



Virat Industries Ltd

Regd. Office & Factory:

A-1/2 GIDC Industrial Estate, Kabilpore

Navsari – 396 424, Gujarat. (INDIA)

Tel: (91-2637)265011, 265022, Fax (91-2637) 265712.

Email: factory@viratindustries.com

Website: viratindustries.com

CIN : L29199GJ1990PLC014514

13th November, 2025

To,
BSE Limited,
Corporate Relation Department,
P. J. Towers, 1st Floor,
Dalal Street, Mumbai -400 001

Scrip Code: - 530521

Subject: - Outcome of Board Meeting held on 13th November, 2025

Ref: - Regulation 30 & 33 of SEBI (Listing Obligations & Disclosure Requirements) Regulations, 2015.

We hereby inform you that the Board of Directors of Virat Industries Limited ('the Company') at its Meeting held today, i.e., November 13, 2025, has inter alia, approved the following:

1. Standalone Unaudited Financial Results of the Company for the quarter and half year ended 30th September 2025 along with Reports of Auditor thereon. The declaration for unmodified opinion on the audit report pursuant to Regulation 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (LODR) is enclosed.

The meeting of the Board of Directors commenced at 04.00 PM and concluded at 05.05 PM.

We request you take the above information on your record.

Yours truly,

For **Virat Industries Limited**

Adi F Madan
Managing Director
DIN: 00023629

Corporate Head Office:

74, Bajaj Bhavan, 226, Rajani Patel Marg, Nariman Point, Mumbai 400 021 (India)

Tel Nos. (91-22)22029346/22029347, Fax No. (91-22) 22029347, E-mail: sales@viratindustries.com

B. K. Khare & Co.
Chartered Accountants

706/708, Sharda Chambers, New Marine
Lines, Mumbai – 400 020, India

Independent Auditors' Review Report on the Unaudited Financial Results of the Company for the quarter and half year ended September 30, 2025 pursuant to Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (as amended)

The Board of Directors Virat Industries Limited

1. We have reviewed the accompanying Statement of Unaudited Financial Results of Virat Industries Limited ("the Company") for the quarter and half year ended September 30 2025 ("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.
4. Based on our review conducted and procedures performed as stated in paragraph 3 above, nothing has come to our attention that causes us to believe that the accompanying Statement, prepared in accordance with 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 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.

For B K Khare & Co

Chartered Accountants

Firm Reg No 105102W

AMIT ARVIND
MAHADIK

Digitally signed by AMIT
ARVIND MAHADIK
Date: 2025.11.13
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Amit Mahadik

Partner

Membership No 125657

UDIN: 25125657BMLXYO7027

Pune, November 13, 2025



VIRAT INDUSTRIES LIMITED

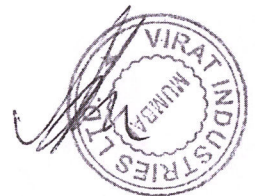
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E-mail: factory@viratindustries.com Website : www.viratindustries.com

