Date; 30th May 2025

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. 30th May 2025,

1. Considered & approved the Audited Standalone and Consolidated Financial Results along with the Auditors Report for the quarter and year ended 31st March 2025, which have been duly reviewed and recommended by the Audit Committee. **(Refer Annexure 1)**.

2. **Considered & approved Rights Issue of equity shares**:

   Raising of funds through the issuance of equity shares of face value ₹10 each by way of rights issue for an amount approximately Rs 15 Crore (Board reserves the right to change/modify the issue size upwards/downwards before declaring the Record date as may be decided in due course by the Board) , which may be fully or partly paid up as may be decided in due course by the Board, to the eligible equity shareholders of the Company as on the record date (to be determined and notified subsequently), subject to receipt of statutory / regulatory approvals in accordance with the amended SEBI (Issuer of Capital and Disclosure Requirements) Amendment Regulations, 2025 (the "**SEBI ICDR Regulations**") and other applicable regulations and subject to necessary approvals as may be required.

   For the purposes of giving effect to the Rights Issue, the detailed terms to the Rights Issue including but not limited to issue price, rights entitlement ratio, record date, timing and terms of payment will be determined in due course by the Board, in accordance with applicable laws, subject to receipt of necessary approvals, as may be required.

3. Considered & approved Appointment of Saket Billa & Associates, Company Secretaries as Secretarial Auditors of the Company for FY 2024-25.

4. Considered & approved Appointment of Dinesh Bajaj & company, Chartered Accountant as Internal Auditors of the Company for FY 2025-26.

The Board meeting started at 10:00 a.m. and ended on 04:45 p.m.

The results will be published in the Newspapers as per the requirement of the Listing Agreement. Also, The Audited 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: 2025.05.30 17:04:13 -06'00'

(SANJEEV K JHA)
COMPANY SECRETARY

Independent Auditor's Report on Annual Standalone Financial Results of Kati Patang Lifestyle Limited 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 Systems Limited)
New Delhi

Report on the Audit of Standalone Financial Results

Opinion

We have audited the accompanying statement of standalone annual financial results of Kati Patang Lifestyle Limited (hereinafter referred to as 'the Company') for the year ended March 31, 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 ('Listing Regulations').

In our opinion and to the best of our information and according to the explanations given to us, the aforesaid 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 recognition and measurement principles laid down in the applicable accounting standards prescribed under Section 133 of the Companies Act, 2013 ("the Act"), read with Companies (Indian Accounting Standards) Rules, 2015, as amended, and other accounting principles generally accepted in India, of the net loss, and other comprehensive income and other financial information of the Company for the year ended March 31, 2025.

Basis for Opinion

We conducted our audit in accordance with the Standards on Auditing ('SAs') specified under section 143(10) of the Act. Our responsibilities under those SAs are further described in the Auditor's Responsibilities for the Audit of the Standalone financial results section of our report. We are independent of the Company in accordance with the Code of Ethics issued by the Institute of Chartered Accountants of India together with the ethical requirements that are relevant to our audit of the standalone financial statements under the provisions of the Act and the Rules thereunder, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the Code of Ethics.

We believe that the audit evidence obtained by us is sufficient and appropriate to provide a basis for our opinion.

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

Emphasis of matter

We invite attention to the below points while considering the attached audited financial results of the company:

i. It is to be noted that pursuant to the approval of the board of directors and the members of the Company in the meeting held on June 25, 2024, and July 25, 2024, respectively, the Company had acquired 98% equity shares of Empyrean Spirits Private Limited ("ESPL"), a beer manufacturing company known under the brand name of Kati Patang, through swap of equity shares with the Company ("Swap of Shares Transaction"), making ESPL a wholly owned subsidiary of the Company.

ii. The company has also disinvested its entire investment of 15,95,000 equity shares of Face Value of INR 10/- each in Roam1 Telecom Limited, which was a material subsidiary company, to its director. Such disinvestment will amount to sale of substantial interest in undertaking by the Company.

iii. That the name of the company has been changed from VIRTUALSOFT SYSTEMS LIMITED to KATI PATANG LIFESTYLE LIMITED with effect from 24th December 2024 and that the company is Company limited by shares. The company was originally incorporated with the name VIRTUALSOFT SYSTEMS LIMITED.

iv. As communicated to us during the audit, the company has undergone such structural changes with the aim of entering the liquor business through its newly acquired subsidiary, Empyrean Spirits Private Limited ("ESPL"). The focus is on improving both top-line and bottom-line margins over time.

