

Date: 14th November 2025

To,

THE STOCK EXCHANGE MUMBAI,
Phiroze Jeejeebhoy Towers,
Dalai Street, Mumbai-400 011

BSE SCRIP SYMBOL: KATIPATANG; BSE SCRIP CODE: 531126

Subject: Outcome of Board Meeting held on November 14, 2025

Dear Sir/ Ma'am,

In accordance with Regulation 30 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 ("SEBI Listing Regulations"), we would like to inform you that the Board of Directors of the Company at their meeting held today i.e., Friday, 14th November, 2025 at the Corporate Office of the Company at 504, Savitri Cinema Complex, Greater Kailash-II, New Delhi-110 048, has inter-alia, considered and approved the following businesses:

1. Financial Results for the quarter and half year ended September 30, 2025

Considered and approved the Unaudited Standalone & Consolidated Financial Results for the quarter and half year ended 30th September 2025 along with Limited Review Report issued thereon by the Statutory Auditors of the Company. The said results as per Regulation 33 of SEBI Listing Regulations are enclosed for your kind perusal.

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

The meeting of the Board of Directors commenced at 04:00 p.m. (IST) and concluded at 08:45 p.m. (IST).

This is submitted for your kind information and records.

FOR KATI PATANG LIFESTYLE LIMITED

SANJEEV
KUMAR
JHA

Digitally signed
by SANJEEV
KUMAR JHA
Date: 2025.11.14
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(SANJEEV K JHA)
COMPANY SECRETARY
FCS: 8690

BRIEF QUARTERLY UPDATE

Kati Patang Lifestyle Limited (KPL), a BSE-listed company, is the owner of vibrant premium beer brand Kati Patang through its subsidiary Empyrean Spirits Private Ltd. The brand continues to boast of an array of award-winning beer styles crafted with uniquely Indian ingredients such as saffron, turmeric, ginger, and peppercorn. Kati Patang is available in India, UK and the US.

KPL has a publicly stated vision of building more than just a beer brand. Kati Patang is an “experience” first brand, bringing together music, art, adventure, and social connections through immersive events, pop-ups, and collaborations. We are also actively positioning ourselves as an incubator and champion for emerging brands in the premium alcoholic spirits and the complementary lifestyle space, helping them navigate India’s complex regulatory landscape and capital constraints. The Board has already mandated the management team to aggressively evaluate both organic and inorganic ways to get into premium branded spirits. This is likely to expand KPL’s total addressable market by 10X (from INR 8K Cr to INR 80Cr as indicatively).

In October, we marked our presence at the prestigious National Beer Wholesalers Association's (NBWA) 88th Annual Convention and Trade Show in Las Vegas. We proudly shared this platform with fellow members of the industry, some of the top global brands in the beer and beverage space, and showcased our 2 styles (Bareilly Bold and Saffron Lager) that are available across 6 states in the US. While the concern on tariffs persists and solutions are being explored, we came back home with a new PO of Saffron Lager for US exports.

In Quarter 2, our key markets in North India faced highly adverse weather situation (heavy rains and floods). A few of our markets such as Himachal, Punjab witnessed revenue decline in high double-digits. Despite the headwinds, our alcohol business delivered a modest growth of 9.7% in Q2 v/s Q1 in terms of net revenue. Kati Patang’s premium portfolio of mild beers saw a 32% growth in Q2 v/s Q1. Our leased capacity in Uttarakhand has started to deliver. Saffron Lager brewed in Uttarakhand has made good traction in Delhi (both in retail and HCR) with an MRP of INR 150 per 330ml pint. We expect that this will also help us make substantial market share gains in premium mild category in Delhi market.

We have strategically been working towards building our marketing IPs. Since the last quarter, they have prospered and continue to be separate ROI centres besides being our RTMs for niche communities and experiences.

Kati Patang Trial Room became a traveller’s stage, with Bangalore and London-based musicians invited to showcase their talent to the Delhi audience. But also, the stage itself travelled to Raison, Manali in September - and hosted Indian and international artists as part of the creative collective ‘Gaia Festival’. True to its core, it featured experimental sounds that the valley of Himachal resonated with.

The Kati Patang Quiz League continues to gain momentum for us, with more and more venues wanting to join the bandwagon. In the last 5 months, we were not only able to entrench ourselves in the community but we saw the birth of Kati Patang loyalists as well, which helped in brand seeding and recognition across popular restaurants. Continuing our engagement with the curious ones - we have also become trend setters for a new concept that recently found its way to the city - bar lectures. Here, experts give talks to an inquisitive crowd that likes to use their Sundays to learn new things.

