Date: 12.08.2026

National Stock Exchange of India Ltd.
(Listing & Corporate Communications),
Exchange Plaza, Plot no. C/1, G Block,
Bandra-Kurla Complex, Bandra (E),
Mumbai - 400 051.
E-mail: cc_nse@nse.co.in

NSE Symbol: **VMARCIND**
ISIN: **INE0GXK01018**

Dear Sir/ Madam

Subject: Outcome of Board Meeting.

Pursuant to Regulation 33 & other applicable Regulations of the SEBI (Listing Obligations and Disclosure Requirements), Regulations, 2015, this is to inform that the Board of Directors of the Company at its meeting held today i.e., August 12, 2026 (Commenced at 04.00 PM and concluded at 06.42 PM), has inter alia, approved the following

1. Unaudited Financial Results (Standalone & Consolidated) along with Limited Review Reports for the quarter ended June 30, 2026, as recommended by the Audit Committee.

2. Revision under Section 180(1)(a) of the Companies Act, 2013.
The Board noted that at its meeting held on 08 July 2026, it had approved the enhancement of the limit under Section 180(1)(a) of the Companies Act, 2013 from INR 600 Crores to INR 800 Crores. Considering the Company's growing operational, expansion and funding requirements, the Board further approved enhancement of the said limit from INR 800 Crores to INR 1,000 Crores to enable the creation of security over the Company's movable and immovable assets for existing and future borrowings, subject to the approval of the shareholders by way of a Special Resolution, which shall supersede the earlier approval.

3. Revision under Section 180(1)(c) of the Companies Act, 2013.
The Board noted that at its meeting held on 08 July 2026, it had approved the enhancement of the borrowing limit under Section 180(1)(c) of the Companies Act, 2013 from INR 600 Crores to INR 800 Crores, subject to shareholders' approval. In view of the Company's growing business operations, expansion plans and future funding requirements, the Board further approved the enhancement of the borrowing limit from INR 800 Crores to INR 1,000 Crores, subject to the approval of the shareholders by way of a Special Resolution, which shall supersede the earlier approval.

The said results may also be accessed on the Company's website i.e., www.v-marc.com.

We request to kindly take the same on record.

Thanking You

Yours Faithfully,
For **V-Marc India Limited**

ANUJ AHLUWALIA Digitally signed by ANUJ AHLUWALIA Date: 2026.08.12 18:51:49 +05'30'

Anuj Ahluwalia
Company Secretary

Encl: Annexures

MANAGEMENT DISCUSSION AND ANALYSIS

V-MARC India Limited delivered a strong performance in Q1 FY27, with revenue and profit more than doubling year on year, supported by a wider dealer network, continued traction in the retail-led business, a maiden full quarter of exports and steady execution across our project and utility order book. This is the first quarter for which the Company is publishing financial results; until FY26 we reported on a half-yearly basis, and the quarterly comparatives presented alongside these numbers have been prepared by management from the reviewed half-yearly financial information. All figures below are consolidated and compared with the corresponding quarter of the previous year.

Financial Performance Highlights

Company reported Revenue from Operations of ₹5,555 million in Q1 FY27. This reflects a 102% year-on-year (YoY) increase over ₹2,744 million in Q1 FY26. It is worth noting that the first quarter is historically the lightest quarter of our financial year — Q1 FY26 accounted for around 15% of full-year FY26 revenue — and this quarter alone represents close to a third of the revenue delivered in the whole of FY26.

EBITDA for Q1 FY27 stood at ₹594 million, a 95% YoY increase from ₹304 million in Q1 FY26. This growth was primarily driven by volume growth and the benefits of operating leverage.

PAT (Profit After Tax) saw a significant 163% YoY rise to ₹285 million in Q1 FY27, up from ₹108 million in Q1 FY26, supported by strong revenue growth, the benefits of operating leverage and a lower effective tax rate. Earnings per share for the quarter was ₹1.94, restated for the bonus issue in the ratio of 5:1 with record date 7th July 2026.

Margin Movement: Strategic Context

EBITDA margin was 10.7% in Q1 FY27, compared with 11.1% in Q1 FY26. Gross margin stood at 19.6% against 23.1%, reflecting input cost pass-through and product mix during the quarter. This was largely absorbed by operating leverage, with operating expenses falling to 8.9% of revenue from 12.0% a year ago. Our industry follows a seasonal demand cycle, with higher sales and stronger margins typically occurring in the second half of the fiscal year; the first quarter is the lightest period of our year and consequently carries the least operating leverage.

