

August 14, 2025

To,
Bombay Stock Exchange (BSE),
Phroze Jeejeebhoy Towers,
Dalai Street, Mumbai-400 011

BSE Scrip Code: 531126

Sub: Outcome of Board Meeting held on 14th August, 2025

Dear Sir /Madam,

In compliance with the provisions of Regulation 30 read with Schedule III of SEBI (Listing Obligations and Disclosure Requirements), Regulations 2015, we would like to inform you that the Board of Directors of the Company at its meeting held today i.e August 14, 2025 at the corporate office of the Company, inter-alia:

1. Considered and Approved the Consolidated and Standalone Un-audited Financial Results of the Company for the quarter ended 30th June 2025 along with the limited Review Report issued by the Auditors of the Company, in respect of the aforesaid Unaudited Financial Results.

Further pursuant to Regulation 33 of SEBI (LODR) Regulations, 2015, a copy of the aforesaid Un- Audited Financial Results for the quarter ended 30th June 2025 along with Limited Review Report is enclosed herewith for your kind perusal.

The Board meeting commenced at 04:00 p.m. and concluded at 05:55 p.m.

The results will be published in the Newspapers as per the requirement of the Listing Agreement & will also be publicized on it's website www.katipaang.com This is submitted for your kind information and records.

Thanking you,

For Kati Patang Lifestyle Limited
(formerly Known as VirtualSoft Systems Limited)

Sanjeev K Jha
Company Secretary
FCS: 8690

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

STATEMENT OF STANDALONE UN-AUDITED FINANCIAL RESULTS FOR THE QUARTER ENDED 30th JUNE 2025

(Amount in lakhs)

PARTICULARS	Quarter ended			Year ended
	30.06.2025 (Un-Audited)	31.03.2025 (Audited)	30.06.2024 (Un-Audited)	31.03.2025 (Audited)
1. Income from Operations				
a. Net Sales/ Income From Operations	-	-	27.00	87.00
b. Other Income	0.08	0.22	-	78.91
Total Income (a+b)	0.08	0.22	27.00	165.91
2. Expenses				
a. Cost of Materials Consumed				
i. Purchase of Stock In Trade	-	-	23.60	78.90
ii. Change in the inventories of Finished Goods, Work in Progress and Stock in Trade	-	-	-	-
b. Employee Benefit Expenses	10.51	13.10	11.83	49.40
c. Financial cost	-	-	-	-
d. Depreciation & Amortisation expenses	-	1.02	-	2.33
e. Other expenditure	17.12	15.97	16.40	118.70
Total Expenses	27.63	30.09	51.83	249.32
3. Profit/(Loss) before Exceptional items and Extraordinary items and TAX (1-2)	(27.55)	(29.88)	(24.83)	(83.41)
4. Exceptional Items	-	-	-	-
5. Profit/(Loss) before Extraordinary Items and tax (3-4)	(27.55)	(29.88)	(24.83)	(83.41)
6. Extraordinary items	-	-	-	-
7. Profit/(Loss) before Tax (5-6)	(27.55)	(29.88)	(24.83)	(83.41)
8. TAX Expenses				
Current Tax	-	-	-	-
Deferred Tax	-	-	-	-
Total Tax Expenses	-	-	-	-
9. Net Profit/(Loss) for the period (7-8)	(27.55)	(29.88)	(24.83)	(83.41)
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	-	(6.18)	-	(6.18)
Other Comprehensive income/(Loss) for the period (Net of Tax Expense)	-	(6.18)	-	(6.18)
11. Total Comprehensive income for the period (9+10)	(27.55)	(36.05)	(24.83)	(89.59)
12. (i) Weighted number of paid up equity shares	35,898,280	24,917,327	10,297,600	24,917,327
12. (ii) Weighted number of paid up equity shares (including Potential Shareholders)	37,257,030	26,276,077	10,297,600	26,276,077
13. Earning Per Share before and alter extraordinary Items (from Continuing Operations)				
(of Rs. 10/- each)				
(a) Basic (Rs.)	(0.08)	(0.14)	(0.24)	(0.33)
(b) Diluted (Rs.)	(0.07)	(0.11)	(0.24)	(0.32)

NOTES:

- 1) The above results were considered and taken on record by the board of directors in their meeting held on 14-08-2025
- 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 and deferred tax assets has been created.