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 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
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 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 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 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 Kumar
Partner

Membership no.: 521409



Place: New Delhi

Date: 14th November 2025

UDIN: 25521409BMNTFN9950

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



Branches :

Maharashtra

Bihar

Rajasthan

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 (VAT of INR 31.78 lakh) remain outstanding as at the reporting date for the quarter ended 30th September 2025. 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) which have not been audited by their auditors, whose interim consolidated financial statements/ information/ results reflect Total assets of Rs. 1,705.06 Lakh as at 30th September 2025 and total revenue of Rs. 367.62 lakh and total net loss after tax of Rs. 381.57 lakh and total comprehensive loss of Rs. 381.57 lakh for the half year ended 30th September 2025, as considered in the consolidated unaudited financial results.

For Rajesh Raj Gupta & Associates LLP

Chartered Accountants

Firm Registration Number: 026338N/N500357

Manoj Kumar

Partner

Membership no.: 521409



Place: New Delhi

Date: 14th November 2025

UDIN: 25521409BMNTFM4295

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 42701491 ; E-mail ID: cs@iamkatipatang.com

Website: www.katipatang.com

Un-audited Standalone and consolidated Balance sheet as September 30, 2025

(Rs. In lakhs)

PARTICULARS	STANDALONE		CONSOLIDATED	
	30.09.2025	31.03.2025	30.09.2025	31.03.2025
	Reviewed	Audited	Reviewed	Audited
ASSETS				
Non-Current Assets				
(a) Property, Plant and Equipment	12.68	13.36	39.43	27.64
(b) Intangible assets	-	-	1,801.24	1,801.36
(c) Intangible assets under development	90.11	90.11	90.11	90.11
(d) Rights-of-use assets	-	-	-	-
(e) Financial Assets				
(i) Investments	1,901.57	1,901.57	353.43	215.94
(ii) Loans	1,163.05	528.55	113.61	51.92
(f) Deferred Tax Assets (Net)	-	-	3.53	15.31
(g) Other non current assets	-	-	-	-
Total Non-Current Assets	3,167.41	2,533.60	2,401.35	2,202.29
Current Assets				
(a) Inventories	-	-	218.85	74.73
(b) Financial Assets				
(i) Trade Recievables	35.40	-	586.79	497.20
(ii) Cash and cash equivalents	251.31	45.65	329.84	78.65
(iii) Other Bank balances	205.00	115.63	324.00	224.63
(iv) Loans	-	-	15.91	15.65
(v) Other current financial assets	0.07	0.07	4.66	4.86
(c) Other current assets	41.79	40.63	234.40	126.15
Total Current Assets	533.56	201.97	1,714.44	1,021.88
Total Assets	3,700.98	2,735.56	4,115.79	3,224.17
EQUITY AND LIABILITIES				
Equity				
(a) Equity share capital	4,615.49	3,589.83	4,615.49	3,589.83
Less: Call-in-arrrer (Partly Paid Equity Shares)	-512.83	-	-512.83	-
Net Equity Share Capital	4,102.66	3,589.83	4,102.66	3,589.83
(b) Other equity	-1,651.40	-2,103.33	-2,124.93	-2,339.41
Non-Controlling Interest	-	-	-10.00	-2.22
Total Equity	2,451.26	1,486.50	1,967.73	1,248.20
Share Application Money Pending Allotment	-	-	306.95	209.30
Liabilities				
Non-Current Liabilities				
(a) Financial Liabilities				
(i) Borrowing	1,226.00	1,224.75	1,323.67	1,313.56
(ii) Other Financial Liabilities	-	-	213.96	248.93
(iii) Lease Liabilities	-	-	-	-
(b) Provisions	14.27	13.55	32.24	25.53
(c) Deferred Tax Liabilities (Net)	-	-	-	-
(d) Other Non-Current Liabilities	-	-	-	-
Total Non-Current Liabilities	1,240.27	1,238.30	1,569.87	1,588.03
Current Liabilities				
(a) Financial Liabilities				
(i) Borrowing	-	-	-	24.03
(ii) Trade Payable	2.29	3.63	84.91	28.77
(iii) Lease Liabilities	-	-	-	-
(iv) Other Financial Liabilities	-	-	101.03	-
(b) Other current Liabilities	7.16	5.64	72.19	124.36
(c) Provisions	-	1.49	13.11	1.49
Total Current Liabilities	9.45	10.76	271.24	178.64
Total Equity and Liabilities	3,700.98	2,735.56	4,115.80	3,224.17

