3)(i) of the Act, we are also responsible for expressing our opinion on whether the company has adequate Internal financial controls with reference to financial statements in place and the operating effectiveness of such controls.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management and Board of Directors.
- 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 Director's 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 Group 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 consolidated financial results or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Group to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the consolidated financial statement, including the disclosures, and whether the consolidated financial statement represents the underlying transactions and events in a manner that achieves fair presentation.
- Obtain sufficient appropriate audit evidence regarding the financial results of the 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 entities included in the Consolidated Financial Results.

Materiality is the magnitude of misstatements in the Consolidated Financial Results that, individually or in aggregate, makes it probable that the economic decisions of a reasonably knowledgeable user of the 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 Consolidated Financial Results.

We communicate with those charged with governance of the Holding 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.

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.

Emphasis of matter

We draw attention to Note 5 to the Statement, which describes the impact of the restatement of comparative figures of Vortex Engineering Private Limited for the year ended March 31, 2025, related to recognition of share-based payments and share-based payments reserve amounting to ₹ 19.03 lakhs and ₹ 284.07 lakhs respectively.

Our conclusion on the Statement is not modified in respect of the above matter.

Other Matters

- a. We did not audit the financial statements of two subsidiaries for the quarter and year ended March 31, 2026, included in the Statement, whose financial statements / financial information / financial results reflect total assets of ₹ 11,450.75 lakhs as at March 31, 2026, total revenue of ₹ 1,851.25 lakhs and ₹ 9,818.41 lakhs, net profit after tax of ₹ (168.17) lakhs and ₹ (70.47) lakhs and total comprehensive income of ₹ (167.44) lakhs and ₹ (51.79) lakhs, for the quarter and year ended March 31, 2026 respectively and net cash outflows of ₹ 291.07 lakhs for the year ended March 31, 2026, whose financial statements / financial information have been audited by another independent auditor. The independent auditors' reports on financial results / information of this entity have been furnished to us and our opinion on the Statement, in so far as it relates to the amounts and disclosures included in respect of this entity, is based solely on the report of such auditor and the procedures performed by us are as stated in paragraph above.

Our conclusion on the Statement is not modified in respect of the above matter.

Independent Auditor's Report on Audit of Consolidated Financial Results of Vakrangee Limited pursuant to the Regulation 33 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015

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- b. The Statement also includes the Group's share of total assets of ₹ 415.70 lakhs, total revenues of ₹ 6.61 lakhs and ₹ 18.62 lakhs, net profit after tax of ₹ 6.61 lakhs and ₹ 18.62 lakhs and total comprehensive income of ₹ 13.60 lakhs and ₹ 45.88 lakhs for the quarter and year ended March 31, 2026 respectively, in respect of one subsidiary located outside India, as considered in the Statement, based on their financial statements / financial information / financial results which have not been audited by their auditors, which are certified by the Management.

Our conclusion on the Statement is not modified in respect of the above matter.

- c. The Statement includes the results for the quarter ended March 31, 2026 being the balancing figure between the audited consolidated figures in respect of the full financial year ended on March 31, 2026 and the published unaudited year-to-date figures up to the third quarter of the current financial year, which were subjected to a limited review by us, as required under the Regulation 33 of the Listing Regulations, as amended.

Our conclusion on the Statement is not modified in respect of the above matter.

For S K Patodia & Associates LLP

Chartered Accountants

Firm's Registration Number: 112723W/W100962

DHIRAJ
RAJENDRA
LALPURIA

Digitally signed by
DHIRAJ RAJENDRA
LALPURIA
Date: 2026.04.29
13:23:38 +05'30'

Dhiraj Lalpuria

Partner

Membership Number: 146268

UDIN: 26146268QMEOMA3436

Date : April 29, 2026

Place : Mumbai



VAKRANGEE LIMITED

VAKRANGEE CORPORATE HOUSE, PLOT NO. 93, ROAD NO. 16,
M.I.D.C., MAROL, ANDHERI (EAST), MUMBAI - 400 093. INDIA
CIN : L65990MH1990PLC056669
PHONE : 022 6776 5100
E-mail : info@vakrangee.in Website : www.vakrangee.in

