MP BIRLA GROUP

Vindhya Telelinks Limited
Regd. Office : Udyog Vihar, P.O. Chorhata,
Rewa - 486 006 (M.P.) India.
Tel. : (07662) 400400 · Fax : (07662) 400591
E-Mail : headoffice@vtlrewa.com · Website : www.vtlrewa.com
PAN No. AAACV7757J · CIN No. L31300MP1983PLC002134
GSTIN : 23AAACV7757J1Z0

VTL/CS/26-27/Reg-30

7 AUG 2026

BSE Ltd.
Corporate Relationship Department,
1st Floor, New Trading Ring,
Rotunda Building,
P.J. Towers, Dalal Street,
Fort,
MUMBAI- 400 001

Company's Scrip Code: 517015

The Manager,
Listing Department,
The National Stock Exchange of India Ltd,
Exchange Plaza, C-1, Block G,
Bandra Kurla Complex,
Bandra (E),
MUMBAI- 400 051

Company's Scrip Code: VINDHYATEL

Dear Sir/Madam,

Sub: Submission of Unaudited Standalone and Consolidated Financial Results of the Company for the Quarter ended on 30th June, 2026

This is to inform you that the Board of Directors of the Company at its Meeting held today, i.e. 7th August, 2026, interalia, has approved the Unaudited Standalone and Consolidated Financial Results of the Company for the quarter ended on 30th June, 2026 pursuant to Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.

Pursuant to Regulation 30 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, please find enclosed herewith the statement in the prescribed format showing the Unaudited Standalone and Consolidated Financial Results of the Company for the quarter ended on 30th June, 2026 along with the Limited Review Reports of the Statutory Auditors thereof.

- **Clarification concerning Consolidated Financial Results of the Company:**

  The consolidated financial statements/results of the Company from 1st April, 2021 to 31st March, 2026 (Financial year(s) 2021-22 to 2025-26) were prepared without consolidating the financial statements/results of its three wholly owned subsidiaries, namely August Agents Ltd., Insilco Agents Ltd. and Laneseda Agents Ltd. ("the Subsidiaries"), due to non-availability of duly approved financial statements/ results of the said subsidiaries for the reasons stated in the respective financial statements/ results of the Company.

  The Company has since received duly approved and audited financial statements of the Subsidiaries for the financial year(s) 2021-22 to 2025-26 and the unaudited financial statements for the quarter ended 30th June, 2026. The said financial statements/results have been prepared based on the information and records to the extent available, which in the considered opinion of the validly constituted Board of Directors of the respective Subsidiaries provide a reasonable basis for the preparation and presentation of these financial statements and present a true and fair view. The Subsidiaries do not anticipate any material variations/changes in the approved financial statements requiring further adjustment or restatement by the Company.

  Accordingly, pursuant to the requirements of Ind AS, the Company has retrospectively restated its consolidated financial statements/results to give effect to the consolidation of the aforesaid Subsidiaries. Please refer Note No. 3 of the Consolidated Financial Results of the Company attached herewith.

The aforesaid Meeting of the Board of Directors of the Company commenced at 5.00 P.M. and concluded at 7.30 P.M.

The aforesaid information will also be uploaded on the Company's website at https://www.vtlrewa.com

This is for your information and record.

Thanking you,

Yours faithfully,
For Vindhya Telelinks Limited

(Dinesh Kapoor)
Company Secretary & Compliance Officer

Encl: As above

VINDHYA TELELINKS LIMITED
Regd. Office: Udyog Vihar, P.O.Chorhata, Rewa - 486 006 (M.P.)
CIN: L31300MP1983PLC002134
Telephone No: 07662-400400, Fax No: 07662-400591
Email: headoffice@vtlrewa.com; Website: www.vtlrewa.com

MP BIRLA GROUP

STATEMENT OF UNAUDITED STANDALONE FINANCIAL RESULTS FOR THE QUARTER ENDED 30TH JUNE, 2026

(₹ in lakhs)