New Delhi
Dated: 14-08-2025

Gokul N Tandan
Managing Director
DIN: 00441563



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

STATEMENT OF CONSOLIDATED UNAUDITED FINANCIAL RESULTS FOR THE QUARTER ENDED 30th JUNE 2025

PARTICULARS	QUARTER ENDED			
	30.06.2025	31.03.2025	30.06.2024	31.03.2025
	(Un-Audited)	(Audited)	(Un-Audited)	(Audited)
(Amount in lakhs)				
1. Income from Operations				
a. Net Sales/ Revenue from operations				
Revenue from Digital Services	-	-	107.53	87.00
Revenue from KP lifestyle events	1.09	-	-	-
Revenue from Alcohol and Beer (net of excise duty)	174.47	188.02	-	1,005.37
b. Other Income	0.19	9.06	-	89.59
Total Income (a+b)	175.75	197.08	107.53	1,181.96
2. Expenses				
a. Cost of Materials Consumed				
i. Purchase of Stock In Trade	137.34	119.13	74.80	759.05
ii. Change in the inventories of Finished Goods, Work in Progress and Stock in Trade	(29.58)	15.44	-	(38.68)
b. Employee Benefit Expenses	58.51	93.63	60.68	263.54
c. Financial cost	11.49	(36.38)	2.51	0.13
d. Depreciation & Amortisation expenses	-	0.12	-	14.18
e. Other expenditure	122.51	230.37	48.47	676.88
Total Expenses	300.28	422.32	186.46	1,675.08
3. Profit/(Loss) before Exceptional items and Extraordinary items and Tax (1-2)	(124.53)	(225.24)	(78.93)	(493.12)
4. Exceptional Items	-	-	-	-
5. Profit/(Loss) before Extraordinary Items and tax (3-4)	(124.53)	(225.24)	(78.93)	(493.12)
6. Extraordinary items	-	-	-	-
7. Profit/(Loss) before Tax (5-6)	(124.53)	(225.24)	(78.93)	(493.12)
8. TAX Expenses				
Current Tax	-	-	-	-
Deferred Tax	-	(13.70)	-	(13.20)
Total Tax Expenses	-	(13.70)	-	(13.20)
9. Net Profit/(Loss) for the period (7-8)	(124.53)	(211.54)	(78.93)	(479.92)
Less: Share of Minority in Current Year Profits/(Loss)	(1.94)	(3.63)	(20.12)	(7.91)
Less: PreAcquisition Profits/(Loss)	-	(42.39)	-	(152.24)
Net Profit/(Loss) for the period after Minority Interest	(122.59)	(165.53)	(58.81)	(319.76)
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	-	0.27	-	0.27
(C) Remeasurements of post-employment benefit obligations	-	(6.18)	-	(6.18)
Other Comprehensive income/(Loss) for the period (Net of Tax Expense)	-	(5.91)	-	(5.91)
11. Total Comprehensive income for the period (9+10)	(122.59)	(171.43)	(58.81)	(325.67)
12. (i) Weighted number of paid up equity shares	35,898,280	24,917,327	10,297,600	24,917,327
12. (ii) Weighted number of paid up equity shares (including Potential Shareholders)	37,257,030	26,276,077	10,297,600	26,276,077
13. Earning Per Share before and alter extraordinary Items (from Continuing Operations)				
(of Rs. 10/- each)				
(a) Basic (Rs.)	(0.34)	(0.69)	(0.57)	(1.31)
(b) Diluted (Rs.)	(0.33)	(0.65)	(0.57)	(1.24)

NOTES:

- 1) The above results were considered and taken on record by the board of directors in their meeting held on 14-08-2025
- 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: 14-08-2025

Gokul N Tandan
Managing Director
DIN: 00441563



Independent Auditor's Limited Review Report on Quarterly Unaudited Standalone Financial Results of the Company for the Quarter ended on 30th June 2025 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
(Formerly known as Virtualsoft System Limited)
New Delhi

1. We have reviewed the accompanying statement of unaudited standalone financial results of Kati Patang Lifestyle Limited ("The Company") for the quarter ended 30th June 2025 (the "Statement") attached herewith being submitted by the company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 as amended (the "Listing Regulations").
2. This statement, which is the responsibility of the 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.

Independent Auditor's Limited Review Report on Quarterly Unaudited Consolidated Financial Results of the Company for the Quarter ended on 30th June 2025 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
(Formerly known as Virtualsoft System Limited)
New Delhi

1. We have reviewed the accompanying statement of unaudited consolidated financial results of Kati Patang Lifestyle Limited ("The Company") comprising its subsidiary (together referred to as "the Group") for the quarter ended 30th June 2025 (the "Statement") attached herewith being submitted by the company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 as amended (the "Listing Regulations").

Includes the annual financial results of Holding company and the following entities:

S.No.	Name of the Entity	Relationship with the Holding Company
1	Empyrean Spirits Pvt. Ltd.	Subsidiary
2	Kati Patang Ltd (UK)	Subsidiary of Subsidiary Co.

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. Based on our review conducted as above, nothing has come to our attention that causes us to believe that the accompanying statement of unaudited 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
KUMAR**
Digitally signed by MANOJ
KUMAR
DN: cn=MANOJ KUMAR, o=IN,
ou=NORTH DELHI, st=DELHI,
c=Personal, email=MANOJ.
KUMAR@RRGA.IN,
serialNumber=+93d9a831a64a4bc
7eab8a6950c0e0b8ca02a4b5468f
21ca0c96e0909490ca
Date: 2025.08.14 16:47:32 +05'30'

Manoj Kumar

Partner

Membership no.: 521409

Place: New Delhi

Date: 14-08-2025

UDIN: 25521409BMNTEB3464