

VIRYA RESOURCES LIMITED

(FORMERLY GAYATRI TISSUE AND PAPERS LTD)

(CIN NO: L45100MH1987PLC042141)

Ref: VRL/BSE/BM/2026-27/1

Dated 29.05.2026

BSE Ltd
P J Towers
Dalal Street
Mumbai - 400001

Dear Sir,

Sub: Outcome of Board Meeting held today i.e. 29.05.2026

Ref: Company code: 512479, Name: Virya Resources Limited (formerly known as Gayatri Tissue Papers Ltd)

* * *

With reference to the above subject, we wish to inform you that the Board of Directors of the Company at their meeting held today i.e. 29.05.2026 has considered and approved the following:

1. Audited financial results Standalone and Consolidated for the quarter and Year ended 31.03.2026.
2. Audited Statement of Assets & Liabilities as at 31.03.2026.
3. Cash Flow Statement for the period ended 31.03.2026.
4. Independent Auditors' Report for the Financial year ended 31.03.2026
5. Declaration in respect of unmodified opinion on Audit Report.
6. Board Minutes for Authorisation for signature of the Results.
7. The Board has approved the resignation of Mr. B S Bhaskar (M.No: A012671) as Company Secretary and Compliance Officer, with effect from the close of business hours on 21st May, 2026.

The details as required under Regulation 30 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 read with SEBI Circular No. SEBI/HO/CFD/PoD2/CIR/P/2023/120 dated July 11, 2023 (Master Circular) read with SEBI/HO/CFD/CFD-PoD-1/P/CIR/2023/123 dated July 13, 2023 are enclosed in Annexure A.

The Board Meeting commenced at 3.00 P.M. and concluded at 7.35 P.M.

Thanking you.

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

V V Subrahmanyam
Director
Din 01029479

VIRYA RESOURCES LIMITED

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ANNEXURE - A

Disclosures required under Sub-para 7 of 'Para A' of 'Part A' of Schedule III to the SEBI LODR Regulations, 2015 read with SEBI Master Circular No. SEBI/HO/CFD/PoD2/CIR/P/0155 dated November 11, 2024

| | | |
|----|--|---|
| 1. | Reason for change viz. appointment, resignation, removal, death or otherwise | Resignation of Mr. B S Bhaskar (M.No: A 12671) as Company Secretary & Compliance Officer |
| 2. | Date of appointment / cessation & Term of appointment | Mr. B S Bhaskar (M.No: A012671) will be relieved from the services as Company Secretary & Compliance Officer w.e.f 21 st May, 2026 |
| 3. | Brief Profile (in case of appointment) | Not Applicable |
| 4. | Disclosure of relationships between directors (in case of appointment of a director) | Not Applicable |

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(CIN NO: L45100MH1987PLC042141)

Dt: 29.05.2026

BSE Ltd
P J Towers
Dalal Street
Mumbai - 400001

Sub: Declaration of Unmodified Opinion.

Ref: Company code: 512479, Name: Virya Resources Limited (formerly known as Gayatri Tissue Papers Ltd).

Dear Sir/Madam,

In compliance with the provisions of Regulation 33(3)(d) of the SEBI ((Listing Obligations and Disclosure Requirements) Regulations, 2015 and the SEBI Circular No. CIR/CFD/ CMD/ 56/ 2016 dated May 27, 2016, we confirm that M/s. N G Rao & Associates., Statutory auditors of the Company have issued Audit Reports with unmodified opinion on the Audited Financial Results of the Company for the financial year ended March 31, 2026. Accordingly, the impact of audit qualification is Nil.

Kindly take the above submission on your record.

Thanking you.

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



V V Subrahmanyam
Director
Din 01029479

VIRYA RESOURCES LIMITED

(FORMERLY GAYATRI TISSUE AND PAPERS LTD)

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CERTIFIED TRUE COPY OF THE RESOLUTIONS PASSED BY THE BOARD OF DIRECTORS OF VIRYA RESOURCES LIMITED AT THEIR MEETING HELD ON FRIDAY, MAY, 29TH 2026 THROUGH VIDEOCONFERENCING AT HYDERABAD.

Approval of Unaudited Financial Results for the quarter and year ended March, 31st 2026 along with the Audit Report and Director/CFO certification.

“RESOLVED THAT the Audited Financial Results of the Company for the quarter and year ended March, 31st 2026 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 Audit Report of the Auditors on the aforesaid Financial Results be and is hereby noted and taken on record.

