

Vital Chemtech Limited :**Corporate Office:**

B-406, Mondeal Heights, Opp. Karnavati Club,
S.G.Highway, Ahmedabad, Gujarat, INDIA-380015.

Plant Address :

Plot No : D-3 / 151 & 158, GIDC, Dahej III,
Dist. Bharuch, Gujarat, INDIA-392 130.

+91 - 79 - 4600 5840

www.vitalgroup.co.in info@vitalgroup.co.in

CIN Number : L24299GJ2021PLC127538



To
The Manager-Listing Department,
National Stock Exchange of India Limited
Exchange Plaza, Block G, C/1, Bandra Kurla
Complex, Bandra (E), Mumbai - 400 051
Maharashtra, India

Date: 29.05.2026

Subject: Outcome of Board Meeting held on 29th May 2026 in terms of the second proviso to Regulation 30(6) of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.

Ref.: Vital Chemtech Limited (Symbol: VITAL), ISIN: INE0L4K01016

Dear Sir/ Madam

Pursuant to Regulation 30, 33 and other applicable regulations, if any of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended from time to time, we wish to inform you that the Board of Directors of "Vital Chemtech Limited" ("the Company") at their meeting held today i.e. Friday, 29th day of May 2026, at registered office of the Company situated at B-406, Mondeal Heights, Opp. Karnavati Club, S. G. Highway, Ahmedabad-380015, India, has *inter alia*:

1. Considered, approved and taken on record the Audited Standalone & Consolidated Financial Results for the quarter and year ended on March 31, 2026, along with Audit Report (Unmodified Opinion) and Declaration by the Company for the Audit Report with Unmodified Opinion.
2. Considered, approved & taken on record the Audited Standalone & Consolidated Financial Statement of the Company for the Financial year ended on March 31, 2026 in accordance with the Companies Act, 2013.
3. **Appointment of M/s R J & Associates, Cost Accountants, (FRN: 004690), as Cost Auditor of the Company for the Financial Year 2026-27:**

Based on the recommendation from the Audit Committee, the Board of Directors of the Company had appointed M/s. R J & Associates, Cost Accountants (FRN: 004690), Ahmedabad, as Cost Auditor of the Company to conduct the Cost Audit of the Company for the Financial Year ending 31st March 2027.

Further, the information required under the Regulation 30 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 read with SEBI Master Circular No. HO/49/14/14(7)2025-CFD-POD2/I/3762/2026 dated January 30, 2026, w.r.t., Appointment of Cost Auditor are as follows:

Sr. No.	Particulars	Details
1	Name of the Cost Auditor	M/s R J & Associates, Cost Accountants (Firm Registration Number: 004690), Ahmedabad.
2	Reason for Change viz. appointment, resignation, removal, death or otherwise;	Appointment as Cost Auditor of the Company to conduct the Cost Audit of the Company for the Financial Year ending 31 st March 2027.
3	Date and Term of Appointment/ Cessation	Date of Appointment: 29 th May 2026. Term: To conduct the Cost Audit of the Company for the Financial Year ending 31 st March 2027.

Vital Chemtech Limited :

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4	Brief Profile	As Attached.
5	Disclosure of relationships between directors (in case of appointment of a director)	Not Applicable.

4. Considered & discussed other items as per the agenda circulated and as decided by the Board of Directors of the Company.

The Board meeting commenced at 06:30 PM IST and concluded at 08:30 PM IST.

Kindly take the same on your record.

Thanking you,

For, Vital Chemtech Limited

Vipul Bhatt
Chairman & Managing Director
DIN: 06716658

Encl.: A/a-

Vital Chemtech Limited :

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To
The Manager-Listing Department,
National Stock Exchange of India Limited
Exchange Plaza, Block G, C/1, Bandra Kurla
Complex, Bandra (E), Mumbai - 400 051
Maharashtra, India

Date: 29.05.2026

SUBJECT: Submission of Standalone & Consolidated Audited Financial Results of the Company for the Quarter and Year ended on March 31, 2026 along with Auditor Report (Unmodified Opinion) and Declaration for the Auditor's Report with Unmodified Report.

Ref.: Vital Chemtech Limited (Symbol: VITAL), ISIN: INE0L4K01016

Dear Sir/ Madam,

In reference to captioned subject and pursuant to Regulation 33(3) (d) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, we are hereby submitting the followings:

1. Audited Standalone and Consolidated Financial Results for the quarter and year ended on March 31, 2026.
2. Audited Standalone and Consolidated Statement of Assets & Liabilities for the year ended as of March 31, 2026.
3. Audited Standalone and Consolidated Cash Flow Statement for the year ended as of March 31, 2026.
4. Standalone and Consolidated Audit Report (unmodified opinion) on the Audited Financial Results.
5. Declaration by the Company (for audit report with unmodified opinion).

Kindly take the same on your record.

Thanking You,

For, Vital Chemtech Limited

Vipul Bhatt
Chairman & Managing Director
DIN: 06716658
Place: Ahmedabad

Encl.: A/a-

Vital Chemtech Limited :

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To
The Manager-Listing Department,
National Stock Exchange of India Limited
Exchange Plaza, Block G, C/1, Bandra Kurla
Complex, Bandra (E), Mumbai - 400 051
Maharashtra, India

Date: 29.05.2026

SUBJECT: Declaration pursuant to Regulation 33(3)(d) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.

Ref.: Vital Chemtech Limited (Symbol: VITAL), ISIN: INE0L4K01016

Dear Sir/ Madam,

With reference to the above, we hereby declare that the Statutory Auditors of the Company, M/s. Abhishek Kumar & Associates, Chartered Accountants, (FRN: 130052W) Ahmedabad, have issued an Audit Report with unmodified opinion on the Standalone & Consolidated Audited Financial Results of the Company for the for the quarter ended and year ended March 31, 2026.

You are requested to take the same on record.

