

Date: 22<sup>nd</sup> May, 2026

Software Development | E-governance Solution | AI & Data Analytics  
System Integration | IT Facility Management & Data Center Services

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

**Symbol:** VGINFOTECH **ISIN:** INE0VRH01015  
**Subject:** Outcome of Board Meeting held on 22<sup>nd</sup> May, 2026 pursuant to Regulation 30 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 (the 'SEBI Listing Regulations').

Dear Sir/Madam,

Pursuant to Regulation 30 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 (the 'SEBI Listing Regulations') and further to our intimation letter dated 19<sup>th</sup> May, 2026, we wish to inform you that the Board of Directors of the Company at their Meeting held today i.e. on 22<sup>nd</sup> May, 2026 at its Registered Office, inter-alia, approved the following:

1. Considered and approved the Standalone Audited Financial Results of the Company for the Quarter and year ended on 31<sup>st</sup> March, 2026. A copy of the said Audited Financial Results along with Audit report from the Statuary Auditor pursuant to the provisions of Regulation 33(3) of the SEBI Listing Regulations is annexed herewith.
2. As an additional matter, the Board considered and approved the extension of the timeline for utilization of funds raised through the Initial Public Offer ("IPO") for the same objects as disclosed in the Prospectus of the Company as mentioned at Sr. no. 4 & 5. The revised timeline for the said Objects is as under:

Objects of the issue as per Prospectus	Completion Timeline As per Offer Document	Revised Completion Timeline
Funding of expenditure related to enhancement, maintenance and upgrading existing products through manpower hiring	Till FY 2025-26	Till FY 2026-27
Funding for business development and marketing activities	Till FY 2025-26	Till FY 2026-27

The meeting commenced at 2.30 PM. And concluded at 03.15 PM.

Please take the above information on record and arrange for dissemination.

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

**Anjali Vinay Padhye**  
Company Secretary & Compliance Officer

**Independent Auditor's Report on the Quarter ended and Year ended 31<sup>st</sup> March 2026  
for Audited Standalone Financial Results of Virtual Galaxy Infotech Limited Pursuant  
to Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements)  
Regulations, 2015, as amended**

**To**

The Board of Directors  
Virtual Galaxy Infotech Limited  
Nagpur, Maharashtra

**Opinion**

We have audited the accompanying Statement of Quarterly and Year to Date Standalone Financial Results of **Virtual Galaxy Infotech Limited** ("the Company") for the quarter ended **31<sup>st</sup> March 2026** and for the year ended **31<sup>st</sup> March 2026** ("the Statement"), attached herewith, being submitted by the Company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended ("Listing Regulations"). In our opinion and to the best of our information and according to the explanations given to us, the aforesaid Statement:

- a) is presented in accordance with the requirements of Regulation 33 of the Listing Regulations in this regard; and
- b) gives a true and fair view in conformity with the recognition and measurement principles laid down in the applicable Accounting Standards prescribed under Section 133 of the Companies Act, 2013 ("the Act") read with Rule 7 of the Companies (Accounts) Rules, 2014 and other accounting principles generally accepted in India, of the net profit and other financial information of the Company for the quarter ended **31<sup>st</sup> March 2026** and for the year ended **31<sup>st</sup> March 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. Our responsibilities under those Standards are further described in the *Auditor's Responsibilities for the Audit of the Standalone Financial Results* section of our report. We are independent of the Company in accordance with the Code of Ethics issued by the Institute of Chartered Accountants of India ("ICAI") together with the ethical

requirements that are relevant to our audit of the standalone financial results 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 ICAI's 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 annual standalone financial statements.

The Company's Board of Directors are responsible for the preparation and presentation of the Statement that gives a true and fair view of the net profit and other financial information in accordance with the applicable Accounting Standards prescribed under Section 133 of the Companies Act, 2013 read with Rule 7 of the Companies (Accounts) Rules, 2014 and other accounting principles generally accepted in India and in compliance with Regulation 33 of the Listing Regulations.

This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding 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 gives a true and fair view and is 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 Standards on Auditing will always detect a material misstatement when it exists.