Management's and Board of Directors' Responsibilities for the Standalone Financial Results

This Statement, which is the responsibility of the Company's Management and approved by the Board of Directors, has been prepared on the basis of the standalone annual financial statements. The Company's Board of Directors are responsible for the preparation and presentation of this Statement that gives a true and fair view of the net loss, and other comprehensive income and other financial information in accordance with the recognition and measurement principles laid down in accordance with the Indian Accounting Standards prescribed under Section 133 of the Act read with Companies (Indian Accounting Standards) Rules, 2015, as amended, issued thereunder and other accounting principles generally accepted in India and is in compliance with 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 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, the Board of Directors of the Company are responsible for assessing the ability of the Company to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the Board of Directors either intends to liquidate the Company or to cease operations, or has no realistic

Rajesh Raj Gupta & Associates LLP New Delhi LLP No: AAT-7061 alternative but to do so.

The Board of Directors are responsible for overseeing the financial reporting process of the Company.

Auditors' Responsibilities for the Audit of the Standalone Financial Results

Our objectives are to obtain reasonable assurance about whether the Statement as a whole is free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with SAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these Statement.

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

• Identify and assess the risks of material misstatement of the Statement, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.

• Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances. Under Section 143(3)(i) of the Act, we are also responsible for expressing our opinion on whether the Company has adequate internal financial controls with reference to standalone financial statements in place and the operating effectiveness of such controls.

• Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Board of Directors.

• Conclude on the appropriateness of the Board of Directors use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the ability of the Company to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the Statement or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Company to cease to continue as a going concern.

• Evaluate the overall presentation, structure and content of the Statement, including the disclosures, and whether the Statement represent the underlying transactions and events in a manner that achieves fair presentation.

We communicate with those charged with governance of the Company of which we are the independent auditors regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

We also provide those charged with governance with a statement that we have complied with

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

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.

Others Matters

The Statement includes the results for the quarter ended March 31, 2025 being the balancing figure between the audited figures in respect of the full financial year and the published audited year to date figures up to the third quarter of the current financial year prepared in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34 "Interim Financial Reporting".

Our opinion is not modified in respect of this matter.

For Rajesh Raj Gupta & Associates LLP
Chartered Accountants
(FRN No.026338N/N500357)

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

CA. Manoj Kumar
Partner
Membership No. 521409
UDIN: **25521409BMNTDI2105**
Date: 30th May 2025
Place: New-Delhi

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 Report on Annual Consolidated Financial Results of Kati Patang Lifestyle Limited 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 Systems Limited)
New Delhi

Report on the Audit of Consolidated Financial Results

Opinion

We have audited the accompanying Statement of Consolidated annual financial results of Kati Patang Lifestyle Limited (hereinafter referred to as the 'Holding Company') and its subsidiaries (Holding Company and its subsidiaries together referred to as "the Group"), for the year ended March 31, 2025 ('the Statement') attached herewith, being submitted by the Holding Company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended ('Listing Regulations').

In our opinion and to the best of our information and according to the explanations given to us, the aforesaid financial statements:

a. Includes the annual financial results of Holding company and the following entities

Serial 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.

b. is presented in accordance with the requirements of the Listing Regulations in this regard; and

c. gives a true and fair view in conformity with the recognition and measurement principles laid down in the applicable accounting standards prescribed under Section 133 of the Companies Act, 2013 ("the Act"), read with Companies (Indian Accounting Standards) Rules, 2015, as amended, and other accounting principles generally accepted in India, of the net loss, and other comprehensive income and other financial information of the Group for the year ended March 31, 2025.

