VIRAT LEASING LIMITED
1, Crooked Lane, 3rd Floor, Room No. 324
Kolkata - 700069
CIN : L65910WB1984PLC098684, Phone : (033) 2262 8782, E-mail : info@vll.co.in, Website : www.vll.co.in
Corp. Off : "Jajodia Towers", 3, Bentinck Street, 4th Floor, Room No. D-8, Kolkata - 700 001, WB

Date: 14th November, 2026

To,
The Secretary,
Listing Department
BSE Limited
P.J. Towers, Dalal Street,
Mumbai – 400 001

Scrip Code - 539167

Sub: Outcome of the Board Meeting held on Saturday, 14th November, 2026

Ref: Disclosure under Regulation 30 and 33 of Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015

Dear Sir/Madam,

With reference to the above, this is to inform you that the Board of Directors at their meeting held today i.e., 14th November, 2026 had considered, approved and took on record the Un-Audited Financial Results for the 2nd quarter and half year ended 30th September, 2026 along with the Limited Review Report issued by Statutory Auditors of the Company.

The meeting commenced at 5:30 p.m. and concluded at 6.00 p.m.

This is for your information and records.

Thanking you
Yours faithfully,
For Virat Leasing Ltd

Manisha Khandelwal
Digitally signed by Manisha Khandelwal
Date: 2026.11.14 18:39:43 +05'30'

Manisha Khandelwal
Company Secretary & Compliance Officer

Encl: Unaudited Financial Results with Limited Review Report

VIRAT LEASING LIMITED

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CIN : L65910WB1984PLC098684 E-MAIL :info@vll.co.in WEBSITE : www.vll.co.in

Statement of Assets and Liabilities

1

(Rs in Lacs unless otherwise stated)

SL. No.	Particulars	As at 30.09.2026 (Unaudited)	As at 31.03.2026 (Audited)
1			
A	ASSETS		
1	**(1) Financial Assets**		
	(a) Cash & Cash Equivalent	0.66	19.37
	(b) Bank Balance other than (a) above		
	(c) Receivables		
	(i) Trade receivables		11.60
	(ii) Other receivables		
	(d) Loans	1,064.41	1,004.36
	(e) Investments	583.88	584.40
	(f) Other financial assets	2.07	2.07
	Sub Total - Financial Assets	**1,651.02**	**1,621.80**
2	**(2) Non Financial Assets**		
	(a) Current tax assets (net)	4.48	3.15
	(b) Deferred tax assets (net)	13.16	12.38
	(c) Property plant and equipment	11.31	11.65
	(d) Other non-financial assets	6.08	13.66
	Sub Total - Non Financial Assets	35.04	40.84
	TOTAL - ASSETS	1,686.06	1,662.64
B	II. Liabilities & Equity		
1	Liabilities		
	(1) Financial Liabilities		
	(a) Payables		
	(i) Trade Payables		
	(a) Total outstanding dues of micro and small enterprises		
	(b) Total outstanding dues of creditors other than micro and small enterprises		
	(ii) Other Payables		
	(a) Total outstanding dues of micro and small enterprises		
	(b) Total outstanding dues of creditors other than micro and small enterprises		
	(b) Borrowings (other than debt securities)	145.52	138.51
	(c) Deposits		
	(d) Other financial liabilities	9.42	3.66
	Sub Total - Financial Liabilities	**154.93**	**142.17**
2	**Non-financial liabilities**		
	(a) Current tax liabilities		
	(b) Other Non financial liabilities	0.12	0.10
	Sub Total - Non Financial Liabilities	**0.12**	**0.10**
3	**Equity**		
	(a) Equity Share Capital	1,298.05	1,298.05
	(b) Other Equity	232.95	222.32
	Total - Equity	**1,531.00**	**1,520.37**
	Total Liabilities and Equity	**1,686.06**	**1,662.64**

For and on behalf of the Board of Directors
For VIRAT LEASING LIMITED

Rajeev Kothari
Managing Director
DIN 00147196

Place : Kolkata
Date: 14.11.2026

SURAJIT ROY & ASSOCIATES * Chartered Accountants * FRN 326099E

VIRAT LEASING LIMITED

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STATEMENT OF FINANCIAL RESULTS FOR THE QUARTER AND SIX MONTHS ENDED SEPTEMBER 30, 2026

(Rs. In Lakhs, unless otherwise stated)

