VIRYA RESOURCES LIMITED

(FORMERLY GAYATRI TISSUE AND PAPERS LTD)

(CIN NO: L45100MH1987PLC042141)

Dt: 13.11.2026

BSE LIMITED
Phiroze Jeejeebhoy Towers
Dalal Street,
Mumbai – 400001

Dear Sir,

Sub: Outcome Board Meeting held on 13.11.2026
Ref: Scrip code: 512479, Name: Virya Resources Ltd

we wish to inform you that the Board of Directors of the Company in their meeting held today i.e. Friday, November. 13, 2026 at the Corporate Office of the Company, considered and approved the following:

1. Considered, approved and took on record the Standalone and Consolidated Un-Audited Financial Results of the Company along with Limited Review Report for the quarter ended on September 30, 2026. Copy of the same is attached herewith for your reference.

The Board meeting commenced at 2:00 P.M. and concluded at 10.20 P.M.

Thanking you.

Yours faithfully,
For Virya Resources Limited
(formerly known as Gayatri Tissue & Papers Ltd)



V V Subrahmanyam
Director
Din 01029479

Encl: as above

VIRYA RESOURCES LIMITED

(FORMERLY GAYATRI TISSUE AND PAPERS LTD)

(CIN NO: L45100MH1987PLC042141)

CERTIFIED TRUE COPY OF THE RESOLUTIONS PASSED BY THE BOARD OF DIRECTORS OF VIRYA RESOURCES LIMITED AT THEIR MEETING HELD ON FRIDAY, NOVEMBER, 13TH 2026 AT CORPORATE OFFICE.

Approval of Unaudited Financial Results for the quarter ended September, 30th 2026 along with the Limited Review Report and Directors certification.

"RESOLVED THAT the Un Audited Financial Results of the Company for the quarter and half year ended September, 30th 2026 (Standalone and Consolidated) prepared as per IND AS (based on book value and as per fair valuation) and placed before the Board be and is hereby approved and Mr. Candra Winoto Salim, Mr. V V Subrahmanyam, Directors of the Company be and is hereby authorized to sign / authenticate the same on behalf of the Board of the Company.

RESOLVED FURTHER THAT the Limited Review Report of the Auditors on the aforesaid Financial Results be and is hereby noted and taken on record.

RESOLVED FURTHER THAT the Directors of the Company be and are hereby severally authorized to file the same with the Bombay Stock Exchange and to comply with other requirements of the Listing Regulations as may be required in this connection."

//Certified True Copy//
For Virya Resources Ltd



Candra Winoto Salim
Director
Din 09737531

VIRYA RESOURCES LIMITED

(FORMERLY GAYATRI TISSUE AND PAPERS LTD)

(CIN NO: L45100MH1987PLC042141)

VIRYA RESOURCES LIMITED

Regd. Office:No: 137(Part 2), Andheri Industrial Estate, Veera Desai Road, Andheri West, Mumbai – 400 053

STATEMENT OF UN AUDITED STANDLONE FINANCIAL RESULTS FOR THE QUARTER AND HALF YEAR ENDED 30TH SEPTEMBER, 2026

CIN: L45100MH1987PLC042141

(Rs. In Lakhs)