RESOLVED FURTHER THAT the Company Secretary or 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



V V Subrahmanyam

Director

Din 01029479

VIRYA RESOURCES LIMITED

(FORMERLY GAYATRI TISSUE AND PAPERS LTD)

(CIN NO: L45100MH1987PLC042141)

| PART-I | | | | | (Rupees in Lacs) | |
|--|--|------------------------------|------------------------------|------------------------------|----------------------------------|-----------------------------------|
| STANDALONE UNAUDITED FINANCIAL RESULTS FOR THE QUARTER AND YEAR ENDED 31ST MARCH, 2026 | | | | | | |
| S.No | Particulars | QUARTER ENDED | | | YEAR ENDED | |
| | | 3 Months ended 31-03-2026 | 3 Months ended 31-12-2025 | 3 months ended 31-03-2025 | Year ended on 31st March,2026 | Previous Year ended 31-03-2025 |
| | | Audited | Unaudited | Audited | Audited | Audited |
| I | Revenue from Operations | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| II | Other Income | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| III | Total Revenue (I+II) | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| IV | Expenses | | | | | |
| | Cost of Material Consumed | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| | Purchase of Stock-in-trade | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| | Changes in inventories of finished goods, Work in progress and Stock in trade | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| | Employee benefits expense | 2.30 | 1.60 | -1.00 | 8.30 | 4.00 |
| | Finance Costs | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| | Depreciation and Amortisation expense | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| | Other Expense | 6.03 | 3.34 | 0.12 | 19.90 | 12.85 |
| | Total Expenses | 8.33 | 4.94 | -0.88 | 28.20 | 16.85 |
| V | Profit/(Loss) from before Exceptional Items and tax (I-IV) | -8.33 | -4.94 | 0.88 | -28.20 | -16.85 |
| VI | Exceptional Items | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| VII | Profit/(Loss) before tax (V-VI) | -8.33 | -4.94 | 0.88 | -28.20 | -16.85 |
| VIII | Tax Expense: | | | | | |
| | Current Tax | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| | Deferred Tax | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| IX | Profit/ (Loss) for the period from Continuing operations (VII-VIII) | -8.33 | -4.94 | 0.88 | -28.20 | -16.85 |
| X | Profit/ (Loss) from discontinuing operations | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| XI | Tax Expense of discontinuing operations | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| XII | Profit/ (Loss) for the period from discontinuing operations after tax (X-XI) | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| XIII | Profit/ (Loss) for the period (IX+XII) | -8.33 | -4.94 | 0.88 | -28.20 | -16.85 |
| XIV | Other Comprehensive Income | | | | | |
| | A) (i) Items that will not be reclassified to profit or loss (ii) Income Tax related to items that will not be reclassified to profit or loss | | | | | |
| | B) (i) Items that will be reclassified to profit or loss (ii) Income Tax relating to items that will be reclassified to profit or loss | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| XV | Total Comprehensive Income for the period (XIII+XIV) (Comprising Profit (loss) and Other Comprehensive Income for the Period) | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| XVI | Earnings Per Equity Share (For Continuing Operations) (Face Value INR 10/- each) | | | | | |
| | 1) Basic | | | | | |
| | 2) Diluted | -0.56 | -0.33 | 0.06 | -1.88 | -1.12 |
| XVII | Earnings Per Equity Share (For Discontinued Operations) (Face Value INR 10/- each) | | | | | |
| | 1) Basic | | | | | |
| | 2) Diluted | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| XVIII | Earnings Per Equity Share (For Continued and Discontinued Operations)(Face Value INR 10/- each) | | | | | |
| | 1) Basic | | | | | |
| | 2) Diluted | -0.56 | -0.33 | 0.06 | -1.88 | -1.12 |
| XIX | Paid Up Equity Share Capital (Face Value of INR 10/- per share) | 150.00 | 150.00 | 150.00 | 150.00 | 150.00 |
| XX | Reserves excluding Revaluation Reserves as per balance sheet of previous accounting year | 357.54 | 365.88 | 385.74 | 357.54 | 385.74 |


Notes:

- 1 The Company has only one reportable segment i.e., Software Sector. Hence, the separate disclosure on Segment information is not required.
- 2 The above results have been reviewed by the Audit Committee and approved by the Board of Directors of the Company at their meeting held on **29th May, 2026**.
- 3 Previous period figures have been regrouped, wherever necessary, for the purpose of comparison.
- 4 The results are also available on the website of the Company www.srivenmultitech.com

