VASHU BHAGNANI INDUSTRIES LIMITED

(Formerly known as Pooja Entertainment and Films Limited)

10th April 2026

To,
BSE Limited
Phiroze Jeejeebhoy Towers,
Rotunda Bldg, Dalal Street,
Fort, Mumbai– 400 001

Scrip ID: POOJAENT **Scrip Code: 532011** **ISIN: INE147C01017**

Sub: Outcome of the meeting of the Board of Directors of Vashu Bhagnani Industries Limited ("the Company") in accordance with Regulation 29 and 30 of the SEBI (Listing Obligation and Disclosure Requirements) Regulation, 2015 ("Listing Regulation")

Dear Sir/Madam,

With reference to above caption subject and as per the provision of Regulation 33 of SEBI (Listing Obligation and Disclosure Requirements) Regulation 2015, we wish to inform you that the Board of Directors of the Company at its Meeting held on 10th April 2026, wherein, inter alia, has considered and approved:

1. On the Recommendation of the Audit Committee, the Board has considered and approved the Audited Financial Results (consolidated and standalone) of the Company for the quarter and financial year ended March 31, 2026, along with the Auditor's Report with unmodified opinions issued by Statutory Auditors of the Company.

   In terms of the provisions of Regulation 33 of the Listing Regulations, we are enclosing herewith the copy of following:

   a. Audited Financial Results (consolidated and standalone) for the quarter and year ended March 31, 2026.
   b. Statement of Assets and Liabilities (consolidated and standalone) as of March 31, 2026.
   c. Cash Flow Statement (consolidated and standalone) for the year ended March 31, 2026.
   d. Auditors' Report on Audited Financial Results (consolidated and standalone) for the quarter and financial year ended March 31, 2026.
   e. Declaration on Unmodified Opinion for the year ended March 31, 2026.

2. Based on the recommendation of the Nomination and Remuneration Committee, the Board of Directors has appointed Mr. Ashish Radheyshyam Goyal (DIN:11640132) as an Additional Director of the Company for the Category of Non-Executive Independent Director w.e.f. 10th April 2026 for a period of five consecutive years, subject to the approval of regulatory/statutory authorities and the shareholders of the Company at the General Meeting.

   A brief profile of the appointed Mr. Ashish Radheyshyam Goyal is enclosed herewith in "Annexure -1".

3. The Board of Director has approved the proposal for listing the equity shares of the Company on the National Stock Exchange of India Limited ("NSE") through a direct listing, without any public offer or further issuance of shares, subject to receipt of necessary approvals, including from NSE.

   The Company will, in due course, submit an application to NSE for the direct listing of its equity shares and will provide any additional information or disclosures as required under applicable laws.

4. Authorization of Mrs. Puja Vashu Bhagnani, Managing Director and Ms. Shweta Ramesh Soni, Company Secretary and Compliance Officer to appoint any agency, institution, intermediary, or professional(s), as may be deemed appropriate, for the purpose of making and processing the listing application with National Stock Exchange of India Limited, and to finalize the terms of appointment and to take all necessary actions in connection therewith, including signing and submission of applications, documents, and correspondence.

5. To consider and approve the proposal for strategic expansion of the Company, including overseas investments up to ₹50,00,00,000/- (Rupees Fifty Crores only), in one or more tranches, in the United Kingdom and to authorize the Board of Directors to identify, evaluate, and finalize suitable projects or business opportunities, including those in the construction and/or developments in real estate, and to take all necessary actions in this regard.

   The Company shall make the requisite disclosures as mandated under Regulation 30 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, upon finalization of the project and identification of the relevant counterparty(ies), in accordance with applicable laws.

VASHU BHAGNANI INDUSTRIES LIMITED

(Formerly known as Pooja Entertainment and Films Limited)

The Board Meeting started at 05:00 P.M and concluded at 7:30 P.M.

Kindly acknowledge the receipt and taken on your record.