Misstatements can arise from fraud or error and are considered material if, individually or in 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 the Standards on Auditing, we exercise professional judgment and maintain professional scepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the Statement, whether due to fraud or error;
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances;
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates made by the Board of Directors;
- Conclude on the appropriateness of the Board of Directors' use of the going concern basis of accounting; and
- Evaluate the overall presentation, structure and content of the Statement.

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 communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards.

### **Emphasis of Matter Para**

1. We draw attention to Note 9 to the financial result regarding the amendment of the Object Clause of the Company pursuant to the approval of the shareholders at the Extra Ordinary General Meeting held on September 29, 2025. The shareholders approved the revision and reallocation of funds aggregating to ₹ 3,426 lakhs, comprising ₹ 630 lakhs towards capital expenditure for acquisition of leasehold land at MIHAN SEZ, Nagpur, and ₹ 2,796 lakhs towards meeting the working capital requirements of the Company, in accordance with applicable laws and regulations. Our opinion is not modified in respect of this matter.

2. We draw attention to Note 12 to the results of quarter four wherein the Earnings Per Share (EPS) for both the current year and the previous year have been recalculated based on the weighted average number of equities shares outstanding. The corresponding impact of such recalculation has been appropriately disclosed in the EPS note forming part of the financial result. Our opinion is not modified in respect of this matter.
3. We draw attention to Note 14 to the financial results regarding the issuance of share warrants by the Company during the financial year 2026-27. The management has represented that the said transaction does not have any impact on the financial results of the current period. Our opinion is not modified in respect of this matter.
4. We draw attention to the Note 15 that the Company has not maintained an audit trail (edit log) feature in the accounting software used for maintaining its books of account, as required under the proviso to Rule 3(1) of the Companies (Accounts) Rules, 2014 for the period under audit. Our opinion is not modified in respect of this matter.

#### **Other Matter**

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



**Ashwin Mankeshwar**

*Partner*

Membership No. 046219

For and on behalf of

**K.K. Mankeshwar & CO.**

*Chartered Accountants*

FRN: 106009W

UDIN: **26046219UGMMDC1550**

Nagpur, dated the

22<sup>nd</sup> May, 2026

**VIRTUAL GALAXY INFOTECH LIMITED**  
(Formerly known as Virtual Galaxy Infotech Private Limited)  
CIN : L93000MH1997PLC110645  
ADDRESS : PLOT NO. 26, THE NAGPUR DIVISIONAL INSURANCE EMPLOYEES  
CO-OPERATIVE HOUSINGSOCIETY LIMITED, VIVEKANAND NAGAR, NAGPUR, MAHARASHTRA, INDIA, 440015  
STATEMENT OF STANDALONE FINANCIAL RESULTS FOR THE QUARTER AND YEAR ENDED ON 31ST MARCH 2026

(Fig in ₹ in Lakhs)

