August 11, 2026

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

Scrip Code: 543597

To
National Stock Exchange of India Limited
'Exchange Plaza'. C-1, Block G,
Bandra Kurla Complex, Bandra (E),
Mumbai - 400 051.

Symbol: VOEPL

Subject: Re-submission of Audited Financial Results for the quarter and year ended on March 31, 2026 as per Regulation 33 of SEBI (LODR), 2015.

Dear Sir/Madam,

With reference to the Outcome of Board Meeting submitted on May 29, 2026, we wish to inform you that, due to inadvertent clerical oversight the earlier submitted financial results included a separate disclosure of "Current Investments". However, under Indian Accounting Standards (Ind AS), "Current Investments" is not recognized as a separate classification.

Accordingly, such investments have been reclassified under "Other Financial Assets." Consequently, the amount of Rs. 718.33 Lakh reported under current assets in the earlier submission has been revised, and Rs. 10,212.44 Lakh has been disclosed under "Other Financial Assets".

Further, the provision for income tax was inadvertently mentioned without adjusting TDS and advance tax paid. The same has now been mentioned on a net basis after such adjustments. Accordingly, the amount previously reported as Rs. 647.36 Lakh has been revised to Rs. 157.96 Lakh.

In view of the above changes, we are submitting the Revised Audited Financial Results for the quarter and year ended on March 31, 2026 along with the revised Statement of Assets and Liabilities and Statement of Cash Flows.

We confirm that the aforesaid changes are limited to classification, regrouping and presentation adjustments and have no impact on the Financial Results of the Company.

The revised Financial Results are enclosed herewith for your record and dissemination on website.

Thanking you,

Yours Faithfully,

For Virtuoso Optoelectronics Limited
PRASAD D ZINJURDE
Digitally signed by PRASAD D ZINJURDE
Date: 2026.08.11 20:14:01 +05'30'
Prasad Zinjurde
Company Secretary and Compliance Officer
M. No. A54800

VIRTUOSO OPTOELECTRONICS LIMITED

(CIN - L74999MH2015PLC268355)

Statement of Audited Standalone Financial Results for the Quarter and Year ended March 31, 2026

(In Lakhs)

Particulars	Quarter Ended 31-03-2026	Quarter Ended 31-12-2025	Year Ended 31-03-2026	Year Ended 31-03-2025
Revenue from operations	33,129.69	20,455.05	83,481.21	69,720.07
Other Income	178.42	20.80	351.93	504.44
Total Income	**33,308.11**	**20,475.85**	**83,833.14**	**70,224.50**
Expenses				
Cost of materials consumed	30,643.43	14,785.84	70,690.81	60,872.35
Changes in inventories of work-in-progress, stock-in-trade and finished goods	(1,646.10)	2,136.11	282.64	(352.96)
Employee benefits expense	1,027.97	674.87	2,848.09	2,148.87
Finance costs	1,025.06	716.42	3,283.52	2,589.67
Depreciation and Amortisation expense	1,235.74	529.53	2,631.82	1,104.22
Other expenses	291.43	582.87	1,535.50	1,524.93
Total expenses	**32,577.52**	**19,425.63**	**81,272.38**	**67,887.09**
Profit / (loss) before tax	**730.59**	**1,050.21**	**2,560.76**	**2,337.41**
Income tax expense				
Current Tax	127.65	227.17	447.42	438.00
Deferred Tax	56.03	118.14	534.64	644.69
Total tax expense	**183.68**	**345.32**	**982.06**	**1,082.69**
Profit / (loss) for the year	**546.91**	**704.90**	**1,578.70**	**1,254.73**
Other comprehensive income				
Items that will be reclassified to profit or (loss)				
Remeasurement of defined benefit plans	14.21	-	14.21	1.76
Total comprehensive income / (loss) for the year	**561.12**	**704.90**	**1,592.91**	**1,256.49**
Earning per equity share :				
Basic	1.78	3.36	5.25	4.77
Diluted	1.78	3.33	5.23	4.22