PAT margin improved to 5.1% in Q1 FY27 from 3.9% in Q1 FY26. This was supported by finance cost growing well below revenue — at 2.9% of revenue against 3.7% — and by an effective tax rate of 21.9% for the quarter against 27.3% a year ago. This demonstrates disciplined business execution during a phase of rapid expansion.

Strategic Outlook

Considering the strong start to the year, particularly given that the first quarter is our lightest, and the typically stronger seasonality in the second half, the management has clear visibility to meet its full-year revenue growth guidance of 40%, backed by the current order book and despatch schedule.

The company also reiterates its strategic commitment to achieving 11–12% EBITDA margins for the full year. The path to sustained profitability is fortified by the growing share of building wires and the retail business, a focus on high-margin products, and deeper backward integration.

On capacity, the company has lined up capital expenditure of over ₹5 billion through FY30, taking installed capacity beyond 10 lakh kilometres by the end of the decade from 2.13 lakh kilometres at present — more than four times current levels.

Exports will remain a strategic focus through FY27. A dedicated export team has been set up out of our Mumbai office, and the company plans to participate in 6–10 global expos during the year, with the EU, US and MENA Countries as priority markets. Alongside, product innovation continues with the second e-beam line now operational and the launch of India’s first e-beam submersible cable for agricultural applications, while our dealer network has grown to over 1,200 across 25 states and union territories.

RAJEEV SINGAL & CO.
CHARTERED ACCOUNTANTS
Reg. No. - 008692C
PAN- AAPFR2931N

175, Dwarkapuri, Main Road
Opp. Shiv Mandir First Floor
Muzaffarnagar (U.P.)-251001
www.carajeevsinghal.com
singhalrk2012@gmail.com
Office Mob- +91-9568000525

To

The Members

M/s V-Marc India Limited

LIMITED REVIEW REPORT OF THE INDEPENDENT AUDITORS ON THE STANDALONE UNAUDITED FINANCIAL RESULTS FOR THE QUARTER ENDED ON JUNE 30, 2026

1. We have reviewed the accompanying Statement of Standalone Unaudited Financial Results of V-Marc India Limited (the 'Company') for the quarter ended June 30, 2026 (the `Statement'), being submitted by the Company pursuant to requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 as amended (the "Listing Regulations").

2. This Statement which is the responsibility of the Company's Management and approved by the Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in the India 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. Our responsibility is to issue a report on this statement based on our review.

3. We conducted our review 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 financial statements are free of material misstatement. A review is limited primarily to inquiries of company personnel and analytical procedures applied to financial data and thus provides less assurance than an audit. We have not performed an audit and accordingly, we do not express an audit opinion.

4. Based on our review conducted as above, nothing has come to our attention that causes us to believe that the accompanying Statement, prepared in

RAJEEV SINGAL & CO. MUZAFFAR NAGAR (U.P.) R.No-08692C *Chartered Accountants* accordance with the aforesaid Indian Accounting Standards and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in terms of regulation 33 of the Listing Regulations including the manner in which it is to be disclosed, or that it contains any material misstatement.

5. We draw attention to the survey/search proceedings conducted by the Office of the Additional Commissioner (Departmental), Uttarakhand, State Goods and Services Tax Department, at the Company's principal place of business and other locations on June 4, 2026. As informed by Management, pursuant to these proceedings, the Company has deposited Tax under protest with the GST authorities. The said amount has been accounted for as a current asset in the financial statements. The Management has represented that the Company has fully cooperated with the authorities and that, apart from the aforesaid deposit, no further material financial impact arising from the proceedings has been identified as at the date of this report.
   Our conclusion is not modified regarding this matter

Our conclusion on the statement is not modified in respect of the above matter.

