VIRGO GLOBAL LIMITED
CIN: L74910TG1999PLC031187
Registered Office: 3-45-117, Plot No. A-23, Vikrampuri Colony, Kakaguda, Hyderabad-500009, Telangana, India
Email: csvirgo@yahoo.co.in, Website: virgoglobal.in, Phone: 04023814181

To,
BSE Limited,
P.J. Towers, Dalal Street
Mumbai- 400001

Date: 28/05/2025

Sub: Outcome of Board Meeting held on 28th May, 2025 under regulation 30 read with 33(3)(c) of SEBI (Listing Obligations and Disclosure requirements) regulations, 2015

Ref: 1) Virgo Global Limited
2) Scrip Code: 532354
3) ISIN: INE400B01020

Dear Sir/Madam,

With reference to the above subject cited, this is to inform the Exchange that at the meeting of the Board of Directors of Virgo Global Limited held on Wednesday the 28th day of May, 2025 started at 05.00 p.m. and concluded at 06.00 p.m. at the registered office of the company the following were duly considered and approved by the Board of Directors:

1. Audited financial results for the quarter and year ended 31.03.2025 (Attached)
2. Auditors Report for the quarter and year ended 31.03.2025 (Attached)
3. Declaration for unmodified opinion (Attached)
4. Appointment of Secretarial Auditor for FY 2025-26

This is for the information and records of the Exchange.

Thanking you

Yours faithfully,

For Virgo Global Limited

M.P. Uma Sankar

VIRGO GLOBAL LIMITED

Umasankar Mylapur Prakash Rao
(Whole-Time Director & CFO)
(DIN: 08445123)

VIRGO GLOBAL LIMITED
CIN: L74910TG1999PLC031187
Registered Office: 3-45-117, Plot No. A-23, Vikrampuri Colony, Kakaguda, Hyderabad-500009, Telangana, India
Email: csvirgo@yahoo.co.in, Website: virgoglobal.in, Phone: 04023814181

To,
BSE Limited,
P.J. Towers, Dalal Street
Mumbai- 400001

Date: 28/05/2025

Sub: Non-Applicability of Regulation 23(9) of SEBI (LODR) Regulations, 2015

Ref: 1) Virgo Global Limited
2) Scrip Code: 532354
3) ISIN: INE400B01020

Dear Sir/Madam,

As per Regulation 23(9) of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 every listed company shall be required to submit "disclosures of related party transactions".

This is to inform you that, read with Regulation 15(2) of SEBI (LODR) Regulations, 2015, the above mentioned provision shall not be applicable to our company since the paid up equity share capital of our company is Rs. 4,20,17,200 (i.e not exceeding rupees ten crore) and net worth is Rs. 80,94,711 (not exceeding rupees twenty five crore) as per the latest audited financial statements of our company.

The Company, therefore, is not required to submit "Disclosures of the Related Party Transaction" as per Regulation 23 (9) of SEBI (LODR) Regulations, 2015 in XBRL mode

Thanking you

Yours faithfully,

For Virgo Global Limited

Umasankar Mylapur Prakash Rao
(Whole Time Director & CFO)
(DIN: 08445123)

VIRGO GLOBAL LIMITED
CIN: L74910TG1999PLC031187
Registered Office: 3-45-117, Plot No. A-23, Vikrampuri Colony, Kakaguda, Hyderabad-500009, Telangana, India
Email: csvirgo@yahoo.co.in, Website: virgoglobal.in, Phone: 04023814181

To
The Deputy Manager,
Corporate Relations Department,
BSE Limited,
P.J.Towers, Dalal Street,
Mumbai-400001

Date: 28/05/2025

Respected Sir,

Sub: Declaration Pursuant to Regulation 33(3)(d) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations,2015 for unmodified opinion.

Ref: M/s Virgo Global Limited (Scrip Code: 532354)

DECLARATION FOR UNMODIFIED OPINION

I, Umasankar Mylapur Prakash Rao, Director of M/s Virgo Global Limited having its registered office at 3-45-117, Plot No. A-23, Vikrampuri Colony, Kakaguda, Hyderabad- 500009, Telangana, India, hereby declare that, the Statutory Auditors of the Company M/s Sharad Chandra Toshniwal & Co. Chartered Accountants, (Firm Reg No: 015888S) have issued an Audit Report with unmodified opinion on Audited Financial Results for the quarter & year ended 31st March 2025.