NOTES:

- 1) The above results were considered and taken on record by the board of directors in their meeting held on 14-11-2025
- 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:- 14-11-2025

Shantanu Upadhyay
Shantanu Upadhyay
Joint Managing Director
DIN: 07709657



Rajendra Virupaksha Kulkarni
Rajendra Virupaksha Kulkarni
Director
DIN: 00988255

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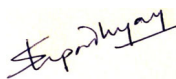
STATEMENT OF UN-AUDITED FINANCIAL RESULTS FOR THE QUARTER ENDED 30TH SEPTEMBER, 2025

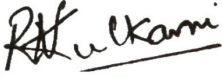
(Rs. In lakhs except EPS)

Particulars	Quarter Ended			Half Year Ended		Year Ended
	30-09-2025	30-06-2025	30-09-2024	30-09-2025	30-09-2024	31-03-2025
	Reviewed	Reviewed	Reviewed	Reviewed	Reviewed	Audited
1. Income from Operations						
a. Net Sales/ Income From Operations	30.00	-	30.00	30.00	57.00	87.00
b. Other Income	0.08	0.08	78.58	0.16	78.58	78.91
Total Income (a+b)	30.08	0.08	108.58	30.16	135.58	165.91
2. Expenses						
a. Cost of Materials Consumed						
i. Purchase of Stock In Trade	-	-	27.80	-	51.40	78.90
ii. Change in the inventories of Finished Goods, Work in Progress and Stock in Trade	-	-	-	-	-	-
b. Employee Benefit Expenses	24.36	10.51	10.48	34.87	22.31	49.40
c. Financial cost	-	-	-	-	-	-
d. Depreciation & Amortisation expenses	0.75	-	0.74	0.75	0.74	2.33
e. Other expenditure	38.33	17.12	66.22	55.45	82.62	118.70
Total Expenses	63.44	27.63	105.24	91.07	157.07	249.32
3. Profit/(Loss) before Exceptional items and Extraordinary items and TAX (1-2)	-33.35	-27.55	3.34	-60.90	-21.49	-83.41
4. Exceptional Items				-	-	-
5. Profit/(Loss) before Extraordinary Items and tax (3-4)	-33.35	-27.55	3.34	-60.90	-21.49	-83.41
6. Extraordinary items				-	-	-
7. Profit/(Loss) before Tax (5-6)	-33.35	-27.55	3.34	-60.90	-21.49	-83.41
8. TAX Expenses						
Current Tax	-	-	-	-	-	-
Deferred Tax	-	-	-	-	-	-
Total Tax Expenses	-	-	-	-	-	-
9. Net Profit/(Loss) for the period (7-8)	-33.35	-27.55	3.34	-60.90	-21.49	-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
Other Comprehensive income/(Loss) for the period (Net of Tax Expense)	-	-	-	-	-	-6.18
11. Total Comprehensive income for the period (9+10)	-33.35	-27.55	3.34	-60.90	-21.49	-89.59
12. (i) Weighted number of paid up equity shares	3,93,17,164	3,58,98,280	1,98,15,676	3,93,17,164	1,98,15,676	2,49,17,327
12. (ii) Weighted number of paid up equity shares (including Potential Shareholders)	4,06,75,914	3,72,57,030	2,04,97,211	4,06,75,914	2,04,97,211	2,62,76,077
13. Earning Per Share before and alter extraordinary Items (from Continuing Operations)						
(of Rs. 10/- each)						
(a) Basic (Rs.)	-0.08	-0.08	0.02	-0.15	-0.11	-0.33
(b) Diluted (Rs.)	-0.08	-0.07	0.02	-0.15	-0.10	-0.32

NOTES:

- 1) The above results were considered and taken on record by the board of directors in their meeting held on 14-11-2025
- 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


Shantanu Upadhyay
Joint Managing Director
DIN: 07709657


Rajendra Virupaksha Kulkarni
Director
DIN: 00988255



New Delhi

Dated:- 14-11-2025

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Website: www.katipatang.com

STATEMENT OF UN-AUDITED FINANCIAL RESULTS FOR THE QUARTER ENDED 30TH SEPTEMBER, 2025

(Rs. In lakhs except EPS)

