KATI PATANG LIFESTYLE

Date; 14th November 2026

To,

Department of Corporate Services
BSE LIMITED
Phroze Jeejeebhoy Towers,
Dalai Street, Mumbai-400 011

BSE SCRIP SYMBOL: KATIPATANG: BSE SCRIP CODE: 531126: ISIN: INE237C01016

Sub: Outcome of the Board Meeting under Regulation 30 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 ('Listing Regulations')

With reference to the captioned subject, please be informed that the Board of Directors of the Company at its meeting held today i.e. 14th November 2026.

1. **Financial Results for quarter & Half year ended 30th September 2026**

   Considered & approved the Un-audited Standalone and Consolidated Financial Results along with the Limited Review Report for the quarter and half year ended on 30th September 2026, which have been duly reviewed and recommended by the Audit Committee.

The Board meeting started at 02:00 p.m. and ended at 4:45 p.m.

The results will be published in the Newspapers as per the requirement of the Listing Agreement. Also, the Standalone and Consolidated Financial Results will also be made available on Company's website i.e. www.katipatang.com.

Kindly take the same on your record.

Thanking you.

FOR KATI PATANG LIFESTYLE LIMITED

SANJEEV KUMAR JHA
Digitally signed by SANJEEV KUMAR JHA
Date: 2026.11.14 17:03:41 +05'30'

(SANJEEV K JHA)
COMPANY SECRETARY

KATI PATANG LIFESTYLE LIMITED

Q2 & H1 FY2027

Performance Summary

Q2: July–September 2026 • H1: April–September 2026

Executive summary

Year-on-year comparison | Financial figures in ₹ lakh unless stated otherwise

Q2 REVENUE GROWTH

+42.7%

₹448.3 lakh vs ₹314.2lakh

H1 REVENUE GROWTH

+77.8%

₹1,072.9 lakh vs ₹603.5 lakh

Q2 CASES SOLD

+81.3%

29,805 vs 16,441 cases

H1 CASES SOLD

+97.7%

75,303 vs 38,087 cases

WHAT WENT WELL

- Revenue from operations nearly grew 1.43x in Q2 and 1.7x in H1.
- Case volumes increased strongly in both periods.
- Alcohol & Beer contributed the majority of operating revenue.

