VISAKA INDUSTRIES LIMITED® CIN: L52520TG1981PLC003072

Regd. & Corporate Office : "VISAKA TOWER", 1-8-303/69/3, S.P. ROAD, SECUNDERABAD - 500 003.
TEL : +91-40-2781 3833, 2781 3835, www.visaka.co E-mail : vil@visaka.in

Date:06.08.2026

VILSTEX/FY2027/28
To,

National Stock Exchange of India Limited,	BSE Limited,
Exchange Plaza, 5th Floor, Plot No. C/1G Block, Bandra Kurla Complex, Bandra (East), Mumbai – 400 051	The Senior General Manager, Listing Compliances, Floor 25, P. J. Towers, Dalal Street, Mumbai – 400 001
Scrip Code – VISAKAIND	**Scrip Code – 509055**

Dear Sir(s),

Sub: Outcome of the Board Meeting of Visaka Industries Limited
Ref: Our intimation of meeting of Board of Directors dated 27/07/2026 and update on Board Meeting dated 31/07/2026

Pursuant to Regulation 30, 33 and other applicable Regulations, if any, of SEBI Listing Regulations, we hereby inform that the Board of Directors of the Company at its meeting held today, i.e., August 06, 2026, inter-alia;

1. **Financial Results**
   Approved the audited Financial Results (both Standalone and Consolidated) of the Company for the First quarter ended June 30, 2026. The said financial results were earlier reviewed by the Audit Committee of the Board of Directors of the Company in its meeting held today and recommended the Board for its approval. A copy of the said Financial Results for the quarter ended June 30, 2026, along with the Audit Report(s) of the Statutory Auditors thereon are enclosed herewith.

   M/s. Price Waterhouse & Co. Chartered Accountants LLP, the Statutory Auditors of the Company have issued audit reports with an unmodified opinion on the Financial Results of the Company (Standalone & Consolidated) for the first quarter ended June 30, 2026.

2. **Declaration of Interim Dividend:**
   Approved payment of interim dividend for FY 2026-27 of Rs.1 (Rupees one only) per share (i.e., 50%) on Equity Share of Rs. 2/- each fully paid for the financial year 2026-27.

3. **Record Date**

Pursuant to Regulation 42 of SEBI (Listing Obligations & Disclosure Requirements) Regulations, 2015 the record date for purpose of determining the members entitle to receive the interim dividend for the financial 2026-27 has been fixed as August 13, 2026.

4. **Capacity addition by setting up of new fibre cement boards and calcium silicate boards plant**

Approved capacity expansion of fibre cement boards and calcium silicate boards by 72,000 MT PA by setting up of new plant at Tonk, state of Rajasthan at an estimated capex of Rs. 175 Crore.

5. **Setting up of Construction Chemical line at our Tumkur Unit**

The Board has approved setting up of manufacturing of Construction Chemicals line at Tumkur, Karnataka.

The disclosures required under Regulation 30 of the SEBI Listing Regulations read with Part A of Schedule III of the SEBI Listing Regulations and SEBI Master Circular No. HO/49/14/14(7)2025-CFD-POD2/I/3762/2026 dated January 30, 2026 for item Number 4 & 5 is given in **Annexure A.**

The meeting of the Board of Directors commenced at 12:00 Noon and concluded at 03:40 PM

The above is for your information and dissemination please.

Thanking you,
For VISAKA INDUSTRIES LIMITED

Ramakanth Kunapuli

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Date: 2026.08.06 16:32:49 +05'30'

Ramakanth Kunapuli
Assistant Vice President & Company Secretary

Encl. a/a.

Annexure-A

Project 1: Manufacture of Fibre Cement boards and Calcium Silicate Boards

Sr. No.	Details	Information
1	Existing capacity;	3,42,000 MT per annum
2	Existing capacity utilization	100%
3	Proposed capacity addition;	72,000 MT per annum
4	Period within which the proposed capacity is to be added;	Anticipated commercial production by December, 2027
5	Investment required;	Rs. 175 Crore
6	Mode of financing;	Partly by internal Accruals and partly by Borrowings
7	Rationale	Support long term business growth, improve market competitiveness and to improve profitability and ROCE.