For **Rajeev Singal & Co.,**
Chartered Accountants

RAJEEV SINGAL & CO. MUZAFFAR NAGAR (U.P.) Chartered Accountants

(CA Sunil Kumar)
Partner

M No 408730

Place: Haridwar
Date: 12th August,2026
UDIN: -**UDIN : 26408730SGVZSQ7982**

V-MARC INDIA LIMITED

Regd. Office :Plot No. 3, 4, 18, & 20A,Sector IIDC, SIDCUL,Haridwar, Uttarakhand,India - 249403

CIN:L31908UR2014PLC001066

Website: https://www.v-marc.com/

Extract of Un-Audited Standalone Financial Results for the quarter ended June 30, 2026

Rs. In Lakhs

Sr. No.	Particulars	Quarter Ended			Year Ended
		June 30,2026	March 31,2026	June 30,2025	March 31,2026
		(Unaudited)	(Unaudited)	(Unaudited)	(Audited)
1	A. Revenue from operations	55,550.53	66,656.93	27,443.36	1,79,700.37
	B. Other Income	112.27	51.55	42.08	319.69
	Total income	**55,662.80**	**66,708.48**	**27,485.43**	**1,80,020.06**
2	**Expenses**				
	A. Cost of materials consumed	55,505.15	40,000.09	21,280.43	1,32,886.23
	B. Purchase of Stock-in-Trade	789.66	16,059.41	-	17,001.87
	C. Changes in inventories of finished goods, work-in-progress and stock-in-trade	(11,628.55)	(3,286.62)	(170.73)	(8,609.86)
	D. Employee benefit expense	2,090.47	1,976.79	1,439.46	6,966.10
	E. Finance costs	1,589.77	1,486.14	1,026.87	4,554.54
	F. Depreciation, depletion and amortisation expense	815.72	630.96	568.55	2,620.97
	G. Other Expenses	2,846.71	3,963.34	1,850.80	11,230.23
	Total expenses	**52,008.92**	**60,830.11**	**25,995.38**	**1,66,650.07**
3	**Total profit before tax**	**3,653.87**	**5,878.37**	**1,490.05**	**13,369.99**
4	**Tax expense**				
	Current tax	932.71	1,485.57	342.20	3,375.91
	Deferred tax	(134.25)	39.40	64.66	113.04
	Short / (Excess) provision of tax in respect of earlier years				-
	Total tax expenses	**798.46**	**1,524.96**	**406.86**	**3,488.95**
5	**Net Profit / (loss) for period**	**2,855.42**	**4,353.41**	**1,083.20**	**9,881.04**
6	**Other comprehensive Income**				
	Items that will not be reclassified to profit or loss				
	Remeasurement of defined benefit obligation	(11.94)	(34.29)		(34.29)
	Income tax relating to Remeasurement of Defined benefit plans	3.00	8.63		8.63
	Other comprehensive Income for the year, net of taxes	**(8.93)**	**(25.66)**	-	**(25.66)**
7	**Total Comprehensive Income for the period**	**2,864.35**	**4,379.07**	**1,083.20**	**9,906.70**
8	**Paid up Equity Share Capital (Face Value of Rs 10/- per share)**	**2,442.07**	**2,442.07**	**2,442.07**	**2,442.07**
9	**Other Equity**	29,316.49	26,452.14	20,924.52	26,452.14
10	**Restated Earnings per share**				
	Basic (Rs.)	1.95	2.99	0.74	6.76
	Diluted (Rs.)	1.95	2.99	0.74	6.76

See accompaning notes to the Financial Results

1. The above standalone results, were reviewed by the Audit Committee and taken on record by the Board of Directors at their meeting held on August 12, 2026.

2. The company has only one segment of activity, namely "Electricals". Accordingly, the Company does not have any separate reportable operating segments and, therefore, segment-wise information as contemplated under Ind AS 108 has not been presented.

3. The financial results of the Company have been prepared in accordance with Indian Accounting Standards (Ind AS) notified under the Companies (Indian Accounting Standards) Rules, 2015 as amended by the Companies (Indian Accounting Standards) (Amendment) Rules, 2016. The Company adopted Ind AS from 1st April, 2025, and accordingly, these financial results (Including for all the periods presented in accordance with Ind AS 101 - First-time Adoption of Indian Accounting Standards) have been prepared.

4. The format for Un-audited quarterly results as prescribed in SEBI's Circular CIR/CFD/CMD/15/2015 dated November 30, 2015 has been modified to comply with requirements of SEBI's Circular dated July 5, 2016, Ind AS and Sechedule III (Division II) to the Companies Act, 2013 applicable to companies that are required to comply with Ind AS.

V-MARC India Limited

5 During the previous financial year, the Company had published only half-yearly / yearly financial results prepared in accordance with the accounting standards notified under Section 133 of the Companies Act, 2013 read with the Companies (Accounts) Rules, 2014 (Previous GAAP). Consequently, corresponding quarterly financial information for the comparative periods was not previously prepared or published.