Thanking you,

Yours Faithfully,
For Vashu Bhagnani Industries Limited
(Formerly known as Pooja Entertainment and Films Limited)

Shweta Ramesh Soni
Digitally signed by Shweta Ramesh Soni
Date: 2026.04.10 19:38:19 +05'30'

Shweta Ramesh Soni
Company Secretary & Compliance Officer
Membership No: A65292

Encl: a/a

VASHU BHAGNANI INDUSTRIES LIMITED

(Formerly known as Pooja Entertainment and Films Limited)

"Annexure – 1"

Details with respect to the aforesaid appointment as required under Regulation 30 of the Listing Regulations read with SEBI Circular SEBI/HO/CFD/CFD-PoD-1/P/CIR/2023/123 Dated 13th July 2023 has been stated hereunder.

Sr. No.	**Particulars**	**Details of Additional Independent Director (Mr. Ashish Radheyshyam Goyal)**
1.	Reason for Change viz. appointment, resignation, death or otherwise	Appointment
2.	Date of Appointment/Cessation (as applicable) & term of Appointment	10th April 2026 subject to the approval of shareholder ensuing general meeting.
3.	Term of appointment	5 Years with effect from 10th April 2026 to 9th April 2031, subject to the approval of shareholder ensuing general meeting.
4.	Brief Profile	Mr. Ashish Goyal is an entrepreneur, social impact leader, and governance professional with over 18 years of experience spanning corporate leadership and grassroots development. Mr. Ashish holds a degree in **Engineering in Information Technology** from **Madhav Institute of Technology and Science (MITS), Gwalior, Madhya Pradesh, India**.
5.	Disclosure of Relationship between Directors	Mr. Ashish Radheyshyam Goyal is not related to any Director of the Company.
6.	Names of listed entities in which the Appointing Director holds directorship (in case of appointment of a director)	NIL
7.	Affirmation pertaining to non-debarment from holding the office of Directors by virtue of any SEBI order or any other such authority	Mr. Ashish Radheyshyam Goyal is not debarred from holding the office of Directors by virtue of any SEBI order or any other such authority.

Independent Auditor's Report on Audit of Quarterly and Annual Standalone Financial Results of Vashu Bhagnani Industries Limited (the "Company") Pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations 2015, as amended

To
The Board of Directors of
Vashu Bhagnani Industries Limited

Report on the audit of the Standalone Financial Results

Opinion
We have audited the accompanying standalone financial results of **Vashu Bhagnani Industries Limited** (the "Company") for the quarter ended 31st March, 2026 and the year to date results for the period from 1st April, 2025 to 31st March, 2026 ("Statement"), attached herewith, being submitted by the Company pursuant to the requirement of Regulations 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended (the "Listing Regulations").

In our opinion and to the best of our information and according to the explanations given to us, the Statement:

i. is presented in accordance with the requirements of Regulations 33 of listing Regulations this regard and

ii. gives a true and fair view in conformity with the recognition and measurement principles laid down in the applicable Indian Accounting Standards ('Ind AS') specified under section 133 of the Companies Act, 2013 ('the Act'), read with the Companies (Indian Accounting Standards) Rules 2015 and other accounting principles generally accepted in India, of the net profit after tax and other comprehensive income and other financial information of the Company for the quarter ended 31st March, 2026 as well as the year to date results for the period from 1st April,2025 to 31st March, 2026.

Basis for Opinion

We conducted our audit in accordance with the Standards on Auditing (SAs) specified under section 143(10) of the Companies Act, 2013, as amended ("the Act"). Our responsibilities under those Standards are further described in the "Auditor's Responsibilities for the Audit of the standalone Financial Results" section of our report. We are independent of the Company in accordance with the Code of Ethics issued by the Institute of Chartered Accountants of India together with the ethical requirements that are relevant to our audit of the financial results under the provisions of the Act and the Rules thereunder, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the Code of Ethics. We believe that the audit evidence obtained by us is sufficient and appropriate to provide a basis for our opinion.

DSMR & CO Chartered Accountants MUMBAI

Management's Responsibilities for the standalone Financial Results

This standalone financial result is the responsibility of the Company's Board of Directors, and has been approved by them for the issuance. The Statement has been compiled from the related audited standalone financial information for the quarter and year ended 31st March, 2026. This responsibility includes the preparation and presentation of the financial results that give a true and fair view of the net profit and other comprehensive income and other financial information in accordance with the recognition and measurement principles laid down in the Indian Accounting Standards prescribed under Section 133 of the Act read with relevant rules issued thereunder and other accounting principles generally accepted in India and in compliance with Regulations 33 of the Listing Regulations. This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding the assets of the Company and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and the design, implementation and maintenance of adequate internal financial controls that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the standalone financial results that give a true and fair view and is free from material misstatement, whether due to fraud or error.

