

Vinyas Innovative Technologies Ltd.

(Formerly known as Vinyas Innovative Technologies Pvt. Ltd.)

CIN: L26104KA2001PLC028959

Regd. Office: Plot No.19, Sy No. 26 & 273-P, 3rd Phase
Koorgalli Industrial Area, Ilawala Hobali, Mysuru – 570 018, India
Tel: +91 821 240 4444 | Fax: +91 821 297 2044
www.vinyasit.com



28 May 2026

The National Stock Exchange of India Ltd
Exchange Plaza, 5th floor, Plot No. C/1
G- Block, Bandra-Kurla Complex, Bandra (E)
Mumbai-400 051.

Scrip Code: VINYAS

Ref: Outcome of the Board Meeting dated 28 May 2026 pursuant to Regulation 30 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements), Regulations, 2015.

Further to our intimation dated 25 May, 2026, pursuant to Regulation 30 (read with Part A of Schedule III) and Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, we hereby inform that the Board of Directors of the Company at their meeting held today i.e. Thursday, 28 May, 2026, have inter-alia considered and approved the following

1. Audited financial results (standalone and consolidated) for half year and Year ended March 31, 2026

Approved the Standalone and Consolidated Audited financial results for the Half Year and year ended 31 March 2026. A copy of the Audited financial results along with the Auditors Reports are enclosed herewith. (Annexure A).

We hereby confirm that M/s P Chandrasekar LLP, Chartered Accountants (FRN:000580S/S200066), Statutory Auditors of the Company, have issued the Audit Report for the half year and year ended 31 March 2026 with unmodified opinion on the Audited Financial Results of the Company and declaration to this effect are enclosed herewith.

2. Approved disclosure pertaining to the Wholly Owned Subsidiary incorporated in India.

The Company incorporated a Wholly Owned Subsidiary in India for undertaking business activities in the areas of electronics manufacturing services and allied sectors. The entity is yet to commence business operations.

The details as required under applicable SEBI Circular are enclosed herewith as Annexure B.

3. Recommendation for re-appointment of Internal Auditors:

Based on the recommendation of Audit Committee, the Board of Directors has approved the Re-appointment of **M/s. Gargesh & Co, Chartered Accountants**, having Firm Registration Number 007669S, as Internal Auditors of the Company for the financial year 2026-27; (Annexure-C)

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4. **Intimation of re-appointment of Cost Auditor:**

Based on the recommendation of Audit Committee, the Board of Directors has approved the Re-appointment of **S. Mallikarjuna Rao, Cost Accountant** having Firm Registration Number 006048, as Cost Auditor of the Company for the financial year 2026-27. (Annexure-D)

The Meeting of Board of Directors of the Company commenced at 12.00 P.M. and concluded at 03:00 P.M.

The above announcement will be made available on the Company's website at www.vinyasit.com

For Vinyas Innovative Technologies Limited

Subodh MR
Company Secretary & Compliance Officer

V I N Y A S
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Customer **S**atisfaction is our **D**esignature

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28 May 2026

Declaration pursuant to Regulation 33(3)(d) of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015

Pursuant to the provisions of the Regulation 33(3)(d) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, we hereby state that the Statutory Auditors of the Company, M/s P. Chandrasekar LLP (ICAI Firm Registration Number: 000580S/S200066), have issued Audit Report with an unmodified opinion on the Audited Financial Results of the Company for the half year and year ended 31 March 2026.

For Vinyas Innovative Technologies Limited



Amitava Majumdar
Chief Financial Officer

P. CHANDRASEKAR LLP

Chartered Accountants

Independent Auditor's Report on Standalone Financial Results of Vinyas Innovative Technologies Limited for the Half year and Year Ended March 31, 2026

**The Board of Directors
Vinyas Innovative Technologies Limited
Mysore.**

Report on the audit of the Standalone Financial Results

Opinion

We have audited the accompanying statement of standalone financial results of **Vinyas Innovative Technologies Limited** (the company) for the half year and for the year ended March 31, 2026 ("Statement). attached herewith, being submitted by the Company pursuant to the requirements of Regulation 33 of the securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulation, 2015, as amended.

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

- a) is presented in accordance with the requirements of the Listing Regulations in this regard; and
- b) gives a true and fair view in conformity with the applicable accounting standards and other accounting principles generally accepted in India, of the net profit and other comprehensive income and other financial information of the Company for the Half year and 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 Companies Act, 2013, as amended ("the Act"). Our responsibilities under those Standards are further described in the Auditors 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.

Management's Responsibilities for the Standalone Financial Results

The Statement has been prepared on the basis of the standalone annual financial statements. The Board of Directors of the Company are responsible for the preparation and presentation of the Statement that gives a true and fair view of the net profit and other comprehensive Income of the Company and other financial information in accordance with the applicable accounting standards prescribed under Section 133 of the Act read with relevant rules issued thereunder and other accounting principles generally accepted in India and in compliance with Regulation 33 and 52 of the



Bangalore / Chennai / Hyderabad

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Vinyas Innovative Technologies Limited
Auditor's report (continued)
Report on the Standalone Financial Results

listing Regulations. This responsibility also includes 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 the 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

In preparing the Statement, the Board of Directors are responsible for assessing the Company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the Board of Directors either intends to liquidate the Company or to cease operations, or has no realistic alternative but to do so.

