

To,

Date: 30.05.2025

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

Dear Sir/Madam,

Sub: Outcome of Board Meeting held on 30.05.2025

Unit: Variman Global Enterprises Limited (Scrip Code 540570)

With reference to the subject cited, this is to inform the Exchange that at the meeting of the Board of Directors of Variman Global Enterprises Limited held on Friday, 30.05.2025 at 3:30 p.m. at the registered office of the Company situated at 1-2-217/10, 3rd & 4th Floor Gagan Mahal, Domalguda, Hyderabad, 500029 - Telangana, the following were considered and approved:

1. Audited Financial Results (Standalone and Consolidated) for the quarter and year ended 31.03.2025. **(Annexure 1)**
2. Auditor's Report (standalone and consolidated) along with Declaration as per Regulation 33 of SEBI (LO&DR) Regulations, 2015 for year ended 31.03.2025. **(Annexure 2)**
3. Appointment of Mrs. Pammi Mounika Reddy as the Additional Director (Non-Executive) of the Company w.e.f., 30.05.2025.
4. Appointment of Mrs. Khushboo Joshi as the Additional Director (Non-Executive Independent Director) of the Company w.e.f., 30.05.2025 for a period of 5 years.
5. Resignation of Mr. Ravikanth Kancharla as the Independent Director of the Company w.e.f., 30.05.2025
6. Resignation of Mrs. Burugu Srilatha as the non-executive Director of the Company w.e.f., 30.05.2025
7. Appointment of M/s. ABK & Co, Chartered Accountants, as Internal Auditors of the Company for the FY 2025-26.
8. Appointment of M/s. Manoj Parakh and Associates, Company Secretaries as Secretarial Auditors of the Company for a period of 5 years from FY 2025-26 till FY 2029-30 subject to the approval of shareholders.
9. Reconstitution of Committees of the Board w.e.f. 30.05.2025.

Variman Global Enterprises Limited

Corp. Office : #1-2-217/10, Street No. 10, Gagan Mahal, Hyderabad 500029.

Branches :

Plot no.47, #56-10-14/A, Sree Lakshmi Nilayam, P&T Colony-3, Patamata, Vijayawada, AP-520010	#19-9-11/B, Lakshmi Puram, Tiruchanoor Road, Tirupati, Andhra Pradesh - 517501	#60(61), Subha Sree, G-1, 7th Avenue, Ashok Nagar, Chennai - 600083	#202, 2nd Floor, ELTARA, Opp Orchard Avenue, Hiranandani Gardens, Powai, Mumbai - 400076
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10. Exploring options for raising of funds through all permitted instruments, including but not limited to, by way of issuance of equity shares (for cash or other than cash)/ convertible bonds/
11. debentures/ warrants/ preference shares/ foreign currency convertible bond (FCCB) / any other equity linked securities and/ or any other securities including through preferential issue on a private placement basis, qualified institutional placement or any other methods or combinations thereof, listed or unlisted, for an amount not exceeding USD 50 Million (US Dollar Fifty Million) or its equivalent thereof in Indian Rupees or in any other foreign currency(ies), in one or more tranches, inclusive of such premium as may be fixed on such securities at such a time or times, in such a manner and on such terms and conditions including security, rate of interest, discount (as permitted under applicable law) etc., as may be deemed appropriate by the Board in its absolute discretion, subject to such approvals as may be required including that of shareholders / regulatory and statutory approvals;
12. Authorization to Mr. Sirish Dayata, Managing Director:
 - a. to explore new business opportunities.
 - b. to identify the Company/ies for acquisition or take control to achieve inorganic growth and also option of funding to meet the same.
 - c. to take all such other necessary steps as may be required including appointment of Registered Valuer, obtain Valuation report etc.

Disclosures as required under Regulation 30 of Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 read with SEBI Master Circular No. SEBI/HO/CFD/PoD2/CIR/P/0155 dated November 11, 2024 for items 3 to 8 are enclosed as annexure.

The meeting concluded at 10.45 p.m.

Thanking you.

Yours sincerely,

For Variman Global Enterprises Limited



D. Sirish
Managing Director
DIN: 01999844

Encl: as above

Variman Global Enterprises Limited

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To,

Date: 30.05.2025

BSE Limited,
P.J. Towers, Dalal Street,
Mumbai – 400001

Dear Sir,

Sub: Declaration pursuant to regulation 33 (3) (d) of the SEBI (Listing Obligation and Disclosure Requirements) Regulations, 2015 for Unmodified Opinion.

Ref: Variman Global Enterprises Limited (BSE Scrip Code –540570)

I, Sirish Dayata, Managing Director of Variman Global Enterprises Limited hereby declare that, the Statutory Auditors of the company, M/s. M. M Reddy & Co, Chartered Accountants have issued an Audit Report with unmodified/unqualified opinion on Audited Financial Results (Standalone & Consolidated) of the company for the quarter and year ended 31st March, 2025.

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

Thanking you.