In preparing the standalone financial results, the Board of Directors are responsible for assessing the Company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the Board of Directors either intends to liquidate the Company or to cease operations, or has no realistic alternative but to do so.

The Board of Directors are also responsible for overseeing the Company's financial reporting process.

Auditor's Responsibilities for the Audit of the standalone Financial Results

Our objectives are to obtain reasonable assurance about whether the standalone financial results as a whole is free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with 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 results.

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 results, 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 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 with reference to financial statements in place and the operating effectiveness of such controls.

D S M R & CO Chartered Accountants MUMBAI

- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Board of Directors.

- Evaluate the appropriateness and reasonableness of disclosures made by the Board of Directors in terms of the requirements specified under Regulations 33 of the Listing Regulations.

- Conclude on the appropriateness of the Board of Directors' 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 financial results 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 results, including the disclosures, and whether the financial results represents the underlying transactions and events in a manner that achieves fair presentation.

Materiality is the magnitude of misstatements in the Statement that, individually or in aggregate, makes it probable that the economic decisions of a reasonably knowledgeable user of the Statement may be influenced. We consider quantitative materiality and qualitative factors (i) in 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 Statement.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards.

Other Matter

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

Our opinion on the standalone financial results is not modified in respect of this matter.

For D S M R & CO
CHARTERED ACCOUNTANTS
(FIRM REG. NO. 128085W)

D S M R & CO Chartered Accountants MUMBAI

SHAILENDRA SINGH RATHORE
PARTNER

MEMBERSHIP No 600395
UDIN: 26600395WVFZHL7250

PLACE: Mumbai
DATE: 10th April, 2026

Independent Auditor's Report on Audit of the Quarterly and Year to Date Consolidated Financial Results of Vashu Bhagnani Industries Limited ("Holding Company") Pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended

To
The Board of Directors of
Vashu Bhagnani Industries Limited

Report on the audit of the Consolidated Financial Results

Opinion

We have audited the accompanying Consolidated financial results of **Vashu Bhagnani Industries Limited** ("Holding Company") and its subsidiaries (the Holding Company and its subsidiaries together referred to as "the Group") for the quarter ended 31st March, 2026 and for the period from 1st April,2025 to 31st March, 2026 ("Statement"), attached herewith, being submitted by the Holding Company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended ("Listing Regulations").

In our opinion and to the best of our information and according to the explanations given to us and based on the consideration of the report of the other auditor on separate audited financial statements/ financial results/financial information of the following subsidiaries:

i. Foreign Subsidiary: - Modern Production FZ LLC UAE
   Indian Subsidiary: - M/s Pooja Leisure & Lifestyle Partnership Firm
ii. is presented in accordance with the requirements of Regulations 33 of the listing Regulations in this regard; and
iii. gives a true and fair view in conformity with the applicable Indian accounting standards, and other accounting principles generally accepted in India, of the consolidated net profit and other comprehensive income and other financial information of the Group for the quarter ended 31st March, 2026 and for the period from 1st April, 2025 ended 31st March, 2026

Basis for Opinion

We conducted our audit in accordance with the Standards on Auditing (SAs), as specified under Section 143(10) of the Companies Act, 2013, as amended ("the Act"). Our responsibilities under those Standards are further described in the "Auditor's Responsibilities for the Audit of the Consolidated Financial Results" section of our report. We are independent of the Group in accordance with the 'Code of Ethics' issued by the Institute of Chartered Accountants of India together with the ethical requirements that are relevant to our audit of Consolidated financial results under the provisions of the Act and the Rules thereunder, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the Code of Ethics. We believe that the audit evidence obtained by us and other auditors in terms of their reports referred to in "Other Matter" paragraph below, is sufficient and appropriate to provide a basis for our opinion.