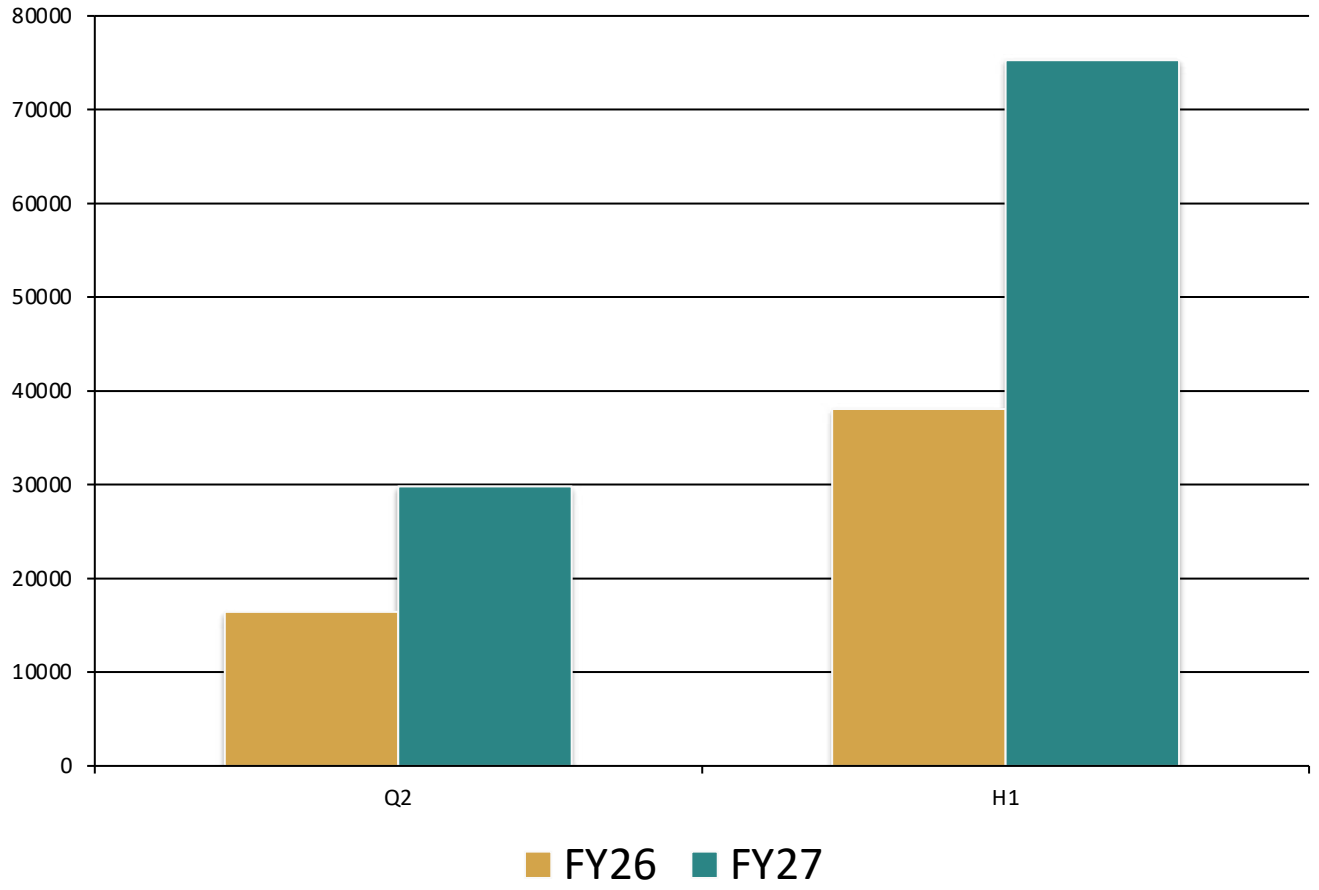
Improving Operating Leverage

Year-on-year comparison | Financial figures in ₹ lakh unless stated otherwise

Particulars	H1 FY27	H1 FY26
Revenue	1,072.88	603.47
PBT	(451.47)	(294.36)
PBT	-42.1%	-48.8%

Cases sold

Sales volume increased in both Q2 and H1 | Number of cases



Q2 VOLUME GROWTH

+81.3%

Incremental cases: 13,364

H1 VOLUME GROWTH

+97.7%

Incremental cases: 37,216

H1 FY27 cases sold were almost 2x the prior-year period.

Brand IP’s

Q2 witnessed two Trail Room performances with artists from across regions collaborating & bring to life the true spirit of TR

Frizzell D'Souza, Bangalore X Abdon Mech Nagaland

July 31st



Hulo, Kolkata

September 19th



Brand IP’s

Kati Patang Quiz League continues its successful run through Q2















Cultural Collaboration

Kati Patang on-boarded as the exclusive pouring partner at RED FM's South Side Story in Delhi

The Ultimate South Indian Experience Festival! Food Music & Culture





Kati Patang Lifestyle Delivers Strong Top-Line Momentum in H1 FY2027

Half Yearly Revenue Surges 78% YoY as Sales Volume Nearly Doubles

New Delhi | November 14, 2026 – Kati Patang Lifestyle Limited today announced its financial results for the second quarter of FY27 and half-year (April–September 2026) ended September 30, 2026. The company delivered strong top-line momentum and volume expansion, driven by sustained consumer demand in its core premium beer portfolio.

Commenting on the strong quarter and half yearly performance, **Shantanu Upadhyay, Co-Founder & CEO, Kati Patang Lifestyle Limited, said,** *"The near-doubling of our H1 volumes validate our deepening consumer affinity and the strength of our growing distribution network. As we build operating leverage across the business, our primary focus is establishing a structured operational bridge from top-line revenue to positive cash flow."*

Key Highlights & Management Priorities

Building on the strong first-half momentum, Kati Patang Lifestyle Limited is executing on three core operational priorities to drive sustainable growth and path-to-profitability:

1. **Sustain the Growth Engine:** Capitalizing on growing premium Beer demand by strengthening retail distribution, shelf availability, and repeat consumer sales
2. **Drive Margin & Cash Conversion:** Executing a disciplined operational framework to translate top-line growth into stronger gross contribution, EBITDA, and accelerated cash cycles
3. **Expand Domestic Footprint:** Entered Madhya Pradesh during Q2 with its award-winning Kati Patang Saffron Lager and Bareilly Extra Bold, following closely on the heels of its July 2026 launch in Chandigarh.

The quarter also witnessed our continued investments into building both our **BRAND IPs – Trial Room & Quiz League**. With Trail Room we had diverse artists from south of India collaborate with artists from the North East to create a magical evening leaving the audiences mesmerised. Kati Patang Quiz League, now in its second season, continues its journey but with a more distinctive and even more competitive edge.

