



**Date: 28 May 2026**

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

**Scrip Code: 506196**

**Sub: Outcome of Board Meeting held on 28<sup>th</sup> May 2026.**

**Dear Sir/Madam,**

Pursuant to Regulation 30 and 33 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. **Thursday, 28 May 2026**, *inter alia* considered and approved the following:

1. Audited Financial Results of the Company for the quarter and financial year ended 31<sup>st</sup> March, 2026, along with the report of Statutory Auditors thereon as per Regulation 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015;
2. Appointment of Ms. Muskan Dewani (ACS:79017) as the Company Secretary and Compliance Officer of the Company;

The details as required under Regulation 30 of SEBI Listing Regulations, 2015 read with SEBI Circular No. SEBI/HO/49/14/14(7)2025-CFD-POD2/I/3762/2026 dated January 30, 2026, are enclosed as **Annexure-A**.

The trading window will open after 48 hours from the declaration of above results to the stock exchange.

The Board meeting commenced at 04:00 P.M. and concluded at 05:30 P.M.

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



Thanking you,  
Yours Faithfully,  
**For Viksit Engineering Limited**

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**Animesh Sharma**  
**Whole-Time Director**  
**DIN: 10905825**

**Enclosure:**

1. Statutory Auditor's Report on the Quarterly and Year to Date Audited Standalone Financial Results.
2. Audited Financial Results for the quarter and year ended March 31, 2026.
3. Declaration of Unmodified Opinion on the Audit Report.
4. Certificate of non-applicability of Utilization of issue proceeds.
5. Certificate of Non-applicability of Statement of Deviation or Variation.
6. CFO Certificate



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

**Annexure-A**

Details as required under Regulation 30 SEBI (Listing Obligation and Disclosure Requirement) Regulations, 2015 read with SEBI Circular No. SEBI/HO/49/14/14(7)2025-CFD-POD2/I/3762/2026 dated January 30, 2026.

**Appointment of Ms. Muskan Dewani (ACS:79017) as the Company Secretary and Compliance Officer of the Company.**

| Disclosure Requirements                                                                                                                       | Details                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                    |
|-----------------------------------------------------------------------------------------------------------------------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Reason for change viz. appointment, <del>resignation, removal, death or otherwise</del>                                                       | Appointment of Ms. Muskan Dewani (ACS: 79017) as the Company Secretary and Compliance Officer of the Company.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              |
| Date of appointment/ <del>reappointment/</del><br><del>cessation (as applicable) &amp; term of</del><br><del>appointment/ reappointment</del> | The Board at its meeting held on May 28, 2026 appointed Ms. Muskan Dewani (ACS: 79017) as the Company Secretary and Compliance Officer of the Company w.e.f. May 28, 2026.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                 |
| Brief Profile (in case of appointment)                                                                                                        | Ms. Muskan Dewani (ACS: 79017) is an Associate Company Secretary with experience in corporate secretarial, legal, and regulatory compliance matters under the Companies Act, 2013, Insolvency and Bankruptcy Code, 2016, and SEBI Regulations. She has handled Board and General Meeting compliances, Stock Exchange Compliances, ROC filings, company incorporations, conversion of entities, ISIN application and dematerialization processes, drafting and vetting of legal documents, and various event-based filings. She has also assisted in Secretarial Audits and possesses sound knowledge of corporate governance, secretarial standards, and regulatory compliance frameworks. |
| Disclosure of relationship between directors (in case of appointment)                                                                         | No relationship with any of the directors or KMPs, thus, Not Applicable.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                   |



**AKB JAIN & CO**

Chartered Accountants

E2/316, Arera Colony, Bhopal-462016 Madhya Pradesh

Phone :8269710541 ,E-Mail :[rahuldewanica@gmail.com](mailto:rahuldewanica@gmail.com)

**Independent Auditor's Report on the Quarterly and Year to Date Audited 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  
Viksit Engineering Limited,

**Report on the audit of Standalone Financial Results**

**Opinion**

We have audited the accompanying statement of quarterly and year to date standalone financial results of **M/s Viksit Engineering Limited** ("the Company") for the quarter ended March 31, 2026 and for the year ended March 31, 2026 (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").

