



CIN : L99999MH1983PLC029321

Viksit Engineering Limited

Regd. Office: Room No. 1-2, Kapadia Chambers, 51,
Masjid Bunder (E) Mumbai - (MH.) -
- 400 009

E-mail : investor_viksit@yahoo.in, Website: www.viksitengineering.com

Date: February 14, 2026

To,
BSE Limited
Phiroze Jeejeeboy Towers
Dalal Street
Mumbai - 400001.

Scrip Code: 506196

Sub: Outcome of meeting of the Board of Directors of the Company held on February 14, 2026.

Dear Sir/Madam,

Pursuant to Regulation 30 and 33(3)(d) of the Securities and Exchange Board of India (Listing Obligations and Disclosures Requirements) Regulations, 2015, we would like to inform you that the Board of Directors in its meeting held today, i.e. Saturday, December 14, 2026, inter alia considered and approved the following:

1. The Standalone Un-audited financial results of the Company along with Limited Review Report by the Auditors for the quarter ended December 31, 2025.
2. The issuance of 2,37,500 equity shares of Rs. 10/- each on a preferential basis to the prospective promoters in compliance with the NCLT Order dated 11 February 2025 read with Securities and Exchange Board of India (Issue of Capital and Disclosure Requirements) Regulations, 2018, as amended from time to time.

Attached herewith a copy of the Standalone Un-audited Financial Results of the Company along with Limited Review Report for the quarter ended December 31, 2025.

The Board meeting commenced at 03:00 P.M. and concluded at 04:00 P.M.

You are requested to take the above information on your record.

Thanking you,
Yours Faithfully,

For Viksit Engineering Limited

Sejal Kankane
Company Secretary
Membership No. A76635

Independent Auditor's Review Report on the Quarterly unaudited Standalone Financial Results of the Company Pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended.

To

The Board of Directors

M/s Viksit Engineering Limited

1. We have reviewed the accompanying statement of unaudited standalone financial results of M/s **VIKSIT ENGINEERING LIMITED** (the "Company") for the quarter ended **31st December, 2025** and the year to date from **1st April 2025 to 31st December 2025** (the "Statement") attached herewith, being submitted by the Company pursuant to the requirements of regulation 33 of the SEBI (the Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended (the "Listing Regulations").
2. The company's Management is responsible for the preparation of the statement in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34, ("Ind AS 34") "Interim Financial Reporting" prescribed under Section 133 of the Companies Act, 2013 as amended, read with relevant rules issued thereunder and other accounting principles generally accepted in India and in compliance with regulation 33 of the listing regulations. The statement has been approved by the board of directors of the company. Our responsibility is to express a conclusion on the statement based on our review.
3. We conducted our review of the statement in accordance with Standard on Review Engagement ("SRE") 2410 "Review of Interim financial information Performed by the Independent Auditor of the Entity" issued by the Institute of Chartered Accountant of India ("ICAI"). This Standard requires that we plan and perform the review to obtain moderate assurance as to whether the statement is free of material misstatement. A review of interim financial information consists of making inquiries, primarily of person responsible for financial and accounting matters, and applying analytical and other review procedures. A review is substantially less in scope than an audit conducted in accordance with Standards on Auditing as issued by the ICAI and consequently does not enable us to obtain assurance that would become aware of all significant matters that might be identified in an audit. Accordingly, we do not express an audit opinion.



4. Based on our review conducted as stated in Paragraph 3 above, nothing has come to our attention that cause us to believe that the accompanying Statement, prepared in accordance with the recognition and measurement principles laid down in the aforesaid Indian Accounting Standard ("Ind AS") specified under Section 133 of Companies Act, 2013, as amended, read with relevant rules issued thereunder and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in terms of listing regulations, including the manner in which it is to be disclosed, or that it contains any material misstatement.

5. Other Matter.

- (i) We draw attention to the **Note No. 4** of the standalone financial results, that the company was under corporate Insolvency Resolution Process (CIRP) pursuant to which resolution plan of successful resolution applicant was duly approved by the Hon'ble National Company Law Tribunal (NCLT), Mumbai Bench, vide its order dated February 11, 2025. In accordance with the said order, the approved Resolution Plan was implemented under the supervision of the Monitoring Committee, constituted in terms of the Resolution Plan to oversee its execution. The Monitoring Committee stood dissolved on July 25, 2025, upon the satisfactory completion of its duties and responsibilities. The Company is presently in the process of implementing certain residual components of the approved Resolution Plan, including issuance of fresh equity shares to the resolution applicant, in accordance with the terms and conditions laid down in the Resolution Plan.
- (ii) We draw attention that, on account of continuous losses, on account of no regular operations of the Company and on account of companies net worth being eroded, are the factors which has raised doubt whether the company will be continue as the going concern. However, the financial results have been prepared on the assumption that the company will continue as the going concern.

