VLS FINANCE LTD.
Regd. Office : Ground Floor, 90, Okhla Industrial Estate, Phase III, New Delhi-110020
Tel. : 91-11-46656666
Fax : 91-11-46656699
Email : vls@vlsfinance.com
Web : www.vlsfinance.com
CIN : L65910DL1986PLC023129

August 11, 2026

Listing Department,
BSE Limited,
Phiroze Jeejeebhoy Towers,
Dalal Street,
Mumbai - 400 001.

Scrip Code: 511333
Sub: **Outcome of Board Meeting**

Dear Sir/Madam,

We have to inform you that pursuant to Regulation 33 and Regulation 30 read with Para A, Part A of Schedule III of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, the Board at its meeting held today i.e., August 11, 2026, which commenced at 02:40 P.M. and concluded at 05:30 P.M., inter-alia considered and approved the following:

1. Unaudited Financial Results (*Standalone and Consolidated*) for the quarter ended 30th June 2026. In this connection, we enclose the following:

   a. Statement showing the Unaudited Financial Results (*Standalone and Consolidated*) for the quarter ended 30th June 2026.

   b. The 'Limited Review Report' given by the Statutory Auditors of the Company with respect to the Unaudited Financial Results of the Company for the quarter ended 30th June 2026. It is hereby declared that there are no adverse comments by auditors in their report i.e. the Auditors have given unmodified opinion.

   The Results are also being published in newspapers as per requirement of the listing regulations.

2. Appointment of Shri Dinesh Kumar Mehrotra (DIN: 00142711) as an Additional Director in the category of Non-Executive, Non-Designated, Non-Independent Director of the Company with effect from 11th August 2026, subject to requisite approval(s). In this regard, additional information as per Regulation 30 of SEBI (Listing Obligations and Disclosure Requirements) Regulations read with SEBI Master Circular No. HO/49/14/14(7)2025-CFD-POD2/I/3762/2026 dated January 30, 2026, is enclosed as **Annexure-A.**

VLS FINANCE LTD. NEW DELHI

3. In continuation of the disclosure made on 26th May, 2026, this is to further inform that VLS Asset Management Limited, a Subsidiary Company, has made an application for striking off its name from the Register of Companies maintained by the Registrar of Companies under Section 248 of the Companies Act, 2013. The application is currently under process.

Kindly acknowledge the receipt.

Thanking you,
for VLS Finance Limited

HARSH CONSUL

Digitally signed by HARSH CONSUL
Date: 2026.08.11 18:05:13 +05'30'

VLS FINANCE LTD. NEW DELHI

H. Consul
Company Secretary & Compliance Officer
M. No. A11183

Encl: As above

Copy to:	1)	The National Stock Exchange of India Ltd., Exchange Plaza, 5th Floor Plot No. C/1, G-Block, Bandra Kurla Complex, Bandra (E), Mumbai-400051	*Scrip Code: VLSFINANCE*
	2)	The Calcutta Stock Exchange Association. Ltd., 7, Lyons Range, Kolkata- 700 001	*032019*

Annexure –A

Disclosure required under Regulation 30 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 read with SEBI Master Circular No. HO/49/14/14(7)2025-CFD-POD2/I/3762/2026 dated January 30, 2026.

Particulars	**Shri Dinesh Kumar Mehrotra (DIN: 00142711)**
Reason for change viz. appointment, ~~resignation, removal, death or otherwise~~	Shri Dinesh Kumar Mehrotra is appointed as Non-Executive, Non-Designated, Non-Independent Director with effect from 11th August 2026.
Date of Appointment / ~~Cessation~~	August 11, 2026
Term of appointment	Not Applicable
Brief Profile	Shri Dinesh Kumar Mehrotra is an Honours Graduate in Science from the University of Patna. He is the former Chairman of Life Insurance Corporation of India (LIC). Shri Dinesh Kumar Mehrotra joined LIC as a Direct Recruit Officer in 1977 and in an illustrious career spanning 35 years, has occupied several pivotal positions in LIC spanning three Zones and the Corporate Office at Mumbai besides international exposure in the field of Insurance during his posting in the foreign office of LIC at Suva in Fiji. Prior to taking charge as Managing Director of LIC, Shri Dinesh Kumar Mehrotra was posted as Executive Director (International Operations) to lead LIC's overseas thrust. He has attended several important knowledge forums in India and abroad and is associated with the apex training institutes of insurance in India like the National Insurance Academy and the Insurance Institute of India. Shri Dinesh Kumar Mehrotra had been associated with the Company since the year 2016 and had completed two terms of five years in June 2026 as Independent Director.
Disclosure of relationships between Directors	Shri Dinesh Kumar Mehrotra is not related to any of the other Directors of the Company.