SKVM AND CO. FRN 121035W CHARTERED ACCOUNTANTS

VIRTUOSO OPTOELECTRONICS LIMITED
(CIN - L74999MH2015PLC268355)
Statement of Standalone Assets and Liabilities as at March 31, 2026

(In Lakhs)

Particulars	As at March 31, 2026	As at March 31, 2025
ASSETS		
Non-Current Assets		
(a) Property, plant and equipment	33,135.13	19,967.11
(b) Capital work in progress	3,170.67	4,791.29
(c) Right of use assets	7,621.23	879.41
(d) Financial assets		
i.Investment	453.18	220.65
ii.Other financial assets	3,496.49	1,800.02
(e) Other non-current assets	2,791.80	3,404.47
Total Non-Current Assets	**50,668.50**	**31,062.95**
Current Assets		
(a) Inventories	21,866.10	21,245.49
(b) Financial assets		
i.Trade receivables	9,768.70	3,044.71
ii.Cash and cash equivalents	56.60	209.33
iii.Other financial assets	10,212.44	5,411.67
(c) Other current assets	1,461.86	262.33
(d) Current tax assets	-	156.97
Total Current Assets	**43,365.70**	**30,330.50**
Total Assets	**94,034.20**	**61,393.45**
EQUITY AND LIABILITIES		
Equity		
(a) Equity share capital	3,183.31	2,948.88
(b) Other equity	37,316.09	25,261.35
(c) Money Received against Share Warrants	833.33	-
Total Equity	**41,332.73**	**28,210.23**
Liabilities		
Non-Current Liabilities		
(a) Financial liabilities		
i.Borrowings	11,808.96	8,258.93
ii.Lease liabilities	5,660.87	757.97
(b) Provisions	73.42	26.05
(c)Deferred tax liabilities (net)	1,657.40	1,122.76
Total Non-Current Liabilities	**19,200.65**	**10,165.70**
Current Liabilities		
(a) Short term Borrowings	14,957.08	8,889.57
(b) Financial liabilities		
i.Lease liabilities	1,014.17	65.84
ii.Trade payables		
Total o/s dues of micro enterprises & small enterprises	1,420.63	772.60
Total o/s dues of creditors other than micro enterprises & small enterprises	15,208.81	12,366.00
(c) Other financial liabilities	647.36	231.52
(d) Other current liabilities	94.82	686.41
(e) Provisions	157.96	5.57
Total Current Liabilities	**33,500.82**	**23,017.51**
Total Liabilities	**52,701.46**	**33,183.21**
Total Equity and Liabilities	**94,034.20**	**61,393.45**

SKVM AND CO.
FRN
121035W
CHARTERED ACCOUNTANTS

VIRTUOSO OPTOELECTRONICS LIMITED

(CIN - L74999MH2015PLC268355)

Standalone Statement of Cash Flows for the Year ended March 31, 2026

(In Lakhs)