PARTICULARS	QUARTER ENDED			HALF YEAR ENDED			YEAR TO DATE	
	3 Months Ended 31/03/2026	Preceding 3 Months Ended 31/12/2025	Corresponding 3 Months Ended in the Previous year 31/03/2025	6 Months Ended 31/03/2026	Preceding 6 Months Ended 30/09/2025	Corresponding 6 Months Ended 31/03/2025	Year to Date Figures for the Current year ended 31/03/2026	Year to Date Figures Previous year ended 31/03/2025
	Audited	Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited	Audited
I. Revenue from operations	5,466.07	4,126.45	1,889.63	9,592.52	8,613.12	4,853.47	18,205.64	12,014.35
II. Other income	77.57	10.13	16.51	87.69	39.77	26.94	127.46	28.85
<b>III. Total Income ( I + II )</b>	<b>5,543.64</b>	<b>4,136.58</b>	<b>1,906.14</b>	<b>9,680.21</b>	<b>8,652.89</b>	<b>4,880.41</b>	<b>18,333.10</b>	<b>12,043.20</b>
<b>IV. LESS : EXPENDITURE</b>								
Cost of Material Consumed	1,924.97	1,512.93	418.64	3,437.90	3,387.09	1,456.04	6,824.99	4,619.79
Changes in inventories of finished goods, work-in-progress and Stock-in-Trade	1.21	0.45	0.83	1.66	1.66	1.73	3.32	3.32
Employee benefit expenses	409.95	455.16	286.59	865.11	638.46	577.93	1,503.58	1,070.70
Finance costs	90.02	94.43	69.33	184.45	110.25	148.16	294.70	257.10
Depreciation and amortization expenses	755.86	381.91	262.01	1,137.77	665.84	497.04	1,803.60	764.78
Other Expenses	358.73	352.45	185.79	711.18	743.25	369.72	1,454.42	794.09
<b>Total Expenses</b>	<b>3,540.74</b>	<b>2,797.33</b>	<b>1,223.20</b>	<b>6,338.07</b>	<b>5,546.55</b>	<b>3,050.63</b>	<b>11,884.62</b>	<b>7,509.79</b>
V. Profit before exceptional and extraordinary items and tax	<b>2,002.89</b>	<b>1,339.25</b>	<b>682.95</b>	<b>3,342.14</b>	<b>3,106.34</b>	<b>1,829.78</b>	<b>6,448.49</b>	<b>4,533.41</b>
VI. Exceptional items	-	-	-	-	-	-	-	-
VII. Profit before extraordinary items and tax ( V - VI )	<b>2,002.89</b>	<b>1,339.25</b>	<b>682.95</b>	<b>3,342.14</b>	<b>3,106.34</b>	<b>1,829.78</b>	<b>6,448.49</b>	<b>4,533.41</b>
VIII. Extraordinary items	-	-	-	-	-	-	-	-
IX. Profit before tax ( VII - VIII )	<b>2,002.89</b>	<b>1,339.25</b>	<b>682.95</b>	<b>3,342.14</b>	<b>3,106.34</b>	<b>1,829.78</b>	<b>6,448.49</b>	<b>4,533.41</b>
X. Tax expense :								
a) Current tax expenses	410.10	394.96	89.38	805.06	902.91	437.79	1,707.97	1,234.56
b) Current tax relating to prior years (net)	-	-	-	-	-	-	-	-
c) Deferred tax charge/(credit)	143.49	-13.57	103.23	129.92	1.29	93.52	131.21	87.02
<b>Net tax expenses/(benefit)</b>	<b>553.59</b>	<b>381.39</b>	<b>192.61</b>	<b>934.99</b>	<b>904.20</b>	<b>531.31</b>	<b>1,839.19</b>	<b>1,321.58</b>
XI. Profit / (Loss) for the period from continuing operations (IX-X)	<b>1,449.30</b>	<b>957.86</b>	<b>490.34</b>	<b>2,407.16</b>	<b>2,202.14</b>	<b>1,298.47</b>	<b>4,609.30</b>	<b>3,211.83</b>
XII. Profit / (loss) for the period ( XI + XIV )	<b>1,449.30</b>	<b>957.86</b>	<b>490.34</b>	<b>2,407.16</b>	<b>2,202.14</b>	<b>1,298.47</b>	<b>4,609.30</b>	<b>3,211.83</b>
XIII. Earning per equity share :								
Basic (As per Weighted Average Equity Share)	6.04	3.99	2.92	10.03	9.17	7.73	19.20	19.12
Diluted (As per Weighted Average Equity Share)	6.04	3.99	2.92	10.03	9.17	7.73	19.20	19.12

Place: Nagpur  
Date: 22th May 2026



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 : L93000MH1997PLC110645  
ADDRESS : PLOT NO. 26, THE NAGPUR DIVISIONAL INSURANCE EMPLOYEES  
CO-OPERATIVE HOUSINGSOCIETY LIMITED, VIVEKANAND NAGAR, NAGPUR, MAHARASHTRA, INDIA, 440015  
AUDITED BALANCE SHEET AS ON 31ST MARCH 2026

(Fig in ₹ in Lakhs)