1 Statement of Unaudited Financial Results for the quarter and half year ended 30 September 2025

(₹ in lakh)							
Sr. No.	Particulars	3 Months Ended	Preceding 3 Months Ended	Corresponding 3 Months Ended in the Previous Year	Current Half Year Ended	Previous Half Year Ended	Previous Year Ended
		30.09.2025	30.06.2025	30.09.2024	30.09.2025	30.09.2024	31.03.2025
	(Refer Notes Below)	Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
1	Income From Operations						
(a)	Revenue from Operations	724.24	860.60	1,159.24	1,584.84	1,758.29	3,162.58
(b)	Other Income	181.45	106.60	50.39	288.05	66.73	104.65
	Total Income	905.69	967.20	1,209.63	1,872.89	1,825.02	3,267.23
2	Expenses :						
(a)	Cost of materials consumed	256.81	314.86	440.09	571.67	733.25	1,257.05
(b)	Changes in inventories of finished goods, stock in trade and work in progress	1.27	60.73	172.65	62.00	10.67	53.97
(c)	Employee benefits expense	146.39	165.97	157.45	312.36	311.95	628.84
(d)	Finance Costs	1.39	1.43	1.74	2.82	3.51	6.80
(e)	Depreciation expenses	13.12	17.84	19.95	30.96	49.53	98.83
(f)	Other expenses	245.66	288.67	365.69	534.33	634.92	1,100.56
	Total Expenses	664.64	849.50	1,157.57	1,514.14	1,743.84	3,146.05
3	Profit before tax for the period (1 - 2)	241.05	117.70	52.06	358.75	81.18	121.18
4	Tax Expenses						
(a)	Current Tax	59.73	31.11	14.18	90.84	24.85	37.84
(b)	Deferred Tax	(0.85)	(1.84)	(1.32)	(2.69)	(4.74)	(7.11)
5	Profit after tax for the period	182.17	88.43	39.20	270.60	61.07	90.45
6	Other Comprehensive Income for the period						
6.a. (i)	Items that will not be reclassified to profit or loss	(2.35)	(2.60)	(4.54)	(4.95)	(9.09)	(10.94)
(ii)	Income tax relating to items that will not be reclassified to profit or loss	0.60	0.65	1.14	1.25	2.29	2.71
7	Total Comprehensive Income for the period (5 + 6)	180.42	86.48	35.80	266.90	54.27	82.22
8	Earning per share (of ₹ 10 each) (not annualised except for year ended)	1.25	0.98	0.80	2.29	1.24	1.84
	- Basic and Diluted						
9	Paid-up equity share capital (₹ 10 each)	1,452.33	1,452.33	492.33	1,452.33	492.33	492.33
10	Other Equity as per balance sheet						2,152.35

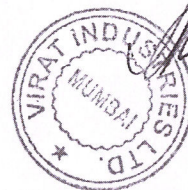




2 Statement of Assets and Liabilities (Ind AS)

(₹ in lakh)

Particulars	As at 30.09.2025 Unaudited	As at 31.03.2025 Audited
(A) ASSETS		
1 Non-current assets		
Property, Plant and Equipment	356.25	366.50
Financial Assets		
- Loans	3.17	1.37
- Other financial assets	45.88	46.14
Deferred Tax Assets (net)	54.33	50.40
Other non-current assets	19.03	4.25
Total Non-Current Assets	478.66	468.66
2 Current assets		
Inventories	933.76	973.15
Financial Assets		
- Trade receivables	734.23	541.99
- Cash and cash equivalents	177.08	232.87
- Bank Balances other than Cash and Cash Equivalents	10,619.43	504.83
- Loans	4.94	6.58
- Other financial assets	87.54	14.47
Other current assets	346.12	430.83
Total Current Assets	12,903.10	2,704.72
Total Assets (1+2)	13,381.76	3,173.38
(B) EQUITY AND LIABILITIES		
3 Equity		
Equity Share capital	1,452.33	492.33
Other Equity	11,384.66	2,152.35
Total Equity	12,836.99	2,644.68
4 Non-current liabilities		
Financial Liabilities		
- Borrowings	-	54.03
Provisions	27.48	21.67
Other non-current liabilities	1.00	-
Total Non - Current Liabilities	28.48	75.70
5 Current liabilities		
Financial Liabilities		
- Trade payables		
(a) dues to micro enterprises and small enterprises	40.91	30.56
(b) dues of creditors other than micro enterprises and small enterprises	184.17	176.48
- Other financial liabilities	147.68	90.73
Other current liabilities	128.51	131.71
Provisions	15.02	23.52
Total Current Liabilities	516.29	453.00
Total Equity and Liabilities (3+4+5)	13,381.76	3,173.38





3 Statement of Cash Flow

(₹ in lakh)

