

Date: 27th May, 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 Standalone Audited Financial Results for 4th quarter and twelve months ended 31st March, 2026.

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 approved the Audited Standalone Financial Results for the financial year ended 31.03.2026 along with Audit Report submitted by M/s. CVB & Associates, Chartered Accountants (Firm Registration No. 116131W) (formerly known as M/s Hiren Buch Associates), Statutory Auditors of the Company pursuant to the provisions of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 is enclosed herewith.

We further confirm that the Auditor Report issued by the Statutory auditors on the Standalone Audited Financial Results of the Company for the quarter and financial year ended March 31, 2026 is with unmodified opinion.

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 06.15 p.m.

Kindly take the above on record.

Thanking you,
Yours faithfully,
For **Varyaa Creations Limited**

Sarika Naheta
Director
DIN: 03515120
Encl:

Date: 27th May, 2026

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

Reference: Varyaa Creations Limited (SCRIP CODE: 544168)

Sub.: Declaration regarding Audit Report issued by the Statutory Auditor with unmodified opinion on Audited Standalone Financial Results of the Company for the year ended 31st March, 2026.

Pursuant to Regulation 33(3)(d) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended from time to time (“**SEBI LODR**”), we hereby declare that the Statutory Auditor of the Company M/s. CVB & Associates, Chartered Accountants (Firm Registration No. 116131W) (formerly known as M/s Hiren Buch Associates), have issued the audit report with an unmodified opinion on Audited Standalone Financial Results of the Company for the year ended 31st March, 2026.

Thanking you,

Yours faithfully,

For Varyaa Creations Limited

Sarika Naheta
Director
DIN: 03515120



CVB & Associates

Chartered Accountants

Independent Auditor's Report on Audited Financial Results of Varyaa Creations for the half yearly and Year to Date ended 31st March, 2026, Pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended

To,
The Board Of Directors of VARYAA CREATIONS LIMITED,
Report on the audit of the Financial Results

Opinion

We have audited the accompanying half yearly and annual financial results of **VARYAA CREATIONS LIMITED** (the "Company") for the year ended March 31, 2026 together with the notes thereon (The Statement), attached herewith, being submitted by the company pursuant to the requirement of Regulation 33 of the Security and Exchange Board of India (SEBI) (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended ("Listing Regulations),

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 Regulation 33 of the Listing Regulations in this regard, and give 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 yearly and year ended March 31,2026.

Basis for Opinion

We conducted our audit in accordance with the Standards on Auditing (SAs) specified under section 143(10) of the Companies Act, 2013 (the Act), Our responsibilities under those Standards are further described in the Auditor's Responsibilities for the Audit of the Financial Results section of our report. We are independent of the Company, in accordance with the Code of Ethics issued by the Institute of Chartered Accountants of India together with the ethical requirements that are relevant to our audit of the financial results under the provisions of the Companies Act, 2013 and the Rules thereunder, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the Code of Ethics. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion on the financials result.

Emphasis of Matter

- We draw your attention to note 5 of the financial results wherein the valuation of inventory valuing 2345.45 lakhs has been taken from the valuation report given by registered valuer as the valuation of Gems and Jewellery requires technical expertise.
- We draw your attention to note 4 of the financial results wherein Balances of trade payables, trade receivables, advances received, are subject to reconciliation and confirmation. The management is in the process of reconciling the same

Management's and Board of Director Responsibilities for the Annual Financial Results

This Statement, which includes the financial results is the responsibility of the Company's Board of Directors, and has been approved by them for the issuance. The Statement has been compiled from the related audited Interim condensed financial statements for the half yearly and year ended March 31, 2026 This responsibility includes preparation and presentation of the Financial Results for the half yearly and year ended March 31, 2026 that give a true and fair view of the net profit and other comprehensive income and other financial information in accordance with the recognition and measurement principles laid down in AS, prescribed under Section 133 of the Act, read with relevant rules issued thereunder and other accounting principles generally accepted in India and in compliance with Regulation 33 of the Listing Regulations. This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding the assets of the Company and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and the design, implementation and maintenance of adequate internal financial controls that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the Financial Results that give a true and fair view and is free from material misstatement, whether due to fraud or error.

In preparing the Financial Results, the Board of Directors is responsible for assessing the Company's ability, to continue as a going concern, disclosing, as applicable, matters related

to going concern and using the going concern basis of accounting unless the Board of Directors either intends to liquidate the Company or to cease operations, or has no realistic alternative but to do so.

The Board of Directors is also responsible for overseeing the financial reporting process of the Company.

Auditor's Responsibilities for the Audit of the Financial Results

Our objectives is to obtain reasonable assurance about whether the financial results as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with SAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of this annual financial result.

As part of an audit in accordance with SAs, we exercise professional judgment and maintain professional scepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the annual financial results, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances. Under section 143(3) of the Act, we are also responsible for expressing our opinion through separate report on the complete set of financials statement on whether the Company has adequate internal financial control with reference to financials statement in place and the operating effectiveness of such control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Management and Board of Directors.
- Evaluate the appropriateness and reasonableness of disclosures made by the Board of Directors in terms of the requirements specified under Regulation 33 of the Listing Regulations.