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

- i. is presented in accordance with the requirements of the listing regulations in this regard; and
- ii. gives a true and fair view in conformity with the applicable accounting standards and other accounting principles generally accepted in India, of the net loss and other comprehensive loss and other financial information of the company for the quarter ended March 31, 2026, and of the 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) as specified under section 143(10) of the Companies Act, 2013 as amended ("the Act"). Our responsibilities under those Standards are further described in the "Auditor's Responsibilities for the Audit of 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

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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.

### **Emphasis of Matter**

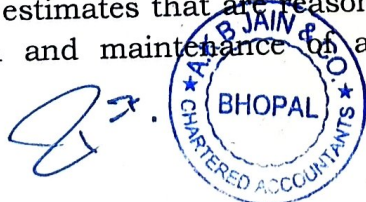
- (i) We draw attention to **Note No. 4** to the standalone financial results, which provides for description of the implementation of approved resolution plan under Insolvency and Bankruptcy Code, 2016. The company was under corporate Insolvency Resolution Process (CIRP) pursuant to which resolution 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.
- (ii) We draw attention to **Note No. 5** of the standalone financial results regarding the Company's ability to continue as a going concern. The Company has not carried out regular business operations and its net worth has been eroded, which may cast significant doubt on its ability to continue as a going concern. However, pursuant to the Resolution Plan approved by the NCLT, the Company has been taken over by new promoters and management, who intend to revive the operations and introduce new business opportunities. Accordingly, the financial results have been prepared on a going concern basis.

Our opinion is not modified in respect of this matter.

### **Management's responsibilities for the standalone financial results**

This statement of standalone financial results has been prepared on the basis of the standalone annual financial statement and has been approved by the company's Board of Directors. The Board of Directors of the company are responsible for preparation and presentation of the statements that give a true and fair view of the net profit and other comprehensive income of the company and other financial information in accordance with the applicable Indian Accounting Standards prescribed under section 133 of the Act, read with the relevant rules issued thereunder and other accounting principles generally accepted in India and in compliance with Regulation 33 of the Listing Regulations.

This responsibility also includes 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 the 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.

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

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

### **Auditor's Responsibility for audit of the standalone financial results**

Our objectives are to obtain reasonable assurance about whether the standalone financial results for the year ended March 31, 2026 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 standalone financial results.

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

- Identify and assess the risks of material misstatement of the annual standalone financial results, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances. Under section 143(3)(i) of the Companies Act, 2013, we are also responsible for expressing our opinion on whether the company has adequate internal financial controls system 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 management.
- Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Company's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial results or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Company to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the statement, including the disclosures, and whether the statement represents the underlying transactions and events in a manner that achieves fair presentation.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit. We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards.

#### **Other matter**

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

**For AKB Jain & Co**  
**Chartered Accountants**  
**FRN: 003904C**

  
**RAHUL DEWANI**  
**(Partner)**

**M.No:435066**

**UDIN: s26435066NRLDAV7116**



**Place: Bhopal**

**Date: 28.05.2026**

**VIKSIT ENGINEERING LIMITED**

CIN-L99999MH1983PLC029321

Registered office- Room No- 1-2, Kapadia Chambers,51 Bharuch Street Masjid Bunder (E), Mumbai, Maharashtra, India, 400009

Email Id- investor\_viksit@yahoo.in

**STATEMENT OF AUDITED STANDALONE FINANCIAL RESULTS  
FOR THE QUARTER AND YEAR ENDED 31ST MARCH 2026**

(Rs in Lacs)