In Oct 2027, Kati Patang Lifestyle Limited in partnership with its UK entity (Kati Patang Ltd), announced a transformative multi-jurisdictional transaction with **GIMME Beverage Delivery** and its New Zealand operating company Bread Private Limited. The transaction establishes an integrated cross-border corridor spanning New Zealand, the United Kingdom and India, unlocking AI-led digital commerce, UK hospitality acquisitions, and ANZ market entry for Kati Patang.

Key Financial Highlights

- **H1 FY2027 Revenue Growth:** Half-yearly revenue jumped **77.8%** to **₹10.73 crores** in H1 FY27, up from ₹6 crores in H1 FY26.
- **H1 FY2027 Volume Expansion:** Sales volumes nearly doubled in the first half, rising **97.7%** to **75,303 cases**, vs 38,087 cases recorded in H1 FY26.

About Kati Patang

Kati Patang Lifestyle Limited (BSE: KATIPATANG) is a BSE-listed Indian alcobev and consumer lifestyle company best known for its flagship premium beer brand, Kati Patang. It champions artisanal, globally inspired brews made with Indian ingredients. Beyond its core portfolio—which includes acclaimed offerings like *Snappy Wheat*, *Zesty Amber*, and the globally awarded *Saffron Lager*—the company is expanding its footprint across premium spirits, curated culture IPs, and international markets.

Rajesh Raj Gupta & Associates LLP
Chartered Accountants

- 412A, Chiranjiv Tower, Nehru Place, New Delhi - 110019, Ph. : 011-49424708
- E-mail : info@rrga.in, Web : www.rrga.in
LLP Identity No : AAT-7061

Independent Auditor's Limited Review Report

Independent Auditor's Limited Review Report on Reviewed Standalone Financial Results of the Company for the Quarter and six months ended on 30th September 2026 Pursuant to the Regulation 33 of The SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended

To
The Board of Directors
Kati Patang Lifestyle Limited
New Delhi

1. We have reviewed the accompanying statement of Reviewed Standalone financial results of Kati Patang Lifestyle Limited ("The Company") for the quarter and six months ended 30th September 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 (the "Listing Regulations").

2. This statement, which is the responsibility of the Holding Company's Management and approved by the Board of Directors of Company, has been prepared in accordance with the recognition and measurement principals 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. Our responsibility is to issue a conclusion on these financial statements based on our review.

3. We conducted our review of the Statement in accordance with the Standard on Review Engagements (SRE) 2410 "Review of Interim Financial Information Performed by the Independent Auditor of the Entity", issued by the Institute of Chartered Accountants of India. This standard requires that we plan and perform the review to obtain moderate assurance as to whether the financial statements are free of material misstatement. A review of interim financial information consists of making inquiries, primarily of persons 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 Standard on Auditing and consequently does not enable us to obtain assurance that we would become aware of all significant matters that might be identified in an audit.
   Accordingly, we do not express an audit opinion.

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LLP Identity No : AAT-7061

4. Based on our review conducted as above, nothing has come to our attention that causes us to believe that the accompanying statement of Reviewed financial results prepared in accordance with applicable Indian accounting standards and other recognized accounting practices and policies has not disclosed the information required to be disclosed in terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 including the manner in which it is to be disclosed, or that it contains any material misstatement.

For Rajesh Raj Gupta & Associates LLP
Chartered Accountants
Firm Registration Number: 026338N/N500357

Manoj

Rajesh Raj Gupta & Associates LLP
New Delhi
LLP No: AAT-7061

Manoj Kumar
Partner
Membership no.: 521409

Place: New Delhi
Date: 14th November 2026
UDIN: 26521409NLODIR1083

Rajesh Raj Gupta & Associates LLP
Chartered Accountants

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- E-mail : info@rrga.in, Web : www.rrga.in
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Independent Auditor's Limited Review Report

Independent Auditor's Limited Review Report on Reviewed Consolidated Financial Results of the Company for the Quarter and six months ended on 30th September 2026 Pursuant to the Regulation 33 of The SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended

To
The Board of Directors
Kati Patang Lifestyle Limited
New Delhi

1. We have reviewed the accompanying statement of Reviewed consolidated financial results of Kati Patang Lifestyle Limited ("The Company") comprising its subsidiary (together referred to as "the Group") for the quarter and six months ended 30th September 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 (the "Listing Regulations").

2. This statement, which is the responsibility of the Holding Company's Management and approved by the Board of Directors of Company, has been prepared in accordance with the recognition and measurement principals 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. Our responsibility is to issue a conclusion on these financial statements based on our review.

