

To,

Date: 29.05.2026

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

Dear Sir/Madam,

Sub: Outcome of Board meeting held on 29.05.2026

Ref: 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, 29.05.2026 at 03.30 p.m. the registered office of the company the following were considered and approved:

1. Audited financial results (both standalone and consolidated) for the quarter and year ended 31.03.2026. **(Enclosed)**
2. Auditors Report (standalone and consolidated) along with Declaration as per Regulation 33 of SEBI (LO&DR) Regulations, 2015 for year ended 31.03.2026. **(Enclosed)**
3. Appointment of M/s. ABK & Co, Chartered Accountants, as Internal Auditors of the Company for the FY 2026-27. **(Brief profile enclosed)**
4. Appointment of Ms. Shalini Joshi as company secretary and compliance officer of the company. **(Brief profile enclosed)**

The meeting concluded at 05.10 p.m.

Thanking you.

Yours sincerely,
For Variman Global Enterprises Limited

D. Sirish
Managing Director
DIN: 01999844

Encl: as above

Variman Global Enterprises Limited

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

Annexure A

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. HO/49/14/14(7)2025-CFD-POD2/I/3762/2026 dated January 30, 2026

S. No.	Particulars	M/s. ABK & Co.,	M.s Shalini Joshi
1	Reason for Change viz. appointment, re-appointment, resignation, removal, death or otherwise	Appointment as Internal Auditors	Appointment as Company Secretary and Compliance Officer
2	Date of Appointment / Cessation	29.05.2026	29.05.2026
3	Terms of appointment	For Financial year 2026-27	As per the existing norms for KMPs of the Company
4	Brief profile (in case of appointment)	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.	She is qualified Company Secretary. She is having an experience in Secretarial and legal works.
5	Disclosure of Relationships with other Directors (in case of appointment)	Not Applicable	Not Applicable

Variman Global Enterprises Limited

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

To,

Date: 29.05.2026

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

Dear Sir/ Madam,

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

Unit: Variman Global Enterprises Limited (BSE Scrip Code:540570)

I, D. Sirish, Managing Director of M/s. 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, 2026.

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 sincerely,
For Variman Global Enterprises Limited



D. Sirish
Managing Director
DIN: 01999844

Variman Global Enterprises Limited

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

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 2026
VARIMAN GLOBAL ENTERPRISES LIMITED
CIN: L67120TG1993PLC016767

Profit and Loss Statement for the Quarter and Year ended 31st MARCH, 2026

(Rs. In Lakhs)