DSMR & CO Chartered Accountants MUMBAI

Management's Responsibilities for the Consolidated Financial Results

This Consolidated financial result is the responsibility of the Parent's Board of Directors and has been approved by them for the issuance. The Statement has been compiled from the related audited consolidated annual financial information for the quarter and year ended 31st March, 2026. This responsibility includes the preparation and presentation of the Consolidated Financial Results that give a true and fair view of the consolidated net profit and consolidated other comprehensive income and other financial information of the Group in accordance with the recognition and measurement principles laid down in the Indian Accounting Standards, prescribed under Section 133 of the Act, read with relevant rules issued thereunder and other accounting principles generally accepted in India and in compliance with Regulations 33 of the Listing Regulations.

The respective Board of Directors of the companies included in the Group are responsible for maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding the assets of the Group and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and the design, implementation and maintenance of adequate internal financial controls, that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the respective financial results that give a true and fair view and are free from material misstatement, whether due to fraud or error, which have been used for the purpose of preparation of this Consolidated Financial Results by the Directors of the Parent, as aforesaid.

In preparing the Consolidated financial results, the respective Board of Directors of the companies included in the Group are responsible for assessing the ability of the Group to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the respective Board of Directors either intends to liquidate the Group or to cease operations, or has no realistic alternative but to do so.

The respective Board of Directors of the companies included in the Group are also responsible for overseeing the financial reporting process of the Group.

Auditor's Responsibilities for the Audit of the Consolidated Financial Results

Our objectives are to obtain reasonable assurance about whether the Consolidated Financial Results as a whole is free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with 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 the Consolidated financial results.

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 Annual Consolidated Financial Results, 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.

D S M R & CO Chartered Accountants MUMBAI

- Obtain an understanding of internal 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 with reference to financial statements 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 Board of Directors.

- Evaluate the appropriateness and reasonableness of disclosures made by the Board of Directors in terms of the requirements specified under Regulations 33 of the Listing Regulations.

- Conclude on the appropriateness of the Board of Directors' 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 ability of the Group 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 Consolidated financial results 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 Group to cease to continue as a going concern.

- Evaluate the overall presentation, structure and content of the consolidated annual financial results, including the disclosures, and whether the consolidated annual financial results represent the underlying transactions and events in a manner that achieves fair presentation.

Materiality is the magnitude of misstatements in the Statement that, individually or in aggregate, makes it probable that the economic decisions of a reasonably knowledgeable user of the Statement may be influenced. We consider quantitative materiality and qualitative factors (i) in 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 Statement.

Obtain sufficient appropriate audit evidence regarding the financial results/financial information of the entities within the Group of which we are the independent auditors to express an opinion on the Consolidated Annual Financial Results. We are responsible for the direction, supervision and performance of the audit of the financial information of such entities included in the Consolidated financial results of which we are the independent auditors. For the other entities included in the Consolidated financial results, which have been audited by other auditors, such other auditors remain responsible for the direction, supervision and performance of the audits carried out by them. We remain solely responsible for our audit opinion.

We communicate with those charged with governance of the Holding Company 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.

We also performed procedures in accordance with the Circular No. CIR/CFD/CMD1/44/2019 dated March 29, 2019 issued by the Securities Exchange Board of India under Regulation 33 (8) of the Listing Regulations, to the extent applicable.



Other Matter

The accompanying Consolidated financial results includes the financial information, in respect of the 1 foreign and Indian subsidiaries and, whose financial results include total assets of Rs.13,325.04 lakhs as at 31st March, 2026, total revenues of Rs.229.99 lakhs and Rs.738.61 lakhs for the quarter and year ended 31st March, 2026 respectively, total net profit/(loss) of Rs.(236.53) lakhs and Rs.146.97 lakhs for the quarter and year ended 31st March, 2026 respectively, total comprehensive income/(loss) of Rs.(138.69) lakhs and Rs.309.84 lakhs for the quarter and year ended 31st March, 2026 respectively, and net cash inflow of Rs.1685.81 lakhs as at 31st March, 2026, as considered in the Consolidated financial results which have been audited by the respective auditor. According to the information and explanations given to us by the Management, these financial results and other financial information are not material to the Group.