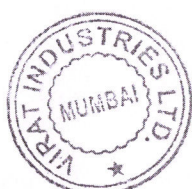
Particulars	For the half year ended 30.09.2025	For the half year ended 30.09.2024
	Unaudited	Unaudited
A Cash Flow from Operating Activities		
Profit before exceptional item and tax	358.75	81.18
<u>Adjustments for:</u>		
Depreciation and Amortisation expenses	30.96	49.53
(Profit)/Loss on property, plant and equipment sold/scrapped/written off (Net)	-	(0.01)
(Gain)/Loss on foreign exchange fluctuations (Net)	(8.40)	(20.26)
Finance costs	2.82	3.51
Interest Income	(230.25)	(18.59)
Liabilities/Provisions no longer required written back	-	(0.01)
Operating Profit before change in Working Capital	153.88	95.35
<u>Changes in:</u>		
Trade and other receivables	(94.25)	(404.04)
Inventories	39.39	38.57
Trade and other payables	19.37	17.56
	(35.49)	(347.91)
Cash generated from operations	118.39	(252.56)
Net income tax paid	(113.49)	(24.48)
Net Cash flow from Operating Activities	4.90	(277.04)
B Cash Flow from Investing Activities		
Payments to acquire property, plant and equipment and other intangible assets	(20.72)	(2.73)
Proceeds from disposal of property, plant and equipment and other intangible assets	-	0.06
Changes in earmarked balances and margin accounts with banks	(10,114.60)	65.09
Interest received on Fixed Deposits	156.13	21.28
Net Cash used in Investing Activities	(9,979.19)	83.70
C Cash Flow from Financing Activities		
Increase in equity share capital and share premium (net of share issue expenses)	9,925.42	-
Repayment of long-term borrowing (including current maturities)	(4.23)	(8.29)
Proceeds from short term borrowings	-	75.00
Dividend/ unpaid dividend and tax on dividend paid	0.13	(5.48)
Finance cost	(2.82)	(3.51)
Net Cash used in Financing Activities	9,918.50	57.72
Net (decrease)/increase in cash and cash equivalents	(55.79)	(135.62)
Cash and cash equivalents:		
Opening Balance	232.87	257.93
Closing Balance	177.08	122.31

Notes:

- The above financial results have been reviewed by the audit committee and approved by the Board of Directors at its meeting held on 13th November, 2025. In compliance with regulation 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, the Statutory Auditors of the Company have carried out review of the said results and issued an unqualified opinion thereon.
- The principal business of the Company is of manufacturing socks. All other activities of the Company revolve around its main business. Hence, there is only one primary reportable business segment as defined by IND AS 108 on "Operating Segments" prescribed as per Section 133 of the Companies Act, 2013.
- The Board has considered and approved the allotment of 95,99,999 (Ninety-Five Lakh Ninety-Nine Thousand Nine Hundred and Ninety-Nine only) Equity Shares of face value of Rs. 10/- (Rupees Ten only) at a price of Rs. 104, including premium of Rs. 94/- each (as determined in accordance with the pricing guidelines prescribed under Chapter V of the (Issue of Capital and Disclosure Requirements) Regulations, 2018) (the "Issue Price") to Mr. Bhavook Chandraprakash Tripathi. Subsequent to the aforesaid allotment, the paid up equity share capital of the Company has increased from Rs. 4,92,33,400/- comprising of 49,23,340 equity shares of face value of Rs. 10/- each to Rs.14,52,33,390/- comprising of 1,45,23,339 equity shares of face value of Rs. 10/- each.
- Figures for the earlier period(s) have been regrouped, wherever necessary.

For Virat Industries Limited

Adi F. Madan
Managing Director
DIN : 00023629
Mumbai
13.11.2025





Virat Industries Ltd.

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13th November, 2025

To,
BSE Limited,
Corporate Relation Department,
P. J. Towers, 1st Floor,
Dalal Street, Mumbai -400 001

Scrip Code: - 530521

Subject: - Declaration in respect of Auditors Report with Unmodified opinion

Ref: - Regulation 33 of SEBI (Listing Obligations & Disclosure Requirements) Regulations, 2015.

Dear Sir/Madam,

We hereby declare that the Statutory Auditors of the Company, M/S. B. K. Khare, Chartered Accountants (Firm's Registration No. 105102W), Mumbai, have issued the Limited Review Reports with Unmodified Opinion in respect of the Un-Audited Standalone Financial Results for the quarter and half year ended on September 30, 2025.

Kindly take notes of the same.

Yours truly,
For **Virat Industries Limited**

Bhavik Maisuria
Chief Financial Officer

Corporate Head Office:

74, Bajaj Bhavan, 22nd Rajani Patel Marg, Nariman Point, Mumbai - 400 021 (India).

Tel Nos. (91-22) 2202 9346 / 2202 9347 / 4005 0278 Email : sales@viratindustries.com website : www.viratindustries.com