Yours faithfully,
For Variman Global Enterprises Limited



Sirish Dayata
Managing Director
DIN: 01999844

Variman Global Enterprises Limited

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Ph : +91-80968 33300 | info@varimanglobal.com | www.varimanglobal.com

Disclosures as required under Regulation 30 of Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 read with SEBI Master Circular No. SEBI/HO/CFD/PoD2/CIR/P/0155 dated November 11, 2024

S. No.	Particulars	Mrs. Mounika Pammi	Mrs. Khushboo Joshi
1	Reason for Change viz. appointment, re-appointment, resignation, removal, death or otherwise	Appointment as an non-executive director	Appointment as an Independent director
2	Date of Appointment / Cessation	30.05.2025	30.05.2025
3	Terms of appointment	subject to approval of members	For a period of five (5) years subject to approval of members
4	Brief profile (in case of appointment)	Mrs. Pammi Mounika is a seasoned professional with over 15 years of leadership experience across marketing, insurance, administration, CSR, and strategic consulting. She holds an MBA in Marketing and has led business transformation initiatives with a strong focus on operational efficiency and governance. As a former MD of MNRG Technologies, she brings deep strategic insight and board-level acumen. Her expertise spans corporate strategy, stakeholder engagement, and sustainable development.	Mrs. Khushboo Joshi is a Member of the Institute of Company Secretaries of India and has over 10 years of extensive experience. She holds expertise in Secretarial Services, Advisory and Risk Management Consulting. She is currently working as a whole-time Company Secretary in Kisaan Parivar Industries Limited
5	Disclosure of Relationships with other Directors (in case of appointment)	Nil	Nil
6	Shareholding, if any in the company	Nil	Nil
7	Affirmation that the Director being appointed is not debarred from holding the office of director by virtue of any SEBI order or any other such authority	Nil	Nil



8	Name of listed entities in which the resigning Director holds directorship	NA	NA
S. No.	Particulars	Mr. Ravikanth Kancherla	Mrs. Srilatha Burugu
1	Reason for Change viz. appointment, re-appointment, resignation, removal, death or otherwise	Resignation	Resignation
2	Date of Appointment / Cessation	30.05.2025	30.05.2025
3	Terms of appointment	NA	NA
4	Brief profile (in case of appointment)	NA	NA
5	Disclosure of Relationships with other Directors (in case of appointment)	Nil	Nil
6	Shareholding, if any in the company	Nil	Nil
7	Affirmation that the Director being appointed is not debarred from holding the office of director by virtue of any SEBI order or any other such authority	Nil	Nil
8	Name of listed entities in which the resigning Director holds directorship	Nil	Nil

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S. No.	Particulars	M/s. ABK & Co.,	M/s. Manoj Parakh and Associates
1	Reason for Change viz. appointment, re-appointment, resignation, removal, death or otherwise	Appointment as Internal Auditors	Appointment as Secretarial Auditors
2	Date of Appointment / Cessation	30.05.2025	30.05.2025
3	Terms of appointment	For Financial year 2025-26	For a period of 5 years from the financial year 2025-26 till 2029-30 subject to approval of members
4	Brief profile (in case of appointment)	<p>A B K & Co, established in 2019, is a chartered accountancy firm offering audit, tax, regulatory, and advisory services. With deep expertise in direct taxation, transfer pricing, and dispute resolution, the firm adds strategic value to clients. It serves diverse sectors with a proactive, cost-conscious approach and a focus on compliance and business insights. Led by Abhiroop, a seasoned CA with over 20 years of experience, ABK & Co has advised 250+ corporate and non-corporate clients.</p>	<p>Manoj Parakh & Associates, is a Practicing Company Secretaries firm based at Visakhapatnam providing secretarial, filings and incorporations, foreign advisory services. The firm has existence of more than a decade in the above said services.</p>
5	Disclosure of Relationships with other Directors (in case of appointment)	Not Applicable	Not Applicable

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Composition of Committees after Re-constitution

i. AUDIT COMMITTEE

S. No.	Name of the Committee Members	Position
1.	Mr. Raghavendra Kumar Koduganti	Chairperson
2.	Mrs. Khushboo Joshi	Member
3.	Mr. Rama Chandram Chelikam	Member

ii. NOMINATION AND REMUNERATION COMMITTEE

S. No.	Name of the Committee Members	Position
1.	Mr. Rama Chandram Chelikam	Chairperson
2.	Mr. Raghavendra Kumar Koduganti	Member
3.	Mrs. Khushboo Joshi	Member

iii. STAKEHOLDERS RELATIONSHIP COMMITTEE

S. No.	Name of the Committee Members	Position
1.	Mr. Raghavendra Kumar Koduganti	Chairperson
2.	Mrs. Khushboo Joshi	Member
3.	Mr. Rama Chandram Chelikam	Member

iv. RISK MANAGEMENT COMMITTEE

S. No.	Name of the Committee Members	Position
1.	Mr. Praveen Dyta	Chairperson
2.	Mr. Raja Pathnam	Member
3.	Mrs. Khushboo Joshi	Member