STATEMENT OF CONSOLIDATED AUDITED FINANCIAL RESULTS FOR THE QUARTER AND YEAR ENDED MARCH 31, 2026

(₹ in Lakhs)

S.No.	Particulars	For the Quarter ended			For the Year ended	
		31-Mar-26	31-Dec-25	31-Mar-25	31-Mar-26	31-Mar-25
		(Audited)	(Un-audited)	(Audited)	(Audited)	(Audited)
				(Restated)*		(Restated)*
		(1)	(2)	(3)	(4)	(5)
1	Income					
	Revenue from operations	5,674.21	6,010.49	6,317.71	25,476.49	25,500.74
	Other Income	211.82	147.06	155.35	659.71	434.36
	Total Income	5,886.03	6,157.55	6,473.06	26,136.20	25,935.10
2	Expenses					
	Cost of Materials Consumed	187.38	114.76	140.22	2,037.26	2,447.55
	Purchase of stock in trade and other operating expenditure	3,377.25	3,713.99	3,803.36	14,566.50	15,488.58
	Changes in inventories of stock-in-trade	76.88	12.13	46.70	207.95	(161.30)
	Employee benefits expense	1,104.14	924.82	952.09	3,849.16	3,593.51
	Finance costs	37.20	43.77	40.28	151.84	182.76
	Depreciation and amortisation expense	424.06	461.14	428.94	1,760.11	1,669.69
	Other expenses	450.43	465.80	692.14	2,049.24	1,773.45
	Total Expenses	5,657.34	5,736.41	6,103.73	24,622.06	24,994.24
3	Profit before tax & Exceptional item (1-2)	228.69	421.14	369.33	1,514.14	940.86
4	Exceptional Item	(9.34)	-	-	4.63	-
5	Profit before tax (3+4)	219.35	421.14	369.33	1,518.77	940.86
6	Tax expense					
	Current tax	54.75	109.29	109.47	405.80	335.47
	Deferred tax	2.59	(3.16)	8.04	1.11	(14.59)
	Total tax expenses	57.34	106.13	117.51	406.91	320.88
7	Profit for the period / year (5-6)	162.01	315.01	251.82	1,111.86	619.98
8	Other comprehensive income (OCI) / (expenses)					
	Items that will be reclassified to profit or loss					
	Exchange difference on translation of foreign operations	7.00	(0.12)	18.89	27.25	19.58
	Items that will not be reclassified to profit or loss					
	Remeasurement of net defined benefit obligations (net of taxes)	51.33	3.42	(40.31)	69.28	(17.70)
	Total other comprehensive income / (expenses) for the period / year	58.33	3.30	(21.42)	96.53	1.88
9	Total Comprehensive Income for the Period / Year (7+8)	220.34	318.31	230.40	1,208.39	621.86
	Profit is attributable to :					
	Owners of the parent	203.34	318.58	254.26	1,126.62	646.58
	Non-controlling Interests	(41.33)	(3.57)	(2.44)	(14.76)	(26.60)
	Other comprehensive income is attributable to :					
	Owners of the parent	58.00	2.47	(27.50)	91.83	(9.79)
	Non-controlling Interests	0.33	0.83	6.08	4.70	11.67
	Total comprehensive income is attributable to :					
	Owners of the parent	261.34	321.04	226.78	1,218.45	636.79
	Non-controlling Interests	(41.00)	(2.73)	3.62	(10.06)	(14.93)
10	Paid up equity share capital (face value ₹ 1/- each)	10,831.92	10,831.92	10,831.92	10,831.92	10,831.92
11	Other Equity excluding revaluation reserves				10,541.84	9,411.67
12	Earnings per Share (EPS) in ₹ (not annualised)					
	(a) Basic	0.01	0.03	0.02	0.10	0.06
	(b) Diluted	0.01	0.03	0.02	0.10	0.06

