

Date; 30th May 2026

To,

Department of Corporate Services
BSE LIMITED
Phroze Jeejeebhoy Towers,
Dalai Street, Mumbai-400 011

BSE SCRIP SYMBOL: KATIPATANG; BSE SCRIP CODE: 531126; ISIN: INE237C01016

Sub: Outcome of the Board Meeting under Regulation 30 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 ('Listing Regulations')

With reference to the captioned subject, please be informed that the Board of Directors of the Company at its meeting held today i.e. 30th May 2026.

1. Considered & approved the Audited Standalone and Consolidated Financial Results along with the Auditors Report for the quarter and year ended 31st March 2026, which have been duly reviewed and recommended by the Audit Committee. **(Refer Annexure)**.
2. Considered & approved Appointment of Dinesh Bajaj & company, Chartered Accountant as Internal Auditors of the Company for FY 2026-27.

The Board meeting started at 04:00 p.m. and ended on 10:50 p.m.

The results will be published in the Newspapers as per the requirement of the Listing Agreement. Also, The Audited Standalone and Consolidated Financial Results will also be made available on Company's website i.e. www.katipatang.com.

Kindly take the same on your record.

Thanking you.

FOR KATI PATANG LIFESTYLE LIMITED

SANJEEV
KUMAR JHA
Digitally signed by
SANJEEV KUMAR
JHA
Date: 2026.05.31
23:23:44 +05'30'

(SANJEEV K JHA)
COMPANY SECRETARY

KATI PATANG LIFESTYLE**FY 2025-26 – Financial Year Business Highlights****LAUNCH OF FREEDOM LARGER MOTOVERSE EDITION IN GOA IN COLLABORATION WITH ROYAL ENFIELD**

This financial year saw us launch our fifth offering for the Indian market – Freedom Larger Motoverse Edition - A New Beer for the Explorer Generation - brewed in collaboration with Royal Enfield. Launched in Goa, it also marked Kati Patang's re-entry into the Goa market.

We did not enter Goa through shelves or hoardings. Instead, we chose relevance and created a rare Indian example of a culture-first market entry. We partnered with Royal Enfield Motoverse to launch Freedom Lager.

This first-of-its-kind product debuted at the Motoverse 2025 - the ultimate expression of Royal Enfield's mission of helping build motorcycling culture, not just machines. An immersive three-day festival held in Goa and hosted by Royal Enfield; it had thousands of riders from diverse backgrounds converge in rides, races, workshops, and performances – all unified by their love for everything motorcycling. It became a melting pot for sub-cultures to gather and find a common, powerful rhythm - the unifying element being their love of Pure Motorcycling. This launch was a great example of not relying merely on a media placement but a culture-aligned collaboration. Kati Patang represents freedom, individuality, and experiences beyond beer & Motoverse embodies free spiritedness, adventure, and exploration. We looked at creating a community before coverage, culture before campaigns and relevance before reach. Freedom Larger will expand to 3-4 new markets by the end of CY 2026.

OPENING OF NEW MARKETS

During the last financial year, we made our comeback into Haryana, one of the more mature and key alcohol markets in India characterized by high-volume sales and premiumization trends. It also has a very robust retail infrastructure. Kati Patang Saffron lager is now available in Gurgaon and Faridabad. Our strong beer, Bareilly Extra Bold is also available.

This FY, we also marked our entry in Chandigarh with the availability of Bareilly Bold. Being one of the highest per-capita consumers of beer in India, Chandigarh is expected to drive strong growth, further driven by a strong appetite for craft and premium beers.

Kati Patang also entered Uttarakhand in the beginning of 2026 and despite the winter, we received a very positive response and strong traction. Currently, we are available in over 60 retail shops and MOTs and over 25 HCR outlets. We hope to continue to build on this momentum. We also received the final label approval to supply Bareilly Extra Bold to Chhattisgarh. The beer hit the shelves there during the first week of March 2026.

KATI PATANG LIFESTYLE LIMITED
(Formerly VirtualSoft Systems Limited)

CIN: L72200DL1992PLC047931

Regd. Office: S-101, Panchsheel Park,
New Delhi - 110017 India

+91 11 49045050, 42701491

info@katipatang.com

STRONG TRACTION IN DELHI MARKET

Our strong presence in Delhi market only continues to grow further. We are presently available in over 200 retail vends and over 100 HCR outlets and continue to deepen our reach.

INAUGURATION OF A NEW LEASE LINE IN ROORKEE

This FY saw us add a new lease line in Roorkee with a capacity of three lakh cases a month. The new line is equipped to manufacture two of our styles - Bareilly Bold and Saffron Larger. This will not only help us maximize our local supply chain efficiencies but also help us meet the growing demand for our beers in North India.

KATI PATANG LIFESTYLE INCREASED ITS STAKE IN CHADKP HOLDINGS LIMITED THROUGH ITS UK SUBSIDIARY TO 51%

FY 2025-26 also saw the deepening of our presence in the UK market with our increase of stake in CHADKP HOLDINGS LIMITED, the parent company of Chadlington Brewery and The Tite Inn, Oxford from 23 percent to 51 percent. This will likely contribute meaningful turnover to our Business in FY 2026-27.

The planned increase in stake is a continued testimony to Kati Patang Lifestyle's ambition to grow its global presence and redefine the premium beer segment in the UK and European markets. This is also a testimony to our vision of building a global lifestyle brand rooted in India. This collaboration combines the best of British brewing heritage with the unique flavors of India. And, The Tite Inn Chadlington, a historic pub with deep roots in the community, serves as an ideal setting.

