Virat Industries Ltd

Regd. Office & Factory:
A-1/2 GIDC Industrial Estate, Kabilpore
Navsari – 396 424, Gujarat. (INDIA)
Tel: (91-2637)265011, 265022, Fax (91-2637) 265712.
Email: factory@viratindustries.com
Website: viratindustries.com
CIN : L29199GJ1990PLC014514

13th August, 2026
To,
BSE Limited,
Corporate Relation Department,
P. J. Towers, 1st Floor,
Dalal Street, Mumbai -400 001

Scrip Code: - 530521

Subject: - Outcome of Board Meeting held on 13th August 2026

Ref: - Regulation 30 & 33 of SEBI (Listing Obligations & Disclosure Requirements) Regulations, 2015.

We hereby inform you that the Board of Directors of Virat Industries Limited ('the Company') at its Meeting held today, i.e., August 13, 2026, has inter alia, approved the following:

1. Standalone Unaudited Financial Results of the Company for the quarter ended 30th June 2026 along with Reports of Auditor thereon.

   The declaration for unmodified opinion on the limited review report pursuant to Regulation 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (LODR) is enclosed as **Annexure A.**

2. The Board of Directors approved the Policy for Determining Material Subsidiaries of the Company in accordance with the applicable provisions of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended from time to time. The policy for determining material subsidiaries is available on the website of the Company at http://viratindustries.com/.

3. The Board of Directors has considered and approved the proposal for acquisition of **70.28% equity shareholding** in **Brahm Lifestyle Products Private Limited**, a company belonging to the Promoter

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Group of the Company, subject to such statutory, regulatory and other approvals as may be applicable.
The details of the proposed acquisition as required under Regulation 30 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 ("SEBI LODR Regulations"), read with Para A of Part A of Schedule III thereto and the applicable provisions of the SEBI Master Circular dated **January 30, 2026**, are enclosed as **Annexure B**.

The Board further noted that the proposed acquisition constitutes a **Related Party Transaction** on account of the target company being owned by the Promoter Group. Accordingly, the transaction shall be undertaken in compliance with the applicable provisions of the Companies Act, 2013, SEBI LODR Regulations and other applicable laws, including obtaining the requisite approval of the Audit Committee and Members of the Company.

The meeting of the Board of Directors commenced at 04.20 PM and concluded at 05.10 PM.

We request you take the above information on your record.

Yours truly,
For **Virat Industries Limited**

ADI FREDOON MADAN
Digitally signed by ADI FREDOON MADAN
Date: 2026.08.13 19:15:39 +05'30'

Adi F Madan
Managing Director
DIN: 00023629
Encl:

B. K. KHARE & CO.
CHARTERED ACCOUNTANTS

T + 91 22 6243 9500
F + 91 22 2200 3476
E info@bkkhareco.com
706 / 708, Sharda Chambers, New Marine Lines, Mumbai - 400 020, India

INDEPENDENT AUDITORS' REVIEW REPORT

The Board of Directors Virat Industries Limited

1. We have reviewed the accompanying Statement of Unaudited Financial Results of Virat Industries Limited ("the Company") for the quarter ended June 30, 2026 ("the Statement") attached herewith being submitted by the Company pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended (the "Listing Regulations").

2. The Company's Management is responsible for the preparation of the Statement in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34, (Ind AS 34) "Interim Financial Reporting" prescribed under Section 133 of the Companies Act, 2013 as amended, 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 Statement has been approved by the Company's Board of Directors. Our responsibility is to express a Conclusion on the Statement based on our review.

3. We conducted our review of the Statement in accordance with the Standard on Review Engagements (SRE) 2410,"Review of Interim Financial Information Performed by the Independent Auditor of the Entity" issued by the Institute of Chartered Accountants of India. This Standard requires that we plan and perform the review to obtain moderate assurance as to whether the Statement is free of material misstatement. A review of interim financial information consists of making inquiries, primarily of persons responsible for financial and accounting matters, and applying analytical and other review procedures. A review is substantially less in scope than an audit conducted in accordance with Standards on Auditing and consequently does not enable us to obtain assurance that we would become aware of all significant matters that might be identified in an audit. Accordingly, we do not express an audit opinion.

4. Based on our review conducted and procedures performed as stated in paragraph 3 above, nothing has come to our attention that causes us to believe that the accompanying Statement, prepared in accordance with recognition and measurement principles laid down in the aforesaid Indian Accounting Standards ('Ind AS') specified under Section 133 of the Companies Act, 2013, as amended, read with relevant rules issued thereunder and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in terms of the Listing Regulations, including the manner in which it is to be disclosed, or that it contains any material misstatement.

