

Date: 14th November, 2025

To,
The Listing Department
National Stock Exchange of India Limited
Exchange Plaza, Bandra Kurla Complex,
Bandra (East), Mumbai – 400051

Symbol: VGINFOTECH
Series: ST (Trade for Trade Surveillance Segment (TFTS) – Settlement Type ‘W’)
ISIN: INE0VRH01015

Subject: Outcome of the Board Meeting held 14th November, 2025 – Unaudited Financial Results of the Company for the half year ended 30 September 2025 -Regulations 30 and 33 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 (“SEBI Listing Regulations”).

Ref: Intimation of Board Meeting vide letter dated 11th November 2025

We hereby inform you that, in compliance with Regulation 30 read with Schedule III, Regulation 33 and other applicable provisions of the SEBI Listing Regulations, the Board of Directors of Virtual Galaxy Infotech Limited (“the Company”), at their Meeting held today viz. Friday, 14th November 2025, as inter-alia, approved Unaudited Financial Results of the Company for the half year ended 30th September 2025, subjected to Limited Review of the Statutory Auditor of the Company.

In this regard, please find enclosed the following documents prepared in compliance with Regulations 33 and 47 (as applicable) of the SEBI Listing Regulations:

1. Unaudited Financial Results for the half year ended 30th September 2025, Unaudited Statement of Assets and Liabilities (Balance Sheet) and Cash Flow Statement as on 30th September 2025 and notes thereon;
2. Unmodified Limited Review Report on the Unaudited Financial Results for the half year ended 30th September 2025, issued by the Company’s Statutory Auditor - M/s. K K Mankeshwar & Company, Chartered Accountants;

The Meeting of the Board of Directors of the Company commenced at 4:00 p.m. (IST) and concluded at 10:15 p.m. (IST).

The aforesaid results are also being disseminated on Company's website at <https://www.vgipl.com/>

You are requested to take the above on record.

Thanking you,
For **Virtual Galaxy Infotech Limited**

Anjali Vinay Padhye
Company Secretary & Compliance Officer

**Limited Review Report on Unaudited Standalone Financial Results
for the period ended 30th September 2025**

To

The Board of Directors

Virtual Galaxy Infotech Limited

Plot. No.3, Central Excise Colony,
Ring Road, Chhatrapati Square,
Nagpur - 440015, Maharashtra

We have reviewed the accompanying statement of unaudited financial results of **Virtual Galaxy Infotech Limited** for the six months ended **30th September, 2025** ("the Statement") being submitted by the Company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 ('the Regulation') as amended, read with relevant rules issued thereunder and other accounting principles generally accepted in India. This statement is the responsibility of the Company's Management and has been approved by the Board of Directors. Our responsibility is to issue a report on these financial statements based on our review.

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 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.

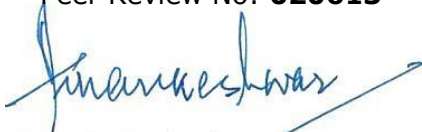
Based on our review conducted as above, nothing has come to our attention that causes us to believe that the accompanying statement of unaudited financial results prepared in accordance with applicable accounting standards and other recognized accounting practices and policies has not disclosed the information required to be disclosed in terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 including the manner in which it is to be disclosed, or that it contains any material misstatement.

Emphasis of Matter (EoM)

We draw attention to the **Note 2.38** of the Notes to Accounts of the Standalone Financial Statement which states that the Company was listed on 19th of May 2025, on National Stock Exchange's Emerge Platform during the reporting period. Our opinion is not modified in respect of this matter.

Our conclusion is not modified in respect of this matter.