KATI PATANG LIFESTYLE'S STRATEGIC PIVOT: BOLD ENTRY INTO THE PREMIUM SPIRITS AND WINES MARKET IN INDIA WITH THE 100% ACQUISITION OF AGNETTA INTERNATIONAL

This FY also marked a significant strategic pivot for Kati Patang Lifestyle.

The 100% acquisition of Agnetta International, known for its distinguished and well-established range of wines, such as Caballo Loco and Valdivieso from Chile and Chablis from France, and spirits such as Ron Abuelo Rum from Panama, West Cork Irish Whiskey and De Los Dorados Tequila from Mexico, brings with it an established distribution network, a loyal consumer base, and a deep category expertise that will meaningfully complement Kati Patang Lifestyle's existing competencies.

The acquisition is also reflective of a broader strategic intent for Kati Patang Lifestyle. We have always envisioned ourselves as a beverage platform rather than a niche craft beer label and this diversification is based on three core pillars of our '*beyond beer*' plan – diversification into high-growth premium alcobev categories, deepening consumer engagement across occasions and building a portfolio of brands that resonate with the modern lifestyle consumer.

This 100% acquisition is expected to be completed through a preferential share swap subject to customary regulatory approvals with synergies expected to be realized within the first year itself.

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STEADY GROWTH IN ARR WITH EXECUTED/ ANNOUNCED ACQUISITIONS

In Q4 FY 25-26, we have achieved net revenue trending of INR 4 Cr if we include acquisitions of Agnetta and ChadKP (in the UK); this translates into an ARR (annualized run-rate) of INR 16 Cr. We expect that our Quarterly net revenue will likely cross INR 6.5 Cr in Q1 of FY 27 for the group companies combined.

NAVIGATING SECTORIAL HEADWINDS

Geopolitical conflicts in the Middle East have triggered severe cost and supply chain shocks for India's alcobev industry. The war has severely disrupted LNG supplies, prompting glass manufacturers to cut production. Consequently, brewers face a massive shortage of glass bottles and aluminium cans, driving production costs up. Sharp margin contractions, especially in the beer segment is expected to impact earnings adversely for the industry at-large.

While time-bound approvals, greater predictability in licensing, and the digitization of label registrations to safeguard revenue for compliant stakeholders are being advocated, the delay in registrations continues to act as a significant bottleneck in ensuring seamless business operations.

About Kati Patang Lifestyle

Kati Patang Lifestyle Limited, a BSE-listed company, owns the award-winning premium craft beer brand Kati Patang through its subsidiary Empyrean Spirits Private Ltd. The brand is known for beers crafted with uniquely Indian ingredients such as saffron, turmeric, ginger and peppercorn. Available in India, the UK and the US, Kati Patang is one of the most recognizable independent craft beer brands from India, growing at double-digit year-on-year rates, fuelled by strong consumer loyalty and community-driven storytelling.

Explore more at: <https://katipatang.com>

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Annual Marketing Review | FY 2025–26

Building a culturally relevant, community-driven beer brand

STRATEGIC FOUNDATION

Our Marketing Strategy Was Built on Authenticity, Community, and Cultural Participation

Three principles guided every initiative this year:



Authenticity First

Real people, real stories, real moments



Community Before Advertising

Engaging with cultural communities rather than pushing brand messaging



Culture Over Campaigns

Showing up in meaningful cultural spaces instead of one-off marketing bursts



GOAL 1

Authenticity Became the Core of Kati Patang's Content Strategy

- We committed to raw, real storytelling across every touchpoint.
- Shot 100% original content across reels, stories, and event coverage
- Focused on real faces and genuine moments
- Maintained the same tone across every platform and event



Result: A recognizable, human brand voice that audiences trust.



GOAL 2

We Expanded Our Cultural Footprint by Engaging Diverse Communities

PURPOSE-DRIVEN



Unstitched with Urvashi Kaur

GAIA

CURIOS



Pint of View



unLecture



CREATIVE



India Design Week



No Taboo

BIKE ENTHUSIASTS



BOBMC Rider Mania



Royal Enfield Motoverse

Result: Introduced the brand to high-value cultural audiences and tastemakers.



GOAL 3

We Expanded Beyond Beer Through Cultural Collaborations

We partnered with like-minded brands to create new product and experience formats.

Kati Patang × Melthouse



“Maltkies”: Cookies made using our malt

Introduced the brand into food culture and artisanal baking spaces.

Kati Patang × Pistola × Taj Blue Bar



3 unique beer cocktails served at Blue Bar – Taj Palace. The launch was on International Beer Day

Positioned the brand within premium cocktail culture.

Result: These collaborations helped position Kati Patang as a culture-led lifestyle brand, not just a beer label.



GOAL 4

We Showed Up Across Lifestyle Moments



Karaoke Nights at Irish House
Engaging urban nightlife audiences.



Tyeb Mehta Exhibition, KNMA
Presence at a major Indian modern art exhibition



Platform Magazine After Party
Connecting with creative and media communities.



Aditya Birla Memorial Polo Cup
Exposure within premium lifestyle and sporting circles.



German Christmas Market
Seasonal cultural festival engagement

Result: Built strong on-ground brand presence and direct consumer engagement across diverse cultural and lifestyle events.

OUR IP's





A PLATFORM FOR EXPERIMENTAL MUSIC AND CREATIVE EXCHANGE

A space where independent artists collaborate across genres to create immersive, one-of-a-kind live experiences.