Place HYDERABAD
Date : 29th May, 2026

For and on behalf of the Board of Directors of
Virya Resources Limited




Candra Winoto Salim
Director
DIN : 09737531


V V Subrahmanyam
Director
DIN : 01029479

VIRYA RESOURCES LIMITED

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| VIRYA RESOURCES LIMITED | | | | |
|---|---|----------|----------------------|----------------------|
| STANDALONE BALANCE SHEET AS AT 31ST MARCH 2026 | | | | |
| (Rs. in Lakhs) | | | | |
| | PARTICULARS | Note No. | As at March 31, 2026 | As at March 31, 2025 |
| I | ASSETS: | | | |
| (1) | Non-current assets | | | |
| | (a) Property, Plant and Equipment | 2 | 0.63 | 0.63 |
| | (b) Capital work-in-progress | | - | - |
| | (c) Goodwill | | - | - |
| | (d) Other Intangible Assets | | - | - |
| | (e) Intangible Assets under development | | - | - |
| | (f) Biological Assets | | - | - |
| | (g) Financial assets | | | |
| | (i) Investments | 3 | 210.21 | 210.21 |
| | (ii) Loans | 4 | 349.56 | 349.56 |
| | (h) Deferred tax assets (net) | | - | - |
| | (i) Other non-current assets | 5 | - | - |
| (2) | Current assets | | | |
| | (a) Inventories | 6 | - | - |
| | (b) Financial assets | | | |
| | (i) Investments | | - | - |
| | (ii) Trade receivables | 7 | 71.29 | 71.29 |
| | (iii) Cash and cash equivalents | 8 | 0.63 | 0.48 |
| | (iv) Bank Balances other than (iii) above | | | |
| | (v) Loans and advances | 9 | - | - |
| | (vi) Investments held for Sale | | | |
| | (c) Other current assets | 10 | 37.47 | 36.36 |
| | TOTAL ASSETS | | 669.79 | 668.53 |
| II | EQUITY AND LIABILITIES: | | | |
| | Equity | | | |
| | (a) Equity Share Capital | 11 | 150.00 | 150.00 |
| | (b) Other Equity | | | |
| | (ii) Reserves and Surplus | 12 | 357.54 | 385.74 |
| | Liabilities | | | |
| (1) | Non Current Liabilities | | | |
| | (a) Financial Liabilities | | | |
| | (i) Borrowings | 13 | 73.69 | - |
| | (b) Deferred tax liabilities (Net) | 14 | - | - |
| (2) | Current Liabilities | | | |
| | (a) Financial Liabilities | | | |
| | (i) Borrowings | 15 | 5.00 | 71.02 |
| | (ii) Trade Payables | 16 | 21.05 | 7.55 |
| | (iii) Other financial liabilities | | - | - |
| | (b) Other current liabilities | 17 | 39.55 | 31.27 |
| | (c) Provisions | | | |
| | (d) Current tax liabilities(Net) | 18 | 22.95 | 22.95 |
| | TOTAL EQUITY AND LIABILITIES | | 669.79 | 668.53 |
| Significant accounting policies and notes to the | | 1 to 47 | | |
| <p>For and on behalf of the Board of Directors of Virya Resources Limited</p> <div style="display: flex; justify-content: space-around; align-items: flex-end;"> <div style="text-align: center;">  Candra Winoto Salim Director DIN : 09737531 </div> <div style="text-align: center;">  V V Subrahmanyam Director DIN : 01029479 </div> </div> | | | | |