VLS FINANCE LTD.
NEW DELHI

Agiwal & Associates
CHARTERED ACCOUNTANTS
INDIA
Head Office : D-6/9, Upper Ground Floor, Rana Pratap Bagh, Delhi-110007 (INDIA)
Phone : 011-41011281, 43512990 E-mail : caagiwal68@gmail.com, office@agiwalassociates.in

Independent Auditor's Review Report on Standalone Unaudited Quarterly Financial Results of the Company pursuant to Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (as amended)

THE BOARD OF DIRECTORS OF
VLS FINANCE LIMITED

1. We have reviewed the accompanying statement of standalone unaudited financial results (the statement) of **VLS FINANCE LIMITED** (the "Company") for the **Quarter ended 30th June, 2026,** being submitted by the Company pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (as amended) including relevant circulars issued by the SEBI from time to time.

2. This statement, which is the responsibility of the Company's Management and has been approved by the Board of Directors, has been prepared in accordance with the accounting principles laid down in Indian Accounting Standard 34, Interim Financial Reporting ('Ind AS 34'), prescribed under Section 133 of the Companies Act, 2013, and other accounting principles generally accepted in India. Our responsibility is to express a conclusion on the Statement based on our review.

3. We conducted our review in accordance with the Standard on Review Engagement (SRE) 2410 "Review of Interim Financial Information Performed by the Independent Auditor of the Entity", issued by the Institute of Chartered Accountants of India. A review of interim financial information consists of making enquiries, primarily of persons responsible for financial and accounting matters, and applying analytical and other review procedures. A review is substantially less in scope than an audit conducted in accordance with the Standards on Auditing specified under section 143(10) of the Act, and consequently, does not enable us to obtain assurance that we would become aware of all significant matters that might be identified in an audit. Accordingly, we do not express an audit opinion.

4. 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 recognised 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.

For Agiwal & Associates
Chartered Accountants
(FRN -000181N)

AGIWAL & ASSOCIATES New Delhi FRN 000181N Chartered Accountants

CA P. C. Agiwal
Partner
M.No. 080475

UDIN: 26080475GTBEKF6555
Place: New Delhi
Date: August 11, 2026

Agiwal & Associates
INDIA
CHARTERED ACCOUNTANTS
Head Office : D-6/9, Upper Ground Floor, Rana Pratap Bagh, Delhi-110007 (INDIA)
Phone : 011-41011281, 43512990 E-mail : caagiwal68@gmail.com, office@agiwalassociates.in

Independent Auditor's Review Report on the Quarterly and Year to Date Unaudited Consolidated Financial Results of the Company Pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended

Review Report
The Board of Directors
VLS Finance Limited

1. We have reviewed the accompanying Statement of Unaudited Consolidated Financial Results of VLS Finance Limited (the" Company") and its subsidiaries (the Company and its subsidiaries together referred to as "the Group"), its associates, joint ventures and joint operations for the quarter ended 30th June, 2026 (the "Statement") attached herewith, being submitted by the Company pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended (the "Listing Regulations").

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

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

   We also performed procedures in accordance with the circular issued by the SEBI under Regulation 33 (8) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended, to the extent applicable.

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

   Subsidiaries:
   VLS Securities Limited
   VLS Asset Management Limited
   VLS Sunnivesh Limited (formerly known as VLS Real Estate Ltd)

   Associates:
   VLS Capital Limited

5. Based on our review conducted and procedures performed as stated in paragraph 3 above and based on the consideration of the review reports of other auditors referred to in paragraph 6 and 7 below, nothing has come to our attention that causes us to believe that the accompanying Statement, prepared in accordance with recognition and measurement principles laid down in the aforesaid Indian Accounting Standards ('Ind AS') specified under Section 133 of the Companies Act, 2013, as amended, read with relevant rules issued thereunder

AGIWAL & ASSOCIATES New Delhi FRN 000181N Chartered Accountants and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in terms of the Listing Regulations, including the manner in which it is to be disclosed, or that it contains any material misstatement.