- Conclude on the appropriateness of the Board of Directors use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Company's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial results or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Company to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial results, including the disclosures, and whether the financial results represent the underlying transactions and events in a manner that achieves fair presentation.
- Obtain sufficient appropriate audit evidence regarding the financials results of the Company to express an opinion on the financials result.

Materiality is the magnitude of misstatements in the Financial Results that, individually or in aggregate, makes it probable that the economic decisions of a reasonably knowledgeable user of the Financial Results may be influenced. We consider quantitative materiality and qualitative factors in (i) planning the scope of our audit work and in evaluating the results of our work; and (ii) to evaluate the effect of any identified misstatements in the Financial Results.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to independence, and where applicable, related safeguards.

Other Matter

The statement includes the result for the half year ended 31st March 2026 being the balancing figures between the audited figures in respect of the full financial year and the published unaudited year to date figures up to six month ended 30th September, 2025, of the current financial year which was subjected to review by us.

For CVB & Associates
Chartered Accountants
FRN-116131W



HIREN BUCH
Partner
M. No. 045767

UDIN: 26045767 YVBI2M1021

Date: 27/05/2026
Place: Mumbai

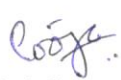
VARYAA CREATIONS LIMITED
(Formerly known as Varyaa Creations Private Limited)
CIN: U36910MH2005PLC154792

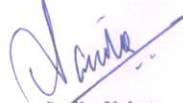
Statement of audited Financial Results for the year ended 31st March 2026

(Amount in Lakhs unless otherwise stated)

Sr. No	Particulars	Half Year Ended			Year Ended	Year Ended
		1-Oct-2025	1-Apr-2025	1-Oct-2024	1-Apr-2025	1-Apr-2024
		31-Mar-2026	30-Sep-2025	31-Mar-2025	31-Mar-2026	31-Mar-2025
		Audited	Unaudited	Audited	Audited	Audited
I	Revenue from Operations	2,539.47	953.27	1,601.62	3,492.74	3,134.33
II	Other Income	0.71	3.4322	-	4.15	-
III	Total Income (I+II)	2,540.19	956.70	1,601.62	3,496.89	3,134.33
IV	Expenses:					
	Cost of Raw Material Consumed	2,302.61	994.75	863.16	3,297.36	2,997.11
	Purchases of Stock-in-Trade	572.72	178.75	96.93	751.47	99.58
	Changes in Inventories of Stock-in-Trade	-493.64	-406.93	549.51	(900.58)	(173.18)
	Other Direct Cost	26.90	30.25	25.11	57.16	25.11
	Employee Benefits Expense	31.26	22.22	24.25	53.48	47.44
	Financial Costs	19.73	12.88	1.63	32.61	1.63
	Depreciation and Amortization Expense	0.62	0.49	0.54	1.11	1.27
	Other Expenses	69.77	35.79	37.49	105.55	48.04
	Total Expenses (IV)	2,529.97	868.19	1,598.61	3,398.16	3,046.99
V	Profit/(Loss) before exceptional and extraordinary items and tax (III-IV)	10.22	88.51	3.01	98.73	87.34
VI	Exceptional Items	-	-	-	-	-
VII	Profit/(Loss) before extraordinary items and tax (V-VI)	10.22	88.51	3.01	98.73	87.34
VIII	Extraordinary Items	-	-	-	-	-
IX	Profit/(Loss) before tax (VII-VIII)	10.22	88.51	3.01	98.73	87.34
X	Tax expense:					
	(1) Current tax	2.58	22.28	5.07	24.86	27.00
	(2) Short/(Excess) provision of earlier year	21.77	-	19.14	21.77	19.14
	(3) Deferred tax	0.21	0	0.93	0.21	0.86
XI	Profit(Loss) from the period from continuing operations (IX-X)	(14.33)	66.23	(20.27)	51.90	42.06
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)	(14.33)	66.23	(20.27)	51.90	42.06
XVI	Paid up Equity Share Capital (Face value of Rs. 10 Each)	4,790,000	4,790,000	4,790,000	4,790,000	4,790,000
XVII	Reserve and Surplus					
	Weighted Average No. of Equity Shares O/S	4,790,000	4,790,000	4,790,000	4,790,000	4,790,000
XVI	Earning per equity share:					
	(1) Basic -	(0.30)	1.38	(0.42)	1.08	0.88
	(2) Diluted	(0.30)	1.38	(0.42)	1.08	0.88

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


Pooja Naheta
Director
DIN: 03548285
Place : Mumbai
Date : 27/05/2026


Sarika Naheta
Director
DIN: 03515120



VARYAA CREATIONS LIMITED
(Formerly known as Varyaa Creations Private Limited)
CIN: U36910MH2005PLC154792
Balance Sheet as at 31st March, 2026

(Amount in Lakhs unless otherwise stated)