Project 2: Setting up of Construction Chemical line

Sr. No.	Details of events that needs to be provided	Information of such event(s)
1	Industry or area to which the new line of business belongs to;	Construction Chemicals
2	Expected benefits.	The proposed business offers significant strategic synergies with Visaka's existing product portfolio
3	Estimated amount to be invested.	Rs. 10 Crore

INDEPENDENT AUDITOR'S REPORT

To
The Board of Directors
M/s. Visaka Industries Limited,
1-8-303/69/3, Visaka Towers,
S.P. Road, Secunderabad – 500003.

Report on the Audit of the Standalone Financial Results

Opinion

1. We have audited the accompanying standalone quarterly financial results of M/s. Visaka Industries Limited (hereinafter referred to as "the Company") for the quarter ended June 30, 2026 attached herewith (the "Standalone Financial Results") which are included in the accompanying 'Audited standalone financial results for the quarter ended June 30, 2026' (the Statement), being submitted by the company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended (the "Listing Regulations, 2015").

2. In our opinion and to the best of our information and according to the explanations given to us, the Standalone Financial Results:

   (i) are presented in accordance with the requirements of Regulation 33 of the Listing Regulations, 2015 in this regard; and

   (ii) give a true and fair view in conformity with the recognition and measurement principles laid down in the applicable accounting standards prescribed under Section 133 of the Companies Act, 2013 and other accounting principles generally accepted in India, of the net profit and other comprehensive income and other financial information for the quarter ended June 30, 2026.

Basis for Opinion

3. 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 '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 together with the ethical requirements that are relevant to our audit of the 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 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 Responsibilities for the Standalone Financial Results

4. These quarterly Standalone Financial Results have been prepared on the basis of the interim financial statements. The Company's Board of Directors are responsible for the preparation of these Standalone Financial Results that give a true and fair view of the net profit and other comprehensive income and other financial information in accordance with the recognition and measurement principles laid down in Indian Accounting Standard (Ind AS) 34, 'Interim Financial Reporting' 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, 2015. This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding of the assets of the Company and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and design, implementation and maintenance of adequate internal financial controls that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the Standalone Financial Results that give a true and fair view and are free from material misstatement, whether due to fraud or error.

5. 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.

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

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

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

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

   - Identify and assess the risks of material misstatement of the Standalone Financial 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, but not for the purpose of expressing an opinion on the effectiveness of the company's internal control.

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

- 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 financial results or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Company to cease to continue as a going concern.

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

9. 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.

10. We also provide those charged with governance with an annual 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.

For Price Waterhouse & Co Chartered Accountants LLP
Firm Registration Number: 304026/E-300009

SRIKANTH POLA
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Date: 2026.08.06 14:17:09 +05'30'

Srikanth Pola
Partner
Membership Number: 220916

UDIN: 26220916SMOBPX4188
Place : Secunderabad
Date: August 06, 2026

VISAKA INDUSTRIES LIMITED
Regd.Office: Visaka Towers, 1-8-303/69/3, S.P.Road, Secunderabad - 500 003, Telangana State
CIN :L52520TG1981PLC003072

AUDITED STANDALONE FINANCIAL RESULTS FOR THE QUARTER ENDED JUNE 30, 2026

(₹ in Lakhs)

Sl.No	Particulars	Quarter ended			Year ended
		30-06-2026	31-03-2026	30-06-2025	31-03-2026
		Audited	Audited (Refer note 1)	Audited	Audited (Refer note 1)
1	Revenue from Operations	58,885.00	47,942.71	50,518.14	1,67,558.66
2	Other Income	201.47	168.81	169.49	710.49
3	**Total Income (1+2)**	**59,086.47**	**48,111.52**	**50,687.63**	**1,68,269.15**
4	**Expenses**				
	a)Cost of materials consumed	25,812.03	22,353.59	23,667.66	83,784.55
	b)Purchase of Stock -In-trade	232.86	263.31	446.47	1,277.30
	c)Changes in Inventories of finished goods and work-in-progress	4,298.36	2,376.43	3,616.79	2,889.39
	d)Employee benefits expense	4,259.12	3,599.78	3,744.78	14,322.80
	e)Finance costs	583.44	752.60	892.40	3,296.41
	f)Depreciation expense	1,665.26	1,662.63	1,590.93	6,496.94
	g)Other expenses	15,464.67	14,189.11	13,903.15	51,146.82
	Total expenses	**52,315.74**	**45,197.45**	**47,862.18**	**1,63,214.21**
5	**Profit before exceptional Items and tax (3-4)**	**6,770.73**	**2,914.07**	**2,825.45**	**5,054.94**
6	Exceptional items (Refer note 2)	-	2,296.03	3,674.30	5,970.33
7	**Profit before tax (5+6)**	**6,770.73**	**5,210.10**	**6,499.75**	**11,025.27**
8	**Tax expense**				
	Current tax	1,828.40	1,096.12	1,278.67	2,241.74
	Deferred tax	(60.55)	22.44	(15.97)	0.29
9	**Net Profit for the period after tax (7-8)**	**5,002.88**	**4,091.54**	**5,237.05**	**8,783.24**
10	**Other Comprehensive Income**				
	Items that will not be reclassified to profit or loss				
	(a) Remeasurement of defined employee benefit plans	4.50	(3.93)	(25.00)	175.81
	(b) Income tax relating to item (a) above	(1.13)	0.99	6.29	(44.25)
	Other Comprehensive Income (net of tax)	**3.37**	**(2.94)**	**(18.71)**	**131.56**
11	**Total Comprehensive Income after tax**	**5,006.25**	**4,088.60**	**5,218.34**	**8,914.80**
12	**Paid-up equity share capital**	**1,728.10**	**1,728.10**	**1,728.10**	**1,728.10**
13	**Earnings Per Share (Face Value of ₹ 2/- per Share) (Not Annualised)**				
	Basic ₹	5.79	4.74	6.06	10.17
	Diluted ₹	5.79	4.74	6.06	10.17