*Refer Note No. 5

Vakrangee Limited

Notes to the consolidated audited financial results for the quarter and year ended March 31, 2026:

- 1 The above consolidated audited financial results for the quarter and year ended March 31, 2026 have been reviewed by the Audit Committee and approved by the Board of Directors at their respective meetings held on April 29, 2026. The statutory auditors of the Group have audited the above consolidated financial results for the quarter and year ended March 31, 2026.
- 2 These results have been prepared on the basis of consolidated financial statements, which are prepared in accordance with the Indian Accounting Standards (Ind-AS) as prescribed under Section 133 of the Companies Act, 2013 and notified by the Ministry of Corporate Affairs under the Companies (Indian Accounting Standards) Rules, 2015 (as amended).
- 3 The consolidated audited financial results include the financial results of the Company, its three wholly owned subsidiaries: Vakrangee Finserve Limited, Vakrangee Digital Ventures Limited, and Vakrangee e-Solutions Inc., and a subsidiary, Vortex Engineering Private Limited (together referred to as 'Group').
- 4 During the quarter ended March 31, 2026, the Holding Company has granted 1,00,000 new options under Company's "ESOP Scheme 2014" to its eligible employees.
- 5 Our subsidiary, Vortex Engineering Private Limited ("Vortex"), has identified that in relation to the ESOPs exercised, the related share based payment reserve amounting to ₹ 284.47 lakhs cumulatively and share based paymeng amounting to ₹ 19.03 lakhs, has not been recorded in its books and corresponding ESOP expense was inadvertently not debited to the statement of profit and loss in the prior periods. Accordingly, Vortex has rectified the error by recognizing the share-based payment reserve and restating the prior-period comparatives. As a result, the consolidated figures for the year ended March 31, 2025 have also been restated, as summarized below.

Heading	March 31, 2025	March 31, 2025	Adjustments
	(Restated)	(Published)	
Employee benefit expenses	3,593.51	3,574.48	19.03
Profit/(Loss) Before Tax	940.86	959.89	(19.03)
Profit/(Loss) after Tax	619.98	639.01	(19.03)
Total Comprehensive Income	621.86	640.89	(19.03)
Basic Earnings Per Share (₹)	0.06	0.06	(0.00)
Diluted Earnings Per Share (₹)	0.06	0.06	(0.00)

- 6 The members of the Holding Company, at an extraordinary general meeting held on January 15, 2025, approved the preferential allotment of 35,00,00,000 warrants convertible into equity shares of face value of ₹ 1, for cash, by way of a private placement, at an issue price of ₹ 28 per warrant in the Non-Promoter Category, by passing a Special Resolution. As per Special Resolution, passed by the members, an amount equivalent to twenty five per cent of the consideration shall be payable at the time of subscription and allotment of warrants, and the remaining seventy five per cent of the consideration shall be payable on the exercise of options against each such warrant. In the event that the Proposed Allottee does not exercise the option for Equity Shares against any of the warrants within a period of eighteen months from the date of allotment of such Warrants, the unexercised Warrants shall lapse, and the consideration paid by the Proposed Allottee shall be forfeited by the Holding Company.

Further, the Board of Directors vide their circulation dated June 6, 2025, have approved the withdrawal of In-Principle of application for the above 35,00,00,000 preferential allotment of warrants convertible into equity shares.

- 7 The members of the Holding Company on March 9, 2024, through the postal ballot, approved the preferential allotment of 4,00,00,000 warrants convertible into equity shares of face value of ₹ 1, for cash, by way of a private placement, at an issue price of ₹ 27 per warrant in the Non-Promoter Category and 2,00,00,000 warrants convertible into equity shares of face value of ₹ 1, for cash, by way of a private placement, at an issue price of ₹ 27 per warrant in the Promoter Category, by passing a Special Resolution. As per Special Resolution, passed by the members, an amount equivalent to twenty five per cent of the consideration shall be payable at the time of subscription and allotment of warrants, and the remaining seventy five per cent of the consideration shall be payable on the exercise of options against each such warrant. In the event that the Proposed Allottee does not exercise the option for Equity Shares against any of the warrants within a period of eighteen months from the date of allotment of such Warrants, the unexercised Warrants shall lapse, and the consideration paid by the Proposed Allottee shall be forfeited by the Holding Company.