For B K Khare & Co
Chartered Accountants
Firm Reg No 105102W

B.K. KHARE & CO. Chartered Accountants

A·A·Mahadik
Amit Mahadik
Partner
Membership No 125657
UDIN: 26125657PUYQRS7511
Pune, August 13, 2026

VIRAT INDUSTRIES LIMITED
Regd. Office: A-1/2, GIDC Industrial Estate, Kabilpore
Navsari – 396 424, Gujarat. CIN NO. : L29199GJ1990PLC014514
E-mail: factory@viratindustries.com Website : www.viratindustries.com

1 Statement of unaudited Financial Results for the quarter ended 30 June 2026

(₹ in lakh)

Sr. No.	Particulars	3 Months Ended	Preceding 3 Months Ended	Corresponding 3 Months Ended in the Previous Year	Previous Year Ended
		30.06.2026	31.03.2026	30.06.2025	31.03.2026
	(Refer Notes Below)	Unaudited	Unaudited	Unaudited	Audited
1	Income From Operations				
(a)	Revenue from Operations	945.74	509.55	860.60	2,679.21
(b)	Other Income	143.95	190.52	106.60	627.95
	Total Income	1,089.69	700.07	967.20	3,307.16
2	Expenses :				
(a)	Cost of materials consumed	273.32	181.63	314.86	927.56
(b)	Changes in inventories of finished goods, stock in trade and work in progress	85.85	23.31	60.73	134.14
(c)	Employee benefits expense	165.72	138.45	165.97	597.56
(d)	Finance Costs	1.35	1.27	1.43	5.27
(e)	Depreciation expenses	9.69	9.15	17.84	51.94
(f)	Other expenses	269.56	202.73	288.67	924.60
	Total Expenses	805.49	556.54	849.50	2,641.06
3	Profit before tax for the period (1 - 2)	284.20	143.53	117.70	666.09
4	Tax Expenses				
(a)	Current Tax	70.87	32.69	31.11	166.50
(b)	Deferred Tax	(0.01)	5.85	(1.84)	3.62
(c)	Excess provision for tax relating to prior years	-	-	-	2.10
5	Profit after tax for the period	213.34	104.99	88.43	493.87
6	Other Comprehensive Income for the period				
6.a. (i)	Items that will not be reclassified to profit or loss	3.26	20.71	(2.60)	13.28
(ii)	Income tax relating to items that will not be reclassified to profit or loss	(0.82)	(5.21)	0.65	(3.34)
7	Total Comprehensive Income for the period (5 + 6)	215.78	120.49	86.48	503.81
8	Earning per share (of ₹ 10 each) (not annualised except for year ended) - Basic and Diluted	1.47	0.72	0.98	3.75
9	Paid -up equity share capital (₹ 10 each)	1,452.33	1,452.33	1,452.33	1,452.33
10	Other Equity as per balance sheet				11,621.58

Notes:

1. The above financial results have been reviewed by the audit committee and approved by the Board of Directors at its meeting held on 13th August, 2026. In compliance with regulation 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, the Statutory Auditors of the Company have carried out review of the said results and issued an unqualified opinion theron.
2. The principal business of the Company is of manufacturing socks. All other activities of the Company revolve around its main business. Hence, there is only one primary reportable business segment as defined by IND AS 108 on "Operating Segments" prescribed as per Section 133 of the Companies Act, 2013.
3. Figures for the earlier period(s) have been regrouped, wherever necessary.

For Virat Industries Limited

Adi Madan

Adi F. Madan
Managing Director
DIN : 00023629
Mumbai
13.08.2026

VIRAT INDUSTRIES LTD

B.K. KHARE & CO. Chartered Accountants

UKAS
QUALITY MANAGEMENT
005

ISO 9001:2000 SGS SYSTEM CERTIFICATION

Virat Industries Ltd.

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13th August, 2026

To,
BSE Limited,
Corporate Relation Department,
P. J. Towers, 1st Floor,
Dalal Street, Mumbai -400 001

Scrip Code: - 530521

Subject: - Declaration in respect of Auditors Report with Unmodified opinion

Ref: - Regulation 33 of SEBI (Listing Obligations & Disclosure Requirements) Regulations, 2015.

Dear Sir/Madam,

We hereby declare that the Statutory Auditors of the Company, M/S. B. K. Khare, Chartered Accountants (Firm's Registration No. 105102W), Mumbai, have issued the Limited Review Reports with Unmodified Opinion in respect of the Un-Audited Standalone Financial Results for the quarter ended on June 30, 2026.

Kindly take notes of the same.