| S. No. | Particulars                                                                                           | 3 Months ended | Preceding 3 Months ended | Corresponding 3 Months ended | Curent Year Ended | Previous Year Ended |
|--------|-------------------------------------------------------------------------------------------------------|----------------|--------------------------|------------------------------|-------------------|---------------------|
|        |                                                                                                       | 31.03.2026     | 31.12.2025               | 31.03.2025                   | 31.03.2026        | 31.03.2025          |
|        | (Refer Notes Below)                                                                                   | Audited        | Unaudited                | Audited                      | Audited           | Audited             |
|        | <b>Income</b>                                                                                         |                |                          |                              |                   |                     |
| I      | Revenue from operations                                                                               | -              | -                        | -                            | 41.09             | -                   |
| II     | Other income                                                                                          | -              | -                        | -                            | -                 | 1.01                |
| III    | <b>Total Income</b>                                                                                   | -              | -                        | -                            | <b>41.09</b>      | <b>1.01</b>         |
|        | <b>Expenses</b>                                                                                       |                |                          |                              |                   |                     |
| (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                                                                             | 1.40           | -                        | 7.53                         | 1.88              | 26.55               |
| (e)    | Finance costs                                                                                         | -              | -                        | 66.34                        | -                 | 66.35               |
| (f)    | Depreciation and amortisation expense                                                                 | 0.02           | 0.05                     | 0.30                         | 0.10              | 2.83                |
| (g)    | Other expenses                                                                                        | 9.50           | 0.32                     | 26.64                        | 18.05             | 76.21               |
| IV     | <b>Total Expenses</b>                                                                                 | <b>10.93</b>   | <b>0.37</b>              | <b>100.81</b>                | <b>20.03</b>      | <b>171.94</b>       |
| V      | <b>Profit / (Loss) from operations before exceptional items, extraordinary items and Tax (III-IV)</b> | <b>(10.93)</b> | <b>(0.37)</b>            | <b>(100.81)</b>              | <b>21.05</b>      | <b>(170.92)</b>     |
| VI     | Exceptional items                                                                                     | -              | -                        | (13.48)                      | (9.69)            | (13.48)             |
| VII    | <b>Profit / (Loss) from ordinary activities before extraordinary items and tax (V + VI)</b>           | <b>(10.93)</b> | <b>(0.37)</b>            | <b>(114.30)</b>              | <b>11.36</b>      | <b>(184.40)</b>     |
| VIII   | Extraordinary items                                                                                   | -              | -                        | -                            | -                 | -                   |
| IX     | <b>Profit / (Loss) from ordinary activities before tax (VII +VIII)</b>                                | <b>(10.93)</b> | <b>(0.37)</b>            | <b>(114.30)</b>              | <b>11.36</b>      | <b>(184.40)</b>     |
| X      | <u>Tax expense</u>                                                                                    |                |                          |                              |                   |                     |
|        | a) Current tax (net of MAT Credit)                                                                    | -              | -                        | -                            | -                 | -                   |
|        | b) Income tax paid for earlier years                                                                  | 0.22           | -                        | -                            | 0.22              | -                   |
|        | c) Deferred tax                                                                                       | 0.23           | -                        | 0.03                         | 0.23              | 0.11                |
|        | <b>Sub total of 8 (a+b+c)</b>                                                                         | <b>0.44</b>    | <b>-</b>                 | <b>0.03</b>                  | <b>0.44</b>       | <b>0.11</b>         |
| XI     | <b>Net Profit / (Loss) for the period (IX -X)</b>                                                     | <b>(11.37)</b> | <b>(0.37)</b>            | <b>(114.32)</b>              | <b>10.92</b>      | <b>(184.51)</b>     |
| XII    | <b>Other Comprehensive Income / (Loss)</b>                                                            | -              | -                        | -                            | -                 | -                   |
| XIII   | <b>Total Comprehensive Income / (Loss) (XI+XII)</b>                                                   | <b>(11.37)</b> | <b>(0.37)</b>            | <b>(114.32)</b>              | <b>10.92</b>      | <b>(184.51)</b>     |
| XIV    | <b>Paid-up equity share capital (Face Value of the Share Rs. 10/- each)</b>                           | 25.00          | 1.25                     | 24.90                        | 25.00             | 24.90               |
| XV     | <b>Other Equity</b>                                                                                   | (275.95)       | (264.59)                 | (310.53)                     | (275.95)          | (310.53)            |
| XV     | <b>Earnings per equity share</b>                                                                      |                |                          |                              |                   |                     |
|        | (of Rs. 10/- each) (not annualised):                                                                  |                |                          |                              |                   |                     |
|        | (a) Basic                                                                                             | (44.24)        | (0.23)                   | (45.91)                      | 6.47              | (74.10)             |
|        | (b) Diluted                                                                                           | (44.24)        | (0.23)                   | (45.91)                      | 6.47              | (74.10)             |

