Brahm Virat Industries Corporation Limited

(Formerly known as Virat Industries Limited)

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: www.viratindustries.com
CIN : L64200GJ1990PLC014514

05th November, 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 05th November, 2026

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

We hereby inform you that the Board of Directors of Brahm Virat Industries Corporation Limited (Formerly Known as Virat Industries Limited) ('the Company') at its Meeting held today, i.e., November 05, 2026, has inter alia, approved the following:

1. Standalone Unaudited Financial Results of the Company for the quarter and half year ended 30th September 2026 along with Reports of Auditor thereon. The declaration for unmodified opinion on the audit report pursuant to Regulation 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (LODR) is enclosed.

2. Based on the recommendation of Nomination and Remuneration Committee, Approved the Appointment of Shri. Ranju Das (DIN: 12028247) as an Additional Non-Executive Non-Independent Director with effect from November 5, 2026, liable to retire by rotation, subject to approval of the shareholders in the ensuing annual General Meeting/Extra-Ordinary General Meeting.

   The details required pursuant to Para a of Part a of Schedule III of Regulation 30 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 read with SEBI Master Circular No. SEBI/HO/CFD/PoD2/CIR/P/0155 dated November 11, 2024, is enclosed herewith as Annexure-B.

3. The increase in authorized share capital of the company from existing Rs. 15,00,00,000/- (Rupees Fifteen Crores Only) divided into 1,50,00,000 (One Crore fifty lakhs) Equity Shares of Rs. 10/- (Rupees Ten Only) each to Rs.21,30,00,000/- (Rupees Twenty-One Crores Thirty Lakhs Only), divided into 2,13,00,000 (Two Crores Thirteen Lakhs) Equity Shares of having face value of Rs.10/- (Rupees Ten Only) by creating additional 63,00,000/- (Rupees Six Thirty Lakhs Only) Equity Shares of Rs. 10/- each subject to approval of shareholders;

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The meeting of the Board of Directors commenced at 04.25 PM and concluded at 04.50 PM.

We request you take the above information on your record.

Yours truly,

For **Brahm Virat Industries Corporation Limited**
(Formerly Known as Virat Industries Limited)

ADI FREDOON MADAN
Digitally signed by ADI FREDOON MADAN
Date: 2026.11.05 17:59:16 +05'30'

Adi F Madan
Managing Director
DIN: 00023629

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Annexure A

Details under Regulation 30 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 read along with SEBI circular SEBI/HO/CFD/PoD2/CIR/P/0155 dated November 11, 2024.

Sr. No.	Particulars	Additional Director
		Shri. Ranju Das
1.	**Director Identification Number**	12028247
2.	**Reason for change viz. appointment, ~~resignation, removal, death or otherwise;~~**	Appointment
3.	**Date of appointment/~~cessation~~ (as applicable) & term of appointment;**	Date of Appointment: 05.11.2025 Term of Appointment:- Appointed to hold office as an additional director until the conclusion of the next Annual General Meeting/Extra-Ordinary General Meeting
4.	**Brief profile (in case of appointment)**	Ranju Das is an executive and serial entrepreneur with 30 years of experience driving AI strategy, digital transformation, and measurable P&L results across Fortune 5 enterprises, public companies, and startups. Most recently, he served as Chief AI & Technology Officer and Section 16 Officer at lululemon (2025–2026), where he delivered $100MM in SG&A operating efficiencies within six months and architected a compliant, independent "China-for-China" technology and data stack. Prior to that, he founded Swan AI Studios and Mila Health (2023–2025), building care-navigation platforms from inception through a successful acquisition by DexCare. Between 2020 and 2023, he served as CEO of Optum Labs at UnitedHealth Group, where he cut operating expenses by 25% by year two, integrated two $1B-revenue businesses into core payer and provider operations, and established clinical AI governance frameworks. Earlier in his career, he spent seven years at Amazon (2013–2020) as General Manager, where he led Amazon Prime Photos and served on the founding team that created AWS AI Services. At Barnes & Noble (1999–2013), he expanded Nook's market share from 0% to 28% in three years, launching six devices and spearheading its UK rollout. He holds a B.S. in Civil and Structural Engineering from Annamalai University, began his career at Synergy Log-in Systems, and currently serves as a Board Member at FYNXT while co-founding Foster Dreamzzz, a nonprofit aiding youth transitioning out of foster care.