Thanking You,

For, Vital Chemtech Limited

Vipul Bhatt
Chairman, Managing Director
DIN: 06716658
Place: Ahmedabad



R J & ASSOCIATES

Cost Accountants

Firm Profile



About Us

- We introduce ourselves as practicing Cost Accountants. Engaged in the areas of costing, accounting, taxation, and management consultancy. The firm has experience across various industries including Cement, Petroleum, Edible Oil, Textile, Dairy, Steel, Chemicals, Automobiles, Pharmaceuticals, Plastics, Mining, Fertilizers, and Service sectors.
- We offer a variety of services to our clients with a professionalism gained out of the practical experience and their suitable application to the facts, intellectual and constructive thinking leading to solutions to the given problem.
- Forte areas range from providing services to Corporate Bodies, Trusts, Societies and Institutions in various Cost Accounting Record Rules and Cost Audit Report Rules, Legal Compliances, Updates and Amendments in applicable laws.

Our Services



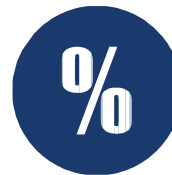
Costing Related Services



Proposals For Client



Internal Audit



Taxation



Management
Advisory



Corporate Compliances Service



Risk Analysis



Specialised Services

Our Services



Costing Related Services

- Cost Accounting Record maintenance.
- Cost Audit & Compliances.
- Valuation for Excise as per CAS-4.
- Management Information System.
- Analysis of Cost Control.
- Pricing of Products
- Identification of Profit Centers.
- Product Certification.



Internal Audit

- Risk profiling
- Risk identification
- Risk assessment
- Control identification
- Control adequacy evaluation
- Control effectiveness review
- Reporting
- Internal control deficiency follow-up review



Management Advisory

- Project Report, CMA Report & Business Planning.
- Financial Accounts & Analysis.
- Loan and Finance Advisor.
- Stock Audit & Concurrent Audit in the Banks.
- ROC related Compliances.
- Books Maintenance (Accounting).
- Lesioning with Bankers.
- Special Audit under Section 14A & 14AA of the Central Excise Act 1944 of Central
- Board of Excise and Customs (CBEC).



Proposals for Clients

- Introduction and Executive Summary
- Implementation Plan
- Next Steps and Call to Action.
- Offer a compelling ROI analysis
- Encourage client engagement
- Follow up

Our Services



Taxation

- GST Registration
- GST Management and GST net.
- Record maintenance in GST.
- GST Audit and Certification.
- Direct Tax & Tax Planning.
- Indirect Tax & Certification.
- Indirect Tax Audit.
- Income Tax Return fillings
- TDS related services
- TCS related services



Corporate Compliances Services

- Formation of Companies
- Providing shelf Companies for immediate use
- Conversion of Firms to Companies and vice versa
- Statutory Returns to the Registrar of Companies
- Statutory due diligence reviews

Our Clientele Industries & Assignments

- Textile
 - Steel & Metals
 - Dairy
 - Petroleum
 - CGD (City Gas Distribution)
 - Edible Oil
 - Plastic & Polymers
 - Mining
 - Cement
 - Automobiles
- Chemicals
 - Real Estate
 - Trading
 - Pharmaceuticals
 - Electricity (Generation & Discoms)
 - Fertilizers
 - Services
 - Other many more

Partners Profile

➤ RAHUL A. MODH (FCMA, M.Com.)

Fellow Member of The Institute of Cost Accountants of India (ICMAI) and holder of a Certificate of Practice (Membership No. 35524). Currently pursuing the Company Secretary course from The Institute of Company Secretaries of India (ICSI). Professional experience of more than 13 years in costing, finance, and compliance-related areas.

Partners Profile

➤ JIGNESH S. TARBUNDIYA (FCMA, M.Com.)

Fellow Member of The Institute of Cost Accountants of India (ICMAI) and holder of a Certificate of Practice (Membership No. 42114). Professional experience in secretarial, legal, financial, and costing areas for over 11 years.

Partners Profile

➤ **SHARUKKHAN S. KURESHI (FCMA, DCA, M.Com.)**

Fellow Member of The Institute of Cost Accountants of India (ICMAI) and holder of a Certificate of Practice (Membership No. 39351). Professional experience in secretarial, legal, financial, and costing areas for over 11 years.

Services Offered

- **Cost Records Maintenance:** We assist businesses in designing, implementing, and maintaining accurate cost records as per the applicable legal requirements. Our professionals are well-versed with the cost accounting standards and ensure compliance with relevant laws and regulations.
- **Cost Audit Services:** We provide cost audit services to companies mandated to undergo cost audit under the Companies Act or any other applicable regulations. Our team conducts detailed cost audits, identifying potential areas for cost reduction and improvement, and providing insightful recommendations.
- **Cost Control Services:** Review of cost data, identification of cost drivers, and assistance in cost monitoring and management processes.
- **Compliance Support:** We assist businesses in maintaining compliance with cost management regulations and requirements. Our team ensures timely submission of cost records, cost audit reports, and other documentation to regulatory authorities.

Why Us

The firm has experience in handling assignments for entities across multiple industries such as manufacturing, pharmaceuticals, services, construction, and telecommunications, including small, medium, and large organizations.

Value Proposition

Focus on compliance with applicable laws and regulations

Structured execution of assignments



The firm undertakes assignments across various industries and provides services in accordance with applicable professional and regulatory requirements.

Proactive support to improve effectiveness, operational excellence and regulatory compliance

Disclaimer: The contents of this profile are solely for information purposes. The Institute of Cost Accountants of India does not own any responsibility for the contents of this profile.

Contact Us

AHMEDABAD

SF-204,
Ratnadeep Flora,
New Ranip,
Ahmedabad-382470,
Gujarat.

CMA Rahul A. Modh

cmarahulmodh@gmail.com

+91 (9909302322)

HALVAD

5-6, Pavansut Arced,
Halvad-Maliya Highway,
Halvad – 363330
Gujarat.

CMA Jignesh S. Tarbundiya

tar.jignesh@gmail.com

+91 (9722237601)

MEHSANA

SF-219, Joyosh Hubtown,
Dharam Cinema Road,
Mehsana – 384002
Gujarat.