In terms of the Chapter V, Regulation 162 of the Securities and Exchange Board of India (Issue of Capital and Disclosure Requirements) Regulations, 2018, as amended, the conversion period for the warrants has expired upon completion of 18 months from the allotment date of warrants. Accordingly, the application money received against such warrants which are pending for allotment amounting to ₹ 2,503.55 lakhs stands forfeited. Thus, such forfeited amount has been transferred to the Capital Reserve as per the prescribed accounting treatment.

- 8 The Holding Company has filed a Petition before the Hon'ble National Company Law Tribunal, Mumbai Bench-IV on October 28, 2025 seeking consolidation of every 1,08,31,91,807 fully paid-up Equity Shares of face value of ₹ 1/- each into 10,83,19,180 fully paid-up Equity Shares of face value of ₹ 10/-. The said Company Petition was admitted by the Hon'ble Tribunal on December 11, 2025. Pursuant to the order dated December 11, 2025, passed by the Hon'ble Tribunal, the Holding Company has duly made newspaper publications of the next date of hearing i.e. January 29, 2026 in two newspapers, namely "Financial Express" (Mumbai Edition) in the English language and "Navshakti" (Mumbai Edition) in the Marathi language.

Further, notices were served on January 8, 2026 to the Regional Director (Western Region), Registrar of Companies, Maharashtra, Mumbai, National Stock Exchange of India Limited, and BSE Limited, inviting representations, if any. The matter is currently listed for further consideration before the Hon'ble NCLT on April 30, 2026.

Vakrangee Limited

Notes to the consolidated audited financial results for the quarter and year ended March 31, 2026 (Continued):

- 9 The Group's activities predominantly comprise providing various services through Vakrangee Kendra and Sale of Automated Teller Machines ('ATM') Products/Services. Considering the nature of the Group's business and operations, there are two reportable operating segments i.e. Vakrangee Kendra and Sale of Automated Teller Machines ('ATM') Products/Services in accordance with Indian Accounting Standard 108 'Operating Segments' (refer Annexure 1).
- 10 The figures of the previous year / period have been regrouped / rearranged / recast to render the comparable with the figures of the current period.
- 11 The above results of the Group are available on the Holding Company's website www.vakrangee.in and also on www.bseindia.com and www.nseindia.com.

For and on behalf of the Board of Directors

**VEDANT
DINESH
NANDWANA**

Vedant Nandwana
Managing Director
DIN: 08420950

Digitally signed by VEDANT DINESH NANDWANA
DN: cn=VEDANT DINESH NANDWANA, o=VEDANT DINESH NANDWANA, email=VEDANT.DINESH.NANDWANA@VEDANT.COM, c=IN