Our opinion on the Consolidated financial results is not modified in respect of the above matter with respect to our reliance on the work done and the report of another auditor.

The Consolidated financial results include the results for the quarter ended 31st March, 2026 being the balancing figures between the audited figures in respect of the full financial year ended 31st March, 2026 and the published unaudited year-to-date figures up to the end of the third quarter of the current financial year, which were subjected to a limited review by us, as required under the Listing Regulations.

Our opinion on the Consolidated Financial Result is not modified in respect of the above matter.

For D S M R & CO
CHARTERED ACCOUNTANTS
(FIRM REG. NO. 128085W)

D S M R & CO Chartered Accountants MUMBAI

SHAILENDRA SINGH RATHORE
PARTNER

MEMBERSHIP No 600395
UDIN: 26600395UBBFAQ3493

PLACE: Mumbai
DATE: 10th April, 2026

Vashu Bhagnani Industries Limited

CIN No. :L68100MH1986PLC040559
Registered Office: FLAT NO 1, COELHO HOUSE, NO 2 JUHU VASANT BAHA CHS LTD, JUHU TARA ROAD, JUHU, NEAR SEA PRINCES HOTEL, Juhu, Mumbai, Maharashtra, India, 400049
Phone : 9096796404, Website : http://vashubhagnaniindustries.com/
Email : cs@poojaentertainment.in

AUDITED FINANCIAL RESULTS FOR THE YEAR ENDED 31ST MARCH, 2026

(Rs. in Lakhs)

PARTICULARS	STANDALONE					CONSOLIDATED				
	Quarter Ended			Year Ended		Quarter Ended			Year Ended	
	31.03.2026	31.12.2025	31.03.2025	31.03.2026	31.03.2025	31.03.2026	31.12.2025	31.03.2025	31.03.2026	31.03.2025
	Audited (Refer Note 6)	Unaudited	Audited (Refer Note 6)	Audited	Audited	Audited (Refer Note 6)	Unaudited	Audited (Refer Note 6)	Audited	Audited
1. Revenue :										
a) Revenue from Operations	6.69	663.10	73.06	709.22	911.03	230.94	888.16	448.15	1,441.85	1,599.04
b) Other Income (Refer Note No. 5)	272.87	8.25	17.44	287.24	36.25	272.31	1.11	17.44	279.22	59.11
Total Revenue (a+ b)	**279.56**	**671.35**	**90.50**	**996.46**	**947.28**	**503.25**	**889.27**	**465.59**	**1,721.07**	**1,658.15**
2. Expenses										
a) Cost of production and Distribution of films	8.50	456.65	515.62	430.47	673.59	112.81	456.65	515.63	534.78	673.59
b) Employee Benefits Expense	11.58	11.60	12.06	46.23	47.69	42.33	43.94	43.29	172.37	172.84
c) Finance Costs	0.18	0.16	0.02	3.31	17.14	0.65	0.35	(61.36)	3.98	17.14
d) Depreciation and Amortisation Expense	0.39	0.46	0.66	2.16	2.63	0.92	0.99	1.26	4.29	5.01
e) Legal and Professional Expense (Inculding share issue expense)	3.28	2.27	7.31	8.94	100.14	3.48	2.80	16.26	9.87	109.09
f) Bad debts	240.01	-	-	241.21	-	562.15	-	-	563.35	-
g) Other Expenses	12.83	31.98	12.86	74.62	65.89	16.85	14.89	(4.06)	54.08	67.29
Total Expenses	**276.77**	**503.12**	**548.53**	**806.94**	**907.08**	**739.19**	**519.62**	**511.02**	**1,342.72**	**1,044.96**
3. Profit/(Loss) before tax (1-2)	**2.79**	**168.23**	**(458.03)**	**189.52**	**40.20**	**(235.94)**	**369.65**	**(45.43)**	**378.35**	**613.19**
4. Tax expenses										
a) Current tax	(4.60)	46.70	(99.42)	49.80	34.80	(4.60)	46.70	(99.42)	49.80	34.80
b) Deferred tax (Credit) / Charge	(0.03)	(0.04)	(0.06)	(0.99)	(0.73)	(0.03)	(0.04)	(0.06)	(0.99)	(0.73)
c) Income Tax Related To Earlier Years	0.00	-	(9.88)	0.05	(21.57)	-	16.40	(33.95)	16.45	(45.64)
5. Profit/(Loss) after Tax (3-4)	**7.42**	**121.57**	**(348.67)**	**140.66**	**27.70**	**(231.31)**	**306.59**	**88.00**	**313.09**	**624.76**
6. Other Comprehensive Income (OCI)										
i) items that will not be reclassified to Profit and Loss (net of tax)	-			-	-	-	-	-	-	-
ii) items that will be reclassified to Profit and Loss (net of tax)	-			-	-	70.82	14.64	(200.86)	135.85	(176.37)
7 . Total Comprehensive Income for the period	**7.42**	**121.57**	**(348.67)**	**140.66**	**27.70**	**(160.49)**	**321.23**	**(112.86)**	**448.94**	**448.39**
8. Net Profit Atrributable										
a) Owners of the Company	-			-	-	(231.56)	308.57	79.08	315.79	622.82
b) Non Controling Interest	-			-	-	0.25	(1.98)	8.92	(2.70)	1.94
9. Paid up Equity Share Capital (face value of Rs 10/- per share)	6,395.35	6,395.35	5,543.85	6,395.35	5,543.85	6,395.35	6,395.35	5,543.85	6,395.35	5,543.85
10. Other Equity (Excluding Revaluation Reserves)				6,853.89	5,648.86				8,391.39	7,932.97
11. Earnings per share (EPS) of Rs.10/- each (not annualised)										
- Basic and Diluted EPS	0.01	0.19	(0.55)	0.22	0.04	(0.36)	0.48	0.14	0.49	0.98