3. We conducted our review of the Statement in accordance with the Standard on Review Engagements (SRE) 2410 "Review of Interim Financial Information Performed by the Independent Auditor of the Entity", issued by the Institute of Chartered Accountants of India. This standard requires that we plan and perform the review to obtain moderate assurance as to whether the financial statements are free of material misstatement. A review of interim financial information consists of making inquiries, primarily of persons 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 Standard on Auditing and consequently does not enable us to obtain assurance that we would become aware of all significant matters that might be identified in an audit.
   Accordingly, we do not express an audit opinion.

4. The statement includes the results of following entities:
   a. Agnetta International Pvt Ltd. **(Wholly owned Subsidiary)**

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LLP Identity No : AAT-7061

b. Empyrean Spirits Private Limited ("ESPL") **(subsidiary company)**
c. Kati Patang Limited (UK) **(Foreign subsidiary company of ESPL)**

5. Emphasis of Matter

We draw attention to the fact that the balances of receivables and payables in the consolidated financial statements are subject to balance confirmations. We also note that certain statutory dues remain outstanding as at the reporting date for the quarter ended 30th September 2026. Except for these matters, the consolidated financial results have been prepared in accordance with the applicable Indian Accounting Standards (Ind AS) and other recognized accounting principles generally accepted in India.

6. Based on our review conducted as above, except as stated in para 5 above, nothing has come to our attention that causes us to believe that the accompanying statement of Reviewed financial results prepared in accordance with applicable Indian accounting standards and other recognized accounting practices and policies has not disclosed the information required to be disclosed in terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 including the manner in which it is to be disclosed, or that it contains any material misstatement.

7. The consolidated Reviewed financial results include the interim consolidated financial statements/ information/results of Empyrean Spirits Private Limited ("ESPL") (subsidiary company) and its further foreign subsidiary company named Kati Patang Limited (UK), with Agnetta International Private Limited (subsidiary Company) which have not been audited by their auditors, whose interim consolidated financial statements/ information/ results reflect Total assets of Rs. 5268.55 Lakh as at 30th September 2026 and total revenue of Rs. 1062.62 lakh and total net loss after tax of Rs. 451.47 lakh and total comprehensive loss of Rs. 445.30 lakh for the half year ended 30th September 2026, as considered in the consolidated unaudited financial results.

For Rajesh Raj Gupta & Associates LLP
Chartered Accountants
Firm Registration Number: 026388N/N500357

Manoj

Rajesh Raj Gupta & Associates LLP
New Delhi
LLP No: AAT-7061

Manoj Kumar
Partner
Membership no.: 521409

Place: New Delhi
Date: 14th November 2026
UDIN: 26521409ZFBDKN2180

KATI PATANG LIFESTYLE LIMITED

CIN: L72200DL1992PLC047931

Registered Office : S-101, Panchsheel Park, South Delhi, New Delhi, Delhi, India, 110017

Tel: +91 11 4100 9403; E-mail ID: cs@iamkatipatang.com

Website: www.katipatang.com

STATEMENT OF STANDALONE UN-AUDITED FINANCIAL RESULTS FOR THE QUARTER ENDED 30TH SEPTEMBER, 2026

(Rs. In lakhs except EPS)