Basis for Opinion

We conducted our audit in accordance with the Standards on Auditing ('SAs') specified under section 143(10) of the Act. Our responsibilities under those SAs are further described in the Auditor's Responsibilities for the Audit of the Consolidated Financial Results section of our

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

report. We are independent of the Group 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 consolidated financial statements under the provisions of the Act and the Rules thereunder, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the Code of Ethics. We believe that the audit evidence obtained by us is sufficient and appropriate to provide a basis for our opinion.

Emphasis of matter

We invite attention to the below points while considering the attached audited financial results of the company:

i. It is to be noted that pursuant to the approval of the board of directors and the members of the Company in the meeting held on June 25, 2024, and July 25, 2024, respectively, the Holding Company had acquired 98% equity shares of Empyrean Spirits Private Limited ("ESPL"), a beer manufacturing company known under the brand name of Kati Patang, through swap of equity shares with the Company ("Swap of Shares Transaction"), making ESPL a wholly owned subsidiary of the Company.

ii. The Holding company has also disinvested its entire investment of 15,95,000 equity shares of Face Value of INR 10/- each in Roam1 Telecom Limited, which was a material subsidiary company, to its director. Such disinvestment will amount to sale of substantial interest in undertaking by the Company.

iii. That the name of the Holding company has been changed from VIRTUALSOFT SYSTEMS LIMITED to KATI PATANG LIFESTYLE LIMITED with effect from 24th December 2024 and that the company is Company limited by shares. The Holding company was originally incorporated with the name VIRTUALSOFT SYSTEMS LIMITED.

iv. As communicated to us during the audit, the Holding company has undergone such structural changes with the aim of entering the liquor business through its newly acquired subsidiary, Empyrean Spirits Private Limited ("ESPL"). The focus is on improving both top-line and bottom-line margins over time.

Management's and Board of Directors' Responsibilities for the Consolidated Financial Results

This Statement, which is the responsibility of the Holding Company's Management and approved by the Holding Company's Board of Directors, has been prepared on the basis of the consolidated annual financial statements. The Holding Company's Board of Directors are responsible for the preparation and presentation of this Statement that gives a true and fair view of the net loss, and other comprehensive income and other financial information of the Group in accordance with the recognition and measurement principles laid down in accordance with the applicable Accounting Standards prescribed under Section 133 of the Act read with Companies (Indian Accounting Standards) Rules, 2015, as amended and other accounting principles generally accepted in India and is in compliance with the Listing Regulations. The respective Board of Directors of the companies included in the Group are responsible for maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding of the assets of the Group and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgments

Rajesh Raj Gupta & Associates LLP New Delhi LLP No: AAT-7061 and estimates that are reasonable and prudent; and the design, implementation and maintenance of adequate internal financial controls, that were operating effectively for ensuring accuracy and completeness of the accounting records, relevant to the preparation and presentation of the Statement that give a true and fair view and are free from material misstatement, whether due to fraud or error, which have been used for the purpose of preparation of the Statement by the Directors of the Holding Company, as aforesaid.

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

The respective Board of Directors of the companies included in the Group are responsible for overseeing the financial reporting process of the Group.

Auditors' Responsibilities for the Audit of the Consolidated Financial Results

Our objectives are to obtain reasonable assurance about whether the Statement as a whole is free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with SAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of this Statement.

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

• Identify and assess the risks of material misstatement of the Statement, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.

• Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances. Under Section 143(3) (i) of the Act, we are also responsible for expressing our opinion on whether the Holding Company has adequate internal financial controls with reference to consolidated financial statements in place and the operating effectiveness of such controls.

• Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Board of Directors.