The Board of Directors are also responsible for overseeing the Company's financial reporting process.

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 is 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 the 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.



Vinyas Innovative Technologies Limited
Auditor's report (continued)
Report on the Standalone Financial Results

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

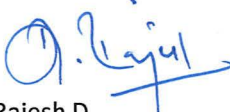
We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards.

Other Matter

The Statement includes the results for the Half year ended March 31, 2026 being the balancing figure between the audited figures in respect of the full financial year ended March 31st 2026 and the published unaudited year-to-date figures up to the Half year of the current financial year, which were subjected to a limited review by us, as required under the Listing Regulations.

Place: Mysore
Date: May 28, 2026

For P Chandrasekar LLP
Chartered Accountants
(Firm Regn. No.000580S/S200066)


Rajesh D
Partner
Membership No. 234709
UDIN: 26234709TBVBKY1088



₹ in Lakh

Sl. No.	PARTICULARS	Six Months Ended			Year Ended	
		31st Mar 2026	30th Sep 2025	31st Mar 2025	31st Mar 2026	31st Mar 2025
		Audited	Unaudited	Audited	Audited	Audited
1	Revenue from operations	30,238.93	21,193.45	24,713.99	51,432.37	39,663.56
2	Other Income	120.04	247.20	257.79	367.23	351.56
3	Total Income	30,358.96	21,440.64	24,971.78	51,799.61	40,015.12
4	Expenses					
	a) Cost of Material consumed	22,927.48	17,649.51	19,280.01	40,576.99	28,948.38
	b) (Increase) / Decrease in stock in trade and Work in Progress	997.45	(393.70)	1,160.42	603.74	3,326.06
	c) Purchase of stock-in-trade	-	-	-	-	-
	d) Employees benefits expense	1,732.99	1,243.26	1,266.84	2,976.25	2,325.71
	e) Depreciation	366.19	337.42	289.21	703.61	566.49
	f) Other Expenses	613.80	551.82	598.89	1,165.63	978.94
	Total Expenses	26,637.92	19,388.30	22,595.37	46,026.22	36,145.59
5	Profit before Interest & Exceptional Items (3-4)	3,721.05	2,052.34	2,376.41	5,773.39	3,869.54
6	Interest	767.68	791.49	686.17	1,559.16	1,336.58
7	Profit after Interest but before Exceptional Items (5-6)	2,953.37	1,260.86	1,690.25	4,214.22	2,532.95
8	Exceptional Items	-	-	-	-	-
9	Profit from ordinary activities before tax	2,953.37	1,260.86	1,690.25	4,214.22	2,532.95
10	Tax Expense	800.19	327.21	449.51	1,127.39	590.63
	- Current Tax	743.30	317.33	442.16	1,060.64	651.72
	- Income tax (Prior year)	71.51	-	34.57	71.51	(95.65)
	- Deferred Tax	(14.62)	9.87	(27.22)	(4.75)	34.55
11	Net Profit (+) / Loss (-) from ordinary activities after tax	2,153.18	933.65	1,240.73	3,086.83	1,942.32
12	Other Comprehensive income (OCI)	(335.01)	-	(66.27)	(335.01)	(66.27)
	a) Items that will not be reclassified to profit or loss (net of tax)	(447.68)	-	(66.27)	(447.60)	(66.27)
	b) Items that will be reclassified to profit or loss (net of tax)	-	-	-	-	-
	c) Income tax relating to items that will not be reclassified to profit or loss	112.67	-	-	112.67	-
13	Total Comprehensive Income for the period	1,818.17	933.65	1,174.46	2,751.82	1,876.05
14	Paid-Up Equity Share Capital (face value per share Rs.10/-)	1,258.47	1,258.47	1,258.47	1,258.47	1,258.47
15	Reserve excluding Revaluation Reserves as per balance sheet of previous accounting year	22,313.72	20,226	13,437	22,313.72	13,436.55
16	Earnings Per Share of (before & after extraordinary items) Rs. 10/-					
	(a) Basic	17.11	7.42	9.86	24.53	15.43
	(b) Diluted	16.99	7.37	9.86	24.36	15.43
17	Public Shareholding					
	No. of shares	88,85,324	88,86,324	88,86,324	88,85,324	88,86,324
	Percentage of shareholding	70.60%	70.61%	70.61%	70.60%	70.61%
18	Promoters and promoter group Shareholding					
	a) Pledged/Encumbered					
	Number of shares	-	-	-	-	-
	Percentage of shares (as a % of the total shareholding of promoter and promoter group)	-	-	-	-	-
	b) Non-encumbered					
	Number of shares	36,99,402	36,98,402	36,98,402	36,99,402	36,98,402
	Percentage of shares (as a % of the total shareholding of promoter and promoter group)	29.40%	29.39%	29.39%	29.40%	29.39%