This Declaration is issued in compliance of Regulation 33(3)(d) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 as amended vide circular No.CIR/CFD/CMD/56/2016 dated 27-05-2016.

Yours faithfully,

For Virgo Global Limited

Umasankar Mylapur Prakash Rao
(Whole-Time Director & CFO)
(DIN: 08445123)

To The Members of VIRGO GLOBAL LIMITED
Report on the Audit of the Standalone Financial Statements

Opinion

We have audited the accompanying standalone financial statements of Virgo Global Limited ("the Company"), which comprise the Balance Sheet as at 31st March 2025, the Statement of Profit and Loss (including Other Comprehensive Income), the Statement of Changes in Equity and the Statement of Cash Flows for the year then ended, and a summary of significant accounting policies and other explanatory information (hereinafter referred to as the "standalone financial statements"). In our opinion and to the best of our information and according to the explanations given to us, the aforesaid standalone financial statements give the information required by the Companies Act, 2013 ("the Act") in the manner so required and give a true and fair view in conformity with the Indian Accounting Standards prescribed under section 133 of the Act read with the Companies (Indian Accounting Standards) Rules, 2015, as amended, ("Ind AS") and other accounting principles generally accepted in India, of the state of affairs of the Company as at 31st March 2025, and its profit, total comprehensive income, the changes in equity and its cash flows for the year ended on that date.

Basis for Opinion

We conducted our audit of the standalone financial statements in accordance with the Standards on Auditing specified under section 143(10) of the Act, (SAs).Our responsibilities under those Standards are further described in the Auditor's Responsibility for the Audit of the Standalone Financial Statements 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 statements under the provisions of the Act and the Rules made there under, 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 audit opinion on the standalone financial statements.

SHARAD CHANDRA TOSHNIWAL & Co. Chartered Accountants FR No.015688S

Key Audit Matters

Key audit matter is the matter that, in our professional judgment, was of most significance in our audit of the standalone financial statements of the current period. This matter was addressed in the context of our audit of the standalone financial statements as a whole, and in forming our opinion thereon, and we do not provide a separate opinion on this matter. We have determined the matter described below to be the key audit matter to be communicated in our report.

Information Other than the Financial Statements and Auditor's Report Thereon

The Company's Board of Directors is responsible for the other information. The other information comprises the information included in the Director's Report, Management Discussion and Analysis, Corporate Governance Report and Business Responsibility Report in the Annual Report but does not include the consolidated financial statements, standalone financial statements and our auditor's reports thereon. Our opinion on the standalone financial statements does not cover the other information and we do not express any form of assurance conclusion thereon. In connection with our audit of the standalone financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the standalone financial statements or our knowledge obtained during the course of our audit or otherwise appears to be materially misstated. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard.

Management's Responsibility for the Standalone Financial Statements

The Company's Board of Directors is responsible for the matters stated in section 134(5) of the Act with respect to the preparation of these standalone financial statements that give a true and fair view of the financial position, financial performance including other comprehensive income, changes in equity and cash flows of the Company in accordance with the Ind AS and other accounting principles generally accepted in India. 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 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 standalone financial statements that give a true and fair view and are free from material misstatement, whether due to fraud or error. In preparing the standalone financial statements, management is 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 management either intends to liquidate the Company or to cease operations, or has no realistic alternative but to do so. Those Board of Directors are also responsible for overseeing the Company's financial reporting process.

Auditor's Responsibility for the Audit of the Standalone Financial Statements

Our objectives are to obtain reasonable assurance about whether the standalone financial statements as a whole are 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 these standalone financial statements. 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 standalone financial statements, 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 financial 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 system 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 management.
- Conclude on the appropriateness of management's 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 standalone financial statements 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 standalone financial statements, including the disclosures, and whether the standalone financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

- Obtain sufficient appropriate audit evidence regarding the financial information of the Company to express an opinion on the standalone financial statements.

Materiality is the magnitude of misstatements in the standalone financial statements that, individually or in aggregate, makes it probable that the economic decisions of a reasonably knowledgeable user of the standalone financial statements may be influenced. We consider quantitative materiality and qualitative factors in (i) planning the scope of our audit work and in evaluating the results of our work; and (ii) to evaluate the effect of any identified misstatements in the standalone financial statements.