Notes :

1.The above standalone financial results were reviewed by the Audit Committee and taken on record by the Board of Directors of the Company at its meeting held on August 6, 2026. The financial results for the year ended March 31, 2026 have been audited by the Company's Statutory Auditors. Figures for the quarter ended March 31, 2026 are the balancing figures between audited figures in respect of the full financial year and the published audited year to date figures upto the third quarter of the financial year ended March 31, 2026.

2. The company has sold land in Ahmedabad, Gujarat during the June 2025 quarter and also sold land and building in Kanchipuram, Tamil Nadu during the March 2026 quarter. The profits from sale of these assets, amounting to ₹3,674.30 lakhs and ₹2,296.03 lakhs respectively, have been presented as exceptional items in the above results in the respective quarters.

3.The Board of Directors approved an interim dividend of ₹ 1/- per share (50%) on equity shares of ₹ 2/- each, for the financial year 2026-27.

4. On 21 November 2025, the Government of India notified four labour codes—the Code on Wages, 2019; the Industrial Relations Code, 2020; the Code on Social Security,2020; and the Occupational Safety, Health and Working Conditions Code, 2020 (collectively, the "Labour Codes")—which consolidate twenty nine existing labour laws into a comprehensive framework governing employee benefits during and after employment. The Ministry of Labour and Employment has also issued draft Central Rules and FAQs to facilitate assessment of the financial implications of these changes. Based on management's evaluation, and considering the guidance issued by the Institute of Chartered Accountants of India, the Company has concluded that the estimated impact on its existing obligations is not material. The Company will continue to monitor the finalisation of central and state rules and further governmental clarifications, and will recognise any necessary accounting impact arising from such developments in due course.

GADDAM SAROJA

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5. **STANDALONE SEGMENTWISE REVENUE, RESULTS, ASSETS AND LIABILITIES**

(₹ in Lakhs)

Sl.No	Particulars	Quarter ended			Year ended
		30-06-2026	31-03-2026	30-06-2025	31-03-2026
		Audited	Audited (Refer note 1)	Audited	Audited (Refer note 1)
1	**Segment Revenue**				
	(a) Building products	51,821.38	39,632.85	43,669.08	1,41,336.97
	(b) Synthetic yarn	7,063.62	8,309.86	6,849.06	26,221.69
	Total Revenue	**58,885.00**	**47,942.71**	**50,518.14**	**1,67,558.66**
2	**Segment Results**				
	Profit before tax and interest from each segment				
	(a) Building Products	8,553.69	4,706.64	4,748.64	12,828.34
	(b) Synthetic yarn	258.27	1,109.69	128.71	1,408.10
	Total	**8,811.96**	**5,816.33**	**4,877.35**	**14,236.44**
	Less:				
	(i) Interest	583.44	752.60	892.40	3,296.41
	(ii) Other unallocable expenditure net of unallocable income	1,457.79	(146.37)	(2,514.80)	(85.24)
	Total Profit before tax	**6,770.73**	**5,210.10**	**6,499.75**	**11,025.27**
3	**Segment Assets**				
	(a) Building products	1,11,661.30	1,11,498.04	1,15,059.43	1,11,498.04
	(b) Synthetic yarn	12,518.36	13,727.69	13,640.74	13,727.69
	(c) Unallocated	11,131.81	10,581.40	11,435.89	10,581.40
	Total Assets	**1,35,311.47**	**1,35,807.13**	**1,40,136.06**	**1,35,807.13**
4	**Segment Liabilities**				
	(a) Building products	15,498.95	12,755.30	14,388.50	12,755.30
	(b) Synthetic yarn	1,641.43	1,659.28	1,709.26	1,659.28
	(c) Unallocated	29,607.58	37,835.29	43,745.48	37,835.29
	Total Liabilities	**46,747.96**	**52,249.87**	**59,843.24**	**52,249.87**