For AKB Jain & Co
Chartered Accountants
FRN: 003904C

RAHUL DEWANI
(Partner)
M.No:435066



UDIN:26435066HXCRMZ6039

Place: Bhopal
Date: 14.02.2026

**STATEMENT OF UNAUDITED STANDALONE FINANCIAL RESULTS
FOR THE QUARTER AND NINE MONTHS ENDED 31ST DECEMBER 2025**

(Rs in Lacs)

S. No.	Particulars	QUARTER ENDED			NINE MONTHS ENDED		YEAR ENDED
		31.12.2025	30.09.2025	31.12.2024	31.12.2025	31.12.2024	31.03.2025
	(Refer Notes Below)	Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
1	Income from operations						
	Revenue from operations	-	41.09	-	41.09	-	-
	Other income	-	-	-	-	1.01	1.01
	Total Income	-	41.09	-	41.09	1.01	1.01
2	Expenses						
	(a) Cost of materials consumed	-	-	-	-	-	-
	(b) Purchases of stock-in-trade	-	-	-	-	-	-
	(c) Changes in inventories of finished goods, work-in-progress and stock-in-trade	-	-	-	-	-	-
	(d) Employee benefits expense	-	0.03	5.34	0.48	19.02	26.55
	(e) Finance costs	-	-	-	-	-	66.35
	(f) Depreciation and amortisation expense	0.05	-	0.80	0.07	2.53	2.83
	(g) Other expenses	0.32	4.92	7.08	8.55	49.57	76.21
	Total Expenses	0.37	4.95	13.23	9.11	71.12	171.93
3	Profit / (Loss) from operations before exceptional items, extraordinary items and Tax (1-2)	(0.37)	36.14	(13.23)	31.98	(70.11)	(170.92)
4	Exceptional items	-	-	-	(9.69)	-	(13.48)
5	Profit / (Loss) from ordinary activities before extraordinary items and tax (3 + 4)	(0.37)	36.14	(13.23)	22.29	(70.11)	(184.40)
6	Extraordinary items	-	-	-	-	-	-
7	Profit / (Loss) from ordinary activities before tax (5 + 6)	(0.37)	36.14	(13.23)	22.29	(70.11)	(184.40)
8	Tax expense						
	a) Current tax (net of MAT Credit)	-	-	-	-	-	-
	b) Income tax paid for earlier years	-	-	-	-	-	-
	c) Deferred tax	-	-	-	-	0.08	0.11
	Sub total of 8 (a+b+c)	-	-	-	-	0.08	0.11
9	Net Profit / (Loss) for the period (7 -8)	(0.37)	36.14	(13.23)	22.29	(70.19)	(184.51)
10	Other Comprehensive Income / (Loss)	-	-	-	-	-	-
11	Total Comprehensive Income / (Loss) (9+10)	(0.37)	36.14	(13.23)	22.29	(70.19)	(184.51)
12	Paid-up equity share capital (Face Value of the Share Rs. 10/- each)	1.25	24.90	24.90	1.25	24.90	24.90
13	Other Equity	-	-	-	-	-	-
14	Earnings per equity share						
	(of Rs. 10 /- each) (not annualised):						
	(a) Basic	(0.23)	14.51	(5.31)	10.14	(28.19)	(74.10)
	(b) Diluted	(0.23)	14.51	(5.31)	10.14	(28.19)	(74.10)

Notes to financial results-

- The above financial results were reviewed and approved by the Board of Directors in their respective meeting held on February 14, 2026
- The figures have been regrouped and / or rearranged wherever considered necessary.
- The Company has only single Reportable Business Segment in terms of requirements of Accounting Standard-108.
- Pursuant to the Corporate Insolvency Resolution Process (CIRP), the Resolution Plan submitted by the Successful Resolution Applicant was duly approved by the Hon'ble National Company Law Tribunal (NCLT), Mumbai Bench, vide its order dated February 11, 2025. In accordance with the said order, the approved Resolution Plan was implemented under the supervision of the Monitoring Committee, constituted in terms of the Resolution Plan to oversee its execution. The Monitoring Committee stood dissolved on July 25, 2025, upon the satisfactory completion of its duties and responsibilities. The Company is presently in the process of implementing certain residual components of the approved Resolution Plan, including issuance of fresh equity shares to the resolution applicant, in accordance with the terms and conditions laid down in the Resolution Plan.

FOR VIKSIT ENGINEERING LIMITED

Kushal Chaturvedi
Chairman & Director
DIN: 11045524