S.No.	Particulars	Quarter ended			Half year ended		Year ended
		30.09.2026 (Unaudited)	30.06.2026 (Unaudited)	30.09.2025 (Audited)	30.09.2026 (Unaudited	30.09.2025 (Audited)	31.03.2026 (Audited)
1	**Income from Operations**						
	(a) Revenue from operations	0.00	1.00	0.00	1.00	0.00	0.00
	(b) Other Income	0.00	0.00	0.00	0.00	0.00	0.00
	Total Revenue (1)	**0.00**	1.00	**0.00**	**1.00**	0.00	**0.00**
2	**Expenses:**						
	(a) Cost of Materials Consumed	0.00	0.00	0.00	0.00	0.00	0.00
	(b) Purchase of stock-in-trade	0.00	0.00	0.00	0.00	0.00	0.00
	(c) Change in Inventories of finished goods, work-in-progress and stock-in-trade	0.00	0.00	0.00	0.00	0.00	0.00
	(d) Employees benefits expense	2.00	1.80	1.20	3.80	4.40	8.30
	(e) Finance costs	0.00	0.00	0.00	0.00	0.00	0.00
	(f) Depreciation and amortisation expenses	0.00	0.00	0.00	0.00	0.00	0.00
	(g) Manufacturing expenses	0.00	0.00	0.00	0.00	0.00	0.00
	(h) Research & Development expenses	0.00	0.00	0.00	0.00	0.00	0.00
	(i) Other Expenditure	3.99	9.03	3.13	13.02	10.52	19.90
	Total Expenses (2)	**5.99**	**10.83**	**4.33**	**16.82**	**14.92**	**(28.20)**
3	**Profit/Loss before exceptional and extraordinary items and tax (1-2)**	**-5.99**	**-9.83**	**-4.33**	**-15.82**	**-14.92**	**(28.20)**
4	Exceptional Items		0.00	0.00	0.00	0.00	0.00
5	**Profit/Loss before extraordinary items and tax (3-4)**	**-5.99**	**-9.83**	**-4.33**	**-15.82**	**-14.92**	**0.00**
6	**Tax Expenses:**			0.00	0.00	0.00	0.00
	(1). Current tax	0.00	0.00	0.00	0.00	0.00	0.00
	(2). Deferred tax	0.00	0.00	0.00	0.00	0.00	0.00
7	**Profit/Loss for the period from continuing operations (5-6)**	**-5.99**	**-9.83**	**-4.33**	**-15.82**	**-14.92**	**(28.20)**
8	Profit/Loss from discontinued operations	0.00	0.00	0.00	0.00	0.00	0.00
9	Tax expenses of discontinued operations	0.00	0.00	0.00	0.00	0.00	0.00
10	**Profit/Loss from discontinued operations after tax (8-9)**						
11	**Profit/Loss for the period (7+10)**	**-5.99**	**-9.83**	**-4.33**	**-15.82**	**-14.92**	**-28.20**
12	**Other Comprehensive Income**						
	A (1). Items that will not be reclassified to profit or loss	-5.99	-9.83	-4.33	-15.82	0.00	0.00
	(2). Incometax relating to items that will not be reclassified to profit or loss	0.00	0.00	0.00	0.00	0.00	0.00
	B (1). Items that will be reclassified to profit or loss	0.00	0.00	0.00	0.00	0.00	0.00
	(2). Incometax relating to items that will be reclassified to profit or loss	0.00	0.00	0.00	0.00	0.00	0.00
13	**Total Comprehensive Income for the period (11+12) (comprising Profit/Loss) and other comprehensive income for the period**	**-5.99**	**-9.83**	**-4.33**	**-15.82**	**-14.92**	**-28.20**
14	**Paid Up Equity Capital (Face value of Rs.10/- each)**	**150.00**	**150.00**	**150.00**	**150.00**	**150.00**	**150.00**
15	**Reserves excluding Revaluation Reserves as per balance sheet of**	341.72	347.71	345.23	341.72	370.82	**357.54**
	Previous accounting year	0.00	0.00	0.00	0.00	0.00	**0.00**
16	**Earning Per Equity Share (EPS) for continuing operations**						
	A) Basic	**-0.40**	**-0.66**	**-0.29**	**-1.05**	**-0.99**	**-1.88**
	B) Diluted	-0.40	-0.66	-0.29	-1.05	-0.99	-1.88
17	**Earning Per Equity Share (EPS) for discontinuing operations**					0.00	0.00
	A) Basic	0.00	0.00	0.00	0.00	0.00	0.00
	B) Diluted	0.00	0.00	0.00	0.00	0.00	0.00
18	**Earning Per Equity Share (EPS) for discontinuing & continuing operations**						
	A) Basic	**-0.40**	**-0.66**	**-0.29**	**-1.05**	**-0.99**	**-1.88**
	B) Diluted	-0.40	-0.66	-0.29	-1.05	-0.99	-1.88