SCHEDULE III OF COMPANIES ACT, 2013
PART II - AUDITED STANDALONE AND CONSOLIDATED STATEMENT OF PROFIT AND LOSS FOR THE QUARTER AND YEAR ENDED 31ST MARCH 2025
VARIMAN GLOBAL ENTERPRISES LIMITED
CIN: L67120TG1993PLC016767

Profit and Loss Statement for the Quarter and Year ended 31st MARCH, 2025

(Rs. In Lakhs)

Particulars		STANDALONE FINANCIALS					CONSOLIDATED FINANCIALS			
		Quarter Ended			Year Ended		Quarter Ended		Year Ended	
		31-03-2025	31-12-2024	31-03-2024	31-03-2025	31-03-2024	31-03-2025	31-12-2024	31-03-2025	31-03-2024
		Audited	UnAudited	Audited	Audited	Audited	Audited	UnAudited	Audited	Audited
I	Revenue From Operations	1,063.72	1,897.70	1,377.60	5,994.39	4,992.19	2,149.42	3,145.73	10,862.47	11,332.83
II	Other Income	180.85	190.42	163.76	531.81	262.62	127.00	257.53	643.49	483.98
III	Total Revenue (I+II)	1,244.56	2,088.12	1,541.36	6,526.19	5,254.82	2,276.41	3,403.26	11,505.95	11,816.81
IV	Expenses									
	(a) Cost of Materials consumed	920.90	1,722.79	1,235.54	5,463.54	4,407.21	1,794.44	2,865.40	9,836.76	10,390.76
	(b) Purchase of stock-in-trade	-	-	-	-	-	-	-	-	-
	(c) Changes in inventories of finished goods, work-in-progress and stock-in-trade.	-	-	-	-	-	-	-	-	-
	(d) Employee benefits expense	126.04	112.26	86.44	414.80	297.82	197.77	170.68	646.12	489.67
	(e) Finance Cost	70.00	75.77	64.11	184.62	138.64	118.02	151.85	384.82	305.70
	(f) Depreciation and amortisation expense	13.36	14.26	9.42	54.09	37.76	22.16	19.21	77.51	52.81
	(g) Other expenses	159.22	92.81	196.86	360.45	311.33	189.01	115.59	460.87	421.53
	Total Expenses	1289.518	2,017.89	1,592.35	6,477.50	5,192.76	2,321.39	3,322.73	11,406.07	11,660.48
	Profit/ (Loss) before Exceptional Items and tax (III-IV)	-44.96	70.23	(50.99)	48.69	62.05	(44.98)	80.53	99.88	156.33
V	Exceptional Items	-	-	-	-	-	-	-	-	-
VI	Profit/ (Loss) before tax (V-VI)	-44.96	70.23	(50.99)	48.69	62.05	(44.98)	80.53	99.88	156.33
VII	Tax expense									
	Current Tax	(7.94)	15.45	-	12.66	12.41	(6.56)	28.26	26.85	22.19
	Deferred Tax	11.01	(11.37)	(0.91)	(0.36)	-	13.82	(11.37)	2.45	(2.85)
IX	Net Profit / (Loss) for the year from continuing operations (VII-VIII)	(48.03)	66.15	(50.08)	36.39	49.64	(52.24)	63.64	70.58	136.99
	Discontinued Operations									
X	Profit/(Loss) from discontinued operations	-	-	-	-	-	-	-	-	-
XI	Tax expenses of discontinued operations	-	-	-	-	-	-	-	-	-
XII	Net Profit / (Loss) for the year from Discontinuing operations (X-XI)	-	-	-	-	-	-	-	-	-
XIII	Profit/(Loss) for the year (IX+XII)	(48.03)	66.15	(50.08)	36.39	49.64	(52.24)	63.64	70.58	136.99



XIV	Other Comprehensive Income									
A)	(i) Items that will not be reclassified to Profit or Loss	-	-	-	-	-	-	-	-	-
	(ii) Income tax relating to items that will not be	-	-	-	-	-	-	-	-	-
B)	(i) Items that will be reclassified to Profit or Loss	-	-	-	-	-	-	-	-	-
	(ii) Income tax on items that may be reclassified to profit or loss	-	-	-	-	-	-	-	-	-
XV	Total Comprehensive Income	(48.03)	66.15	(50.08)	36.39	49.64	(52.24)	63.64	70.58	136.99
	Attributable to Shareholders of the Company	-	-	-	-	-	-	30.08	61.05	113.04
	Non controlling Interest	-	-	-	-	-	-	8.66	9.53	23.95
XVI	Paid-up equity share capital (Face Value of Rs. 1/- per share)	1945.81	1,945.81	1,945.81	1,945.81	1,945.81	1,945.81	1,945.81	1,945.81	1,945.81
XVII	Earnings Per Equity Share of face value of Rs.10/- each (for Continuing operations):									
	1) Basic	(0.02)	0.03	(0.03)	0.02	0.03	(0.03)	0.03	0.04	0.07
	2) Diluted	(0.01)	0.02	(0.03)	0.01	0.03	(0.02)	0.03	0.02	0.07
XVIII	Earnings Per Equity Share of face value of Rs.10/- each (for Discontinuing operations):									
	1) Basic	-	-	-	-	-	-	-	-	-
	2) Diluted	-	-	-	-	-	-	-	-	-
XIX	Earnings Per Equity Share of face value of Rs.10/- each (for Continued and Discontinuing operations):									
	1) Basic	-0.02	0.03	(0.03)	0.02	0.03	(0.03)	0.03	0.04	0.07
	2) Diluted	-0.01	0.02	(0.03)	0.01	0.03	(0.02)	0.03	0.02	0.07