Note:

- The standalone audited financial results of the Company for the Half Year and year ended 31st March, 2026 have been reviewed by the audit committee and approved by the Board of Directors of the Company at its meeting held on 28th May, 2026. The results for the Half Year and year Ended 31st March, 2026 has been audited by the Statutory Auditors of the Company. An Unqualified Opinion has been issued by them thereon.
- The standalone audited Financial results for the Half Year & year ended 31st March, 2026 have been prepared above in accordance with the Indian Accounting Standards (Ind AS) as prescribed under section 133 of the Companies Act, 2013 read with Rule 3 of the Companies (Indian Accounting Standards) Rules, 2015 and Companies (Indian Accounting Standards) Amendment Rules 2016.
- The Company has issued 1364000 convertible share warrants on a preferential basis at ₹ 1100 per warrant (including premium of ₹ 1090) pursuant to approvals of the Board and shareholders under Sections 42 and 62(1)(c) of the Companies Act, 2013 and SEBI (ICDR) Regulations, 2018. Each warrant is convertible into one equity share of face value ₹10 each within 18 months from the date of issue. The Company has received ₹ 61.25Cr of the issue price and the same has been disclosed under Other Equity. Below is the utilisation of issue proceeds.

Particulars	Funds Raised	Amount Received	Amount Utilised	Amount Unutilised
Working Capital requirement	110.00		50.33	
Capital Expenditure	30.00	61.25	-	8.00
General Corporate Expenses	10.04		2.92	
Total	150.04	61.25	53.25	8.00



STANDALONE AUDITED FINANCIAL RESULTS FOR THE HALF YEAR AND YEAR ENDED MARCH 31ST, 2026

- 4 The company is into electronic System Design and Manufacturing ("ESDM") and accordingly there is only one reportable segment called ESDM in accordance with the requirement of Ind AS 108- "Operating Segment".
- 5 Position of investor complaints for the Half Year Ended 31st March, 2026:
- | | |
|-------------------------------|-----|
| Opening | Nil |
| Received during the Half Year | Nil |
| Resolved during the Half Year | Nil |
| Pending as on 31.03.2026 | Nil |
- 6 Pursuant to the notification of the new Labour Codes by the Government of India, the Company has evaluated the consequential impact of the revised definition of wages on employee benefit obligations. Accordingly, during the half year ended March 31, 2026, the Company has recognised an additional liability of Rs. 495.69 lakhs towards gratuity and Rs. 158.29 lakhs towards leave encashment, along with the related deferred tax impact, wherever applicable. The Company continues to monitor further developments and clarifications in relation to the new Labour Codes and assess the consequential impact, if any.
- 7 Previous years figures have been regrouped wherever necessary.

Place: Mysure
Date: 28th May 2026

For Vinyas Innovative Technologies Limited


NARENDRA NARAYANAN
Managing Director
DIN: 00396176



Vinyas Innovative Technologies Limited
CIN : L26104KA2001PLC028959
Standalone Statement of Assets & Liabilities
(All amount in ₹ Lakh unless otherwise stated)



Particulars	As at March 31, 2026	As at March 31, 2025
ASSETS		
Non-current Assets		
Property, Plant and Equipment	6,386.32	3,912.97
Right-of-use Assets	86.25	103.75
Capital Work In Progress	450.34	-
Financial assets		
(i) Investments	11.08	10.08
(ii) Loans	27.63	19.81
(iii) Other Financial Assets	36.09	308.67
Deferred Tax Assets (Net)	143.82	26.40
Other Non-current Assets	270.00	-
Total Non-current Assets	7,411.53	4,381.69
Current assets		
Inventory	12,862.15	7,641.56
Financial Assets		
(i) Investments	-	-
(ii) Trade Receivables	22,709.70	17,705.31
(iii) Cash and Cash Equivalents	138.81	554.14
(iv) Bank balances other than (iii) above	1,706.64	626.85
(v) Other Financial Assets	-	0.10
Current Tax Assets (Net)	-	-
Other Current Assets	2,008.60	2,093.11
Total Current Assets	39,425.91	28,621.07
Total Assets	46,837.44	33,002.76
EQUITY AND LIABILITIES		
EQUITY		
Equity Share Capital	1,258.47	1,258.47
Other Equity	22,313.72	13,436.55
Total Equity	23,572.19	14,695.02
Liabilities		
Non-current Liabilities		
Financial Liabilities		
(i) Borrowings	703.74	847.13
(ii) Lease Liabilities	81.33	93.93
(iii) Other Financial Liabilities	-	-
Long Term Provisions	876.86	260.23
Deferred Tax Liabilities	-	-
Other Non-current Liabilities	-	-
Total Non-current Liabilities	1,661.93	1,201.29
Current liabilities		
Financial Liabilities		
(i) Borrowings	12,302.31	9,422.81
(ii) Lease Liabilities	12.60	10.22
(iii) Trade Payables		
(a) total outstanding dues of Micro Enterprises and Small Enterprises	750.27	781.03
(b) total outstanding dues of creditors other than Micro Enterprises and Small Enterprises	4,155.98	2,298.99
(iv) Other Financial Liabilities	2,907.91	2,767.73
Other Current Liabilities	283.79	1,075.90
Short Term Provisions	189.34	153.00
Current Tax Liabilities (Net)	1,001.14	596.79
Total Current Liabilities	21,603.33	17,106.46
Total Liabilities	23,265.25	18,307.74
Total Equity and Liabilities	46,837.44	33,002.76