Sl. No.	Particulars	Quarter Ended			Year Ended
		30.06.2026 (Unaudited)	31.03.2026 (Audited)	30.06.2025 (Unaudited)	31.03.2026 (Audited)
1	**Income**				
	(a) Revenue from Operations	**71577.08**	100502.02	90161.00	356628.58
	(b) Other Income	**167.87**	228.37	496.76	1904.42
	Total Income	**71744.95**	100730.39	90657.76	358533.00
2	**Expenses**				
	(a) (i) Cost of Raw Materials Consumed	**15626.38**	23356.17	16911.06	72407.25
	(ii) Cost of Materials and Other Contract Expenses	**29535.24**	52538.92	57839.79	225385.15
	(b) Changes in Inventories of Finished Goods and Work-in-Progress, etc.	**9865.22**	8554.73	567.12	755.78
	(c) Employee Benefits Expense	**4514.32**	4725.27	4739.47	20577.53
	(d) Finance Costs	**4151.38**	4096.34	3098.87	14819.15
	(e) Depreciation and Amortisation Expense	**718.29**	600.62	514.42	2099.00
	(f) Impairment Loss on Financial Assets (Net)	**-**	174.71	23.56	256.43
	(g) Other Expenses	**3555.32**	4091.03	4139.64	15410.36
	Total Expenses	**67966.15**	98137.79	87833.93	351710.65
3	**Profit/(Loss) before Tax (1-2)**	**3778.80**	2592.60	2823.83	6822.35
4	**Tax Expense**				
	(a) Current Tax	**996.00**	658.92	729.00	1477.14
	(b) Income Tax related to earlier years	**-**	(67.59)	-	(67.59)
	(c) Deferred Tax charge/(credit)	**(27.17)**	16.68	4.92	134.09
5	**Profit/(Loss) for the year (3-4)**	**2809.97**	1984.59	2089.91	5278.71
6	**Other Comprehensive Income (OCI)**				
	(a) Items that will not be re-classified to Profit or Loss	**5673.66**	(1772.52)	2776.51	(1295.69)
	(b) Taxes relating to the above items	**(811.33)**	247.38	(397.03)	146.48
	Other Comprehensive Income for the period	**4862.33**	(1525.14)	2379.48	(1149.21)
7	**Total Comprehensive Income for the Period (Comprising Profit/(Loss) and Other Comprehensive Income) (5+6)**	**7672.30**	459.45	4469.39	4129.50
8	Paid-up Equity Share Capital (Face value of ₹10/- per Share)	**1185.09**	1185.09	1185.09	1185.09
9	Other Equity				138912.41
10	Basic & Diluted Earning Per Share (₹) for the period	**23.71**	16.75	17.64	44.54

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NEW DELHI
FRN 109208W
CHARTERED ACCOUNTANTS

UNAUDITED STANDALONE SEGMENT-WISE REVENUE, RESULTS, ASSETS AND LIABILITIES

(₹ in lakhs)

Sl. No.	Particulars	Quarter Ended			Year Ended
		30.06.2026 (Unaudited)	31.03.2026 (Audited)	30.06.2025 (Unaudited)	31.03.2026 (Audited)
1	**Segment Revenue**				
	(a) Cables	**20211.75**	27955.91	20320.73	88410.05
	(b) Engineering, Procurement & Construction (EPC)	**51706.64**	73528.01	70409.26	270851.23
	Total	**71918.39**	101483.92	90729.99	359261.28
	Less: Inter-Segment Revenue	**341.31**	981.90	568.99	2632.70
	Total Revenue from Operations	**71577.08**	100502.02	90161.00	356628.58
2	**Segment Results**				
	(a) Cables	**3954.22**	2019.53	1333.89	5561.89
	(b) Engineering, Procurement & Construction (EPC)	**3731.44**	4508.67	4508.49	14503.32
	Total	**7685.66**	6528.20	5842.38	20065.21
	Interest (Net)	**(3596.07)**	(3628.65)	(2720.02)	(13060.72)
	Other Unallocable Income/(Net of Unallocable Expenditure)	**(310.79)**	(306.95)	(298.53)	(182.14)
	Total Profit/(Loss) before Tax	**3778.80**	2592.60	2823.83	6822.35
3	**Segment Assets**				
	(a) Cables	**60940.52**		46805.60	62243.60
	(b) Engineering, Procurement & Construction (EPC)	**369652.28**		342279.15	373258.96
	(c) Unallocated Corporate Assets	**29984.89**		26370.40	23697.07
	Total Assets	**460577.69**		415455.15	459199.63
4	**Segment Liabilities**				
	(a) Cables	**11002.85**		3898.32	9795.22
	(b) Engineering, Procurement & Construction (EPC)	**150876.61**		149964.24	169713.54
	(c) Unallocated Corporate Liabilities	**150928.43**		119259.07	139593.37
	Total Liabilities	**312807.89**		273121.63	319102.13

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Contd. ..3

Notes:

1 The above Unaudited Standalone Financial Results were reviewed and recommended by the Audit Committee and approved by the Board of Directors at their respective meetings held on 7th August, 2026. The Statutory Auditors of the Company have carried out a limited review of the said results.