NOTES:

- The above results have been reviewed by the Audit Committee and approved by the Board of Directors at their meeting held on 30.05.2025 in terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.
- The company adopted the Indian Accounting standards (Ind AS) from 01.04.2017 and accordingly these results have been prepared in accordance with the recognition and measurement principles laid down in the Ind AS- 34 "Interim Financial Reporting" prescribed under Section 133 of Companies Act, 2013 read with the relevant rules issued thereunder and other accounting pronouncements generally accepted in India. The Ind-AS Compliant Standalone Financial results for the corresponding quarter and Year ended 31.03.2025 have been stated in terms of SEBI Circular dated July, 05, 2016.
- The results are also available on the website of the Company www.varimanglobal.com.
- During the year company has issued Share warrants. Consequently calculated Diluted EPS for the reporting period.
- The Company is engaged in distribution of IT and IT related goods with services, Toys store sales, Apparels. Turnover of separate reportable segments as per Ind AS -108 "Operating Segments" are given below.



Particulars	Quarter Ended			Year Ended	
	31-Mar-25	31-Dec-24	31-Mar-24	31-Mar-25	31-Mar-24
	Audited	Unaudited	Audited	Audited	Audited
Segment Revenue					
a) IT products/Accessories sales & services	1,046.82	1,841.56	1,299.22	5,782.48	4,706.39
b) Apparels	-	23.63	12.72	62.03	45.83
c) Toys	16.90	32.51	65.65	149.88	239.97
Gross Sales / Income from Operations	1,063.72	1,897.70	1,377.60	5,994.39	4,992.19

6 Figures of the corresponding previous periods are regrouped and reclassified wherever considered necessary to correspond with current period's presentation.

Place: Hyderabad
Date: 30-05-2025



SCHEDULE III OF COMPANIES ACT, 2013
PART I - AUDITED STANDALONE BALANCE SHEET FOR YEAR ENDED 31ST MARCH 2025
VARIMAN GLOBAL ENTERPRISES LIMITED.
CIN:L67120TG1993PLC016767
Balance Sheet as at 31st March, 2025

RS in Lakhs

	PARTICULARS	STANDALONE	
		As at March 31, 2025	As at March 31, 2024
I ASSETS:			
(1) Non-current assets			
(a) Property, Plant and Equipment		298.893	216.02
(b) Capital work-in-progress		158.883	96.11
(c) Goodwill		-	-
(d) Other Intangible Assets		-	-
(e) Intangible Assets under development		-	-
(f) Biological Assets		-	-
(g) Financial assets		-	-
(i) Investments		706.2	610.81
(ii) Long term assets		-	-
(iii) Loans and advances		2,348.28	-
(h) Deferred tax assets (net)		4.833	4.47
(i) Other non-current assets		224.021	-
(2) Current assets			
(a) Inventories		744.837	784.27
(b) Financial assets			
(i) Investments		-	-
(ii) Trade receivables		1,645.99	1,109.31
(iii) Cash and cash equivalents		19.907	31.26
(iv) Bank Balances other than (iii) above		-	-
(v) Loans and advances		151.163	1,690.37
(vi) Investments held for Sale		-	-
(c) Other current assets		981.88	961.44
(d) Preliminary Expenses		-	-
TOTAL ASSETS		7,284.89	5,504.06
II EQUITY AND LIABILITIES:			
Equity			
(a) Equity Share Capital		1,945.81	1,945.81
(b) Other Equity			
(i) Reserves and Surplus		1,120.39	1,084.00
(ii) Share Warrants		1,349.00	0.00
Liabilities			
(1) Non Current Liabilities			
(a) Financial Liabilities			
(i) Borrowings		1,475.98	590.03
(ii) Minority interest		-	-
(b) Deferred tax liabilities (Net)		-	-
(c) Long Term Provisions		-	-
(2) Current Liabilities			
(a) Financial Liabilities			
(i) Borrowings		-	668.65
(ii) Trade Payables		1,371.41	1,196.60
(iii) Other financial liabilities		-	-
(b) Other current liabilities		9.63	6.56
(c) Provisions		-	-
(d) Current tax liabilities(Net)		12.66	12.41
TOTAL EQUITY AND LIABILITIES		7,284.89	5,504.06