VIRYA RESOURCES LIMITED

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| VIRYA RESOURCES LIMITED | | |
|---|--|--|
| STANDALONE STATEMENT OF CASH FLOWS FOR THE PERIOD ENDED 31ST MARCH, 2026 | | |
| PARTICULARS | Period ended 31-03-2026 Rs. in Lakhs | Year ended 31-03-2025 Rs. in Lakhs |
| A. CASH FLOW FROM OPERATING ACTIVITIES : | | |
| Net profit before tax | (28.20) | (16.85) |
| Adjustment for: | | |
| Depreciation and Amortisation | - | - |
| Preliminary Expenses Written off | - | - |
| Interest Earned | - | - |
| Cash Flows from Operations before changes in assets and liabilities | (28.20) | (16.85) |
| Movements in Working Capital:: | | |
| (Increase)/ Decrease in trade receivables | - | - |
| (Increase)/Decrease in other Current Assets | (1.11) | (2.10) |
| (Increase) / Decrease in Inventories | - | - |
| (Increase) / Decrease in Loans and Advances | - | 163.74 |
| (Increase) / Decrease other Advances | - | - |
| Increase/ (Decrease) in Trade Payables | 13.50 | 0.22 |
| Increase / (Decrease) in Short Term Provision | - | - |
| Increase/(Decrease) in Other current liabilities | 8.28 | (0.61) |
| Change in Working Capital | 20.68 | 161.25 |
| Changes in non current assets and liabilities | | |
| Decrease/(Increase) in loans & advances | 73.69 | - |
| Decrease/(Increase) in Long Term Provisions | - | - |
| Decrease/(Increase) in Other non Current Assets | - | - |
| Changes in non current assets and liabilities | 73.69 | - |
| Cash Generated From Operations | - | - |
| Less: Taxes paid | - | - |
| Net Cash from operating activities(A) | 66.18 | 144.40 |
| B. CASH FLOW FROM INVESTING ACTIVITIES | | |
| Purchase of Property, Plant and equipment, including movement in capital work-in-progress, capital advances | - | - |
| Bank Balances not considered as Cash and Cash equivalents | - | - |
| Investment in equity Shares | - | (210.21) |
| -Balance of Unclaimed Dividend | - | - |
| Net cash used in Investing activities (B) | - | (210.21) |
| C. CASH FLOW FROM FINANCING ACTIVITIES | | |
| Increase / (Decrease) in Share Capital | - | - |
| Increase / (Decrease) in Borrowings | (66.02) | 66.02 |
| Interest paid | - | - |
| Net cash Flow from Financing Activities (C) | (66.02) | 66.02 |
| D. Effect of exchange differences on translation of foreign currency cash and cash equivalents | | |
| Net Increase/(Decrease) in cash & cash equivalents [A+B+C] | 0.15 | 0.21 |
| CASH & CASH EQUIVALENTS AT THE BEGINNING OF THE YEAR | 0.48 | 0.27 |
| CASH & CASH EQUIVALENTS AT THE END OF THE YEAR | 0.63 | 0.48 |
| <p>For and on behalf of the Board of Directors of Virya Resources Ltd</p> <div style="display: flex; justify-content: space-around; align-items: flex-end;"> <div style="text-align: center;">  Candra Winoto Salim Director DIN : 09737531 </div> <div style="text-align: center;">  V V Subrahmanyam Director DIN : 01029479 </div> </div> | | |
| Place: Hyderabad | | |
| Date: 29.05.2026 | | |
| - | | |
| 0 | | |

Independent Auditor's Report on Quarterly Standalone Financial Results and Year to Date pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations 2015

To the Board of Directors of **VIRYA RESOURCES LIMITED**

Report on the Audit of Standalone Financial Results

Opinion

We have audited the accompanying standalone annual financial results of **VIRYA RESOURCES LIMITED** hereinafter referred to as the Company') for the quarter and year ended March 31, 2026 (the Statement'), attached herewith, being submitted by the Company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended (listing Regulations'). Our responsibility is to issue a report on these financial statements based on our review.

In our opinion and to the best of our information and according to the explanations given to us, the aforesaid Statement:

- i. are presented in accordance with the requirements of Regulation 33 of the Listing Regulations in this regard; and
- ii. give a true and fair view in conformity with the applicable accounting standards prescribed under Section 133 of the Companies Act, 2013 ("the Act") read with Companies (Indian Accounting Standards) Rules, 2015, as amended, and other accounting principles generally accepted in India, of net loss and other comprehensive income and other financial information of the company for the 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 Act. Our responsibilities under those Standards are further described in the Auditor's Responsibilities for the Audit of the Standalone 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 statements under the provisions of the Act 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 obtained by us is sufficient and appropriate to provide a basis for our opinion.



Board of Directors' Responsibilities for the Standalone Financial Results

This Statement has been prepared on the basis of the standalone annual financial statements. The Company's Board of Directors are responsible for the preparation and presentation of this Statement that give a true and fair view of the net loss and other comprehensive income in accordance with the Indian Accounting Standards prescribed under Section 133 of the Act read with Companies (Indian Accounting Standards) Rules, 2015, as amended issued thereunder and other accounting principles generally accepted in India and in compliance with Regulation 33 of the Listing Regulations. The Board of Directors of the Company are responsible for maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding of 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 accuracy and completeness of the accounting records, relevant to the preparation and presentation of the Statement that give a true and fair view and are free from material misstatement, whether due to fraud or error, which have been used for the purpose of preparation of the Statement by the Directors of the Company, as aforesaid.

In preparing the Statement, the Board of Directors of the Company are responsible for assessing the ability of the Company 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 of the Company are responsible for overseeing the financial reporting process of the Company.

Auditor's Responsibilities for the Audit of the Standalone Financial Results

Our objectives are to obtain reasonable assurance about whether the Statement 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 these Statement.