For Vashu Bhagnani Industries Limited

Puja Bhagnani

Puja Bhagnani
Managing Director
DIN: 00044593

VASHU BHAGNANI INDUSTRIES LIMITED MUMBAI

Place: Mumbai
Dated : 10th April, 2026

Vashu Bhagnani Industries Limited

CIN No. : L68100MH1986PLC040559
Registered Office: FLAT NO 1, COELHO HOUSE, NO 2 JUHU VASANT BAHA CHS LTD, JUHU TARA ROAD, JUHU, NEAR SEA PRINCES HOTEL, Juhu, Mumbai, Maharashtra, India, 400049
Phone : 9096796404, Website : http://vashubhagnaniindustries.com/
Email : cs@poojaentertainment.in

Statement of Assets and Liabilities

(Rs. in Lakhs)

	PARTICULARS	STANDALONE		CONSOLIDATED	
		For the year ended March 31 , 2026	For the year ended March 31 , 2025	For the year ended March 31 , 2026	For the year ended March 31 , 2025
		Audited	Audited	Audited	Audited
I	**ASSETS**				
1	**NON CURRENT ASSETS**				
	(a) Property,Plant and equipment	0.10	2.26	18.77	23.06
	(b) Financial Assets				
	(i) Investments	6,443.54	5,594.00	-	-
	(ii)Loans	320.55	-	2,605.00	2,605.00
	(iii)Other Financial Assets	52.92	6.76	438.61	17.49
	Total Non-Current Assets	**6,817.11**	**5,603.02**	**3,062.38**	**2,645.55**
2	**CURRENT ASSETS**				
	(a) Inventories	2,898.82	2,895.82	9,946.79	8,230.81
	(b) Financial Assets				
	(i) Trade Receivables	4,070.63	4,318.05	5,890.58	7,553.03
	(ii) Cash and Cash Equivalents	635.53	43.66	1,302.45	79.66
	(iii) Loans and Advances	-	-	627.64	569.19
	(iv) Other Financial Assets	131.80	136.41	128.15	136.41
	(c)Other current assets	603.15	611.84	670.78	705.98
	(d)Current tax asset (net)	8.78	-	90.03	22.77
	TOTAL CURRENT ASSETS	**8,348.71**	**8,005.78**	**18,656.42**	**17,297.85**
	TOTAL ASSETS	**15,165.82**	**13,608.80**	**21,718.80**	**19,943.40**
II	**EQUITY AND LIABILITIES**				
1	**Equity**				
	(a) Share Capital	6,395.35	5,543.85	6,395.35	5,543.85
	(b) Other Equity	6,853.89	5,648.86	8,391.39	7,932.97
	TOTAL EQUITY	**13,249.24**	**11,192.71**	**14,786.74**	**13,476.82**
	Liabilities				
2	**NON-CURRENT LIABLITIES**				
	(a)Financial Liabilities				
	(i)Borrowings	-	-	562.15	1,254.05
	(ii)Other financial liabilities	-	-	129.30	131.30
	(b)Deferred Tax Liabilities (Net)	40.99	41.98	40.99	41.98
	(c) Other non-current liabilities	-	-	3,590.91	24.08
	TOTAL NON-CURRENT LIABLITIES	**40.99**	**41.98**	**4,323.35**	**1,451.41**
3	**CURRENT LIABLITIES**				
	(a) Financial Liaiblities				
	(i) Borrowings	3.00	83.00	3.00	83.00
	(ii) Trade Payables				
	- Due to Micro & Small Enterprises	-	-	-	-
	- Due to Other than Micro & Small Enterprises	1,692.51	2,107.25	2,421.46	4,645.74
	(iii)Other financial liabilities	7.96	5.25	7.96	5.25
	(b) Other current liabilities	172.12	171.92	175.39	280.88
	(c) Short term provisions	-	-	0.90	0.30
	(d) Current tax Liabilities (Net)	-	6.69	-	-
	TOTAL CURRENT LIABLITIES	**1,875.59**	**2,374.11**	**2,608.71**	**5,015.17**
	TOTAL EQUITY AND LIABILITIES	**15,165.82**	**13,608.80**	**21,718.80**	**19,943.40**