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.

From the matters communicated with those charged with governance, we determine those matters that were of most significance in the audit of the

standalone financial statements of the current period and are therefore the key audit matters. We describe these matters in our auditor's report unless law or regulation precludes public disclosure about the matter or when, in extremely rare circumstances, we determine that a matter should not be communicated in our report because the adverse consequences of doing so would reasonably be expected to outweigh the public interest benefits of such communication.

Report on Other Legal and Regulatory Requirements

1. As required by Section 143(3) of the Act, based on our audit we report that:

a) We have sought and obtained all the information and explanations which to the best of our knowledge and belief were necessary for the purposes of our audit.

b) In our opinion, proper books of account as required by law have been kept by the Company so far as it appears from our examination of those books.

c) The Balance Sheet, the Statement of Profit and Loss including Other Comprehensive Income, Statement of Changes in Equity and the Statement of Cash Flows dealt with by this Report are in agreement with the books of account.

d) In our opinion, the aforesaid standalone financial statements comply with the Ind AS specified under Section 133 of the Act.

e) On the basis of the written representations received from the directors as on 31st March, 2025 taken on record by the Board of Directors, none of the directors is disqualified as on 31st March, 2025 from being appointed as a director in terms of Section 164(2) of the Act.

f) With respect to the adequacy of the internal financial controls over financial reporting of the Company and the operating effectiveness of such controls, refer to our separate Report in "Annexure A". Our report expresses an unmodified opinion on the adequacy and operating effectiveness of the Company's internal financial controls over financial reporting.

g) With respect to the other matters to be included in the Auditor's Report in accordance with the requirements of section 197(16) of the Act, as amended. In our opinion and to the best of our information and according to the explanations given to us, the remuneration paid by the Company to its

directors during the year is in accordance with the provisions of section 197 of the Act.

h) With respect to the other matters to be included in the Auditor's Report in accordance with Rule 11 of the Companies (Audit and Auditors) Rules, 2014, as amended in our opinion and to the best of our information and according to the explanations given to us:

i. The Company has disclosed the impact of pending litigations on its Financial position in its standalone financial statements;

ii. The Company has made provision, as required under the applicable Law or accounting standards, for material foreseeable losses, if any, on long-term contracts including derivative contracts;

iii. There has been no delay in transferring amounts, required to be transferred, to the Investor Education and Protection Fund by the Company

iv.

(a) The Management has represented that, to the best of it's knowledge and belief, as disclosed in Note 41 to the financial statements, no funds have been advanced or loaned or invested (either from borrowed funds or share premium or any other sources or kind of funds) by the Company to or in any other person(s) or entity(ies),including foreign entities ("Intermediaries"), with the understanding, whether recorded in writing or otherwise, that the Intermediary shall, directly or indirectly lend or invest in other persons or entities identified in any manner whatsoever by or on behalf of the Company ("Ultimate Beneficiaries") or provide any guarantee, security or the like on behalf of the Ultimate Beneficiaries.

(b) The Management has represented, that, to the best of it's knowledge and belief, as disclosed in Note 41 to the financial statements, no funds have been received by the Company from any person(s) or entity(ies), including foreign entities ("Funding Parties"), with the understanding, whether recorded in writing or otherwise, that the Company shall, directly or indirectly, lend or invest in other persons or entities identified in any manner whatsoever by or on behalf of the Funding Party ("Ultimate Beneficiaries") or provide any guarantee, security or the like on behalf of the Ultimate Beneficiaries.

(c) Based on the audit procedures performed that have been considered reasonable and appropriate in the circumstances, nothing

has come to our notice that has caused us to believe that the representations under sub-clause (i) and (ii) of Rule 11(e), as provided under (a) and (b) above, contain any material misstatement.

v. The final dividend proposed in the previous year, declared and paid by the Company during the year is in accordance with section 123 of the Act, as applicable. As stated in Note 15(A)(f)(ii) to the standalone financial statements, the Board of Directors of the Company has proposed final dividend for the year which is subject to the approval of the members at the ensuing Annual General Meeting. The dividend proposed is in accordance with section 123 of the Act, as applicable.

2. As required by the Companies (Auditor's Report) Order, 2020 ("the Order") issued by the Central Government in terms of Section 143(11) of the Act, we give in "Annexure B" a statement on the matters specified in paragraphs 3 and 4 of the Order.