For K. K. Mankeshwar & Co.,
Chartered Accountants
Firm Registration No: **106009W**
Peer Review No: **020613**



CA Ashwin Mankeshwar
Partner

Membership No. **046219**
UDIN: **25046219BMLMVI3470**



Place: **Nagpur**
Date: **14th November, 2025**

VIRTUAL GALAXY INFOTECH LIMITED
(Formerly known as Virtual Galaxy Infotech Private Limited)
CIN : U93000MH1997PLC110645
ADDRESS : 3, CENTRAL EXCISE COLONY, BEHIND MAHATME EYE BANK,
CHHATRAPATI SQUARE, RING ROAD, NAGPUR, MAHARASHTRA, INDIA, 440015
STATEMENT OF PROFIT & LOSS ACCOUNT AS ON 30TH SEPTEMBER 2025

PARTICULARS		Note No.	Half Year Ended			(Fig in ₹ in Lakhs)
			30.09.2025	30.09.2024	31.03.2025	31st March 2025
			Unaudited	Audited	Unaudited	Audited
I. Revenue from operations	2.20		8,613.12	7,160.88	4,853.47	12,014.35
II. Other income	2.21		39.77	1.90	26.94	28.85
III. Total Income (I + II)			8,652.89	7,162.78	4,880.41	12,043.20
IV. LESS : EXPENDITURE						
Cost of Material Consumed	2.22		3,387.09	3,163.75	1,456.04	4,619.79
Changes in inventories of finished goods, work-in-progress and Stock-in-Trade	2.23		1.66	1.58	1.73	3.32
Employee benefit expenses	2.24		638.46	492.77	577.93	1,070.70
Finance costs	2.25		110.25	108.95	148.16	257.10
Depreciation and amortization expenses	2.26		665.84	267.74	497.04	764.78
Other Expenses	2.27		743.25	424.37	369.72	794.09
Total Expenses			5,546.55	4,459.16	3,050.63	7,509.79
V. Profit before exceptional and extraordinary items and tax			3,106.34	2,703.63	1,829.78	4,533.41
VI. Exceptional items			-	-	-	-
VII. Profit before extraordinary items and tax (V - VI)			3,106.34	2,703.63	1,829.78	4,533.41
VIII. Extraordinary items			-	-	-	-
IX. Profit before tax (VII - VIII)			3,106.34	2,703.63	1,829.78	4,533.41
X. Tax expense :						
a) Current tax expenses			902.91	796.77	437.79	1,234.56
b) Current tax relating to prior years (net)			-	-	-	-
c) Deferred tax charge/(credit)	2.12		1.29	-6.51	93.52	87.02
Net tax expenses/(benefit)			904.20	790.26	531.31	1,321.58
XI. Profit / (Loss) for the period from continuing operations (IX-X)			2,202.14	1,913.36	1,298.47	3,211.83
XII. Profit / (loss) for the period (XI + XIV)			2,202.14	1,913.36	1,298.47	3,211.83
XIII. Earning per equity share :	2.30					
Basic			8.86	10.46	7.10	17.55
Diluted			8.86	10.46	7.10	17.55

Place: Nagpur

Date: 14th November 2025

For VIRTUAL GALAXY INFOTECH LIMITED


Sachin Purushottam Pande
Managing Director
DIN- 02181154

VIRTUAL GALAXY INFOTECH LIMITED
(Formerly known as Virtual Galaxy Infotech Private Limited)
CIN : U93000MH1997PLC110645

ADDRESS : 3, CENTRAL EXCISE COLONY, BEHIND MAHATME EYE BANK,
CHHATRAPATI SQUARE, RING ROAD, NAGPUR, MAHARASHTRA, INDIA, 440015
BALANCE SHEET AS ON 30TH SEPTEMBER 2025

(Fig in ₹ in Lakhs)