6. We did not review the interim financial information of VLS Securities Limited (subsidiary company) included in the statement, whose financial information reflects total revenues of Rs. 1,647.71 lakh, total net profit/(loss) after tax of Rs. 1,227.50 lakh and total comprehensive income of Rs. 22,171.81 lakh for the quarter ended 30th June 2026. The statement also includes the Group's share of Net Profit after tax of Rs. 1.22 lakh and Total Comprehensive Income of Rs. 5.26 lakh for the quarter ended 30th June 2026 in respect of VLS Capital Limited (associate company), based on their financial information, which have not been reviewed by us. These financial information's have been reviewed by other auditor whose review report has been furnished to us by the management of VLS Finance Limited, and our conclusion in so far as it relates to the amounts and disclosures included in respect of this subsidiary and associate, is based solely on the review report of such other auditor and the procedures performed by us as stated in paragraph 3 above.

7. Our conclusion on the Statement is not modified in respect of the above matters referred in Point No. 6.

For Agiwal & Associates
Chartered Accountants
(FRN -000181N)

AGIWAL & ASSOCIATES New Delhi FRN 000181N Chartered Accountants

CA P. C. Agiwal
Partner
M.No. 080475

UDIN: 26080475YWQRTW4076
Place: New Delhi
Date: August 11, 2026

VLS FINANCE LIMITED.
Regd. Office: Ground Floor, 90, Okhla Industrial Estate, Phase-III, New Delhi- 110020
Ph: 91(11) 46656666 Fax: 91(11) 46656699 CIN: L65910DL1986PLC023129
Email: vls@vlsfinance.com ; Website: www.vlsfinance.com

UNAUDITED STANDALONE FINANCIAL RESULTS FOR THE QUARTER ENDED 30-JUN-2026

(Rs.in Lakhs except Earning per share data)

S No	Particulars	Standalone			
		Quarter Ended			Year Ended
		30-Jun-2026	30-June-2025	31-Mar-2026	31-Mar-2026
		Unaudited	Unaudited	Audited	Audited
1	2	3	4	5	6
1	**Income**				
	(a) Revenue from Operations				
	(i) Interest Income	213.54	190.06	716.79	1,421.07
	(ii) Dividend Income	223.54	123.57	601.29	1,713.65
	(iii) Net gain on fair value changes	10,263.70	8,092.56	(9,555.67)	376.17
	(iv) Other Operating Income	-	-	-	-
	Total (a)	10,700.78	8,406.19	(8,237.59)	3,510.89
	(b) Other Income	166.40	180.52	149.56	810.87
	Total (b)	166.40	180.52	149.56	810.87
	Total Income (a+b)	10,867.18	8,586.71	(8,088.03)	4,321.76
2	**Expenses**				
	(a) Employee benefits expense	206.30	181.31	190.74	778.15
	(b) Finance costs	2.81	4.20	4.94	16.23
	(c) Impairment on financial instruments	16.70	-	-	-
	(d) Depreciation and amortization expense	65.64	93.68	81.10	351.84
	(e) Other Expenses	267.07	274.15	294.77	1,234.85
	Total expenses	558.52	553.34	571.55	2,381.07
3	**Profit /(Loss) before exceptional items and tax (1-2)**	10,308.66	8,033.37	(8,659.58)	1,940.69
4	**Exceptional items**	-	-	-	-
5	**Profit before tax (3-4)**	10,308.66	8,033.37	(8,659.58)	1,940.69
6	**Tax (expense)/credit (net):**				
	(a) Current tax	(215.60)	(51.00)	224.61	(148.54)
	(b) Deferred tax	(1,742.32)	(1,922.99)	2,335.79	189.88
	Total tax expenses	(1,957.92)	(1,973.99)	2,560.40	41.34
7	**Profit for the Period (5+6)**	8,350.74	6,059.38	(6,099.18)	1,982.03
8	**Other Comprehensive Income (OCI)**				
	(i) Items that will not be reclassified to profit or loss				
	Gain/(Loss) arising on Defined Employee Benefits	(3.00)	(10.76)	22.55	(11.99)
	Gain/(Loss) arising on fair valuation of Investments	19,185.75	8,041.80	(20,583.78)	(18,286.28)
	Income tax (expense)/credit on the above	(2,783.46)	(1,875.44)	5,823.17	5,599.87
	(ii) Items that will be reclassified to profit or loss				
	Gain / (Loss) arising on fair value of bonds/debentures	(26.86)	1.54	(27.56)	(63.19)
	Income tax (expense)/credit on the above	3.84	(0.39)	(16.68)	(7.71)
	Other Comprehensive Income (8)	16,376.27	6,156.75	(14,782.30)	(12,769.30)
9	**Total Comprehensive Income for the period (7+8)**	24,727.01	12,216.13	(20,881.48)	(10,787.27)
	(Comprising Profit/(Loss) and Other Comprehensive Income for the period)				
10	Paid up equity share capital (Face value Re.10/- per share)	3,150.09	3,413.25	3,150.09	3,150.09
11	Earning Per Share (EPS)	**	**	**	
	Basic EPS (in Rs.) (** Not annualised)	26.61	17.82	(18.23)	5.93
	Diluted EPS (in Rs.) (** Not annualised)	26.61	17.82	(18.23)	5.93

AGGARWAL & ASSOCIATES New Delhi FRN 000181N Chartered Accountants

VLS FINANCE LTD. NEW DELHI

VLS FINANCE LIMITED.