2 During the quarter ended 31st March, 2026, the Board of Directors of the Company ("Transferee Company" or "Company") vide its resolutions dated 21st March, 2026, approved the Scheme of Amalgamation between Birla Cable Limited ("Transferor Company") and the Company and their respective shareholders and creditors (Scheme) pursuant to Sections 230 to 232 and other applicable provisions of the Companies Act, 2013 read with the rules framed thereunder for the amalgamation of the Transferor Company into the Company w.e.f. the appointed date of 1st April, 2026.

Upon the Scheme becoming effective, the Transferor Company shall stand dissolved and the Transferee Company will issue and allot to the equity shareholders of the Transferor Company (other than Transferee Company), 10 equity shares of the face value of ₹ 10.00 each fully paid of the Transferee Company for every 115 equity shares of the face value of ₹ 10.00 each fully paid held by them in the Transferor Company. Equity Shares held by the Transferee Company in the Transferor Company and vice – versa shall stand cancelled and extinguished.

The Company has filed necessary applications for seeking no-objection/observation letters from BSE Limited and National Stock Exchange of India Limited for the Scheme. The proposed Scheme is also subject to necessary statutory and regulatory approvals under applicable laws, including the approval of the jurisdictional Hon'ble National Company Law Tribunal.

3 Figures for the previous period/year are re-classified/re-grouped, wherever necessary, to correspond with the current period's/year's classification.

ANNEXURE TO OUR REPORT OF EVEN DATE
Karthik Srinivasan
M.No. 514998

For VINDHYA TELELINKS LIMITED

H. V. Lodha

(HARSH V. LODHA)
CHAIRMAN
DIN: 00394094

Date :7th August, 2026
Place :New Delhi

V. SANKAR AIYAR & CO.
NEW DELHI
FRN 109208W
CHARTERED ACCOUNTANTS

V. SANKAR AIYAR & CO.
CHARTERED ACCOUNTANTS
Sarojini House, 6 Bhagwan Das Road, New Delhi – 110001
Tel. (011) 4474 4643 / 4515 0845; e-mail: newdelhi@vsa.co.in

INDEPENDENT AUDITOR'S LIMITED REVIEW REPORT ON THE UNAUDITED STANDALONE FINANCIAL RESULTS OF VINDHYA TELELINKS LIMITED FOR THE QUARTER ENDED 30th JUNE 2026

To the Board of Directors of Vindhya Telelinks Limited

1. We have reviewed the accompanying statement of unaudited standalone financial results of Vindhya Telelinks Limited (the "Company") which includes the interim financial results of 2 joint operations, for the quarter ended June 30, 2026 (the "Statement"), being submitted by the Company pursuant to the requirement of Regulation 33 of SEBI (Listing Obligation and Disclosure Requirements) Regulations, 2015, as amended (the "Listing Regulations").

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

3. We conducted our review of the statement in accordance with the standard on Review Engagements (SRE) 2410, "Review of Interim Financial Information Performed by the Independent Auditor of the Entity" issued by the Institute of Chartered Accountants of India. This standard requires that we plan and perform the review to obtain moderate assurance as to whether the Statement is free of material misstatement. A review of interim financial information consists of making inquiries, primarily of persons responsible for financial and accounting matters, and applying analytical and other review procedures. A review is substantially less in scope than an audit conducted in accordance with Standards on Auditing and consequently does not enable us to obtain assurance that we would become aware of all significant matters that might be identified in an audit. Accordingly, we do not express an audit opinion. We have also performed procedures in accordance with the circular issued by the SEBI under regulation 33(8) of listing regulation, to the extent applicable.

4. Based on our review and procedures performed as stated in paragraph 3 above, nothing has come to our attention that causes us to believe that the accompanying Statement, prepared in accordance with the recognition and measurement principles laid down in the applicable Indian Accounting Standards specified under Section 133 of the Companies Act, 2013 read with relevant rules issued thereunder and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in terms of Listing Requirements, including the manner in which it is to be disclosed, or that it contains any material misstatement.

