



CIN : L99999MH1983PLC029321

Viksit Engineering Limited

Regd. Office: Room No. 1-2, Kapadia Chambers, 51,
Masjid Bunder (E) Mumbai - (MH.) -
- 400 009

E-mail : investor_viksit@yahoo.in, Website: www.viksitengineering.com

Date: 31st October 2026

To,
BSE Limited
Phiroze Jeejeeboy Towers
Dalal Street
Mumbai - 400001.

Scrip Code: 506196

Sub: Outcome of the Board Meeting held on 31st October 2026

Dear Sir/Madam,

Pursuant to Regulation 30 and 33 of the Securities and Exchange Board of India (Listing Obligations and Disclosures Requirements) Regulations, 2015, we would like to inform you that the Board of Directors in its meeting held today, i.e. **Saturday, 31st October 2026**, *inter alia* considered and approved the following:

1. Unaudited Financial Results of the Company for the quarter ended 30th September 2026, along with the Limited Review Report of Auditors as per Regulation 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015;

Attached herewith a copy of the Unaudited Financial Results of the Company along with the Limited Review Report for the quarter ended 30th September 2026.

The trading window will open after 48 hours from the declaration of above results to the stock exchange.

The Board meeting commenced at 03:00 P.M. and concluded at 04:15 P.M.

You are requested to take the above information on your record.

Thanking you,
Yours Faithfully,

For Viksit Engineering Limited

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VIJAY
DEWANI

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MUSKAN VIJAY
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Date: 2026.10.31
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Muskan Vijay Dewani
Company Secretary and Compliance Officer
Membership No.: 79017



AKB JAIN & CO

Chartered Accountants

E2/162, Arera Colony, Bhopal-462016 Madhya Pradesh

Phone : 8269710541 , E-Mail : rahuldewanica@gmail.com

Independent Auditor's Review Report on the Quarterly unaudited Standalone Financial Results of the Company Pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended.

To

The Board of Directors

M/s Viksit Engineering Limited

1. We have reviewed the accompanying statement of unaudited standalone financial results of M/s **VIKSIT ENGINEERING LIMITED** (the "Company") for the quarter ended **30th September, 2026** (the "Statement") attached herewith, being submitted by the Company pursuant to the requirements of regulation 33 of the SEBI (the 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 resolution professional. 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 Standard on Review Engagement ("SRE") 2410 "Review of Interim financial information Performed by the Independent Auditor of the Entity" issued by the Institute of Chartered Accountant of India ("ICAI"). 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 person 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 as issued by the ICAI and consequently does not enable us to obtain assurance that 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 as stated in Paragraph 3 above, nothing has come to our attention that cause us to believe that the accompanying Statement, prepared in accordance with the recognition and measurement principles laid down in the aforesaid Indian Accounting Standard ("Ind AS") specified under Section 133 of Companies Act, 2013, as amended , read with relevant rules issued there under and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in terms of listing regulations, including the manner in which it is to be disclosed, or that it contains any material misstatement.



5. We draw attention to **Note No. 4** of the standalone financial results regarding the Company's ability to continue as a going concern. The Company has not carried out regular business operations and its net worth has been eroded, which may cast significant doubt on its ability to continue as a going concern. However, pursuant to the Resolution Plan approved by the NCLT, the Company has been taken over by new promoters and management, who intend to revive the operations and introduce new business opportunities. Accordingly, the financial results have been prepared on a going concern basis.

Our conclusion is not modified in respect of this matter.

For AKB Jain & Co
Chartered Accountants
FRN: 003904C



RAHUL DEWANI
(Partner)
M.No:435066

UDIN: 26435066HGSHPQ2303

Place: Bhopal
Date: 31.10.2026

**STATEMENT OF UNAUDITED STANDALONE FINANCIAL RESULTS
FOR THE QUARTER ON ENDED 30TH SEPTEMBER, 2026**

(Rs in Lacs except EPS)