As per our report of even date

For **M M REDDY & CO.,**
Chartered Accountants
Firm Registration No. 010371S

M Madhusudhana Reddy
Partner

Membership No: 213074

UDIN: 9582077-1-211110-8068

Place: Hyderabad

For VARIMAN GLOBAL ENTERPRISES LIMITED

SIRISH DAYATA
Managing Director
DIN: 1999844

Variman Global Enterprises Limited

BAM MANI HYD
Director
DIN: 7547750

Plot no.47, #56-10-11/A, Sec-25, Patamata, Vijayawada, AP-520010	#19-9-11/B, Lakshmi Puram, Tiruchanoor Road, Tirupati, Andhra Pradesh - 517501	#60(61), Subba Sree, C-1, 7th Avenue, Ashok Nagar, Chennai - 600083	#202, 2nd Floor, ELTARA, Opp Orchard Avenue, Hiranandani Gardens, Powai, Mumbai - 400076
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VARIMAN GLOBAL ENTERPRISES LIMITED CIN: L67120TG1993PLC016767 STANDALONE STATEMENT OF CASH FLOWS FOR THE YEAR ENDED 31st MARCH, 2025		
Rs in Lakhs		
PARTICULARS	Standalone for the Year ended 31-03-2025	Standalone for the Year ended 31-03-2024
A. CASH FLOW FROM OPERATING ACTIVITIES :		
Net profit before tax	48.69	61.75
Adjustment for:		
Depreciation and Amortisation	54.09	37.76
Preliminary Expenses Written off		
Interest Earned	(76.84)	(262.62)
Interest & Finance Charges	184.62	138.64
Net (gain)/loss on disposal of available-for-sale financial assets		
Cash Flows from Operations before changes in assets and liabilities	210.56	(24.48)
Movements in Working Capital::		
(Increase)/ Decrease in trade receivables	(536.68)	236.58
(Increase)/Decrease in other Current Assets	(20.44)	(539.74)
(Increase) / Decrease in Inventories	39.44	(303.37)
(Increase) / Decrease in Loans and Advances	1,539.20	
Increase / (Decrease) in Trade Payables	174.81	75.64
Increase / (Decrease) in Provision	0.25	(52.48)
Increase/(Decrease) in Other current liabilities	3.07	4.51
Increase/(Decrease) in Short term borrowings	(668.65)	
Change in Working Capital	741.57	(603.33)
Changes in non current assets and liabilities		
Decrease/(Increase) in loans & advances	(2,348.28)	-
Decrease/(Increase) in Long Term Provisions		
Decrease/(Increase) in Other non Current Assets	(224.02)	-
Changes in non current assets and liabilities	(1,830.73)	(603.33)
Cash Generated From Operations	(1,830.73)	(603.33)
Less: Taxes paid	12.66	12.35
Net Cash from operating activities(A)	(1,843.39)	(615.68)
B. CASH FLOW FROM INVESTING ACTIVITIES		
(Increase) / Decrease in Fixed assets and Capital Work in progress	(199.74)	(129.51)
Proceeds on sale of financial assets		
Interest Received	76.84	262.62
Payments for property, plant and equipment		0.38
Payments for investment	(95.39)	(16.51)
Investment/Sale in equity Shares		
Long Term Assets		
Net cash used in Investing activities (B)	(218.29)	116.98
C.CASH FLOW FROM FINANCING ACTIVITIES		
Increase / (Decrease) in Share Capital		49.50
Increase / (Decrease) in Share Warrants	1,349.00	
Increase / (Decrease) in Borrowings	885.95	567.81
Interest paid	(184.62)	(138.64)
Net cash Flow from Financing Activities (C)	2,050.33	478.66
D. Effect of exchange differences on translation of foreign currency cash and cash equivalents		
Net Increase/(Decrease) in cash & cash equivalents [A+B+C]	(11.35)	(20.04)
CASH & CASH EQUIVALENTS AT THE BEGINNING OF THE YEAR	31.26	51.30
CASH & CASH EQUIVALENTS AT THE END OF THE YEAR	19.91	31.26
<p>As per our report of even date For M M REDDY & CO. Chartered Accountants Firm Registration No. 010371S M Madhusudhana Reddy Partner Membership No: 213077 UDIN: 95913077 8MTHU28068 Place: Hyderabad Date : 30.05.2025</p>		
<p>For and on behalf of the Board Variman Global Enterprises Limited SIRISH DAYATA Managing Director DIN: 1999844 RAJA PANTHAM Director DIN: 7547750</p>		

Variman Global Enterprises Limited

Corp. Office : #1-2-217/10, Street No. 10, Gagan Mahal, Hyderabad 500029.

Branches :

Plot no.47, #56-10-14/A, Sree Lakshmi Nilayam, P&T Colony-3, Patamata, Vijayawada, AP-520010	#19-9-11/B, Lakshmi Puram, Tiruchanoor Road, Tirupati, Andhra Pradesh - 517501	#60(61), Subha Sree, G-1, 7th Avenue, Ashok Nagar, Chennai - 600083	#202, 2nd Floor, ELTARA, Opp Orchard Avenue, Hiranandani Gardens, Powai, Mumbai - 400076
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Independent Auditor's Report on Quarterly Standalone Financial Results of Variman Global Enterprises Limited pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations 2015

To
The Board of Directors
VARIMAN GLOBAL ENTERPRISES LIMITED

Report on the Audit of Standalone Financial Results

Opinion

We have audited the accompanying standalone annual financial results of **VARIMAN GLOBAL ENTERPRISES LIMITED** hereinafter referred to as 'the Company' for the quarter and year ended March 31, 2025 ('the Statement'), attached herewith, being submitted by the 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, the aforesaid Statement:

- i. are presented in accordance with the requirements of Regulation 33 of the Listing Regulations in this regard; and
- ii. give a true and fair view in conformity with the applicable accounting standards prescribed under Section 133 of the Companies Act, 2013 ('the Act') read with Companies (Indian Accounting Standards) Rules, 2015, as amended, and other accounting principles generally accepted in India, of net profit and other comprehensive income and other financial information of the company for the year ended March 31, 2025.