Place : Mumbai
Date : April 29, 2026



Particulars	As at March 31, 2026	As at March 31, 2025
	(Audited)	(Audited) (Restated)*
I. ASSETS		
1. Non-Current Assets		
(a) Property, plant and equipment	7,880.45	7,395.22
(b) Right-of-use Assets	3,352.55	3,607.91
(c) Capital work-in-progress	880.56	1,236.58
(d) Other Intangible Assets	20.84	30.85
(e) Intangible Assets under development	434.79	434.79
(f) Financial assets		
(i) Investments	5,150.61	439.08
(ii) Trade Receivable	-	-
(iii) Other financial assets	1,466.13	1,840.30
(g) Other non-current assets	120.30	128.51
Total Non-Current Assets	19,306.23	15,113.24
2. Current Assets		
(a) Inventories	1,617.00	1,829.95
(b) Financial Assets		
(i) Trade Receivables	2,047.41	2,701.62
(ii) Cash and Cash equivalents	4,068.70	3,822.52
(iii) Bank balances other than (ii) above	1,624.71	4,365.64
(iv) Loans	7.48	4.58
(v) Other Financial Assets	138.30	372.13
(c) Current Tax Assets	-	152.57
(d) Other Current Assets	2,348.64	2,462.65
Total Current Assets	11,852.24	15,711.66
TOTAL ASSETS	31,158.47	30,824.90
II. EQUITY AND LIABILITIES		
1. Equity		
(a) Equity share capital	10,831.92	10,831.92
(b) Other equity	10,541.84	9,411.66
Total Equity attributable to owners of the parent	21,373.76	20,243.58
(c) Non-controlling Interests	961.68	923.32
Total Equity	22,335.44	21,166.90
2. Liabilities		
Non Current Liabilities		
(a) Financial liabilities		
(i) Borrowings	-	-
(ia) Lease Liabilities	294.93	385.01
(ii) Trade payables		
- Dues of micro enterprises and small enterprises	-	-
- Dues of Creditors other than micro enterprises and small enterprises	-	-
(iii) Other financial liabilities	1,358.93	1,262.85
(b) Deferred Tax Liabilities (net)	245.99	244.87
(c) Employee benefit obligations	391.24	489.44
(d) Provisions	-	-
Total Non-Current Liabilities	2,291.09	2,382.17
3. Current Liabilities		
(a) Financial liabilities		
(i) Borrowings	-	-
(ia) Lease Liabilities	85.86	73.66
(ii) Trade payables		
- Dues of micro enterprises and small enterprises	67.01	3.96
- Dues of Creditors other than micro enterprises and small enterprises	1,629.90	1,774.72
(iii) Other financial liabilities	2,594.77	2,836.25
(b) Other current liabilities	677.17	1,237.49
(c) Provisions	1,313.23	1,244.08
(d) Employee benefit obligations	114.58	105.67
(e) Current tax liabilities (Net)	49.42	-
Total Current Liabilities	6,531.94	7,275.83
TOTAL EQUITY AND LIABILITIES	31,158.47	30,824.90

Statement of Consolidated Cash Flows for the year ended March 31, 2026

(₹ in lakhs)

S. No	Particulars	For the year ended	For the year ended
		Mar 31, 2026	March 31, 2025
		(Audited)	(Audited)
			(Restated)*
I	Cash flow from operating activities		
	Profit before tax from continuing operations	1,518.77	940.86
	Profit before tax	1,518.77	940.86
	Non-cash adjustment to reconcile profit before tax to net cash flows		
	Depreciation of property, plant and equipment	1,760.11	1,669.69
	Finance Costs	151.84	182.76
	Employee share based payment expenses	25.90	72.62
	Net foreign exchange differences	(0.39)	0.23
	Allowance for credit losses	31.01	242.87
	Fair value gain on financial instrument at fair value through Profit and loss	(77.30)	(84.91)
	Remeasurement of defined benefit obligations	(69.28)	17.70
	Gain on disposal of property, plant and equipment	(4.63)	-
	Conversion of investment to subsidiary	-	333.03
	Restatement in previous year's reserves	-	19.03
	Interest income	(513.32)	(245.34)
	Dividend income	(1.35)	(1.50)
	Operating profit before working capital changes	2,821.36	3,147.04
	Movements in assets and liabilities :		
	Decrease / (increase) in inventories	212.95	(1,759.35)
	Decrease / (increase) in trade receivables	623.20	1,533.80
	Decrease / (increase) in loans and other financial assets	3,346.04	(3,651.40)
	Decrease / (increase) in other current assets	114.02	1,581.81
	Decrease / (increase) in other non-current assets	62.50	(28.43)
	Increase / (decrease) in trade payables	(81.77)	(159.71)
	Increase / (decrease) in employee benefit obligations	(89.29)	97.93
	Increase / (decrease) in provisions	69.15	20.33
	Increase / (decrease) in other financial liabilities	(145.39)	(3,246.21)
	Increase / (decrease) in other current liabilities	(560.30)	(41.65)
	Cash generated from operations	6,372.47	(2,505.84)
	Income taxes paid (net of refunds)	(259.17)	630.36
	Net cash flow from operating activities (A)	6,113.30	(1,875.48)
II	Cash flow from investing activities		
	Purchase of property, plant and equipment, including CWIP and ROU Assets	(1,633.36)	(1,437.79)
	Proceeds from sale of property, plant and equipment	10.14	-
	Investment in Mutual Funds	(4,635.86)	-
	Decrease in foreign currency translation reserve	7.67	(12.25)
	Interest received	513.32	245.34
	Dividends received	1.35	1.50
	Net cash flow from/(used in) investing activities (B)	(5,736.74)	(1,203.20)
III	Cash flow from financing activities		
	Proceeds from borrowings	-	(1,205.77)
	Finance Costs paid	(16.38)	(182.76)
	Share application money received against preferential share warrants	-	4,718.52
	Share application money received against employee stock options	-	1.73
	Payment of Lease Liability	(114.39)	-
	Dividend paid to company's shareholders	-	(540.34)
	Net cash flow (used in) in financing activities (C)	(130.77)	2,791.38
	Net increase / (decrease) in cash and cash equivalents (A + B + C)	245.79	(287.30)
	Effects of exchange rate changes on cash and cash equivalents	0.39	(0.23)
	Cash and cash equivalents at the beginning of the year	3,822.52	4,110.05
	Cash and cash equivalents at the end of the year	4,068.70	3,822.52