What is KPTR

- Originated in 2021 as a space for artists to co-create and record original music
- Evolved into a live performance IP, kicked off with an acoustic set by Prabhdeep
- A platform designed to bring together diverse musical styles, voices, and influences

KPTR in FY 25–26

— 5 Editions —

Across premium live music and festival spaces

Featuring diverse independent artists across genres and formats

MAY '25

Anirudh Varma Collective x Aadya Jaiswal
Indian classical x English pop



SEPT '25

Frizzell D'Souza x Dhruv Visvanath
Soft melodies x percussive guitar



OCT '25

KPTR River Stage
Indie rock x experimental electronica



NOV '25

Sanaea Bubber
Stand-up comedy x soulful music



FEB '26

Tamil Jazz Collective
Tamil x jazz x global reinterpretations



The Scale

1200 + Attendees

Engaged across immersive live experiences

22 Artists

Collaborating across genres and styles

Reach

Driven through content and amplification

Result: Kati Patang Trial Room is now a growing cultural platform at the intersection of music, community, and experimentation.



DELHI'S FIRST-OF-ITS-KIND PUB QUIZ LEAGUE

Delhi's first pub quiz league designed as a multi-month competitive format combining knowledge, culture, and community.

What is KPQL

- A 6-month competitive league
- Brought together 50+ of Delhi NCRs top quizzers
- Hosted by in collaboration with Quizcraft Global
- Designed to blend competition, community, and social experience

KPQL as a Competitive League

— 6 Months | 6 Quiz Nights | 1 League —

- 7 teams competing across the season
- 1 winning team each night
- All battling it out for the title of “LEAGUE LEGENDS” & “MVP”

WHAT MADE KPQL UNIQUE

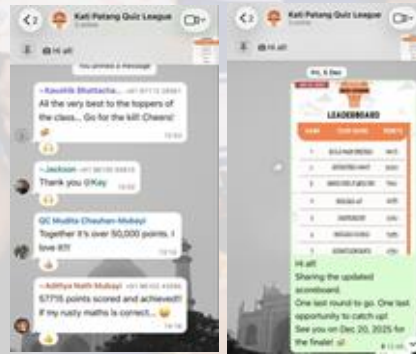
League-style structure in a pub

Teams built their own identity

Fully immersive format- No phones

WhatsApp community conversations

Weekly “Twist-it Tuesdays” puzzles



The Scale

40+ Paid Registrations

Competitive, committed participants

300K+ Content Views

Driven by quiz content

49K+ Community Reach

Across digital and community channels

Result: Created a scalable league format that drives repeat participation, strong community bonding, and high content engagement.

The background is a light-colored wooden plank texture. It features several decorative elements: a large gear in the top right, a sun-like gear in the top left, a gear in the bottom right, and a sun-like gear in the bottom left. There are also several stylized cloud shapes scattered across the scene.

BUILDING THE DIGITAL BACKBONE OF KATI PATANG

**From experiences to platforms
Creating a scalable digital ecosystem**



www.katipatang.com
REVAMP

Transformed Our Website into a Sales & Discoverability Engine

A strategic overhaul to transform the website into a sales-ready portfolio and a high-performing search asset.

THE GAP

The existing website did not support sales, storytelling, or discoverability

WHAT WE CHANGED

A complete content, design, and structure overhaul

1. Built a strong brand narrative (“About Us”)
2. Created a comprehensive brews portfolio
3. Refreshed visual identity to be clean and contemporary
4. Expanded IP visibility (added KPQL)
5. Updated awards and credibility signals
6. Redirected collectibles to KP Life

THE SEO CHALLENGE

“Kati Patang” is a high-competition keyword **dominated by the film**, limiting brand discoverability.



OUR APPROACH

1. Hygiene Fix

Fixed site structure, metadata, and indexing issues

Improved page load speed and technical performance

Ensured mobile responsiveness and crawlability

2. SEO Optimization

Added relevant keywords across pages

Improved on-page SEO (titles, descriptions, internal linking)

Strengthened content relevance for search intent

3. UI/UX Upgrade

Cleaner navigation and better user journey

Improved information hierarchy

Designed for ease of exploration and conversion

4. Content Amplification

Published content on:

1. Medium
2. Quora
3. Reddit

Built external relevance and keyword authority

Results
(30 Days Impact)

+59.6% Clicks

+104.7% Impressions

+2 Position Improvement in Ranking

Result: Built a high-performing, sales-ready website that significantly improved search visibility and discoverability.

The background is a light-colored wooden surface with horizontal grain. It features several decorative elements: a large sun with rays in the top left, a gear with a sun in the top right, a globe in the bottom left, and another sun with rays in the bottom right. There are also several stylized cloud shapes scattered across the scene.

www.katipatanglife.com

The Community and Culture Arm of Kati Patang



What Kati Patang Life Enables



A Home for Culture
KPTR, artists, and community stories in one place



A Living Community Layer
UGC, shared experiences, and participation



An E-Commerce Layer
Collectibles and brand extensions



A Lifestyle Brand World
A lifestyle expression beyond beer

From a social-first presence to a culture-first owned platform

How It Fits Into the Ecosystem

Instagram → katipatanglife.com → YouTube / Main website
Drives discovery Deepens engagement Expands content journey

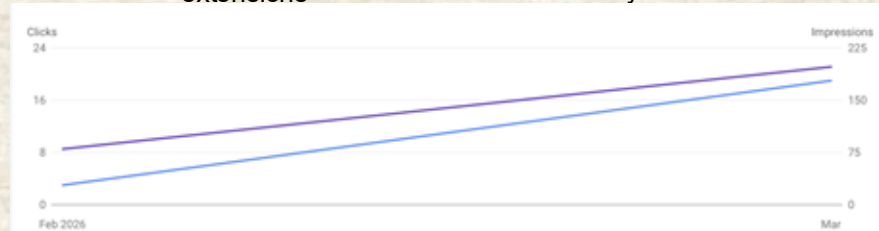
Platform at a Glance

+64% Clicks

No. of times people have clicked on our website via google

+37% Impressions

No. of times it has appeared on Google search



Result: Created a scalable, owned brand ecosystem, enabling Kati Patang to build culture, community, and commerce beyond social platforms.



