Date: 13th November, 2026

To,
BSE Limited,
Phiroze Jeejeebhoy Towers,
Dalal Street, Fort,
Mumbai – 400 001.

Reference: Varyaa Creations Limited (SCRIP CODE: 544168)

Sub.: Outcome of Board Meeting -Submission of Unaudited Financial Results for half year ended 30th September, 2026.

Dear Sir/Madam,

Pursuant to the Regulation 30 & 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (Listing Regulations), this is to inform you that the Board of Directors at their meeting held today have:

1. Approved the Unaudited Standalone Financial Results for the 2nd quarter and 6 months ended 30th September, 2026.

2. The Auditors of the Company, M/s CVB & Associates, Chartered Accountants, have issued the Limited Review Report for Standalone Financial Statements as prepared under the Companies Act, 2013 and Standalone Financial Results as prepared under Listing Regulations for the 6 months ended 30th September, 2026.

3. Considered Share Capital Audit Report, Reports of various committees, Investor complaints and other reports.

Further in terms of Regulation 47 of the SEBI LODR, Financial Results with respect to the above is also being advertised in the newspapers. This information is also being made available on the corporate website of the Company www.varyaacreations.com.

The aforesaid Board Meeting commenced at 03.00 p.m. and concluded at 05.40 p.m.

Kindly take the above on record.

Thanking you,

Yours faithfully,
For **Varyaa Creations Limited**

SARIKA AMIT NAHETA
Digitally signed by SARIKA AMIT NAHETA
Date: 2026.11.13 17:47:10 +05'30'

Sarika Naheta
Director
DIN: 03515120
Encl:

CVB & Associates
Chartered Accountants

Independent Auditor's Review Report on the half year ended and Year to date 30th September, 2026 Unaudited Standalone Financial Results of the Company pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended

Limited Review Report

To The Board of Directors of
Varyaa Creations Limited

Opinion

We have reviewed the accompanying statement of unaudited standalone financial results of Varyaa Creations Limited (the 'Company') for the half year ended September 30, 2026 (the "Statement") and year to date from April 01, 2026 to September 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.

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

- is presented in accordance with the requirements of the Listing Regulations in this regard; and
- gives a true and fair view in conformity with the recognition and measurement principles laid down in the applicable Accounting Standards (AS), prescribed under section 133 of the Companies Act, 2013 (The Act), read with the relevant rule issued thereunder and other accounting principles generally accepted in India of the net profit and total comprehensive income and other financial information for the half year ended on September 30, 2026.

Basis for Opinion

We conducted our review of the standalone financial statement in accordance with the Standard 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 is limited primarily to inquiries of company personnel and analytical procedures applied to financial data and thus provide less assurance than an audit conducted in accordance with standards on Auditing specified under section 143(10) of the Act. We have not performed an audit and accordingly, we do not express an audit opinion.

HO : 306, Raji Commercial P.L. Lokhande Marg,Chembur, Mumbai - 400 089,Tel.: 9987736253
E-mail: Info:cacvbinfo@gmail.com Tax: cacvbtax@gmail.com Audit: cacvbaudit@gmail.com
Sub off: A-701,Shreeji Paradise, Jai Bhavani Mata Road,Amboli, Andheri (W), Mumbai - 4000 058

Emphasis of matter

1. Based on our review conducted as below and subject to para 'a' to 'c' stated below and notes appended to financial result, nothing has come to our attention that causes us to believe that the accompanying standalone financial statement of unaudited financial results prepared in accordance with the applicable Accounting Standards (AS) prescribed under section 133 of the Companies Act, 2013 read with relevant rules issued there under and other recognized accounting practices and policies, has not disclosed the information required to be disclosed in terms of Regulation 33 of the SEBI (Listing Obligations and Disclosures Requirements) Regulations, 2015 read with SEBI Circular no. CIR/CFD/FAC/62/2016 dated 5th July, 2016, including the manner in which it is to be disclosed, or that it contains any material misstatement.

a) As mentioned in note 4 of standalone financial results, Balances of trade payables, trade receivables, and advances received, are subject to reconciliation and confirmation. The management is in the process of reconciling the same

b) As mentioned in note 5 of standalone financial results, we have relied on the valuation report given by registered valuer as the valuation of Gems and Jewelry requires technical expertise the valuation of inventory valuing 2926.34 lakhs has been taken from the valuation report.

c) As mentioned in note 6 of standalone financial results, The Balances with Government authorities are subject to reconciliation and confirmation.

Our opinion is not modified in respect of all these matter.