Notes :

1. The above results were approved by the Board of Directors of the Company at its meeting held on 13Th November, 2026 and the statutory auditors of the company have carried out limited review of the same.
2. The Company is having Subsidiary, Joint Ventrue and Associate, hence consolidated resutls are published.
3. The company does not have more than one reportable segment. Accordingly, pursuant to (IND AS) on segment reporting issued by the Institute of Chartered Accountants of India, segment information is not required to be provided.
4. There are no investor complaints pending at the beginning and end of the quarter. The company did not receive any investor compalints during the quarter.
5. Previous year / quarter figures have been re-grouped and recasted wherever necessary.

For and on behalf of the Board

CANDRA WINOTO SALIM	V V SUBRAHMANYAM
DIRECTOR	Director
DIN 09737531	DIN :01029479

Place : Hyderabad
Date : 13.11.2026

VIRYA RESOURCES LIMITED

(FORMERLY GAYATRI TISSUE AND PAPERS LTD)

(CIN NO: L45100MH1987PLC042141)

VIRYA RESOURCES LIMITED

Regd.Office:No: 137(Part 2), Andheri Industrial Estate, Veera Desai Road, Andheri West, Mumbai – 400 053

CIN: L51900MH1987PLC042141

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

(In Lakhs)

S.No.	Particulars	As at 30.09.2026	As at 30.09.2025	Year ended 31.03.2026
I	**ASSETS**			
1	**Non-Current Assets**			
	a) Fixed Assets	0.63	0.63	0.63
	b) Non-Current Investments			0.00
	c) Deferred Tax Asset			0.00
	d) Long-term loans and advances	349.56	349.56	349.56
	e) Other non-current assets			0.00
	f) Investments into 100% Subsidiary Company	210.21	210.21	210.21
2	**Current Assets**			0.00
	a) Current Investments		0.00	0.00
	b) Inventory & GST Input		0.00	0.00
	c) Trade Receivables	71.29	71.29	71.29
	d) Cash and Cash equalents	0.73	0.24	0.63
	e) Short-term Loans and Advances	11.98	-	-
	f) Other Current Assets	38.94	36.93	37.47
		683.34	**668.86**	**669.79**
II	**EQUITY AND LIABILITIES**			
1	**Shareholder's fund**			
	a) Share Capital	150.00	150.00	150.00
	b) Reserves & Surplus	341.72	370.82	357.54
	c) Money received against share warrants		0.00	0.00
2	**Non-Current Liabilities**		0.00	0.00
	a) Long-term borrowings	-	58.29	0.00
	b) Deferred tax liabilities (net)	108.01	0.00	73.69
	c) Other long term liabilities		0.00	0.00
	d) Long-term provisions		0.00	0.00
3	**Current Liabilites**		0.00	0.00
	a) Short-term borrowings	5.00	20.40	5.00
	b) Trade payables	17.53	12.43	21.06
	c) Other current liabilities & GST Output	38.13	33.97	39.55
	d) Short-term provisions	22.95	22.95	22.95
	TOTAL:	**683.34**	**668.86**	**669.79**

Notes:

1. The Un Audited Financial Results were taken on record by the Board of Directors in their meeting held on 13.11.2026.
2. Previous year figures have been re-grouped and recasted wherever necessary.

For and on behalf of the Board





CANDRA WINOTO SALIM	V V SUBRAHMANYAM
DIRECTOR	Director
DIN 09737531	DIN :0102947

Place : Hyderabad

Date : 13.11.2026

VIRYA RESOURCES LIMITED

(FORMERLY GAYATRI TISSUE AND PAPERS LTD)

(CIN NO: L45100MH1987PLC042141)

VIRYA RESOURCES LIMITED

Statement of Cash Flows for the Half year Ended 30th September, 2026

(In Lakhs)