5. The unaudited standalone financial results of the Company for the quarter ended June 30, 2025 included in the statement were reviewed by the predecessor auditor who had expressed an

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FRN 109208W
CHARTERED ACCOUNTANTS

unmodified conclusion on those financial results. Our conclusion is not modified in respect of this matter.

For **V. Sankar Aiyar & Co.**
Chartered Accountants
ICAI Firm Regn. No. 109208W

Karthik Srinivasan

Karthik Srinivasan
Partner
Membership. No. 514998

Place: New Delhi
Date: August 7, 2026
UDIN: 26514998QUWSOY8311

V. SANKAR AIYAR & CO.
NEW DELHI
FRN 109208W
CHARTERED ACCOUNTANTS

VINDHYA TELELINKS LIMITED

Regd. Office: Udyog Vihar, P.O.Chorhata, Rewa - 486 006 (M.P.)
CIN: L31300MP1983PLC002134
Telephone No: 07662-400400, Fax No: 07662-400591
Email: headoffice@vtlrewa.com; Website: www.vtlrewa.com

MP BIRLA GROUP

STATEMENT OF UNAUDITED CONSOLIDATED FINANCIAL RESULTS FOR THE QUARTER ENDED 30TH JUNE, 2026

(₹ in lakhs)

Sl. No.	Particulars	Quarter Ended			Year Ended
		30.06.2026	31.03.2026	30.06.2025	31.03.2026
		(Unaudited)	(Audited)	(Unaudited)	(Audited)
1	**Income**				
	(a) Revenue from Operations	**71889.93**	100929.67	90751.98	359320.79
	(b) Other Income	**578.61**	528.37	888.53	5153.32
	Total Income	**72468.54**	101458.04	91640.51	364474.11
2	**Expenses**				
	(a) (i) Cost of Raw Materials Consumed	**15626.38**	23356.17	16911.06	72407.25
	(ii) Cost of Materials and Other Contract Expenses	**29844.69**	52827.36	58172.93	226922.52
	(b) Changes in Inventories of Finished Goods and Work-in-Progress, etc.	**9777.65**	8569.30	587.41	1123.87
	(c) Employee Benefits Expense	**4588.60**	4804.54	4820.49	20916.26
	(d) Finance Costs	**4223.35**	4516.64	3185.01	15498.47
	(e) Depreciation and Amortisation Expense	**718.35**	600.69	514.48	2099.26
	(f) Impairment Loss on Financial Assets (Net)	-	174.71	23.56	256.43
	(g) Other Expenses	**3588.71**	4128.22	4195.62	15615.78
	Total Expenses	**68367.73**	98977.63	88410.56	354839.84
3	**Profit/(Loss) before Share in Profit/ (Loss) in Associate, Joint Venture and Tax (1-2)**	**4100.81**	2480.41	3229.95	9634.27
4	**Share in Profit/ (Loss) in Associate, Joint Venture**	**6047.87**	11233.87	5020.53	20673.91
5	**Profit/(Loss) Before Tax (3+4)**	**10148.68**	13714.28	8250.48	30308.18
6	**Tax Expense**				
	(a) Current tax	**1063.73**	725.46	792.88	2266.11
	(b) Income Tax related to earlier years	-	(67.59)	-	(67.59)
	(c) Deferred Tax charge/(credit)	**1517.78**	2849.44	1288.57	5386.48
7	**Profit/(Loss) for the Period (5-6)**	**7567.17**	10206.97	6169.03	22723.18
8	**Other Comprehensive Income (OCI)**				
	(a) Items that will not be re-classified to Profit or Loss	**21168.21**	(14667.58)	16890.37	(10189.36)
	Taxes relating to the above items	**(4711.00)**	3575.36	(3949.21)	2468.50
	(b) Items that will be re-classified to Profit or Loss	**(180.90)**	(311.32)	191.94	262.44
	Taxes relating to the above items	**45.53**	78.36	(48.31)	(66.05)
	Other Comprehensive Income for the period	**16321.84**	(11325.18)	13084.79	(7524.47)
9	**Total Comprehensive Income for the Period (Comprising Profit/(Loss) and Other Comprehensive Income) (7+8)**	**23889.01**	(1118.21)	19253.82	15198.71
10	Paid-up Equity Share Capital (Face value of ₹ 10/- per Share)	**1185.09**	1185.09	1185.09	1185.09
11	Other Equity				424089.28
12	Basic & Diluted Earning Per Share (₹) (not annualised)	**63.85**	86.13	52.06	191.74