Particulars	STANDALONE FINANCIALS					CONSOLIDATED FINANCIALS				
	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	31-03-2026	31-03-2025	
	Audited	Un-Audited	Audited	Audited	Audited	Audited	Un-Audited	Audited	Audited	
I Revenue From Operations	3,486.26	2,708.89	1,063.72	10,365.06	5,994.39	4,434.31	3,391.73	13,444.14	10,862.47	
II Other Income	105.74	94.09	180.85	169.50	531.81	11.35	112.93	252.76	643.49	
III Total Revenue (I+II)	3,592.01	2,802.98	1,244.57	10,534.57	6,526.19	4,445.66	3,504.66	13,696.90	11,505.95	
IV Expenses										
(a) Cost of Materials consumed	2,935.79	2,411.38	920.90	8,731.60	5,463.54	3,708.78	2,995.28	11,446.80	9,836.76	
(b) Purchase of stock-in-trade	-	-	-	-	-	-	-	-	-	
(c) Changes in inventories of finished goods, work-in-progress and stock-in-trade.	-	-	-	-	-	-	-	-	-	
(d) Employee benefits expense	261.80	107.23	126.04	595.07	414.80	295.44	159.68	775.16	646.12	
(e) Finance Cost	110.22	83.51	70.00	280.54	184.62	129.42	114.32	402.80	384.82	
(f) Depreciation and amortisation expense	11.35	11.22	13.36	43.79	54.09	16.18	16.34	62.83	77.51	
(g) Other expenses	190.66	35.20	159.22	419.37	360.45	250.79	58.11	547.04	460.87	
Total Expenses	3,509.82	2,648.54	1,289.52	10,070.36	6,477.50	4,401.60	3,343.73	13,234.63	11,406.07	
Profit / (Loss) before Exceptional Items and tax (III-IV)	82.18	154.44	(44.95)	464.21	48.69	44.06	160.93	462.27	99.88	
VI Exceptional Items	-	-	-	-	-	-	-	-	-	
VII Profit / (Loss) before tax (V-VI)	82.18	154.44	(44.95)	464.21	48.69	44.06	160.93	462.27	99.88	
VIII Tax expense										
Current Tax	21.24	36.18	(7.94)	120.69	12.66	28.67	35.18	128.13	26.85	
Deferred Tax	10.55	0.02	11.01	(0.91)	(0.36)	11.33	0.02	(0.13)	2.45	
IX Net Profit / (Loss) for the year from continuing operations (VII-VIII)	50.39	118.24	(48.02)	344.42	36.39	4.05	124.73	334.27	70.58	
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)	50.39	118.24	(48.02)	344.42	36.39	4.05	124.73	334.27	70.58	
XIV Other Comprehensive Income										
A) Items that will not be reclassified to Profit or Loss	-	-	-	-	-	-	-	-	-	
B) Items that will be reclassified to Profit or Loss	-	-	-	-	-	-	-	-	-	
XV Total Comprehensive Income	50.39	118.24	(48.02)	344.42	36.39	4.05	124.73	334.27	70.58	
Attributable to Shareholders of the Company	-	-	-	-	-	4.03	107.89	332.26	61.05	
Non controlling interest	-	-	-	-	-	0.02	16.84	2.01	9.53	
XVI Paid-up equity share capital (Face Value of Rs. 1/- per share)	1950.81	1950.81	1945.81	1,950.81	1,945.81	1,950.81	1945.81	1,950.81	1,945.81	
XVII Earnings Per Equity Share of face value of Rs.1/- each (for Continuing operations):										
1) Basic	0.03	0.06	(0.02)	0.18	0.02	0.002	0.06	0.17	0.04	
2) Diluted	0.03	0.04	(0.01)	0.18	0.01	0.001	0.03	0.17	0.02	
XVIII Earnings Per Equity Share of face value of Rs.1/- each (for Discontinuing operations):										
1) Basic	-	-	-	-	-	-	-	-	-	
2) Diluted	-	-	-	-	-	-	-	-	-	
XIX Earnings Per Equity Share of face value of Rs.1/- each (for Continued and Discontinuing operations):										
1) Basic	0.03	0.06	(0.02)	0.18	0.02	0.00	0.06	0.17	0.04	
2) Diluted	0.03	0.04	(0.01)	0.18	0.01	0.00	0.03	0.17	0.02	

NOTES:

- The above results have been reviewed by the Audit Committee and approved by the Board of Directors at their meeting held on 29-05-2026 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 31.03.2026 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 forfeited share warrants on account of non-receipt of 75% balance amounts.
- The Company is engaged in the business of distribution and trading of IT and IT related goods and services, Toys store sales, and Apparels. Further, during the year, none of the business activities individually satisfied the thresholds prescribed under Ind AS 108 - "Operating Segments" for identification of separate reportable segments with respect to revenue, results, or assets. Accordingly, the Company has concluded that separate segment reporting disclosures are not applicable for the year under review.
- Figures of the corresponding previous periods are regrouped and reclassified wherever considered necessary to correspond with current period's presentation.
- The consolidated financial results includes Staton Business Solutions Private Limited (100% Subsidiary), Vertex Vending and Enterprises Solutions Private Limited (51.00% subsidiary), V Joist Innovation Private Limited (82.43 % Subsidiary) and Copact Edtech Private Limited (99.00% Subsidiary).
- On November 21, 2025, the Government of India notified the four Labour Codes, namely the Code on Wages, 2019, the Industrial Relations Code, 2020, the Code on Social Security, 2020, and the Occupational Safety, Health and Working Conditions Code, 2020, consolidating and rationalising various existing labour laws. The Ministry of Labour & Employment has also issued draft Rules, FAQs and related clarifications to facilitate implementation and assessment of the regulatory impact arising from the new framework.