For Vashu Bhagnani Industries Limited

Puja Bhagnani

Puja Bhagnani
Managing Director
DIN: 00044593

Place: Mumbai
Dated : 10th April, 2026

Vashu Bhagnani Industries Limited

CASH FLOW STATEMENT FOR THE YEAR ENDED 31ST MARCH 2026

(Rs. in Lakhs)

Particulars	STANDALONE		CONSOLIDATED	
	For the Year ended March 31, 2026	For the Year ended March 31, 2025	For the Year ended March 31, 2026	For the Year ended March 31, 2025
	Audited	Audited	Audited	Audited
A. Cash flow from operating activities				
Profit before tax	189.52	40.20	378.35	613.19
Adjustments for:				
Depreciation	2.16	2.63	4.29	5.01
Bad debts/Advance Written off	241.21	0.01	563.35	0.01
Finance Costs	3.31	17.14	3.98	17.14
Interest income	(15.44)	(3.02)	(5.69)	(3.86)
Sundry Credit Balance written back	(246.89)	(33.23)	(248.61)	(33.25)
Unrealised Foreign exchange (gain)/loss	(18.74)	-	(148.42)	176.37
Operating profit before working capital changes	**155.13**	**23.73**	**547.25**	**774.61**
Changes in working capital:				
Adjustments for operating assets:				
Decrease/(Increase) in inventories	(3.00)	319.70	(1,716.28)	(4,623.24)
Decrease/(Increase) in trade receivables	6.21	(72.72)	1,098.79	(611.62)
Decrease/(Increase) in Loans, Other Financial Assets and Other current Assets	(14.13)	767.60	(417.66)	(1,471.33)
Adjustments for operating liabilities:				
(Decrease)/Increase in trade payables	(167.85)	(735.11)	(1,975.97)	(571.63)
(Decrease)/Increase in trade payables, Other current liabilities and other financial Liabilities	2.91	(337.49)	3,462.34	(922.08)
Cash used in operating activities	**(175.86)**	**(58.02)**	**451.22**	**(8,199.90)**
Direct Taxes and Income Tax Assets (Net)	(65.32)	(198.60)	(133.51)	(141.95)
Net cash flow inflow/(Outflow) used in operating activities (A)	**(86.04)**	**(232.89)**	**1,131.98**	**(7,283.34)**
B. Cash flow from investing activities				
Interest received	15.44	3.02	5.69	3.86
Purchase of Long Term Investments	(849.55)	(5,413.44)	-	-
Loan to subsdiary	(320.55)	-	-	-
Net cash flow from investing activities (B)	**(1,154.65)**	**(5,410.42)**	**5.69**	**3.86**
C. Cash flow from financing activities				
Increase in share capital and premium	1,915.88	6,769.13	1,915.88	6,769.13
Proceeds/(Repayment) from Long -term borrowings (Net)	-	-	(691.90)	-
Proceeds/(Repayment) from Short -term borrowings (Net)	(80.00)	(1,078.17)	(80.00)	(1,084.78)
Finance Costs	(3.31)	(17.14)	(3.98)	(17.14)
Net cash flow (Outflow)/inflow from financing activities (C)	**1,832.57**	**5,673.82**	**1,140.00**	**5,667.21**
Net (decrease)/Increase in cash and cash equivalents (A+B+C)	**591.87**	**30.51**	**2,277.67**	**(1,612.27)**
Adjustment of non controlling interest	-	-	(1,054.90)	(1,581.55)
Cash and cash equivalents at the beginning of the year	43.66	13.15	79.66	110.38
Cash and cash equivalents at the end of the year	**635.53**	**43.66**	**1,302.44**	**79.66**