Particulars	Year Ended March 31, 2026	Year Ended March 31, 2025
Cash Flow from Operating Activities		
Net Profit Before Tax	**2,560.76**	**2,337.41**
Adjustments for:		
Interest income	(223.94)	(442.03)
Depreciation and amortisation expense	2,631.82	1,104.22
Share based payment expense	121.19	168.09
Interest on Lease payments	439.00	76.03
Remeasurment on gain/loss on gratuity	14.21	1.76
Interest on Inter Corporate Deposit	(118.70)	-
Finance costs	2,844.52	2,513.64
Operating Profit before working capital changes	**8,268.87**	**5,759.13**
Changes in wokring capital		
(Increase) / Decrease in Trade Receivables	(6,724.00)	(923.15)
(Increase) / Decrease in Inventories	(620.61)	(4,770.37)
(Increase) / Decrease in other financial assets	(4,898.31)	5,743.83
(Increase) / Decrease in other current assets	(1,174.63)	22.62
Increase / (Decrease) in Trade Payables	3,490.84	3,313.90
Increase / (Decrease) in Financial Liabilities	415.83	(22.60)
Increase / (Decrease) in current liabilities	(591.59)	479.59
(Increase) / Decrease in other non-current assets	2,400.85	32.58
Increase / (Decrease) in Provisions	199.75	(62.70)
Cash Generated from / (used in) operations	**767.01**	**9,572.84**
Income Taxes Paid	(447.42)	(438.00)
Net Cash Flow from / (used in) operating activities (A)	**319.60**	**9,134.84**
Cash Flow From Investing Activities		
Investments in Property, Plant & Equipments	(14,324.11)	(8,128.72)
Investments in Subsidiary Company	(31.50)	(10.00)
Interest Income	205.72	442.03
(Investments)/Proceed from Fixed Deposits	(1,054.60)	105.12
Payment for Long Term Advances	(1,788.18)	(3,279.00)
Net Cash Flow from / (used in) investing activities (B)	**(16,992.67)**	**(10,870.57)**
Cash Flow From Financing Activities		
Proceeds from borrowings	9,617.54	3,651.67
Proceeds from share capital	10,666.67	8,035.62
Repayment of lease liabilities	(1,052.63)	(4,139.38)
Proceeds from Share Warrants	833.33	(2,008.91)
Inter-Corporate Deposit to Subsidiary	(608.43)	(880.50)
Share issue expenses	(91.60)	(206.78)
Payment of Finance Costs	(2,844.52)	(2,513.64)
Net Cash Flow from / (used in) financing activities (C)	**16,520.35**	**1,938.09**

SKVM AND CO. FRN 121035W CHARTERED ACCOUNTANTS

VIRTUOSO OPTOELECTRONICS LIMITED

(CIN - L74999MH2015PLC268355)

Standalone Statement of Cash Flows for the Year ended March 31, 2026

(In Lakhs)

Particulars	Year Ended March 31, 2026	Year Ended March 31, 2025
Net Increase / (Decrease) in Cash & Cash Equivalents (A + B + C)	**(152.73)**	**202.36**
Cash and Cash Equivalents at the beginning of the year	209.33	6.97
Cash and Cash Equivalents at the end of the year	**56.60**	**209.33**
Cash and cash equivalents comprises		
Balances with Banks		
On Current Accounts	56.58	209.10
Deposits with original maturity of less than three months	-	-
Cash on hand	0.02	0.22
Total cash and bank balances at the end of the year	**56.60**	**209.33**

SKVM AND CO.
FRN 121035W
CHARTERED ACCOUNTANTS

VIRTUOSO OPTOELECTRONICS LIMITED

(CIN - L74999MH2015PLC268355)

Statement of Audited Consolidated Financial Results for the Quarter and Year ended March 31, 2026

(In Lakhs)

Particulars	**Quarter Ended 31-03-2026**	**Quarter Ended 31-12-2025**	**Year Ended 31-03-2026**	**Year Ended 31-03-2025**
Revenue from operations	31,680.66	20,577.44	82,360.46	69,840.15
Other Income	62.02	23.56	238.90	505.26
Total Income	**31,742.68**	**20,601.00**	**82,599.36**	**70,345.41**
Expenses				
Cost of materials consumed	28,898.87	14,752.10	69,064.99	60,913.49
Changes in inventories of work-in-progress, stock-in-trade and finished goods	(1,662.52)	2,115.22	245.33	(352.96)
Employee benefits expense	1,102.85	694.47	2,985.21	2,190.76
Finance costs	1,078.41	714.92	3,346.57	2,600.43
Depreciation and Amortisation expense	1,329.43	552.28	2,791.09	1,132.53
Other expenses	435.91	588.45	1,715.15	1,540.60
Total Expenses	**31,182.95**	**19,417.43**	**80,148.34**	**68,024.85**
Profit / (loss) before tax	**559.73**	**1,183.57**	**2,451.02**	**2,320.56**
Income Tax Expense				
Current Tax	112.54	243.42	449.41	441.14
Deferred Tax	1.80	136.84	498.76	651.57
Tax Adjustments of previous year	-	-	0.31	-
Total Tax Expense	**114.35**	**380.25**	**948.48**	**1,092.72**
Profit / (loss) for the year	**445.38**	**803.32**	**1,502.53**	**1,227.84**
Other comprehensive income				
Items that will be reclassified to profit or (loss)				
Remeasurement of defined benefit plans	14.21	-	14.21	1.76
Total comprehensive income / (loss) for the period	**459.59**	**803.32**	**1,516.74**	**1,229.60**
Earning per equity share :				
Basic	1.46	2.60	5.00	4.67
Diluted	1.46	2.57	4.98	4.14