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Email: vls@vlsfinance.com ; Website: www.vlsfinance.com

UNAUDITED CONSOLIDATED FINANCIAL RESULTS FOR THE QUARTER ENDED 30-JUN-2026

(Rs.in Lakhs except Earning per share data)

S No	Particulars	CONSOLIDATED			
		Quarter Ended			Year Ended
		30-Jun-2026	30th-June-2025	31-Mar-2026	31-Mar-2026
		Unaudited	Unaudited	Audited	Audited
1	2	3	4	5	6
1	**Income**				
	(a) Revenue from Operations				
	(i) Interest Income	218.63	193.16	722.29	1,442.11
	(ii) Dividend Income	235.07	123.57	151.49	1,709.47
	(iii) Net gain on fair value changes	11,885.45	9,534.56	(10,767.95)	762.72
	(iv) Other Operating Income	19.93	5.71	8.11	28.43
	Total (a)	**12,359.08**	**9,857.00**	**(9,886.06)**	**3,942.73**
	(b) Other Income (Including Share of profit/(loss) of associate)	171.52	180.34	147.17	866.58
	Total (b)	**171.52**	**180.34**	**147.17**	**866.58**
	Total Income (a+b)	**12,530.60**	**10,037.34**	**(9,738.89)**	**4,809.31**
2	**Expenses**				
	(a) Employee benefits expense	248.05	220.01	232.80	944.92
	(b) Finance costs	2.81	4.20	4.96	16.25
	(c) Impairment on financial instruments	16.70	-	-	-
	(d) Depreciation and amortization expense	66.04	94.01	81.53	353.41
	(e) Other Expenses	279.12	288.06	328.04	1,307.22
	Total expenses	**612.72**	**606.28**	**647.33**	**2,621.80**
3	**Any Other Income/(Expense)**	-	-	-	-
4	**Profit /(Loss) before exceptional items and tax (1-2+3)**	**11,917.88**	**9,431.06**	**(10,386.22)**	**2,187.51**
5	**Exceptional items**				-
6	**Profit before tax (4+5)**	**11,917.88**	**9,431.06**	**(10,386.22)**	**2,187.51**
7	**Tax (expense)/credit (net):**				
	(a) Current tax	(216.65)	(51.00)	220.94	(290.43)
	(b) Deferred tax	(2,102.48)	(2,265.56)	2,711.05	277.98
	Total tax expenses	**(2,319.13)**	**(2,316.56)**	**2,931.99**	**(12.45)**
8	**Profit after tax (6+7)**	**9,598.75**	**7,114.50**	**(7,454.23)**	**2,175.06**
9	**Profit attributable to non-controlling interests**	**0.08**	**(0.00)**	**(0.00)**	**(0.00)**
10	**Profit for the Period (8-9)**	**9,598.67**	**7,114.50**	**(7,454.23)**	**2,175.06**

AGIWAL & ASSOCIATES New Delhi FRN 000181N Chartered Accountants

VLS FINANCE LTD. NEW DELHI

VLS FINANCE LIMITED.

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UNAUDITED CONSOLIDATED FINANCIAL RESULTS FOR THE QUARTER ENDED 30-JUN-2026

(Rs.in Lakhs except Earning per share data)