For CVB & Associates
Chartered Accountants
Firm Regn No. 116131W

CVB & ASSOCIATES Mumbai Chartered Accountants

Hiren Buch
Partner
Membership No.: 045767
UDIN: 26045767UPTCEX1055

Place: Mumbai
Date: 13-11-2026

VARYAA CREATIONS LIMITED
CIN: U36910MH2005PLC154792

Statement of Unaudited Financial Results for the half year ended 30th Sept, 2026

(Amount in Lakhs unless otherwise stated)

Sr. No	Particulars	Six Months Ended			Year Ended
		30-Sep-2026	31-Mar-2026	30-Sep-2025	31-Mar-2026
		Unaudited	Audited	Unaudited	Audited
I	Revenue from Operations	3,327.54	2,539.47	953.27	3,492.74
II	Other Income	0.91	0.71	3.43	4.15
III	**Total Income (I+II)**	**3,328.45**	**2,540.19**	**956.70**	**3,496.89**
IV	**Expenses:**				
	Cost of Raw Material Consumed	2,875.28	2,302.61	994.75	3,297.36
	Purchases of Stock-in-Trade	317.95	572.72	178.75	751.47
	Changes in Inventories of Stock-in-Trade	(349.71)	(193.64)	(406.93)	(900.58)
	Other Direct Cost	17.52	26.90	30.25	57.16
	Employee Benefits Expense	40.13	31.26	22.22	53.48
	Financial Costs	21.42	19.73	12.88	32.61
	Depreciation and Amortization Expense	0.76	0.62	0.49	1.11
	Other Expenses	59.44	69.77	35.79	105.55
	Total Expenses (IV)	**2,982.80**	**2,529.97**	**868.19**	**3,398.16**
V	***Profit/(Loss) before exceptional and extraordinary items and tax (III-IV)***	**345.65**	**10.22**	**88.51**	**98.73**
VI	Exceptional Items	-			-
VII	**Profit/(Loss) before extraordinary items and tax (V-VI)**	**345.65**	10.22	**88.51**	**98.73**
VIII	Extraordinary Items	-			-
IX	**Profit/(Loss) before tax (VII-VIII)**	**345.65**	10.22	**88.51**	**98.73**
X	**Tax expense:**				
	(1) Current tax	87.00	2.58	22.28	24.86
	(2) Short/(Excess) provision of earlier year	6.16	21.77		21.77
	(3) Deferred tax	(0.66)	0.21		0.21
XI	**Profit(Loss) from the period from continuing operations (IX-X)**	**253.14**	**(14.33)**	**66.23**	**51.90**
XII	Profit/(loss) from discontinuing operations	-			-
XIII	Tax expense for discontinued operation	-			-
XIV	**Profit/(loss) from discontinued operations (after tax) (XII-XIII)**	-			-
XV	**Profit/(Loss) for the year (XI+XIV)**	**253.14**	**(14.33)**	**66.23**	**51.90**
XVI	**Paid up Equity Share Capital (Face value of Rs. 10 Each)**	47.90	47.90	47.90	47.90
XVII	**Reserve and Surplus**				
	Weighted Average No. of Equity Shares O/S	47.90	47.90	47.90	47.90
XVI	**Earning per equity share:**				
	(1) Basic -	5.28	(0.30)	1.38	1.08
	(2) Diluted	5.28	(0.30)	1.38	1.08

For and on behalf of the Board of Directors of
Varyaa Creations Limited

Pooja Naheta
Director
DIN: 03548285
Place : Mumbai
Date 13-11-2026

Sarika Naheta
Director
DIN: 03515120

Akshita Agarwal
Company Secretary

Santosh Gopale
Chief Financial Officer

VARYAA CREATIONS LIMITED
CIN: U36910MH2005PLC154792
Balance Sheet as at 30th September, 2026

(Amount in Lakhs unless otherwise stated)