CMA Sharukkhan S. Kureshi

cmasharukh@gmail.com

+91 (90333068387)

Independent Auditor's Report on the audit of Standalone Quarterly and year to date Financial Results of Vital Chemtech Limited Pursuant to the Regulations 33 of the SEBI (Listing Obligations and Disclosures Requirements) Regulations, 2015

To,
The Board of Directors of
Vital Chemtech Limited

Report on the audited Standalone Financial Results

Opinion

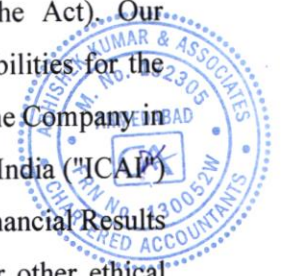
We have audited the accompanying Statement of Standalone Financial Results of Vital Chemtech Limited (the "Company"), for quarter and year ended March 31, 2026 ("the Statement"), attached herewith, being submitted by the Company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended (the "Listing Regulations").

In our opinion and to the best of our information and according to the explanations given to us, these standalone financial results:

- i. are presented in accordance with the requirements of Regulation 33 of the Listing Regulations 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 Companies Act, 2013 (the "Act") and other accounting principles generally accepted in India of the standalone net profit, other comprehensive income, and other financial information of the Company for the quarter and year ended March 31, 2026.

Basis for Opinion

We conducted our audit of the standalone financial statements 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 ("ICAI") together with the ethical requirements that are relevant to our audit of the Standalone Financial Results under the provisions of the Act and the Rules thereunder, and we have fulfilled our other ethical



responsibilities in accordance with these requirements and the ICAI's Code of Ethics. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion on these standalone financial statements.

Responsibilities of management and those charged with governance for the financial statements.

These financial results have been prepared on the basis of the standalone annual financial statements of the Company for the year ended March 31, 2026.

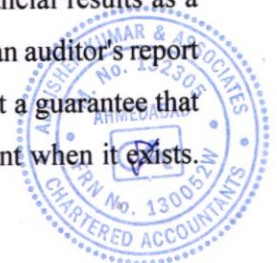
The Company's Board of Directors are responsible for the preparation and presentation of the financial results that give a true and fair view of the net profit and other comprehensive income and other financial information in accordance with the recognition and measurement principles laid down in Indian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

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

The Board of Directors are also responsible for overseeing the 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 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.

As part of an audit in accordance with SAs, we exercise professional judgment and maintain professional scepticism 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.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by Management and Board of Directors.
- Conclude on the appropriateness of Management's and Board of Directors' use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Company's ability to continue as a going concern.
- Evaluate the overall presentation, structure and content of the standalone financial results including the disclosures, and whether the financial results 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.

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.



Independent Auditor's Report on the audit of Consolidated Quarterly and year to date Financial Results of Vital Chemtech Limited Pursuant to the Regulations 33 of the SEBI (Listing Obligations and Disclosures Requirements) Regulations, 2015

To,
The Board of Directors of
Vital Chemtech Limited

Report on the audited Consolidated Financial Results

Opinion

We have audited the accompanying Statement of Consolidated Financial Results of Vital Chemtech Limited (the "Company" or "Holding Company") and its subsidiary (the Holding Company and its subsidiary together referred to as "the Group"), for the quarter and year ended on March 31, 2026 ("the statement"), being submitted by Holding Company pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligation and Disclosure requirements) Regulations, 2015, as amended ("Listing Regulations").

- i. In our opinion and to the best of our information and according to the explanations given to us, the consolidated financial results include results of following entities:

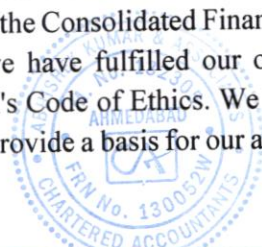
Sr. No.	Name of Company	Relationship
1	Vital Alkoxide Private Limited	Subsidiary Company
2	Vital Synthesis Limited	Subsidiary Company

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

- iii. give a true and fair view in conformity with the applicable Indian accounting standards and other accounting principles generally accepted in India of the Consolidated profit, Consolidated total comprehensive income and other financial information of the group for the quarter and year ended March 31, 2026.

Basis for Opinion

We conducted our audit of the Consolidated financial statements 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 ("ICAI") together with the ethical requirements that are relevant to our audit of the Consolidated Financial Results under the provisions of the Act and the Rules thereunder, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the ICAI's Code of Ethics. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion on these Consolidated financial statements.



Responsibilities of management and those charged with governance for the financial statements.

These Consolidated financial results have been prepared on the basis of the Consolidated annual financial statements of the Company for the year ended March 31, 2026.

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 Consolidated other comprehensive income and other financial information of the group in accordance with the recognition and measurement principles laid down in Indian Accounting Standards prescribed under Section 133 of the Act, read with relevant rules issued thereunder and other accounting principles generally accepted in India and in compliance with Regulation 33 of the Listing Regulations. The respective Management and Board of Directors of the entities including in the Group are responsible for maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding the assets of the Company and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and the design, implementation and maintenance of adequate internal financial controls that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the consolidated financial results that give a true and fair view and are free from material misstatement, whether due to fraud or error, which have been used for the purpose of preparation of Consolidated Annual Financial Results by the Management and the Directors of the Holding Company, as aforesaid.

In preparing the Consolidated financial results, the respective Management and Board of Directors of the entities including in the Group 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 respective Board of Directors either intends to liquidate the Company or to cease operations, or has no realistic alternative but to do so.

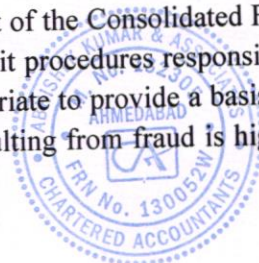
The respective Board of Directors of the entities included in the group are also responsible for overseeing the Group's financial reporting process.

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

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 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 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 omission, misinterpretation or the override of internal controls.

- 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 through a separate report on the complete set of financial statements whether the Company has adequate internal financial controls system in place with reference to financial statements 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.

- Conclude on the appropriateness of Management's and Board of Directors' use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Group'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 statements 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 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 Results of the Company & its subsidiary to express an opinion on the Consolidated Financial Results. We are responsible for the direction, supervision, and performance of the audit of financial information of such entities included in the consolidated financial results of which we are the independent auditors.

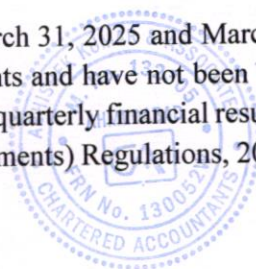
We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

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.