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5.	**Disclosure of relationships between directors**	NIL
6.	**Information as required under BSE Circular no. LIST/COMP/14/2018-19**	NA

Corporate Head Office:
74, Bajaj Bhavan, 226, Rajani Patel Marg, Nariman Point, Mumbai 400 021 (India)
Tel Nos. (91-22)22029346/22029347, Fax No. (91-22) 22029347, E-mail: sales@viratindustries.com

B. K. KHARE & Co.
CHARTERED ACCOUNTANTS

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706 / 708, Sharda Chambers, New Marine Lines, Mumbai - 400 020, India

Independent Auditors' Review Report on the Unaudited Financial Results of the Company for the quarter and half year ended September 30, 2026, pursuant to Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (as amended)

The Board of Directors Brahm Virat Industries Corporation Limited
(Formerly known as Virat Industries Limited)

1. We have reviewed the accompanying Statement of Unaudited Financial Results of Brahm Virat Industries Corporation Limited (formerly known as Virat Industries Limited) ("the Company") for the quarter and half year ended 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 (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 Khare & Co
Chartered Accountants
Firm Reg No 105102W

A·A·Mahadik

B. K. KHARE & CO. Chartered Accountants

Amit Mahadik
Partner
Membership No 125657
UDIN: 26125657HQMFR2507I
Pune, November 5, 2026

AJA

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India

BRAHM VIRAT INDUSTRIES CORPORATION LIMITED
(Formerly known as VIRAT INDUSTRIES LIMITED)
Regd. Office: A-1/2, GIDC Industrial Estate, Kabilpore
Navsari – 396 424, Gujarat. CIN NO. : L64200GJ1990PLC014514
E-mail: factory@viratindustries.com Website : www.viratindustries.com

1 Statement of unaudited Financial Results for the half year ended 30 September 2026

(₹ in lakh)

Sr. No.	Particulars	3 Months Ended	Preceding 3 Months Ended	Corresponding 3 Months Ended in the Previous Year	Current Half Year Ended	Previous Half Year Ended	Previous Year Ended
		30.09.2026	30.06.2026	30.09.2025	30.09.2026	30.09.2025	31.03.2026
	(Refer Notes Below)	Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
1	Income From Operations						
(a)	Revenue from Operations	417.13	945.74	724.24	1,362.87	1,584.84	2,679.21
(b)	Other Income	208.35	143.95	181.45	352.30	288.05	627.95
	Total Income	625.48	1,089.69	905.69	1,715.17	1,872.89	3,307.16
2	Expenses :						
(a)	Cost of materials consumed	186.03	273.32	256.81	459.35	571.67	927.56
(b)	Changes in inventories of finished goods, stock in trade and work in progress	(100.33)	85.85	1.27	(14.48)	62.00	134.14
(c)	Employee benefits expense	145.23	165.72	146.39	310.95	312.36	597.56
(d)	Finance Costs	0.96	1.35	1.39	2.31	2.82	5.27
(e)	Depreciation expenses	7.47	9.69	13.12	17.16	30.96	51.94
(f)	Other expenses	182.05	269.56	245.66	451.61	534.33	924.60
	Total Expenses	421.41	805.49	664.64	1,226.90	1,514.14	2,641.07
3	Profit before tax for the period (1 - 2)	204.07	284.20	241.05	488.27	358.75	666.09
4	Tax Expenses						
(a)	Current Tax	49.74	70.87	59.73	120.61	90.84	166.50
(b)	Deferred Tax	(2.18)	(0.01)	(0.85)	(2.19)	(2.69)	3.62
(c)	Excess provision for tax relating to prior years	-	-	-	-	-	2.10
5	Profit after tax for the period	156.51	213.34	182.17	369.85	270.60	493.87
6	Other Comprehensive Income for the period						
6.a. (i)	Items that will not be reclassified to profit or loss	3.26	3.26	(2.35)	6.52	(4.95)	13.28
(ii)	Income tax relating to items that will not be reclassified to profit or loss	(0.82)	(0.82)	0.60	(1.64)	1.25	(3.34)
7	Total Comprehensive Income for the period (5 + 6)	158.95	215.78	180.42	374.73	266.90	503.81
8	Earning per share (of ₹ 10 each) (not annualised except for year ended) - Basic and Diluted	1.08	1.47	1.25	2.55	2.29	3.40
9	Paid -up equity share capital (₹ 10 each)	1,452.33	1,452.33	1,452.33	1,452.33	1,452.33	1,452.33
10	Other Equity as per balance sheet						11,621.58