Particulars	Note No.	As at 31st March, 2026	As at 31st March, 2025
I. EQUITY AND LIABILITIES			
(1) Shareholder's Funds			
(a) Share Capital		479.00	479.00
(b) Reserves and Surplus		1,935.63	1,883.72
		2,414.63	2,362.72
(2) Non-Current Liabilities			
(a) Deferred Tax Liabilities (net)		-	-
		-	-
(3) Current Liabilities			
(a) Short Term Borrowings		432.65	
(b) Trade Payables			
(i) total outstanding dues of micro enterprises and small enterprises		-	3.92
(ii) total outstanding dues of creditors other than micro enterprises and small enterprises		44.16	20.14
(c) Other Current Liabilities		34.19	24.76
(d) Short-Term Provisions		34.63	140.10
		545.64	188.92
Total Current Liabilities		2,960.26	2,551.64
Total		2,960.26	2,551.64
II. ASSETS			
(1) Non-Current Assets			
(a) Property, Plant and Equipment and Intangible Assets			
(i) Property, Plant and Equipment		2.91	0.50
(ii) Intangible Assets		0.43	1.16
(b) Other Non-Current Assets		170.55	170.55
(c) Deferred Tax Assets (net)		0.58	0.78
Total Non Current Assets		174.46	173.00
(2) Current Assets			
(a) Inventories		2,345.45	1,825.09
(b) Trade Receivables		375.70	14.57
(c) Cash and Cash Equivalents		28.48	14.53
(d) Short Term Loan & Advances		10.18	504.72
(e) Other Current Assets		25.99	19.73
Total Current Assets		2,785.80	2,378.64
Total		2,960.26	2,551.64

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


Pooja Naheta
Director
DIN: 03548285


Sarika Naheta
Director
DIN: 03515120




Place: Mumbai
Date: 27/05/2026

VARYAA CREATIONS LIMITED
(Formerly known as Varyaa Creations Private Limited)
CIN: U36910MH2005PLC154792
Cash Flow Statement for the year ended 31st March, 2026

(Amount in Lakhs unless otherwise stated)

Particulars	Year Ended 31st March, 2026	Year Ended 31st March, 2025
A. CASH FLOW FROM OPERATING ACTIVITIES		
Net Profit/ (loss) before tax	98.73	87.34
Adjustments for:		
Depreciation and amortization expense	1.11	1.27
Interest expense	21.12	-
Operating (loss) before working capital changes	120.96	88.61
Adjustments for working capital change in:		
(Increase) / Decrease in inventories	(520.37)	(1,013.55)
Increase / (Decrease) in trade receivables	(361.13)	(14.57)
(Increase) / Decrease in short-term loans and advances	494.55	(489.35)
(Increase) / Decrease in other non current assets	0.21	(170.96)
(Increase) / Decrease in other current assets	(6.26)	(4.18)
Increase / (Decrease) in trade payables	20.10	(283.24)
Increase / (Decrease) in other current liabilities	9.43	(51.23)
Increase / (Decrease) in short-term provisions	(105.46)	33.99
Cash generated from / (used in) operating activities	(347.98)	(1,904.49)
Direct Taxes paid/payable	(46.83)	(45.28)
Net cash generated from / (used in) operating activities	(394.81)	(1,949.77)
B. CASH FLOWS FROM INVESTING ACTIVITIES		
Purchase of fixed assets	(2.78)	(1.00)
Net cash (used in) investing activities	(2.78)	(1.00)
C. CASH FLOW FROM FINANCING ACTIVITIES		
Increase / (Decrease) in short-term Borrowings	432.65	-
Increase in Issue of Shares	-	134.00
Increase in Security Premium	-	1,876.00
Less IPO Expense	-	-50.67
Interest expense	(21.12)	-
Net cash generated from financing activities	411.54	1,959.33
Net (decrease) / increase in cash and cash equivalents (A+B+C)	13.95	8.56
Cash and cash equivalents-opening balance		
Cash in hand	7.16	0.26
Balances with scheduled banks on current account and fixed deposits	7.37	5.71
	14.53	5.97
Closing Cash & Cash Equivalents	28.48	14.53
Cash and cash equivalents-closing 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

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


Pooja Naheta
Director
DIN: 03548285
Place : Mumbai
Date : 27/05/2026


Sarika Naheta
Director
DIN: 03515120



Notes to Standalone Financial Results

1. 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.
2. The Standalone financials include results for the half year ended 31st March, 2026 being the balancing figures in respect of unaudited year to date figures for the period ended on 30th September, 2025 and audited figures for the year ended 31st March, 2026.
3. The Company is primarily engaged in trading business of gems and jewellery.
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. The valuation of inventory valuing 2345.45 lakhs has been taken from the valuation report given by registered valuer as the valuation of Gems and Jewellery requires technical expertise.
6. The figures of earlier half yearly /year are regrouped arranged wherever necessary to make them comparable with that of current half yearly/Year.

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



Pooja Naheta
Director
DIN: 03548285



Sarika Naheta
Director
DIN: 03515120

Place : Mumbai
Date : 27-05-2026