We also performed procedures in accordance with the Circular issued by the Securities & Exchange Board of India under Regulations 33(8) of the Listing Regulations, to the extent applicable

Other Matters

The figures for the quarters ended December 31, 2025, March 31, 2025 and March 31, 2026 included in the Statement are based on management-certified accounts and have not been subjected to audit or limited review by us. The Group was not required to submit quarterly financial results under Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (as amended) for



the relevant periods. Consequently, the quarterly figures have been derived by the management from the audited annual financial statements for the respective financial years and have not been independently verified by us. (Refer Note No. 2 & 4 of Consolidated Financial Results).

Our opinion on the Consolidated financial results is not modified in respect of the above matter.

For, Abhishek Kumar & Associates

Chartered Accountants

Firm Registration No.: 130052W

AGRAWAL ABHISHEK
SURESHCHANDRA

Abhishek Agrawal

Proprietor

Membership No.: 132305

UDIN: 26132305LKTBWX1067

Place: Ahmedabad

Date: May 29, 2026

Digitally signed by AGRAWAL ABHISHEK SURESHCHANDRA
DN: cn=IN, st=Gujarat,
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c, postalCode=380015, street=OPP STATUE OF JHANSI RANI Ahmedabad City
AHMEDABAD, pseudonym=52622a88664a738609f4fc2b2a69f1, 016=7034,
serialNumber=4882755587157bc85170e4bbcbaf6141940cc75e2c1f1a5f3ab99ed
6a5fed, o=Personal, ou=AGRAWAL ABHISHEK SURESHCHANDRA
Date: 2026.05.29 20:53:09 +05'30'

VITAL CHEMTECH LIMITED
 Address: B-406, Mondeal Heights, Opp. Karnavati Club, S. G. Highway, Ahmedabad, Gujarat -380015
 Website -www.vitalgroup.co.in; Email : info@vitalgroup.co.in
 CIN - L24299GJ2021PLC127538

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

S.NO.	Particulars	C in Lakhs except EPS)				
		For the Quarter Ended			For the Year Ended	
		31-Mar-26 Reviewed	31-Dec-25 Reviewed	31-Mar-25 Reviewed	31-Mar-26 Audited	31-Mar-25 Audited
1	Income from operations					
	(a) Revenue from operations					
	(b) Other income	3073.97	2019.16	3153.70	10525.59	12022.87
	(c) Net gain on reclassification of financial assets	14.51	11.00	44.38	78.76	198.86
	Total Revenue [I]	270.10	190.50	80.84	777.36	280.87
2	Expenses	3358.58	2220.66	3278.92	11381.71	12502.60
	Cost of raw materials and components consumed					
	(a) Cost of Materials Consumed					
	(b) Purchase of stock in trade	2691.57	1557.60	2668.95	8906.44	9894.63
	(c) Changes in inventories of finished goods, Stock-in -Trade and work-in-progress	0.00	0.00	0.00	0.00	0.00
	(d) Employee benefits expense	-126.75	46.08	55.92	-258.41	42.60
	(e) Finance costs	141.03	131.08	116.45	515.53	450.48
	(f) Depreciation and amortisation expense	56.04	38.61	14.06	151.53	82.05
	(g) Other Expenses	71.83	58.27	54.33	229.09	208.49
	Total expenses [II]	242.45	171.48	159.38	791.70	933.91
3	Profit/ (loss) before exceptional items and tax [I-II]	3076.17	2003.12	3069.09	10335.88	11612.16
4	Exceptional items [Income / (Expense)]	282.41	217.54	209.83	1045.83	890.44
5	Profit before tax from continuing operations [III]=I-II	0.00	0.00	0.00	0.00	0.00
6	Tax expense	282.41	217.54	209.83	1045.83	890.44
	(a) Current tax					
	(b) Deferred tax	13.15	10.57	40.27	87.06	180.22
	(c) Tax Expense(Credit) Earlier Years	25.18	27.18	12.83	64.23	18.48
	Total tax expense [IV]	0.00	0.00	0.00	0.00	0.00
7	Profit for the period from continuing operations [V=III-IV] [A]	38.33	37.75	53.10	151.29	198.70
8	Discontinued operations	244.08	179.79	156.73	894.54	691.74
	Profit/(Loss) for the period from discontinued operations before tax	0.00	0.00	0.00	0.00	0.00
	Tax expenses of discontinued operations	0.00	0.00	0.00	0.00	0.00
	Profit/(Loss) for the period from discontinued operations [B]	0.00	0.00	0.00	0.00	0.00
9	Profit/(Loss) for their period (A+B)	0.00	0.00	0.00	0.00	0.00
10	Other comprehensive income [C]	244.08	179.79	156.73	894.54	691.74
	A) Items that will not be reclassified to profit or Loss:	0.00	0.00	0.00	0.00	0.00
	i) Remeasurement of the defined benefit plans					
	ii) Gains/ (Losses) on fair value of Equity instruments measured at fair value through OCI	02.32	0.00	0.00	02.32	04.39
	iii) Income tax relating to items that will not be reclassified to profit or loss	0.00	0.00	0.00	0.00	0.00
	Total Other Comprehensive Income	-0.58	0.00	0.00	-0.58	-01.10
11	Total comprehensive income for the year, net of tax [A+B+C]	01.74	0.00	0.00	01.74	03.29
12	Paid-up equity share capital (Face Value of the Share Rs. 10/- each)	245.82	179.79	156.73	896.28	695.03
13	Earnings Per Share (EPS) (Basic & Diluted) of " 10/-each (not annualised) for continue, operations	2395.11	2395.11	2395.11	2395.11	2395.11
	Basic					
	Diluted	01.03	0.75	0.65	03.73	02.89
14	Earnings Per Share (EPS) (Basic & Diluted) of " 10/-each (not annualised) for discontinued, operations	01.02	0.74	0.65	03.71	02.87
	Basic					
	Diluted	0.00	0.00	0.00	0.00	0.00
15	Earnings Per Share (EPS) (Basic & Diluted) of " 10/-each (not annualised) for continue & discontinued, operations	0.00	0.00	0.00	0.00	0.00
	Basic					
	Diluted	01.03	0.75	0.65	03.73	02.89
		01.02	0.74	0.65	03.71	02.87