**FOR VIKSIT ENGINEERING LIMITED**

PLACE - MUMBAI  
DATE - 28.05.2026

**KUSHAL CHATURVEDI  
CHAIRMAN & DIRECTOR  
DIN: 11045524**

**VIKSIT ENGINEERING LIMITED**

CIN-L99999MH1983PLC029321

Registered office- Room No- 1-2, Kapadia Chambers,51 Bharuch Street Masjid Bunder (E), Mumbai, Maharashtra,  
India, 400009

Email Id- investor\_viksit@yahoo.in

**STATEMENT OF ASSETS AND LIABILITIES**  
**AS ON 31ST MARCH 2026**

(Rs in Lacs)

| Particulars |                                            | As on 31 <sup>st</sup> March, 2026 | As on 31 <sup>st</sup> March, 2025 |
|-------------|--------------------------------------------|------------------------------------|------------------------------------|
|             |                                            | Audited                            | Audited                            |
| <b>A</b>    | <b>ASSETS-</b>                             |                                    |                                    |
| <b>1</b>    | <b>Non-current assets</b>                  |                                    |                                    |
|             | (a) Property, plant and equipment          | 0.14                               | 14.93                              |
|             | (b) Capital work-in-progress               | -                                  | -                                  |
|             | (c) Other intangible assets                | -                                  | -                                  |
|             | (d) Financial assets                       |                                    |                                    |
|             | (i) Investments                            | -                                  | -                                  |
|             | (ii) Others financial assets               | 0.83                               | 0.98                               |
|             | (e) Deferred tax assets (net)              | -                                  | 0.22                               |
|             | (f) Other non-current assets               | -                                  | -                                  |
|             | <b>Total Non-Current Assets</b>            | <b>0.97</b>                        | <b>16.13</b>                       |
| <b>2</b>    | <b>Current assets</b>                      |                                    |                                    |
|             | (a) Inventories                            | -                                  | -                                  |
|             | (b) Financial assets                       |                                    |                                    |
|             | (i) Trade receivables                      | -                                  | 26.49                              |
|             | (ii) Cash and cash equivalents             | 0.68                               | 10.67                              |
|             | (iii) Bank balances other than (iii) above | -                                  | -                                  |
|             | (c) Current Tax Assets (Net)               | 0.82                               | -                                  |
|             | (d) Other current assets                   | 78.21                              | 7.91                               |
|             | <b>Total Current Assets</b>                | <b>79.71</b>                       | <b>45.06</b>                       |
|             | <b>TOTAL - ASSETS</b>                      | <b>80.68</b>                       | <b>61.19</b>                       |
| <b>B</b>    | <b>EQUITY AND LIABILITIES</b>              |                                    |                                    |
| <b>1</b>    | <b>Equity</b>                              |                                    |                                    |
|             | (a) Equity Share capital                   | 25.00                              | 24.90                              |
|             | (b) Other equity                           | (275.95)                           | (310.53)                           |
|             | <b>Total Equity</b>                        | <b>(250.95)</b>                    | <b>(285.63)</b>                    |
| <b>2</b>    | <b>Liabilities</b>                         |                                    |                                    |
| <b>a</b>    | <b>Non-current liabilities</b>             |                                    |                                    |
|             | (a) Financial liabilities                  | -                                  | -                                  |
|             | (i) Borrowings                             | -                                  | -                                  |
|             | (ii) Other financial liabilities           | -                                  | -                                  |
|             | (b) Provisions                             | -                                  | -                                  |
|             | (c) Deferred tax liabilities (net)         | 0.01                               | -                                  |
|             | (d) Other non-current liabilities          | -                                  | -                                  |
|             | <b>Total Non-current liabilities</b>       | <b>0.01</b>                        | <b>-</b>                           |
| <b>b</b>    | <b>Current liabilities</b>                 |                                    |                                    |
|             | (a) Financial liabilities                  |                                    |                                    |
|             | (i) Borrowings                             | -                                  | -                                  |
|             | (ii) Trade payables                        | 2.40                               | -                                  |
|             | (b) Other current liabilities              | 327.07                             | 340.63                             |
|             | (c) Provisions                             | 2.15                               | 6.19                               |
|             | (d) Current tax liabilities (net)          | -                                  | -                                  |
|             | <b>Total Current liabilities</b>           | <b>331.62</b>                      | <b>346.82</b>                      |
|             | <b>TOTAL - EQUITY AND LIABILITIES</b>      | <b>80.68</b>                       | <b>61.19</b>                       |