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

- Identify and assess the risks of material misstatement of the Statement, 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) (i) of the Act, we are also responsible for expressing our opinion on whether the company has adequate internal financial controls with reference to financial statements in place and the operating effectiveness of such controls.



- Evaluate the appropriateness of accounting policies used and the reason of accounting estimates and related disclosures made by the Board of Directors.
- 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 ability of the Company 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 Statement 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 Statement, including the disclosures, and whether the Statement represents the underlying transactions and events in a manner that achieves fair presentation.

We communicate with those charged with governance of the Company of which we are the independent auditors 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 bear on our independence, and where applicable, related safeguards.

Other Matters:

The statement includes the results for the quarter ended March 31, 2026 being the balance figure between the audited figures in respect of the full financial year and the published unaudited year to date figures up to the third quarter of the current financial year prepared in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34 "Interim Financial Reporting" which were subject to limited review by us.

For N G Rao & Associates

Chartered Accountants

FRN: 009399S



NAVEEN KUMAR KOSURI

Partner

M. No. 229901

UDIN: 26229901AXUMYL5640





Place: Hyderabad

Date: 29-05-2026

VIRYA RESOURCES LIMITED

(FORMERLY GAYATRI TISSUE AND PAPERS LTD)



(CIN NO: L45100MH1987PLC042141)

| PART-I | | | | | | (Rupees in Lacs) |
|--|--|------------------------------|------------------------------|---|---|-----------------------------------|
| CONSOLIDATED UNAUDITED FINANCIAL RESULTS FOR THE QUARTER AND YEAR ENDED 31ST MARCH, 2026 | | | | | | |
| S.No | Particulars | QUARTER ENDED | | | Year ended on 31st March, 2026 | YEAR ENDED |
| | | 3 Months ended 31-03-2026 | 3 Months ended 31-12-2025 | 3 months ended 31-03-2025 | | Previous Year ended 31-03-2025 |
| | | Audited | Unaudited | Audited | | Audited |
| I | Revenue from Operations | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| II | Other Income | 0.00 | 0.00 | -15.26 | 0.01 | 0.10 |
| III | Total Revenue (I+II) | 0.00 | 0.00 | -15.26 | 0.01 | 0.10 |
| IV | Expenses | | | | | |
| | Cost of Material Consumed | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| | Purchase of Stock-in-trade | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| | Changes in inventories of finished goods, Work in progress and Stock in trade | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| | Employee benefits expense | 2.30 | 1.60 | -1.00 | 8.30 | 4.00 |
| | Finance Costs | 0.00 | 0.00 | -0.04 | 0.00 | 0.00 |
| | Depreciation and Amortisation expense | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| | Other Expense | 6.05 | 3.36 | 0.16 | 19.95 | 12.89 |
| | Total Expenses | 8.35 | 4.96 | -0.88 | 28.25 | 16.89 |
| V | Profit/(Loss) from before Exceptional Items and tax (I-IV) | -8.35 | -4.96 | -14.38 | -28.23 | -16.79 |
| VI | Exceptional Items | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| VII | Profit/(Loss) before tax (V-VI) | -8.35 | -4.96 | -14.38 | -28.23 | -16.79 |
| VIII | Tax Expense: | | | | | |
| | Current Tax | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| | Deferred Tax | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| IX | Profit/ (Loss) for the period from Continuing operations (VII-VIII) | -8.35 | -4.96 | -14.38 | -28.23 | -16.79 |
| X | Profit/ (Loss) from discontinuing operations | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| XI | Tax Expense of discontinuing operations | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| XII | Profit/ (Loss) for the period from discontinuing operations after tax (X-XI) | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| XIII | Profit/ (Loss) for the period (IX+XII) | -8.35 | -4.96 | -14.38 | -28.23 | -16.79 |
| XIV | Other Comprehensive Income | | | | | |
| | A) (i) Items that will not be reclassified to profit or loss (ii) Income Tax related to items that will not be reclassified to profit or loss | | | | | |
| | B) (i) Items that will be reclassified to profit or loss (ii) Income Tax relating to items that will be reclassified to profit or loss | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| XV | Total Comprehensive Income for the period (XIII+XIV) (Comprising Profit (loss) and Other Comprehensive Income for the Period) | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| XVI | Earnings Per Equity Share (For Continuing Operations) (Face Value INR 10/- each) | | | | | |
| | 1) Basic | -0.56 | -0.33 | -0.96 | -1.88 | -1.12 |
| | 2) Diluted | | | | | |
| XVII | Earnings Per Equity Share (For Discontinued Operations) (Face Value INR 10/- each) | | | | | |
| | 1) Basic | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| | 2) Diluted | | | | | |
| XVIII | Earnings Per Equity Share (For Continued and Discontinued Operations)(Face Value INR 10/- each) | | | | | |
| | 1) Basic | -0.56 | -0.33 | -0.96 | -1.88 | -1.12 |
| | 2) Diluted | | | | | |
| XIX | Paid Up Equity Share Capital (Face Value of INR 10/- per share) | 150.00 | 150.00 | 150.00 | 150.00 | 150.00 |
| XX | Reserves excluding Revaluation Reserves as per balance sheet of previous accounting year | 372.97 | 0.00 | 385.90 | 372.97 | 385.29 |
| Notes: | | | | | | |
| 1 | The Company has only one reportable segment i.e., Software Sector. Hence, the separate disclosure on Segment information is not | | | | | |
| 2 | The above results have been reviewed by the Audit Committee and approved by the Board of Directors of the Company at their | | | | | |
| 3 | Previous period figures have been regrouped, wherever necessary, for the purpose of comparison. | | | | | |
| 4 | The results are also available on the website of the Company www.srienvmultitech.com | | | | | |
| Place : | HYDERABAD | | | For and on behalf of the Board of Directors of | | |
| Date : | 29th May, 2026 | | | Virva Resources Limited | | |
| | | | |  |  | |
| | | | | Candra Winoto Salim | V V Subrahmanyam | |
| | | | | Director | Director | |
| | | | | DIN : 09737531 | DIN : 01029479 | |