S No	Particulars	CONSOLIDATED			
		Quarter Ended			Year Ended
		30-Jun-2026	30th-June-2025	31-Mar-2026	31-Mar-2026
		Unaudited	Unaudited	Audited	Audited
1	2	3	4	5	6
11	**Other Comprehensive Income (OCI)**				
	(i) Items that will not be reclassified to profit or loss				
	Gain/(Loss) arising on Defined Employee Benefits	(3.92)	(13.21)	26.17	(15.71)
	Gain/(Loss) arising on fair valuation of Investments	43,629.68	12,136.07	(44,868.26)	(42,954.29)
	Income tax (expense)/credit relating to items that will not be reclassified to profit or loss	(6,278.12)	(2,903.01)	15,570.83	15,508.06
	(ii) Items that will be reclassified to profit or loss				
	Gain / (Loss) arising on fair value of bonds/debentures	(26.86)	1.54	(27.55)	(63.18)
	(ii) Income tax relating to items that will be reclassified to profit or loss	3.84	(0.39)	(16.68)	(7.71)
	Other Comprehensive Income (11)	**37,324.62**	**9,221.00**	**(29,315.49)**	**(27,532.83)**
12	**Total Comprehensive Income for the period (8+11)**	**46,923.37**	**16,335.50**	**(36,769.72)**	**(25,357.77)**
	(Comprising Profit/(Loss) and Other Comprehensive Income for the period)				
13	**Net Profit for the period attributable to:**				
	Shareholders of the Company	9,598.67	7,114.50	(7,454.23)	2,175.06
	Non-controlling interests	0.08	(0.00)	(0.00)	(0.00)
14	**Other Comprehensive Income attributable to:**				
	Shareholders of the Company	37,324.62	9,221.00	(29,315.49)	(27,532.83)
	Non-controlling interests	-	-	-	-
15	**Total Comprehensive Income attributable to:**				
	Shareholders of the Company	46,923.29	16,335.50	(36,769.72)	(25,357.77)
	Non-controlling interests	0.08	(0.00)	(0.00)	(0.00)
16	Paid up equity share capital (Face value Re.10/- per share)	3,150.09	3,413.25	3,150.09	3,150.09
17	Earning Per Share (EPS)	(*)	(*)	(*)	
	Basic EPS (in Rs.) (*) Not annualised)	**30.59**	**20.92**	**(22.29)**	**6.50**
	Diluted EPS (in Rs.) (*) Not annualised)	**30.59**	**20.92**	**(22.29)**	**6.50**

AGIWAL & ASSOCIATES New Delhi FRN 000181N Chartered Accountants

VLS FINANCE LTD. NEW DELHI

Notes:

1. These Unaudited financial results have been prepared in accordance with the requirements of Regulation 33 and other applicable provisions of the listing regulations, read with SEBI Master Circular No. SEBI/HO/CFD/PoD2/CIR/P/0155 dated November 11, 2024 to the extent applicable and is in conformity with the applicable Indian Accounting Standards ('Ind AS') prescribed under Section 133 of the Companies Act, 2013 ('the Act'), read with relevant rules issued there-under and other accounting principles generally accepted in India.
2. These Unaudited financial results have been prepared in accordance with Division III of Schedule III, in the format for financial statements of Non-Banking Financial Companies, as defined in the Companies (Indian Accounting Standards) (Amendment) Rules 2016 read with section 133 of the Companies Act, 2013.
3. The above standalone and consolidated unaudited financial results for the quarter ended 30-June-2026 were approved and taken on record in the Board Meeting held on 11.08.2026 after being reviewed and recommended by the Audit Committee on the same date and have been subjected to limited review by the statutory auditors of the Company.
4. The consolidated Unaudited financial results include the Unaudited financial results for the quarter ended 30-Jun-2026 of the subsidiaries VLS Securities Limited (100%), VLS Asset Management Limited (99.15%) and VLS Sunnivesh Limited (formerly known as VLS Real Estate Limited) (100%). The Unaudited financial results of VLS Capital Ltd. for the same period have been consolidated as an associate under equity method of accounting. As informed by VLS Asset Management Limited, the said company has applied for striking off its name from the Register of Companies under Section 248(2) of the Companies Act, 2013, on account of there being no business activity in the said company since long.
5. The figures for the last quarter of the year ended on 31 March 2026 are the balancing figures between audited figures in respect of the full financial year 2025-26 and the published year-to-date figures upto third quarter of the financial year 2025-26.
6. The columns relating to profit/loss from discontinued operations have been dispensed with in above results because there were no operations which were discontinued during relevant Quarter/Period.
7. The Company operates in single segment viz. investments and dealing in Shares/Securities & Derivatives, hence segment-wise reporting has not been made.
8. Previous period figures have been regrouped / reclassified wherever necessary to conform to current period classification and rounding off errors have been ignored. The amounts reflected as " 0 " or " - " in the financial information are values with less than rupees five hundred.
9. These results are also available on the website of the Company viz. www.vlsfinance.com and post dissemination on the website of stock exchanges namely www.bseindia.com, www.nseindia.com and www.cse-india.com.

By order of the Board
for VLS Finance Limited

S. K. AGARWAL
Managing Director
DIN:00106763

Place: New Delhi
Date: 11th August 2026

AGIWAL & ASSOCIATES New Delhi FRN 000181N Chartered Accountants

VLS FINANCE LTD. NEW DELHI