PARTICULARS	For the Year ended	
	30/09/2026	31/03/2026
A. Cash Flow from Operating Activities:		
Profit before tax extraordinary and exceptional items	**(15.82)**	**(28.20)**
Adjustment for:		
Depreciation and amortization		
Interest and other income		
Loss/ (Profit) on sale of Property, Plant and Equipment		
Foreign Currency Translation and Transactions		……
Operating profit before working capital changes	**(15.82)**	**(28.20)**
Adjustment for:		
Increase / Decrease in Inventories		-
Increase /Decrease in deposit		-
Increase /Decrease in Trade Receivables		
Increase /Decrease in Trade Payables	(3.53)	13.50
Increase /Decrease in other advances	(11.98)	-
Increase /Decrease in other liabilities	(1.42)	8.28
Increase /Decrease in short term provisions		-
Increase / Decrease in other Non Current Liabilities Liabilities		-
Increase /Decrease in other current assets	(1.47)	(1.11)
	(34.23)	(7.52)
Cash (used in) / generated from operating activities		-
Direct Taxes paid (Net)		-
Net cash (used in) / generated from Operating Activities (A)	**(34.23)**	**(7.52)**
B. Cash Flow from Investing Activities:		
Purchase of Property, Plant and Equipment including capital work-in-progress		
Purchase of Non-Current Investments		-
Investments in Mutual Funds		
Proceeds from sale of Property, Plant & Equipment		
Interest and other income received		
Net cash (used in) / generated from Investing Activities (B)	-	-
C. Cash Flow from Financing Activies:		
Proceeds from issue of Share Capital including share premium		
Redemption of Debentures		
Net Proceeds from Long term borrowings		
Net Proceeds from Short term borrowings	34.32	7.67
Dividend & Dividend Distribution Tax paid		
Net cash (used in) / generated from Financing Activities(C)	**34.32**	**7.67**
Net increase / (Decrease) in cash and cash equivalents (A+B+C)	**0.09**	**0.15**
Cash &cash equivalents at the beginning of the year	**0.63**	**0.48**
Cash &cash equivalents at the end of the year	**0.72**	**0.63**

For and on behalf of the Board

CANDRA WINOTO SALIM	V V SUBRAHMANYAM
DIRECTOR	DIRECTOR
DIN 09737531	DIN :01029479

Place: Hyderabad.

Date: 13.11.2026

VIRYA RESOURCES LIMITED

(FORMERLY GAYATRI TISSUE AND PAPERS LTD)

(CIN NO: L45100MH1987PLC042141)

VIRYA RESOURCES LIMITED

Regd. Office:No: 137(Part 2), Andheri Industrial Estate, Veera Desai Road, Andheri West, Mumbai – 400 053

CONSOLIDATED STATEMENT OF UN AUDITED FINANCIAL RESULTS FOR THE QUARTER AND HALF YEAR ENDED 30TH SEPTEMBER, 2026

CIN: L45100MH1987PLC042141

(Rs. In Lakhs)