VIRYA RESOURCES LIMITED

(FORMERLY GAYATRI TISSUE AND PAPERS LTD)

(CIN NO: L45100MH1987PLC042141)

| VIRYA RESOURCES LIMITED | | | | |
|---|---|----------|--|----------------------|
| CONSOLIDATED BALANCE SHEET AS AT 31ST MARCH 2026 | | | | |
| (Rs. in Lakhs) | | | | |
| | PARTICULARS | Note No. | As at March 31, 2026 | As at March 31, 2025 |
| I | ASSETS: | | | |
| (1) | Non-current assets | | | |
| | (a) Property, Plant and Equipment | 2 | 0.63 | 0.63 |
| | (b) Capital work-in-progress | | - | - |
| | (c) Goodwill | | - | - |
| | (d) Other Intangible Assets | | - | - |
| | (e) Intangible Assets under development | | - | - |
| | (f) Biological Assets | | - | - |
| | (g) Financial assets | | | |
| | (i) Investments | 3 | - | - |
| | (ii) Loans | 4 | 573.40 | 557.61 |
| | (h) Deferred tax assets (net) | | - | - |
| | (i) Other non-current assets | 5 | - | - |
| (2) | Current assets | | | |
| | (a) Inventories | 6 | - | - |
| | (b) Financial assets | | | |
| | (i) Investments | | - | - |
| | (ii) Trade receivables | 7 | 71.29 | 71.29 |
| | (iii) Cash and cash equivalents | 8 | 2.43 | 2.19 |
| | (iv) Bank Balances other than (iii) above | | | |
| | (v) Loans and advances | 9 | - | - |
| | (vi) Investments held for Sale | | | |
| | (c) Other current assets | 10 | 37.47 | 36.36 |
| | | | - | - |
| | TOTAL ASSETS | | 685.22 | 668.08 |
| II | EQUITY AND LIABILITIES: | | | |
| | Equity | | | |
| | (a) Equity Share Capital | 11 | 150.00 | 150.00 |
| | (b) Other Equity | | | |
| | (ii) Reserves and Surplus | 12 | 372.97 | 385.29 |
| | Liabilities | | | |
| (1) | Non Current Liabilities | | | |
| | (a) Financial Liabilities | | | |
| | (i) Borrowings | 13 | 73.69 | - |
| | (b) Deferred tax liabilities (Net) | 14 | - | - |
| (2) | Current Liabilities | | | |
| | (a) Financial Liabilities | | | |
| | (i) Borrowings | 15 | 5.00 | 71.02 |
| | (ii) Trade Payables | 16 | 21.05 | 7.55 |
| | (iii) Other financial liabilities | | - | - |
| | (b) Other current liabilities | 17 | 39.55 | 31.27 |
| | (c) Provisions | | | |
| | (d) Current tax liabilities(Net) | 18 | 22.95 | 22.95 |
| | TOTAL EQUITY AND LIABILITIES | | 685.22 | 668.08 |
| Significant accounting policies and notes to the | | 1 to 47 | | |
| For and on behalf of the Board of Directors of Virya Resources Limited | | | | |
|   | | | | |
| Candra Winoto Salim Director DIN : 09737531 | | | V V Subrahmanyam Director DIN : 01029479 | |