The Company is in the process of evaluating and aligning its employment practices, compensation structures and related policies with the provisions of the aforesaid Labour Codes and the corresponding Rules notified/to be notified by the Central and State Governments. The Company continues to closely monitor further notifications, amendments, clarifications and implementation guidelines issued by the Government and shall ensure ongoing compliance with the applicable provisions of the Labour Codes as and when they become effective.

Place: Hyderabad

SIRISH DAYATA Digitally signed by
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Dayata Sirish
Managing Director
DIN: 01999844

Date: 29-05-2026

VARIMAN GLOBAL ENTERPRISES LIMITED
CIN: L67120TG1993PLC016767

Regd. Office: 1-2-217/10, 3rd & 4th Floor, Gagan Mahal, Domalguda, Hyderabad, Telangana, India-500029.
Standalone Statement of Financial Position as at March 31, 2026

(Amounts in Lakhs)				
	Particulars	Note No.	As at Mar 31, 2026	As at Mar 31, 2025
I	ASSETS			
1	Non-current assets			
	(a) Property, plant and equipment	3	265.57	298.89
	(b) Right to use assets		-	-
	(c) Capital work in progress	3	392.43	158.88
	(d) Financial assets		-	-
	(i) Investments	4	758.70	706.20
	(ii) Trade receivables	5	-	-
	(iii) Loans	6	2,708.70	2,348.28
	(vi) other Financial assets	7	-	-
	(e) Deferred Tax Asset (Net)	8	5.74	4.83
	(f) Other non-current asset	9	147.96	224.02
	Total non-current assets (A)		4,279.09	3,741.11
2	Current assets			
	(a) Inventories	10	634.19	744.84
	(a) Financial assets		-	-
	(i) Investments	4	-	-
	(ii) Trade receivables	5	3,084.37	1,645.99
	(iii) Cash and cash equivalents	11	3.56	19.91
	(iv) Bank Balances other than (iii) above		-	-
	(v) Loans	6	182.49	151.16
	(iv) other financial assets	7	-	-
	(b) Current Tax Asset (Net)	8	-	-
	(c) Other current assets	12	1,132.82	981.88
	Total current assets (B)		5,037.42	3,543.78
	Non Current Assets Clasified as Held for Sale(C)	13	-	-
	Total assets (A+B+C)		9,316.51	7,284.89
II	EQUITY AND LIABILITIES			
1	Equity			
	(a) Equity share capital	14	1,950.81	1,945.81
	(b) Reserves & surplus	15	2,861.31	1,120.39
	(c) Other equity		-	1,349.00
	Total equity (A)		4,812.12	4,415.20
2	Liabilities			
(i)	Non-current liabilities			
	(a) Financial Liabilities		-	-
	(i) Borrowings	16	2,208.79	1,475.98
	(ii) Trade Payables	17	-	-
	(iii) Other Financial Liabilities	18	-	-
	(b) Long term provisions	19	-	-
	(c) Deferred tax Liabilities(Net)	8	-	-
	(d) Other non Current Liabilities		-	-
	Total non-current liabilities (B)		2,208.79	1,475.98
(ii)	Current liabilities			
	(a) Financial liabilities			
	(i) Borrowings	16	70.00	-
	(ii) Trade payables	17	1,975.79	1,371.41
	(iii) Other financial liabilities	18	-	-
	(b) Short term provisions	19	54.60	-
	(c) Other current liabilities	20	74.52	9.63
	(d) Current Tax Laibilities (net)	8	120.69	12.66
	Total current liabilities (C)		2,295.60	1,393.70
	Total liabilities (D+B+C)		4,504.39	2,869.68
	Total equity and liabilities (A+D)		9,316.51	7,284.89

The notes are an integral part of the financial statements

For and on behalf of the Board of Directors
VARIMAN GLOBAL ENTERPRISES LIMITED

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Dayata Sirish
Managing Director
DIN: 01999844

Place: Hyderabad
Date : 29-05-2026

VARIMAN GLOBAL ENTERPRISES LIMITED
CIN: L67120TG1993PLC016767

Regd. Office: 1-2-217/10, 3rd & 4th Floor, Gagan Mahal, Domalguda, Hyderabad, Telangana, India-500029.