FOR VIKSIT ENGINEERING LIMITED

PLACE - MUMBAI  
DATE - 28.05.2026

KUSHAL CHATURVEDI  
CHAIRMAN & DIRECTOR  
DIN: 11045524

**VIKSIT ENGINEERING LIMITED**

CIN-L99999MH1983PLC029321

Registered office- Room No- 1-2, Kapadia Chambers,51 Bharuch Street Masjid Bunder (E), Mumbai, Maharashtra,  
India, 400009

Email Id- investor\_viksit@yahoo.in

**CASH FLOW STATEMENT FOR THE YEAR ENDED 31ST MARCH, 2026**

(Rs in Lacs)

| S.No.     | Particulars                                                        | Year Ended<br>31.03.2026 |                | Year Ended<br>31.03.2025 |                 |
|-----------|--------------------------------------------------------------------|--------------------------|----------------|--------------------------|-----------------|
| <b>A.</b> | <b>Cash Flow from Operating Activities:</b>                        |                          |                |                          |                 |
|           | <b>a) Net Profit before tax &amp; Extraordinary Items</b>          | 11.36                    |                | (184.40)                 |                 |
|           | <u>Adjustement for:</u>                                            |                          |                |                          |                 |
|           | Depreciation                                                       | 0.10                     |                | 2.83                     |                 |
|           | Finance Cost                                                       | -                        |                | 66.35                    |                 |
|           | Interest and Dividend Income                                       | -                        |                | (1.01)                   |                 |
|           | Provision for Permanent diminution in value of investments         | -                        |                | (594.50)                 |                 |
|           | Profit/Loss on Sale of Fixed Assets                                | 9.69                     |                | 607.98                   |                 |
|           | <b>b) Operating Profit before Working Capital Changes</b>          |                          | 21.15          |                          | (102.75)        |
|           | <u>Adjustement for:</u>                                            |                          |                |                          |                 |
|           | Increase/(Decrease) in Trade Payable                               |                          | 2.40           |                          | (100.89)        |
|           | Increase/(Decrease) in Other Current Liabilities                   |                          | (13.56)        |                          | 236.54          |
|           | Increase/(Decrease) in Provisions (Current)                        |                          | (4.04)         |                          | 2.87            |
|           | (Increase)/Decrease in Trade Receivables                           |                          | 26.49          |                          | 55.25           |
|           | (Increase)/Decrease in Other Current Asset                         |                          | (70.30)        |                          | 19.69           |
|           | (Increase)/Decrease in Current Tax Asset                           |                          | (0.82)         |                          | -               |
|           | <b>c) Cash Generated from Operations</b>                           |                          | <b>(38.69)</b> |                          | <b>110.71</b>   |
|           | Less -Income Tax Paid (Net)                                        |                          | 0.22           |                          | -               |
|           | <b>Net Cash from Operating Activities (A)</b>                      |                          | <b>(38.90)</b> |                          | <b>110.71</b>   |
| <b>B.</b> | <b>Cash Flow from Investing Activities:</b>                        |                          |                |                          |                 |
|           | (Increase)/Decrease of Other Non Current Financial Asset           | 0.15                     |                | -                        |                 |
|           | (Purchase)/Sales of Investment                                     | -                        |                | 4.07                     |                 |
|           | (Purchase)/Sales of Fixed Assets                                   | 5.00                     |                | (0.31)                   |                 |
|           | <b>Net Cash from Investing Activities (B)</b>                      |                          | <b>5.15</b>    |                          | <b>3.77</b>     |
| <b>C.</b> | <b>Cash Flow from Financing Activities:</b>                        |                          |                |                          |                 |
|           | Proceeds from long term borrowings                                 | -                        |                | (110.00)                 |                 |
|           | Finance Cost                                                       | -                        |                | (65.34)                  |                 |
|           | Increase/(Decrease) in Share Capital/Other Equity                  | 23.75                    |                | -                        |                 |
|           | <b>Net Cash from Financing Activities (C)</b>                      |                          | <b>23.75</b>   |                          | <b>(175.34)</b> |
| <b>D.</b> | <b>Net Increase/(decrease) in Cash and Cash Equivalent (A+B+C)</b> |                          | <b>(10.00)</b> |                          | <b>(60.86)</b>  |
|           | Cash and Cash equivalent at the beginning of the year              | 10.67                    |                | 71.53                    |                 |
|           | Cash and Cash equivalent at the end of the year                    | 0.68                     | <b>(9.99)</b>  | 10.67                    | <b>(60.86)</b>  |