VIRYA RESOURCES LIMITED

(FORMERLY GAYATRI TISSUE AND PAPERS LTD)

(CIN NO: L45100MH1987PLC042141)

| VIRYA RESOURCES LIMITED | | |
|---|--|--|
| CONSOLIDATED STATEMENT OF CASH FLOWS FOR THE PERIOD ENDED 31ST MARCH, 2026 | | |
| PARTICULARS | Period ended 31-03-2026 Rs. in Lakhs | Year ended 31-03-2025 Rs. in Lakhs |
| A. CASH FLOW FROM OPERATING ACTIVITIES : | | |
| Net profit before tax | (28.23) | (16.79) |
| Adjustment for: | | |
| Depreciation and Amortisation | - | - |
| Preliminary Expenses Written off | - | - |
| Interest Earned | - | - |
| Effect Changes in Exchange Rates | 15.91 | (0.51) |
| Cash Flows from Operations before changes in assets and liabilities | (12.32) | (17.30) |
| Movements in Working Capital:: | | |
| (Increase)/ Decrease in trade receivables | - | - |
| (Increase)/Decrease in other Current Assets | (1.11) | (2.10) |
| (Increase) / Decrease in Inventories | - | - |
| (Increase) / Decrease in Loans and Advances | - | 163.74 |
| (Increase) / Decrease other Advances | - | - |
| Increase/ (Decrease) in Trade Payables | 13.50 | 0.22 |
| Increase / (Decrease) in Short Term Provision | - | - |
| Increase/(Decrease) in Other current liabilities | 8.28 | (0.61) |
| Change in Working Capital | 20.68 | 161.25 |
| Changes in non current assets and liabilities | | |
| Decrease/(Increase) in loans & advances | (15.79) | (208.05) |
| Decrease/(Increase) in Long Term Provisions | - | - |
| Decrease/(Increase) in Other non Current Assets | - | - |
| Changes in non current assets and liabilities | (15.79) | (208.05) |
| Cash Generated From Operations | - | - |
| Less: Taxes paid | - | - |
| Net Cash from operating activities(A) | (7.43) | (64.10) |
| B. CASH FLOW FROM INVESTING ACTIVITIES | | |
| Purchase of Property, Plant and equipment, including movement in capital work-in-progress, capital advances | - | - |
| Bank Balances not considered as Cash and Cash equivalents | - | - |
| Investment in equity Shares | - | - |
| -Balance of Unclaimed Dividend | - | - |
| Net cash used in Investing activities (B) | - | - |
| C. CASH FLOW FROM FINANCING ACTIVITIES | | |
| Increase / (Decrease) in Share Capital | - | - |
| Increase / (Decrease) in Borrowings | 7.67 | 66.02 |
| Interest paid | - | - |
| Net cash Flow from Financing Activities (C) | 7.67 | 66.02 |
| D. Effect of exchange differences on translation of foreign currency cash and cash equivalents | | |
| Net Increase/(Decrease) in cash & cash equivalents [A+B+C] | 0.24 | 1.92 |
| CASH & CASH EQUIVALENTS AT THE BEGINNING OF THE YEAR | 2.19 | 0.27 |
| CASH & CASH EQUIVALENTS AT THE END OF THE YEAR | 2.43 | 2.19 |

For and on behalf of the Board of Directors of
Virya Resources Ltd



Candra Winoto Salim
Director
DIN : 09737531



V V Subrahmanyam
Director
DIN : 01029479

Independent Auditor's Report on Quarterly Consolidated Financial Results and Year to Date Consolidated Financial Results pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations 2015

To
The Board of Directors of **VIRYA RESOURCES LIMITED**

Report on the Audit of Consolidated Financial Results

Opinion

We have audited the accompanying consolidated annual financial results of **VIRYA RESOURCES LIMITED** (hereinafter referred to as the 'Holding Company') and its subsidiaries (Holding Company and its subsidiaries together referred to as "the Group"), its associate and jointly controlled entity for the quarter and year ended March 31, 2026, (the Statement) attached herewith, being submitted by the Holding Company pursuant to the requirement of Regulation 33 of the 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 and based on the consideration of reports of other auditors on separate audited financial statements of the subsidiaries and management account of associate and jointly controlled entity, the aforesaid Statement:

(1) include the annual financial results of the following entities

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

- (2) are presented in accordance with the requirements of Regulation 33 of the listing regulations in this regard; and
- (3) gives a true and fair view in conformity with the applicable accounting standards prescribed under Section 133 of the Companies Act, 2013 read with Companies (Indian Accounting Standards) Rules, 2015 as amended and other accounting principles generally accepted in India, of net loss comprehensive income and other financial information of the group for the 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 Act. Our responsibilities under those Standards are further described in the Auditor's Responsibilities for the Audit of the Consolidated Financial Results section of our report. We are independent of the Group, its associate and jointly controlled entity 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 statements under the provisions of the Act 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 obtained by us and other auditors in terms of their reports referred to in “Other Matter” paragraph below, is sufficient and appropriate to provide a basis for our opinion.