Particulars	Quarter Ended			Half Year Ended		Year Ended
	30/09/2026	30/06/2026	30/09/2025	30/09/2026	30/09/2025	31/03/2026
	Un-audited	Un-audited	Un-audited	Un-audited	Un-audited	Audited
1. Income from Operations						
a. Net Sales/ Income From Operations	33.00	26.33	30.00	59.33	30.00	101.46
b. Other Income	1.03	0.08	0.08	1.10	0.16	2.62
Total Income (a+b)	**34.03**	**26.41**	**30.08**	**60.43**	**30.16**	**104.08**
2. Expenses						
a. Cost of Materials Consumed						
i. Purchase of Services	29.15	22.11	-	51.26	-	71.49
ii. Change in the inventories of Finished Goods, Work in Progress and Stock in Trade	-	-	-	-	-	0.00
b. Employee Benefit Expenses	32.36	29.08	24.36	61.44	34.87	80.51
c. Financial cost	0.04	-	-	0.04	-	0.00
d. Depreciation & Amortisation expenses	0.55	0.54	0.75	1.09	0.75	2.18
e. Other expenditure	25.76	31.65	38.33	57.40	55.45	138.81
Total Expenses	**87.85**	**83.38**	**63.44**	**171.23**	**91.07**	**292.99**
3. Profit/(Loss) before Exceptional items and Extraordinary items and TAX (1-2)	**-53.83**	**-56.97**	**-33.35**	**-110.80**	**-60.90**	**-188.92**
4. Exceptional Items				-	-	
5. Profit/(Loss) before Extraordinary Items and tax (3-4)	**-53.83**	**-56.97**	**-33.35**	**-110.80**	**-60.90**	**-188.92**
6. Extraordinary items		-	-	-	-	
7. Profit/(Loss) before Tax (5-6)	**-53.83**	**-56.97**	**-33.35**	**-110.80**	**-60.90**	**-188.92**
8. TAX Expenses						
Current Tax	-	-	-	-	-	-
Deferred Tax	-	-	-	-	-	-
Total Tax Expenses	-	-	-	-	-	-
9. Net Profit/(Loss) for the period (7-8)	**-53.83**	**-56.97**	**-33.35**	**-110.80**	**-60.90**	**-188.92**
10. Other Comprehensive income/(Loss)						
(a) items that will not be reclassified to profit and loss in subsequent period, net of tax	-	-	-	-	-	-
(b) Items that will be reclassified to profit and loss in subsequent period, net of tax	-	-	-	-	-	-
(C) Remeasurements of post-employment benefit obligations	-	-	-	-	-	-3.52
Other Comprehensive income/(Loss) for the period (Net of Tax Expense)	-	-	-	-	-	**-3.52**
11. Total Comprehensive income for the period (9+10)	**-53.83**	**-56.97**	**-33.35**	**-110.80**	**-60.90**	**-192.44**
12. (i) Weighted number of paid up equity shares	48,412,915	46,676,822	39,317,164	48,412,915	39,317,164	44,324,803
12. (ii) Weighted number of paid up equity shares (including Potential Shareholders)	52,182,915	46,676,822	40,675,914	52,182,915	40,675,914	44,324,803
13. Earning Per Share before and alter extraordinary Items (from Continuing Operations)						
(of Rs. 10/- each)						
(a) Basic (Rs.)	**-0.11**	**-0.12**	**-0.08**	**-0.23**	**-0.15**	**-0.43**
(b) Diluted (Rs.)	**-0.10**	**-0.12**	**-0.08**	**-0.21**	**-0.15**	**-0.43**

NOTES:

1) The above results were considered and taken on record by the board of directors in their meeting held on 14-11-2026

2) Previous year figures has been re-classified & regrouped whenever necessary to confirm to the current year's classification.

3) As required under Regulation 33 of SEBI(Listing Obligation & Disclosures requirements) Regulation 2015, completed and unmodified report forwarded to BSE Ltd. The said report does not have any impact on the above results.

4) Number of complaints received and disposed during the quarter - NIL and number of complaints lying unresolved at the commencement and end of quarter- NIL

5) In view of huge brought forward losses, no provision for income tax has been created

New Delhi
Dated:- 14-11-2026

Shantanu Upadhyay
Joint Managing Director
DIN: 07709657

KATI PATANG LIFESTYLE LIMITED * New Delhi

KATI PATANG LIFESTYLE LIMITED

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Website: www.katipatang.com

STATEMENT CONSOLIDATED OF UN-AUDITED FINANCIAL RESULTS FOR THE QUARTER ENDED 30TH SEPTEMBER, 2026

(Rs. In lakhs except EPS)