• Conclude on the appropriateness of the Board of Directors use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the ability of the Group to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the Statement or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions

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

may cause the Group to cease to continue as a going concern.

• Evaluate the overall presentation, structure and content of the Statement, including the disclosures, and whether the Statement represent the underlying transactions and events in a manner that achieves fair presentation.

• Obtain sufficient appropriate audit evidence regarding the financial information of the entities within the Group to express an opinion on the Statement. We are responsible for the direction, supervision and performance of the audit of financial information of such entities included in the Statement of which we are the independent auditors. We remain solely responsible for our audit opinion.

We communicate with those charged with governance of the Holding Company and such other entities included in the Statement of which we are the independent auditors regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards.

We also performed procedures in accordance with the circular issued by SEBI under Regulation 33(8) of the Listing Regulations, to the extent applicable.

Others Matters

The Statement includes the results for the quarter ended March 31, 2025 being the balancing figure between the audited figures in respect of the full financial year ended March 31, 2025 and the published audited year to date figures up to the third quarter of the current financial year prepared in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34 "Interim Financial Reporting".

Our opinion is not modified in respect of the above matter.

For Rajesh Raj Gupta & Associates LLP
Chartered Accountants
(FRN No.026338N/N500357)

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

CA. Manoj Kumar
Partner
Membership No. 521409
UDIN: **25521409BMNTDJ3041**
Date: 30th May 2025
Place: New-Delhi

KATI PATANG LIFESTYLE LIMITED
(Formerly known as VIRTUALSOFT SYSTEMS LIMITED)
CIN: L72200DL1992PLC047931

STATEMENT OF STANDALONE AUDITED FINANCIAL RESULTS FOR THE YEAR ENDED 31ST MARCH 2025

(Amount in lakhs)

PARTICULARS	Quarter ended			Year ended	
	31.03.2025	31.12.2024	31.03.2024	31.03.2025	31.03.2024
	(Audited)	(Un-Audited)	(Audited)	(Audited)	(Audited)
1. Income from Operations					
a. Net Sales/ Income From Operations	-	30.00	68.23	87.00	138.73
b. Other Income	0.22	0.11	0.70	78.91	0.70
Total Income (a+b)	**0.22**	**30.11**	**68.93**	**165.91**	**139.43**
2. Expenses					
a. Cost of Materials Consumed					
i. Purchase of Stock In Trade	-	27.50	66.47	78.90	113.55
ii. Change in the inventories of Finished Goods, Work in Progress and Stock in Trade	-	-	-	-	-
b. Employee Benefit Expenses	13.10	13.98	15.27	49.40	53.94
c. Financial cost	-	-	-	-	-
d. Depreciation & Amortisation expenses	1.02	0.56	1.57	2.33	1.57
e. Other expenditure	15.97	20.11	31.69	118.70	81.57
Total Expenses	**30.09**	**62.15**	**114.98**	**249.32**	**250.63**
3. Profit/(Loss) before Exceptional items and Extraordinary items and TAX (1-2)	**(29.88)**	**(32.04)**	**(46.05)**	**(83.41)**	**(111.20)**
4. Exceptional Items	-	-	-	-	-
5. Profit/(Loss) before Extraordinary Items and tax (3-4)	**(29.88)**	**(32.04)**	**(46.05)**	**(83.41)**	**(111.20)**
6. Extraordinary items	-	-	-	-	-
7. Profit/(Loss) before Tax (5-6)	**(29.88)**	**(32.04)**	**(46.05)**	**(83.41)**	**(111.20)**
8. TAX Expenses					
Current Tax	-	-	-	-	-
Deferred Tax	-	-	-	-	-
Total Tax Expenses	-	-	-	-	-
9. Net Profit/(Loss) for the period (7-8)	**(29.88)**	**(32.04)**	**(46.05)**	**(83.41)**	**(111.20)**
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)	-	(1.41)	(6.18)	(1.41)
Other Comprehensive income/(Loss) for the period (Net of Tax Expense)	(6.18)	-	**(1.41)**	**(6.18)**	**(1.41)**
11. Total Comprehensive income for the period (9+10)	**(36.05)**	**(32.04)**	**(47.47)**	**(89.59)**	**(112.61)**
12. (i) Weighted number of paid up equity shares	**2,49,17,327**	**2,18,32,140**	**1,02,97,600**	**2,49,17,327**	**1,02,97,600**
12. (ii) Weighted number of paid up equity shares (including Potential Shareholders)	**2,62,76,077**	**2,19,61,228**	**1,02,97,600**	**2,62,76,077**	**1,02,97,600**
13. Earning Per Share before and alter extraordinary Items (from Continuing Operations)					
(of Rs. 10/- each)					
(a) Basic (Rs.)	**(0.14)**	**(0.15)**	**(0.46)**	**(0.33)**	**(1.08)**
(b) Diluted (Rs.)	**(0.11)**	**(0.15)**	**(0.45)**	**(0.32)**	**(1.08)**