**FOR VIKSIT ENGINEERING LIMITED**

**PLACE - MUMBAI**  
**DATE - 28.05.2026**

**KUSHAL CHATURVEDI**  
**CHAIRMAN & DIRECTOR**  
**DIN: 11045524**

**VIKSIT ENGINEERING LIMITED**

CIN-L99999MH1983PLC029321

Registered office- Room No- 1-2, Kapadia Chambers, 51 Bharuch Street  
Masjid Bunder (E), Mumbai, Maharashtra, India, 400009

Email Id- investor\_viksit@yahoo.in

**Notes to the standalone financial results-**

1. The audited financial results for the Quarter and Year Ended 31<sup>st</sup> March, 2026 were reviewed and approved by the Board of Directors in their respective meeting held on 28th May, 2026.
2. The figures have been regrouped and / or rearranged wherever considered necessary.
3. The Company has only single Reportable Business Segment in terms of requirements of Accounting Standard-108.
4. **Implementation of Approved Resolution Plan under Insolvency and Bankruptcy Code, 2016:**
  - (i) Pursuant to an application filed under Section 7 of the Insolvency and Bankruptcy Code, 2016 ("IBC"), the Hon'ble National Company Law Tribunal ("NCLT"), Mumbai Bench, vide its order dated 08 December 2023 in C.P. No. 811/2023, admitted the Corporate Insolvency Resolution Process ("CIRP") of the Company. Subsequently, the Resolution Plan submitted by Mrs. Ruchika Chaturvedi and Mr. Kushal Chaturvedi ("Successful Resolution Applicants") was approved by the Committee of Creditors with 100% voting share and thereafter approved by the Hon'ble NCLT, Mumbai Bench vide order dated 11 February 2025 under Section 31 of the IBC.
  - (ii) In accordance with the approved Resolution Plan and consequential approvals of the Board of Directors:
    - a. the existing equity share capital comprising 2,49,000 equity shares of Rs. 10/- each held by the erstwhile shareholders stood cancelled and extinguished, and 12,500 equity shares of Rs. 10/- each were re-allotted to such shareholders in the ratio prescribed under the approved Resolution Plan, including treatment of fractional entitlements. The Record Date for the said restructuring was fixed as 23 May 2025; and
    - b. the Board of Directors at its meeting held on 27 March 2026 approved allotment of 2,37,500 fully paid-up equity shares of Rs. 10/- each to the Successful Resolution Applicants on preferential basis aggregating to Rs. 23,75,000/-.

Consequent to the above restructuring, the paid-up equity share capital of the Company comprises 2,50,000 equity shares of Rs. 10/- each aggregating to **Rs. 25,00,000/-**.

(iii) Further, pursuant to the approved Resolution Plan, the Company is required to maintain minimum public shareholding in accordance with Rule 19A of the Securities Contracts (Regulation) Rules, 1957. The Resolution Applicants have undertaken to achieve the prescribed minimum public shareholding within the stipulated timeline in accordance with applicable laws and regulations.

(iv) Pursuant to Regulation 32 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, the Company has not raised funds from public via public issue, rights issue, preferential issue, qualified institutions placement, or any other mode specified under Regulation 32 of the SEBI (LODR) Regulations, except for the actions undertaken pursuant to the Resolution Plan approved by the Hon'ble National Company Law Tribunal (NCLT) vide its order dated 11th February, 2025.

The implementation of the approved Resolution Plan involved reduction of share capital and allotment of fresh equity shares to the Successful Resolution Applicant ("SRA"). Such allotment and infusion of funds by the SRA were carried out strictly in accordance with the approved Resolution Plan and do not attract the disclosure requirements relating to deviation(s) or variation(s) in utilisation of issue proceeds under Regulation 32 of the SEBI (LODR) Regulations, 2015.