Basis for Opinion

We conducted our audit in accordance with the Standards on Auditing (SAs) specified under section 143(10) of 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 statements 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.

Board of Directors' Responsibilities for the Standalone Financial Results

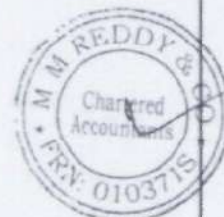
This Statement have been prepared on the basis of the standalone annual financial statements. The Company's Board of Directors are responsible for the preparation and presentation of this Statement that give a true and fair view of the net loss and other comprehensive income in accordance with the Indian Accounting Standards prescribed under Section 133 of the Act read with Companies (Indian Accounting Standards) Rules, 2015, as amended issued thereunder and other accounting principles generally accepted in India and in compliance with Regulation 33 of the Listing Regulations. The Board of Directors of the Company are responsible for maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding of 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 accuracy and completeness of the accounting records, relevant to the preparation and presentation of the Statement 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 the Statement by the Directors of the Company, as aforesaid.

In preparing the Statement, the Board of Directors of the Company are responsible for assessing the ability of the Company 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 of the Company are responsible for overseeing the financial reporting process of the Company.

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

Our objectives are to obtain reasonable assurance about whether the Statement 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 Statement.



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 Statement, 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.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Board of Directors.
- 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 Company 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 Statement 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 Statement, including the disclosures, and whether the Statement represent the underlying transactions and events in a manner that achieves fair presentation.

We communicate with those charged with governance of the Company of which we are the independent auditors 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 Matters:

The statement includes the results for the quarter ended March 31, 2025 being the balance figure between the audited figures in respect of the full financial year and the published unaudited year to date figures up to the third quarter of the current financial year prepared in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34 "Interim Financial Reporting" which were subject to limited review by us.

Our opinion is not modified in respect of the above matters.

For M M REDDY & CO.,
Chartered Accountants
Firm Registration
No.010371S

M Madhusudhana Reddy
Partner
Membership No. 213077

UDIN: 25213077 BMIHU28068

Date: 30-05-2025
Place: Hyderabad

Rs in Lakhs

	PARTICULARS	CONSOLIDATED	
		As at March 31, 2025	As at March 31, 2024
I ASSETS:			
(1) Non-current assets			
(a) Property, Plant and Equipment	968.10	905.44	
(b) Capital work-in-progress	158.88	96.11	
(c) Goodwill	316.31	316.31	
(d) Other Intangible Assets	-	-	
(e) Intangible Assets under development	-	-	
(f) Biological Assets	-	-	
(g) Financial assets	-	-	
(i) Investments	29.00	45.51	
(ii) Long term assets	-	-	
(iii) Loans and advances	1,292.66	-	
(h) Deferred tax assets (net)	4.83	1.70	
(i) Other non-current assets	495.45	65.34	
(2) Current assets			
(a) Inventories	1,865.92	1,739.43	
(b) Financial assets			
(i) Investments	-	-	
(ii) Trade receivables	2,607.52	1,995.57	
(iii) Cash and cash equivalents	99.86	90.55	
(iv) Bank Balances other than (iii) above	-	-	
(v) Loans and advances	972.63	1,429.38	
(vi) Investments held for Sale	-	-	
(c) Other current assets	1,045.53	1,070.83	
(d) Preliminary Expenses	-	-	
TOTAL ASSETS	9,856.69	7,756.18	
II EQUITY AND LIABILITIES:			
Equity			
(a) Equity Share Capital	1,945.81	1,945.81	
(b) Other Equity			
(i) Reserves and Surplus	1,363.21	1,312.17	
(ii) Share Warrants	1,349.00	0.00	
Liabilities			
(1) Non Current Liabilities			
(a) Financial Liabilities			
(i) Borrowings	2,284.33	1,436.59	
(ii) Minority interest	294.05	266.79	
(b) Deferred tax liabilities (Net)	10.37	4.74	
(c) Long Term Provisions	-	-	
(2) Current Liabilities			
(a) Financial Liabilities			
(i) Borrowings	791.87	1,282.46	
(ii) Trade Payables	1,592.84	1,381.00	
(iii) Other financial liabilities	-	-	
(b) Other current liabilities	5.75	-	
(c) Provisions	219.46	126.62	
(d) Current tax liabilities(Net)	-	-	
TOTAL EQUITY AND LIABILITIES	9856.69	7,756.18	

As per our report of even date

For **M M REDDY & CO.,**

Chartered Accountants

Firm Registration No.010371S

M Madhusudhana Reddy

Partner

Membership No: 213077

UDIN: 25213077BM1HVB7737

Place: Hyderabad

Date : 30.05.2025

For VARIMAN GLOBAL ENTERPRISES LIMITED

SIRISH DAYATA

Managing Director

DIN: 1999844

RAJA PANTHAM

Director

DIN:7547750

Variman Global Enterprises Limited

Corp. Office : #1-2-217/10, Street No. 10, Gagan Mahal, Hyderabad 500029.