For and on behalf of the Board of Directors
 Vital Chemtech Limited

Vipul Bhatt
 DIN : 06473290
 Chairman & Managing Director

Place : Ahmedabad
 Date : May 29, 2026

VITAL CHEMTECH LIMITED

Address: B-406, Mondeal Heights, Opp. Karnavati Club, S. G. Highway, Ahmedabad, Gujarat -380015
Website -www.vitalgroup.co.in; Email : info@vitalgroup.co.in

CIN - L24299GJ2021PLC127538

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

S.NO.	Particulars	C in Lakhs except EPS				
		For the Quarter Ended			For the Year Ended	
		31-Mar-26 Reviewed	31-Dec-25 Reviewed	31-Mar-25 Reviewed	31-Mar-26 Audited	31-Mar-25 Audited
1	Income from operations					
	(a) Revenue from operations	3513.85	2675.01	3507.48	12644.16	13390.37
	(b) Other operating revenue	0.00	0.00	0.00	0.00	0.00
	(C) Other income	15.85	11.92	50.14	86.41	207.58
	(d) Net gain on reclassification of financial assets	07.66	07.50	11.87	30.16	43.37
	Total Revenue [I]	3537.36	2694.43	3569.49	12760.73	13641.32
2	Expenses					
	Cost of raw materials and components consumed					
	(a) Cost of Materials Consumed	2797.42	2100.74	2873.38	10382.28	10739.49
	(b) Purchase of stock in trade	0.00	0.00	0.00		0.00
	(c) Changes in inventories of finished goods, Stock-in -Trade and work-in-progress	-275.84	-96.54	-12.29	-675.88	-162.90
	(d) Employee benefits expense	217.43	204.63	142.51	709.78	560.92
	(e) Finance costs	121.54	100.24	49.89	312.07	217.40
	(f) Depreciation and amortisation expense	203.77	167.87	126.55	599.42	497.48
	(g) Other Expenses	376.88	331.30	218.95	1224.36	1189.88
	Total expenses [II]	3441.20	2808.24	3398.99	12552.03	13042.27
3	Profit/ (loss) before exceptional items and tax (I-II)	96.16	-113.81	170.50	208.70	599.05
4	Exceptional items [Income / (Expense)]	0.00	0.00	0.00	0.00	0.00
5	Profit before tax from continuing operations [III=I-II]	96.16	-113.81	170.50	208.70	599.05
6	Tax expense					
	(a) Current tax	13.15	10.57	40.27	87.06	180.22
	(b) Deferred tax	-01.25	08.33	12.83	18.95	21.93
	(c) Tax Expense(Credit) Earlier Years	0.00	0.00	0.00	0.00	0.00
	Total tax expense [IV]	11.90	18.90	53.10	106.01	202.15
7	Profit for the period from continuing operations [V=III-IV] [A]	84.26	-132.71	117.40	102.69	396.90
8	Discontinued operations					
	Profit/(Loss) for the period from discontinued operations before tax	0.00	0.00	0.00	0.00	0.00
	Tax expenses of discontinued operations	0.00	0.00	0.00	0.00	0.00
	Profit/(Loss) for the period from discontinued operations [B]	0.00	0.00	0.00	0.00	0.00
9	Profit/(Loss) for ther period (A+B)	84.26	-132.71	117.40	102.69	396.90
10	Other comprehensive income [C]	0.00	0.00	0.00	0.00	0.00
	A) Items that will not be reclassified to profit or Loss:					
	i) Remeasurement of the defined benefit plans	02.32	0.00	0.00	02.32	04.39
	ii) Gains/ (Losses) on fair value of Equity instruments measured at fair value through OCI	0.00	0.00	0.00	0.00	0.00
	iii) Income tax relating to items that will not be reclassified to profit or loss	-0.58	0.00	0.00	-0.58	-01.10
	Total Other Comprehensive Income	01.74	0.00	0.00	01.74	03.29
11	Total comprehensive income for the year, net of tax [A+B+C]	86.00	-132.71	117.40	104.43	400.19
	Attributable to:					
	Owners of the parent	58.78	-133.31	104.75	76.01	400.19
	Non -controlling interests	27.22	0.60	12.65	28.42	0.00
12	Paid-up equity share capital (Face Value of the Share Rs. 10/- each)	2395.11	2395.11	2395.11	2395.11	2395.11
13	Earnings Per Share (EPS) (Basic & Diluted) of " 10/-each (not annualised) for continue. operations					
	Basic	0.36	-0.55	0.49	0.44	01.67
	Diluted	0.36	-0.55	0.49	0.43	01.66
14	Earnings Per Share (EPS) (Basic & Diluted) of " 10/-each (not annualised) for discontinuine. operations					
	Basic	0.00	0.00	0.00	0.00	0.00
	Diluted	0.00	0.00	0.00	0.00	0.00
15	Earnings Per Share (EPS) (Basic & Diluted) of " 10/-each (not annualised) for continue & discontinuine. operations					
	Basic	0.36	-0.55	0.49	0.44	01.67
	Diluted	0.36	-0.55	0.49	0.43	01.66



For and on behalf of the Board of Directors
Vital Chemtech Limited

Vipul Bhatt
DIN : 06473290
Chairman & Managing Director

Place : Ahmedabad
Date : May 29, 2026

VITAL CHEMTECH LIMITED

Address: B-406, Mondeal Heights, Opp. Karnavati Club, S. G. Highway, Ahmedabad, Gujarat -380015