Vinyas Innovative Technologies Limited

NARENDRA NARAYANAN

Managing Director

DIN: 00396176

Place : Mysore
Date: 28th May 2026

Particulars	For the Year ended March 31, 2026	For the Year ended March 31, 2025
Cash flow from operating activities		
Profit before tax for the year	4,214.22	2,532.95
Adjustments for:		
Depreciation and amortisation expense	615.71	520.36
Amortisation of Right of Use Assets	17.50	1.29
Finance costs	1,559.16	1,336.58
Net gain on disposal of property, plant and equipment	(29.08)	-
Bad debts written off	-	19.22
Share based payments expense	-	-
Interest income on financial assets measured at amortised cost	(0.79)	(0.94)
Interest income on deposits	(112.57)	(57.12)
Fair value gain on financial assets measured at fair value through other comprehensive income	(447.68)	(66.27)
Operating profit before working capital changes	3,810.48	4,286.01
Working capital movements:		
Adjustment for (Increase) / decrease in operating assets:		
(Increase)/Decrease in trade receivables	(5,004.39)	(8,918.98)
(Increase)/Decrease in current and non-current financial assets	272.68	1,029.54
(Increase)/Decrease in current and non-current other assets	(185.50)	1,855.50
(Increase)/Decrease in Invents	(7.02)	5.14
(Increase)/Decrease in Inventories	(5,220.59)	3,514.75
Adjustment for increase / (decrease) in operating liabilities:		
Increase/(Decrease) in trade payables	1,826.22	(1,910.85)
Increase/(Decrease) in current and non-current financial liabilities	140.18	1,157.78
Increase/(Decrease) in current and non-current other liabilities	(792.11)	62.82
Increase/(Decrease) in current and non current provisions	652.98	142.98
Increase/(Decrease) in current tax	404.35	152.35
Cash generated from operations	(2,097.50)	1,377.10
Direct taxes (paid)/refund	(1,132.14)	(556.08)
Net cash from operating activities (A)	(3,229.65)	821.03
Cash flow from investing activities		
Purchase of property, plant and equipment including capital advances	(3,089.06)	(220.97)
Movement in Capital Work in Progress	(450.34)	-
Proceeds from sale of property, plant and equipment	29.08	-
Investment in subsidiaries	(1.00)	-
Investment in bank deposits	(1,079.79)	627.92
Interest received	113.36	58.06
Net cash flow used in investing activities (B)	(4,477.75)	465.01
Cash flow from financing activities		
Proceeds from issue of equity shares (including Premium)	-	-
Proceeds from issue of share warrants	6,125.35	-
Proceeds/(repayment) of long-term borrowings	(143.39)	(364.99)
Proceeds/(repayment) of Short-term borrowings	2,879.50	965.37
Payment of lease liabilities	(10.22)	(1.60)
Finance costs paid	(1,559.16)	(1,335.88)
Net cash flow used in financing activities (C)	7,292.08	(737.10)
Net increase in cash and cash equivalents (A+B+C)	(415.33)	548.95
Cash and cash equivalents at the beginning of the period	554.14	5.19
Cash and cash equivalents at the end of the period	138.81	554.14

1. Component of cash and cash equivalents

	For the Year ended March 31, 2026	For the Year ended March 31, 2025
Cash on hand	6.67	3.06
Balance with banks		
In current accounts	10.66	95.34
In deposit accounts	121.49	455.73
Total cash and cash equivalents	138.81	554.14

2. The Statement of Standalone Cash Flows has been prepared under the Indirect method as set out in Ind AS 7 - Statement of Cash Flows notified under Section 133 of the Companies Act 2013, read together with Paragraph 7 of the Companies (Indian Accounting Standards) Rules, 2015 (as amended).

Place : Mysore
Date: 28th May 2026



Vinyas Innovative Technologies Limited

NARENDRA NARAYANAN
Managing Director
DIN: 00396176

P. CHANDRASEKAR LLP

Chartered Accountants

Independent Auditor's Report on Consolidated Financial Results of Vinyas Innovative Technologies Limited for the Half Year and Year Ended March 31, 2026

The Board of Directors
Vinyas Innovative Technologies Limited
Bengaluru

Report on the audit of the Consolidated Financial Results

Opinion

We have audited the accompanying consolidated annual financial results of **Vinyas Innovative Technologies Limited** (hereinafter referred to as the 'Holding Company') and its subsidiary (Holding Company and its subsidiary together referred to as "the Group"), for the 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 the reports of the financial statements/information of the Subsidiary, the Statement:

- a) Includes the annual financial results of the following entities

Name of the Entity	Relationship
VINYAS INNOVATIVE TECHNOLOGIES LIMITED	Holding Company
VINYAS TECHNOLOGIES PRIVATE LIMITED	Wholly owned Subsidiary

- b) are presented in accordance with the requirements of the Listing Regulations in this regard; and
- c) gives a true and fair view in conformity with the applicable accounting standards and other accounting principles generally accepted in India, of the consolidated net profit and other comprehensive income and other financial information of the Group for the half year and year ended March 31, 2026.