**VISUAL IDENTITY
REFRESH**

Evolved Our Visual Identity to Match Our Cultural Relevance

As the brand evolved into a high-visibility, culturally relevant player, our identity needed to evolve from craft-led to confidently ownable.

THE REALITY

- The brand has grown beyond just craft positioning
- Visual identity has to be scalable
- “Premium” cues like gold have become category clichés

WHAT THE SYSTEM NEEDED TO DO

- Drive recognition without logo dependency
- Work across distance, lighting, and formats
- Be consistent across digital and physical worlds
- Feel premium without looking generic

THE SHIFT

A brand that needs to explain



brand that is instantly recognised

OUR NEW VISUAL IDENTITY

COLOUR

Gold → Black & Orange

High contrast, high recall

Built for visibility in real-world environments



TYPOGRAPHY

Craft-led → Confident &

Adopted Druk

Designed for clarity, scale, and presence

Say hello to
Druk

BRAND SHAPE

Motif → Signature Asset

Inspired by the kite

Geometric, repeatable, ownable



Recognition without relying on the logo

Consistency across digital and physical touchpoints

Strong visibility across distance, lighting, and formats

A premium identity that doesn't look generic

Result: Built a distinctive, ownable visual language that will scale across formats, environments, and experiences

Old

New

Logo



Bar Mat



Signage



Old

New

Tent Card



Paper Cup



Tulip Glass



KATI PATANG EXPERIENCE



We are not just building a beer brand.

**We are building how New India expresses itself-
across experiences, communities, and what it
chooses to wear.**

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Website: www.katipatang.com

Standalone and consolidated Balance sheet as March 31, 2026

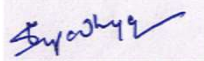
(Rs. In lakhs)

PARTICULARS	STANDALONE		CONSOLIDATED	
	31.03.2026	31.03.2025	31.03.2026	31.03.2025
	Audited	Audited	Audited	Audited
ASSETS				
Non-Current Assets				
(a) Property, Plant and Equipment	11.18	13.36	36.70	27.64
(b) Intangible assets	-	-	1,799.00	1,801.36
(c) Intangible assets under development	90.11	90.11	90.11	90.11
(d) Rights-of-use assets	-	-	-	-
(e) Financial Assets				
(i) Investments	2,113.39	1,901.57	739.88	215.94
(ii) Loans	1,619.05	528.55	20.55	51.92
(ii) Other Financial Assets	-	-	84.52	-
(f) Deferred Tax Assets (Net)	-	-	-	15.31
(g) Other non current assets	-	-	-	-
Total Non-Current Assets	3,833.73	2,533.59	2,770.76	2,202.29
Current Assets				
(a) Inventories	-	-	238.99	74.73
(b) Financial Assets				
(i) Trade Recievables	35.40	-	747.50	497.20
(ii) Cash and cash equivalents	57.06	45.65	138.57	78.65
(iii) Other Bank balances	5.75	115.63	24.75	224.63
(iv) Loans	-	-	-	15.65
(v) Other current financial assets	0.06	0.07	56.73	4.86
(c) Other current assets	59.95	40.63	233.91	126.15
Total Current Assets	158.22	201.97	1,440.45	1,021.88
Total Assets	3,991.95	2,735.56	4,211.21	3,224.17
EQUITY AND LIABILITIES				
Equity				
(a) Equity share capital	4,646.16	3,589.83	4,646.16	3,589.83
(b) Other equity	-1,918.81	-2,103.33	-2,525.81	-2,339.41
Non-Controlling Interest	-	-	135.39	-2.22
Total Equity	2,727.35	1,486.50	2,255.74	1,248.20
Share Application Money Pending Allotment	-	-	-	209.30
Liabilities				
Non-Current Liabilities				
(a) Financial Liabilities				
(i) Borrowing	1,226.00	1,224.75	1,271.80	1,313.56
(ii) Other Financial Liabilities	-	-	203.97	248.93
(iii) Lease Liabilities	-	-	-	-
(b) Provisions	14.97	13.55	29.89	25.53
(c) Deferred Tax Liabilities (Net)	-	-	10.66	-
(d) Other Non-Current Liabilities	-	-	-	-
Total Non-Current Liabilities	1,240.97	1,238.30	1,516.32	1,588.03
Current Liabilities				
(a) Financial Liabilities				
(i) Borrowing	-	-	88.17	24.03
(ii) Trade Payable	2.59	3.63	109.74	28.77
(iii) Lease Liabilities	-	-	-	-
(iv) Other Financial Liabilities	0.75	-	63.82	-

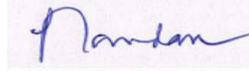
(b) Other current Liabilities	17.67	5.64	160.97	124.36
(c) Provisions	2.62	1.49	16.45	1.49
Total Current Liabilities	23.63	10.76	439.16	178.64
Total Equity and Liabilities	3,991.95	2,735.56	4,211.21	3,224.17

NOTES:

- 1) The above results were considered and taken on record by the board of directors in their meeting held on 30-05-2026
- 2) Previous year figures has been re-classified & regrouped whenever necessary to confirm to the current year's classification.
- 3) As required under Regulation 33 of SEBI(Listing Obligation & Disclosures requirements) Regulation 2015, completed and unmodified report forwarded to BSE Ltd. The said report does not have any impact on the above results.
- 4) Number of complaints received and disposed during the quarter - NIL and number of complaints lying unresolved at the commencement and end of quarter-NIL
- 5) In view of huge brought forward losses, no provision for income tax has been created



Shantanu Upadhyay
Joint Managing Director
DIN: 07709657
New Delhi
Dated: 30th May 2026



Gokul Naresh Tandan
Managing Director
DIN: 00441563
New Delhi
Dated: 30th May 2026

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STATEMENT OF STANDALONE FINANCIAL RESULTS FOR THE QUARTER ENDED 31ST MARCH, 2026

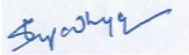
(Rs. In lakhs except EPS)

Particulars	Quarter Ended			Year Ended	
	31.03.2026	31.12.2025	31.3.2025	26/03/31	25/03/31
	Reviewed	Reviewed	Reviewed	Audited	Audited
1. Income from Operations					
a. Net Sales/ Income From Operations	13.35	58.11	-	101.46	87.00
b. Other Income	1.57	0.88	0.22	2.62	78.91
Total Income (a+b)	14.92	58.99	0.22	104.08	165.91
2. Expenses					
a. Cost of Materials Consumed					
i. Purchase of Stock In Trade	71.49	-	-	71.49	78.90
ii. Change in the inventories of Finished Goods, Work in Progress and Stock in Trade	-	-	-	-	-
b. Employee Benefit Expenses	19.87	25.78	13.10	80.51	49.40
c. Financial cost	-	-	-	-	-
d. Depreciation & Amortisation expenses	1.06	0.37	1.02	2.18	2.33
e. Other expenditure	13.76	69.60	15.97	138.81	118.70
Total Expenses	106.18	95.75	30.09	292.99	249.32
3. Profit/(Loss) before Exceptional items and Extraordinary items and TAX (1-2)	-91.27	-36.76	-29.87	-188.92	-83.41
4. Exceptional Items	-	-	-	-	-
5. Profit/(Loss) before Extraordinary Items and tax (3-4)	-91.27	-36.76	-29.87	-188.92	-83.41
6. Extraordinary items	-	-	-	-	-
7. Profit/(Loss) before Tax (5-6)	-91.27	-36.76	-29.87	-188.92	-83.41
8. TAX Expenses					
Current Tax	-	-	-	-	-
Deferred Tax	-	-	-	-	-
Total Tax Expenses	-	-	-	-	-
9. Net Profit/(Loss) for the period (7-8)	-91.27	-36.76	-29.87	-188.92	-83.41
10. Other Comprehensive income/(Loss)					
(a) items that will not be reclassified to profit and loss in subsequent period, net of tax	-	-	-	-	-
(b) Items that will be reclassified to profit and loss in subsequent period, net of tax	-	-	-	-	-
(C) Remeasurements of post-employment benefit obligations	-3.52	-	-6.18	-3.52	-6.18
Other Comprehensive income/(Loss) for the period (Net of Tax Expense)	-3.52	-	-6.18	-3.52	-6.18
11. Total Comprehensive income for the period (9+10)	-94.79	-36.76	-36.05	-192.44	-89.59
12. (i) Weighted number of paid up equity shares	44,324,803	35,898,280	24,917,327	44,324,803	24,917,327
12. (ii) Weighted number of paid up equity shares (including Potential Shareholders)	44,324,803	40,106,100	26,276,077	44,324,803	26,276,077
13. Earning Per Share before and alter extraordinary Items (from Continuing Operations)					
(of Rs. 10/- each)					
(a) Basic (Rs.)	-0.21	-0.10	-0.14	-0.43	-0.33

(b) Diluted (Rs.)	-0.21	-0.09	-0.11	-0.43	-0.32
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Joint Managing Director
DIN: 07709657
New Delhi
Dated: 30th May 2026



Gokul Naresh Tandan
Managing Director
DIN: 00441563
New Delhi
Dated: 30th May 2026

KATI PATANG LIFESTYLE LIMITED
(Formerly known as VIRTUALSOFT SYSTEMS LIMITED)

CIN: L72200DL1992PLC047931

Registered Office : S-101, Panchsheel Park, South Delhi, New Delhi, Delhi, India, 110017

Tel: +91 11 4100 9403; E-mail ID: cs@iamkatipatang.com

Website: www.katipatang.com

STATEMENT OF CONSOLIDATED FINANCIAL RESULTS FOR THE QUARTER ENDED 31ST MARCH, 2026

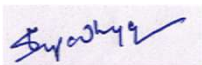
(Rs. In lakhs except EPS)