S. No.	Particulars (Refer Notes Below)	QUARTER ENDED			HALF YEAR ENDED		Year Ended
		30.09.2026	30.06.2026	30.09.2025	30.09.2026	30.09.2025	31.03.2026
		Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
1	Income						
	Revenue from operations	5.10	-	41.09	5.10	41.09	41.09
2	Other income		-	-	-	-	-
3	Total Income	5.10	-	41.09	5.10	41.09	41.09
4	Expenses						
	(a) Cost of materials consumed	-	-	-	-	-	-
	(b) Purchases of stock-in-trade	-	-	-	-	-	-
	(c) Changes in inventories of finished goods, work-in-progress and stock-in-trade	-	-	-	-	-	-
	(d) Employee benefits expense	2.00	-	0.03	2.00	0.48	1.88
	(e) Finance costs	-	-	-	-	-	-
	(f) Depreciation and amortisation expense	0.05	-	-	0.05	0.02	0.10
	(g) Other expenses	1.29	4.02	4.92	5.31	8.23	18.05
	Total Expenses	3.34	4.02	4.95	7.36	8.74	20.03
5	Profit / (Loss) from operations before exceptional items and Tax (3-4)	1.76	(4.02)	36.14	(2.26)	32.35	21.05
6	Exceptional items	-	-	-	-	(9.69)	(9.69)
7	Profit / (Loss) from ordinary activities before tax (5 -6)	1.76	(4.02)	36.14	(2.26)	22.66	11.36
8	Extraordinary Items	-	-	-	-	-	-
9	Profit (+)/ Loss(-) before tax (7 -8)	1.76	(4.02)	36.14	(2.26)	22.66	11.36
10	Tax expense						
	a) Current tax (net of MAT Credit)	-	-	-	-	-	-
	b) Income tax paid for earlier years	-	-	-	-	-	0.22
	c) Deferred tax	-	-	-	-	-	0.23
	Sub total of 8 (a+b+c)	-	-	-	-	-	0.44
11	Net Profit / (Loss) for the period (7 -8)	1.76	(4.02)	36.14	(2.26)	22.66	10.92
12	Other Comprehensive Income / (Loss)	-	-	-	-	-	-
13	Total Comprehensive Income / (Loss) (9+10)	1.76	(4.02)	36.14	(2.26)	22.66	10.92
14	Paid-up equity share capital (Face Value of the Share Rs. 10/- each)	25.00	25.00	24.90	25.00	24.90	25.00
15	Other Equity	(278.21)	(279.97)	(264.22)	(278.21)	(264.22)	(275.95)
16	Earnings per equity share (before/after extraordinary item)						
	(of Rs. 10/- each) (not annualised)						
	(a) Basic	0.70	(1.61)	14.51	(0.91)	9.10	6.47
	(b) Diluted	0.70	(1.61)	14.51	(0.91)	9.10	6.47

FOR VIKSIT ENGINEERING LIMITED

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Place: Mumbai
Date: 31.10.2026

Kushal Chaturvedi
Chairman & Director
DIN: 11045524

VIKSIT ENGINEERING LIMITED

CIN-L99999MH1983PLC029321

Registered office- Room No- 1-2, Kapadia Chambers, 51 Bharuch Street

Masjid Bunder (E), Mumbai, Maharashtra, India, 400009

Email Id- investor_viksit@yahoo.in

Notes to the standalone financial results-

1. The un-audited financial results for the Quarter Ended 30th September, 2026 were reviewed and approved by the Board of Directors in their respective meeting held on 31st October, 2026.
2. The figures have been regrouped and / or rearranged wherever considered necessary.
3. The Company has only single Reportable Business Segment in terms of requirements of IND AS-108.

4. Going Concern Assumption

During the year, the management of the Company has prepared the financial results on a going concern basis. The Company has not carried out regular business operations and its net worth has been eroded, which may create uncertainty regarding its ability to continue as a going concern.

However, pursuant to the Resolution Plan approved by the NCLT, the Company has been taken over by new promoters and management to revive operations and bring new business opportunities. Considering the future plans of the management, the Company has prepared the financial statements/results on a going concern basis.