SKVM AND CO. FRN 121035W CHARTERED ACCOUNTANTS

VIRTUOSO OPTOELECTRONICS LIMITED
(CIN - L74999MH2015PLC268355)
Statement of Consolidated Assets and Liabilities as at March 31, 2026

(In Lakhs)

Particulars	As at March 31, 2026	As at March 31, 2025
ASSETS		
Non-Current Assets		
(a) Property, plant and equipment	37,090.66	20,657.38
(b) Capital work in progress	3,800.62	4,807.31
(c) Intangible assets	13.25	16.66
(d) Intangible assets under development	7.04	7.04
(e) Right of use assets	8,109.26	1,029.40
(f) Financial assets		
i.Investment	-	-
ii.Other financial assets	2,345.58	1,141.98
(g) Other non-current assets	2,821.96	3,423.03
(h) Deferred Tax Asset	48.42	-
Total Non-Current Assets	**54,236.79**	**31,082.78**
Current Assets		
(a) Inventories	22,739.23	21,307.92
(b) Financial assets	-	-
i.Trade receivables	7,537.23	3,055.58
ii.Cash and cash equivalents	100.99	235.56
iii.Other financial assets	10,213.44	5,411.67
(c) Other current assets	2,088.19	414.18
(d) Current tax assets	17.52	156.97
Total Current Assets	**42,696.60**	**30,581.87**
Total Assets	**96,933.39**	**61,664.65**
EQUITY AND LIABILITIES		
Equity		
(a) Equity share capital	3,183.31	2,948.88
(b) Other equity	37,205.69	25,236.05
(c) Money Received against Share Warrants	833.33	-
Equity attributable to equity holders of the Holding Co.	**41,222.33**	**28,184.93**
Non-controlling interest	14.58	7.14
Total Equity	**41,236.91**	**28,192.07**
Liabilities		
Non-Current Liabilities		
(a) Financial liabilities		
i.Borrowings	12,343.75	8,258.93
ii.Lease liabilities	5,754.18	882.04
(b) Provisions	76.44	26.69
(c)Deferred tax liabilities (net)	1,680.00	1,132.82
Total Non-Current Liabilities	**19,854.37**	**10,300.47**
Current Liabilities		-
(a) Short term Borrowings	15,309.49	8,891.08
(b) Financial liabilities		-
i.Lease liabilities	1,048.36	95.53
ii.Trade payables		
Total o/s dues of micro enterprises & small enterprises	1,615.07	775.78
Total o/s dues of creditors other than micro enterprises & small enterprises	13,768.52	12,425.25

SKVM AND CO. FRN 121035W CHARTERED ACCOUNTANTS

VIRTUOSO OPTOELECTRONICS LIMITED
(CIN - L74999MH2015PLC268355)
Statement of Consolidated Assets and Liabilities as at March 31, 2026

(In Lakhs)