NOTES:

1)The above results were considered and taken on record by the board of directors in their meeting held on 30th May-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.

Tandan

Gokul N Tandan
Managing Director
DIN: 00441563

KATI PATANG LIFESTYLE LIMITED New Delhi

New Delhi
Dated: 30-05-2025

KATI PATANG LIFESTYLE LIMITED
(Formerly known as VIRTUALSOFT SYSTEMS LIMITED)
CIN: L72200DL1992PLC047931

STATEMENT OF CONSOLIDATED AUDITED FINANCIAL RESULTS FOR THE YEAR ENDED 31st MARCH 2025

(Amount in lakhs)

PARTICULARS	QUARTER ENDED			YEAR ENDED	
	31.03.2025	31.12.2024	31.03.2024	31.03.2025	31.03.2024
	(Audited)	(Un-Audited)	(Audited)	(Audited)	(Audited)
1. Income from Operations					
a. Net Sales/ Revenue from operations					
Revenue from Digital Services[7]	-	30.00	202.01	87.00	511.82
Revenue from Alcohol and Beer (net of excise duty)	188.02	404.48	-	1,005.37	-
b. Other Income	9.06	1.95	1.32	89.59	2.39
Total Income (a+b)	**197.08**	**436.43**	**203.33**	**1,181.96**	**514.21**
2. Expenses					
a. Cost of Materials Consumed					
i. Purchase of Stock In Trade	119.13	332.85	80.27	759.05	227.91
ii. Change in the inventories of Finished Goods, Work in Progress and Stock in Trade	15.44	(48.65)	-	(38.68)	-
b. Employee Benefit Expenses	93.63	60.73	73.43	263.54	275.08
c. Financial cost	(36.38)	16.71	2.45	0.13	9.22
d. Depreciation & Amortisation expenses	0.12	5.49	15.79	14.18	15.79
e. Other expenditure	230.37	223.23	81.77	676.88	226.79
Total Expenses	**422.32**	**590.36**	**253.71**	**1,675.08**	**754.79**
3. Profit/(Loss) before Exceptional items and Extraordinary items and TAX (1-2)	**(225.24)**	**(153.93)**	**(50.38)**	**(493.12)**	**(240.58)**
4. Exceptional Items	-	-	-	-	-
5. Profit/(Loss) before Extraordinary Items and tax (3-4)	**(225.24)**	**(153.93)**	**(50.38)**	**(493.12)**	**(240.58)**
6. Extraordinary items	-	-	-	-	-
7. Profit/(Loss) before Tax (5-6)	**(225.24)**	**(153.93)**	**(50.38)**	**(493.12)**	**(240.58)**
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)	**(211.54)**	**(153.93)**	**(50.38)**	**(479.92)**	**(240.58)**
Less: Share of Minority in Current Year Profits/(Loss)	(3.63)	(3.89)	(18.74)	(7.91)	(48.13)
Less: PreAcquisition Profits/(Loss)	(42.39)	(36.65)		(152.24)	-
	(165.53)	**(113.39)**	**(31.64)**	**(319.76)**	**(192.45)**
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)	-	(3.70)	(6.18)	(3.70)
Other Comprehensive income/(Loss) for the period (Net of Tax Expense)	**(5.91)**	-	**(3.70)**	**(5.91)**	**(3.70)**
11. Total Comprehensive income for the period (9+10)	**(171.43)**	**(113.39)**	**(35.34)**	**(325.67)**	**(196.15)**
12. (i) Weighted number of paid up equity shares	2,49,17,327	2,18,32,140	1,02,97,600	2,49,17,327	1,02,97,600
12. (ii) Weighted number of paid up equity shares (including Potential Shareholders)	2,62,76,077	2,19,61,228	1,02,97,600	2,62,76,077	1,02,97,600
13. Earning Per Share before and alter extraordinary Items (from Continuing Operations)					
(of Rs. 10/- each)					
(a) Basic (Rs.)	(0.69)	(0.52)	(0.34)	(1.31)	(1.90)
(b) Diluted (Rs.)	(0.65)	(0.52)	(0.34)	(1.24)	(1.90)