Branches :

Plot no.47, #56-10-14/A, Sree
Lakshmi Nilayam, P&T Colony-3,
Patamata, Vijayawada, AP-520010

#19-9-11/B, Lakshmi Puram,
Tiruchanoor Road, Tirupati,
Andhra Pradesh - 517501

#60(61), Subha Sree, G-1,
7th Avenue, Ashok Nagar,
Chennai - 600083

#202, 2nd Floor, ELTARA,
Opp Orchard Avenue,
Hiranandani Gardens,
Powai, Mumbai - 400076



CIN: L67120TG1993PLC016767

VARIMAN
GLOBAL ENTERPRISES LTD.VARIMAN GLOBAL ENTERPRISES LIMITED
CIN: L67120TG1993PLC016767

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

Rs in Lakhs

PARTICULARS	Consolidated for the Year ended 31-03-2025	Consolidated for the Year ended 31-03-2024
A. CASH FLOW FROM OPERATING ACTIVITIES :		
Net profit before tax	99.88	156.33
Adjustment for:		
Depreciation and Amortisation	77.51	52.81
Preliminary Expenses Written off		
Interest Earned	(78.08)	(483.98)
Interest & Finance Charges	384.82	305.70
Net (gain)/loss on disposal of available-for-sale financial assets		
Cash Flows from Operations before changes in assets and liabilities	484.13	30.86
Movements in Working Capital:		
(Increase)/ Decrease in trade receivables	(611.95)	329.59
(Increase)/Decrease in other Current Assets	25.30	(2.40)
(Increase) / Decrease in Inventories	(126.49)	(363.57)
(Increase) / Decrease in Loans and Advances	456.76	(677.27)
Increase /(Decrease) in Trade Payables	211.84	71.33
Increase /(Decrease) in Provision	92.83	(87.32)
Increase/(Decrease) in Other current liabilities	5.76	4.51
Increase/(Decrease) in Short term borrowings	(490.59)	53.67
Change in Working Capital	47.58	(640.60)
Changes in non current assets and liabilities		
Decrease/(Increase) in loans & advances	(1,292.66)	
Decrease/(Increase) in Long Term Provisions		(0.26)
Decrease/(Increase) in Other non Current Assets	(430.11)	(0.32)
Changes in non current assets and liabilities	(1,675.18)	(641.18)
Cash Generated From Operations	(1,675.18)	(641.18)
Less: Taxes paid	19.09	22.19
Net Cash from operating activities(A)	(1,694.27)	(663.37)
B. CASH FLOW FROM INVESTING ACTIVITIES		
(Increase) / Decrease in Fixed assets and Capital Work in progress	(202.94)	(135.79)
Proceeds on sale of financial assets		
Interest Received	78.08	(16.51)
Payments for property, plant and equipment		
Payments for investment	16.51	483.98
Investment/Sale in equity Shares		
Long Term Assets		
Net cash used in Investing activities (B)	(108.35)	331.68
C. CASH FLOW FROM FINANCING ACTIVITIES		
Increase / (Decrease) in Share Capital	-	49.50
Increase / (Decrease) in Share Warrants	1,349.00	-
Increase / (Decrease) in Borrowings	847.75	572.38
Interest paid	(384.82)	(305.70)
Net cash Flow from Financing Activities (C)	1,811.93	316.18
D. Effect of exchange differences on translation of foreign currency cash and cash equivalents		
Net Increase/(Decrease) in cash & cash equivalents [A+B+C]	9.31	(15.51)
CASH & CASH EQUIVALENTS AT THE BEGINNING OF THE YEAR	90.55	106.06
CASH & CASH EQUIVALENTS AT THE END OF THE YEAR	99.86	90.55

As per our report of even date

For **M M REDDY & CO.,**

Chartered Accountants

Firm Registration No.0103278

M Madhusudhana Reddy

Partner

Membership No: 213007

UDIN: 252130778M2HYB7737

Place: Hyderabad

Date : 30.05.2025

For and on behalf of the Board

Variman Global Enterprises LimitedSIRISH DAYATA
Managing Director
DIN: 1999844RAJA PANTHAM
Director
DIN: 7547750**Variman Global Enterprises Limited****Corp. Office** : #1-2-217/10, Street No. 10, Gagan Mahal, Hyderabad 500029.**Branches :**Plot no.47, #56-10-14/A, Sree
Lakshmi Nilayam, P&T Colony-3,
Palamata, Vijayawada, AP-520010#19-9-11/B, Lakshmi Puram,
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7th Avenue, Ashok Nagar,
Chennai - 600083#202, 2nd Floor, ELTARA,
Opp Orchard Avenue,
Hiranandani Gardens,
Powai, Mumbai - 400076