Particulars	**As at March 31, 2026**	**As at March 31, 2025**
(c) Other financial liabilities	3,771.50	250.40
(d) Other current liabilities	167.85	730.81
(e) Provisions	161.31	3.25
Total Current Liabilities	**35,842.11**	**23,172.11**
Total Liabilities	**55,696.48**	**33,472.58**
Total equity and liabilities	**96,933.39**	**61,664.65**

KVM AND CO
FRN 121035W
CHARTERED ACCOUNTANTS

VIRTUOSO OPTOELECTRONICS LIMITED

CIN - L74999MH2015PLC268355

Consolidated Statement of Cash Flows for the Year ended March 31, 2026

(In Lakhs)

Particulars	Year Ended March 31, 2026	Year Ended March 31, 2025
Cash Flow from Operating Activities		
Net Profit Before Tax	**2,451.02**	**2,320.56**
Adjustments for:		
Interest income	(237.69)	(442.09)
Depreciation and amortisation expense	2,791.09	1,132.53
Share based payment expense	121.19	168.09
Interest on Lease payment	451.79	85.59
Remeasurment on gain/loss on gratuity	14.21	1.76
Finance costs	2,892.40	2,513.64
Operating Profit before working capital changes	**8,484.02**	**5,780.08**
Changes in wokring capital		
(Increase) / Decrease in Trade Receivables	(4,481.65)	(926.22)
(Increase) / Decrease in Inventories	(1,431.31)	(4,831.57)
(Increase) / Decrease in other financial assets	(4,950.78)	5,833.04
(Increase) / Decrease in other current assets	(1,534.57)	(120.89)
Increase / (Decrease) in Trade Payables	2,182.57	3,374.71
Increase / (Decrease) in Financial Liabilities	3,521.10	(10.72)
Increase / (Decrease) in current liabilities	(562.96)	485.80
(Increase) / Decrease in other non-current assets	601.07	(3,263.69)
Increase / (Decrease) in Provisions	198.56	(58.12)
Cash Generated from / (used in) operations	**2,026.05**	**6,262.42**
Income Taxes Paid	(449.41)	(441.14)
Net Cash Flow from / (used in) operating activities (A)	**1,576.63**	**5,821.28**
Cash Flow From Investing Activities		
Investments in Property, Plant & Equipments	(18,324.56)	(12,876.76)
Interest Income	237.69	442.09
(Investments)/Proceed from Fixed Deposits	(1,054.60)	-
Net Cash Flow from / (used in) investing activities (B)	**(19,141.47)**	**(12,434.67)**
Cash Flow From Financing Activities		
Proceeds from borrowings	10,503.24	3,652.87
Proceeds from share capital	10,674.11	8,035.65
Repayment of lease liabilities	(1,596.40)	(117.93)
Proceeds from Share Warrants	833.33	(2,008.91)
Share issue expenses	(91.60)	(207.76)
Payment of Finance Costs	(2,892.40)	(2,513.64)
Net Cash Flow from / (used in) financing activities (C)	**17,430.27**	**6,840.28**
Net Increase / (Decrease) in Cash & Cash Equivalents (A + B + C)	**(134.57)**	**226.89**
Cash and Cash Equivalents at the beginning of the year	235.56	8.66

KVM AND CO. FRN 121035W CHARTERED ACCOUNTANTS

VIRTUOSO OPTOELECTRONICS LIMITED

CIN - L74999MH2015PLC268355

Consolidated Statement of Cash Flows for the Year ended March 31, 2026

(In Lakhs)

Particulars	Year Ended March 31, 2026	Year Ended March 31, 2025
Cash and Cash Equivalents at the end of the year	**100.99**	**235.56**
Cash and cash equivalents comprises		
Balances with Banks		
On Current Accounts	99.34	234.13
Deposits with original maturity of less than three months	-	-
Cash on hand	1.65	1.43
Total cash and bank balances at the end of the year	**100.99**	**235.56**

SKVM AND CO.
FRN 121035W
CHARTERED ACCOUNTANTS