PARTICULARS	31st March 2026	31st March 2025
<b>I. EQUITY AND LIABILITIES :</b>		
<b>1 SHAREHOLDERS' FUNDS</b>		
Share Capital	2,486.86	1,829.86
Reserves and Surplus	19,358.61	7,489.27
Money Received Against Share Warrants	-	-
<b>Sub-total</b>	<b>21,845.47</b>	<b>9,319.13</b>
<b>2 Share Application Money Pending Allotment</b>	-	-
<b>Minority Interest</b>	-	-
<b>3 NON-CURRENT LIABILITIES</b>		
Long-Term Borrowings	3,592.61	2,853.91
Other Long-Term Liabilities	-	-
Long Term Provisions	83.44	68.26
Deferred tax Liability (Net)	215.66	84.45
<b>Sub-total</b>	<b>3,891.71</b>	<b>3,006.63</b>
<b>4 CURRENT LIABILITIES</b>		
Short-Term Borrowings	1,245.30	1,118.63
Trade Payable	897.52	431.69
Other Current Liabilities	538.52	358.75
Short-Term Provisions	1,495.15	1,583.75
<b>Sub-total</b>	<b>4,176.50</b>	<b>3,492.82</b>
<b>TOTAL EQUITIES AND LIABILITIES</b>	<b>29,913.68</b>	<b>15,818.58</b>
<b>II. ASSETS:</b>		
<b>1 NON-CURRENT ASSETS</b>		
<b>Property, Plant &amp; Equipement</b>		
Tangible Assets	14,185.78	4,512.82
Tangible Asset Under Development - WIP	978.01	4,092.15
Intangible Assets	3,836.45	2,324.77
Intangible Asset under Development - WIP	1,236.34	720.92
<b>Sub-total</b>	<b>20,236.59</b>	<b>11,650.66</b>
Non Current Investments	-	-
Deferred tax Assets (Net)	-	-
Long Term Loans and Advances	-	-
Other Non Current Assets	609.06	338.67
<b>Sub-total</b>	<b>609.06</b>	<b>338.67</b>
<b>2 CURRENT ASSETS</b>		
Current Investments	-	-
Inventories	4.13	7.45
Trade Receivables	3,215.81	2,228.60
Cash and Cash Equivalents	3,118.32	255.74
Short-Term Loans and Advances	2,144.37	1,129.15
Other Current Assets	585.40	208.31
<b>Sub-total</b>	<b>9,068.04</b>	<b>3,829.25</b>
<b>TOTAL ASSETS</b>	<b>29,913.68</b>	<b>15,818.58</b>

For VIRTUAL GALAXY INFOTECH LIMITED

Place: Nagpur  
Date: 22th May 2026



  
**Sachin Purushottam Pande**  
Managing Director  
DIN- 02181154

**VIRTUAL GALAXY INFOTECH LIMITED**  
(Formerly known as Virtual Galaxy Infotech Private Limited)  
CIN : L93000MH1997PLC110645  
ADDRESS : PLOT NO. 26, THE NAGPUR DIVISIONAL INSURANCE EMPLOYEES  
CO-OPERATIVE HOUSINGSOCIETY LIMITED, VIVEKANAND NAGAR, NAGPUR, MAHARASHTRA, INDIA, 440015  
AUDITED CASH FLOW STATEMENT FOR THE YEAR ENDED 31ST MARCH 2026

(Fig in ₹ in Lakhs)