Particulars	Quarter Ended			Half Year Ended		Year Ended
	30-09-2025	30-06-2025	30-09-2024	30-09-2025	30-09-2024	31-03-2025
	Reviewed	Reviewed	Reviewed	Reviewed	Reviewed	Audited
1. Income from Operations						
a. Net Sales/ Revenue from operations						
Revenue from Digital Services	30.00	-	30.00	30.00	57.00	87.00
Adjustment for Ex-Subsidiary Revenue from Roaming Services			-80.53			
Revenue from KP lifestyle events	0.64	1.09	-	1.72	-	-
Revenue from Alcohol and Beer (net of excise duty)	191.43	174.47	412.87	365.90	412.87	1,005.37
b. Other Income	3.58	0.19	78.58	3.77	78.58	89.59
Total Income (a+b)	225.65	175.75	440.92	401.40	548.45	1,181.96
2. Expenses						
a. Cost of Materials Consumed						
i. Purchase of Stock In Trade	176.48	137.34	232.27	313.82	307.07	759.05
ii. Change in the inventories of Finished Goods, Work in Progress and Stock in Trade	-114.54	-29.58	-5.48	-144.12	-5.48	-38.68
b. Employee Benefit Expenses	80.72	58.51	48.5	139.24	109.18	263.54
c. Financial cost	11.85	11.49	17.29	23.33	19.80	0.13
d. Depreciation & Amortisation expenses	6.17	-	8.56	6.17	8.56	14.18
e. Other expenditure	234.81	122.51	174.8	357.33	223.28	676.88
Total Expenses	395.48	300.28	475.94	695.76	662.40	1,675.08
3. Profit/(Loss) before Exceptional items and Extraordinary items and Tax (1-2)	-169.83	-124.53	-35.01	-294.36	-113.95	-493.12
4. Exceptional Items	-	-	-	-	-	-
5. Profit/(Loss) before Extraordinary Items and tax (3-4)	-169.83	-124.53	-35.01	-294.36	-113.95	-493.12
6. Extraordinary items	-	-	-	-	-	-
7. Profit/(Loss) before Tax (5-6)	-169.83	-124.53	-35.01	-294.36	-113.95	-493.12
8. TAX Expenses						
Current Tax	-	-	-	-	-	-
Deferred Tax	11.78	-	0.50	11.78	0.50	-13.20
Total Tax Expenses	11.78	-	0.50	11.78	0.50	-13.20
9. Net Profit/(Loss) for the period (7-8)	-181.61	-124.53	-35.50	-306.14	-114.44	-479.92
Less: Share of Minority in Current Year Profits/(Loss)	-5.85	-1.94	19.73	-7.79	-0.39	-7.91
Less: PreAcquisition Profits/(Loss)	-	-	-73.21	-	-73.21	-152.24
Net Profit/(Loss) for the period after Minority Interest	-175.76	-122.59	17.97	-298.35	-40.84	-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
(C) Remeasurements of post-employment benefit obligations	-	-	-	-	-	-6.18
Other Comprehensive income/(Loss) for the period (Net of Tax Expense)	-	-	-	-	-	-5.91
11. Total Comprehensive income for the period (9+10)	-175.76	-122.59	17.97	-298.35	-40.84	-325.67
12. (i) Weighted number of paid up equity shares	39317163.7	35898280	19815676	39317164	19815676	24917327
12. (ii) Weighted number of paid up equity shares (including Potential Shareholders)	40675913.7	37257030	20497211	40675914	20497211	26276077
13. Earning Per Share before and alter extraordinary Items (from Continuing Operations)						
(of Rs. 10/- each)						
(a) Basic (Rs.)	-0.45	-0.34	0.09	-0.76	-0.21	-1.31
(b) Diluted (Rs.)	-0.43	-0.33	0.09	-0.73	-0.20	-1.24

NOTES:

- The above results were considered and taken on record by the board of directors in their meeting held on 14-11-2025
- Previous year figures has been re-classified & regrouped whenever necessary to confirm to the current year's classification
- 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.
- Number of complaints received and disposed during the quarter - NIL and number of complaints lying unresolved at the commencement and end of quarter-NIL
- In view of huge brought forward losses, no provision for income tax has been created
- The above consolidated result related to F.Y. 24-25, does precludes Roam1 Telecom Limited to make results compareable as the same had been disinvested in previous year.