Particulars	Quarter Ended			Half Year Ended		Year Ended
	30/09/2026	30/06/2026	30/09/2025	30/09/2026	30/09/2025	31/03/2026
	Un-audited	Reviewed	Reviewed	Reviewed	Reviewed	Audited
1. Income from Operations						
a. Net Sales/ Revenue from operations						
Revenue from Digital Services	33.00	26.33	30.00	59.33	30.00	108.55
Revenue from KP lifestyle events	0.36	1.08	0.64	1.44	1.72	-
Revenue from Alcohol and Beer	406.47	595.39	279.95	1,001.85	567.97	1,223.99
b. Other Income	8.52	1.74	3.58	10.26	3.77	12.54
Total Income (a+b)	**448.34**	**624.54**	**314.17**	**1,072.88**	**603.47**	**1,345.09**
2. Expenses						
a. Cost of Materials Consumed	29.15	22.11	-	51.26	-	71.49
i. Purchase of Services	101.01	213.90	176.48	314.91	313.82	625.66
ii. Purchase of Stock In Trade	40.81	16.52	-114.54	57.33	-144.12	-163.67
iii. Change in the inventories of Finished Goods, Work in Progress and Stock in Trade	124.41	178.99	88.52	303.40	202.07	446.35
b. Excise duty on sale of goods	105.98	103.56	80.72	209.54	139.24	335.28
c. Employee Benefit Expenses	5.43	4.04	11.85	9.47	23.33	7.88
d. Financial cost	4.68	3.31	6.17	7.99	6.17	13.60
e. Depreciation & Amortisation expenses	336.74	233.70	234.81	570.45	357.33	949.34
f. Other expenditure	**748.22**	**776.13**	**484.00**	**1,524.35**	**897.83**	**2,285.93**
Total Expenses						
3. Profit/(Loss) before Exceptional items and Extraordinary items and Tax (1-2)	**-299.87**	**-151.60**	**-169.83**	**-451.47**	**-294.36**	**-940.85**
4. Exceptional Items	-	-	-	-	-	-
5. Profit/(Loss) before Extraordinary Items and tax (3-4)	**-299.87**	**-151.60**	**-169.83**	**-451.47**	**-294.36**	**-940.85**
6. Extraordinary items		-	-		-	-
7. Profit/(Loss) before Tax (5-6)	**-299.87**	**-151.60**	**-169.83**	**-451.47**	**-294.36**	**-940.85**
8. TAX Expenses						
Current Tax	-	-	-	-	-	-
Deferred Tax	-	-	11.78	-	11.78	-25.97
Total Tax Expenses	-	-	**11.78**	-	**11.78**	**-25.97**
9. Net Profit/(Loss) for the period (7-8)	**-299.87**	**-151.60**	**-181.60**	**-451.47**	**-306.14**	**-966.82**
10. Other Comprehensive income/(Loss)						
(a) Foreign exhange unrealised Income/Expense	-	-	-	6.17	-	-
(b) items that will not be reclassified to profit and loss in subsequent period, net of tax	-	-	-	-	-	-
(c) Items that will be reclassified to profit and loss in subsequent period, net of tax	-	-	-	-	-	4.69
(d) Remeasurements of post-employment benefit obligations	-	-	-	-	-	-8.53
Other Comprehensive income/(Loss) for the period (Net of Tax Expense)	-	-	-	**6.17**	-	**-3.84**
11. Total Comprehensive income for the period (9+10)	**-299.87**	**-151.60**	**-181.60**	**-445.30**	**-306.14**	**-970.65**
Less: Share of Minority in Current Year Profits/(Loss)	-	-0.41	-5.85	0.84	-7.79	-15.48
Less: Share of Minority in ESPL (0.56%) / pre-acquisition Profits/(Loss)	-	-15.07	-	-1.78	-	-
Profit for the year after Non Controlling Interest and pre-acquisition losses	**-299.87**	**-136.12**	**-175.75**	**-444.36**	**-298.35**	**-955.17**
12. (i) Weighted number of paid up equity shares	48412915	46676821.61	39317163.7	48412915	39317164	44324803
12. (ii) Weighted number of paid up equity shares (including Potential Shareholders)	52182915	46676821.61	40675913.7	52182915	40675914	44324803
13. Earning Per Share before and alter extraordinary Items (from Continuing Operations)						
(of Rs. 10/- each)						
(a) Basic (Rs.)	**-0.62**	**-0.32**	**-0.46**	**-0.92**	**-0.78**	**-2.19**
(b) Diluted (Rs.)	**-0.57**	**-0.32**	**-0.45**	**-0.85**	**-0.75**	**-2.19**

NOTES:

1) The above results were considered and taken on record by the board of directors in their meeting held on 14-11-2026
2) Previous year figures has been re-classified & regrouped whenever necessary to confirm to the current year's classification
3) As required under Regulation 33 of SEBI(Listing Obligation & Disclosures requirements) Regulation 2015, completed and unmodified report forwarded to BSE Ltd. The said report does not have any impact on the above results.
4) Number of complaints received and disposed during the quarter - NIL and number of complaints lying unresolved at the commencement and end of quarter-NIL
5) In view of huge brought forward losses, no provision for income tax has been created
6) During the half year ended 30.09.2026, the Group changed its presentation of excise duty on sale of alcohol and beer. Earlier, revenue from operations was shown net of excise duty. From the current financial year, revenue from operations includes excise duty, and the same amount is shown separately as an expense under "Excise duty on sale of goods".

New Delhi
Dated:- 14-11-2026

Shantanu Upadhyay
Joint Managing Director
DIN: 07709657

KATI PATANG LIFESTYLE LIMITED * New Delhi

KATI PATANG LIFESTYLE LIMITED
(Formerly known as VIRTUALSOFT SYSTEMS LIMITED)
CIN: L72200DL1992PLC047931
Registered Office : S-101, Panchsheel Park, South Delhi, New Delhi, Delhi, India, 110017
Tel: +91 11 4100 9403; E-mail ID: cs@iamkatipatang.com
Website: www.katipatang.com

Un-audited Standalone and consolidated Balance sheet as September 30, 2026

(Rs. In lakhs)