STATEMENT OF ASSETS AND LIABILITIES AS ON 30TH SEPTEMBER, 2026

			(Rs in Lacs)		
Standalone Statement of Assets and Liabilities			As on 30 th September, 2026	As on 31 st March, 2026	
Particulars			Unaudited	Audited	
A	1	ASSETS			
		Non-current assets			
		(a) Property, plant and equipment	0.09	0.14	
		(b) Capital work-in-progress	-	-	
		(c) Other intangible assets	-	-	
		(d) Financial assets			
		(i) Investments	-	-	
		(ii) Others	0.83	0.83	
		(e) Income Tax assets (net)	-		
		(f) Deferred tax assets (net)	-		
	(g) Other non-current assets	-	-		
		Sub-total - Non-Current Assets	0.92	0.97	
	2	Current assets			
		(a) Inventories	-	-	
		(b) Financial assets			
		(i) Trade receivables	6.02		
		(ii) Cash and cash equivalents	0.67	0.68	
		(iii) Bank balances other than (iii) above	-		
		(c) Current Tax Assets (Net)	-	0.82	
		(d) Other current assets	78.93	78.21	
		Sub-total - Current Assets	85.61	79.71	
	TOTAL - ASSETS	86.54	80.68		
B	1	EQUITY AND LIABILITIES			
		Equity			
		Equity Share capital	25.00	25.00	
		Other equity	(278.21)	(275.95)	
			Sub-total - Shareholders' funds	(253.21)	(250.95)
	2	Liabilities			
		Non-current liabilities			
		(a) Financial liabilities	-	-	
		(i) Borrowings	-	-	
		(ii) Other financial liabilities	-	-	
		(b) Provisions	-	-	
		(c) Deferred tax liabilities (net)	0.01	0.01	
		(d) Other non-current liabilities	-	-	
			Sub-total - Non-current liabilities	0.01	0.01
		b	Current liabilities		
	(a) Financial liabilities				
	(i) Borrowings		-	-	
	(ii) Trade payables		2.40	2.40	
	(b) Other current liabilities		333.87	327.07	
	(c) Provisions		3.48	2.15	
(d) Current tax liabilities (net)	-		-		
	Sub-total - Current liabilities	339.74	331.62		
	TOTAL - EQUITY AND LIABILITIES	86.54	80.68		

FOR VIKSIT ENGINEERING LIMITED

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by KUSHAL CHATURVEDI
Date: 2026.10.31
Chairman & Director
DIN: 11045524

Place: Mumbai
Date: 31.10.2026

VIKSIT ENGINEERING LIMITED

CIN-L99999MH1983PLC029321

Cash Flow Statement for the half year ended 30th September, 2026

(Rs in Lacs)

Particulars		Half Year Ended 30.09.2026		Half Year Ended 31.03.2026	
A.	Cash Flow from Operating Activities:				
	a) Net Profit before tax & Extraordinary Items	(2.26)		11.36	
	Adjustment for:				
	Depreciation	0.05		0.10	
	Extraordinary Items-	-		-	
	Profit/Loss on Sale of Fixed Assets	-		9.69	
	b) Operating Profit before Working Capital Changes		(2.21)		21.15
	Adjustment for:				
	Increase/(Decrease) in Trade Payables	(0.00)		2.40	
	Increase/(Decrease) in Current Liabilities	6.80		(13.56)	
	Increase/(Decrease) in Provision (Current)	1.33		(4.04)	
	(Increase)/Decrease in Trade Receivables	(6.02)		26.49	
	(Increase)/Decrease in current tax assets	0.82		(0.82)	
	(Increase)/Decrease in Other current assets	(0.72)	2.21	(70.30)	(59.83)
	c) Cash Generated from Operations		(0.01)		(38.69)
	Income Tax Paid (Net)		-		0.22
	d) Cash Flow before Extraordinary Items		(0.01)		(38.90)
	Extraordinary Items		-		-
	Net Cash from Operating Activities (A)		(0.01)		(38.90)
B.	Cash Flow from Investing Activities:				
	(Increase)/Decrease in other non current financial asset	-		0.15	
	(Purchase)/Sales of Property, Plant & Equipment	-		5.00	
	Net Cash from Investing Activities (B)		-		5.15
C.	Cash Flow from Financing Activities:				
	Increase/(Decrease) in Share Capital/Other Equity	-		23.75	
	Net Cash from Financing Activities (C)		-		23.75
D.	Net Increase/(decrease) in Cash and Cash Equivalent (A+B+C)		(0.01)		(10.00)
	Cash and Cash equivalent at the beginning of the year	0.68		10.67	
	Cash and Cash equivalent at the end of the year	0.67	(0.01)	0.68	(10.00)

FOR VIKSIT ENGINEERING LIMITED

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Kushal Chaturvedi
Chairman & Director
DIN: 11045524