STANDALONE CASH FLOW STATEMENT FOR THE YEAR ENDED 31st March, 2026

Particulars	For the year ended Mar 31,2026	For the year ended Mar 31,2025
A. CASH FROM OPERATING ACTIVITIES		
(Loss)/Profit before tax and extraordinary items	464.21	48.69
Adjustment for:		
Finance costs recognised in profit or loss	280.54	184.62
Interest income recognised in profit or loss	(111.45)	(76.84)
Gain on disposal of property, plant and equipment	-	-
Depreciation and amortisation of non-current assets	43.79	54.09
Operating Profit before Working Capital Changes	677.09	210.56
Movement for Working Capital:		
(Increase)/Decrease in trade and other receivables	(1,438.38)	(536.68)
(Increase)/decrease in inventories	110.65	39.44
Decrease/(Increase) in Short term loans & advances	(31.32)	1,539.20
(Increase)/decrease in other assets	(150.94)	(20.44)
Increase /(Decrease) in trade and other payables	604.38	174.81
Increase/(decrease) in provisions	54.60	0.25
Increase/(Decrease) in Short term borrowings	70.00	(668.65)
(Decrease)/increase in deferred revenue	-	-
(Decrease)/increase in other liabilities	64.89	3.07
Change in Working Capital	(716.13)	531.01
Changes in non current assets and liabilities		
Decrease/(Increase) in loans & advances	(360.41)	(2,348.28)
Decrease/(Increase) in Long Term Provisions	-	-
Decrease/(Increase) in Other non Current Assets	76.06	(224.02)
Changes in non current assets and liabilities	(284.35)	(2,572.30)
Cash generated from operations	(323.40)	(1,830.73)
- Income taxes	12.66	12.66
Net Cash flow before extraordinary items	(336.06)	(1,843.39)
-Extraordinary & Prior period items	-	-
NET CASH FROM OPERATING ACTIVITIES	(336.06)	(1,843.39)
B. CASH FLOW FROM INVESTING ACTIVITIES:		
Payments to acquire Fixed assets	(244.01)	(199.74)
Proceeds on sale of financial assets	-	-
Interest received	111.45	76.84
Repayments by related parties	-	-
Payments for property, plant and equipment	-	-
Proceeds from disposal of property, plant and equipment	-	-
Payments for investment	-	(95.39)
Proceeds from disposal of investment property	-	-
Payments for Capital Work-in-Progress	-	-
Payments for intangible assets	-	-
NET CASH FROM INVESTING ACTIVITIES	(132.56)	(218.29)
C. CASH FLOW FROM FINANCING ACTIVITIES		
Proceeds from issue of equity instruments of the Company	-	-
Payment for share Warrants	-	1,349.00
Proceeds from issue of redeemable preference shares	-	-
Payment for debt issue costs Proceeds from borrowings	-	-
Repayment of borrowings	732.80	885.95
Interest paid	(280.54)	(184.62)
NET CASH FROM FINANCING ACTIVITIES	452.26	2,050.33
NET INCREASE IN CASH & CASH EQUIVALENTS	(16.35)	(11.35)
Cash and cash equivalents at the beginning of the year 1.04.2024	19.91	31.26
Effects of exchange rate changes on the balance of cash held in foreign currencies	-	-
Cash and cash equivalents at the end of the year as on 31.03.2025	3.56	19.91
Reconciliation of cash and cash equivalents as per the cash flow Statement		
Cash and cash equivalents (Note. 11)	3.56	19.91

For and on behalf of the Board of Directors
VARIMAN GLOBAL ENTERPRISES LIMITED

SIRISH
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Dayata Sirish
Managing Director
DIN: 01999844

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, 2026 ('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, 2026.

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

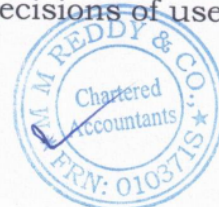
This Statement have been prepared on the basis of the standalone annual financial statements. The Company's Board of Directors are responsible for the preparation and presentation of this Statement that give a true and fair view of the net loss and other comprehensive income in accordance with the Indian 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.

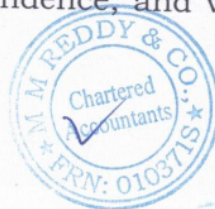


As part of an audit in accordance with SAs, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

- 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.