PARTICULARS	STANDALONE		CONSOLIDATED	
	30.09.2026	31.03.2026	30.09.2026	31.03.2026
	(Un-Audited)	(Audited)	(Un-Audited)	(Audited – Restated)
ASSETS				
Non-Current Assets				
(a) Property, Plant and Equipment	3.02	11.18	28.87	36.70
(b) Intangible assets	-	-	2,121.97	1,913.48
(c) Intangible assets under development	97.19	90.11	97.19	90.11
(d) Rights-of-use assets	-	-	-	-
(e) Financial Assets				
(i) Investments	2,683.35	2,113.39	685.44	528.06
(ii) Loans	2,094.64	1,619.05	25.55	20.55
(f) Deferred Tax Assets (Net)	-	-	-	-
(g) Other non current assets	-	-	-	84.52
Total Non-Current Assets	**4,878.20**	**3,833.73**	**2,959.01**	**2,673.42**
Current Assets				
(a) Inventories	-	-	455.18	238.99
(b) Financial Assets				
(i) Trade Recievables	74.34	35.40	1,134.72	747.50
(ii) Cash and cash equivalents	136.42	57.06	153.32	138.57
(iii) Other Bank balances	5.75	5.75	40.97	24.75
(iv) Loans	-	-	45.42	-
(v) Other current financial assets	0.06	0.06	169.42	56.73
(c) Other current assets	87.21	59.95	310.50	233.91
Total Current Assets	**303.78**	**158.22**	**2,309.53**	**1,440.45**
Total Assets	**5,181.99**	**3,991.95**	**5,268.55**	**4,113.87**
EQUITY AND LIABILITIES				
Equity				
(a) Equity share capital	5,287.03	4,646.16	5,287.03	4,646.16
(b) Other equity	-1,420.25	-1,918.81	-2,526.52	-2,623.15
Non-Controlling Interest	-	-	134.45	135.39
Total Equity	**3,866.78**	**2,727.35**	**2,894.96**	**2,158.40**
Share Application Money Pending Allotment	-	-	-	-
Liabilities				
Non-Current Liabilities				
(a) Financial Liabilities				
(i) Borrowing(NCL)	1,216.00	1,226.00	1,407.64	1,271.80
(ii) Other Financial Liabilities	-	-	-	203.97
(iii) Lease Liabilities	-	-	-	-
(b) Provisions	13.75	14.97	13.75	29.89
(c) Deferred Tax Liabilities (Net)	-	-	10.99	10.66
(d) Other Non-Current Liabilities	-	-	-	-
Total Non-Current Liabilities	**1,229.75**	**1,240.97**	**1,432.37**	**1,516.32**
Current Liabilities				
(a) Financial Liabilities				
(i) Borrowing	-	-	-	88.17
(ii) Trade Payable	41.11	2.59	395.36	109.74
(iii) Lease Liabilities	-	-	-	-
(iv) Other Financial Liabilities	0.75	0.75	248.21	63.82
(b) Other current Liabilities	43.60	17.67	268.89	160.97
(c) Provisions	-	2.62	28.75	16.45
Total Current Liabilities	**85.45**	**23.63**	**941.21**	**439.16**
Total Equity and Liabilities	**5,181.98**	**3,991.95**	**5,268.55**	**4,113.87**
	0.00	0.00	-	0.00

NOTES:

1) During the period, the Kati Patang Pvt Ltd. acquired 100% equity interest in Agnetta International Private Limited and obtained control with effect from 20th May 2026. The acquisition has been accounted for provisionally under Ind AS 103, Business Combinations, as the fair valuation of certain identifiable intangible assets, property, plant and equipment and contingent liabilities has not been yet finalized. The amounts recognised for net assets acquired and goodwill are therefore provisional, based on management's best estimate of fair values at the reporting date. The purchase price allocation will be finalised within the measurement period of up to twelve months from the acquisition date.
2) The above results were considered and taken on record by the board of directors in their meeting held on 14-11-2026
3) Previous year figures has been re-classified & regrouped whenever necessary to confirm to the current year's classification
4) As required under Regulation 33 of SEBI(Listing Obligation & Disclosures requirements) Regulation 2015, completed and unmodified report forwarded to BSE Ltd. The said report does not have any impact on the above results.
5) Number of complaints received and disposed during the quarter - NIL and number of complaints lying unresolved at the commencement and end of quarter-NIL

6) In view of huge brought forward losses, no provision for income tax has been created

New Delhi
Dated:- 14-11-2026

Shantanu Upadhyay
Managing Director & CEO
DIN: 07709657

KATI PATANG LIFESTYLE LIMITED ★ New Delhi

KATI PATANG LIFESTYLE LIMITED

(Formerly known as VIRTUALSOFT SYSTEMS LIMITED)