PARTICULARS	Note No.	30th September 2025	31st March 2025
I. EQUITY AND LIABILITIES :			
1 SHAREHOLDERS' FUNDS			
Share Capital	2.01	2,486.86	1,829.86
Reserves and Surplus	2.02	17,200.14	7,489.27
Money Received Against Share Warrants		-	-
Sub-total		19,687.01	9,319.13
2 Share Application Money Pending Allotment		-	-
Minority Interest		-	-
3 NON-CURRENT LIABILITIES			
Long-Term Borrowings	2.03	3,936.17	3,222.97
Other Long-Term Liabilities	2.04	-	-
Long Term Provisions	2.05	77.34	68.26
Deferred tax Liability (Net)	2.12	85.74	84.45
Sub-total		4,099.25	3,375.68
4 CURRENT LIABILITIES			
Short-Term Borrowings	2.06	745.32	749.58
Trade Payable	2.07	917.18	431.69
Other Current Liabilities	2.08	392.11	358.75
Short-Term Provisions	2.09	1,744.14	1,583.75
Sub-total		3,798.75	3,123.77
TOTAL EQUITIES AND LIABILITIES		27,585.00	15,818.58
II. ASSETS:			
1 NON-CURRENT ASSETS			
Property, Plant & Equipment			
Tangible Assets	2.10	4,587.66	4,512.82
Tangible Asset Under Development - WIP	2.10	5,984.52	4,092.15
Intangible Assets	2.10	2,090.23	2,324.77
Intangible Asset under Development - WIP	2.10	2,042.71	720.92
Sub-total		14,705.12	11,650.66
Non Current Investments	2.11	-	-
Deferred tax Assets (Net)	2.12	-	-
Long Term Loans and Advances	2.13	2,300.00	-
Other Non Current Assets	2.14	442.83	338.67
Sub-total		2,742.83	338.67
2 CURRENT ASSETS			
Current Investments		-	-
Inventories	2.15	5.79	7.45
Trade Receivables	2.16	3,842.32	2,228.60
Cash and Cash Equivalents	2.17	4,494.18	255.74
Short-Term Loans and Advances	2.18	1,476.89	1,129.15
Other Current Assets	2.19	317.88	208.31
Sub-total		10,137.05	3,829.25
TOTAL ASSETS		27,585.00	15,818.58

For VIRTUAL GALAXY INFOTECH LIMITED



Sachin Purushottam Pande

Managing Director

DIN- 02181154

Place: Nagpur

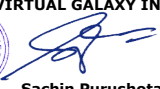
Date: 14th November 2025

VIRTUAL GALAXY INFOTECH LIMITED
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CHHATRAPATI SQUARE, RING ROAD, NAGPUR, MAHARASHTRA, INDIA, 440015
CASH FLOW STATEMENT FOR THE YEAR ENDED 30TH SEPTEMBER 2025