Particulars	Quarter Ended			Year Ended	
	31.03.2026	31.12.2025	31.3.2025	26/03/31	25/03/31
	Reviewed	Reviewed	Reviewed	Audited	Audited
1. Income from Operations					
a. Net Sales/ Revenue from operations					
Revenue from Digital Services	-	-	-	30.00	87.00
Revenue from Advertisement and Marketing Services	13.35	58.11	-	71.46	-
Revenue from KP lifestyle events	0.00	5.37	-	7.09	-
Revenue from Alcohol and Beer (including of excise duty)	352.21	303.81	296.36	1,223.99	1,660.76
b. Other Income	2.39	6.38	9.06	12.54	89.59
Total Income (a+b)	367.96	373.67	305.42	1,345.09	1,837.35
2. Expenses					
a. Cost of Materials Consumed					
i. Purchase of Stock In Trade	195.50	187.83	119.13	697.15	759.05
ii. Change in the inventories of Finished Goods, Work in Progress and Stock in Trade	-15.70	-3.85	15.44	-163.67	-38.68
b. Excise Duty	137.09	107.19	108.34	446.35	655.39
c. Employee Benefit Expenses	110.32	85.72	93.63	335.28	263.54
d. Financial cost	-16.38	0.92	-36.38	7.88	0.13
e. Depreciation & Amortisation expenses	4.02	3.42	0.12	13.60	14.18
f. Other expenditure	323.54	268.47	230.37	949.34	676.88
Total Expenses	738.40	649.70	530.65	2,285.93	2,330.40
3. Profit/(Loss) before Exceptional items and Extraordinary items and Tax (1-2)	-370.44	-276.03	-225.23	-940.85	-493.05
4. Exceptional Items	-	-	-	-	-
5. Profit/(Loss) before Extraordinary Items and tax (3-4)	-370.44	-276.03	-225.23	-940.85	-493.05
6. Extraordinary items	-	-	-	-	-
7. Profit/(Loss) before Tax (5-6)	-370.44	-276.03	-225.23	-940.85	-493.05
8. TAX Expenses					
Current Tax	-	-	-	-	-
Deferred Tax	6.17	8.02	-13.70	25.97	-13.20
Total Tax Expenses	6.17	8.02	-13.70	25.97	-13.20
9. Net Profit/(Loss) for the period (7-8)	-376.61	-284.05	-211.53	-966.82	-479.85
10. Other Comprehensive income/(Loss)					
(a) items that will not be reclassified to profit and loss in subsequent period, net of tax	-	-	-	-	-
(b) Items that will be reclassified to profit and loss in subsequent period, net of tax	-	-	0.27	-	-
(C) Remeasurements of post-employment benefit obligations	-8.53	-	-6.18	-8.53	0.27
(D) Remeasurements of Foreign Exchange Translation Reserve	4.69	-	-	4.69	-
Other Comprehensive income/(Loss) for the period (Net of Tax Expense)	-3.84	-	-5.91	-3.84	-6.18
11. Total Comprehensive income for the period (9+10)	-380.45	-284.05	-217.44	-970.65	-486.02
Less: Share of Minority in Current Year Profits/(Loss)	-5.90	-1.80	-3.63	-15.48	-7.91
Less: PreAcquisition Profits/(Loss)	-	-	-42.39	-	-152.24
Net Profit/(Loss) for the period after Minority Interest	-374.56	-282.25	-171.42	-955.17	-325.87


12. (i) Weighted number of paid up equity shares	44,324,803	35,898,280	24,917,327	44,324,803	24,917,327
12. (ii) Weighted number of paid up equity shares (including Potential Shareholders)	44,324,803	40,106,100	26,276,077	44,324,803	26,276,077
13. Earning Per Share before and alter extraordinary Items (from Continuing Operations) (of Rs. 10/- each)					
(a) Basic (Rs.)	-0.85	-0.79	-0.69	-2.15	-1.31
(b) Diluted (Rs.)	-0.85	-0.70	-0.65	-2.15	-1.24

NOTES:

- 1) The above results were considered and taken on record by the board of directors in their meeting held on 30-05-2026
- 2) (i) Previous year figures has been re-classified & regrouped whenever necessary to confirm to the current year's classification.
- 2) (ii) In the current audit period, the company changed its presentation of liquor segment revenue to include excise duty on a gross basis. To ensure comparability, the corresponding prior year comparative figures have been restated to include excise duty in revenue. Consequently, excise duty has been disclosed separately as an expense in the Statement of Profit & Loss. This change in presentation has no impact on the profit for any period.
- 3) As required under Regulation 33 of SEBI(Listing Obligation & Disclosures requirements) Regulation 2015, completed and unmodified report forwarded to BSE Ltd. The said report does not have any impact on the above results.
- 4) Number of complaints received and disposed during the quarter - NIL and number of complaints lying unresolved at the commencement and end of quarter-NIL
- 5) In view of huge brought forward losses, no provision for income tax has been created



Shantanu Upadhyay
Joint Managing Director
DIN: 07709657
New Delhi
Dated: 30th May 2026



Gokul Naresh Tandan
Managing Director
DIN: 00441563
New Delhi
Dated: 30th May 2026

KATI PATANG LIFESTYLE LIMITED
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Website: www.katipatang.com

Standalone and consolidated Cash Flow Statements as March 31, 2026

(Rs. In lakhs)