S.No.	Particulars	Quarter ended			Half year ended		Year ended
		30.09.2026 (Un Audited)	30.06.2026 (Un Audited)	30.09.2025 (Audited)	30.09.2026 (Un Audited)	30.09.2025 (Audited)	31.03.2026 (Audited)
1	**Income from Operations**						
	(a) Revenue from operations	0.00	1.00	0.00	1.00	0.00	0.00
	(b) Other Income	0.00	0.00	0.01	0.00	0.01	0.01
	Total Revenue (1)	**0.00**	1.00	**0.01**	**1.00**	0.01	**0.01**
2	**Expenses:**						
	(a) Cost of Materials Consumed	0.00	0.00	0.00	0.00	0.00	0.00
	(b) Purchase of stock-in-trade	0.00	0.00	0.00	0.00	0.00	0.00
	(c) Change in Inventories of finished goods, work-in-progress and stock-in-trade	0.00	0.00	0.00	0.00	0.00	0.00
	(d) Employees benefits expense	2.00	1.80	1.20	3.80	4.40	8.30
	(e) Finance costs	0.00	0.00	0.00	0.00	0.00	0.00
	(f) Depreciation and amortisation expenses	0.00	0.00	0.00	0.00	0.00	0.00
	(g) Manufacturing expenses	0.00	0.00	0.00	0.00	0.00	0.00
	(h) Research & Development expenses	0.00	0.00	0.00	0.00	0.00	0.00
	(i) Other Expenditure	3.99	9.05	3.15	13.04	10.54	19.95
	Total Expenses (2)	**5.99**	**10.85**	**4.35**	**16.84**	**14.95**	**28.25**
3	**Profit/Loss before exceptional and extraordinary items and tax (1-2)**	**-5.99**	**-9.85**	**-4.34**	**-15.84**	**-14.95**	**-28.24**
4	Exceptional Items						
5	**Profit/Loss before extraordinary items and tax (3-4)**	**-5.99**	**-9.85**	**-4.34**	**-15.84**	**-14.95**	**-28.24**
6	**Tax Expenses:**						
	(1). Current tax	0.00	0.00	0.00	0.00	0.00	0.00
	(2). Deferred tax	0.00	0.00	0.00	0.00	0.00	0.00
7	**Profit/Loss for the period from continuing operations (5-6)**	**-5.99**	**-9.85**	**-4.34**	**-15.84**	**-14.95**	**0.00**
8	Profit/Loss from discontinued operations			0.00		0.00	-28.24
9	Tax expenses of discontinued operations		0.00	0.00		0.00	0.00
10	**Profit/Loss from discontinued operations after tax (8-9)**	0.00	0.00	0.00		0.00	0.00
11	**Profit/Loss for the period (7+10)**	**-5.99**	**-9.85**	**-4.34**	**-15.84**	**-14.95**	**-28.24**
12	**Other Comprehensive Income**						
	A (1). Items that will not be reclassified to profit or loss	0.00	0.00	0.00	0.00	0.00	0.00
	(2). Incometax relating to items that will not be reclassified to profit or loss	0.00	0.00	0.00	0.00	0.00	0.00
	B (1). Items that will be reclassified to profit or loss			0.00	0.00	0.00	0.00
	(2). Incometax relating to items that will be reclassified to profit or loss	0.00	0.00	0.00	0.00	0.00	0.00
13	**Total Comprehensive Income for the period (11+12) (comprising Profit/Loss) and other comprehensive income for the period**	**-5.99**	**-9.85**	**-4.34**	**-15.84**	**-14.95**	**-28.24**
14	**Paid Up Equity Capital (Face value of Rs.10/- each)**	**150.00**	**150.00**	**150.00**	**150.00**	**150.00**	**150.00**
15	**Reserves excluding Revaluation Reserves as per balance sheet of Previous accounting year**	352.35	363.12	377.65	0.00	371.36	**372.97**
16	**Earning Per Equity Share (EPS) for continuing operations**						
	A) Basic	**-0.40**	**-0.66**	**-0.29**	**-1.06**	**-1.00**	**-1.88**
	B) Diluted	-0.40	-0.66	-0.29	-1.06	-1.00	-1.88
17	**Earning Per Equity Share (EPS) for discontinuing operations**						
	A) Basic	0.00	0.00	0.00	0.00	0.00	0.00
	B) Diluted	0.00	0.00	0.00	0.00	0.00	0.00
18	**Earning Per Equity Share (EPS) for discontinuing & continuing operations**						
	A) Basic	**-0.40**	**-0.66**	**-0.29**	**-1.06**	**-1.00**	**-1.88**
	B) Diluted	0.00	**0.00**	0.00	0.00	0.00	0.00

Notes.

1. The above results were approved by the Board of Directors of the Company at its meeting held on 13Th November, 2026 and the statutory auditors of the company have carried out limited review of the same.
2. The Company is having Subsidiary, called PT Virya Resources Indonesia , hence consolidated resutls are published.
3. The company does not have more than one reportable segment. Accordingly, pursuant to (IND AS) on segment reporting issued by the Institute of Chartered Accountants of India, segment information is not required to be provided.
4. There are no investor complaints pending at the beginning and end of the quarter. The company did not receive any investor compalints during the quarter.
5. Previous year / quarter figures have been re-grouped and recasted wherever necessary.