Particulars	As at 30th September, 2026	As at 31st March, 2026
I. EQUITY AND LIABILITIES		
(1) Shareholder's Funds		
(a) Share Capital	479.00	479.00
(b) Reserves and Surplus	2,188.98	1,935.63
	2,667.98	2,414.63
(2) Non-Current Liabilities		
(a) Long Term Borrowings	72.42	-
(b) Deferred Tax Liabilities (net)	-	-
	72.42	-
(3) Current Liabilities		
(a) Short Term Borrowings	458.46	432.65
(b) Trade Payables		
(i) total outstanding dues of micro enterprises and small enterprises	4.05	-
(ii) total outstanding dues of creditors other than micro enterprises and small enterprises	230.25	44.16
(c) Other Current Liabilities	115.61	34.19
(d) Short-Term Provisions	128.83	34.63
		-
Total Current Liabilities	937.20	545.64
Total	**3,677.60**	**2,960.26**
II. ASSETS		
(1) Non-Current Assets		
(a) Property, Plant and Equipment and Intangible Assets		
(i) Property, Plant and Equipment	2.28	2.91
(ii) Intangible Assets	0.29	0.43
(b) Other Non-Current Assets	170.55	170.55
(c) Deferred Tax Assets (net)	1.45	0.58
Total Non Current Assets	174.57	174.46
(2) Current Assets		
(a) Inventories	2,926.34	2,345.45
(b) Trade Receivables	479.68	375.70
(c) Cash and Cash Equivalents	61.54	28.48
(d) Short Term Loan & Advances	23.17	10.18
(e) Other Current Assets	12.30	25.99
Total Current Assets	3,503.03	2,785.80
Total	**3,677.60**	**2,960.26**

The accompanying notes are an integral part of financial statements
This is the Balance Sheet referred to in our Report of even date.
As per our report attached

For CVB & Associates
Chartered Accountants
FRN. 116131W

Hiren Buch
Partner
Membership No. : 045767

Place: Mumbai
Date : 13th Nov 2026

For and on behalf of the Board of Directors of
Varyaa Creations Limited

Pooja Naheta
Director
DIN: 03548285

Sarika Naheta
Director
DIN: 03515120

Akshita Agarwal
Company Secretary

Santosh Gopale
Chief Financial Officer

VARYAA CREATIONS LIMITED
CIN: U36910MH2005PLC154792
Statement of Profit & Loss for the year ended on 31st March, 2026

(Amount in Lakhs unless otherwise stated)

Sr. No	Particulars	Note No.	As at 30th September, 2026	Year Ended 31st March, 2025
I	Revenue from Operations		3,327.54	3,492.74
II	Other Income		0.91	4.15
III	**Total Income (I+II)**		**3,328.45**	**3,496.89**
IV	**Expenses:**			
	Cost of Raw Material Consumed		2,875.28	3,297.36
	Purchases of Stock-in-Trade		317.95	751.47
	Changes in Inventories of Stock-in-Trade		(349.71)	(900.58)
	Other Direct Expenses		17.52	57.16
	Employee Benefits Expense		40.13	53.48
	Financial Costs		21.42	32.61
	Depreciation and Amortization Expense		0.76	1.11
	Other Expenses		59.44	105.55
	Total Expenses (IV)		**2,982.80**	**3,398.16**
V	**Profit/(Loss) before exceptional and extraordinary items and tax (III-IV)**		**345.65**	**98.73**
VI	Exceptional Items		-	-
VII	**Profit/(Loss) before extraordinary items and tax (V-VI)**		**345.65**	**98.73**
VIII	Extraordinary Items		-	-
IX	**Profit/(Loss) before tax (VII-VIII)**		**345.65**	**98.73**
X	**Tax expense:**			
	(1) Current tax		87.00	24.86
	(2) Short/(Excess) provision of earlier year		6.16	21.77
	(3) Deferred tax		(0.66)	0.21
XI	**Profit(Loss) from the period from continuing operations (IX-X)**		**253.14**	**51.90**
XII	Profit/(loss) from discontinuing operations		-	-
XIII	Tax expense for discontinued operation		-	-
XIV	**Profit/(loss) from discontinued operations (after tax) (XII-XIII)**		-	-
XV	**Profit/(Loss) for the period (XI+XIV)**		**253.14**	**51.90**
XVI	**Earning per equity share:**			
	(1) Basic -		5.28	1.08
	(2) Diluted		5.28	1.08

The accompanying notes are an integral part of financial statements
As per our report attached

For CVB & Associates
Chartered Accountants
FRN. 116131W

Hiren Buch
Partner
Membership No. : 045767

Place: Mumbai
Date : 13th Nov 2026

VARYAA CREATIONS LIMITED MUMBAI

For and on behalf of the Board of Directors of
Varyaa Creations Limited

Pooja Naheta
Director
DIN: 03548285

Sarika Naheta
Director
DIN: 03515120

Akshita Agarwal
Company Secretary

Santosh Gopale
Chief Financial Officer

VARYAA CREATIONS LIMITED
CIN: U36910MH2005PLC154792
Cash Flow Statement for the period ended 30th September, 2026

(Amount in Lakhs unless otherwise stated)