Sl. No.	Particulars	For the quarter ended			Half year ended		For the year ended
		30.09.2026	30.06.2026	30.09.2025	30.09.2026	30.09.2025	31.03.2026
		Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
1	Revenue from Operation						
	a) Interest Income	27.53	22.96	21.75	50.49	44.25	84.98
	b) Dividend	-	-	-	-	-	-
	c) Net Gain on Fair Value Change	-	-	-	-	-	-
	c) Other Operating Income	3.07	-3.07	9.09	-	9.09	1.56
	Total Revenue from Operations	**30.60**	**19.89**	**30.85**	**50.49**	**53.35**	**86.54**
2	**Other Income**		-	-	-	0.35	0.43
3	**Total Income (1+2)**	**30.60**	**19.89**	**30.85**	**50.49**	**53.69**	**86.97**
4	**Expenses**						
	a. Finance Cost	2.29	2.24	1.06	4.53	2.11	4.20
	b. Net Loss on Fair Value Change	-	-	-	-	1.95	122.25
	c. Impairment of financial instruments	3.16	-	-0.73	3.16	-	-
	d. Employee benefits expense	2.87	1.39	6.26	4.26	11.76	19.06
	e. Listing fees	-	3.84	-	3.84	4.43	4.43
	f. Depository charges	0.04	1.45	-	1.49	1.06	1.62
	g. Professional charges	7.12	0.94	0.68	8.07	1.63	1.44
	h. Office and establishment charges	0.41	0.41	0.28	0.81	0.81	1.62
	j. Depreciation	0.17	0.17	0.17	0.33	0.33	0.67
	k. Other Expenses	1.19	0.93	1.45	2.12	2.59	4.18
	Total Expenses	17.25	11.36	9.16	28.61	26.67	159.47
5	Profit / (Loss) before exceptional items and tax (3 - 4)	13.36	8.52	21.69	21.88	27.02	-72.50
6	Exceptional Items-(Expense)/Income		-				-
7	Profit / (Loss) before tax (5 ± 6)	13.36	8.52	21.69	21.88	27.02	-72.50
8	Tax Expense						
	a) Current Tax	-2.91	2.91	2.98	-	4.49	-
	b) Tax adjustment of Earliers Years	-	-	-		-	-
	c) Deferred Tax	-0.01	-0.77	2.40	-0.78	2.31	-0.44
	Total Tax Expense	-2.92	2.15	5.37	-0.78	6.80	-0.44
9	Profit / (Loss) for the period (7 ± 8)	16.28	6.38	16.32	22.66	20.22	-72.94
10	Other Comprehensive Income						
	(a) (i) Items that will not be reclassfied to profit or loss	-12.02	-	-	-12.02	75.10	59.41
	(ii) Income tax relating to items that will not be reclassified to profit and loss	-	-	-	-	9.76	7.72
	(b) (i) Items that will be reclassfied to profit or loss	-	-				-
	(ii) Income tax relating to items that will be reclassified to profit and loss	-	-				-
	Other Comprehensive Income (a+b)	-12.02	-	-	-12.02	65.33	51.69
11	Total Comprehensive Income for the period (9+10)	4.26	6.38	16.32	10.64	85.55	-21.25
12	(a) Paid-up Equity Share Capital (Face Value Rs. 5/- each)	1,298.05	1,298.05	1,298.05	1,298.05	1,298.05	1,298.05
	b) Other Equity		-			329.12	222.59
13	Earnings Per Share (Not annualised)						
	(a) Basic	0.06	0.02	0.13	0.09	0.16	-0.56
	(b) Diluted	0.06	0.02	0.13	0.09	0.16	-0.56

For and on behalf of the Board of Directors
For VIRAT LEASING LIMITED

Rajeev Kothari
Managing Director
DIN 00147196

Place : Kolkata
Date: 14.11.2026

SURAJIT ROY & ASSOCIATES
FRN : 325099E
Chartered Accountants

VIRAT LEASING LIMITED

Unaudited Cash Flow Statement for the period ended 30.09.2026

(Rs in Lacs)