For and on behalf of the Board

CANDRA WINOTO SALIM	V V SUBRAHMANYAM
DIRECTOR	Director
DIN 09737531	DIN :01029479

Place : Hyderabad
Date : 13.11.2026

VIRYA RESOURCES LIMITED

(FORMERLY GAYATRI TISSUE AND PAPERS LTD)

(CIN NO: L45100MH1987PLC042141)

VIRYA RESOURCES LIMITED

Regd.Office:No: 137(Part 2), Andheri Industrial Estate, Veera Desai Road, Andheri West, Mumbai – 400 053

CIN: L51900MH1987PLC042141

CONSOLIDATED STATEMENT OF ASSETS AND LIABILITIES AS AT 30TH SEPTEMBER, 2026

(In Lakhs)

S.No.	Particulars	As at 30.09.2026	As at 30.09.2025	Year ended 31.03.2026
I	**ASSETS**			
1	**Non-Current Assets**			
	a) Fixed Assets	0.63	0.63	0.63
	b) Non-Current Investments	-		0.00
	c) Deferred Tax Asset			0.00
	d) Long-term loans and advances	568.62	349.56	573.40
	e) Other non-current assets			0.00
	f) Investments into 100% Subsidiary Company			
2	**Current Assets**			0.00
	a) Current Investments		0.00	0.00
	b) Inventory & GST Input		0.00	0.00
	c) Trade Receivables	71.29	287.23	71.29
	d) Cash and Cash equalents	2.52	2.00	2.43
	e) Short-term Loans and Advances	11.98	-	0.00
	f) Other Current Assets	38.94	36.93	37.47
		693.98	**676.35**	**685.22**
II	**EQUITY AND LIABILITIES**			
1	**Shareholder's fund**			
	a) Share Capital	150.00	150.00	150.00
	b) Reserves & Surplus	352.35	378.31	372.97
	c) Money received against share warrants	0.00	0.00	0.00
2	**Non-Current Liabilities**			
	a) Long-term borrowings	108.01	58.29	73.69
	b) Deferred tax liabilities (net)	0.00	0.00	0.00
	c) Other long term liabilities	0.00	0.00	0.00
	d) Long-term provisions	0.00	0.00	0.00
3	**Current Liabilites**	0.00	0.00	0.00
	a) Short-term borrowings	5.00	20.40	5.00
	b) Trade payables	17.53	12.43	21.06
	c) Other current liabilities	38.13	33.97	39.55
	d) Current Tax Liabilitites	22.95	22.95	22.95
	TOTAL:	**693.98**	**676.35**	**685.22**
Notes:		-	-	
1	The Un Audited Financial Results were taken on record by the Board of Directors in their meeting held on 13.11.2026.			
2	Previous year figures have been re-grouped and recasted wherever necessary.			

For and on behalf of the Board





CANDRA WINOTO SALIM	V V SUBRAHMANYAM	
DIRECTOR		Director
DIN 09737531		DIN :01029479

Place : Hyderabad

Date : 13.11.2026

VIRYA RESOURCES LIMITED

(FORMERLY GAYATRI TISSUE AND PAPERS LTD)

(CIN NO: L45100MH1987PLC042141)

VIRYA RESOURCES LIMITED

Consolidated Statement of Cash Flows for the Half year Ended 30th September, 2026

(In Lakhs)