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Independent Auditor's Report on Quarterly Consolidated Financial Results and Year to Date Consolidated Financial Results pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations 2015

To the Board of Directors of VARIMAN GLOBAL ENTERPRISES LIMITED
[Holding Company]

Report on the Audit of Consolidated Financial Results

Opinion

We have audited the accompanying consolidated annual financial results of **VARIMAN GLOBAL ENTERPRISES LIMITED** (hereinafter referred to as the 'Holding Company') and its subsidiaries (Holding Company and its subsidiaries together referred to as "the Group"), its associate and jointly controlled entity for the quarter and year ended March 31, 2025, ('the 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 reports of other auditors on separate audited financial statements of the subsidiaries and management account of associate and jointly controlled entity, the aforesaid Statement:

- (i) include the annual financial results of the following entities

Sr. No	Name of the Entity	Relationship with the Holding Company
1	Straton Business Solutions Private Limited, India	83.33% Subsidiary
2	Verteex Vending and Enterprises Solutions Private Limited, India	51% Subsidiary
3	V Joist Innovation private Limited, India	82.43% subsidiary
4	Copact Edtech Private Limited, India	99% Subsidiary

- (ii) are presented in accordance with the requirements of Regulation 33 of the Listing Regulations in this regard; and
- (iii) give a true and fair view in conformity with the applicable accounting standards prescribed under Section 133 of the Companies Act, 2013 ("the Act") read with Companies (Indian Accounting Standards) Rules, 2015, as amended and other accounting principles generally accepted in India, of net profit and other comprehensive income and other financial information of the Group for the year ended March 31, 2024.



Basis for Opinion

We conducted our audit in accordance with the Standards on Auditing (SAs) specified under section 143(10) of 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, its associate and jointly controlled entity 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 statements 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.

Board of Directors' Responsibilities for the Consolidated Financial Results

These Statements have been prepared on the basis of the consolidated annual financial statements. The Holding Company's Board of Directors are responsible for the preparation and presentation of this Statement that give a true and fair view of the net profit and other comprehensive income and other financial information of the Group including its associate and jointly controlled entity in accordance with the Indian Accounting Standards prescribed under Section 133 of the Act read with Companies (Indian Accounting Standards) Rules, 2015, as amended and other accounting principles generally accepted in India and in compliance with Regulation 33 of the Listing Regulations. The respective Board of Directors of the companies included in the Group and of its associate and jointly controlled entity are responsible for maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding of the assets of the Group and its associate and jointly controlled entity 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 accuracy and completeness of the accounting records, relevant to the preparation and presentation of the Statement 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 the Statement by the Directors of the Holding Company, as aforesaid.

In preparing the Statement, the respective Board of Directors of the companies included in the Group and of its associate and jointly controlled entity are responsible for assessing the ability of the Group and its associate and jointly controlled entity 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 and of its associate and jointly controlled entity are responsible for overseeing the financial reporting process of the Group and of its associate and jointly controlled entity.



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

Our objectives are to obtain reasonable assurance about whether the Statement 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 this Statement.

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 Statement, 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.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Board of Directors.
- 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 and its associate and jointly controlled entity 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 Statement 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 and its associate and jointly controlled entity to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the Statement, including the disclosures, and whether the Statement represent the underlying transactions and events in a manner that achieves fair presentation.
- Obtain sufficient appropriate audit evidence regarding the financial results/financial information of the entities within the Group and its associate and jointly controlled entity to express an opinion on the Statement. We are responsible for the direction, supervision and performance of the audit of financial information of such entities included in the Statement of which we are the independent auditors. For the other entities included in the Statement, 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 and such other entities included in the Statement of which we are the independent auditors 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 safeguard

Other Matters

- i. The accompanying consolidated financial statements include total assets of Rs. 9,856.69 Lakhs as of March 31, 2025, and total revenues Rs. 10,862.47 Lakhs for the year ended on that date, in respect of 4 subsidiaries, which have been audited by other auditors, which financial statements, other financial information and auditor's reports have been furnished to us by the management. Our opinion on the consolidated financial statements, in so far as it relates to the amounts and disclosures included in respect of these subsidiaries, and our report in terms of sub-sections (3) and (11) of Section 143 of the Act, in so far as it relates to the aforesaid subsidiaries is based solely on the reports of such other auditors.
- ii. The Statement include the results for the quarter ended 31st March, 2025 being the balancing figure between the audited figures in respect of the full financial Year and published unaudited year to date figures upto third Quarter of the current financial year prepared in accordance with the recognition and measurement principles laid down in Indian accounting standard 34 "Interim financial Reporting" which were subject to limited review by us.

Our opinion is not modified in respect of these matters

Date: 30-05-2025
Place: Hyderabad

For M M REDDY & CO.
Chartered Accountants
Firm Regd No. 010371S

M Madhusudhana Reddy
Partner
Membership No. 213077
UDIN: 25213077BMDHVB7737