Particulars	As at 30th September, 2026	Year Ended 31st March, 2026
A. CASH FLOW FROM OPERATING ACTIVITIES		
Net Profit/ (loss) before tax	345.65	98.73
Adjustments for:		
Depreciation and amortization expense	0.76	1.11
Interest expense	18.93	21.12
Operating (loss) before working capital changes	**365.34**	**120.96**
Adjustments for working capital change in:		
(Increase) / Decrease in inventories	(580.88)	(520.37)
Increase / (Decrease) in trade receivables (current and non current)	(103.98)	(361.13)
(Increase) / Decrease in short-term loans and advances	(13.00)	494.55
(Increase) / Decrease in other non current assets	(0.88)	0.20
(Increase) / Decrease in other current assets	13.69	(6.26)
Increase / (Decrease) in trade payables	190.14	20.10
Increase / (Decrease) in other current liabilities	81.42	9.43
Increase / (Decrease) in short-term provisions	94.20	(105.47)
		-
Cash generated from / (used in) operating activities	**46.06**	**(347.99)**
Direct Taxes paid/payable	(92.29)	(46.83)
Net cash generated from / (used in) operating activities	**(46.24)**	**(394.82)**
B. CASH FLOWS FROM INVESTING ACTIVITIES		
Purchase of Fixed Deposit	-	-
Purchase of fixed assets	-	(2.78)
Net cash (used in) investing activities	**-**	**(2.78)**
C. CASH FLOW FROM FINANCING ACTIVITIES		
Increase / (Decrease) in short-term Borrowings	25.81	432.65
Increase / (Decrease) in long-term Borrowings	72.42	-
Increase in Issue of Shares	-	-
Increase in Security Premium		
Less IPO Expense		
Interest expense	(18.93)	(21.12)
Net cash generated from financing activities	**79.30**	**411.54**
Net (decrease) / increase in cash and cash equivalents (A+B+C)	**33.06**	**13.94**
Cash and cash equivalents-opening balance		
Cash in hand	7.57	7.16
FD	10.00	
Balances with scheduled banks on current account and fixed deposits	10.91	7.37
	28.48	**14.53**
Closing Cash & Cash Equivalents	**61.54**	**28.48**
Cash and cash equivalents-closing balance		
Cash in hand	12.64	7.57
FD	37.00	10.00
Balances with scheduled banks on current account and fixed deposits	11.91	10.91
	61.54	**28.48**

Notes:
Cash flow statement has been prepared under the indirect method as set out in Accounting standard (AS) 3 : "Cash flow statement" issued by the Institute of Chartered Accountants of India.
2. Cash in hand - Closing balance - As per Note 14 of the financial statement

As per our report attached
For CVB & Associates
Chartered Accountants
FRN. 116131W

Hiren Buch
Partner
Membership No. : 045767
Place: Mumbai
Date : 13th Nov 2026

VARYAA CREATIONS LIMITED MUMBAI

For and on behalf of the Board of Directors of
Varyaa Creations Limited

Pooja Naheta
Director
DIN: 03548285

Sarika Naheta
Director
DIN: 03515120

Akshita Agarwal

Santosh Gopale

Notes to Standalone Financial Results

1. The financial statements for the quarter and six months ended on 30th September 2026 have been approved by the board of directors in the meeting held on 13th November, 2026.

2. The financial statements, which have been prepared under the historical cost convention on the accrual basis of accounting, are in accordance with the applicable requirements of the Companies Act, 2013 (the 'Act') (to the extent notified) and comply in all material aspects with the Accounting Standards as prescribed under Section 133 of the Act read with the Rule 7 of the Companies (Accounts) Rules, 2014. The accounting policies have been consistently applied by the Company and are consistent with those used in the previous year.

3. The Company is dealing in only one segment, that is business of trading & manufacturing of Gems and Jewellery & therefore, segment reporting is not applicable as per AS 17.

4. Balances of trade payables, trade receivables, advances received, are subject to reconciliation and confirmation. The management is in the process of reconciling the same

5. We have relied on the valuation report given by registered valuer as the valuation of Gems and Jewellery requires technical expertise the valuation of inventory valuing Rs. 2926.34 lakhs has been taken from the valuation report.

6. The Balances with Government authorities are subject to reconciliation and confirmation.

7. The figures of earlier half yearly/year are regrouped arranged wherever necessary to make them comparable with that of half yearly/Year.

For and on behalf of the Board of Directors of

Varyaa Creations Limited

Pooja Naheta
Director
DIN: 03548285
Place: Mumbai
Date: 13-11-2026

VARYAA CREATIONS MUMBAI

Sarika Naheta
Director
DIN: 03515120
Place: Mumbai
Date: 13-11-2026