Further, the funds infused by the SRA represent implementation funding under the approved Resolution Plan towards settlement of CIRP costs, payment of creditors' dues, and adjustment/set-off of past liabilities. Accordingly, the same cannot be construed as funds raised through any mode specified under Regulation 32 of the SEBI (LODR) Regulations.

In view of the above, the Statement of utilisation of funds for the quarter and year ended 31st March, 2026 is not applicable to the Company.

## **5. Going Concern Assumption**

During the year, the management of the Company has prepared the financial statements/results on a going concern basis. The Company has not carried out regular business operations and its net worth has been eroded, which may create uncertainty regarding its ability to continue as a going concern.

However, pursuant to the Resolution Plan approved by the NCLT, the Company has been taken over by new promoters and management to revive operations and bring new business opportunities. Considering the future plans of the management, the Company has prepared the financial statements/results on a going concern basis.



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: 28 May 2026**

To,

**BSE Limited**

Phiroze Jeejeeboy Towers

Dalal Street

Mumbai - 400001.

**Scrip Code: 506196**

**Sub: Declaration pursuant to Regulation 33(3)(d) of the Securities Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 ('LODR Regulations').**

Dear Sir/Madam,

With reference to the above, we hereby state that M/s. AKB Jain & Co., Chartered Accountants, Bhopal (Firm Registration No. 003904C), Statutory Auditors of the Company, have issued the Audit Report with an unmodified opinion on the Audited Financial Results of the Company for the quarter and financial year ended March 31, 2026.

This declaration is submitted in compliance with Regulation 33(3)(d) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended.

Please take the same on your record and oblige.

Thanking you,

Yours Faithfully,

**For Viksit Engineering Limited**

**Kushal Chaturvedi**

**Director**

**DIN: 11045524**



**AKB JAIN & CO**

Chartered Accountants

E2/316, Arera Colony, Bhopal-462016 Madhya Pradesh

Phone :8269710541 ,E-Mail :[rahuldewanica@gmail.com](mailto:rahuldewanica@gmail.com)

To,  
BSE Limited,

**Subject-** Certificate regarding non-applicability of statement of deviation(s) or variation(s) under Regulation 32 SEBI (LODR) Regulations, 2015 for the quarter ended 31st March 2026.

This is to provide that, pursuant to Regulation 32 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, Viksit Engineering Limited ("the Company") has not raised funds from public via public issue, rights issue, preferential issue, qualified institutions placement, or any other mode specified under Regulation 32 of the SEBI (LODR) Regulations, except for the actions undertaken pursuant to the Resolution Plan approved by the Hon'ble National Company Law Tribunal (NCLT) vide its order dated 11th February, 2025.

The implementation of the approved Resolution Plan involved reduction of share capital and allotment of fresh equity shares to the Successful Resolution Applicant ("SRA"). Such allotment and infusion of funds by the SRA were carried out strictly in accordance with the approved Resolution Plan and do not attract the disclosure requirements relating to deviation(s) or variation(s) in utilisation of issue proceeds under Regulation 32 of the SEBI (LODR) Regulations, 2015.

Further, the funds infused by the SRA represent implementation funding under the approved Resolution Plan towards settlement of CIRP costs, payment of creditors' dues, and adjustment/set-off of past liabilities. Accordingly, the same cannot be construed as funds raised through any mode specified under Regulation 32 of the SEBI (LODR) Regulations.

In view of the above, the Statement of utilisation of funds for the quarter and year ended 31st March, 2026 is not applicable to the Company.

**For AKB Jain & Co**  
**Chartered Accountants**  
**FRN: 003904C**



**RAHUL DEWANI**  
**(Partner)**  
**M.No:435066**

**Place: Bhopal**  
**Date: 28.05.2026**



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: 28 May 2026**

To,

**BSE Limited**

Phiroze Jeejeeboy Towers

Dalal Street

Mumbai - 400001.