NOTES:

1)The above results were considered and taken on record by the board of directors in their meeting held on 30th May-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

Gokul N Tandan
Managing Director
DIN: 00441563

KATI PATANG LIFESTYLE LIMITED
New Delhi

New Delhi
Dated: 30-05-2025

KATI PATANG LIFESTYLE LIMITED
(Formerly known as VIRTUALSOFT SYSTEMS LIMITED)
CIN: L72200DL1992PLC047931

STANDALONE CASH FLOW STATEMENT FOR THE YEAR ENDED 31 MARCH 2025

(Amount in lakhs)

Particulars	31-Mar-25	31-Mar-24
Cash flow from operating activities		
Total comprehensive income for the year	**(83.41)**	**(111.20)**
Adjustment to reconcile profit before tax to net cash flows :		
Depreciation/amortization	2.33	1.57
Provision for employees benefits obligation	(5.32)	4.12
(Profit)/Loss on sale of Investment (Former subsidiary co.)	(78.58)	0.17
Assets written off/ Bad debts	1.61	-
Other comprehensive income	(6.18)	(1.41)
Operating profit before working capital changes	**(169.55)**	**(106.75)**
Movements in working capital:		
(Decrease)/increase in trade payables and other liabilities	(62.67)	(32.25)
Decrease/(increase) in trade receivable	53.51	32.28
Decrease/(increase) in other current assets including financial assets	(121.65)	8.03
Cash generated from operations	**(300.37)**	**(98.69)**
Direct taxes paid	-	-
Net cash flow from/(used in) operating activities (A)	**(300.37)**	**(98.69)**
Cash flows from investing activities		
Purchase of property, plant and equipment, including intangible assets, capital work in progress	(0.66)	(1.83)
Proceeds from sale of property, plant and equipment	-	0.20
Purchase of non-current investments (New Subsidiary Co.)	(1,901.57)	-
Sales of non-current investments (Former Subsidiary Co.)	1,004.88	-
Inter Corporate Loan to New Subsidiary Co.	(527.40)	-
Net cash flow from investing activities (B)	**(1,424.75)**	**(1.63)**
Cash flow from financing activities		
Proceeds/(Repayment) of long-term borrowings & Lease liabilities	(950.58)	76.10
Proceeds from issue of Share Capital	2,560.07	-
Proceeds from issue of Share Warrants	135.88	-
Net cash flow from / (used in) financing activities (C)	**1,745.36**	**76.10**
Net increase/(decrease) in cash and cash equivalents (A + B +C)	**20.25**	**(24.22)**
Cash and cash equivalents at the beginning of the year	25.40	49.62
Cash and cash equivalents at the end of the year	**45.65**	**25.40**
Components of cash and cash equivalents		
Cash in hand	1.82	1.42
With banks in current account	43.83	23.27
Unpaid dividend accounts	-	0.71
Total cash and cash equivalents [Refer Note No. 16]	**45.65**	**25.40**

Note : The above Cash flow statement has been prepared under the Indirect method setout in Ind AS-7 'Statement of Cash Flow'.