Website -www.vitalgroup.co.in; Email : info@vitalgroup.co.in

STATEMENT OF AUDITED ASSETS & LIABILITIES AS AT MARCH 31, 2026

(in Lakhs)		
Particulars	As at March 31, 2026	As at March 31, 2025
ASSETS		
I. Non-current assets		
(a) Property, plant and equipment	2151.88	1885.22
(b) Right of use of assets	0.00	0.00
(c) Capital work-in-progress	0.00	237.18
(d) financial assets		
(i) Investments	2436.08	1658.71
(ii) Trade receivables	522.09	750.41
(iii) Loans	4264.58	2304.89
(iv) Other non-current financial assets	597.69	1566.41
(e) Deferred tax assets (net)	0.00	0.00
(f) Other non-current assets	82.60	37.23
Total Non Current Assets	10054.92	8440.05
II. Current assets		
(a) Inventories	2370.20	1029.27
(b) Financial Assets		
(i) Investments	0.00	0.00
(ii) Trade receivables	3321.11	3496.32
(iii) Cash and cash equivalents	47.40	51.23
(iv) Bank balances other than (iii) above	0.00	0.00
(c) Other current assets	900.81	691.07
Total Current Assets	6639.52	5267.89
Total Assets	16694.44	13707.94
EQUITY AND LIABILITIES		
Equity		
(a) Equity share capital	2395.11	2395.11
(b) Other equity	8858.12	7996.50
Total Equity	11253.23	10391.61
LIABILITIES		
I. Non-current liabilities		
(a) financial liabilities		
(i) Borrowings	67.01	120.05
(ii) Trade Payable :		
- Total outstanding due to micro and small enterprises	06.60	174.98
- Total outstanding due to other than micro and small enterprises	0.00	0.00
(b) Long-term provisions	13.08	11.42
(c) Deferred tax liabilities Net	98.41	34.18
(d) Other non-current liabilities	0.00	0.00
Total Non Current Liabilities	185.10	340.63
II. Current liabilities		
(a) Current financial liabilities		
(i) Borrowings	1058.48	315.64
(ii) Lease Liability		
(iii) Trade payables :		
- Total outstanding due to micro and small enterprises	68.38	404.99
- Total outstanding due to other than micro and small enterprises	3979.45	2023.04
(iv) Other current financial liabilities	22.54	01.14
(b) Other current liabilities	25.00	86.15
(c) Short-term provisions	15.47	0.41
(d) Current tax liabilities (Net)	86.79	144.33
Total Current Liabilities	5256.11	2975.70
Total Equity and Liabilities	16694.44	13707.94



For and on behalf of the Board of Directors
Vital Chemtech Limited

Vipul Bhatt
Vipul Bhatt
DIN: 06473290
Chairman & Managing Director

Place : Ahmedabad
Date :- May 29, 2026

VITAL CHEMTECH LIMITED

Address: B-406, Mondeal Heights, Opp. Karnavati Club, S. G. Highway, Ahmedabad, Gujarat -380015

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CIN - L24299GJ2021PLC127538

STATEMENT OF AUDITED CONSOLIDATED ASSETS & LIABILITIES AS AT MARCH 31, 2026

(' in Lakhs)

Particulars	As at March 31, 2026	As at March 31, 2025
ASSETS		
I. Non-current assets		
(a) Property, plant and equipment	5824.97	6813.81
(b) Capital work-in-progress	4283.32	1541.43
(c) financial assets		
(i) Investments	1296.52	1266.36
(ii) Trade receivables	545.39	750.41
(iii) Loans	0.00	1783.49
(iv) Other non-current financial assets	693.29	1660.12
(i) Other non-current assets	257.34	182.17
Total Non Current Assets	12900.83	13997.79
II. Current assets		
(a) Inventories	3178.37	1363.29
(b) Financial Assets		
(i) Trade receivables	3994.73	3890.82
(ii) Cash and cash equivalents	89.29	82.13
(c) Other current assets	1731.33	1366.42
Total Current Assets	8993.72	6702.66
Total Assets	21894.55	20700.45
EQUITY AND LIABILITIES		
Equity		
(a) Equity share capital	2395.11	2395.11
(b) Other equity	7539.74	7575.49
(c) Non Controlling Interests	60.15	60.15
Total Equity	9995.00	10030.75
LIABILITIES		
I. Non-current liabilities		
(a) financial liabilities		
(i) Borrowings	4303.58	5814.46
(ii) Trade Payable		
- Total outstanding due to micro and small enterprises	28.93	183.05
- Total outstanding due to other than micro and small enterprises	0.00	0.00
(b) Long-term provisions	18.63	11.42
(c) Deferred tax liabilities (Net)	65.30	46.34
Total Non Current Liabilities	4416.44	6055.27
II. Current liabilities		
(a) Current financial liabilities		
(i) Borrowings	1883.90	777.70
- Total outstanding due to micro and small enterprises	156.63	528.68
- Total outstanding due to other than micro and small enterprises	4771.87	2790.27
(ii) Other current financial liabilities	280.06	251.21
(b) Other current liabilities	286.29	121.83
(c) Short-term provisions	17.57	0.41
(d) Current tax liabilities (Net)	86.79	144.33
Total Current Liabilities	7483.11	4614.43
Total Equity and Liabilities	21894.55	20700.45



For and on behalf of the Board of Directors
Vital Chemtech Limited

Vijul Bhatt

Vijul Bhatt
DIN: 06473290

Chairman & Managing Director

Place : Ahmedabad
Date :- May 29, 2026

VITAL CHEMTECH LIMITED

Address: B-406, Mondeal Heights, Opp. Karnavati Club, S. G. Highway, Ahmedabad, Gujarat -380015
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STATEMENT OF AUDITED CASH FLOW FOR THE YEAR ENDED MARCH 31, 2026

(₹ in Lakhs)