For Sharad Chandra Toshniwal & Co
Chartered Accountants
(Firm's Registration No. 015888S)



Sharad Chandra Toshniwal
Proprietor
Membership No. 216455
Place: Hyderabad
Date: 28-05-2025
UDIN: 25216455BMMANU9081

ANNEXURE-A

(Referred to in paragraph 1(f) under 'Report on Other Legal and Regulatory Requirements' section of our report to the members of Virgo Global Limited **of even date)**

Report on the Internal Financial Controls Over Financial Reporting under Clause (i) of sub-section 3 of Section 143 of the Companies Act, 2013 ("the Act")

We have audited the internal financial controls over financial reporting of Virgo Global Limited ("the Company") as of 31st March, 2025 in conjunction with our audit of the standalone financial statements of the Company for the year ended on that date.

Management's Responsibility for Internal Financial Controls

The Company's management is responsible for establishing and maintaining internal financial controls based on the internal control over financial reporting criteria established by the Company considering the essential components of internal control stated in the Guidance Note on Audit of Internal Financial Controls Over Financial Reporting (the "Guidance Note") issued by the Institute of Chartered Accountants of India ("ICAI"). These responsibilities include the design, implementation and maintenance of adequate internal financial controls that were operating effectively for ensuring the orderly and efficient conduct of its business, including adherence to company's policies, the safeguarding of its assets, the prevention and detection of frauds and errors, the accuracy and completeness of the accounting records, and the timely preparation of reliable financial information, as required under the Companies Act, 2013.

Auditor's Responsibility

Our responsibility is to express an opinion on the Company's internal financial controls over financial reporting of the Company based on our audit. We conducted our audit in accordance with the Guidance Note issued by the ICAI and the Standards on Auditing prescribed under Section 143(10) of the Companies Act, 2013, to the extent applicable to an audit of internal financial controls. Those Standards and the Guidance Note require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether adequate internal financial controls over financial reporting was established and maintained and if such controls operated effectively in all material respects.

Our audit involves performing procedures to obtain audit evidence about the adequacy of the internal financial controls system over financial reporting and their operating effectiveness. Our audit of internal financial controls over financial reporting included obtaining an understanding of internal financial controls over financial reporting, assessing the risk that a material weakness exists, and testing and evaluating the design and operating effectiveness of internal control based on the assessed risk. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error.

We believe that the audit evidence we have obtained, is sufficient and appropriate to provide a basis for our audit opinion on the Company's internal financial controls system over financial reporting.

Meaning of Internal Financial Controls Over Financial Reporting

A company's internal financial control over financial reporting is a process designed to provide reasonable assurance regarding the reliability of financial reporting and the preparation of financial statements for external purposes in accordance with generally accepted accounting principles. A company's internal financial control over financial reporting includes those policies and procedures that (1) pertain to the maintenance of records that, in reasonable detail, accurately and fairly reflect the transactions and dispositions of the assets of the company; (2) provide reasonable assurance that transactions are recorded as necessary to permit preparation of financial statements in accordance with generally accepted accounting principles, and that receipts and expenditures of the company are being made only in accordance with authorizations of management and directors of the company; and (3) provide reasonable assurance regarding prevention or timely detection of unauthorized acquisition, use, or disposition of the company's assets that could have a material effect on the financial statements.

Inherent Limitations of Internal Financial Controls over Financial Reporting

Because of the inherent limitations of internal financial controls over financial reporting, including the possibility of collusion or improper management override of controls, material misstatements due to error or fraud may occur and not be detected. Also, projections of any evaluation of the internal financial controls over financial reporting to future periods are subject to the risk that the internal financial control over financial reporting may become

inadequate because of changes in conditions, or that the degree of compliance with the policies or procedures may deteriorate.

Opinion

In our opinion, to the best of our information and according to the explanations given to us, the Company has, in all material respects, an adequate internal financial controls system over financial reporting and such internal financial controls over financial reporting were operating effectively as at 31st March, 2025, based on the criteria for internal financial control over financial reporting established by the Company considering the essential components of internal control stated in the Guidance Note issued by the ICAI.