For Price Waterhouse & Co Chartered Accountants LLP
Firm Registration Number: 304026E/E-300009

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Date: 2026.08.06 14:17:42 +05'30'

Srikanth Pola
Partner
Membership Number: 220916

Place : Secunderabad
Date : 06.08.2026

On behalf of Board of Directors
for Visaka Industries Limited

GADDAM SAROJA Digitally signed by GADDAM SAROJA
Date: 2026.08.06 13:53:22 +05'30'

Smt. G. Saroja Vivekanand
Managing Director

Place : Secunderabad
Date : 06.08.2026

INDEPENDENT AUDITOR'S REPORT

To
The Board of Directors
M/s. Visaka Industries Limited,
1-8-303/69/3, Visaka Towers,
S.P. Road, Secunderabad – 500003.

Report on the Audit of the Consolidated Financial Results

Opinion

1. We have audited the accompanying Statement of Consolidated Financial Results of M/s. Visaka Industries Limited (hereinafter referred to as the "Holding Company") and its subsidiaries (holding company and its subsidiaries together referred to as "the Group") (Refer note 2 to the Statement) for the quarter ended June 30, 2026 (the "Consolidated Financial Results") which are included in the accompanying 'Audited Consolidated Financial Results for the quarter ended June 30, 2026' ("the Statement"), being submitted by the holding company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended (the "Listing Regulations, 2015").

2. 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 information of subsidiaries, the Statement :

   a. includes the results of the following entities:
      i) Visaka Industries Limited – Holding Company
      ii) Visaka Green Private Limited – Subsidiary
      iii) Atum Life Private Limited - Subsidiary

   b. is presented in accordance with the requirements of Regulation 33 of the Listing Regulations, 2015 as amended; and

   c. gives a true and fair view, in conformity with the recognition and measurement principles laid down in the applicable accounting standards prescribed under Section 133 of the Companies Act, 2013, and other accounting principles generally accepted in India, of consolidated total comprehensive income (comprising of net profit and other comprehensive income) and other financial information of the Group, for the quarter ended June 30, 2026.

Basis for Opinion

3. 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 '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 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 the Code of Ethics. We believe that the audit evidence obtained by us and other auditors in terms of their reports referred to in sub-paragraph 12 of the 'Other Matter' section below, is sufficient and appropriate to provide a basis for our opinion.

Management's Responsibilities for the Consolidated Financial Results

4. These quarterly Consolidated Financial Results have been prepared on the basis of the interim consolidated 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 net profit and other comprehensive income and other financial information of the Group in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34, 'Interim Financial Reporting' 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, 2015. 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 and presentation of the consolidated financial statements 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 Holding Company, as aforesaid.

5. 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 Group 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 Directors either intends to liquidate the Group or to cease operations, or has no realistic alternative but to do so.

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

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

7. Our objectives are to obtain reasonable assurance about whether the Consolidated Financial Results as a whole are free from material misstatement, whether due to fraud or error, and issue an auditor's report that includes our opinion. Reasonable assurance is a high level 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.

8. 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 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, but not for the purpose of expressing an opinion on the effectiveness of the company's internal control.

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

    - 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 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 going concern.

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

    - Obtain sufficient appropriate audit evidence regarding the financial information 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 the Holding Company included in the 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.

9. We communicate with those charged with governance of the Holding Company 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.

10. 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.

11. We also performed procedures in accordance with the circular issued by the SEBI under Regulation 33(8) of the Listing Regulations, 2015 as amended, to the extent applicable.