Note : The above Statement of Cash Flows has been prepared under the 'Indirect Method' as set out in Ind AS 7, 'Statement of Cash Flows'.

*Refer Note No. 5 of consolidated audited financial results

S.No.	Particulars	For the Quarter ended			For the Year ended	
		31-Mar-26	31-Dec-25	31-Mar-25	31-Mar-26	31-Mar-25
		(Audited)	(Un-audited)	(Audited)	(Audited)	(Audited)
		(1)	(2)	(3)	(4)	(5)
1	Segment Revenue					
a)	Vakrangee Kendra	5,069.18	5,364.62	5,158.92	21,036.79	21,243.66
b)	Sale of Automated Teller Machines ('ATM') Products/Services	1,111.24	1,184.16	1,885.41	6,728.76	5,511.44
c)	Unallocable	-	-	-	-	-
	Total	6,180.42	6,548.78	7,044.33	27,765.55	26,755.10
	Less: Inter Segment Revenue	294.39	391.23	571.27	1,629.35	820.00
	Total Revenue	5,886.03	6,157.55	6,473.06	26,136.20	25,935.10
2	Segment Results					
a)	Vakrangee Kendra	391.95	443.20	403.75	1,623.56	1,114.77
b)	Sale of Automated Teller Machines ('ATM') Products/Services	(172.60)	(22.06)	(34.42)	(104.79)	(173.91)
c)	Unallocable	-	-	-	-	-
	Profit before Tax	219.35	421.14	369.33	1,518.77	940.86
	Less: Tax Expenses	57.34	106.13	117.51	406.91	320.88
	Profit after Tax	162.01	315.01	251.82	1,111.86	619.98
3	Segment Assets					
a)	Vakrangee Kendra	26,046.51	26,732.87	24,447.93	26,046.51	24,447.93
b)	Sale of Automated Teller Machines ('ATM') Products/Services	5,111.96	6,069.26	6,376.97	5,111.96	6,376.97
c)	Unallocable	-	-	-	-	-
	Total Assets	31,158.47	32,802.13	30,824.90	31,158.47	30,824.90
4	Segment Liabilities					
a)	Vakrangee Kendra	7,275.33	8,369.04	6,877.59	7,275.33	6,877.59
b)	Sale of Automated Teller Machines ('ATM') Products/Services	1,547.70	2,336.96	2,780.40	1,547.70	2,780.40
c)	Unallocable	-	-	-	-	-
	Total Liabilities	8,823.03	10,706.00	9,657.99	8,823.03	9,657.99

*Refer Note No. 5 of consolidated audited financial results