Board of Directors’ Responsibilities for the Consolidated Financial Results

These Statements have been prepared on the basis of the consolidated annual financial statements. The Holding Company’s Board of Directors are responsible for the preparation and presentation of this Statement that give a true and fair view of the net profit and other comprehensive income and other financial information of the Group including its associate and jointly controlled entity in accordance with the Indian Accounting Standards prescribed under Section 133 of the Act read with Companies (Indian Accounting Standards) Rules, 2015, as amended and other accounting principles generally accepted in India and in compliance with Regulation 33 of the Listing Regulations. The respective Board of Directors of the companies included in the Group and of its associate and jointly controlled entity are responsible for maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding of the assets of the Group and its associate and jointly controlled entity 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 accuracy and completeness of the accounting records, relevant to the preparation and presentation of the Statement that give a true and fair view and are free from material misstatement, whether due to fraud or error, which have been used for the purpose of preparation of the Statement by the Directors of the Holding Company, as aforesaid.

In preparing the Statement, the respective Board of Directors of the companies included in the Group and of its associate and jointly controlled entity are responsible for assessing the ability of the Group and its associate and jointly controlled entity to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the respective Board of Directors either intends to liquidate the Group or to cease operations, or has no realistic alternative but to do so. The respective Board of Directors of the companies included in the Group and of its associate and jointly controlled entity are responsible for overseeing the financial reporting process of the Group and of its associate and jointly controlled entity.

Auditor’s Responsibilities for the Audit of the Consolidated Financial Results.

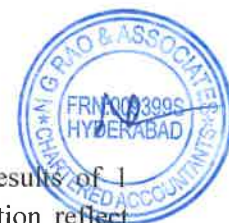
Our objectives are to obtain reasonable assurance about whether the Statement as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor’s report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit 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 Statement. As part of an audit in accordance with SAs, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:



- Identify and assess the risks of material misstatement of the Statement, 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) (i) of the Act, we are also responsible for expressing our opinion on whether the company has adequate internal financial controls with reference to financial statements in place and the operating effectiveness of such controls.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Board of Directors.
- 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 ability of the Group and its associate and jointly controlled entity 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 Statement 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 Group and its associate and jointly controlled entity to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the Statement, including the disclosures, and whether the Statement represent the underlying transactions and events in a manner that achieves fair presentation.
- Obtain sufficient appropriate audit evidence regarding the financial results/financial information of the entities within the Group and its associate and jointly controlled entity to express an opinion on the Statement. We are responsible for the direction, supervision and performance of the audit of financial information of such entities included in the Statement of which we are the independent auditors. For the other entities included in the Statement, which have been audited by other auditors, such other auditors remain responsible for the direction, supervision and performance of the audits carried out by them. We remain solely responsible for our audit opinion. We communicate with those charged with governance of the Holding Company and such other entities included in the Statement of which we are the independent auditors 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 bear on our independence, and where applicable, related safeguard.

Other Matters

The Consolidated Financial Results include the Audited Financial Results of 1 (one) Subsidiary, Whose Audited Financial Statements and Financial Information reflect



Group share of total assets of Rs.225.64 Lakhs as at 31st March, 2026, Group Share total Revenue of Rs. Nil, Group share of total Net Profit of Rs. 0.04 Lakhs for the Quarter and year ended 31st March,2026, which have been audited 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 based solely on the reports of such other auditors.

The Statement include the results for the quarter ended 31st March, 2026 being the balancing figure between the audited figures in respect of the full financial Year and published unaudited year to date figures upto third Quarter of the current financial year prepared in accordance with the recognition and measurement principles laid down in Indian accounting standard 34 "Interim financial Reporting" which were subject to limited review by us. Our opinion is not modified in respect of these matters.

For N G Rao & Associates
Chartered Accountants
FRN: 009399S




NAVEEN KUMAR KOSURI
Partner
M. No. 229901
UDIN: 26229901SOVQMT8305

Place: Hyderabad
Date: 29-05-2026