Basis for Opinion

We conducted our audit in accordance with the Standards on Auditing ('SAs') specified under section 143(10) of the Act. Our responsibilities under those SAs 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, 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 consolidated 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 auditor in terms of their report referred to in "Other Matter" paragraph below, is sufficient and appropriate to provide a basis for our opinion



Bangalore / Chennai / Hyderabad

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Management's and Board of Directors' Responsibilities for the Consolidated Financial Results

This Statement has been prepared on the basis of the consolidated annual financial statements. The Holding Company's Management and Board of Directors are responsible for the preparation and presentation of this Statement that gives a true and fair view of the consolidated net profit, and consolidated other comprehensive income and other financial information of the Group, in accordance with the recognition and measurement principles laid down in the applicable 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 is in compliance with the Regulation 33 of the Listing Regulations. The respective Board of Directors of the companies included in the Group are responsible for maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding of the assets of each 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 Management and Board of Directors of the Holding Company, as aforesaid.

In preparing the consolidated annual financial results, the respective Board of Directors of the companies included in the Group are responsible for assessing the ability of the Group 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 are also responsible for overseeing the financial reporting process of the Group.

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 is 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 the 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



VINYAS INNOVATIVE TECHNOLOGIES LIMITED
Auditor's report (continued)
Report on the Consolidated Financial Results

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 Group 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 in the consolidated annual financial results 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 Group's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial results or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Group 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.
- Obtain sufficient appropriate audit evidence regarding the financial information of the entities within the Group of which we are the independent auditors and whose financial information we have audited to express an opinion on the Statement. We are responsible for the direction, supervision and performance of the audit of the 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 safeguards.



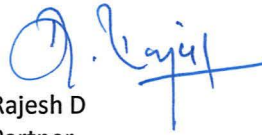
VINYAS INNOVATIVE TECHNOLOGIES LIMITED
Auditor's report (continued)
Report on the Consolidated Financial Results

Other Matter

The consolidated financial results includes the results for the Half year ended March 31, 2026 being the balancing figures between the audited figures in respect of the full financial year ended March 31, 2026 and the published unaudited year-to-date figures up to the First half year the current financial year, which were subjected to a limited review by us, as required under the Listing Regulations.

Place: Bengaluru
Date: May 28, 2026

For P Chandrasekar LLP
Chartered Accountants
(Firm Regn. No.000580S/S200066)



Rajesh D
Partner

Membership No. 234709
UDIN: 26234709ISDDQC7729



CONSOLIDATED AUDITED FINANCIAL RESULTS FOR THE HALF YEAR AND YEAR ENDED MARCH 31ST, 2026



₹ in Lakh

Sl. No.	PARTICULARS	Six Months Ended			Year Ended	
		31st Mar 2026	30th Sep 2025	31st Mar 2025	31st Mar 2026	31st Mar 2025
		Audited			Audited	
1	Revenue from operations	30,238.93			51,432.37	
2	Other Income	120.04			367.23	
3	Total Income	30,358.96			51,799.61	
4	Expenses					
	a) Cost of Material consumed	22,927.48			40,576.99	
	b) (Increase) / Decrease in stock in trade and Work in Progress	997.45			603.74	
	c) Purchase of stock-in-trade	-			-	
	d) Employees benefits expense	1,732.99	Not Applicable Ref. Note 5	Not Applicable Ref. Note 5	2,976.25	Not Applicable Ref. Note 5
	e) Depreciation	366.19			703.61	
	f) Other Expenses	613.80			1,165.63	
	Total Expenses	26,637.92			46,026.22	
5	Profit before Interest & Exceptional Items (3-4)	3,721.05			5,773.39	
6	Interest	767.68			1,559.16	
7	Profit after Interest but before Exceptional Items (5-6)	2,953.37			4,214.22	
8	Exceptional Items	-			-	
9	Profit from ordinary activities before tax	2,953.37			4,214.22	
10	Tax Expense	800.19			1,127.39	
	- Current Tax	743.30			1,060.64	
	- Income tax (Prior year)	71.51			71.51	
	- Deferred Tax	(14.62)			(4.75)	
11	Net Profit (+) / Loss (-) from ordinary activities after tax	2,153.18			3,086.83	
12	Other Comprehensive income (OCI)	(335.01)			(335.01)	
	a) Items that will not be reclassified to profit or loss (net of tax)	(447.68)			(447.68)	
	b) Items that will be reclassified to profit or loss (net of tax)					
	c) Income tax relating to items that will not be reclassified to profit or loss	112.67			112.67	
13	Total Comprehensive Income for the period	1,818.17			2,751.82	
	Net Profit attributable to:					
	Equity Shareholders of the company	2,153.18			3,086.83	
	Net comprehensive income attributable to:					
	Equity Shareholders of the company	1,818.17			2,751.82	
14	Paid-Up Equity Share Capital (face value per share Rs.10/-)	1,258.47			1,258.47	
15	Reserve excluding Revaluation Reserves as per balance sheet of previous accounting year	22,313.72			22,313.72	
16	Earnings Per Share of (before & after extraordinary items) Rs. 10/-					
	(a) Basic	17.11			24.53	
	(b) Diluted	16.99			24.36	
17	Public Shareholding					
	No. of shares	88,85,324			88,85,324	
	Percentage of shareholding	70.62%			70.62%	
18	Promoters and promoter group Shareholding					
	a) Pledged/Encumbered					
	Number of shares	-			-	
	Percentage of shares (as a % of the total shareholding of promoter and promoter group)					
	b) Non-encumbered					
	Number of shares	36,99,402			36,99,402	
	Percentage of shares (as a % of the total shareholding of promoter and promoter group)	29.38%			29.38%	