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NEW DELHI
FRN 109208W
CHARTERED ACCOUNTANTS

UNAUDITED CONSOLIDATED SEGMENT-WISE REVENUE, RESULTS, ASSETS AND LIABILITIES

(₹ in lakhs)

Sl. No.	Particulars	Quarter Ended			Year Ended
		30.06.2026	31.03.2026	30.06.2025	31.03.2026
		(Unaudited)	(Audited)	(Unaudited)	(Audited)
1	**Segment Revenue**				
	(a) Cables	**20211.75**	27955.91	20320.73	88410.05
	(b) Engineering, Procurement & Construction (EPC)	**52065.98**	73977.13	71000.24	273591.00
	Total	**72277.73**	101933.04	91320.97	362001.05
	Less: Inter-Segment Revenue	**387.80**	1003.37	568.99	2680.26
	Total Revenue from Operations	**71889.93**	100929.67	90751.98	359320.79
2	**Segment Results**				
	(a) Cables	**3954.22**	2019.53	1333.89	5561.89
	(b) Engineering, Procurement & Construction (EPC)	**3719.82**	4522.36	4629.70	14795.87
	Total	**7674.04**	6541.89	5963.59	20357.76
	Interest (Net)	**(3416.52)**	(3786.64)	(2553.62)	(12725.39)
	Other Unallocable Income/(Net of Unallocable Expenditure)	**(156.71)**	(274.84)	(180.02)	2001.90
	Profit/(Loss) before Share in Profit/(Loss) in Associates/ Joint Venture and Tax	**4100.81**	2480.41	3229.95	9634.27
	Add: Share in Profit/(Loss) in Associates/ Joint Venture	**6047.87**	11233.87	5020.53	20673.91
	Profit/(Loss) Before Tax	**10148.68**	13714.28	8250.48	30308.18
3	**Segment Assets**				
	(a) Cables	**60940.52**		46805.60	62243.60
	(b) Engineering, Procurement & Construction (EPC)	**377460.38**		349985.48	381050.79
	(c) Unallocated Corporate Assets	**427071.19**		406340.85	398990.47
	Total Assets	**865472.09**		803131.93	842284.86
4	**Segment Liabilities**				
	(a) Cables	**11002.85**		3898.32	9795.22
	(b) Engineering, Procurement & Construction (EPC)	**160006.74**		158858.15	178746.39
	(c) Unallocated Corporate Liabilities	**245299.12**		209149.86	228468.88
	Total Liabilities	**416308.71**		371906.33	417010.49

V. SANKAR AIYAR & CO. NEW DELHI FRN 109208W CHARTERED ACCOUNTANTS

Contd. ..3

Notes:

1 Pursuant to the requirement of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (as amended), the above Unaudited Consolidated Financial Results were reviewed and recommended by the Audit Committee and approved by the Board of Directors at their respective meetings held on 7th August, 2026. The statutory Auditor of the Company have carried out a limited review of the said results.

2 During the quarter ended 31st March, 2026, the Board of Directors of the Holding Company ("Transferee Company" or "Holding Company") vide its resolutions dated 21st March, 2026, approved the Scheme of Amalgamation between Birla Cable Limited ("Transferor Company") and the Holding Company and their respective shareholders and creditors (Scheme) pursuant to Sections 230 to 232 and other applicable provisions of the Companies Act, 2013 read with the rules framed thereunder for the amalgamation of the Transferor Company into the Holding Company w.e.f. the appointed date of 1st April, 2026.

Upon the Scheme becoming effective, the Transferor Company shall stand dissolved and the Transferee Company will issue and allot to the equity shareholders of the Transferor Company (other than Transferee Company), 10 equity shares of the face value of ₹ 10.00 each fully paid of the Transferee Company for every 115 equity shares of the face value of ₹ 10.00 each fully paid held by them in the Transferor Company. Equity Shares held by the Transferee Company in the Transferor Company and vice – versa shall stand cancelled and extinguished.

The Holding Company has filed necessary applications for seeking no-objection/observation letters from BSE Limited (BSE) and National Stock Exchange of India Limited (NSE) for the Scheme. The proposed Scheme is also subject to necessary statutory and regulatory approvals under applicable laws, including the approval of the jurisdictional Hon'ble National Company Law Tribunal ("NCLT").