Accordingly, the comparative quarterly financial information presented for the corresponding periods has been derived from the audited/reviewed half-yearly financial information and underlying accounting records after giving effect to the Ind AS transition adjustments. Such quarterly financial information has been prepared solely for the purpose of presenting comparative quarterly results in compliance with the requirements of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, and has not been previously subjected to a separate audit or limited review.

The management believes that the comparative quarterly financial information so presented fairly reflects the results of operations for the respective periods in accordance with the recognition and measurement principles prescribed under Ind AS.

6 Consequent to transition from the previous IGAAP to Ind AS, the reconciliation of Equity and Standalone Net Profit is provided below for the previous period in accordance with the requirements of Paragraph 32 of Ind AS 101, "First Time Adoption of Ind AS".

Reconciliation between Profit as previously reported and total comprehensive income as per Ind AS

Particulars	Year Ended 31st March 2026
Net profit after tax under previous GAAP	**10,007.68**
Impact of Right to use	144.59
Expected credit loss	-146.89
Tax relating to the above items	-98.68
Total Comprehensive Income under IND AS	**9,906.70**

7 The Company is publishing its quarterly financial results for the quarter ended June 30, 2026 for the first time pursuant to the applicable provisions of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015. Prior to the current financial year, the Company was required to publish and had been publishing only half-yearly financial results.

Accordingly, the figures for the quarter ended March 31,2026 represent the balancing figures between the audited financial results for the financial year ended March 31,2026 and the unpublished and unaudited year-to-date financial results for the period end December 31,2025. The year-to-date figures for the said period had been prepared by the Management with due care and diligence.

The quarterly financial information presented has been prepared by the Management with due care and diligence to ensure that it presents a true and fair view of the Company's financial performance and complies with the applicable requirements of the Companies Act, 2013, the Indian Accounting Standards (Ind AS) and the SEBI (LODR) Regulations. The Management has exercised appropriate judgment and applied consistent accounting policies in the preparation of the quarterly figures.

8 Pursuant to the approval of the shareholders and other applicable statutory/regulatory approvals, the Company has allotted fully paid-up bonus equity shares in the ratio 5:1 to the eligible shareholders whose names appeared in the Register of Members/Beneficial Owners as on the Record Date, i.e.July 7, 2026.

Accordingly, in accordance with Ind AS 33 – Earnings per Share the basic and diluted earnings per share (EPS) for the quarter ended 30 June 2026 and for all comparative periods presented have been adjusted retrospectively to give effect to the bonus issue, as if the bonus shares had been in issue from the beginning of the earliest period presented.

The bonus issue, being a non-adjusting event after the reporting period, has not impacted the recognition and measurement of the financial results for the quarter ended 30 June 2026, except for the retrospective restatement of EPS.

9 Previous period figures have been regrouped / re-classified wherever necessary.

For and on behalf of Board of Directors of
V-MARC INDIA LIMITED

V-MARC India Limited

Vikas Garg
Managing Director
DIN:05268238

RAJEEV SINGAL & CO.
CHARTERED ACCOUNTANTS

Reg. No. - 008692C
PAN- AAPFR2931N

175, Dwarkapuri, Main Road
Opp. Shiv Mandir First Floor
Muzaffarnagar (U.P.)-251001
www.carajeevsinghal.com
singhalrk2012@gmail.com
Office Mob- +91-9568000525

To
The Members
M/s V-Marc India Limited

LIMITED REVIEW REPORT OF THE INDEPENDENT AUDITORS ON THE CONSOLIDATED UNAUDITED FINANCIAL RESULTS FOR THE QUARTER ENDED ON JUNE 30, 2026

1. We have reviewed the accompanying Statement of Consolidated Unaudited Financial Results of V-Marc India Limited (the 'Company') which includes Company's share of profit / (loss) in its associate for the quarter ended June 30, 2026 (the 'Statement') attached herewith, being submitted by the Company pursuant to requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 as amended (the "Listing Regulations").

2. 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 India 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. Our responsibility is to issue a report on this statement based on our review.

3. We conducted our review 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 financial statements are free of material misstatement. A review is limited primarily to inquiries of company personnel and analytical procedures applied to financial data and thus provides less assurance than an audit. We have not performed an audit and accordingly, we do not express an audit opinion.