Note:

- The consolidated audited financial results of the group for the Half Year & year ended 31st March, 2026 have been reviewed by the audit committee has been approved by the Board of Directors of the group at its meeting held on 28th May, 2026. The results for the Half Year & Year Ended 31st March, 2026 has been audited by the Statutory Auditors of the group who have expressed an Unqualified Opinion.



Vinyas Innovative Technologies Limited

PLOT NO 19,SURVEY NO. 26 & 273P, 3RD PHASE KOORGALLI INDUSTRIAL AREA, MYSORE -570018, KARNATAKA
CIN : L26104KA2001PLC028959

CONSOLIDATED AUDITED FINANCIAL RESULTS FOR THE HALF YEAR AND YEAR ENDED MARCH 31ST, 2026

- 2 The consolidated audited Financial results for the Half Year & year ended 31st March, 2026 have been prepared above in accordance with the Indian Accounting Standards (Ind AS) as prescribed under section 133 of the Companies Act, 2013 read with Rule 3 of the Companies (Indian Accounting Standards) Rules, 2015 and Companies (Indian Accounting Standards) Amendment Rules 2016.
- 3 The Holding company has issued 1364000 convertible share warrants on a preferential basis at ₹ 1100 per warrant (including premium of ₹ 1090) pursuant to approval of the Board and shareholders under Sections 42 and 62(1)(c) of the Companies Act, 2013 and SEBI (ICDR) Regulations, 2018. Each warrant is convertible into one equity share of face value ₹10 each within 18 months from the date of issue. The Company has received ₹ 61.25Cr of the issue price and the same has been disclosed under Other Equity. The below are the utilisation of the issue proceeds.

Particulars	Funds Raised	Amount Received	Amount Utilised	Amount Unutilised
Working Capital requirement	110.00	61.25	50.33	8.00
Capital Expenditure	30.00		-	
General Corporate Expenses	10.04		2.92	
Total	150.04	61.25	53.25	8.00

- 4 The group is into Electronic System Design and Manufacturing ("ESDM") and accordingly there is only one reportable segment called ESDM in accordance with the requirement of Ind AS 108- "Operating Segment".
- 5 Since the holding company formed its subsidiary during the second half of the financial year & no business commencement happened during the period, the consolidated financial results are being prepared for the first time, and therefore comparative figures for the previous period are not applicable.
- 6 The statement includes the results of the holding company the following entities:

Company Name	Nature of relationship
Vinyas Innovative Technologies Limited	Holding Company
Vinyas Technologies Private Limited	Wholly owned Subsidiary

- 7 Pursuant to the notification of the new Labour Codes by the Government of India, the Company has evaluated the consequential impact of the revised definition of wages on employee benefit obligations. Accordingly, during the half year ended March 31, 2026, the Company has recognised an additional liability of Rs. 495.69 lakhs towards gratuity and Rs. 158.29 lakhs towards leave encashment, along with the related deferred tax impact, wherever applicable. The Company continues to monitor further developments and clarifications in relation to the new Labour Codes and assess the consequential impact, if any.