KATI PATANG LIFESTYLE LIMITED New Delhi ★

Gokul N Tandan
Managing Director
DIN: 00441563

New Delhi
Dated: 30-05-2025

KATI PATANG LIFESTYLE LIMITED
(Formerly known as VIRTUALSOFT SYSTEMS LIMITED)
CIN: L72200DL1992PLC047931

CONSOLIDATED CASH FLOW STATEMENT FOR THE YEAR ENDED 31 MARCH 2025

(Amount in lakhs)

Particulars	31-Mar-25	31-Mar-24
Cash flow from operating activities		
Profit after tax	**(479.74)**	**(240.58)**
Adjustment to reconcile profit before tax to net cash flows :		
Depreciation/amortization	14.18	15.79
Deferred Tax Assets (Net)	(15.31)	-
Change in Non Controlling Interest	433.35	-
Adjustment on disposal of stake sale of Roam1 Telecom Limited (a former subsidiary)	848.36	-
(Profit)/Loss on sale of property, plant and equipment	-	0.17
(Profit)/Loss on sale of Investment on Roam1 Telecom Limited (a former subsidiary)	(78.58)	-
Assets written off/ Bad debts	60.91	-
Liability no longer required, written back	0.05	-
Other comprehensive income	(5.91)	(3.70)
Provision for employees benefits obligation	(31.35)	8.99
Interest expense	0.13	9.22
Interest income	(4.55)	(1.69)
Operating profit before working capital changes	**741.55**	**(211.79)**
Movements in working capital:		
(Decrease)/increase in trade payables and other liabilities	(130.28)	(74.29)
Decrease/(increase) in trade receivable	(430.67)	(24.55)
Decrease/(increase) in inventories	(74.73)	-
Decrease/(increase) in other bank balances	(203.31)	(13.55)
Decrease/(increase) in short term loans	4.22	(0.38)
Decrease/(increase) in other current assets including financial assets	(31.74)	1.49
Cash generated from operations	**(124.96)**	**(323.07)**
Direct taxes paid	(0.81)	-
Net cash flow from/(used in) operating activities (A)	**(125.77)**	**(323.07)**
Cash flows from investing activities		
Purchase of property, plant and equipment, including intangible assets, capital work in progress	(1.45)	(90.80)
Purchase of Goodwill on acquisition of 98% stake in Empyrean Spirits Pvt. Ltd.	(1,774.37)	-
Proceeds from sale of property, plant and equipment	-	0.20
Purchase of other non-current investments	(215.94)	-
Security Deposits	205.18	-
Other loans	-	(1.54)
Interest received	4.55	1.69
Net cash flow from investing activities (B)	**(1,782.03)**	**(90.44)**
Cash flow from financing activities		
Proceeds/(Repayment) of borrowings & lease liabilities	(955.44)	405.37
Proceeds from issue of Share Capital	2,560.07	-
Proceeds from issue of Share Warrants and Share Application monies	345.17	-
Interest paid	(0.13)	(9.22)
Net cash flow from / (used in) financing activities (C)	**1,949.68**	**396.14**
Net increase/(decrease) in cash and cash equivalents (A + B +C)	**41.88**	**(17.37)**
Cash and cash equivalents at the beginning of the year	36.77	54.14
Cash and cash equivalents at the end of the year	**78.65**	**36.77**
Components of cash and cash equivalents		
Cash in hand	3.38	3.67
With banks in current account	75.27	32.39
Unpaid dividend accounts	-	0.71
Total cash and cash equivalents [Refer Note No. 16]	**78.65**	**36.77**

Note : The above Cash flow statement has been prepared under the Indirect method setout in Ind AS-7 'Statement of Cash Flow'.