Other Matter

12. We did not audit the interim financial information of two subsidiaries included in the Consolidated Financial Results, whose interim financial information reflect total revenues of Rs. 169.16 Lakhs, total net loss after tax of Rs. 25.53 Lakhs, and total comprehensive loss of Rs. 25.53 Lakhs for the quarter ended June 30, 2026, as considered in the Consolidated Financial Results. These financial information have been audited by other auditors whose reports have been furnished to us by the Management and our opinion on the Consolidated Financial Results, in so far as it relates to the amounts and disclosures included in respect of these subsidiaries, is based solely on the reports of the other auditors who issued their unmodified opinion vide their report dated August 04, 2026 and the procedures performed by us as stated in paragraph 3 above.

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

For Price Waterhouse & Co Chartered Accountants LLP
Firm Registration Number: 304026/E-300009

SRIKANTH POLA Digitally signed by SRIKANTH POLA
Date: 2026.08.06 14:18:20 +05'30'

UDIN: 26220916HTKHHW1697
Place : Secunderabad
Date: August 06, 2026

Srikanth Pola
Partner
Membership Number: 220916

VISAKA INDUSTRIES LIMITED				
Regd.Office: Visaka Towers, 1-8-303/69/3, S.P.Road, Secunderabad - 500 003, Telangana State				
CIN :L52520TG1981PLC003072				
AUDITED CONSOLIDATED FINANCIAL RESULTS FOR THE QUARTER ENDED JUNE 30, 2026				
				(₹ in Lakhs)

Sl.No	Particulars	Quarter ended			Year ended
		30-06-2026	31-03-2026	30-06-2025	31-03-2026
		Audited	Audited (Refer note 1)	Audited	Audited (Refer note 1)
1	Revenue from Operations	59,007.10	47,975.16	50,552.77	1,67,785.62
2	Other Income	177.90	147.50	150.87	627.98
3	**Total Income (1+2)**	**59,185.00**	**48,122.66**	**50,703.64**	**1,68,413.60**
4	**Expenses**				
	a)Cost of materials consumed	25,812.03	22,353.59	23,667.66	83,784.55
	b)Purchase of Stock -In-trade	297.72	310.32	439.19	1,475.46
	c)Changes in Inventories of finished goods and work-in-progress	4,302.20	2,382.13	3,626.05	2,908.77
	d)Employee benefits expense	4,262.12	3,603.78	3,748.78	14,338.80
	e)Finance costs	581.75	751.08	892.18	3,291.83
	f)Depreciation and amortisation expense	1,670.90	1,670.55	1,598.86	6,528.81
	g)Other expenses	15,196.11	14,237.66	13,958.17	51,340.65
	Total expenses	**52,122.83**	**45,309.11**	**47,930.89**	**1,63,668.87**
5	**Profit before exceptional Items and tax (3-4)**	**7,062.17**	**2,813.55**	**2,772.75**	**4,744.73**
6	Exceptional items (Refer note 3)	-	2,296.03	3,674.30	5,970.33
7	**Profit before tax (5+6)**	**7,062.17**	**5,109.58**	**6,447.05**	**10,715.06**
8	**Tax expense**				
	Current tax	1,828.40	1,096.12	1,282.66	2,241.74
	Deferred tax	(34.18)	11.77	(49.79)	(62.87)
9	**Net Profit for the period after tax (7-8)**	**5,267.95**	**4,001.69**	**5,214.18**	**8,536.19**
10	**Other Comprehensive Income**				
	Items that will not be reclassified to profit or loss				
	(a) Remeasurement of defined employee benefit plans	4.50	(3.93)	(25.00)	175.81
	(b) Income tax relating to item (a) above	(1.13)	0.99	6.29	(44.25)
	Other Comprehensive Income (net of tax)	**3.37**	**(2.94)**	**(18.71)**	**131.56**
11	**Total Comprehensive Income after tax**	**5,271.32**	**3,998.75**	**5,195.47**	**8,667.75**
12	**Paid-up equity share capital**	**1,728.10**	**1,728.10**	**1,728.10**	**1,728.10**
13	**Earnings Per Share (Face Value of ₹ 2/- per Share) (Not Annualised)**				
	Basic ₹	6.10	4.63	6.03	9.88
	Diluted ₹	6.10	4.63	6.03	9.88

Notes :

1.The above consolidated financial results were reviewed by the Audit Committee and taken on record by the Board of Directors of the Holding Company at its meeting held on August 06, 2026. The financial results for the year ended March 31, 2026 have been audited by the Company's Statutory Auditors. Figures for the quarter ended March 31, 2026 are the balancing figures between audited figures in respect of the full financial year and the published audited year to date figures upto the third quarter of the financial year ended March 31, 2026.