RAJEEV SINGAL & CO. MUZAFFAR NAGAR (U.P.) R.No. 008692C Chartered Accountants

4. The Statement includes the results of the following entities:

1.	V-Marc India Limited	Holding Company
2.	V-Marc Defence and Aerospace Limited	Wholly Owned Subsidiary

5. The accompanying statement includes the financial results of a wholly owned subsidiary (mentioned at 4.2) which reflect total net loss of Rs. 3.62 Lakhs. These financial results are unaudited and have been furnished to us by the Management and our conclusion on the consolidated unaudited financial results, in so far as it relates to the amounts and disclosures included in these respects are solely on such unaudited financial results. In our opinion and according to the information and explanations given to us by the Management, these financial results are not material to the Company.

   Our conclusion on the statement is not modified in respect of the above matter.

6. Based on our review conducted and procedures performed as stated in paragraph 3 above and based on the consideration referred to in paragraph 5 above, nothing has come to our attention that causes us to believe that the accompanying Statement, prepared in accordance with the aforesaid Indian Accounting Standards and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in terms of regulation 33 of the Listing Regulations including the manner in which it is to be disclosed, or that it contains any material misstatement.

7. We draw attention to the survey/search proceedings conducted by the Office of the Additional Commissioner (Departmental), Uttarakhand, State Goods and Services Tax Department, at the Company's principal place of business and other locations on June 4, 2026. As informed by Management, pursuant to these proceedings, the Company has deposited tax under protest with the GST authorities. The said amount has been accounted for as a current asset in the financial statements. The Management has represented that the Company has fully cooperated with the authorities and that, apart from the aforesaid deposit, no further material financial

RAJEEV SINGAL & CO. MUZAFFAR NAGAR (U.P.) R.NO.-08692C Chartered Accountants impact arising from the proceedings has been identified as at the date of this report. Our conclusion is not modified regarding this matter

Our conclusion on the statement is not modified in respect of the above matter.

For **Rajeev Singal & Co.,**
Chartered Accountants

(CA Sunil Kumar)
Partner
M No 408730

Place: Haridwar
Date: 12th August,2026
UDIN: **-26408730NZQNLG9421**

V-MARC INDIA LIMITED

Regd. Office :Plot No. 3, 4, 18, & 20A,Sector IIDC, SIDCUL,Haridwar, Uttarakhand,India - 249403

CIN:L31908UR2014PLC001066

Website: https://www.v-marc.com/

Extract of Un-Audited Consolidated Financial Results for the quarter ended June 30, 2026

Rs. In Lakhs

Sr. No.	Particulars	Quarter Ended			Year Ended
		June 30,2026	March 31,2026	June 30,2025	March 31,2026
		(Unaudited)	(Unaudited)	(Unaudited)	(Audited)
1	A. Revenue from operations	55,551.07	66,687.53	27,443.36	1,79,730.97
	B. Other Income	111.97	49.27	42.08	317.41
	Total income	**55,663.04**	**66,736.80**	**27,485.43**	**1,80,048.38**
2	**Expenses**				
	A. Cost of materials consumed	55,505.59	40,019.54	21,280.43	1,32,905.68
	B. Purchase of Stock-in-Trade	789.66	16,059.41	-	17,001.87
	C. Changes in inventories of finished goods, work-in-progress and stock-in-trade	(11,629)	(3,286.62)	(170.73)	(8,609.86)
	D. Employee benefit expense	2,090.47	1,976.79	1,439.46	6,966.10
	E. Finance costs	1,589.77	1,486.14	1,026.87	4,554.54
	F. Depreciation, depletion and amortisation expense	815.81	630.96	568.55	2,620.97
	G. Other Expenses	2,850.04	3,975.48	1,850.80	11,242.85
	Total expenses	**52,012.78**	**60,861.70**	**25,995.38**	**1,66,682.14**
3	**Total profit before tax**	**3,650.26**	**5,875.10**	**1,490.05**	**13,366.24**
4	**Tax expense**				
	Current tax	932.71	1,485.57	342.20	3,375.91
	Deferred tax	(134.25)	38.52	64.66	112.16
	Short / (Excess) provision of tax in respect of earlier years				-
	Total tax expenses	**798.46**	**1,524.08**	**406.86**	**3,488.07**
5	**Net Profit / (loss) for period**	**2,851.80**	**4,351.02**	**1,083.20**	**9,878.17**
6	**Other comprehensive Income**				
	Items that will not be reclassified to profit or loss				
	Remeasurement of defined benefit obligation	(11.94)	(34.29)	-	(34.29)
	Income tax relating to Remeasurement of Defined benefit plans		8.63	-	8.63
	Other comprehensive Income for the year, net of taxes	**(11.94)**	**(25.66)**	**-**	**(25.66)**
7	**Total Comprehensive Income for the period**	**2,839.86**	**4,325.36**	**1,083.20**	**9,852.51**
8	**Paid up Equity Share Capital (Face Value of Rs 10/- per share)**	**2,442.07**	**2,442.07**	**2,442.07**	**2,442.07**
9	**Other Equity**	31,734.08	28,894.21	20,070.71	28,894.21
10	**Earnings per share**				
	Basic (Rs.)	1.94	2.95	0.74	6.72
	Diluted (Rs.)	1.94	2.95	0.74	6.72

