SALARPURIA & PARTNERS
INDIA
Chartered Accountants

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Independent Auditor's Review Report on the Quarterly Unaudited Financial Results of the Company Pursuant to the Regulations 33 of SEBI (Listing Obligation and Disclosure Requirements) Regulation, 2015, as amended.

Review Report To
The Board of Directors
Victor Commercial Company Limited
Flat GC 1, Merlin Park, Kolkata – 700019

1. We have reviewed the accompanying statement of unaudited financial results of ***Victor Commercial Company Limited*** (the "Company") for the Quarter Ended June 30, 2026 (the "Statement") attached herewith, being submitted by the Company pursuant to the requirements 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 Company's Board of Directors, has been prepared in accordance with the recognition and measurement principles laid clown 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 express a conclusion on the Statement 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 or Chartered Accountants of India. This standard requires that we plan and perform the review to obtain moderate assurance as to whether the Statement is free of material misstatement. A review of interim financial information consists of making inquiries, primarily or 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 Standards 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 the recognition and measurement principles laid down in the aforesaid Indian Accounting Standards ('Ind AS') specified under Section 133 of the Companies Act, 2013, as amended, read with relevant rules issued thereunder and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended, including the manner in which it is to be disclosed, or that it contains any material misstatement.

For Salarpuria & Partners
Chartered Accountants
Firm ICAI Reg. No.302113E

Palash K Dey
Chartered Accountant
Membership No.-053991
Partner

SALARPURIA & PARTNERS
Chartered Accountants
Kolkata

UDIN: 26053991VKAAHQ1240
Place: Kolkata
Date: 14.08.2026

VICTOR COMMERCIAL COMPANY LIMITED
Registered Office :
Flat GC 1, Merlin Park, Kolkata - 700019
Email: victorcommercial0156@gmail.com, CIN NO.: L65923WB1980PLC032919

STATEMENT OF UNAUDITED FINANCIAL RESULTS FOR THE QUARTER ENDED 30TH JUNE, 2026

(Rs. in Thousands)

Particulars	Quarter ended			Year ended
	30.06.2026	31.03.2026	30.06.2025	31.03.2026
	Unaudited	Audited (Refer note -2)	Unaudited	Audited
1. Income				
Revenue From Operations				
Dividend Income	66.07	69.13	34.22	160.74
Net Gain on Fair Value Changes	1,525.63	(2,835.25)	1,861.31	(116.78)
Profit on sale of Mutual Fund	-	-	-	-
Total Revenue From Operations	1,591.70	-2,766.12	1,895.53	43.96
Other Income				
Rental Income	2,526.86	2,529.51	2,526.86	10,110.09
Other Income	1,080.49	1,038.05	1,145.91	4,291.35
Total Income	5,199.05	801.44	5,568.30	14,445.40
EXPENSES				
Finance cost	52.69	49.73	49.73	198.92
Employee Benefits Expense	585.00	793.61	614.77	2,641.72
Depreciation and Amortisation Expenses	61.61	82.65	110.20	330.60
Other Expenses	1,330.53	1,302.77	2,882.20	5,216.50
Total Expenses	2,029.83	2,228.76	3,656.90	8,387.74
Profit/(Loss) before Exceptional Items and Tax	3,169.22	(1,427.32)	1,911.40	6,057.66
Exceptional items	-	-	-	-
Profit/(Loss) Before Tax	3,169.22	(1,427.32)	1,911.40	6,057.66
Tax Expenses				
a) Current Tax	655.71	102.60	460.76	908.25
b) Income Tax relating to earlier years	-	(232.88)	-	(232.88)
c) Deferred Tax Charge	314.35	(612.57)	398.13	(7.84)
Net tax Expense / (benefit)	970.06	(742.85)	858.89	667.53
Profit/(Loss) For The Year	2,199.16	(684.48)	1,052.51	5,390.13
Other Comprehensive Income (Net of Tax)	11.16	94.22	18.06	99.81
Total Comprehensive Income For The Year	2,210.32	(590.27)	1,070.57	5,489.94
Paid-up Equity Share Capital(Face Value of the share being Rs 10/- each)	3,450.00	3,450.00	3,450.00	3,450.00
Earnings per share (of Rs 10/- each)				
(a) Basic	6.37	(1.98)	3.05	15.62
(b) Diluted	6.37	(1.98)	3.05	15.62

Notes:

1. The business activity of the Company falls within a single primary business segment viz 'Rental Activity' and hence there is no other reportable segment as per Ind AS 108 'Operating Segments'.

2. The figures for the quarter ended March 31, 2026 are the balancing figures between audited figures for the full financial year and the published year to date figures for the nine months ended December 31, 2025.

3. The above results were reviewed and approved by the Board of Directors in their respective meeting held on 14.08.2026.

4. The figure for the previous periods have been regrouped/ rearranged, wherever considered necessary.

FOR VICTOR COMMERCIAL CO. LTD.

Shruti Saraogi

DIRECTOR:- SHRUTI SARAOGI
DIN:- 00906617

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Chartered Accountants
Kolkata