		(Fig in ₹ in Lakhs)	
Sr.No.	Particulars	As at 30st September 2025	As at 31st March 2025
1	<u>Cash Flow Operating activities</u>		
	(a) Net Profit/ (Loss) before exceptional items and taxes	3,106.34	4,533.41
	Adjustments :		
	Depreciation & amortization	665.84	764.78
	Interest and Finance costs	110.25	257.10
	Interest income	-39.77	-17.06
	Tax Related to earlier years	-	-
	(Profit)/Loss on Sale of Fixed Assets	-	-
	Increase/(Decrease) in Short Term Provisions	160.39	957.70
	Increase/(Decrease) in Long Term Provisions	9.08	17.19
	Operating Profit before Working Capital changes	4,012.13	6,513.12
	(b) Working capital changes :		
	- (Increase)/Decrease in Inventories	1.66	3.32
	- (Increase)/Decrease in Trade Receivables	-1,613.72	275.03
	- (Increase)/Decrease in Short Term Loans & Advances	-347.74	-152.98
	- Increase/(Decrease) in Trade Payables	487.90	-644.92
	- Increase/(Decrease) in Other Current Liabilities	30.96	-503.96
	- (Increase)/Decrease in Other Current Assets	-109.57	66.33
	Net cash from Operating Activities	2,461.62	5,555.95
	Less: Tax Paid	-902.91	-1,234.56
	Net cash from Operating Activities	1,558.71	4,321.38
2	<u>Cash Flow from Investing Activities</u>		
	(a) Increase in Property, Plant & Equipements -		
	- (Increase)/Decrease in Tangible Assets	-506.14	-3,058.75
	- (Increase)/Decrease in Tangible Assets - WIP	-1,892.37	-1,043.09
	- (Increase)/Decrease in Intangible Assets	-	-1,512.85
	- (Increase)/Decrease in Intangible Assets - WIP	-1,321.79	544.56
	(b) (Increase)/Decrease in Other Non-current assets	-104.16	-132.53
	(c) (Increase)/Decrease in Other Non-current Investments	-	52.50
	(d) (Increase)/Decrease in Other Long term Loans & Advances	-2,300.00	-
	(e) Interest Received	39.77	17.06
	Net cash from Investing Activities	-6,084.69	-5,133.08
3	<u>Cash Flow from Financing Activities</u>		
	(a) Increase/(Decrease) in Long Term Borrowings		
	- Proceeds from Long term borrowings	2,497.00	1,219.21
	- Repayment of Long term borrowings	-1,783.80	-1,411.49
	(b) Increase/(Decrease) in Other Long Term Liabilities	-	-710.39
	(c) Increase/(Decrease) in Short Term Borrowings	-4.25	300.86
	(d) Increase/(Decrease) in Share Application Money Pending Allotment	-	-42.85
	(e) Increase/(Decrease) in Share Issue	657.00	1,750.46
	(f) Increase/(Decrease) in Security Premium Account	7,508.72	
	(g) Interest and other Finance costs	-110.25	-257.10
	Net cash from Financing Activities	8,764.41	848.70
	Net increase/(decrease) in cash and cash equivalents	4,238.43	37.01
	Add : Cash and cash equivalents at the beginning of the period	255.74	218.73
	Cash and cash equivalents at the end of the period	4,494.18	255.74

For VIRTUAL GALAXY INFOTECH LIMITED

Sachin Purushotaam Pande
Managing Director
DIN- 02181154

Place: Nagpur
Date: 14th November 2025

Notes to the Financial Results of Virtual Galaxy Infotech Limited
for the half year ended 30th September 2025

1. The above said financial results have been reviewed by the Audit committee in their meeting on 14-11-2025 and approved by board of Directors in their meeting held on 14-11-2025.
2. There are no investor complaints received/pending as on 30.09.2025.
3. Figures of previous period/ year have been regrouped/ recast wherever necessary, in order to make them comparable.
4. As per MCA notification dated 16th February, 2015, companies whose shares are listed on SME as referred in Chapter XB (LODR) 2015 are exempted from adoption of IND AS. As company is covered under exempted category, it has not adopted IND AS for the preparation of financial results.
5. Figures of last Half year are the balancing figures between audited figures in respect of the full financial year.
6. The Company was listed on 19th of May 2025, on National Stock Exchange's Emerge Platform subsequent to the reporting period.

For Virtual Galaxy Infotech Limited

**Sachin Purushottam Pande**

Managing Director

Din: 02181154

Place: Nagpur

Date: 14th November 2025

Date: 14th November, 2025

To,
The Manager,
Listing Department,
National Stock Exchange of India Limited,
'Exchange Plaza', C-1, Block 'G',
BandraKurla Complex, Bandra (E),
Mumbai – 400051

Sub: Declaration on the Limited Review Report on the Unaudited Financial Results under Regulations 33(3)(d) of the SEBI (Listing Obligations and Disclosure Requirements), 2015.

Pursuant to provisions of Regulation 33(3)(d) of the SEBI (Listing Obligations and Disclosure Requirements), Regulations, 2015, we hereby declare and confirm that the Limited Review Report on the Unaudited Standalone Financial Results for the half year ended 30th September, 2025, which are being sent herewith, are unmodified and without any qualifications.

Thanking you,

Yours Faithfully,

For **Virtual Galaxy Infotech Limited**



SACHIN PURUSHOTTAM PANDE
MANAGING DIRECTOR
DIN - 02181154