PARTICULARS	For the Year ended	
	30/09/2026	31/03/2026
A. Cash Flow from Operating Activities:		
Profit before tax extraordinary and exceptional items	**(15.84)**	**(28.23)**
Adjustment for:		
Depreciation and amortization	-	
Interest and other income	-	
Loss/ (Profit) on sale of Property, Plant and Equipment	-	
Foreign Currency Translation and Transactions	(4.78)	15.91
Operating profit before working capital changes	**(20.62)**	**(12.32)**
Adjustment for:		
Increase / Decrease in Inventories		-
Increase /Decrease in deposit		-
Increase /Decrease in Trade Receivables	-	-
Increase /Decrease in Trade Payables	**(3.52)**	**13.50**
Increase /Decrease in other advances	**(11.98)**	-
Increase /Decrease in other liabilities	**(1.42)**	**8.28**
Increase /Decrease in short term provisions		-
Increase / Decrease in other Non Current Liabilities Liabilities		-
Increase /Decrease in other current assets	**(1.47)**	**(1.11)**
Change in Working Capital	**(39.01)**	**8.36**
Decrese/Increase in Loan & Advance	**4.78**	**(15.79)**
Net Cash from operating activities (A)	**(34.23)**	**(7.43)**
B. Cash Flow from Investing Activities:		
Purchase of Property, Plant and Equipment including capital work-in-progress		
Purchase of Non-Current Investments	-	
Investments in Mutual Funds		
Proceeds from sale of Property, Plant & Equipment		
Interest and other income received		
Net cash (used in) / generated from Investing Activities (B)	-	
C. Cash Flow from Financing Activies:		
Proceeds from issue of Share Capital including share premium		
Redemption of Debentures		
Net Proceeds from Long term borrowings	-	-
Net Proceeds from Short term borrowings	34.32	7.67
Dividend & Dividend Distribution Tax paid		
Net cash (used in) / generated from Financing Activities(C)	**34.32**	**7.67**
Net increase / (Decrease) in cash and cash equivalents (A+B+C)	**0.08**	**0.24**
Cash &cash equivalents at the beginning of the year (01.04.2024)	**2.43**	**2.19**
Cash &cash equivalents at the end of the year (30.09.2024)	**2.52**	**2.43**

For and on behalf of the Board

CANDRA WINOTO SALIM	V V SUBRAHMANYAM
DIRECTOR	DIRECTOR
DIN 09737531	DIN :01029479

Place: Hyderabad.

Date: 13.11.2026

Regd. Office: **No: 137(Part 2), Andheri Industrial Estate, Veera Desai Road, Andheri West, Mumbai – 400 053, Maharashtra**

Corp. Office: **IV Floor, Kautilya, Amrutha Estates, Somajiguda, Hyderabad – 500082**

N G RAO & ASSOCIATES
CHARTERED ACCOUNTANTS

☎ Off: +91-40-4240 8813
Mobile : 98480 18791
98491 35573
95421 87777

INDEPENDENT AUDITOR'S REVIEW REPORT ON REVIEW OF INTERIM STANDALONE FINANCIAL RESULTS

TO THE BOARD OF DIRECTORS OF
VIRYA RESOURCES LIMITED

We have reviewed the accompanying Statement of Standalone Unaudited Financial Results of **VIRYA RESOURCES LIMITED** ("the Company"), for the quarter ended September 30, 2026 ("the Statement"), being submitted by the Company pursuant to the requirement of Regulation 33 and Regulation 52 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended ("the Listing Regulations")

This Statement, which is the responsibility of the Company's Management and approved by the Company's Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in the Indian Accounting Standard 34 "Interim Financial Reporting" ("Ind AS 34"), prescribed under Section 133 of the Companies Act, 2013 read with relevant rules issued thereunder and other accounting principles generally accepted in India and in compliance with Regulation 33 and Regulation 52 of the Listing Regulations. Our responsibility is to express a conclusion on the Statement based on our review.

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 (ICAI). A review of interim financial information consists of making inquiries, primarily of the Company's personnel 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 specified under Section 143(10) of the Companies Act, 2013 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.

Based on our review conducted 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 the recognition and measurement principles laid down in the aforesaid Indian Accounting Standard and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in terms of Regulation 33 and Regulation 52 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended, including the manner in which it is to be disclosed, or that it contains any material misstatement.