For Sharad Chandra Toshniwal & Co
Chartered Accountants
(Firm's Registration No. 015888S)





Sharad Chandra Toshniwal
Proprietor
Membership No. 216455
Place: Hyderabad
Date: 28-05-2025
UDIN: 25216455BMMANU9081

ANNEXURE "B"

(Referred to in paragraph 2 under 'Report on Other Legal and Regulatory Requirements' section of our report to the members of Virgo Global Limited **of even date)**

In terms of the information and explanations sought by us and given by the Company and the books of account and records examined by us in the normal course of audit and to the best of our knowledge and belief, we state that:

(i) (a) (A) The Company has maintained proper records showing full particulars, including quantitative details and situation of property, plant and equipment, capital work-in-progress and right-of-use assets.

(B) The Company has maintained proper records showing full particulars of Intangible assets.

(b) The Company has a program of verification of property, plant and equipment, capital work-in progress and right-of-use assets so to cover all the items in a phased manner over a period of three years which, in our opinion, is reasonable having regard to the size of the Company and the nature of its assets. Pursuant to the program, certain property, plant and equipment were due for verification during the year and were physically verified by the Management during the year. According to the information and explanations given to us, no material discrepancies were noticed on such verification.

(c) This Clause is not applicable as company doesn't own any immovable Property.

(d) The Company has not revalued any of its property, plant and equipment (including Right of Use Assets) and intangible assets during the year.

(e) No proceedings have been initiated during the year or are pending against the Company as at March 31, 2025 for holding any benami property under the Benami Transactions (Prohibition) Act, 1988 (as amended in 2016) and rules made thereunder.

(ii) (a) The inventories (except goods-in-transit, which have been received subsequent to the year-end or confirmations have been obtained from the parties), were physically verified during the year by the Management at reasonable intervals. In our opinion and based on information and

explanations given to us, the coverage and procedure of such verification by the Management is appropriate having regard to the size of the Company and the nature of its operations. No discrepancies of 1% or more in the aggregate for each class of inventories were noticed on such physical verification of inventories / alternate procedures performed as applicable, when compared with the books of account.

(b) The Company has not been sanctioned any working capital facility from financial institutions.

(iii) The Company has not made investments, provided / stood guarantee and granted loans, secured or unsecured. The Company has not provided any advances in the nature of loans or security to any other entity during the year.

(iv) The Company has not granted any loans which require compliance under the provisions of Sections 185 and 186 of the Companies Act, 2013 in respect of loans granted, investments made and guarantees and securities provided, as applicable. Hence, reporting under clause (iv) of the Order is not applicable.

(v) The Company has not accepted any deposit or amounts which are deemed to be deposits. Hence, reporting under clause (v) of the Order is not applicable.

(vi) The maintenance of cost records has not been specified by the Central Government under section 148(1) of the Companies Act, 2013. Hence, reporting under clause (vi) of the Order is not applicable.

(vii) (a) In respect of statutory dues: Undisputed statutory dues, including Goods and Service tax, Provident Fund, Income-tax, Sales Tax, duty of Custom, duty of Excise, Value Added Tax, cess and other material, statutory dues applicable to the Company have generally been regularly deposited by it with the appropriate authorities though there has been a delay in respect of remittance of tax deducted at source. There were no undisputed amounts payable in respect of Goods and Service tax, Provident Fund, Income-tax, Sales Tax, Service Tax, duty of Custom, duty of Excise, Value Added Tax, cess and other material statutory dues in arrears as at March 31,2025 for a period of more than six months from the date they became payable.

There were no transactions relating to previously unrecorded income that were surrendered or disclosed as income in the tax assessments under the Income Tax Act, 1961 (43 of 1961) during the year.

(ix) (a) In our opinion, the Company has not defaulted in the repayment of loans or other borrowings or in the payment of interest thereon to any lender during the year.

(b) The Company has not been declared willful defaulter by any bank or financial institution or government or any government authority.

(c) To the best of our knowledge and belief, in our opinion, if any term loans availed by the Company were, applied by the Company during the year for the purposes for which the loans were obtained.

(d) On an overall examination of the financial statements of the Company, funds raised on short-term basis have, prima facie, not been used during the year for long-term purposes by the Company.

(e) On an overall examination of the financial statements of the Company, the Company has not taken any funds from any entity or person on account of or to meet the obligations of its subsidiaries, an associate or a joint venture.

(f) The Company has not raised loans during the year on the pledge of securities held in its subsidiaries or joint ventures or associate companies.