Particulars	For the year ended on March 31, 2026	For the year ended on March 31, 2025
A		
Cash flow from operating activities		
1. Profit before tax	1045.82	890.44
2. Adjustment for :	1045.82	890.44
Depreciation	229.09	208.49
ESOP Expense	01.03	0.00
Finance Cost	151.53	82.05
Interest Income	-72.77	-165.55
Ind AS Adjustments	-777.36	-43.37
Operating profit before working capital changes (1+2)	577.33	972.06
3. Adjustments for working capital changes:		
(Increase) / Decrease in inventories	-1340.93	184.61
(Increase) / Decrease in Trade receivables	403.53	111.34
(Increase) / Decrease in Other Current assets	-209.73	-156.66
(Increase) / Decrease in Other Non Current financial assets	-45.37	25.79
Increase / (Decrease) in trade payables	1451.41	409.54
Increase / (Decrease) in Other Current Financial Liabilities	-61.15	-265.31
Increase / (Decrease) in Other Current Liabilities	21.40	0.11
Increase / (Decrease) in Other Provisions	19.04	04.30
Cash used in operations	815.53	1285.78
4. Direct taxes paid	-144.59	-152.39
Net Cash generated from/(used in) operating activities [A]	670.94	1133.39
Cash Flow from investing activities		
Purchase of fixed assets	-258.59	-633.25
Proceeds from Long Term Loans & Advance	-1959.69	-892.65
Proceeds from Non Current Investments	0.00	-129.50
Interest/Dividend Received	72.77	165.55
Net cash generated from/(used in) investing activities [B]	-2145.51	-1489.85
Cash flow from financing activities		
Proceeds from Other Non Current Financial Assets	968.72	1342.21
Proceeds from long term borrowings, net	-53.04	-477.23
Proceeds from short term borrowings, net	742.84	-383.61
Finance cost	-151.53	-82.05
Proceeds from Reserves	-36.26	-31.80
Net cash generated from/(used in) financing activities [C]	1470.74	367.51
Net increase/(decrease) in cash & cash equivalents [A+B+C]	-03.83	11.05
Cash & cash equivalents at the beginning of the year	51.23	40.18
Cash & cash equivalents at the end of the year	47.40	51.23
Notes:		
A) Components of cash & cash equivalents		
Cash on hand	46.26	48.51
Balances with banks		
- In Current accounts	01.14	02.72
Total	47.40	51.23
B) Cash and cash equivalents not available for immediate use		
Unclaimed dividend account	0.00	0.00
Total	0.00	0.00
Cash & cash equivalents as per Note 13 (A+B)	47.40	51.23



For and on behalf of the Board of Directors
Vital Chemtech Limited

Vipul Bhatt
Vipul Bhatt
DIN: 06473290
Chairman & Managing Director

Place : Ahmedabad
Date : May 29, 2026

VITAL CHEMTECH LIMITED

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CIN - L24299GJ2021PLC127538

STATEMENT OF AUDITED CONSOLIDATED CASH FLOW FOR THE YEAR ENDED MARCH 31, 2026

(₹ In Lakhs)

Particulars	For the year ended on March 31, 2026	For the year ended on March 31, 2025
A		
Cash flow from operating activities		
1. Profit before tax	208.70	599.05
2. Adjustment for :	208.70	599.05
Depreciation		
ESOP Expense	599.42	497.48
Finance Cost	01.03	0.00
Interest Income	312.07	217.40
Ind AS Adjustments	-86.41	-207.58
Operating profit before working capital changes (1+2)	-27.90	17.28
3. Adjustments for working capital changes:	1006.91	1123.63
(Increase) / Decrease in inventories		
(Increase) / Decrease in Trade receivables	-1815.08	-98.74
(Increase) / Decrease in Other Current assets	166.43	-650.29
(Increase) / Decrease in Other Non Current assets	-364.91	-809.45
Increase / (Decrease) in trade payables	-75.17	-66.70
Increase / (Decrease) in Other Current Financial Liabilities	1455.42	1213.63
Increase / (Decrease) in Other Current Liabilities	28.85	17.91
Increase / (Decrease) in Other Provisions	164.46	64.99
Cash used in operations	24.37	0.24
4. Direct taxes paid	591.28	795.22
	-99.34	-203.26
Net Cash generated from/(used in) operating activities [A]	491.94	591.96
Cash Flow from investing activities		
Purchase of fixed assets		
Proceeds from Long Term Loans & Advance	-2352.47	-4577.02
Proceeds from Non Current Investments	1783.49	-1783.49
Interest Received	-60.32	2247.05
	86.41	207.58
Net cash generated from/(used in) investing activities [B]	-542.89	-3906.78
Cash flow from financing activities		
Proceeds from Other Non Current Financial Assets		
Proceeds from long term borrowings, net	966.83	-1660.12
Proceeds from short term borrowings, net	-1510.88	3935.89
Finance cost	1106.20	78.45
Decrease(Increase) in Reserves	-312.07	-217.40
(Increase) / Decrease Non Controlling Interests	-191.97	1156.45
	0.00	55.50
Net cash generated from/(used in) financing activities [C]	58.11	3348.77
Net increase/(decrease) in cash & cash equivalents [A+B+C]	07.16	33.96
Cash & cash equivalents at the beginning of the year	82.13	48.17
Cash & cash equivalents at the end of the year	89.29	82.13
Notes:		
A) Components of cash & cash equivalents		
Cash on hand		
Balances with banks	88.15	79.41
- In Current accounts	01.14	02.72
Total	89.29	82.13
B) Cash and cash equivalents not available for immediate use		
Unclaimed dividend account		
Total	0.00	0.00
Cash & cash equivalents as per Note 13 (A+B)	89.29	82.13



For and on behalf of the Board of Directors
Vital Chemtech Limited

Vipul Bhatt
Vipul Bhatt
DIN: 06473290
Chairman & Managing Director

Place : Ahmedabad
Date : May 29, 2026

Notes attached to Audited Standalone Financial Results for the Year Ended March 31, 2026

1. The above standalone financial results of the Company (the "Statement") have been reviewed by the Audit Committee and subsequently approved by the Board of Directors of the Company at its Meeting held on May 29, 2026 and have been subjected to audit by the statutory auditors of the company on which the auditors have expressed an unmodified opinion.
2. The Company was earlier listed on the SME Platform (EMERGE) of the National Stock Exchange of India Limited (NSE). Upon migration, the equity shares of the Company were listed on the Main Board of NSE with effect from March 11, 2026.

Accordingly, the Company has adopted Indian Accounting Standards ("Ind AS") effective from April 1, 2025 and date of transition to Ind AS is April 1, 2024 in accordance with the Companies (Indian Accounting Standards) Rules, 2015 (as amended).
 - (a) The audited standalone financial results for the year ended March 31, 2026 have been prepared in accordance with Ind AS.
 - (b) The comparative figures for the quarter ended December 31, 2025 and March 31, 2025 were not published earlier. The conversion of the aforesaid IGAAP figures to IND AS has been carried out by the management and these IND AS comparative figures have not been subjected to limited review or audit.
3. The company has only one reportable business segment. Hence no separate information for segment wise disclosure is given Accordingly, there is no separate reportable Segment as per Ind AS 108 on 'Operating Segments'.
4. The figures reported in the standalone financial results for the quarters ended December 31, 2025, March 31, 2025 and March 31, 2026 are based on management-certified accounts and have not been subjected to audit or limited review by the statutory auditors. The company was not required to submit quarterly financial results under Regulation 33 of the securities and Exchange Board of India (listing obligations and Disclosure Requirements) Regulations, 2015 (as amended) for the relevant periods. Accordingly, while the annual financial statements for the respective financial years have been audited and published, the quarterly figures have been derived by the management from such audited financial statements, and the some have not been subjected to audit or review by the statutory auditors.