2. The above financial results includes the results of two subsidiaries namely Visaka Green Private Limited and Atum Life Private Limited.

3. The Holding Company has sold land in Ahmedabad, Gujarat during the June 2025 quarter and also sold land and building in Kanchipuram, Tamil Nadu during the March 2026 quarter. The profits from sale of these assets, amounting to ₹3,674.30 lakhs and ₹2,296.03 lakhs respectively, have been presented as exceptional items in the above results in the respective quarters.

4.The Holding Company Board of Directors approved an interim dividend of ₹ 1/- per share (50%) on equity shares of ₹ 2/- each, for the financial year 2026-27.

5. On 21 November 2025, the Government of India notified four labour codes—the Code on Wages, 2019; the Industrial Relations Code, 2020; the Code on Social Security,2020; and the Occupational Safety, Health and Working Conditions Code, 2020 (collectively, the "Labour Codes")—which consolidate twenty nine existing labour laws into a comprehensive framework governing employee benefits during and after employment. The Ministry of Labour and Employment has also issued draft Central Rules and FAQs to facilitate assessment of the financial implications of these changes. Based on management's evaluation, and considering the guidance issued by the Institute of Chartered Accountants of India, the group has concluded that the estimated impact on its existing obligations is not material. The group will continue to monitor the finalisation of central and state rules and further governmental clarifications, and will recognise any necessary accounting impact arising from such developments in due course.

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6. **CONSOLIDATED SEGMENTWISE REVENUE, RESULTS, ASSETS AND LIABILITIES**

(₹ in Lakhs)

Sl.No	Particulars	Quarter ended			Year ended
		30-06-2026	31-03-2026	30-06-2025	31-03-2026
		Audited	Audited (Refer note 1)	Audited	Audited (Refer note 1)
1	**Segment Revenue**				
	(a) Building products	51,941.31	39,663.13	43,697.43	1,41,545.03
	(b) Synthetic yarn	7,063.62	8,309.86	6,849.06	26,221.69
	(c) Others	2.17	2.17	6.28	18.90
	Total Revenue	**59,007.10**	**47,975.16**	**50,552.77**	**1,67,785.62**
2	**Segment Results**				
	Profit before tax and interest from each segment				
	(a) Building Products	8,603.00	4,636.65	4,709.17	12,645.74
	(b) Synthetic yarn	258.27	1,109.69	128.71	1,408.10
	(c) Others	(23.02)	(12.15)	(13.45)	(52.66)
	Total	**8,838.25**	**5,734.19**	**4,824.43**	**14,001.18**
	Less:				
	(i) Interest	581.75	751.08	892.18	3,291.83
	(ii) Other unallocable expenditure net of unallocable income	1,194.33	(126.47)	(2,514.80)	(5.71)
	Total Profit before tax	**7,062.17**	**5,109.58**	**6,447.05**	**10,715.06**
3	**Segment Assets**				
	(a) Building products	1,12,806.99	1,12,603.47	1,16,207.59	1,12,603.47
	(b) Synthetic yarn	12,518.36	13,727.69	13,640.74	13,727.69
	(c) Others	325.24	363.77	400.50	363.77
	(d) Unallocated	9,044.70	8,214.69	9,198.82	8,214.69
	Total Assets	**1,34,695.29**	**1,34,909.62**	**1,39,447.65**	**1,34,909.62**
4	**Segment Liabilities**				
	(a) Building products	15,486.57	12,726.72	14,342.18	12,726.72
	(b) Synthetic yarn	1,641.43	1,659.28	1,709.26	1,659.28
	(c) Others	2.17	2.11	4.77	2.11
	(d) Unallocated	29,607.58	37,835.29	43,745.48	37,835.29
	Total Liabilities	**46,737.75**	**52,223.40**	**59,801.69**	**52,223.40**

For Price Waterhouse & Co Chartered Accountants LLP
Firm Registration Number: 304026E/E-300009

SRIKANTH POLA
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Srikanth Pola
Partner
Membership Number: 220916

Place : Secunderabad
Date : 06.08.2026

On behalf of Board of Directors
for Visaka Industries Limited

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Smt. G. Saroja Vivekanand
Managing Director

Place : Secunderabad
Date : 06.08.2026