(x) (a) The Company has not issued any of its securities (including debt instruments)during the year and hence reporting under clause (x)(a) of the Order is not applicable.

(b) During the year the Company has not made any preferential allotment or private placement of shares or convertible debentures (fully or partly or optionally) and hence reporting under clause (x)(b) of the Order is not applicable to the Company.

(xi) (a) To the best of our knowledge, no fraud by the Company and no material fraud on the Company has been noticed or reported during the year.

(b) To the best of our knowledge, no report under sub-section (12) of section 143 of the Companies Act has been filed in Form ADT- 4 as prescribed under rule 13 of Companies (Audit and Auditors) Rules, 2014 with the Central Government, during the year and upto the date of this report.

(c) We have taken into consideration the whistle blower complaints received by the Company during the year and provided to us, when performing our audit.

(xii) The Company is not a Nidhi Company and hence reporting under clause (xii) of the Order is not applicable.

(xiii) In our opinion, the Company is in compliance with Section 177 and 188 of the Companies Act, where applicable, for all transactions with the related parties and the details of related party transactions have been disclosed in the financial statements etc. as required by the applicable accounting standards.

(xiv) (a) In our opinion the Company has an adequate internal audit system commensurate with the size and the nature of its business.

(b) We have considered, the internal audit reports issued to the Company during the year and covering the period upto March 2025.

(xv) In our opinion during the year the Company has not entered into any non-cash transactions with any of its directors or directors of it's subsidiaries, an associate company and a joint venture or persons connected with such directors and hence provisions of section 192 of the Companies Act, 2013 are not applicable to the Company.

(xvi) (a) The Company is not required to be registered under section 45-IA of the Reserve Bank of India Act, 1934. Hence, reporting under clause (xvi)(a), (b) and (c) of the Order is not applicable.

(xvii) The Company has not incurred cash losses during the financial year covered by our audit and the immediately preceding financial year.

(xviii) There has been no resignation of the statutory auditors of the Company during the year.

(xix) On the basis of the financial ratios, ageing and expected dates of realization of financial assets and payment of financial liabilities, other information accompanying the financial statements and our knowledge of the Board of Directors and Management plans and based on our examination of the evidence supporting the assumptions, nothing has come to our attention, which causes us to believe that any material uncertainty exists as on the date of the audit report indicating that Company is not capable of meeting its liabilities existing at the date of balance sheet as and when they fall due within a period of one year from the balance sheet date.

We, however, state that this is not an assurance as to the future viability of the Company. We further state that our reporting is based on the facts up to the date of the audit report and we neither give any guarantee nor any assurance that all liabilities falling due within a period of one year from the balance sheet date, will get discharged by the Company as and when they fall due.

(xx) (a) The Provisions of CSR is not applicable to the company. Accordingly, reporting under clause (xx) of the Order is not applicable for the year.

For Sharad Chandra Toshniwal & Co
Chartered Accountants
(Firm's Registration No. 015888S)





Sharad Chandra Toshniwal
Proprietor
Membership No. 216455
Place: Hyderabad
Date: 28-05-2025
UDIN: 25216455BMMANU9081

VIRGO GLOBAL LTD

(FORMERLY KNOWN AS VIRGO GLOBAL MEDIA LTD.)

CIN:L74910TG1999PLC031187

3-45-117,Plot No:A-23 Vikrampuri Colony,Kakaguda Hyderabad Hyderabad TG 500009 IN

STATEMENT OF AUDITED STANDALONE FINANCIAL RESULTS FOR THE QUARTER AND YEAR ENDED 31st MARCH, 2025

(Amt in Rs. In Lakhs)