3 The consolidated financial statements/ results of the Company from 1st April, 2021 to 31st March, 2026 (Financial year(s) 2021-22 to 2025-26) were prepared without consolidating the financial statements/results of its three wholly owned subsidiaries, namely August Agents Ltd., Insilco Agents Ltd. and Laneseda Agents Ltd. ("the Subsidiaries"), due to non-availability of duly approved financial statements/ results of the said subsidiaries for the reasons stated in the respective financial statements/ results of the Company.

The Company has since received duly approved and audited financial statements of the Subsidiaries for the financial year(s) 2021-22 to 2025-26 and the unaudited financial statements for the quarter ended 30th June, 2026. The said financial statements/ results have been prepared based on the information and records to the extent available, which in the considered opinion of the validly constituted Board of Directors of the respective Subsidiaries provide a reasonable basis for the preparation and presentation of these financial statements and present a true and fair view. The Subsidiaries do not anticipate any material variations/changes in the approved financial statements requiring further adjustment or restatement by the Company.

Accordingly, pursuant to the requirements of Ind AS, the Company has retrospectively restated its consolidated financial statements/ results to give effect to the consolidation of the aforesaid subsidiaries. The cumulative effect arising from the consolidation adjustments for the period from 1st April, 2021 to 31st March, 2025 amounting to ₹ 3365.15 lakhs (net of tax), has been recognised as an adjustment to the opening balance of Other Equity as at 1st April, 2025. Consequently, the comparative consolidated financial results for the quarter ended 30th June, 2025 and the quarter and year ended 31st March, 2026 have been restated to include the financial information of these Subsidiaries.

A summary of the impact of the above restatement is set out below:

(₹ in lakhs)

Particulars	Quarter ended 31.03.2026		Quarter ended 30.06.2025		Year ended 31.03.2026	
	Reported	Restated	Reported	Restated	Reported	Restated
Total Income	101175.05	101458.04	91248.39	91640.51	361242.17	364474.11
Total Expenses	98635.93	98977.63	88388.55	88410.56	354452.06	354839.84
Profit Before Tax (after considering share of Associates)	13785.67	13714.28	7852.60	8250.48	29201.86	30308.18
Profit After Tax	10347.13	10206.97	5862.10	6169.03	22017.63	22723.18
Total Comprehensive Income	(1654.14)	(1118.21)	18946.89	19253.82	13817.07	15198.71
Earnings per Share (Basic & Diluted)	87.31	86.13	49.47	52.06	185.79	191.74

4 Figures for the previous period/year are re-classified/re-grouped, wherever necessary, to correspond with the current period's/year's classification.

ANNEXURE TO OUR REPORT OF
EVEN DATE
Karthik Srinivasan
M.No. 514998

For VINDHYA TELELINKS LIMITED

H.V. Lodha

(HARSH V. LODHA)
CHAIRMAN
DIN: 00394094

Date: **7th August, 2026**
Place: **New Delhi**

V. SANKAR AIYAR & CO.
NEW DELHI
FRN 109208W
CHARTERED ACCOUNTANTS

V. SANKAR AIYAR & CO.
CHARTERED ACCOUNTANTS
Sarojini House, 6 Bhagwan Das Road, New Delhi – 110001
Tel. (011) 4474 4643 / 4515 0845; e-mail: newdelhi@vsa.co.in

INDEPENDENT AUDITOR'S LIMITED REVIEW REPORT ON THE UNAUDITED CONSOLIDATED FINANCIAL RESULTS OF VINDHYA TELELINKS LIMITED FOR THE QUARTER ENDED JUNE 30, 2026

To the Board of Directors of Vindhya Telelinks Limited

1. We have reviewed the accompanying statement of unaudited consolidated financial results of Vindhya Telelinks Limited (including 2 joint operations) (the "Holding Company"), its subsidiaries, (the Holding Company and its subsidiaries together referred to as "the Group"), and its associate companies for the quarter ended June 30, 2026 (the "Statement") attached herewith, being submitted by the Holding Company pursuant to the requirement of Regulation 33 of SEBI (Listing Obligation and Disclosure Requirements) Regulations, 2015, as amended (the "Listing Regulations").

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

3. We conducted our review of the statement in accordance with the Standard on Review Engagements (SRE) 2410, "Review of Interim Financial Information Performed by the Independent Auditor of the Entity" issued by the Institute of Chartered Accountants of India. This standard requires that we plan and perform the review to obtain moderate assurance as to whether the Statement is free of material misstatement. A review of interim financial information consists of making inquiries, primarily of persons responsible for financial and accounting matters, and applying analytical and other review procedures. A review is substantially less in scope than an audit conducted in accordance with Standards on Auditing and consequently does not enable us to obtain assurance that we would become aware of all significant matters that might be identified in an audit. Accordingly, we do not express an audit opinion.