Yours truly,
For **Virat Industries Limited**

B. R. M.

Bhavik Malsuria
Chief Financial Officer

Corporate Head Office :
74, Bajaj Bhavan, 226 Rajani Patel Marg, Nariman Point, Mumbai - 400 021 (India)
Tel Nos. (91-22) 2202 9346 / 2202 9347 / 4005 0278 Email : sales@viratindustries.com Website : www.viratindustries.com

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ANNEXURE B

Details of the proposed acquisition pursuant to Regulation 30 of the SEBI LODR Regulations read with Schedule III and the SEBI Master Circular dated January 30, 2026

Particulars	Details
1. Name of Target Entity and Size of the Entity and Turnover, etc.	**Brahm Lifestyle Products Private Limited ("BLPPL")**, having its registered office at G.N 30 Ranjangaon SP Gangapur, Aurangabad, Maharashtra, India - 431133. The business is conceived as an integrated lifestyle ecosystem combining wellness, agriculture, lifestyle products, fitness, diagnostics, hospitality, real estate etc. Paid-up share capital: ₹ 14,88,00,000 (Rupees Fourteen Crores Eighty-Eight Lakh); Turnover: ₹ 4,94,49,768 (For FY 2025-26)
2. whether the acquisition would fall within related party transaction(s) and whether the promoter/ promoter group/ group companies have any interest in the entity being acquired? If yes, nature of interest and details thereof and whether the same is done at arm's length	**Yes.** The proposed acquisition constitutes a Related Party Transaction since the Target Company is owned by the Brahm Precision Materials Private Limited, part of promoter group of Virat Industries Limited.
3. Whether the promoter/promoter group/group companies have any interest in the entity being acquired	**Yes.** The nature of interest is 93.27% of the existing paid-up share capital of the Target Company is held by Brahm Precision Materials Private Limited, part of promoter group of Virat Industries Limited.
4. Whether the transaction is being undertaken at arm's length	**Yes.** The consideration has been determined based on valuation report and the transaction is proposed to be undertaken on an arm's-length basis, subject to the applicable approvals.
5. Industry to which the target entity belongs	Wellness, Lifestyle and others
6. Objects and effects of the acquisition	The proposed acquisition is intended to strengthen the Company's strategic participation

	in BLPPL and support the growth and expansion of its existing operating businesses and subsidiaries through organic and inorganic initiatives. The investment is also expected to enable BLPPL to pursue strategic domestic and international investment and acquisition opportunities, expand and diversify its business portfolio, strengthen its capital base, build scalable and diversified business platform and create long term value for shareholders of Virat Industries. The proposed acquisition is intended to acquire 70.28 % approx. in the Target Company and consolidate its business with the Company's business.
7. Brief details of any governmental or regulatory approvals required	The transaction is subject to the necessary compliances and approval of the shareholders and other applicable authorities as may be necessary.
8. Indicative time period for completion of the acquisition	The acquisition is expected to be completed in a period of 4 months, subject to fulfilment of applicable conditions precedent and receipt of requisite approvals.
9. Nature of consideration	Cash consideration
10. Cost of acquisition / price at which shares are to be acquired	The proposed acquisition cost is approximately **₹95,00,00,000 (Rupees Ninety-Five Crores Only)**, at a price of **₹27 per equity share**.
11. Percentage of shareholding/control to be acquired	The Company proposes to acquire **70.28%** of the equity share capital and voting rights of the Target Company, resulting in acquisition of controlling interest.
12. Brief background of the entity acquired	Brahm Lifestyle Products Private Limited ("BLPPL") is an unlisted company focused on developing an integrated well-being and lifestyle platform. Through its own operations and subsidiaries, the company has presence across wellness and therapeutic centers, premium food and dining, fresh food retail, luxury lifestyle accessories, and technology-enabled wellness

	and performance solutions. The business is built around creating a diversified ecosystem of products and services catering to the growing health, wellness and lifestyle segments, focused on building a scalable, multi-brand ecosystem with growth driven by organic expansion, strategic acquisitions and increasing consumer demand in the health and lifestyle and other sectors. The company has established a portfolio comprising operating businesses, subsidiaries and strategic investments. The company is strategically positioned to undertake deployment of capital towards selective domestic and international investments and acquisitions, enabling it to expand and diversify its business portfolio over time.
13. Date of incorporation	26th May 2020
14. History of last three years' turnover	FY 2025-26: ₹ 4,94,49,768 FY 2024-25: ₹ 5,62,62,200 FY 2023-24: ₹4,52,68,824
15. Country in which the target entity has presence	India and UAE
16. Other significant information	The Target Company is owned by Promoter Group entity of the Listed Company. The proposed acquisition will result in the Listed Company acquiring a controlling stake of 70.28% in the Target Company.