1 The above consolidated results, were reviewed by the Audit Committee and taken on record by the Board of Directors at their meeting held on August 12, 2026.

2 The Group has only one segment of activity, namely "Electricals". Accordingly, the Group does not have any separate reportable operating segments and, therefore, segment-wise information as contemplated under Ind AS 108 has not been presented.

3 The financial results of the Group have been prepared in accordance with Indian Accounting Standards (Ind AS) notified under the Companies (Indian Accounting Standards) Rules, 2015 as amended by the Companies (Indian Accounting Standards) (Amendment) Rules, 2016. The Groupadopted Ind AS from 1st April, 2025, and accordingly, these financial results (Including for all the periods presented in accordance with Ind AS 101 - First-time Adoption of Indian Accounting Standards) have been prepared.

4 The format for Un-audited quarterly results as prescribed in SEBI's Circular CIR/CFD/CMD/15/2015 dated November 30, 2015 has been modified to comply with requirements of SEBI's Circular dated July 5, 2016, Ind AS and Sechedule III (Division II) to the Companies Act, 2013 applicable to companies that are required to comply with Ind AS.

V-MARC India Limited

5 During the previous financial year, the Groupvhad published only half-yearly financial results prepared in accordance with the accounting standards notified under Section 133 of the Companies Act, 2013 read with the Companies (Accounts) Rules, 2014 (Previous GAAP). Consequently, corresponding quarterly financial information for the comparative periods was not previously prepared or published.

Accordingly, the comparative quarterly financial information presented for the corresponding periods has been derived from the audited/reviewed half-yearly financial information and underlying accounting records after giving effect to the Ind AS transition adjustments. Such quarterly financial information has been prepared solely for the purpose of presenting comparative quarterly results in compliance with the requirements of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, and has not been previously subjected to a separate audit or limited review.

6 Consequent to transition from the previous IGAAP to Ind AS, the reconciliation of Equity and Consolidated Net Profit is provided below for the previous period in accordance with the requirements of Paragraph 32 of Ind AS 101, "First Time Adoption of Ind AS".

Reconciliation between Profit as previously reported and total comprehensive income as per Ind AS

Particulars	Year Ended 31st March 2026
Net profit after tax under previous GAAP	**10,005.17**
Impact of Right to use	144.59
Expected credit loss	-147.25
Tax relating to the above items	-98.68
Total Comprehensive Income under IND AS	**9,903.83**

7 The Group is publishing its quarterly financial results for the quarter ended June 30, 2026 for the first time pursuant to the applicable provisions of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015. Prior to the current financial year, the Group was required to publish and had been publishing only half-yearly financial results.

Accordingly, the figures for the quarter ended March 31,2026 represent the balancing figures between the audited financial results for the financial year ended March 31,2026 and the unpublished and unaudited year-to-date financial results for the period end December 31,2025. The year-to-date figures for the said period had been prepared by the Management with due care and diligence.

The quarterly financial information presented has been prepared by the Management with due care and diligence to ensure that it presents a true and fair view of the Group's financial performance and complies with the applicable requirements of the Companies Act, 2013, the Indian Accounting Standards (Ind AS) and the SEBI (LODR) Regulations. The Management has exercised appropriate judgment and applied consistent accounting policies in the preparation of the quarterly figures.

8 Pursuant to the approval of the shareholders and other applicable statutory/regulatory approvals, the holding company has allotted fully paid-up bonus equity shares in the ratio 5:1 to the eligible shareholders whose names appeared in the Register of Members/Beneficial Owners as on the Record Date, i.e.July 7, 2026.

9 Previous period figures have been re-Grouped / re-classified wherever necessary.

For and on behalf of Board of Directors of
V-MARC INDIA LIMITED

V-MARC India Limited
V-MARC India

Vikas Garg
Managing Director
DIN:05268238