For Vashu Bhagnani Industries Limited

Puja Bhagnani

Puja Bhagnani
Managing Director
DIN: 00044593

VASHU BHAGNANI INDUSTRIES LIMITED MUMBAI

Place: Mumbai
Dated : 10th April, 2026

Vashu Bhagnani Industries Limited

CIN No. : L68100MH1986PLC040559
Registered Office: FLAT NO 1, COELHO HOUSE, NO 2 JUHU VASANT BAHA CHS LTD, JUHU TARA ROAD, JUHU, NEAR SEA PRINCES HOTEL, Juhu, Mumbai, Maharashtra, India, 400049
Phone : 9096796404, Website : http://vashubhagnaniindustries.com/
Email : cs@poojaentertainment.in

Notes:

1 1. The audited standalone and consolidated financial results ("the Company") and its Subsidiaries(collectively referred as "Group") have been prepared in accordance with the recognition and measurement principles laid down in accordance with the Indian Accounting Standard (Ind AS) 34. "Interim Financial Reporting" as prescribed under Section 133 of the Companies Act, 2013 (The Act"), read with the Companies (Indian Accounting standards) Rules, 2015, as amended from time to time, and other accounting principles generally accepted in India and in terms of Regulation 33 of the Securities Exchange Board of India ("SEBI") (Listing Obligations and Disclosure Requirements) Regulations 2015 (as amended).

2 The audited standalone and consolidated financial results for the quarter and year ended as on March 31, 2026 were reviewed by the Audit Committee and approved by the Board of Directors at its respective meeting held on 10th April, 2026, in terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (as amended). The Auditor have carried out limited review on the unaudited standalone and consolidated financial results and issued unmodified report thereon.

3 The Code on Social Security, 2020, was implemented nationwide on November 21, 2025. Under Section 53 of the Code, the requirement to pay and provide for gratuity is mandatory for establishments employing 10 or more persons on any day of the preceding 12 months. As of the reporting date, the headcount is below the statutory limit of 10, the Company is not legally oblige to create a provision for gratuity under the new Code. The Management will monitor the headcount and if the number of employees reach 10, the Company will initiate an actuarial valuation Ind AS 19 and recognize the liability.

4 The Company has proposed for the listing of the company equity shares on the National stock exchange of India Limited (NSE) without any public offering or further issuance of shares.

5 Other Income for the quarter and year ended 31.03.2026 includes an amount of ₹ 246.89 Lakhs towards Sundry Credit Balance written-back of long-standing trade payables now no longer payable.

6 The figures of the quarter ended 31st March, 2026 and 31st March, 2025 are balancing figures between the audited figures in respect of the full financial year and the published year to date figures upto the third quarter of the relevant financial year.

7 Previous period's/year's figures have been regrouped/reclassified wherever necessary.

For Vashu Bhagnani Industries Limited

Puja Bhagnani
Managing Director
DIN: 00044593

Place : Mumbai
Dated : 10th April, 2026