KATI PATANG LIFESTYLE LIMITED
New Delhi

Gokul N Tandan
Managing Director
DIN: 00441563

New Delhi
Dated: 30-05-2025

KATI PATANG LIFESTYLE LIMITED
(Formerly known as VIRTUALSOFT SYSTEMS LIMITED)
CIN: L72200DL1992PLC047931
STATEMENT OF ASSETS AND LIABILITIES AS AT 31ST MARCH 2025

(Amount in lakhs)

PARTICULARS	STANDALONE		CONSOLIDATED	
	31.03.2025	31.03.2024	31.03.2025	31.03.2024
	(Audited)	(Audited)	(Audited)	(Audited)
ASSETS				
Non-Current Assets				
(a) Property, Plant and Equipment	13.36	15.03	27.64	77.41
(b) Intangible assets	-	-	1,801.36	815.30
(c) Intangible assets under development	90.11	90.11	90.11	1,087.76
(d) Rights-of-use assets	-	-		-
(e) Financial Assets				
(i) Investments	1,901.57	926.30	215.94	-
(ii) Loans	528.55	1.15	51.92	8.17
(f) Deferred Tax Assets (Net)	-	-	15.31	-
(g) Other non current assets	-	-	-	-
Total Non-Current Assets	**2,533.60**	**1,032.59**	**2,202.29**	**1,988.63**
Current Assets				
(a) Inventories		-	74.73	-
(b) Financial Assets				
(i) Trade Recievables	-	53.51	497.20	127.44
(ii) Cash and cash equivalents	45.65	25.40	78.65	36.77
(iii) Other Bank balances	115.63	4.77	224.63	21.32
(iv) Loans	-	-	15.65	19.87
(v) Other current financial assets	0.07	0.30	4.86	0.30
(c) Other current assets	40.63	31.21	126.15	98.98
Total Current Assets	**201.97**	**115.19**	**1,021.88**	**304.68**
Total Assets	**2,735.56**	**1,147.78**	**3,224.17**	**2,293.31**
EQUITY AND LIABILITIES				
Equity				
(a) Equity share capital	3,589.83	1,029.76	3,589.83	1,029.76
(b) Other equity	(2,103.33)	(2,149.61)	(2,339.41)	(3,394.70)
Non-Controlling Interest			**(2.22)**	**(435.57)**
Total Equity	**1,486.50**	**(1,119.85)**	**1,248.20**	**(2,800.51)**
Share Application Money Pending Allotment	-	-	**209.30**	-
Liabilities				
Non-Current Liabilities				
(a) Financial Liabilities				
(i) Borrowing	1,224.75	2,175.33	1,313.56	4,640.04
(ii) Other Financial Liabilities	-	-	248.93	-
(iii) Lease Liabilities	-	-	-	-
(b) Provisions	13.55	19.13	25.53	54.72
(c) Deferred Tax Liabilities (Net)	-	-	-	-
(d) Other Non-Current Liabilities	-	-	-	-
Total Non-Current Liabilities	**1,238.30**	**2,194.46**	**1,588.03**	**4,694.76**
Current Liabilities				
(a) Financial Liabilities				
(i) Borrowing	-	-	24.03	111.25
(ii) Trade Payable	3.63	64.47	28.77	94.79
(iii) Lease Liabilities	-	-	-	-
(iv) Other Financial Liabilities	-	0.71	-	1.32
(b) Other current Liabilities	5.64	6.76	124.36	188.06
(c) Provisions	1.49	1.23	1.49	3.64
Total Current Liabilities	**10.76**	**73.18**	**178.64**	**399.06**
Total Equity and Liabilities	**2,735.56**	**1,147.78**	**3,224.17**	**2,293.31**

NOTES:

1)The above results were considered and taken on record by the board of directors in their meeting held on 30th May,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.

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Gokul N Tandan
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KATI PATANG LIFESTYLE LIMITED New Delhi

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