   We also performed procedures in accordance with the circular issued by the SEBI under regulations 33(8) of the Listing Regulations, to the extent applicable.

4. The Statement includes results of the following entities:
   a) VTL Digital Infrastructure Private Limited (Wholly owned Subsidiary)
   b) August Agents Limited (Wholly owned Subsidiary)
   c) Insilco Agents Limited (Wholly owned Subsidiary)
   d) Laneseda Agents Limited (Wholly owned Subsidiary)
   e) Universal Cables Limited (Associate)
   f) Birla Corporation Limited (Associate)
   g) Punjab Produce Holding Limited (Associate)

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5. Based on our review conducted and procedures performed as stated in paragraph 3 above and based on the consideration of the review reports of the other auditors referred to in paragraph 7 and 8 below, nothing has come to our attention that causes us to believe that the accompanying Statement, prepared in accordance with recognition and measurement principle laid down in the applicable Indian Accounting Standards ("Ind AS") specified under Section 133 of the Companies Act, 2013, as amended, read with relevant rules issued thereunder and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in terms of Listing Requirements, including the manner in which it is to be disclosed, or that it contains any material misstatement.

Emphasis of Matter

6. We draw attention to Note No. 3 to the consolidated financial results, which describes the retrospective restatement of the consolidated financial results pursuant to the consolidation of the financial information of the Company's three wholly owned subsidiaries for the period from 1 April 2021 to 30 June 2026, including the consequential adjustment to the opening balance of consolidated Other Equity as at 1 April 2025.

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

Other Matters

7. The Statement includes the Group's share of net profit after tax of Rs. 2,309.47 lakhs and total comprehensive income of Rs. 4,741.32 lakhs, for the quarter ended June 30, 2026, as considered in the Statement, in respect of an associate whose financial result has been reviewed by other auditors. Our conclusion in so far as it relates to the amounts and disclosures included in respect of an associate is based solely on the review report of such other auditors and the procedures performed by us as stated in paragraph 3 above.

8. The Statement includes the interim financial results of three wholly owned subsidiaries, whose interim financial results reflect total revenue of Rs 408.51 lakhs, net profit after tax of Rs 312.47 lakhs and total comprehensive income of Rs 312.47 lakhs for the quarter ended 30 June 2026. These interim financial results have been reviewed by their respective independent auditors. The financial results of these subsidiaries have been prepared in accordance with Accounting Principles Generally Accepted in India (IGAAP). For the purpose of preparing the consolidated financial results, the Holding Company's management has made necessary conversion adjustments to align these statements with Indian Accounting Standards (Ind AS). We have reviewed these conversion adjustments made by the Holding Company's management.

9. The Statement includes the interim financial results of a wholly owned subsidiary, whose interim financial results and other financial information reflect total revenue of Rs. 361.75 lakhs, net profit after tax of Rs. (-) 81.01 lakhs and total comprehensive income of Rs (-) 81.01 lakhs for the quarter ended June 30, 2026, as considered in the Statement. These unaudited interim financial results have not been reviewed and have been furnished to us by the management of the Holding Company.

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FRN 109208W
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10. The Statement includes the Group's share of net profit after tax of Rs. 72.06 lakhs and total comprehensive income of Rs. 8,740.55 lakhs for the quarter ended June, 30 2026, in respect of an associate whose financial results have not been reviewed by its auditor and have been furnished to us by the management of the Holding Company.

    Our conclusion on the Statement in respect of above matters is not modified with respect to our reliance on the work done and the reports of the other auditor and the financial results certified by the Management.

11. The unaudited consolidated financial results of the Company for the quarter ended June 30, 2025 included in the statement (except for the retrospective restatement as provided in Paragraph 6 above) were reviewed by the predecessor auditor who expressed an unmodified opinion on those financial results.

    Our conclusion is not modified in respect of this matter.

For **V. Sankar Aiyar & Co.**
Chartered Accountants
ICAI Firm Regn. No. 109208W

Karthik Srinivasan

Karthik Srinivasan
Partner
Membership. No. 514998

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Place: New Delhi
Date: August 7, 2026
UDIN: 26514998UVOCSQR4000