		Quarter ended			Year Ended	
		31.03.2025	31.12.2024	31.03.2024	31.03.2025	31.03.2024
Sl. NO	PARTICULARS	(Audited)	(UnAudited)	(Audited)	(Audited)	(Audited)
I	Revenue from Operations	-		1,368.09	446.57	8,494.84
II	Other Income	-		8.01	0.20	8.01
III	**Total Income(I+II)**	-	-	**1,376.10**	**446.77**	**8,502.85**
IV	**EXPENSES**					
	Cost of materials consumed	(85.48)		1,420.55	373.02	7,656.59
	Purchases of Stock in trade		-			
	Changes in Inventories of finished goods, Stock-in-trade and work in progress		-			
	Employee benefits expense	13.38	38.02	(73.97)	55.57	781.21
	Finance Costs	6.01	-	3.03	6.08	3.03
	Depreciation and amortization expenses	0.07		(0.06)	0.07	0.16
	Administrative Charges	3.58		(10.41)	11.73	30.13
	Other expenses	-	-	-	-	-
	Total Expenses	**(62.44)**	**38.02**	**1,339.14**	**446.46**	**8,471.12**
V	**Profit/(loss) before exceptional items and tax(I-IV)**	**62.44**	**(38.02)**	**36.96**	**0.31**	**31.73**
VI	Exceptional Items		-		-	-
VII	**Profit/(loss) before tax(V-VI)**	**62.44**	**(38.02)**	**36.96**	**0.31**	**31.73**
VIII	Tax Expense					
	(1) Current Tax	0.08	-	6.50	0.08	8.11
	(2) Deferred Tax	0.10	-	(0.14)	(0.10)	(0.14)
IX	**Profit/(Loss) for the period from continuing operations(VII-VIII)**	**62.26**	**(38.02)**	**30.59**	**0.33**	**23.76**
X	Profit/(Loss) from discontinued operations	-	-	-	-	-
XI	Tax Expense of discontinued operations	62.26	-	30.59	0.33	23.76
XII	Profit/(loss)from Discontinued operations(After Tax) (X-XI)	-	-	-	-	-
XIII	**Profit/(loss) for the period (IX+XII)**	**62.26**	**(38.02)**	**30.59**	**0.33**	**23.76**
XIV	Other Comprehensive Income	-	-	-	-	-
XV	**Total Comprehensive Income for the period (XIII+XIV) [Comprising Profit (Loss) and Other Comprehensive Income for the period]**	**62.26**	**(38.02)**	**30.59**	**0.33**	**23.76**
XVI	Paid up Equity Share Capital (Face value of Rs.4/- each)	**420.17**	**420.17**	**420.17**	**420.17**	**420.17**
XVII	Reserves excluding revaluation reserves as per balance sheet of previous years	(339.24)	(339.56)	(339.56)	(339.24)	(339.56)
XVII	Earnings per Equity Share (for continuing operation)					
	(1) Basic	0.59	(0.36)	0.29	0.00	0.23
	(2) Diluted	0.59	(0.36)	0.29	0.00	0.23
XVIII	Earnings per Equity Share (for discontinued operation)					
	(1) Basic	-	-	-		
	(2) Diluted	-	-	-		
XIX	Earnings per Equity Share (for continuing & discontinued operation)					
	(1) Basic	0.59	(0.36)	0.29	0.00	0.23
	(2) Diluted	0.59	(0.36)	0.29	0.00	0.23

M.P. Umashankar

VIRGO GLOBAL LIMITED

1.The above Standalone Unaudited financial results of the Company for the quarter and year ended March 31 st have been reviewed and recommended by the Audit Committee in its meeting held on May 28 , 2025 and thereafter have been approved and taken on record by the Board of Directors in its meeting held on same day.

2. The Company has single reportable segment as defined in Indian Accounting Standard 108 and therefore segment reporting is not applicable for the company.

3.The above Standalone Financial results have been are prepared as per applicable IND Accounting standards notified by Ministry of Corporate Affairs.

4.Figures of the previous period have been regrouped wherever necessary to the current year classification.

5.EPS is calculated in accordance with IND AS issued by ICAI.

For Virgo Global Limited

Place: Hyderabad
Date:28.05.2025

M Umashankar
Whole Time Director
DIN: 08445123

VIRGO GLOBAL LIMITED

VIRGO GLOBAL LTD

(FORMERLY KNOWN AS VIRGO GLOBAL MEDIA LTD.)