Particulars	For the period ended 30-09-2026 (Unaudited)	For the period ended 30-09-2025 (Unaudited)
A. CASH FLOW FROM OPERATING ACTIVITIES		
Profit before exceptional items and tax	**21.88**	**27.02**
Adjustments to reconcile profit before exceptional items and tax to net cash flow provided by operating activities		
Finance cost	4.53	2.11
Depreciation	0.33	0.33
Interest on TDS/IT refund		-0.35
	4.86	2.09
Operating profit/loss before working capital changes	**26.74**	**29.12**
Adjustments to reconcile operating profit to cash flow provided by changes in working capital		
Decrease/ (Increase) in loans	-60.05	172.78
Decrease/ (Increase) in investments	0.52	-194.18
Decrease/(increase) in trade and other receivables	11.60	-
Decrease/(increase) in Deferred Tax Asset	-0.78	
Decrease/(increase) in Current Tax Asset	-1.33	
(Increase) /Decrease in other financial Assets	-	-12.50
Decrease / (Increase) in other non-financial assets	7.58	6.80
(Decrease)/ Increase in other financial liabilities	5.76	2.15
(Decrease)/ Increase in other non-financial liabilities	0.01	-0.30
(Decrease)/ Increase in Trade payables		2.87
	-36.69	-22.36
Cash generated from operations	**-9.94**	**6.75**
Tax Expense	0.78	4.49
Taxes of earlier		
Exceptional items	-12.02	
Net cash generated from operating activities **A**	**-21.18**	**2.26**
B. CASH FLOW FROM INVESTING ACTIVITIES		
Investments in Property, plant and equipment	-	-
Interest on TDS/IT refund	-	0.35
Net cash used in investing activities **B**	**-**	**0.35**
C. CASH FLOW FROM FINANCING ACTIVITIES		
Interest Expense	-4.53	-2.11
Short term borrowings/(repayment)	7.01	0.90
Net cash (used in) financing activities **C**	**2.48**	**-1.21**
Net decrease/ Increase in cash and cash equivalents (A+B+C)	**-18.71**	**1.40**
Opening cash and cash equivalents	**19.37**	**3.72**
Closing cash and cash equivalents	**0.66**	**5.12**

The above Cash Flow Statement has been prepared under the " Indirect Method " as set out in the Indian Accounting Standard (Ind AS)-7

Cash and cash equivalents as at the Balance Sheet date consists of: *(Rs in Lacs)*

Particulars	For the period ended 30-09-2026 (Unaudited)	For the period ended 30-09-2025 (Unaudited)
Balances with banks		
On current accounts	0.30	5.01
Cash on hand	0.37	0.11
Closing cash and cash equivalents	**0.66**	**5.12**

SURAJIT ROY & ASSOCIATES FRN 326099E Chartered Accountants

Cash flow data for the half-year ended 30 September 2026 was not available at the time of this update. Figures are left blank pending filing.

4) These Statments have been prepared in accordance with the recognition and measurement principles of Indian Accounting Standards (Ind AS) prescribed under Section 133 of the Companies Act, 2013 ('The Act') read with relevant rules issued thereunder and the other accounting principles generally accepted in India.

5) The Company's Primary business segements are reflected based on the principal business carried out i.e. Investments and Finance. All other activities of the Company revolve around the main business. The risk and returns of the business of the Company is not associated with geographical segmentation, hence there is no secondary segment reporting based on geographical segmentation. As such there are no separate reportable segments as per Indian Accounting Standard "Operating Segments" (Ind AS 108).

6) Other Comprehensive income /(loss) represents the impact of fair valuation of non-current investments and impact of income taxes on such income /(loss). These items will not be reclassified to profit or loss.

7)# The figures for the quarter ended September 30, 2026 represents the balance between unaudited financials in respect of the quarter ended June 30, 2026 and unaudited year-to-date figures upto September 30, 2026 which were subjected to limited review.

8) The amounts reflected as "0" in the financial information are values with less than rupees one lakhs.

9) The previous quarter/ half year ended figures have been regrouped /reclassified, wherever found necessary, to confirm to the current quarter/half year/ year end presentation.

10) The above unaudited Financial Results of the Company are available on the Company's website www.vll.co.in and also on the website of BSE Limited (www.bseindia.com), where the shares of the Company is listed.

For and on behalf of the Board of Directors
For VIRAT LEASING LIMITED

Rajeev Kothari
Managing Director
DIN 00147196

Place : Kolkata
Date: 14.11.2026



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

Review Report to the Board of Directors of Virat Leasing Limited

1) We have reviewed the accompanying statement of unaudited financial results of **Virat Leasing Limited** (the 'Company') for the quarter ended September 30, 2026 and year to date from April 1, 2026 to September 30, 2026 ("the Statement") attached herewith, being submitted by the Company pursuant to the requirements of Regulation 33 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 as amended (the "Listing Regulations") including relevant circulars issued by the SEBI from time to time.

2) The Statement, which is the responsibility of the Company's Management and approved by the Company's Board of Directors, has been prepared 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, as amended, read with relevant rules issued thereunder 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 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 of 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.

SURAJIT ROY & ASSOCIATES * Chartered Accountants * FRN 326098E

4) Based on our review conducted as above, nothing has come to our attention that causes us to believe that the accompanying Statement, prepared in accordance with the accounting 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 Surajit Roy and Associates
Chartered Accountants
Firm Registration. No. 326099E



CA. Surajit Roy
Partner
Membership No: 057260
UDIN: 26057260BSLEPA5964

Place: Kolkata
Date: 14.11.2026