- The above results were considered and taken on record by the board of directors in their meeting held on 14-11-2025



Shantanu Upadhyay

Shantanu Upadhyay
Joint Managing Director
DIN: 07709657

Rajendra Virupaksha Kulkarni

Rajendra Virupaksha Kulkarni
Director
DIN: 00988255

New Delhi

Dated:- 14-11-2025

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Tel: +91 11 42701491 ; E-mail ID: cs@jamkatipatang.com

Website: www.katipatang.com

Un-audited Standalone and consolidated Cash Flow Statements as September 30, 2025

(Rs. In lakhs)

PARTICULARS	STANDALONE		CONSOLIDATED	
	30.09.2025	30.09.2024	30.09.2025	30.09.2024
	Reviewed	Reviewed	Reviewed	Reviewed
Cash flow from operating activities				
Total comprehensive income for the year	-60.90	-21.49	-294.36	-40.84
Adjustment to reconcile profit before tax to net cash flows :				
Depreciation/amortization	0.75	0.74	6.17	8.56
Provision for employees benefits obligation	-	-0.99	7.22	-38.75
(Profit)/Loss on sale of Investment (Former subsidiary co.)	-	-	-	-
Interest income	-	-	-	-
Interest expense/ Finance Charges	-	1.67	-	19.80
Operating profit before working capital changes	-60.16	-20.07	-280.98	-51.24
Movements in working capital:				
(Decrease)/increase in trade and other payables	-2.11	1.68	70.96	59.54
(Decrease)/increase in other payable	1.52	-4.39	21.13	-128.65
Decrease/(increase) in trade and other receivable	-35.40	2.24	-89.59	-425.59
Decrease/(increase) in inventories	-	-	-144.12	-42.58
Decrease/(increase) in other current assets	-1.15	-440.40	-108.24	-206.87
Decrease/(increase) in Financial Assets includes Loan	-	-	-3.08	-
Decrease/(increase) in other bank balances	-	-	-10.00	-
Cash generated from operations	-97.31	-460.94	-543.92	-795.40
Direct taxes paid				
Net cash flow from/(used in) operating activities (A)	-97.31	-460.94	-543.92	-795.40
Cash flows from investing activities				
Purchase of property, plant and equipment, including intangible assets, capital assets	-0.07	-0.33	-17.83	1,784.06
Change in other non-current assests	-	-0.28	-	-0.28
(Decrease)/increase in Fianacial Assets	-	-	-196.44	-
Increase/(decrease) in other non-current Finacial Liabilities	-	-	-34.97	-
Purchase of non-current assets	-	-975.27	-	-
Unsecured Loan	-634.50	-	-634.76	-
Deposit in other Bank Account (FDR Account)	-89.38	-	-89.38	-
Net outflow on settlement of stake divest in ROAM1 India Pvt. and acquisition of ROAM1 India Pvt.	-	-	-	-29.29
Net cash flow from investing activities (B)	-723.94	-975.87	-973.37	1,754.49
Cash flow from financing activities				
Proceeds from issuance of equity share capital	1,025.67	2,412.57	1,123.32	2,412.57
Proceeds from issue of Share Warrants	-	172.75	-	172.75
Proceeds/(Repayment) of long-term borrowings (Net)	-	-991.78	643.91	-3,456.49
Proceeds/(Repayment) of Short-term borrowings (Net)	-	-	-	296.17
Director Loan	1.25	-	1.25	-
Interest Enpense/ Finance Charges	-	-1.67	-	-19.80
Net cash flow from / (used in) financing activities (C)	1,026.92	1,591.87	1,768.48	-594.80
Net increase/(decrease) in cash and cash equivalents (A + B +C)	205.67	155.06	251.18	364.29
Cash and cash equivalents at the beginning of the year	45.65	25.40	78.65	36.77
Cash and cash equivalents at the end of the year	251.31	180.46	329.84	401.06

NOTES:

- 1) The above results were considered and taken on record by the board of directors in their meeting held on 14-11-2025
- 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



Shantanu Upadhyay
Shantanu Upadhyay
Joint Managing Director
DIN: 07709657

Rajendra Virupaksha Kulkarni
Rajendra Virupaksha Kulkarni
Director
DIN: 00988255

New Delhi

Dated:- 14-11-2025