For N G Rao & Associates
Chartered Accountants
Firm Registration Number: 009399S

(CA K NAVEEN KUMAR)
Partner
Membership No. 229901
UDIN: 26229901LVMHXI6777

N G RAO & ASSOCIATES HYDERABAD FRN: 009399S CHARTERED ACCOUNTANTS

Place: Hyderabad
Date: 13-11-2026

N G RAO & ASSOCIATES
CHARTERED ACCOUNTANTS

☎ Off: +91-40-4240 8813
Mobile : 98480 18791
98491 35573
95421 87777

INDEPENDENT AUDITOR'S REVIEW REPORT ON REVIEW OF INTERIM CONSOLIDATED FINANCIAL RESULTS

TO THE BOARD OF DIRECTORS OF
VIRYA RESOURCES LIMITED

We have reviewed the accompanying Statement of Consolidated Unaudited Financial Results of **VIRYA RESOURCES LIMITED** ("the Parent") and its subsidiaries (the Parent and its subsidiaries together referred to as "the Group"), for the quarter ended September 30, 2026 ("the Statement") being submitted by the Parent pursuant to the requirement of Regulation 33 and Regulation 52 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended ("the Listing Regulations").

This Statement, which is the responsibility of the Parent's Management and approved by the Parent's Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in the Indian Accounting Standard 34 "Interim Financial Reporting" ("Ind AS 34"), prescribed under Section 133 of the Companies Act, 2013 read with relevant rules issued thereunder and other accounting principles generally accepted in India and in compliance with Regulation 33 and Regulation 52 of the Listing Regulations. Our responsibility is to express a conclusion on the Statement based on our review.

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 (ICAI). A review of interim financial information consists of making inquiries, primarily of Parent's personnel 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 specified under Section 143(10) of the Companies Act, 2013 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.

The Statement includes the results of the following entities:

S. No.	Name of the Entity	Relationship with the Holding Company
1	PT. Virya Resources Indoneisa	99.99% Subsidiary

Based on our review conducted and procedures performed as stated in paragraph 3 above, nothing has come to our attrition that causes us to believe that the accompanying Statement, prepared in accordance with the recognition and measurement principles laid down in the aforesaid Indian Accounting Standard and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in terms of Regulation 33 and Regulation 52 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended, including the manner in which it is to be disclosed, or that it contains any material misstatement.

H.No. 6-3-1186/A/6, (New No. 325), 2nd Floor, Chinna Balreddy Building, Adjacent Lane to ITC Kakatiya Hotel, Begumpet, Hyderabad-500 016.

Flat No.203, D.No. 48-10-20, Veeramachaneni Building, New Govt Hospital Road, Gunadala, Vijayawada - 520 004

H.No. 8-22-5/1, FF3, Neeladri Towers, Pattabi Street, Gandhi Nagar, Kakinada - 533 004.

Flat No.104, Sai Thirumala Enclave, Lalitha Nagar, Behind Lalitha Temple, Visakhapatnam-530016

Email : nageswararaog207@gmail.com / nageswararaog@rediffmail.com

N G RAO & ASSOCIATES
CHARTERED ACCOUNTANTS

☎ Off: +91-40-4240 8813
Mobile : 98480 18791
98491 35573
95421 87777

We did not review the interim financial information of subsidiary company which are included in the consolidated quarterly unaudited financial results, whose consolidated financial statements include total revenue Rs. Nil and total comprehensive income of Rs. Nil for the quarter ended on that date, in respect of 1 subsidiary, which have been reviewed by other auditors, which financial statements, other financial information and auditor's reports have been furnished to us by the management. Our opinion on the consolidated financial statements, in so far as it relates to the amounts and disclosures included in respect of these subsidiaries, and our report in terms of sub-sections (3) and (11) of Section 143 of the Act, in so far as it relates to the aforesaid subsidiaries is solely on the reports of such other auditors.

For N G Rao & Associates
Chartered Accountants
Firm Registration Number: 009399S





(CA K NAVEEN KUMAR)
Partner
Membership No. 229901
UDIN: 26229901YGVUTK4721

Place: Hyderabad
Date: 13-11-2026

H.No. 6-3-1186/A/6, (New No. 325), 2nd Floor, Chinna Balreddy Building, Adjacent Lane to ITC Kakatiya Hotel, Begumpet, Hyderabad-500 016.

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Email : nageswararaog207@gmail.com / nageswararaog@rediffmail.com