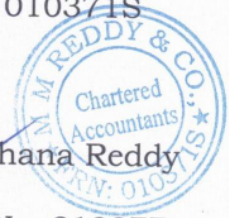
Other Matters:

The statement includes the results for the quarter ended March 31, 2026 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 Reg No: 010371S


M Madhusudhana Reddy
Partner



Date: 29-05-2026
Place: Hyderabad

Membership No. 213077
UDIN: 26213077UJUIKU8679

Variman Global Enterprises Limited
CIN: L67120TG1993PLC016767

Regd. Office: 1-2-217/10, 3rd & 4th Floor, Gagan Mahal, Domalguda, Hyderabad, Telangana, India-500029.

CONSOLIDATED BALANCE SHEET AS AT 31st MARCH 2026

(Amount in Lakhs)


	PARTICULARS	Note No.	Consolidated As at March 31,2026	Consolidated As at March 31,2025
I	ASSETS:			
(1)	Non-current assets			
	(a) Property, Plant and Equipment	3	916.86	968.10
	(b) Capital work-in-progress	3	392.43	158.88
	(c) Goodwill	3	343.80	316.31
	(d) Other Intangible Assets		-	-
	(e) Intangible Assets under development		-	-
	(f) Biological Assets		-	-
	(g) Financial assets		-	-
	(i) Investments	4	29.00	29.00
	(ii) Long term assets		-	-
	(iii) Loans	5	1,356.04	1,292.66
	(h) Deferred tax assets (net)	6	5.74	4.83
	(i) Other non-current assets	7	780.47	495.45
(2)	Current assets			
	(a) Inventories	8	1,757.33	1,865.92
	(b) Financial assets			
	(i) Investments		-	-
	(ii) Trade receivables	9	3,845.70	2,607.52
	(iii) Cash and cash equivalents	10	19.62	99.86
	(iv) Bank Balances other than (iii) above		-	-
	(v) Loans and advances	11	487.40	972.63
	(vi) Investments held for Sale		-	-
	(c) Other current assets	12	1,228.67	1,045.53
	(d) Preliminary Expenditure		-	-
	TOTAL ASSETS		11,163.07	9,856.69
II	EQUITY AND LIABILITIES:			
	Equity			
	(a) Equity Share Capital	13	1,950.81	1,945.81
	(b) Other Equity			
	(i) Reserves and Surplus	14	3,123.61	1,363.21
	(ii) Share Warrants		-	1,349.00
	(ii) Minority Interest		239.41	294.05
	Liabilities			
(1)	Non Current Liabilities			
	(a) Financial Liabilities			
	(i) Borrowings	15	2,717.61	2,284.33
	(b) Deferred tax liabilities (Net)		11.15	10.37
(2)	Current Liabilities			
	(a) Financial Liabilities			
	(i) Borrowings	16	673.83	791.87
	(ii) Trade Payables	17	2,031.84	1,592.84
	(iii) Other financial liabilities		-	-
	(b) Other current liabilities	18	74.52	5.75
	(c) Provisions	19	340.29	219.46
	(d) Current tax liabilities(Net)		-	-
	TOTAL EQUITY AND LIABILITIES		11,163.07	9,856.69

For and on behalf of the Board
VARIMAN GLOBAL ENTERPRISES LIMITED

SIRISH
DAYATA

Digitally signed
by SIRISH
DAYATA
Date: 2026.05.29
17:07:57 +05'30'