Sr.No.	Particulars	As at 31st March 2026	As at 31st March 2025
<b>1</b>	<b>Cash Flow Operating activities</b>		
	<b>(a) Net Profit/ (Loss) before exceptional items and taxes</b>	6,448.49	4,533.41
	<b>Adjustments :</b>		
	Depreciation & amortization	1,803.61	764.78
	Interest and Finance costs	294.70	257.10
	Interest income	-98.92	-17.06
	Increase/(Decrease) in Short Term Provisions	-88.60	957.70
	Increase/(Decrease) in Long Term Provisions	15.18	17.19
	<b>Operating Profit before Working Capital changes</b>	<b>8,374.45</b>	<b>6,513.12</b>
	<b>(b) Working capital changes :</b>		
	- (Increase)/Decrease in Inventories	3.32	3.32
	- (Increase)/Decrease in Trade Receivables	-987.21	275.03
	- (Increase)/Decrease in Short Term Loans & Advances	-1,014.79	-152.98
	- Increase/(Decrease) in Trade Payables	468.23	-644.92
	- Increase/(Decrease) in Other Current Liabilities	177.37	-503.96
	- (Increase)/Decrease in Other Current Assets	-377.52	66.33
	<b>Net cash from Operating Activities</b>	<b>6,643.86</b>	<b>5,555.95</b>
	Less: Tax Paid	-1,707.97	-1,234.56
	<b>Net cash from Operating Activities</b>	<b>4,935.88</b>	<b>4,321.38</b>
<b>2</b>	<b>Cash Flow from Investing Activities</b>		
	(a) Increase in Property, Plant & Equipements -		
	- (Increase)/Decrease in Tangible Assets	-10,954.89	-3,058.75
	- (Increase)/Decrease in Tangible Assets - WIP	3,114.14	-1,043.09
	- (Increase)/Decrease in Intangible Assets	-2,033.36	-1,512.85
	- (Increase)/Decrease in Intangible Assets - WIP	-515.42	544.56
	(b) (Increase)/Decrease in Other Non-current assets	-270.39	-132.53
	(c) (Increase)/Decrease in Other Non-current Investments	-	52.50
	(d) (Increase)/Decrease in Other Long term Loans & Advances	-	-
	(e) Interest Received	98.92	17.06
	<b>Net cash from Investing Activities</b>	<b>-10,561.00</b>	<b>-5,133.08</b>
<b>3</b>	<b>Cash Flow from Financing Activities</b>		
	(a) Increase/(Decrease) in Long Term Borrowings		
	- Proceeds from Long term borrowings	3,691.27	1,219.21
	- Repayment of Long term borrowings	-2,952.59	-1,411.49
	(b) Increase/(Decrease) in Other Long Term Liabilities	-	-710.39
	(c) Increase/(Decrease) in Short Term Borrowings	126.68	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) Increase/(Decrease) in General reserve for Dividend	-248.69	-257.10
	(h) Interest and other Finance costs	-294.70	-
	<b>Net cash from Financing Activities</b>	<b>8,487.69</b>	<b>848.70</b>
	<b>Net increase/(decrease) in cash and cash equivalents</b>	<b>2,862.57</b>	<b>37.01</b>
	<b>Add : Cash and cash equivalents at the beginning of the period</b>	<b>255.74</b>	<b>218.73</b>
	<b>Cash and cash equivalents at the end of the period</b>	<b>3,118.32</b>	<b>255.74</b>

For VIRTUAL GALAXY INFOTECH LIMITED

Place: Nagpur  
Date: 22th May 2026



  
**Sachin Purushottam Pande**  
Managing Director  
DIN- 02181154

**Notes to the Financial Results of Virtual Galaxy Infotech Limited  
for the quarter and year ended 31<sup>st</sup> March 2026**

1. The above said financial results have been reviewed by the Audit committee in their meeting on **22<sup>nd</sup> May 2026** and approved by board of Directors in their meeting held on **22<sup>nd</sup> May 2026**.
2. There is no investor complaints received/pending as on March 31<sup>st</sup>, 2026.
3. The Statutory Auditors have expressed an unmodified opinion on the aforesaid results.
4. As per MCA notification dated 16<sup>th</sup> 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. The Statements is prepared in accordance with the requirement of Accounting Standards (AS) specified under section 133 of the Companies Act, 2013 read with rule 7 of the Companies (Accounts) Rules, 2014.
5. The Company has voluntarily adopted quarterly financial reporting post half year ended September 30<sup>th</sup>, 2025. Accordingly, the unaudited standalone financial results for the quarter ended December 31<sup>st</sup>, 2025 were presented, while the previously declared results pertained to the half-year ended September 30<sup>th</sup>, 2025.
6. All activities of the company revolve around the main business and as such there is no separate reportable business segment and all the operations of the company are conducted within India as such there is no separate reportable geographical segment.