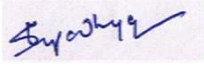
PARTICULARS	STANDALONE		CONSOLIDATED	
	31.03.2026	31.03.2025	31.03.2026	31.03.2025
	Audited	Audited	Audited	Audited
Cash flow from operating activities				
Total comprehensive income for the year	-188.92	-83.41	-966.82	-479.74
Adjustment to reconcile profit before tax to net cash flows :				
Depreciation/amortization	2.18	2.33	13.60	14.18
Deferred Tax	-	-	25.97	-15.31
Adjustment to disposal of stake at Roam1 Telecom Limited (a former subsidiary)	-	-	-	1,281.71
(Profit)/Loss on sale of Investment on Roam1 Telecom Limited(Former subsidiary co.)	-	-78.58	-	-78.58
Assets written off/Bad debts	-	-	-	60.91
Liability no Longer Required, Written Back	-	-	-	0.05
Other comprehensive income	-	-	4.45	-5.91
Provision for employees benefits obligation	-3.52	-5.32	-8.53	-31.35
Interest income	-2.54	1.61	-10.79	-4.55
Interest expense/ Finance Charges	-	-6.18	7.28	0.13
Operating profit before working capital changes	-192.79	-169.55	-934.84	741.55
Movements in working capital:				
(Decrease)/increase in trade and other payables	11.74	-62.67	245.39	-130.28
(Decrease)/increase in Provision	2.55	-	19.32	-
Decrease/(increase) in trade and other receivable	-35.40	53.51	-249.82	-430.67
Decrease/(increase) in inventories	-	-	-164.26	-74.73
Decrease/(increase) in other current assets including financial assets	-21.06	-121.65	-146.14	-31.74
Decrease/(increase) in short term loan/Borrowing	1.25	-	1.25	4.22
Decrease/(increase) in other bank balances	109.88	-	199.88	-203.31
Cash generated from operations	-123.83	-300.36	-1,029.22	-124.96
Direct Taxes (Paid)/Refund	1.74	-	2.17	-0.81
Net cash flow from/(used in) operating activities (A)	-122.09	-300.36	-1,027.05	-125.77
Cash flows from investing activities				
Purchase of property, plant and equipment, including intangible assets, capital work in progress	-	-0.66	-20.30	-1.45
Sale of other non-current investment	-	1,004.88	-	-
Purchase of Goodwill on acquisition of 98% stake in Emphyrean spirits Pvt. Ltd.	-	-	-	-1,774.37
Purchase of non-current investment	-211.82	-1,901.57	-312.12	-215.94
Inter corporate Loan to New Subsidiary Co.	-1,090.50	-527.40	-1,090.50	-
Security Deposit	-	-	-78.11	205.18
Interest Received	2.54	-	10.79	4.55
Net cash flow from investing activities (B)	-1,299.78	-1,424.75	-1,490.23	-1,782.03
Cash flow from financing activities				
Proceeds from issuance of equity share capital	1,056.33	2,560.07	1,068.85	2,560.07
Proceeds/(redemption) from issue of Share Warrants	-135.88	135.88	-135.88	345.17
Proceeds/(Repayment) of long-term borrowings (Net)	-	-950.58	1,027.49	-955.44
Proceeds from Security Premium on issue of Share Capital	512.83	-	833.31	-
Share Application Money Converted to Share Equity	-	-	-209.30	-
Interest Expense/ Finance Charges	-	-	-7.28	-0.13
Net cash flow from / (used in) financing activities (C)	1,433.29	1,745.37	2,577.20	1,949.68
Net increase/(decrease) in cash and cash equivalents (A + B +C)	11.41	20.25	59.92	41.88
Cash and cash equivalents at the beginning of the year	45.65	25.40	78.65	36.77

Cash and cash equivalents at the end of the year

57.06	45.65	138.57	78.65

NOTES:

- 1) The above results were considered and taken on record by the board of directors in their meeting held on 30-05-2026
- 2) Previous year figures has been re-classified & regrouped whenever necessary to confirm to the current year's classification.
- 3) As required under Regulation 33 of SEBI(Listing Obligation & Disclosures requirements) Regulation 2015, completed and unmodified report forwarded to BSE Ltd. The said report does not have any impact on the above results.
- 4) Number of complaints received and disposed during the quarter - NIL and number of complaints lying unresolved at the commencement
- 5) In view of huge brought forward losses, no provision for income tax has been created



Shantanu Upadhyay
Joint Managing Director
DIN: 07709657
New Delhi
Dated: 30th May 2026



Gokul Naresh Tandan
Managing Director
DIN: 00441563
New Delhi
Dated: 30th May 2026

Independent Auditor's Report on Annual Standalone Financial Results of Kati Patang Lifestyle Limited pursuant to Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations 2015, as amended.

To
The Board of Directors
Kati Patang Lifestyle Limited
(Formerly known as Virtualsoft Systems Limited)
New Delhi

Report on the Audit for Standalone Financial Results

Opinion

We have audited the accompanying statement of standalone annual financial results of Kati Patang Lifestyle Limited (hereinafter referred to as 'the Company') for the 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 ('Listing Regulations').

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

- (i) is presented in accordance with the requirements of the Listing Regulations in this regard; and
- (ii) gives a true and fair view, in conformity with the recognition and measurement principles laid down in the applicable accounting standards prescribed under Section 133 of the Companies Act, 2013 ("the Act"), read with Companies (Indian Accounting Standards) Rules, 2015, as amended, and other accounting principles generally accepted in India, of the net loss, and other comprehensive income and other financial information of the Company for the year ended March 31, 2026.

Basis for Opinion

We conducted our audit in accordance with the Standards on Auditing (SAs') specified under section 143(10) of the Act. Our responsibilities under those SAs are further described in the Auditor's

Responsibilities for the Audit of the Standalone financial results section of our report. We are independent of the Company in accordance with the Code of Ethics issued by the Institute of Chartered Accountants of India together with the ethical requirements that are relevant to our audit of the standalone 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 is sufficient and appropriate to provide a basis for our opinion.