Brahm Virat Industries Corporation Limited

B.K. KHARE & CO. Chartered Accountants

2 Statement of Assets and Liabilities (Ind AS)

(₹ in lakh)

Particulars	As at 30.09.2026 Unaudited	As at 31.03.2026 Audited
(A) ASSETS		
1 Non-current assets		
Property, Plant and Equipment	260.11	339.44
Financial Assets		
- Investments	-	-
- Trade receivables	-	-
- Loans	2.30	4.69
- Other financial assets	46.46	45.88
Deferred Tax Assets (net)	43.98	43.44
Other non-current assets	8.85	17.35
Total Non-Current Assets	361.70	450.80
2 Current assets		
Inventories	888.41	865.40
Financial Assets		
- Investments	5,206.02	-
- Trade receivables	445.69	391.73
- Cash and cash equivalents	5,809.33	5,780.89
- Bank Balances other than Cash and Cash Equivalents	777.28	5,671.72
- Loans	5.11	6.04
- Other financial assets	9.97	16.60
Other current assets	290.84	284.27
Total Current Assets	13,432.65	13,016.65
Total Assets (1+2)	13,794.35	13,467.45
(B) EQUITY AND LIABILITIES		
3 Equity		
Equity Share capital	1,452.33	1,452.33
Other Equity	11,996.30	11,621.58
Total Equity	13,448.63	13,073.91
4 Non-current liabilities		
Financial Liabilities		
- Borrowings	-	-
- Trade payables	-	-
- Other financial liabilities	-	-
Provisions	27.77	20.86
Deferred tax liabilities (Net)	-	-
Other non-current liabilities	-	1.00
Total Non - Current Liabilities	27.77	21.86
5 Current liabilities		
Financial Liabilities		
- Borrowings	-	-
- Trade payables		
(a) dues to micro enterprises and small enterprises	37.02	34.51
(b) dues of creditors other than micro enterprises and small enterprises	168.12	175.74
- Other financial liabilities	87.22	133.22
Other current liabilities	21.29	24.98
Provisions	4.30	3.23
Current Tax Liabilities (Net)	-	-
Total Current Liabilities	317.95	371.68
Total Equity and Liabilities (3+4+5)	13,794.35	13,467.45

Bothm Vital Industries Corporation Limited

B.K. KHARE & CO. Chartered Accountants

3 Statement of Cash Flow

(₹ in lakh)