7. The Financial Results for the quarter ended 31<sup>st</sup> March, 2026 are the balancing figures between the audited data in respect of full financial year and year to date unaudited figure of quarter ended 31<sup>st</sup> December 2025.
8. The company transitioned from an Unlisted Public Limited Company to a Listed Public Limited Company during the reporting period as the shares were listed on the National Stock Exchange's Emerging Platform on May 19, 2025.
9. The Company has amended its Object Clause pursuant to the approval of the shareholders at the Extra Ordinary General Meeting held on September 29, 2025. The shareholders approved the revision and reallocation of funds as follows: ₹ 630 lakhs towards capital expenditure for the acquisition of leasehold land at MIHAN SEZ, Nagpur, and ₹ 2,796 lakhs towards meeting the Company's working capital requirements, in accordance with applicable laws and regulations. Auditor's opinion is not modified in respect of this matter.
10. With respect to capital expenditure for the acquisition of leasehold land at MIHAN SEZ, Nagpur, the Company has made full and final payment of ₹ 628.08 lakhs towards lease charges in January 2026. The total lease consideration amounts to ₹ 698.08 lakhs, which has been capitalized as Leased Land as disclosed in Note 2.10 to the financial statements, and will be amortized over the lease period of 99 years. The lease agreement for the said land is currently under process and remains to be signed as at the date of approval of these financial statements. Auditor's opinion is not modified in respect of this matter.
11. The Board of Directors of the Company has declared a dividend of ₹ 1 per equity share as an Interim Dividend (being 10% of the face value of ₹10 per share) out of its free reserves for the financial year ended 31<sup>st</sup> March 2026. The total dividend declared amounts to ₹ 248.69 lakhs. Out of the above, the gross dividend amounting to ₹ 1.88 lakhs remained unpaid as on 31st March 2026.

The Company paid dividend amount from an earmarked bank account in compliance with the provisions of the Companies Act, 2013. There is no unpaid dividend as on the date of signing this report. Auditor's opinion is not modified in respect of this matter.

12. Earnings per share (EPS) for both the current year and the previous year have been recalculated using the weighted average number of shares, and the corresponding changes have been reflected in the EPS note forming part of the financial result. Auditor's opinion is not modified in respect of this matter. Auditor's opinion is not modified in respect of this matter.

13. The Company has carried out a preliminary assessment of the impact of the aforesaid labor codes which are introduced during the reporting period, on its financial statements. Based on such assessment, the Company believes that the impact, if any, is not material as at the reporting date. The Company is in the process of evaluating the detailed implications of the new codes and will give effect to the same as and when the relevant rules and clarifications are fully notified and become applicable. Auditor's opinion is not modified in respect of this matter.

14. During FY 2025-26, the Board approved the issue of 12,43,432 warrants convertible into equity shares to the Promoter and Promoter Group at its meeting held on February 14, 2026, which was subsequently approved by the shareholders on March 17, 2026. The Company received in-principal approval from NSE vide letter ref. no. NSE/LIST/53681 dated April 10, 2026. Pursuant thereto, and upon receipt of 25% subscription consideration, the Board approved the allotment of warrants on April 23, 2026. Since the consideration and allotment were affected in April 2026, the same had no impact on the Balance Sheet as at March 31, 2026.

The purpose for the issue is for Working Capital requirement. Auditor's opinion is not modified in respect of this matter.

15. During the year, the accounting software used by the Company had the audit trail functionality enabled. However, pursuant to the change in the registered office of the Company, the audit trail feature was subsequently not activated. The management is taking necessary steps to ensure compliance with the applicable audit trail requirements. Auditor's opinion is not modified in respect of this matter.

16. Figures of the previous year/period have been regrouped/ rearranged wherever considered necessary.

**For Virtual Galaxy Infotech Limited**



**Sachin Purushottam Pande**

Managing Director

Din: 02181154

Place: Nagpur

Date: 22<sup>nd</sup> May 2026



**Date:** 22<sup>nd</sup> May, 2026

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

**Symbol:** VGINFOTECH **ISIN:** INE0VRH01015

**Subject: Declaration pursuant to the Regulation 33(3)(d) and 52(3(a) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.**

Dear Sir/Madam,

The Board of Directors of our company as its meeting held on Friday, 22<sup>nd</sup> May, 2026 has approved Standalone Audited Financial Results for the Quarter and Year ended on March 31, 2026 and we confirm that the Statutory Auditors of the Company, M/s K. K. Mankeshwar & Co., Chartered Accountants have issued Audit reports with unmodified opinions on the Financial Results of the Company for the Quarter and year ended on March 31, 2026.

You are requested to take the above on record.

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



**SACHIN PURUSHOTTAM PANDE**  
**Managing Director**  
**DIN : 02181154**