5. Reconciliation of Net Profit to Total Comprehensive Income (Standalone) - Year ended March 31, 2025:

Sr. No.	Particulars	Amount (Rs. in lakh)
I	Net profit under Previous Indian GAAP	462.78
II	Impact / adjustment on adoption of Ind AS	232.25
III	Net Profit as per Ind AS	691.74
IV	Other Comprehensive Income	3.29
V	Total Comprehensive Income	695.03

6. Reconciliation of Total Equity (Standalone) as at March 31, 2025 and April 01, 2024:

Sr. No.	Particulars	As at March 31, 2025	As at April 01, 2024
I	Total Equity (Including Reserves) as per previous GAAP	9397.79	8966.82
II	Impact / adjustment on adoption of Ind AS	993.82	760.47
III	Total Equity as per Ind AS	10391.61	9727.29

7. Figures for the quarter ended 31st March, 2026 represents the difference between the audited figures in respect of the full financial year and the unaudited figures of nine months ended 31st December, 2025 which were not subject to limited review or audit by the Auditors.
8. The figures of previous quarters / year are reclassified, regrouped, and rearranged wherever necessary so as to make them comparable with current period's figures.
9. (i). The Company got In-Principal approval from NSE for listing of not more than 4,80,000 (Four Lakhs Eighty Thousand) fully paid-up equity shares of Rs. 10/- each of Vital Chemtech Limited to be issued pursuant to Vital Employee Stock Option Scheme - 2025 on October 31, 2025.
- (ii). Out of these 4,80,000 ESOPs Nomination and Remuneration Committee of the Company granted 2,32,300 ESOPs to the eligible employees of the Company & group companies under 'Employee Stock Option Scheme -2025 on March 24, 2026.
10. Audited Statement of Assets and Liabilities and Statement of Cash Flow are attached respectively.



Notes attached to Audited Consolidated Financial Results for the Year Ended March 31, 2026

1. The above Consolidated financial results of the Group (the "Statement") have been reviewed by the Audit Committee and subsequently approved by the Board of Directors of the Company at its Meeting held on May 29, 2026 and have been subjected to audit by the statutory auditors of the Group on which the auditors have expressed an unmodified opinion.
2. The Parent Company was earlier listed on the SME Platform (EMERGE) of the National Stock Exchange of India Limited (NSE). Upon migration, the equity shares of the Parent Company were listed on the Main Board of NSE with effect from April 11, 2026.

Accordingly, the Parent Company has adopted Indian Accounting Standards ("Ind AS") effective from April 1, 2025 and date of transition to Ind AS is April 1, 2024 in accordance with the Companies (Indian Accounting Standards) Rules, 2015 (as amended), notified under Section 133 of the Companies Act, 2013, read with relevant rules thereunder, and in compliance with Regulation 33 of the SEBI (Listing obligations and Disclosure Requirements) Regulations, 2015, along with the applicable provisions and guidance issued thereunder.

Accordingly:

- (a) The audited Consolidated financial results for the year ended March 31, 2025 have been prepared in accordance with Ind AS.
- (b) The comparative figures for the quarter ended December 31, 2025 and March 31, 2025 were not published earlier. The conversion of the aforesaid IGAAP figures to IND AS has been carried out by the management, and these IND AS has been carried out by the management, and these IND AS comparative figures have not been subjected to limited review or audit.
3. The group has only one reportable business segment. Hence no separate information for segment wise disclosure is given. Accordingly, there is no separate reportable Segment as per Ind AS 108 on 'Operating Segments' in respect of the company.
4. The figures reported in the Consolidated financial results for the quarters ended December 31, 2025, March 31, 2025 and March 31, 2026 are based on management-certified accounts and have not been subjected to audit or limited review by the statutory auditors. The company was not required to submit quarterly financial results under Regulation 33 of the Securities and Exchange Board of India (Listing obligations and Disclosure Requirements) regulations, 2015 (as amended) for the relevant periods. Accordingly, while the annual financial statements for the respective financial years have been audited and published, the quarterly figures have been



derived by the management from such audited financial statements, and the same have not been subjected to audit or review by the statutory auditors.

5. Reconciliation of Net Profit to Total Comprehensive Income (Consolidated) - Year ended March 31, 2025:

Sr. No.	Particulars	Amount (Rs. in lakh)
I	Net profit under Previous Indian GAAP	405.59
II	Impact / adjustment on adoption of Ind AS	5.40
III	Net Profit as per Ind AS	396.90
IV	Other Comprehensive Income	3.29
V	Total Comprehensive Income	400.19

6. Reconciliation of Total Equity (Consolidated) as at March 31, 2025 and April 01, 2024:

Sr. No.	Particulars	As at March 31, 2025	As at April 01, 2024
I	Total Equity (Including Reserves) as per previous GAAP	9274.58	8438.94
II	Impact / adjustment on adoption of Ind AS	756.17	760.47
III	Total Equity as per Ind AS	10030.75	9199.41

7. Figures for the quarter ended 31st March, 2026 represents the difference between the audited figures in respect of the full financial year and the unaudited figures of nine months ended 31st December, 2025 which were not subject to limited review or audit by the Auditors.
8. The figures of previous quarters / year are reclassified, regrouped, and rearranged wherever necessary so as to make them comparable with current period's figures.
9. Audited Statement of Assets and Liabilities and Statement of Cash Flow are attached respectively.
10. In accordance with Regulation 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, the above Results of the group are posted on company's website i.e. wuiw.vitalgroup.co.in and will also appear on the stock exchange website, where the equity shares of the Parent Company are listed i.e. www.nseindia.com.



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