**Scrip Code: 506196**

**Sub: Certificate regarding non-applicability of statement of deviation(s) or variation(s) under Regulation 32 SEBI (LODR) Regulations, 2015 for the quarter ended 31<sup>st</sup> March 2026.**

Pursuant to Regulation 32 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, the Company hereby confirms that during the year under review, no funds were raised from public via public issue, rights issue, preferential issue, qualified institutions placement, or any other mode specified under Regulation 32 of the SEBI (LODR) Regulations, except for the actions undertaken pursuant to the Resolution Plan approved by the Hon'ble National Company Law Tribunal (NCLT) vide its order dated 11<sup>th</sup> February, 2025.

The implementation of the approved Resolution Plan involved reduction of share capital and allotment of fresh equity shares to the Successful Resolution Applicant ("SRA"). Such allotment and infusion of funds by the SRA were carried out strictly in accordance with the approved Resolution Plan and do not attract the disclosure requirements relating to deviation(s) or variation(s) in utilisation of issue proceeds under Regulation 32 of the SEBI (LODR) Regulations, 2015.

Further, the funds infused by the SRA represent implementation funding under the approved Resolution Plan towards settlement of CIRP costs, payment of creditors' dues, and adjustment/set-off of past liabilities. Accordingly, the same cannot be construed as funds raised through any mode specified under Regulation 32 of the SEBI (LODR) Regulations.



In view of the above, the Statement of Deviation(s) or Variation(s) in utilization of funds for the quarter and year ended 31<sup>st</sup> March, 2026 is not applicable to the Company. We request you to kindly take the above information on record.

Thanking you,

Yours Faithfully,

**For Viksit Engineering Limited**

**Kushal Chaturvedi**

**Director**

**DIN: 11045524**



**Viksit Engineering Limited**

CIN : L99999MH1983PLC029321

Regd. Office : Room No. 1-2, Kapadia Chambers, 51, Bharuch Street,  
Masjid Bunder (E) Mumbai - (MH.) - 400 009  
Ph. : (022) 66150223, E-mail : investor\_viksit@yahoo.in, Website : www.viksit.in

**COMPLIANCE CERTIFICATION TO THE BOARD**

*[Under Regulation 17(8) and Regulation 33(2) of SEBI (Listing Obligation and Disclosure Requirement) Regulations, 2015]*

To,  
The Board of Directors  
Viksit Engineering Limited  
CIN: L99999MH1983PLC029321

We, Kushal Chaturvedi, Director and Manish Kumar Chaturvedi, Chief Financial Officer of the Company, hereby certify that:

1. We have reviewed the financial statements and the cash flow statement for the financial year ended March 31, 2026, and to the best of our knowledge and belief:
  - a. these statements do not contain any materially untrue statement or omit any material fact or contain statements that might be misleading;
  - b. these statements together present a true and fair view of the Company's affairs and are in compliance with existing accounting standards, applicable laws and regulations.
2. To the best of our knowledge and belief, no transactions entered into by the Company during the year are fraudulent, illegal or violative of the Company's Code of Conduct.
3. We accept responsibility for establishing and maintaining internal controls for financial reporting and have evaluated the effectiveness of internal control systems pertaining to financial reporting and have disclosed to the Auditors and the Audit Committee, deficiencies in the design or operation of such internal controls, if any, and steps taken/proposed to rectify such deficiencies.
4. We have indicated to the Auditors and the Audit Committee:
  - a. significant changes in internal control over financial reporting during the year, if any;
  - b. significant changes in accounting policies during the year and that the same have been disclosed in the notes to the financial statements; and
  - c. instances of significant fraud, if any, involving management or employees having a significant role in the Company's internal control system over financial reporting.

|                                                                                                |                                                                                                      |
|------------------------------------------------------------------------------------------------|------------------------------------------------------------------------------------------------------|
| <div>Digitally signed by<br/>KUSHAL CHATURVEDI<br/>Date: 2026.05.27<br/>11:59:18 +05'30'</div> | <div>Digitally signed by<br/>Manish Kumar Chaturvedi<br/>Date: 2026.05.27<br/>11:58:12 +05'30'</div> |
| <b>Kushal Chaturvedi</b>                                                                       | <b>Manish Kumar Chaturvedi</b>                                                                       |
| <b>Director</b>                                                                                | <b>Chief Financial Officer</b>                                                                       |

Place: Mumbai  
Date: May 27, 2026