	Particulars	For the half year ended 30.09.2026	For the year ended 31.03.2026
		Unaudited	Audited
A	**Cash Flow from Operating Activities**		
	Profit before exceptional item and tax	488.27	666.09
	Adjustments for:		
	Depreciation and Amortisation expenses	17.16	51.94
	(Profit)/Loss on property, plant and equipment sold/scrapped/written off (Net)	10.11	0.61
	(Gain)/Loss on foreign exchange fluctuations (Net)	13.41	3.47
	(Gain)/Loss on mutual fund (Net)	(107.02)	(76.49)
	Finance costs	2.31	5.27
	Interest Income	(220.43)	(438.73)
	Liabilities/Provisions no longer required written back	-	(13.41)
	Allowance for expected credit loss	-	3.01
	Operating Profit before change in Working Capital	203.81	201.76
	Changes in :		
	Trade and other receivables	(70.17)	239.57
	Inventories	(23.00)	104.13
	Trade and other payables	12.79	(113.86)
		(80.38)	229.84
	Cash generated from operations	123.43	431.60
	Net income tax paid	(112.11)	(177.51)
	Net Cash flow from Operating Activities	11.32	254.09
B	**Cash Flow from Investing Activities**		
	Payments to acquire property, plant and equipment and other intangible assets	(0.08)	(25.51)
	Proceeds from disposal of property, plant and equipment and other intangible assets	52.13	0.00
	Purchases of Mutual fund	(5,099.00)	(5,000.00)
	Proceeds from disposal of investment in Mutual Fund	-	5,076.49
	Changes in earmarked balances, fixed deposits and margin accounts with banks	4,900.77	(5,166.89)
	Interest received on Fixed Deposits	219.62	436.18
	Net Cash used in Investing Activities	73.44	(4,679.71)
C	**Cash Flow from Financing Activities**		
	Proceed from long-term borrowing (including current maturities)	-	-
	Increase in equity share capital and share premium (net of share issue expenses)	-	9,984.00
	Repayment of long-term borrowing (including current maturities)	(54.03)	(8.64)
	Proceeds from short term borrowings	-	-
	Dividend/ unpaid dividend and tax on dividend paid	0.01	3.55
	Finance cost	(2.31)	(5.27)
	Net Cash used in Financing Activities	(56.33)	9,973.64
	Net (decrease)/increase in cash and cash equivalents	28.43	5,548.02
	Cash and cash equivalents:		
	Opening Balance	5,780.89	232.87
	Closing Balance	5,809.32	5,780.89

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 5th November, 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 Pursuant to the approval granted by the Registrar of Companies, Ministry of Corporate Affairs, the name of the Company has been changed from "Virat Industries Limited" to "Brahm Virat Industries Corporation Limited" with effect from September 15, 2026.

4 The Members of the Company, at the Extra-Ordinary General Meeting held on 1 October 2026, have duly considered and approved the proposed Related Party Transaction involving an investment in Brahm Well Being & Lifestyle Corporation Private Limited ("BWLCPL"), pursuant to the provisions of Section 188 and other applicable provisions of the Companies Act, 2013 read with the rules made thereunder, Regulation 23 and other applicable provisions of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended from time to time, and subject to such other approvals, consents, permissions and sanctions as may be required.

The approval relates to the acquisition by the Company of 3,51,85,185 equity shares of face value ₹10 each of BWLCPL through subscription to its preferential issue, representing 70.28% of the post-acquisition paid-up equity share capital of BWLCPL. The investment shall be made as a primary capital infusion at a price of ₹27 per equity share (including a securities premium of ₹17 per equity share), aggregating to ₹94,99,99,995 (approximately ₹95 crore), on the terms and conditions set out in the Notice convening the Meeting and the Explanatory Statement annexed thereto.

5 Figures for the earlier period(s) have been regrouped, wherever necessary.

For Brahm Virat Industries Corporation Limited
(Formerly known as VIRAT INDUSTRIES LIMITED)

Adi F. Madan
Managing Director
DIN : 00023629
Mumbai
05.11.2026

Brahm Virat Industries Corporation Limited

B.K. KHARE & CO. Chartered Accountants

Brahm Virat Industries Corporation Limited

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Email: factory@viratindustries.com
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05th November, 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 and half year ended on September 30, 2026.

Kindly take notes of the same.

Yours truly,

For **Brahm Virat Industries Corporation Limited**
(Formerly Known as Virat Industries Limited)

BHAVIKKUMAR RAMANBHAI MAISURIA

Digitally signed by BHAVIKKUMAR RAMANBHAI MAISURIA
Date: 2026.11.05 17:28:11 +05'30'

Bhavik Maisuria
Chief Financial Officer