Place : Mysore
Date: 28th May 2026

For Vinyas Innovative Technologies Limited

NARENDRA NARAYANAN
Managing Director
DIN: 00396176



Vinyas Innovative Technologies Limited
CIN : L26104KA2001PLC028959
Consolidated Statement of Assets and Liabilities
(All amount in ₹ Lakh unless otherwise stated)



Particulars	As at March 31, 2026	As at March 31, 2025
ASSETS		
Non-current Assets		
Property, Plant and Equipment	6,386.32	
Right-of-use Assets	86.25	
Capital Work In Progress	450.34	
Financial assets		
(i) Investments	10.08	
(ii) Loans	27.63	
(iii) Other Financial Assets	36.09	
Deferred Tax Assets (Net)	143.82	
Other Non-current Assets	270.00	
Total Non-current Assets	7,410.53	Not Applicable Ref Note. 5
Current assets		
Inventory	12,862.15	
Financial Assets		
(i) Investments	-	
(ii) Trade Receivables	22,709.70	
(iii) Cash and Cash Equivalents	139.81	
(iv) Bank balances other than (iii) above	1,706.64	
(v) Other Financial Assets	-	
Current Tax Assets (Net)	-	
Other Current Assets	2,008.60	
Total Current Assets	39,426.91	
Total Assets	46,837.44	
EQUITY AND LIABILITIES		
EQUITY		
Equity Share Capital	1,258.47	
Other Equity	22,313.72	
Total Equity	23,572.19	
Liabilities		
Non-current Liabilities		
Financial Liabilities		
(i) Borrowings	703.74	
(ii) Lease Liabilities	81.33	
(iii) Other Financial Liabilities	-	
Long Term Provisions	876.86	
Deferred Tax Liabilities	-	
Other Non-current Liabilities	-	
Total Non-current Liabilities	1,661.93	Not Applicable Ref Note. 5
Current liabilities		
Financial Liabilities		
(i) Borrowings	12,302.31	
(ii) Lease Liabilities	12.60	
(iii) Trade Payables		
(a) total outstanding dues of Micro Enterprises and Small Enterprises	750.27	
(b) total outstanding dues of creditors other than Micro Enterprises and Small Enterprises	4,155.98	
(iv) Other Financial Liabilities	2,907.91	
Other Current Liabilities	283.79	
Short Term Provisions	189.34	
Current Tax Liabilities (Net)	1,001.14	
Total Current Liabilities	21,603.33	
Total Liabilities	23,265.25	
Total Equity and Liabilities	46,837.44	

Vinyas Innovative Technologies Limited
MYSURU
570 018
NARENDRA NARAYANAN
Managing Director
DIN: 00396176

Place : Mysore
Date: 28th May 2026

Particulars	For the Year ended March 31, 2026	For the Year ended March 31, 2025
Cash flow from operating activities		
Profit before tax for the year	4,214.22	
Adjustments for:		
Depreciation and amortisation expense	615.71	
Amortisation of Right of Use Assets	17.50	
Finance costs	1,559.16	
Net gain on disposal of property, plant and equipment	(29.08)	
Bad debts written off	-	
Interest income on financial assets measured at amortised cost	(0.79)	
Interest income on Deposits	(112.57)	
Fair value gain on financial assets measured at fair value through other comprehensive income	(447.68)	
Operating profit before working capital changes	5,816.48	
Working capital movements:		
Adjustment for (increase) / decrease in operating assets:		
(Increase)/Decrease in trade receivables	(5,014.44)	
(Increase)/Decrease in current and non-current financial assets	272.68	
(Increase)/Decrease in current and non-current other assets	(185.50)	
(Increase)/Decrease in loans	(7.82)	
(Increase)/Decrease in Inventories	(5,220.59)	
Adjustment for increase / (decrease) in operating liabilities:		
Increase/(Decrease) in trade payables	1,826.22	
Increase/(Decrease) in current and non-current financial liabilities	140.18	
Increase/(Decrease) in current and non-current other liabilities	(792.11)	
Increase/(Decrease) in current and non current provisions	652.98	
Increase/(Decrease) in current tax	404.35	
Cash generated from operations	(2,097.50)	
Direct taxes (paid)/refund	(1,132.14)	
Net cash from operating activities (A)	(3,229.65)	
Cash flow from investing activities		
Purchase of property, plant and equipment including capital advances	(3,089.06)	
Movement in Capital Work in Progress	(450.34)	
Proceeds from sale of property, plant and equipment	29.08	
Investment in bank deposits	(1,079.79)	
Interest received	113.36	
Net cash flow used in investing activities (B)	(4,476.75)	
Cash flow from financing activities		
Proceeds from issue of equity shares (including Premium)	-	
Proceeds from issue of share warrants	6,125.35	
Proceeds/(repayment) of long-term borrowings	(143.39)	
Proceeds/(repayment) of Short-term borrowings	2,879.50	
Payment of lease liabilities	(10.22)	
Finance costs paid	(1,559.16)	
Net cash flow used in financing activities (C)	7,292.08	
Net increase in cash and cash equivalents (A+B+C)	(414.33)	
Cash and cash equivalents at the beginning of the period	554.14	
Cash and cash equivalents at the end of the period	139.81	

Not Applicable
Ref. Note 5

1. Component of cash and cash equivalents

	For the Year ended March 31, 2026	For the Year ended March 31, 2025
Cash on hand	6.67	
Balance with banks		
In current accounts	11.66	
In deposit accounts	121.49	
Total cash and cash equivalents	139.81	

2. The Statement of Consolidated Cash Flows has been prepared under the Indirect method as set out in Ind AS 7 - Statement of Cash Flows notified under Section 133 of the Companies Act 2013, read together with Paragraph 7 of the Companies (Indian Accounting Standards) Rules, 2015 (as amended).