Dayata Sirish
Managing Director
DIN: 01999844

Variman Global Enterprises Limited CIN: L67120TG1993PLC016767 Regd. Office: 1-2-217/10, 3rd & 4th Floor, Gagan Mahal, Domalguda, Hyderabad, Telangana, India-500029. CONSOLIDATED STATEMENT OF CASH FLOWS FOR THE YEAR ENDED 31st MARCH, 2026		
PARTICULARS	Consolidated As at March 31,2026	Consolidated As at March 31,2025
A. CASH FLOW FROM OPERATING ACTIVITIES :		
Net profit before tax	462.27	99.88
Adjustment for:		
Depreciation and Amortisation	62.83	77.51
Preliminary Expenses Written off	-	-
Interest Earned	(252.76)	(78.08)
Interest & Finance Charges	402.80	384.82
Cash Flows from Operations before changes in assets and liabilities	675.13	484.13
Movements in Working Capital::		
Decrease/(Increase) in Inventories	108.59	(126.49)
Decrease/(Increase) in Trade Receivables	(1,238.19)	(611.95)
Decrease/(Increase) in Short term loans & advances	485.23	456.76
Decrease/(Increase) in Other Current Assets	(183.14)	25.30
Increase/(Decrease) in Provisions	120.83	92.84
Increase/(Decrease) in Short term borrowings	(118.03)	(490.59)
Increase/(Decrease) in Other current liabilities	68.77	5.75
Increase/(Decrease) in Trade Payables	439.00	211.84
Change in Working Capital	(316.94)	(436.53)
Changes in non current assets and liabilities		
Decrease/(Increase) in loans & advances	(63.38)	(1,292.66)
Decrease/(Increase) in Long Term Provisions	-	-
Decrease/(Increase) in Other non Current Assets	(285.02)	(430.11)
Changes in non current assets and liabilities	(348.40)	(1,722.77)
Cash Generated From Operations	9.78	(1,675.17)
Less: Tax expenses	128.13	19.09
Net Cash from operating activities(A)	(118.34)	(1,694.26)
B. CASH FLOW FROM INVESTING ACTIVITIES		
(Increase) / Decrease in Fixed assets and Capital Work In progress	(245.14)	(202.94)
Payments for investment	-	16.51
Interest Received	252.76	78.08
Other Investment	-	-
Long Term Assets	-	-
-Balance of Unclaimed Dividend	-	-
Net cash used in Investing activities (B)	7.63	(108.35)
C. CASH FLOW FROM FINANCING ACTIVITIES		
Increase / (Decrease) in Share Capital	-	-
Payment for share Warrants	-	1,349.00
Increase / (Decrease) in Borrowings	433.28	847.75
Interest paid	(402.80)	(384.82)
Net cash Flow from Financing Activities (C)	30.48	1,811.93
Net Increase/(Decrease) in cash & cash equivalents [A+B+C]	(80.23)	9.32
CASH & CASH EQUIVALENTS AT THE BEGINNING OF THE YEAR	99.86	90.55
CASH & CASH EQUIVALENTS AT THE END OF THE YEAR	19.62	99.87
For and on behalf of the Board VARIMAN GLOBAL ENTERPRISES LIMITED		
 Digitally signed by SIRISH DAYATA Date: 2026.05.29 17:08:12 +05'30'		
Dayata Sirish Managing Director DIN: 01999844		
Place: Hyderabad Date : 29-05-2026		

Independent Auditor's Report on Quarterly Consolidated Financial Results and Year to Date Consolidated Financial Results pursuant to 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 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, 2026, ('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	100.00% 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



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.

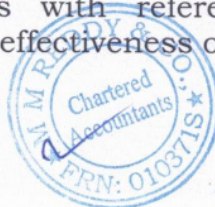
The respective Board of Directors of the companies included in the Group and of its associate and jointly controlled entity are responsible for overseeing the financial reporting process of the Group and of its associate and jointly controlled entity.

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.



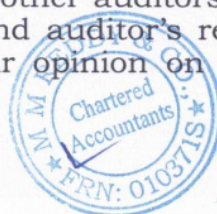
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Board of Directors.
- Conclude on the appropriateness of the Board of Directors use of the going concern basis of accounting and, based on the audit evidence obtained, 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

- The accompanying consolidated financial statements include total assets of Rs. 11,163.07 Lakhs as of March 31, 2026, and total revenues of Rs. 13,696.90 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

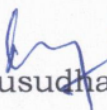


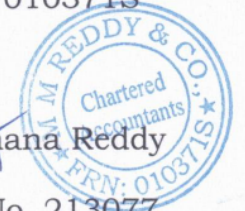
financial statements, in so far as it relates to the amounts and disclosures included in respect of these subsidiaries, and our report in terms of sub-sections (3) and (11) of Section 143 of the Act, in so far as it relates to the aforesaid subsidiaries is based solely on the reports of such other auditors.

- ii. The Statement include the results for the quarter ended 31st March, 2026 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

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


M Madhusudhana Reddy
Partner
Membership No. 213077



Date: 29-05-2026
Place: Hyderabad

UDIN: 26213077AYRLLQ5801