Management and Board of Directors' Responsibilities for the Standalone Financial Results

This Statement, which is the responsibility of the Company's Management and approved by the Board of Directors, has been prepared on the basis of the standalone annual financial statements. The Company's Board of Directors are responsible for the preparation and presentation of this Statement that gives a true and fair view of the net loss, and other comprehensive income and other financial information in accordance with the recognition and measurement principles laid down in accordance with the Indian Accounting Standards prescribed under Section 133 of the Act read with Companies (Indian Accounting Standards) Rules, 2015, as amended, issued thereunder and other accounting principles generally accepted in India and is in compliance with the Listing Regulations. This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding of the assets of the Company and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and the design, implementation and maintenance of adequate internal financial controls, that were operating effectively for ensuring accuracy and completeness of the accounting records, relevant to the preparation and presentation of the Statement that give a true and fair view and are free from material misstatement, whether due to fraud or error.

In preparing the Statement, the Board of Directors of the Company are responsible for assessing the ability of the Company 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 responsible for overseeing the financial reporting process of the Company.

Auditors' Responsibilities for the Audit of the Standalone Financial Results

Our objectives are to obtain reasonable assurance about whether the Statement is free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not guaranteed 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 Statement.

Branches:

Maharashtra

Jaipur

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

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

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

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

Others Matters

The Statement includes the results for the quarter ended March 31, 2026 being the balancing figure

Branches:

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between the audited figures in respect of the full financial year and the published audited year to date figures up to the fourth quarter of the current financial year prepared in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34 “Interim Financial Reporting”.

Our opinion is not modified in respect of this matter.

For Rajesh Raj Gupta & Associates LLP
Chartered Accountants
(FRN No.026338N/N500357)

Manoj



CA. Manoj Kumar
Partner
Membership No. 521409
UDIN: 26521409MVSHVU2779
Date: 30th May 2026
Place: New-Delhi

Branches:

Maharashtra

Jaipur

Bihar

Independent Auditor's Report on Annual Consolidated Financial Results of Kati Patang Lifestyle Limited pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations 2015, as amended.

To
The Board of Directors
Kati Patang Lifestyle Limited
(Formerly known as Virtualsoft Systems Limited)
New Delhi

Report on the Audit of Consolidated Financial Results

Opinion

We have audited the accompanying Statement of Consolidated annual financial results of Kati Patang Lifestyle Limited (hereinafter referred to as the 'Holding Company') and its subsidiaries (Holding Company and its subsidiaries together referred to as "the Group"), for the year ended March 31, 2026 ('the Statement') attached herewith, 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 ('Listing Regulations').

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

a. Includes the annual financial results of Holding company and the following entities

Serial No.	Name of the Entity	Relationship with the Holding Company
1	Empyrean Spirits Private Ltd.	Subsidiary
2	Kati Patang Ltd (UK)	Subsidiary of Subsidiary Co.

b. is presented in accordance with the requirements of the Listing Regulations in this regard; 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 (“the Act”), read with Companies (Indian Accounting Standards) Rules, 2015, as amended, and other accounting principles generally accepted in India, of the net loss, and other comprehensive income and other financial information of the Group for the year ended March 31, 2026.

Basis for Opinion

We conducted our audit in accordance with the Standards on Auditing (‘SAs’) specified under section 143(10) of the Act. Our responsibilities under those SAs are further described in the Auditor’s Responsibilities for the Audit of the Consolidated Financial Results section of our report. We are independent of the Group in accordance with the Code of Ethics issued by the Institute of Chartered Accountants of India together with the ethical requirements that are relevant to our audit of the consolidated 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 is sufficient and appropriate to provide a basis for our opinion.

Managements and Board of Directors’ Responsibilities for the Consolidated Financial Results

This Statement, which is the responsibility of the Holding Company’s Management and approved by the Holding Company’s Board of Directors, has been prepared on the basis of the consolidated annual financial statements. The Holding Company’s Board of Directors are responsible for the preparation and presentation of this Statement that gives a true and fair view of the net loss, and other comprehensive income and other financial information of the Group in accordance with the recognition and measurement principles laid down in accordance with the applicable Accounting Standards prescribed under Section 133 of the Act read with Companies (Indian Accounting Standards) Rules, 2015, as amended and other accounting principles generally accepted in India and is in compliance with the Listing Regulations. The respective Board of Directors of the companies included in the Group are responsible for maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding of the assets of the Group and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and the design, implementation and maintenance of adequate internal financial controls, that were operating effectively for ensuring accuracy and completeness of the accounting records, relevant to the preparation and presentation of the Statement that give a true and fair view and are free from material misstatement, whether due to fraud or error, which have been used for the purpose of preparation of the Statement by the Directors of the Holding Company, as aforesaid.

In preparing the Statement, 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

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Maharashtra

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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 Group or to cease operations, or has no realistic alternative but to do so.

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

Auditors' Responsibilities for the Audit of the Consolidated Financial Results

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

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

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

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presentation.

• Obtain sufficient appropriate audit evidence regarding the financial information of the entities within the Group to express an opinion on the Statement. We are responsible for the direction, supervision and performance of the audit of financial information of such entities included in the Statement of which we are the independent auditors. We remain solely responsible for our audit opinion.

We communicate with those charged with governance of the Holding Company and such other entities included in the Statement of which we are the independent auditors regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

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

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

Others Matters

The Statement includes the results for the quarter ended March 31, 2026 being the balancing figure between the audited figures in respect of the full financial year ended March 31, 2026 and the published audited year to date figures up to the fourth quarter of the current financial year prepared in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34 “Interim Financial Reporting”.

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

For Rajesh Raj Gupta & Associates LLP
Chartered Accountants
(FRN No.026338N/N500357)

Manoj



CA. Manoj Kumar
Partner
Membership No. 521409
UDIN: 26521409NAYJQT3896
Date: 30th May 2026
Place: New-Delhi

Branches:

Maharashtra

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