Place : Mysore
Date: 28th May 2026

Vinyas Innovative Technologies Limited
MYSURU
570 018
NARENDRA NARAYANAN
Managing Director
DIN: 00396176

Vinyas Innovative Technologies Ltd.

(Formerly known as Vinyas Innovative Technologies Pvt. Ltd.)

CIN: L26104KA2001PLC028959

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Koorgalli Industrial Area, Ilawala Hobali, Mysuru – 570 018, India
Tel: +91 821 240 4444 | Fax: +91 821 297 2044
www.vinyasit.com



Annexure B

Disclosure under Regulation 30 of SEBI (LODR) Regulations, 2015

Sl. No.	Particulars	Details
1	Name of the target entity, details in brief such as size, turnover etc.	Vinyas Technologie Private Limited a Wholly Owned Subsidiary incorporated in India. The entity is yet to commence business operations.
2	Whether the acquisition would fall within related party transaction(s) and whether the promoter/promoter group/group companies have any interest in the entity being acquired	The entity is a Wholly Owned Subsidiary of the Company and hence a related party. Promoter/promoter group are interested only to the extent of their shareholding in the Company.
3	Industry to which the entity being acquired belongs	Electronics Manufacturing Services (EMS)
4	Objects and effects of acquisition	To facilitate strategic business expansion, operational activities and allied business activities
5	Brief details of any governmental or regulatory approvals required for the acquisition	Not Applicable
6	Indicative time period for completion of acquisition	Incorporated in December 2025
7	Nature of consideration	Subscription to share capital
8	Cost of acquisition / investment	Initial subscription to share capital -Rs 100,000/-
9	Percentage of shareholding / control acquired and / or number of shares acquired	100% shareholding and control.
10	Brief background about the entity acquired	Incorporated in India for carrying on business activities in electronics manufacturing services, and related sectors. The entity is yet to commence business operations and its financial statements have been consolidated with the holding Company for the financial year 2025-26.

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ANNEXURE C

Details required under Regulation 30 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 read with SEBI Circular No. SEBI/HO/CFD/CFD-PoD1/P/CIR/2023/123 dated July 13, 2023 and SEBI Circular No. SEBI/HO/CFD/CFD-PoD2/CIR/P/2024/185 dated December 31, 2024.

Sr No.	Particulars	Internal Auditor
1.	Reason for change viz. appointment, reappointment, resignation, removal, death or otherwise	Re-appointment of the Internal Auditors
2.	Date of appointment / re-appointment/ cessation (as applicable)	28th May, 2026
3.	Term of Appointment /re-appointment	For the Financial Year 2026-27
4.	Brief profile (in case of appointment)	Gargesh & Co., Chartered Accountants, established in 1997, has been delivering professional and quality-driven services for over two decades. Built on the core values of responsibility, accountability, honesty, and integrity, the firm has earned the long-term trust of its clients. Led by experienced partners—CA Ravi G R, with 28 years of experience, and CA Raghuveera C S, with 18 years including 8 years in employment—the firm offers a wide range of services including audit, taxation, accounting consultancy, and startup advisory. Supported by a team of professional associates, Gargesh & Co. is committed to providing value-added solutions tailored to meet the evolving needs of its clients.
5.	Disclosure of relationships between directors (in case of appointment of a Director)	Not Applicable

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ANNEXURE D

Details required under Regulation 30 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 read with SEBI Circular No. SEBI/HO/CFD/CFD-PoD1/P/CIR/2023/123 dated July 13, 2023 and SEBI Circular No. SEBI/HO/CFD/CFD-PoD2/CIR/P/2024/185 dated December 31, 2024.

Sr No.	Particulars	Cost Auditor
1.	Reason for change viz. appointment, reappointment, resignation, removal, death or otherwise	Re-appointment of the Cost Auditors
2.	Date of appointment / re-appointment/ cessation (as applicable)	28th May, 2026
3.	Term of Appointment /re-appointment	For the Financial Year 2026-27
4.	Brief profile (in case of appointment)	<p>CMA S. Mallikarjuna Rao (M.No. 26143) is a seasoned Practicing Cost Accountant with nearly 20 years of experience. He began his career under Sri V. Kalyanaraman and later handled costing at Chamundi Textiles, Mysore. He also worked in Qatar with CTJV on an LNG plant project.</p> <p>Since obtaining his Certificate of Practice in 2012, he has provided cost compliances and CAS-4 certification services to some of the major clientele in Mysore and Bengaluru.</p> <p>Based in Mysore, he offers cost audits, accounting, asset verification, and stock audits. He serves as Statutory Auditor for the Mysore Chapter of ICAI (Cost) and Cost Auditor for Vinyas Innovative Technologies Ltd.</p>
5.	Disclosure of relationships between directors (in case of appointment of a Director)	Not Applicable