CIN: L72200DL1992PLC047931

Registered Office : S-101, Panchsheel Park, South Delhi, New Delhi, Delhi, India, 110017

Tel: +91 11 4100 9403; E-mail ID: cs@iamkatipatang.com

Website: www.katipatang.com

Un-audited Standalone and consolidated Cash Flow Statements as September 30, 2026

(Rs. In lakhs)

PARTICULARS	STANDALONE		CONSOLIDATED	
	30.09.2026 (Un-Audited)	30.09.2025 (Un-Audited)	30.09.2026 (Un-Audited)	30.09.2025 (Un-Audited)
Cash flow from operating activities				
Profit After Tax	-110.80	-60.90	-451.47	-294.36
Adjustment to reconcile profit before tax to net cash flows :				
Depreciation/amortization	1.09	0.75	7.99	6.17
Provision for employees benefits obligation	-	-	-	7.22
(Profit)/Loss on sale of Investment (Former subsidiary co.)	-	-	-	-
Interest income	-	-	-	-
Other Comprehensive Income	-	-	6.17	-
Interest expense/ Finance Charges	0.04	-	9.47	-
Operating profit before working capital changes	**-109.67**	**-60.16**	**-427.83**	**-280.98**
Movements in working capital:				
(Decrease)/increase in trade and other payables	38.52	-2.11	285.62	70.96
(Decrease)/increase in other financial Liabilities (Current)	-	-	184.39	21.13
(Decrease)/increase in other financial Liabilities (Non Current)	-	-	-203.97	-
(Decrease)/increase in other current Liabilities	25.92	1.52	107.92	-
(Decrease)/increase in Provisions	-3.84	-	-3.84	-
Decrease/(increase) in trade and other receivable	-38.94	-35.40	-387.22	-89.59
Decrease/(increase) in Deferred Tax Liabilities (net)	-	-	0.32	-
Decrease/(increase) in inventories	-	-	-216.19	-144.12
Decrease/(increase) in other current financial assets			-112.70	-108.24
Decrease/(increase) in other current assets	-27.26	-1.15	-76.59	-3.08
Decrease/(increase) in other non current assets	-	-	84.52	-10.00
Cash generated from operations	**-115.27**	**-97.31**	**-765.56**	**-543.92**
Direct taxes paid				
Net cash flow from/(used in) operating activities (A)	**-115.27**	**-97.31**	**-765.56**	**-543.92**
Cash flows from investing activities				
Purchase of property, plant and equipment, including intangible assets, capital work in p	-	-0.07	-215.72	-17.83
Change in other non-current assests	-	-	-	-
(Decrease)/Increase in Financial Assets	-569.97	-	-157.38	-196.44
Increase/(decrease) in other non current Financial Liabilities		-	-	-34.97
Increase/(decrease) in other Bank Balance	-	-	-16.22	-
Unsecured Loan (Current & Non Current)	-475.59	-634.50	-50.42	-634.76
Deposit in other Bank Account (FDR Account)	-	-89.38	-	-89.38
Net cash flow from investing activities (B)	**-1,045.55**	**-723.94**	**-439.75**	**-973.37**
Cash flow from financing activities				
Proceeds from issuance of equity share capital	640.87	1,025.67	640.87	1,123.32
Securities premium / other equity movements (net)	609.35	-	540.99	-
Proceeds/(Repayment) of long-term borrowings (Net)	-	-	135.84	643.91
Proceeds/(Repayment) of Short-term borrowings (Net)	-	-	-88.17	-
Director Loan	-10.00	1.25	-	1.25
Interest Expense/ Finance Charges	-0.04	-	-9.47	-
Interest Income	-	-	-	-
Net cash flow from / (used in) financing activities (C)	**1,240.19**	**1,026.92**	**1,220.06**	**1,768.48**
Net increase/(decrease) in cash and cash equivalents (A + B +C)	**79.37**	**205.67**	**14.75**	**251.18**
Cash and cash equivalents at the beginning of the year	57.06	45.65	138.57	78.65
Cash and cash equivalents at the end of the year	**136.42**	**251.31**	**153.32**	**329.84**
	0.00		0.00	

NOTES:

1) The above results were considered and taken on record by the board of directors in their meeting held on 14-11-2026

2) Previous year figures has been re-classified & regrouped whenever necessary to confirm to the current year's classification.

3) As required under Regulation 33 of SEBI(Listing Obligation & Disclosures requirements) Regulation 2015, completed and unmodified report forwarded to BSE Ltd. The said report does not have any impact on the above results.

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New Delhi
Dated:- 14-11-2026

Shantanu Upadhyay
Managing Director & CEO
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KATI PATANG LIFESTYLE LIMITED ★ New Delhi