CIN:L74910TG1999PLC031187

3-45-117,Plot No:A-23 Vikrampuri Colony,Kakaguda Hyderabad Hyderabad TG 500009 IN

STATEMENT OF ASSETS AND LIABILITIES AS ON 31st March, 2024

Sl.No	Particulars	As at 31.03.2025	As at 31.03.2024
			(Amt in Rs.in lacs)
	Assets		
I	**NON-CURRENT ASSETS**		
	(a) Property, Plant & Equipment	0.28	0.35
	(b) Investments	-	-
	(c) Deferred Tax Asset		(0.24)
II	**CURRENT ASSETS**		
	(a) Inventories	745.86	685.37
	(b) Financial Assets		
	(i) Loans and advances	-	-
	(ii) Trade Receivables	104.09	104.52
	(iii) Cash & Cash Equivalents	18.95	15.52
	(c) Other Current Assets	56.95	47.69
	Total	**926.12**	**853.21**
	EQUITY AND LIABILITES		
1	**EQUITY**		
	(a) Equity Share Capital	420.17	420.17
	(b) Other Equity	(339.24)	(339.56)
	Total Equity Attributable to Owners of the Company	**80.93**	**80.61**
2	**Non-Current Liabilities**		
	(a) Financial Liabilities		
	(i) Borrowings		249.41
	(ii) Deferred Tax Liabilities	0.24	
3	**Current Liabilities**		
	(a) Financial Liabilities		
	(i) Borrowings		
	(ii) Trade Payables	838.50	496.52
	Other Current Liabilites	6.45	26.67
	Provisions	-	-
	Total Equity and Liabilities	**926.12**	**853.21**

For Virgo Global Limited

M Umashankar
Whole Time Director & CFO
DIN: 08445123

Place: Hyderabad
Date:28.05.2025

VIRGO GLOBAL LIMITED

(FORMERLY KNOWN AS VIRGO GLOBAL MEDIA LTD.)

CIN:L74910TG1999PLC031187

STATEMENT OF CASH FLOWS FOR THE YEAR ENDED 31st MARCH, 2025

Particulars	Amount in Millons Year ended 31-03-2025	Year ended 31-03-2024
A. CASH FLOW FROM OPERATING ACTIVITIES :		
Net profit before tax	0.03	3.17
Adjustment for:	-	-
Depreciation and Amortisation	0.01	0.02
Preliminary Expenses Written off	-	-
Interest Earned	-	-
Cash Flows from Operations before changes in assets and liabilities	0.04	3.19
Movements in Working Capital::	-	-
(Increase)/ Decrease in trade receivables	2.99	83.25
(Increase)/Decrease in other Current Assets	- 1.38	10.23
(Increase) / Decrease in Inventories	- 8.55	- 37.02
(Increase) / Decrease in Loans and Advances	-	-
Increase / (Decrease) in Trade Payables	34.20	- 74.65
Increase / (Decrease) in Short Term Provision	- 2.01	0.98
Increase/(Decrease) in Other current liabilities	-	-
Change in Working Capital	**25.25**	**- 17.21**
	-	-
Changes in non current assets and liabilities	-	-
Decrease/(Increase) in loans & advances (Assests)	-	-
(Decrease) / Increase in Unsecured Loan (Liabilities)	-	-
Decrease / (Increase) in Other non Current Assets	-	-
Changes in non current assets and liabilities	-	-
	-	-
Cash Generated From Operations	25.29	- 14.02
Less: Taxes paid	0.01	0.81
	-	-
Net Cash from operating activities(A)	**25.28**	**- 14.84**
B. CASH FLOW FROM INVESTING ACTIVITIES	-	-
(Increase) / Decrease in Fixed assets and Capital Work In progress	-	-
Bank Balances not considered as Cash and Cash equivalents	-	- 16,525.00
Investment in equity Shares	-	-
Net cash used in Investing activities (B)	-	**- 16,525.00**
C.CASH FLOW FROM FINANCING ACTIVITIES	-	-
Increase / (Decrease) in Share Capital	-	-
Increase / (Decrease) in Borrowings	-	-
Interest paid	- 24.94	- 2.28
Net cash Flow from Financing Activities (C)	-	-
	- 24.94	**- 2.28**
Net Increase/(Decrease) in cash & cash equivalents [A+B+C]	0.34	- 16,542.11
CASH & CASH EQUIVALENTS AT THE BEGINNING OF THE YEAR	1.55	18.68
CASH & CASH EQUIVALENTS AT THE END OF THE YEAR	**1.89**	**- 16,523.43**

For Virgo Global Limited

M.P.Umasankar

Date: 28.05.2025
Place: Hyderabad

Umasankar Mylapur Prakash Rao
Whole-Time Director & CFO
DIN: 08445123

VIRGO GLOBAL LIMITED